

Board of Education Regular Meeting

Monday, September 8, 2025 7:00 PM

Blair Central Office

1326 Park Street

Blair, NE 68008

## **Agenda**

1. Call to Order

Information concerning the Open Meeting Law, Chapter 84, Article 14 of Nebraska State Statutes, is posted in the meeting room at a location accessible to members of the public and attached to the online agenda.

Mrs. Kari Loseke, Board President, will call the Board of Education Regular meeting to order.

2. Roll Call

The Board Secretary will conduct roll call attendance.

2.1. Approval of Absent Board Members

3. Pledge of Allegiance

Blair High School Girls' Wrestling will lead the Board in the Pledge of Allegiance.

4. 2025-26 Budget Hearing

The Board will convene a public hearing for the purpose of accepting comments and questions on the proposed 2025-26 budget.

5. Approval of Emergency Additions to the Agenda

6. Call for Removal of Consent Agenda Items

7. Approval of the Consent Agenda

7.1. Waiver of reading minutes from previous meeting

7.2. Acceptance of minutes of the previous meeting as published

7.3. Receipt of Communications

7.4. Treasurer's Report

- General Fund
- Building Fund and Savings & Depreciation

## 7.5. Audit of Claims

- Activity Fund
- General Fund

## 8. Business

### 8.1. Items removed from Consent Agenda

### 8.2. Recognitions

### 8.3. Acceptance of Gifts

### 8.4. Consideration of Communications

#### 8.4.1. FBLA National Fall Leadership Conference

A letter has been received from Mrs. Vicki Schrick, FBLA Advisor, requesting permission for FBLA members to attend the FBLA National Fall Leadership Conference in Phoenix, Arizona from Thursday, November 6 through Saturday, November 8, 2025. Mrs. Vicki Schrick and Mrs. Kristi Rasmussen, Assistant FBLA Advisor, will provide guidance and support at this event. The advisor fees will be covered by Blair FBLA and students will cover their own expenses for the trip.

The administration recommends approving this request.

#### 8.4.2. \*\* Emergency Addition to the Agenda - Pending Board Approval - Consideration of Blair VB Club

Mary Policky owns the local Blair Volleyball Club and is hoping the school board would allow Sunday Bear Cub Volleyball training sessions. Mary would pay the gym fees and provide the staff through her club and Coach Lansman would promote it to our youth and attend so she could help coach the girls.

The request is for six (6) Sundays starting Oct 19th-Nov 23rd from 1-3 pm. 1st-6th graders would be the age groups. They did this two years ago and it was amazing as they had over 80 youth athletes in attendance.

Since starting Bear Cubs, they have seen an amazing growth with their numbers and skills these past two years and can't wait to see how investing in our youth will pay off when they get to high school.

I have attached a flyer to this email. Please feel free to contact Dr. Gilson at 402-999-6224 for any questions or concerns.

### 8.5. Comments From The Public

This is the portion of the meeting when members of the public may address the board about matters of public concern.

INSTRUCTIONS FOR MEMBERS OF THE PUBLIC WHO WISH TO SPEAK:

- Getting started: When you have been recognized, please stand and state your name.
- Time Limit: The board has the discretion to limit the amount of time set aside for public participation and unless stated otherwise, will employ a time limit of 5 minutes or less.
- Personnel or Student Topic: If you are planning to speak about a personnel or student matter involving an individual, please understand that our policies require you to follow the district's complaint procedure before addressing the board. Board members will generally not respond to any questions or comments you make about individual staff members or students. Please remember that slanderous comments will not be tolerated.
- General Rules: This is a public meeting for the conduct of business. Comments from within the audience while others are speaking will not be tolerated. Offensive language, personal attacks, and hostile conduct will not be tolerated.
- No action by the Board: The Board will not act on any matter unless it is on the published agenda.

## 8.6. Committee Reports

### 8.6.1. Policy/Curriculum Committee

The Policy Committee met on Monday, August 18, 2025. Meeting minutes are attached.

Blair iPad Help Instruction Site  
504.55-Outside Behavioral Consultants (ABA and Similar Providers)  
704.02-Financial Records

### 8.6.2. BG&T Committee

The Buildings, Grounds, and Transportation Committee met on Monday, August 25, 2025. Meeting minutes are attached.

### 8.6.3. Finance Committee

The Finance Committee met on Tuesday, August 19, 2025 and Tuesday, September 2, 2025. Meeting minutes are attached.

8.7. Approval of New Teachers

8.8. Acceptance of Resignations

8.9. Superintendent Report

8.10. Informational Items

**Monthly Board Reports**

- Student Services
  - Blair High School
  - Otte Middle School
  - Arbor Park Elementary
  - Deerfield Elementary
9. Adjournment

**THE NEBRASKA OPEN MEETINGS ACT**  
**NEB. REV. STAT. §§ 84-1407 through 84-1414**

**A. BASIC PROVISION.** The basic statement of our state policy on public meetings is found at Neb. Rev. Stat. § 84-1408. That statute provides, “[i]t is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret. Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of the State of Nebraska, federal statutes, and the Open Meetings Act.”

1. **History.** Section 84-1408 was passed as a part of LB 325 in 1975. That bill repealed previously existing public meetings provisions and substituted new provisions which were intended to preserve the features of the previous law and strengthen and expand their authority. Government Committee Statement on LB 325, 84th Nebraska Legislature, First Session (1975). LB 325 was passed to ensure that all meetings of public bodies would be open to the public, except when protection of the public interest clearly called for a closed session concerning specific matters. *Id.* 2004 Neb. Laws LB 821, § 34 formally established the name of §§ 84-1407 through 84-1414 as the “Open Meetings Act.”

2. **Purpose.** The Nebraska open meetings laws are a statutory commitment to openness in government. *Wasikowski v. Nebraska Quality Jobs Board*, 264 Neb. 403, 648 N.W.2d 756 (2002); *Steenblock v. Elkhorn Township Board*, 245 Neb. 722, 515 N.W.2d 128 (1994); *Grein v. Board of Education of the School District of Fremont*, 216 Neb. 158, 343 N.W.2d 718 (1984). Their purpose is to ensure that public policy is formulated at open meetings of the bodies to which the law is applicable. *Dossett v. First State Bank, Loomis, NE*, 261 Neb. 959, 627 N.W.2d 131 (2001); *Marks v. Judicial Nominating Commission for Judge of the County Court of the 20th Judicial District*, 236 Neb. 429, 461 N.W.2d 551 (1990); *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979). In Nebraska, the formation of public policy is public business, which may not be conducted in secret. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010); *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (Neb. Ct. App. 1993).

3. **Construction.** The open meetings laws should be broadly interpreted and liberally construed to obtain their objective of openness in favor of the public. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010); *State ex rel. Upper Republican Natural Resources District v. District Judges of the District Court for Chase County*, 273 Neb. 148, 728 N.W.2d 275 (2007); *State ex rel. Newman v. Columbus Township Board*, 15 Neb. App. 656, 735 N.W.2d 399 (Neb. Ct. App. 2007); *Alderman v. County of Antelope*, 11 Neb. App. 412, 653 N.W.2d 1 (Neb. Ct. App. 2002); *Rauert v. School District I-R of Hall County*, 251 Neb. 135, 555 N.W.2d 763 (1996); *Grein, supra*. The beneficiaries of the openness sought by the Open Meetings Act include citizens, members of the general public, and reporters or other representatives of the news media. *State ex rel. Newman v. Columbus Township Board*, 15 Neb. App. 656, 735 N.W.2d 399 (Neb. Ct. App. 2007).

4. **Exceptions.** Section 84-1408 requires open meetings except “as otherwise provided by the Constitution of the State of Nebraska, federal statutes, and the Open Meetings Act.” The Attorney General has concluded that the Nebraska Legislature is not covered under the open meetings statutes because the Nebraska Constitution separately provides for public access to that body. Op. Att’y Gen. No. 120 (July 25, 1985).

5. **Subsequent Legislative Limitations.** The Legislature holds the power to decide the scope of citizen access to governmental meetings. As a result, the Legislature has the right to limit access to public meetings and the effect of the Open Meetings Act through later statutory provisions which provide that certain information in the possession of government should remain confidential without exception or limitation. *Wasikowski v. Nebraska Quality Jobs Board*, 264 Neb. 403, 648 N.W.2d 756 (2002).

**B. PUBLIC BODIES COVERED UNDER THE ACT.** Under § 84-1409(1), public bodies covered by the Open Meetings Act include: (1) governing bodies of all political subdivisions of the State; (2) governing bodies of all agencies of the executive department of state government created by law; (3) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created pursuant to law; (4) all study or advisory committees of the executive department of the state whether of continuing or limited existence; (5) advisory committees of the governing bodies of political subdivisions, of the governing bodies of agencies of the executive branch of state

government, or of independent boards, commissions, etc.; and (6) “instrumentalities exercising essentially public functions.”

1. **History.** The initial portion of § 84-1409(1) defining public bodies was originally part of LB 325 passed in 1975. It has been amended several times to add additional entities to the list of bodies covered, and the Certificate of Need Review Committee was removed in 1997. See 1997 Neb. Laws LB 798; 1989 Neb. Laws LB 429 and LB 311; 1983 Neb. Laws LB 43. The language concerning “instrumentalities exercising essentially public functions” was added in 1989 to reach entities such as the Nebraska Investment Finance Authority. Floor Debate on LB 311, 91st Nebraska Legislature, First Session, May 9, 1989, at 6039, 6040.

2. **Cases and Opinions.** A number of cases and opinions of the Attorney General deal with various aspects of the definitions of public body found in § 84-1409(1).

a. “Political subdivision” is not defined within the public meetings statutes. However, the Attorney General has indicated that generally the term denotes any subdivision of a state which has as its purpose carrying out functions of the state which are inherent necessities of government and which have always been regarded as such by the public. 1979-80 Rep. Att’y Gen. 140 (Opinion No. 98, dated April 25, 1979). Presumably, this term includes cities, counties, villages, etc., and their governing boards are covered by the open meetings statutes.

b. In *Nixon v. Madison County Agricultural Society*, 217 Neb. 37, 348 N.W.2d 119 (1984), the Court held that a county agricultural society, organized under the Nebraska statutes, was subject to the provisions of the open meetings law. The Court noted that, although the society at issue resembled a private corporation in some respects, the fact that it had the right to receive support from the public revenue gave it a public character. The agricultural society apparently was an “independent board . . . created by constitution, statute, or otherwise pursuant to law.” Based upon the *Nixon* case, the Attorney General concluded that county extension services which have the right to receive support from public revenues are subject to the open meetings law. Op. Att’y Gen. No. 219 (July 24, 1984). Also based upon the *Nixon* case, the Attorney General has indicated that county agricultural societies are subject to the

open meetings statutes. Op. Att’y Gen. No. 91007 (January 28, 1991). In addition, Neb. Rev. Stat. § 2-238 requires that result.

c. In *Marks v. Judicial Nominating Commission for Judge of the County Court of the 20th Judicial District*, 236 Neb. 429, 461 N.W.2d 551 (1990), the Court held that the open meetings statutes do not apply to the activities of a judicial nominating commission which is meeting to select nominees for judicial vacancies. Such a nomination procedure does not involve the formulation of public policy subject to the Act.

d. The Nebraska Court of Appeals, in *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (Neb. Ct. App. 1993), held that the open meetings statutes apply to the governing bodies of all agencies of the executive branch of government, including the Nebraska Environmental Control Council.

e. In *State ex rel. Newman v. Columbus Township Board*, 15 Neb. App. 656, 735 N.W.2d 399 (Neb. Ct. App. 2007), the Nebraska Court of Appeals concluded that the electors of a Nebraska township, when assembled at the township’s annual meeting, constitute a governing body of the township which is subject to the Open Meetings Act and its provisions concerning notice and preparation of an agenda.

f. The Nebraska Court of Appeals indicated in *Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009), that a county board of equalization is a public body as defined in § 84-1409. The court also held in that case that when two boards are made up of the same members, the duties and functions of the two boards, rather than their membership, determine if they are the same or separate and distinct bodies.

g. Committees of faculty, administration and students created by the Board of Regents of the University of Nebraska to advise the Chancellor of the University in his administrative/management function with respect to budget cuts were part of the management structure of the University and not public bodies subject to the open meetings statutes. Op. Att’y Gen. No. 92020 (February 12, 1992).

h. In Op. Att’y Gen. No. 11 (January 20, 1983), the Attorney General indicated that the Environmental Control Council is a public body subject to the open

meetings law. On the other hand, the Department of Environmental Control is not. Section 84-1409 applies to governing bodies of state agencies, not the agencies themselves.

i. An employee grievance appeal hearing conducted by a hearing officer is not a meeting of a public body since the word “body” is commonly understood to refer to a group or number of persons, and thus does not include an individual conducting a hearing. Op. Att’y Gen. No. 210 (May 16, 1984).

j. In 1989, the Attorney General indicated that the Central Low-Level Radioactive Waste Compact Commission was not subject to the Nebraska open meetings law because it was a multi-state body which was not created by constitution or statute and which was not a governing body of a Nebraska state agency. Op. Att’y Gen. No. 89008 (February 14, 1989). However, Neb. Rev. Stat. § 71-3521 (the Waste Compact agreement itself) provided that meetings of the Compact Commission must be open to the public with reasonable advance publicized notice, and that the Compact Commission must adopt by-laws consistent in scope and principle with the open meetings law of the host state. Section 71-3521 was repealed by 1999 Neb. Laws LB 530, § 2, and Nebraska withdrew from the Central Low-Level Radioactive Waste Compact.

k. A county welfare board is subject to the open meetings law as an independent board created by statute. 1979-80 Rep. Att’y Gen. 351 (Opinion No. 244, dated March 4, 1980).

l. In Op. Att’y Gen. No. 95014 (February 22, 1995), the Attorney General indicated that the Mayor’s Citizen Review Board, appointed by the Mayor of Omaha to advise the Mayor with respect to alleged misconduct of police officers, was not subject to the open meetings statutes because it did not fall under the definition found in § 84-1409(1), and because the board was essentially an administrative body which was part of the management structure of the City.

m. In Op. Att’y Gen. No. 93065 (July 27, 1993), the Attorney General concluded that parole reviews under Neb. Rev. Stat. § 83-1,111 may be closed, and are not subject to open meetings requirements.

n. The Excellence in Education Council created to make recommendations to the Governor regarding selection of projects for Education Innovation grants is a public body which is subject to the open meetings statutes, and its decisions concerning specific recommendations must be done in open session. Op. Att’y Gen. No. 94092 (November 22, 1994).

o. The Quality Jobs Board created under the Quality Jobs Act, Neb. Rev. Stat. §§ 77-4901 through 77-4935 is a public body subject to the Open Meetings Act. Op. Att’y Gen. No. 96071 (October 28, 1996).

p. A County Hospital Authority formed under the Hospital Authorities Act, Neb. Rev. Stat. §§ 23-3579 through 23-35,120 is a public body which is subject to the Open Meetings Act. Op. Att’y Gen. No. 97012 (February 14, 1997).

q. The Nebraska State Board of Agriculture (the State Fair Board) is not a public body which is subject to the Open Meetings Act, primarily because it has no statutory right to public revenue and also because of case law which indicates that it is a private corporation. Op. Att’y Gen. No. 01038 (November 27, 2001).

r. A county clerk, county attorney and county treasurer acting as a group under § 32-567(3) to make an appointment to fill a vacancy on a county board constitute a public body which is subject to the Open Meetings Act. Op. Att’y Gen. No. 97050 (September 18, 1997).

s. The Attorney General has indicated informally that the Nebraska Board of Pardons and the Board of Inquiry and Review created under Neb. Rev. Stat. §§ 80-317 through 80-319 to receive and act upon applications submitted for membership in Nebraska Veterans Homes are subject to the state’s open meetings statutes.

t. In Op. Att’y Gen. No. 15016 (October 29, 2015), the Attorney General concluded that the Metropolitan Entertainment & Convention Authority (MECA) constituted a hybrid public/private entity subject to the Open Meetings Act. The Attorney General based his conclusion on the fact that MECA was a creation of city ordinance and was responsible for managing and controlling the City of Omaha’s public events facilities.

3. **Other Statutes.** Neb. Rev. Stat. § 2-238 requires county agricultural societies and county fair boards to comply with the open meetings statutes. Previously, under Neb. Rev. Stat. § 85-1502 all coordination activities conducted by the association of community college area boards were subject to the open meetings statutes. This provision was repealed in 2013 Neb. Laws LB 211, § 3.

4. **Exceptions.** Section § 84-1409(1)(b) exempts two types of entities and the Judicial Resources Commission from the provisions of the Open Meetings Act:

a. **Subcommittees.** Subcommittees of the various bodies described earlier in § 84-1409 are not public bodies under the Open Meetings Act unless a quorum of the public body attends a subcommittee meeting, or unless those subcommittees are holding hearings, making policy or taking formal action on behalf of the parent body. For example, in *Meyer v. Board of Regents of the University of Nebraska*, 1 Neb. App. 893, 510 N.W.2d 450 (Neb. Ct. App. 1993), the court indicated that meetings of an executive subcommittee of the University of Nebraska Board of Regents with the University President to discuss his tenure were not subject to the open meetings laws because of that portion of the statute. Section 84-1409(1) was also amended by 2011 Neb. Laws LB 366 to specifically provide that all meetings of subcommittees of the Nebraska Environmental Trust Board established to rate grant applications under Neb. Rev. Stat. § 81-15,175 are subject to the Open Meetings Act.

- i. In *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 880-881, 725 N.W.2d 792, 805-806 (2007), the court indicated that while “subcommittee” is not defined in the Open Meetings Act, a subcommittee is generally a “group within a committee to which the committee may refer business.” In addition, “making policy,” which subjects a subcommittee to the Open Meetings Act under § 84-1409, apparently includes “receiving background information about a policy issue to be decided.” *Id.* In contrast, “nonquorum gatherings” of members of a public body “intended to obtain information or voice opinions” do not seem to involve violations of the Act. *Id.* See also *Koch v. Lower Loup Natural Resources District*, 27 Neb. App. 301, 931 N.W.2d 160 (Neb. Ct. App. 2019) (Notwithstanding statements from staff and/or committee members that committee meetings were open to the public, the Nebraska Court of Appeals found that the committee was a

subcommittee of the NRD board and, therefore, not subject to the Open Meetings Act.).

ii. The language applying the open meetings statutes to certain subcommittee meetings when there is a quorum of the public body present was added to § 84-1409(1) as a result of LB 1019 passed by the Legislature during the 1992 regular session.

b. **Entities Conducting Judicial Proceedings.** Entities conducting judicial proceedings are not public bodies under the Open Meetings Act unless the court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders. LB 325, the original open meetings statute of 1975, was directed strictly at policy making bodies which were legislative or quasi-legislative. Floor Debate on LB 325, 84th Nebraska Legislature, First Session, May 14, 1975, at 4618.

- i. In *McQuinn v. Douglas County School District No. 66*, 259 Neb. 720, 612 N.W.2d 198 (2000), the Nebraska Supreme Court held that a hearing before a school board on the question of the nonrenewal of a probationary certificated teacher's contract where the matters before the board pertained solely to disputed adjudicative facts involved a judicial function, and on that basis, the hearing was not subject to the open meetings statutes. In that context, a school board exercises a judicial function if it decides a dispute of adjudicative fact or if a statute requires it to act in a judicial manner. Adjudicative facts are those ascertained from proof adduced at an evidentiary hearing which relate to a specific party. The *McQuinn* case is discussed further in *Bligh v. Douglas County School District No. 0017*, 2008 WL 2231063, 2008 Neb. App. LEXIS 106 (Neb. Ct. App. 2008) (Not approved for publication).

ii. The Attorney General has determined that hearings before various agencies are judicial and not subject to the open meetings law: 1975-76 Rep. Att'y Gen. 127 (Opinion No. 105, dated July 14, 1975) (hearing before a County Board of Mental Health); Op. Att'y Gen. No. 184 (January 31, 1984) (hearing before the Nebraska Equal Opportunity Commission); Op. Att'y Gen. No. 210 (May 16, 1984) (hearing before a hearing officer appointed by the State Personnel Board); Op. Att'y Gen. No. 02016 (May 21, 2002) (contested case hearing

before the Power Review Board on application of electricity suppliers for construction or acquisition of generation facilities); Op. Att’y Gen. No. 05014 (October 19, 2005) (appeal hearing regarding the Nebraska Veterans’ Aid Fund before the Nebraska Veterans’ Advisory Commission). But, the Attorney General has concluded that a hearing before the Certificate of Need Review Committee is covered by the open meetings statutes. Op. Att’y Gen. No. 87019 (February 13, 1987).

iii. Parole hearings conducted by the Board of Parole are judicial in nature and not subject to the open meetings statutes. However, other statutes specifically pertaining to operation of the Board of Parole require that such parole hearings be conducted with elements of notice and in a manner open to the public. Op. Att’y Gen. No. 93065 (July 27, 1993).

iv. When the State Board of Education holds hearings in contested cases under the state Administrative Procedure Act, such hearings are not subject to the Open Meetings Act. The Board is not required to give notice of such hearings to the public under those statutes, and it may conduct its deliberations and decision-making process for such hearings by a telephone conference call. Op. Att’y Gen. No. 99046 (November 15, 1999).

c. **Judicial Resources Commission**. During the 2022 legislative session, language was added to § 84-1409(1)(b) excluding “the Judicial Resources Commission or subcommittees or subgroups of the commission” from the list of public bodies subject to the Act. See 2022 Neb. Laws LB 922, § 12.

**C. MEETING DEFINED**. Under § 84-1409(2), meetings, for purposes of the open meetings statutes, are defined as "all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body." Section 84-1410(5) also provides that the open meetings statutes shall not apply to "chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power."

1. The legislative history of LB 325, from 1975, indicates that meetings of a public body do not include social meetings or meetings which were not called

by the body. Government Committee Hearing on LB 325, 84th Nebraska Legislature, First Session (1975) at 2-3.

2. However, § 84-1409 was amended by LB 43 in 1983 to include "formal or informal" meetings. The legislative history of that bill indicates that a meeting between a state senator and the members of a local school board to discuss legislation would constitute an "informal called meeting." Government, Military and Veterans' Affairs Committee Hearing on LB 43, 88th Nebraska Legislature, First Session (1983) at 5-8.

3. The provision of § 84-1410(5) pertaining to "chance" meetings, etc., was added by LB 43 in 1983.

4. The legislative history of LB 43 from 1983 indicates that a "meeting" does not occur absent a quorum. Government Military and Veterans' Affairs Committee Hearing on LB 43, 88th Nebraska Legislature, First Session (1983) at 19. In addition, the Attorney General has concluded that the presence of a majority of the members of a public body is necessary for a meeting to occur. 1975-76 Rep. Att'y Gen. 150 (Opinion No. 116, dated August 29, 1975). In *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (Neb. Ct. App. 1993), the Nebraska Court of Appeals indicated that "private quorum conferences" are an evasion of the law. The Nebraska Supreme Court also indicated that subgroups of the Omaha City Council constituting less than a quorum of that body were not public bodies on that ground. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).

5. Even when a quorum of public body is present in one location, there is no meeting under the Open Meetings Act if there is no interaction or discussion among members of the body regarding policymaking for the public body. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010). The secret formation of public policy forbidden by the Open Meetings Act is the formation of public policy as a group. *Id.* As a result, there is no meeting of a public body based upon the unspoken thoughts of its members who happen to be sitting in the same room. *Id.* The Open Meetings Act is not so broad and sweeping as to require public access to any gathering of any sort that is attended by a quorum of a public body. *Id.* See also *Salem Grain Company, Inc. v. City of Falls City*, 362 Neb. 548, 924 N.W.2d 678 (2019), in which the Nebraska Supreme Court found that a dinner attended by members of the Falls City Community Redevelopment Authority and emails exchanged

between authority members did not constitute a “meeting” as defined in § 84-1409(2) of the Act.

6. In *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (Neb. Ct. App. 1993), the Court of Appeals held that informational sessions where the Council heard reports from staff of the Department of Environmental Control were briefings which were subject to the requirements of the open meetings statutes. The Court stated that listening and exposing itself to facts, arguments and statements constitutes a crucial part of a governmental body’s decision making. As a result, receiving information triggers the requirements of the statutes, and the open meetings law applies to meetings at which briefing or the formation of tentative policy takes place, as well as to meetings where action is contemplated or taken.

7. *Rauert v. School District I-R of Hall County*, 251 Neb. 135, 555 N.W.2d 763 (1996), involved allegations by the plaintiff that a quorum of the defendant school board met in the office of the superintendent of schools on a regular basis for “clandestine” meetings before the beginning of most scheduled board meetings where business was discussed and decided and checks were signed to pay claims which had not been approved in public session. The board then allegedly moved and voted on business at its public meeting with little or no discussion in order to deprive the public of the right to be fully informed. The Supreme Court held that the District Court properly failed to find a violation of the Open Meetings Act with respect to those allegations in the absence of any evidence as to the specific dates and details of the alleged “clandestine” meetings.

8. In *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010), the Nebraska Supreme Court considered the propriety of a situation where two separate groups of a city council, neither of which constituted a quorum of that body, toured an ethanol facility for informational purposes. The court ultimately concluded that there was no meeting of the city council as a result of the tours—there was no quorum of the council present, the small groups were merely acquiring information, and there was no evidence that the council was, through the tour, attempting to reach a consensus and form public policy in secret.

9. In *Schauer*, the court also noted that the Open Meetings Act does not require policymakers to remain ignorant of the issues they must decide until

the moment the public is invited to comment on a proposed policy. Moreover, the public would be ill served by restricting policymakers from reflecting on and preparing to consider proposals, or from privately suggesting alternatives. As a result, the court indicated that the Legislature, by excluding nonquorum subgroups from the definition of a public body, balanced the public's need to be heard on matters of public policy with a practical accommodation for a public body's need for information to conduct business. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010) (citing *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007)); *Koch v. Lower Loup Natural Resources District*, 27 Neb. App. 301, 931 N.W.2d 160 (Neb. Ct. App. 2019).

10. The Attorney General has indicated that an "emergency meeting" may be conducted by electronic and telecommunications equipment including radio and telephone conferences. 1975-76 Rep. Att'y Gen. 150 (Opinion No. 116, dated August 29, 1975). On the other hand, the open meetings statutes do not generally authorize the use of telephone conference calls for non-emergency meetings of a public body, and absent members of a public body may not be counted to achieve a quorum through the use of a conference call. Op. Att'y Gen. No. 92019 (February 11, 1992). [Section 84-1411 has been amended a number of times to allow specified public bodies including the governing body of an entity formed under the Interlocal Cooperation Act, the Joint Public Agency Act or the Municipal Cooperative Financing Act, the board of an educational service unit, the governing body of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act, a community college board of governors, the governing body of public power district, the governing body of a public power and irrigation district, or the Educational Service Unit Coordinating Council to meet by telephone conference call in certain circumstances. See 1999 Neb. Laws LB 461; 2000 Neb. Laws LB 968; 2007 Neb. Laws LB 199; 2009 Neb. Laws LB 36, 2012 Neb. Laws LB 735, 2013 Neb. Laws LB 510 and Section D.2. below.]

11. An "informational and educational" meeting of a public body governing a political subdivision where members generally discuss matters pertaining to their subdivision, hear reports from various department heads of the subdivision as to their duties and learn the workings of the subdivision is a meeting of the public body for "briefing" purposes which is subject to the open meetings statutes. Op. Att'y Gen. No. 92043 (March 17, 1992). In

addition, the Attorney General has also indicated informally that a meeting of a public body “for the purpose of receiving training or doing planning (such as a retreat)” should probably be treated as subject to the Open Meetings Act.

12. In Op. Att’y Gen. No. 94035 (May 11, 1994), the Attorney General indicated that discussions and deliberations by the State Board of Education in connection with the selection of a Commissioner of Education were subject to the requirements of the open meetings statutes. In addition, that opinion indicated that interviews with individual candidates for the Commissioner position were also subject to the requirements of the open meetings statutes, if a quorum of the Board was present for those interviews. However, in the latter interview situation, a brief closed session (as discussed below) might be warranted for a candid discussion by the Board and the candidate which might potentially elicit responses injurious to the reputation of an individual.

13. A workshop held by the Board of Regents of the University of Nebraska with a professional facilitator to discuss communication practices and the roles of the Board and the University President was not subject to the Open Meetings Act on the basis of § 84-1410(5) which exempts chance meetings or attendance at or travel to conventions or workshops. The University also asserted that there would be no briefing, discussion of public business, formation of tentative policy, vote, or taking of other action at the workshop. Op. Att’y Gen. No. 04027 (October 20, 2004).

**D. PUBLIC MEETINGS; NOTICE AND AGENDA REQUIRED.** Section 84-1411(1)(a) and (2)(a) require that (1) each public body must give **reasonable advance publicized notice** of the time and place of each meeting; (2) the notice must be transmitted to all members of the body and to the public; and (3) the notice must contain an agenda of subjects known at the time of the publicized notice, or a statement that such an agenda, which must be kept continually current, is readily available for inspection at the principal office of the public body during normal business hours.

1. **Notice.** 2024 Neb. Laws LB 287, § 74 amended § 84-1411 to authorize public bodies to publish notice on newspaper websites and “a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers” (i.e., [nepublicnotices.com](http://nepublicnotices.com)) to satisfy publication requirements in instances when publication in a

newspaper is not feasible. These provisions became operative on April 17, 2024.

a. Until January 1, 2025:

- i. Governing bodies of political subdivisions and their advisory committees must publish notice in a newspaper of general circulation within the public body's jurisdiction and, if available, on the newspaper's website. Neb. Rev. Stat. § 84-1411(1)(b)(i).
- ii. Governing bodies of cities of the second class or villages and their advisory committees or governing bodies of rural or suburban fire protection districts must either publish notice in a newspaper of general circulation within the public body's jurisdiction and, if available, on the newspaper's website, or post written notice in three conspicuous public places in the city, village or district. The posting locations must remain the same for each meeting. Neb. Rev. Stat. § 84-1411(1)(b)(ii)(A)-(B).
- iii. For all other public bodies, notice shall be given by a method designated by the public body. Neb. Rev. Stat. § 84-1411(1)(b)(iii).
- iv. In case of the newspaper's refusal, neglect, or inability to timely publish the notice, the public body shall (1) post the notice on its website, if available, and (2) post the notice in a conspicuous public place within the body's jurisdiction. The public body shall keep a written record of such posting, which shall be evidence that posting occurred and fulfilled the publication requirement. Neb. Rev. Stat. § 84-1411(1)(b)(iv).
- v. Governing bodies of political subdivisions and their advisory committees may also provide notice of their meetings by any other

appropriate method designated by the public body. Section 84-1411(1)(c). Section 84-1411(1)(d) requires each public body to record the method(s) and date(s) of such notice in its minutes.

b. Beginning January 1, 2025:

- i. Governing bodies of political subdivisions and their advisory committees must give notice by (1) publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (2) posting on the newspaper's website, if available, and (3) posting on [nepublicnotices.com](http://nepublicnotices.com). The newspaper shall place the notice in the newspaper and on the websites. Neb. Rev. Stat. § 84-1411(2)(b)(i)(A).

*OR*

Give notice by (1) posting on the newspaper's website, if available, and (2) posting on [nepublicnotices.com](http://nepublicnotices.com) if no edition of a newspaper will be finalized for printing prior to the time and date of the meeting. The newspaper shall place the notice in the newspaper and on the websites. Neb. Rev. Stat. § 84-1411(2)(b)(i)(B).

- ii. Governing bodies of cities of the second class and villages, and their advisory committees, or governing bodies of rural or suburban fire protection districts must give notice by (1) publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (2) posting on the newspaper's website, if available, and (3) posting on [nepublicnotices.com](http://nepublicnotices.com). The newspaper shall place the notice in the newspaper and on the websites. Neb. Rev. Stat. § 84-1411(2)(b)(ii)(A).

*OR*

Give notice by (1) posting on the newspaper's website, if available, and (2) posting on [nepublicnotices.com](http://nepublicnotices.com) if no edition of the newspaper will be finalized for printing prior to the time and date of the meeting. The newspaper shall place the notice in the newspaper and on the websites. Neb. Rev. Stat. § 84-1411(2)(b)(ii)(B).

*OR*

Give notice by posting written notice in three conspicuous places in the city, village or district. Notice must be posted in the same three places for each meeting. Neb. Rev. Stat. § 84-1411(2)(b)(ii)(C).

- iii. For all other public bodies, notice shall be given by a method designated by the public body. Neb. Rev. Stat. § 84-1411(2)(b)(iii).
  
  - iv. In case of the newspaper's refusal, neglect, or inability to publish the notice, the public body shall (a) post the notice on its website, if available, (2) submit a post on [nepublicnotices.com](http://nepublicnotices.com), and (3) post the notice in a conspicuous public place within the public body's jurisdiction. The public body shall keep a written record of such posting, which shall be evidence that posting occurred and fulfilled the publication requirement. Neb. Rev. Stat. § 84-1411(2)(b)(iv).
2. **Agenda.** Under § 84-1411(1)(e), an agenda maintained at the office of a public body for public inspection must be kept continually current and may not be altered later than 24 hours before the scheduled commencement of the public meeting (or 48 hours before commencement of a meeting of a city council or village board if that meeting is noticed outside the corporate limits of the municipality). A public body may modify an agenda to include items of an emergency nature only at such public meeting.

a. New language was added to § 84-1413 in 2021 requiring the governing body of a natural resources district, the city council of a metropolitan class, primary

class, or first class city, the county board of a county with a population greater than twenty-five thousand inhabitants, and school boards to make available on their websites the agenda [and minutes] of any meeting of the governing body. The agenda must be placed on the website at least twenty-four hours before the meeting. The public body shall make the agenda available on the website for at least six months. This requirement became effective July 31, 2022. 2021 Neb. Laws LB 83, § 14.

3. **Specificity of the Agenda.** LB 898 from 2006 added language to § 84-1411(1) which states that agenda items shall be “sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting.” That statutory change arose out of a sense that lack of specificity in meeting agendas was a major issue of concern around the state. Government, Military and Veterans Affairs Committee Hearing on LB 898, 99th Nebraska Legislature, Second Session (2006) at 19. The intent of the change was to require public bodies to include sufficient detail in their agendas regarding issues to be discussed or acted upon so as to provide information and notice to the public. Floor Debate on LB 898, 99th Nebraska Legislature, Second Session, March 28, 2006 at 11701 (Statement of Senator Preister). The change was also intended to require sufficient detail in an agenda so that members of the public are not forced to look at past agendas in order to understand the issue to be discussed and/or the action to be taken. *Id.*
  
4. **Circumvention of Open Meetings Act.** Under § 84-1411(3), virtual conferencing may not be used to circumvent any of the public government purposes established by the Open Meetings Act. Neither may emails, faxes, or other electronic communication be used for such purposes.
  
5. **News Media.** Section 84-1411(4) requires that the secretary or other designee of each public body shall maintain a list of news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to that list of media of the time and place of each meeting and the subjects to be discussed at that meeting.

6. **Virtual Appearance.** Under § 84-1411(7), a public body may allow a member of the public or any other witness to appear before the public body by means of virtual conferencing. 2021 Neb. Laws LB 83, § 12.

7. **History.**

a. The provision of § 84-1411 which prohibits altering an agenda within 24 hours of a meeting was added in 1983 to prevent addition of last-minute matters to an agenda which did not really represent emergencies. Floor Debate on LB 43, 88th Nebraska Legislature, First Session, March 22, 1983, at 1896.

b. In *Rauert v. School District I-R of Hall County*, 251 Neb. 135, 555 N.W.2d 763 (1996), the court stated that the Open Meetings Act requires public bodies to give reasonable advance publicized notice of the time and place of their meetings, in part so that the public may attend and speak at those meetings.

c. The Legislature has imposed only two conditions on public bodies regarding the method of notification for their meetings: 1. the public body must give reasonable advance publicized notice of the time and place of each meeting, and 2. the method of notification must be recorded in the public body's minutes. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007). There is no minimum time period for public notification of a special meeting, and an agenda for a public meeting can be created (not altered) later than 24 hours before the scheduled meeting. *Id.* In the *City of Elkhorn* case, the court held that notice of a meeting of the Omaha City Council posted and placed on the city's website at 10:15 a.m. for a meeting at 10:00 p.m. the same day was sufficient under the facts of the case where the local newspaper

printed an article about the meeting in its afternoon edition and four television broadcasters were present at the meeting. The court also indicated that any defect in notice intended for the benefit of council members would not invalidate a council meeting when all of the members of the council attended without objection.

- d. The purpose of the agenda requirement is to give some notice of the matters to be considered at the meeting so that persons who are interested will know which matters are under consideration. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010); *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979); *State ex rel. Newman v. Columbus Township Board*, 15 Neb. App. 656, 735 N.W.2d 399 (Neb. Ct. App. 2007). In *Pokorny*, the agenda at issue, considered with all the previous records of the city council involved, was sufficient to satisfy the open meetings statutes. *Pokorny* also indicates that posting notice at 10 p.m. on March 15 before a meeting at 10:30 a.m. on March 16 does not constitute reasonable notice. Posting notice one week ahead does.
  
- e. In *Hansmeyer v. Nebraska Public Power District*, 6 Neb. App. 889, 578 N.W.2d 476 (1998), *aff'd*, 256 Neb. 1, 588 N.W.2d 589 (1999), the Court of Appeals considered whether an agenda item which simply stated "Work Order Reports" was sufficient to give adequate public notice of a decision to approve a work order which involved expenditure of over \$47 million for the construction of a 96-mile power transmission line across privately held property to connect two power substations. The court held that the agenda item was insufficient under the Open Meetings Act. The court also seemed to suggest, based upon the *Pokorny* case, that the sufficiency of an agenda item might be measured, at least to some degree, in the context of the other meetings of the public body immediately prior to the public meeting in question.
  
- f. A member of the public should not be required to hunt up and read the documents underlying an agenda of a public body to determine what is actually on that agenda. *Hansmeyer v. Nebraska Public Power District*, 6

Neb. App. 889, 578 N.W.2d 476 (1998), *aff'd*, 256 Neb. 1, 588 N.W.2d 589 (1999).

- g. If a public body uses or publishes its agenda to give the required notice for a particular meeting, then the notice contained in the agenda must comport with the law for giving notice of what is to be considered at the meeting. *Hansmeyer v. Nebraska Public Power District*, 6 Neb. App. 889, 578 N.W.2d 476 (1998), *aff'd*, 256 Neb. 1, 588 N.W.2d 589 (1999).
  
- h. A notice of a hearing, given by a school board, which stated that a hearing would be held, and that an agenda would be available for inspection, once established, is not proper notice. An agenda must be available. *Allen v. Greeley County School District No 501*, 1994 WL 272223, 1994 Neb. App. LEXIS 186 (Neb. Ct. App. 1994) (Not approved for publication).
  
- i. When governmental subdivisions which hold annual meetings, such as townships, conduct their annual meetings, electors who participate in the annual meeting must place matters which they wish to discuss on the agenda for the annual meeting. *State ex rel. Newman v. Columbus Township Board*, 15 Neb. App. 656, 735 N.W.2d 399 (Neb. Ct. App. 2007). Electors under those circumstances may not simply appear at the annual meeting and bring up any subject falling within the broad powers of electors if that subject is not on the agenda. *Id.*
  
- j. Two separate public bodies may publish notice of their meetings on the same sheet of paper and need not use separate sheets when the notices contain only the time and place of their meetings, and when the notices direct interested citizens to the place where agendas for each body may be found. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009). In addition, two separate public bodies may combine their agendas when the combined agendas make it clear which

items are to be addressed by each body. *Id.* The same rule applies to combined minutes. *Id.* The *Wolf* case involved a situation where a county board met both as a county board and as a county board of equalization.

- k. Placing notice of future meetings in minutes of a prior meeting does not give sufficient notice under the Open Meetings Act. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009).
- Notice of recessed or reconvened meetings of a public body must be given in the same fashion as notice of the original meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009).
- m. In *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010), the Nebraska Supreme Court seemed to indicate that the requirement to formally record the method of notice in the meeting minutes may be met by a public body if it is possible, through the minutes of past meetings, to discern a customary and consistent method used by the public body to notify the public of its meetings. It does not appear that the choice of method for giving notice of meetings must be formally set forth in the minutes of the public body as such. *See also Robinson v. Morrill County School District #63*, 299 Neb. 740, 910 N.W.2d 752 (2018) (Failure to record the particular method of notice used by the school board in the meeting minutes does not nullify actual notice properly given. The record showed that Robinson and members of the public received reasonable advanced notice and attended the meeting. The record further showed that the method of notice for the meeting at issue was used by the school board and recorded in its minutes at least 21 times during the preceding two years.).
- The Attorney General has concluded that “advance publicized notice” means a separate, specific advance notice must be given for each

meeting. 1971-72 Rep. Att’y Gen. 314 (Opinion No. 137, dated August 8, 1972).

- o The Attorney General has also determined that (1) an agenda may not be used as the minutes of a meeting, (2) reasonable notice under the statute means notice reasonably calculated to give appropriate notice to citizens of the time and place of a meeting and notice which complies with the formal requirements of the statute. 1975-76 Rep. Att’y Gen. 150 (Opinion No. 116, dated August 29, 1975).
  
- p. In Op. Att’y Gen. No. 96071 (October 28, 1996), the Attorney General indicated that the Quality Jobs Board should give its normal 10-day published notice of meeting rather than an “informal’ notice where the Board had recessed a previous meeting on a tax credit application pending a renewed meeting call from the Governor after issuance of an opinion from the Attorney General.

**E. PUBLIC MEETINGS BY VIRTUAL CONFERENCING.** Section 84-1411(3) allows certain public bodies to meet by virtual conferencing. Virtual conferencing was added to the Open Meetings Act in 2021 with the enactment of LB 83. Virtual conferencing is defined as “conducting or participating in a meeting electronically or telephonically with interaction among the participants subject to subsection (2) of section 84-1412.” Neb. Rev. Stat. § 84-1409(3), amended 2021 Neb. Laws LB 83, § 11. Provisions relating to videoconferencing and telephone conference calls were struck.

1. **Public Bodies Eligible.** In 1993, § 84-1411 was amended by LB 635 to allow certain public bodies to meet by means of videoconferencing. Under the current version of § 84-1411(2), the public bodies allowed to meet by virtual conferencing include: (1) various bodies of state government including state agencies, boards, commissions, councils and committees, together with their advisory committees; (2) organizations created under the Interlocal Cooperation Act, the Joint Public Agency Act or the Municipal Cooperative Financing Act; (3) the governing body of a public power district with a chartered territory of more than one county in this state; (4) the governing

body of a public power and irrigation district with a chartered territory of more than one county in this state; (5) boards of educational service units; (6) the Educational Service Unit Coordinating Council; (7) an organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act; (8) a community college board of governors; (9) the Nebraska Brand Committee; (10) a local public health department; (11) a metropolitan utilities district; (12) a regional metropolitan transit authority; and (13) a natural resources district.

a. The Judicial Resources Commission was removed from the list by 2022 Neb. Laws LB 922, § 13.

2. **Requirements.** The public bodies listed above may hold meetings by virtual conferencing if the following requirements are met:

a. Reasonable advance publicized notice is given pursuant to § 84-1411(1) and (2). The notice must include a dial-in number or link to the virtual conference.

b. There must be at least one physical site open to the public and identified in the notice.

c. The public body must make reasonable arrangements to accommodate the public's right to attend and participate as provided in § 84-1412, including reasonable seating.

d. The physical site must have at least one member of the public body or designee in attendance.

e. The virtual conference is recorded by audio or visual recording devices.

f. Members of the public are provided a reasonable opportunity to provide input, including public comment or questions, to the same extent if virtual conferencing was not used.

g. The physical site must have at least one copy of all documents being considered at the meeting.

h. The public body must provide links to the agenda, all documents being considered at the meeting, and the current version of the Act.

See Neb. Rev. Stat. § 84-1411(3)(b)(i)-(iii).

**3. Limitation on Number of Virtual Meetings.** Except as provided in Neb. Rev. Stat. §§ 70-1014(1), 70-1014.02(2) or 79-2204(4), public bodies authorized to conduct virtual conferencing can hold no more than one-half of their meetings by virtual conferencing in a calendar year. The following entities may hold more than one-half of their meetings by virtual conferencing if at least one meeting in a calendar year is not virtual: An organization created under the Interlocal Cooperation Act that sells electricity or natural gas, an organization created under the Municipal Cooperative Financing Act, the governing body of a risk management pool and any advisory committee of the governing body, and any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act. See § 84-1411(3)(b)(iv). Amended by 2024 Neb. Laws LB 287, § 74 and LB 399, § 4.

4. Neb. Rev. Stat. § 84-1411(9) (enacted 2022 Neb. Laws LB 908) authorizes public bodies not listed in § 84-1411(3)(a) to hold meetings by virtual conferencing if the following requirements are met: (a) the purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted on at a subsequent in-person meeting of the public body; (b) no action is taken by the public body at the virtual meeting; and (c) the public body complies with subdivisions § 84-1411(3)(b)(i) and (ii) (see E.2.a.-f. above).

**5. Hybrid Meetings Not Allowed.** Following the enactment of 2021 Neb. Laws LB 83, the Attorney General considered whether one or more members of a public body could attend and participate virtually at an in-person meeting. The Attorney General informally concluded that § 84-1411 authorizes virtual attendance by members of the public body only at meetings that satisfy the requirements pertaining to virtual conferencing.

6. Neb. Rev. Stat. § 84-1411 does not apply to meetings subject to Neb. Rev. Stat. § 70-1034 conducted by the Nebraska Power Review Board or a public power district, a public power and irrigation district, an electric membership association, an electric cooperative company, a municipality having a generation and distribution system, or a registered group of

municipalities. Neb. Rev. Stat. § 84-1411(10), added as a result of 2024 Neb. Laws LB 1370, § 8.

**F. EMERGENCY MEETINGS.** Section 84-1411 allows public bodies to hold emergency meetings without reasonable advance public notice under two statutory schemes.

1. **Emergency Meetings Under Neb. Rev. Stat. § 84-1411(6).** In order to hold an emergency meeting under § 84-1411(6), a public body must meet the following requirements: (1) the nature of the emergency shall be stated in the minutes, and any formal action taken shall pertain only to the emergency; (2) the provisions of § 84-1411(5) dealing with notice to the media shall be complied with in connection with an emergency meeting; and (3) complete minutes of the emergency meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public no later than the end of the next regular business day.

a. Emergency meetings may be held by virtual conferencing. 2021 Neb. Laws LB 83, § 12.

b. In *Steenblock v. Elkhorn Township Board*, 245 Neb. 722, 515 N.W.2d 128 (1994), the Court indicated, in a case involving allegations of a violation of the open meetings statutes, that an emergency is defined as “any event or occasional combination of circumstances which calls for immediate action or remedy; pressing necessity; exigency; a sudden or unexpected happening; an unforeseen occurrence or condition.” In that case, the Court held that a township board meeting to consider the job status of a township employee, convened as an emergency meeting because of a snowstorm, was not a proper emergency meeting because the employee was given two weeks’ notice of his resultant termination, and because the reasons given for the employee’s termination were based upon his past performance.

c. In *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009), the Court of Appeals considered whether a number of items taken up at meetings of a county board without any listing on the board’s agenda were “emergency” items. In making that determination in each case, the court

focused upon whether there was anything in the record which indicated that a particular item required immediate action or involved pressing necessity.

d. The Attorney General has also stated that an item of an emergency nature is one that requires immediate resolution by the public body, and one which has arisen in circumstances impossible to anticipate at a time sufficient to place on the agenda of a regular, called, or special meeting of the body. 1975-76 Rep. Att'y Gen. 150 (Opinion No. 116, dated August 29, 1975).

e. In Op. Att'y Gen. No. 95063 (August 9, 1995), the Attorney General indicated that action taken during a meeting of the Nebraska Equal Opportunity Commission by a telephone conference call which did not comply with the requirements of the open meetings statutes for emergency meetings was void.

2. **Emergency Meetings Under Neb. Rev. Stat. § 84-1411(8)**. Section 84-1411(8) allows any public body in the state to meet by virtual conferencing if an emergency is declared by the Governor under the Emergency Management Act, and the territorial jurisdiction of the public body falls within the declaration. Unlike emergency meetings authorized under § 84-1411(6), public bodies may do any of the things set out in the definition of public meeting in § 84-1409(2): "Briefing, discussion of public business, formation of tentative policy, or the taking of any action . . . ." This provision was added to § 84-1411 by 2021 Neb. Laws LB 83, § 12.

- a. **Requirements.** Public bodies must meet several requirements when holding meetings under § 84-1411(8): (i) reasonable advance publicized notice must be provided pursuant to § 84-1411(1) and (2); (ii) the notice must include information regarding meeting access for the public and news media; (iii) access to the meeting must be provided via a dial-in number or link to the virtual conference; (iv) the public body must provide links to the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; (v) reasonable arrangements must be made to accommodate the public's right to hear and speak at the meeting and record the meeting; (vi) notice to the media under § 84-1411(5) must be provided; (vii) the nature of the emergency shall be stated in the minutes; and (viii) complete minutes of the meeting specifying the nature of the

emergency and any formal action taken by the public body shall be made available in accordance with § 84-1413(5).

**G. PUBLIC MEETINGS; RIGHTS OF THE PUBLIC ATTENDING.** Section 84-1412 establishes the rights of members of the public attending a meeting of a public body.

1. Members of the public have the right to attend and the right to speak at meetings of public bodies, and all or any part of a public meeting except closed sessions under § 84-1410, may be videotaped, recorded, televised, broadcast, photographed, etc. by any person.

2. With the enactment of 2024 Neb. Laws LB 43, § 21, **public bodies must allow members of the public an opportunity to speak at each meeting, except for closed sessions.** This provision became operative on July 19, 2024.

3. Public bodies may make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, or recording their meetings, including meetings held by virtual conferencing.

4. Members of the public cannot be required to identify themselves as a condition for admission to a public meeting. In 2021, § 84-1412(3) was amended to require public bodies to have any member of the public desiring to address the body to identify himself or herself, including providing an address and the name of any organization represented by such person. The public body may waive the address requirement to protect the security of the individual. 2021 Neb. Laws LB 83, § 13.

4. No public body shall, to circumvent the open meetings laws, hold its meeting in a place known to be too small to accommodate the anticipated audience. However, a public body shall not be in violation of this prohibition if it meets in its traditional meeting place in this state.

5. LB 898 from 2006 added language to § 84-1412 which provides that public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the

public. At the beginning of any meeting, the public shall be informed about the location of the posted information. The legislative history of LB 898 indicates that “posting” a copy of the Open Meetings Act means putting it up in some fashion, including attaching it to a bulletin board, hanging it by a chain or fastening it to a wall. Floor Debate on LB 898, 99th Nebraska Legislature, Second Session, March 28, 2006, at 11697 (Statement of Senator Preister). “Posting” does not include placing the Act on a table as a loose document which can be removed and therefore might not be available throughout the meeting. *Id.* If a meeting of a public body is moved to another location to accommodate a larger audience, then the posted copy of the Act should be moved and posted in the new location. *Id.*

6. In 2008, LB 962 amended § 84-1412 to provide that public bodies may not require that “the name of any member of the public be placed on the agenda prior to . . . [a] meeting in order to speak about items on the agenda.” That change was made so that members of the public are not required to place themselves on the agenda of a public body prior to a meeting in order to speak on agenda items during the times at that meeting set aside for public comment. Floor Debate on LB 962, 100th Nebraska Legislature, Second Session, February 28, 2008 at 2 (Statement of Senator Preister). That change in statutory language was not intended to affect the right of a public body to make reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, or recording its meetings. *Id.*

7. A public body may hold a meeting outside the State of Nebraska only if all the following conditions are met: a. a member entity of the public body is located outside of the state and the meeting is in that member’s jurisdiction; b. all out-of-state locations identified in the notice of meeting are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience; c. reasonable arrangements are made to accommodate the public’s rights to attend, hear and speak at the meeting, including making virtual conferencing available at an in-state location to members, the public, or the press, if requested twenty-four hours in advance; d. no more than 25% of the public body’s meetings in a calendar year are held out-of-state; e. out-of-state meetings are not used to circumvent any of the public government purposes established by the Open Meetings Act; and f. the public body publishes notice of the out-of-state meeting at least 21 days before the date of the meeting in a legal newspaper of statewide circulation. These requirements for out-of-state meetings were added to

§ 84-1412 by 2001 Neb. Laws LB 250, § 2, and amended to add meetings by virtual conferencing in 2021. 2021 Neb. Laws LB 83, § 13.

9. A public body shall, upon request, make a reasonable effort to accommodate the public's right to hear discussion and testimony at a public meeting.

10. Public bodies shall make at least one copy of reproducible written material discussed at an open meeting available at the meeting or at the in-state location for virtual conferencing provided in § 84-1412(6)(c) for examination and copying by members of the public. The materials may be provided in paper or electronic form. 2021 Neb. Laws LB 83, § 13.

11. **History.** Many of the initial provisions in § 84-1412 dealing with the rights of the public were added as a result of LB 43 in 1983.

a. The language requiring a reasonable effort to allow all parties to hear a public meeting does not involve an absolute requirement that all persons present shall be able to hear. Floor Debate on LB 43, 88th Nebraska Legislature, First Session, March 21, 1983, at 1794-1795.

**H. PUBLIC MEETINGS; MINUTES AND VOTING PROCEDURES.** Section 84-1413 contains several provisions regarding the minutes which are to be maintained by public bodies and the voting procedures for public bodies.

1. **Minutes.** Every public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed. The minutes of all meetings and evidence or documentation received or disclosed during open session shall be public records, open to public inspection during normal business hours. Minutes shall be written or kept as an electronic record and available for inspection within 10 working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional 10 working days if the employee responsible for writing the minutes is absent due to a serious illness or emergency.

- a. 2015 Neb. Laws LB 365, § 2 amended § 84-1413 to provide that minutes of the meetings of school boards and educational service units may be kept as an electronic record. In 2022, the Legislature extended the ability to keep minutes electronically to all public bodies. 2022 Neb. Laws LB 742, § 2.
  
- b. As noted in D.2.a. above, beginning July 31, 2022, the governing body of a natural resources district, the city councils of metropolitan class, primary class, and first class cities, the county board of a county with a population greater than twenty-five thousand inhabitants, and school boards shall place their agenda and minutes on their websites. Minutes shall be posted once they are available for inspection as provided in § 84-1413(5). The information shall be available on the website for at least six months. 2021 Neb. Laws LB 83, § 14.

2. **Voting Procedures.** Any action taken on any question or motion duly made and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The vote to elect leadership within a public body may be by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

a. **Electronic Voting Devices.** The roll call or viva voce vote requirements of the Open Meetings Act may be satisfied by a public body which uses an electronic voting device which allows the vote of each member of the governing body to be readily seen. 2016 Neb. Laws LB 876, § 1. Prior to the enactment of LB 876, only certain public bodies, e.g., a municipality, a county, a learning community, a joint entity created pursuant to the Interlocal Cooperation Act, a joint public agency created pursuant to the Joint Public Agency Act or an agency formed under the Municipal Cooperative Financing Act, were authorized to use electronic voting devices under the Act.

3. In *State ex rel. Schuler v. Dunbar*, 208 Neb. 69, 302 N.W.2d 674 (1984), the Supreme Court held that the requirement of § 84-1413(2) that the record shall state how each member of a body voted could not be satisfied by a nunc pro

tunc amendment to the body's minutes showing that the recording of the vote in the minutes was performed prior to the time the actual recording in the minutes took place. However, when the same case was before the court a second time, the court held that, as a general rule, a public body may, if no intervening rights of a third person have arisen, order the minutes of its own proceedings at a previous meeting to be corrected according to the facts to make them speak the truth. *State ex rel. Schuler v. Dunbar*, 214 Neb. 85, 333 N.W.2d 652 (1983).

4. Section 84-1413 is violated by a failure to make or take a vote in accordance with the statute rather than a failure to record a properly taken vote. *State ex rel. Schuler v. Dunbar* (1983), *supra*.

5. Section 84-1413(2) dealing with roll call votes does not require the record to state that the vote was by roll call but only requires that the record show if and how each member voted. Neither does that statute set a time limit for recording the results of a vote. *State ex rel. Schuler v. Dunbar* (1983), *supra*.

6. The statutory requirements here dealing with voting and minutes are mandatory since the Legislature provided that action taken in violation of this statute is void. *State ex rel. Schuler v. Dunbar* (1981), *supra*.

7. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009) seems to indicate that the Open Meetings Act does not require that minutes of meetings be "published," but only that they be written and available for inspection within 10 working days or prior to the next convened meeting of the public body.

8. The legislative history of the original open meetings statutes, LB 325 from 1975, indicates that the requirement of a roll call vote was directed at votes on questions that would bind the particular public body. Other procedural questions were not covered. Government Committee Hearing on LB 325, 84th Nebraska Legislature, First Session (1975) at 10.

9. The Attorney General has stated that nothing in the open meetings statutes requires approval of the minutes of a public body prior to their publication. Op. Att'y Gen. No. 162 (December 28, 1981).

10. In Op. Att’y Gen. No. 98045 (November 4, 1998), the Attorney General indicated that detailed minutes of all matters discussed need not be maintained when a public body is meeting in closed or executive session, so long as the requirements of § 84-1410 pertaining specifically to the minute entries necessary for a closed session are met.

**I. CLOSED SESSIONS OF A PUBLIC BODY.** Section 84-1410, pertaining to closed sessions of public body, has generated the most controversy of all the portions of the open meetings statutes. Section 84-1410(1) provides that any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary (1) for the protection of the public interest, or (2) for the prevention of needless injury to an individual, if such individual has not requested a public meeting. Closed meetings may not be held for discussion of the appointment or election of a new member to any public body. Nothing in § 84-1410 should be construed to require that any meeting be closed to the public.

1. Under § 84-1410(1), examples of reasons for a closed session include:

a. Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body.

b. Discussion regarding deployment of security personnel or devices.

c. Investigative proceedings regarding allegations of criminal misconduct.

d. Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting.

e. For a Community Trust created under Neb. Rev. Stat. § 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster. [Amended into § 84-1410(1) by 2011 Neb. Laws LB 390.]

f. For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional

negotiations with any referral source that is required by federal law to be conducted at arm's length. [Amended into § 84-1410(1) by 2012 Neb. Laws LB 995.]

These examples are not exclusive; they are merely examples, and other reasons may exist. Government Committee Hearing on LB 325, 84th Nebraska Legislature, First Session (1975) at page 3; 1975-76 Rep. Att'y Gen. 150 (Opinion No. 116, dated August 29, 1975); Op. Att'y Gen. No. 65 (April 17, 1985).

2. LB 898 from 2006 amended some of the provisions of § 84-1410 pertaining to the mechanics of holding a closed session. The subject matter of the closed session and reason necessitating the closed session shall be identified in the motion to hold a closed session. The vote to hold a closed session must be taken in open session, and the entire closed session motion, the vote of each member on the question of holding a closed session, and the time when the closed session commences and ends must be recorded in the minutes. If the motion to close passes, then the presiding officer shall restate on the record immediately prior to the closed session the limitation of the subject matter of the closed session. The public body holding a closed session shall restrict its consideration of matters during the closed session to only those purposes set forth in the motion to close as the reason for the closed session. The meeting must be reconvened in open session before any formal action may be taken, and "formal action" in that context is defined in § 84-1410(2) to mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy. Under an amendment to § 84-1410(2) effected by LB 621 in 1994, formal action by the body in that context does **not** include, "negotiating guidance given by members of the public body to legal counsel or other negotiators in a closed [strategy] session authorized [for collective bargaining, real estate purchases, etc.] under subdivision 1(a) of [Section 84-1410]."

3. Any member of the public body can challenge the continuation of a closed session if he or she determines that the session has exceeded the original reason for the closed session, or if he or she contends that the closed session is neither clearly necessary for the protection of the public interest or the prevention of needless injury to the reputation of an individual. Such a challenge can only be overruled by a majority vote of the members of the

public body. The challenge and its disposition shall be recorded in the minutes.

4. **History.** One of the purposes for the initial open meetings statute, LB 325 from 1975, was to tighten restrictions on closed or executive sessions of public bodies. Introducer's Statement of Purpose for LB 325, 84th Nebraska Legislature, First Session (1975). The fourth example of reasons for closed meetings was added by LB 43 in 1983. The provisions dealing with pending or imminent litigation and defining formal action in a closed session were added as a part of LB 1019 in 1992.

5. It is not entirely clear what vote of the public body is necessary to go into closed session. The statute states that "an affirmative vote of a majority of [the body's] voting members" is necessary for a closed session. On its face, the normal meaning of this language would presumably be a majority of those members present and voting. This is particularly true since the later subsection (3) of § 84-1410 requires a "majority vote of the members of the public body" to overrule a challenge to the continuation of the closed session. However, the legislative history of LB 325 makes it quite clear that the legislators intended to make the requirement for a closed session a vote of the majority of the body rather than a vote of the majority of those present and voting. Floor Debate on LB 325, 84th Nebraska Legislature, First Session, May 14 and May 20, 1975, at 4616, 5015. Moreover, there is some indication that "voting" members in § 84-1410(1) refers to particular members of bodies such as the Board of Regents which has both voting and non-voting members. Government Committee Hearing on LB 325, 84th Nebraska Legislature, First Session (1975) at 27-28. The safer approach is to authorize a closed session of the public body by a majority vote of the members of the body rather than by a majority vote of just those members present.

6. The landmark case for what is permissible in a closed session is *Grein v. Board of Education of the School District of Fremont*, 216 Neb. 158, 343 N.W.2d 718 (1984). *Grein* involved a closed session by a school board for discussion of the low bid on a construction project. The Nebraska Supreme Court held that the closed session was improper. That case indicates:

a. Provisions of the statute permitting closed sessions must be narrowly and strictly construed. *See also State ex rel. Upper Republican Natural Resources*

*District v. District Judges of the District Court for Chase County*, 273 Neb. 148, 728 N.W.2d 275 (2007).

b. The public interest which is protected in § 84-1410(1) is “that shared by citizens in general and by the community at large concerning pecuniary or legal rights and liabilities.” 216 Neb. at 165, 343 N.W.2d at 723. *See also Wasikowski v. Nebraska Quality Jobs Board*, 264 Neb. 403, 648 N.W.2d 756 (2002).

c. Good faith motivation for a closed session is not a cure for non-compliance with the public meetings laws.

d. The prohibition against decisions or formal actions in a closed session proscribes crystallization of a secret decision and then ceremonial acceptance in open session.

e. There is a guiding principle with respect to closed sessions: “If a public body is uncertain about the type of session to be conducted, open or closed, bear in mind the policy of openness promoted by the Public Meetings Laws and opt for a meeting in the presence of the public.” 216 Neb. at 168, 343 N.W.2d at 724.

7. *Pokorny v. City of Schuyler, supra*, indicates that there is nothing in the open meetings statutes which requires that negotiations for the purchase of land be conducted in open meeting, but deliberations of a public body as to whether an offer to purchase should be made must be done in an open meeting.

8. In a case involving the revocation of a land surveyor’s license, the supreme court held that a closed session was improper since there was no showing of either necessity or of the reasons set out in § 84-1410(1). *Simonds v. Board of Examiners of Land Surveyors*, 213 Neb. 259, 329 N.W.2d 92 (1983).

9. Neb. Rev. Stat. § 79-832 (1996), dealing with hearings involving cancellation, amendment or termination of a teacher’s contract mandates a closed hearing upon an affirmative vote of a majority of the school board’s members present and voting and upon specific request of the certificated employee or the certificated employee’s representative. However, under that section, formal action by the school board requires that the school board reconvene in open

session. *Stephens v. Board of Education of School District No. 5, Pierce County*, 230 Neb. 38, 429 N.W.2d 722 (1988).

10. The provisions of the open meetings statutes dealing with closed sessions, in part, reflect the Legislature's judgment of the appropriate balance between the public's interest in open discussion of governmental issues and the rights of individuals, such as state employees, to have their performance as employees considered in private if they so choose. *Meyer v. Board of Regents of the University of Nebraska*, 1 Neb. App. 893, 510 N.W.2d 450 (Neb. Ct. App. 1993).

11. If the primary purpose for a closed session of a public body is authorized under the open meetings statutes, then any necessary discussion of incidental matters is also authorized. *Meyer v. Board of Regents of the University of Nebraska*, 1 Neb. App. 893, 510 N.W.2d 450 (Neb. Ct. App. 1993). In the *Meyer* case, the Nebraska Court of Appeals indicated that the University Board of Regents could properly discuss the appointment of an interim president for the University during a closed session called to evaluate and consider the employment status of the president.

12. In *Wasikowski v. Nebraska Quality Jobs Board*, 264 Neb. 403, 648 N.W.2d 756 (2002), the court held that if a person who is present at a meeting of a public body observes an alleged violation of the Open Meetings Act in the form of an improper closed session and fails to object, then that person waives his or her right to object to the closed session at a later date. However, that case appears to be legislatively overruled by LB 898 from 2006 which provides that it shall not be a defense to a citizen lawsuit under § 84-1414(3) that the citizen attended the meeting and failed to object at that time.

13. There is no absolute evidentiary privilege which applies to all communications made during a closed session of a public body, and communications made during such closed sessions are discoverable. *State ex rel. Upper Republican Natural Resources District v. District Judges of the District Court for Chase County*, 273 Neb. 148, 728 N.W.2d 275 (2007). However, to the extent that communications made during a closed session implicate other recognized privileges such as the attorney-client privilege, those communications are protected. *Id.*

14. The statutory provision allowing public bodies to hold closed sessions for strategy sessions regarding litigation or threatened litigation by necessity encompasses discussions and decisions regarding whether to make or reject a settlement offer. Such decisions regarding litigation strategy should not have to be discussed publicly, during an open session, in front of the body's opponent. *Becker v. Allen*, 1996 WL 106217, 1996 Neb. App. LEXIS 73 (Neb. Ct. App. 1996) (Not approved for publication). In addition, the strategic meetings which a public body has with its attorney when threatened with or engaged in litigation, in which the public body may give direction to its attorney, are protected by the attorney-client privilege. *Id.*

15. **Opinions of the Attorney General:**

a. A closed session is not proper simply because matters permitting a closed session might arise. Such a closed session is permitted only when such matters do arise and must be dealt with. Op. Att'y Gen. No. 94035 (May 11, 1994); Op. Att'y Gen. No. 11 (January 20, 1983).

b. Discussions of legal matters between a county board and a county attorney involving pending litigation or legal consequences of specific action are suitable for a closed session. 1975-76 Rep. Att'y Gen. 150 (Opinion No. 116, dated August 29, 1975).

c. A public body can go into a proper closed session for discussion of personnel matters and then reconvene for a public vote with no lengthy explanation of the rationale underlying the decision. Op. Att'y Gen. No. 89063 (October 12, 1989).

d. The closed session exception for prevention of needless injury to reputation is for the protection of individual employees and not for the protection of governmental officers on the public body. *Id.*

e. In Op. Att'y Gen. No. 98045 (November 4, 1998), the Attorney General indicated that detailed minutes of all matters discussed need not be maintained when a public body is meeting in closed or executive session, so long as the requirements of § 84-1410 pertaining specifically to the minute entries necessary for a closed session are met.

f. A county clerk, county attorney and county treasurer acting as a group under § 32-567(3) to make an appointment to fill a vacancy on a county board may not go into closed session for evaluation of the merits of the candidates based upon the express language of § 84-1410(1). Op. Att’y Gen. No. 97050 (September 18, 1997).

g. In Op. Att’y Gen. No. 17-004 (June 5, 2017), the Attorney General indicated that the Public Service Commission may not discuss management and operational issues outside of a duly convened meeting which satisfies all requirements of the Open Meetings Act, except when conducting judicial proceedings. Alternatively, the commission could discuss these issues in closed sessions under limited circumstances or form subcommittees of less than a quorum, which are generally excluded from the act.

h. The Attorney General has indicated informally that developing testimony for an upcoming Legislative hearing is not a proper reason for a state agency to go into closed session. On the other hand, the Attorney General has also indicated informally that discussion of “sensitive medical and financial information” pertaining to specific individuals who applied for admission to a state home could be conducted in a closed session so long as the actual vote on admission was done in an open meeting.

**J. CIRCUMVENTION OF THE OPEN MEETINGS ACT.** Section 84-1410(4) prohibits a person or a public body from circumventing the purpose of the open meetings statutes by failing to invite a portion of its members to a meeting or by designating itself as a subcommittee of the whole body. That section also prohibits the use of any closed session, informal meeting, chance meeting, social gathering, email, fax or other electronic communication for the purpose of circumventing the requirements of the open meetings statutes.

1. This provision was added to the open meetings statutes by LB 43 in 1983. This section was directed at the intentional circumvention of the open meetings statutes rather than inadvertent acts. Government, Military and Veterans’ Affairs Committee Hearing on LB 43, 88th Nebraska Legislature, First Session (1983) at 5.

2. 2004 Neb. Laws LB 1179 added emails, faxes and other electronic communications to the list of mediums which could not be used to circumvent the requirements of the Open Meetings Act.

3. Similar language prohibiting the use of virtual conferencing, emails, faxes, or other electronic communications to circumvent any of the public government purposes of the Open Meetings Act is contained in § 84-1411(3).

4. The Attorney General has indicated that intent is a necessary element of the conduct prohibited by § 84-1410(4), and that members of a public body can communicate with other members of that body by electronic means, even if that communication is directed to a quorum of the body, so long as there is no course of communication which becomes sufficiently involved so as to evidence an intent or purpose to circumvent the Open Meetings Act. Op. Att'y Gen. No. 04007 (March 8, 2004).

**K. ACTIONS FOR ENFORCEMENT.** Section 84-1414 sets out various enforcement options available to individuals who believe that the open meetings statutes have been violated.

1. Any motion, resolution, rule, ordinance, or formal action of a public body made or taken in violation of the public meetings statutes shall be declared void by the district court if the suit is commenced within 120 days of the meeting of the public body at which the alleged violation occurred. Any such motion or other action taken in substantial violation of the public meeting statutes shall be voidable by the district court if the suit is commenced after more than 120 days but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action.

2. Under § 84-1414(3), any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the open meetings statutes, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the open meetings statutes to discussions or decisions of the public body. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007). The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under

§ 84-1414(3). Under LB 898 from 2006, it shall not be a defense to such a suit that the citizen attended the meeting and failed to object to violations at such time.

3. The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the provisions of the open meetings statutes.

4. **History.** The original version of § 84-1414(1), which was a part of LB 325 passed in 1975, simply provided that actions taken in violation of the public meetings statutes should be void. The void/voidable distinction was added by LB 43 in 1983. The apparent intent of that later language was to allow a court to void an action by a public body taken when there was any violation of the open meetings statutes if the action was filed within four months of the meeting in question. After four months, the violation of the open meetings statutes would have to be substantial to allow a court to void the action of the public body. In any event, no action could be brought after one year of the public meeting in question. Floor Debate on LB 43, 88th Nebraska Legislature, First Session, March 22, 1983, at 1892.

5. The legislative history of LB 325 from 1975 indicates that the initial intent of that statute was to have the county attorney responsible for enforcement proceedings involving public bodies at a local level. The Attorney General would be responsible for enforcement against state entities. Floor Debate on LB 325, 84th Nebraska Legislature, First Session, May 14, 1975, at 4620.

6. The Nebraska Supreme Court has indicated that action by a public body which is proper under the open meetings statutes may cure defects in actions previously taken by the same public body. In such an instance, an action by a public body which previously might have been declared void will be declared proper. *Pokorny v. City of Schuyler, supra*. On the other hand, under those circumstances, the original improper meeting itself is still void. *Steenblock v. Elkhorn Township Board*, 245 Neb. 722, 515 N.W.2d 128 (1994). *Pokorny* also indicates that the effect of an invalid public meeting under the open meetings laws is the same as if the meeting had never occurred.

7. A county lacks capacity to maintain an action to declare its official conduct void for noncompliance with the open meetings statutes. *County of York v. Johnson*, 230 Neb. 403, 432 N.W.2d 215 (1988).

8. Reading of a city ordinance in accordance with a city charter constitutes “formal action” of a city council which may be voided in a lawsuit under § 84-1414(1). *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).
  
9. A number of Nebraska cases deal with waiver of rights under the Open Meetings Act by a failure to make a timely objection to violations of the Act. *Stoetzel & Sons, Inc. v. City of Hastings*, 265 Neb. 637, 658 N.W.2d 636 (2003) (if a person who attends a meeting of a public body believes that copies of documents discussed by the body should be made available to the public at the meeting, a timely objection should be made, or that person waives his or her right to object); *Wasikowski v. Nebraska Quality Jobs Board*, 264 Neb. 403, 648 N.W.2d 756 (2002); *Otey v. State*, 240 Neb. 813, 485 N.W.2d 153 (1992); *Witt v. School District No. 70, Frontier County*, 202 Neb. 63, 273 N.W. 2d 669 (1979) (any person who has notice of a meeting and attends the meeting is required to object specifically to a lack of public notice at the meeting or waive his rights to object on that ground under the open meetings statutes); *Hauser v. Nebraska Police Standards Advisory Council*, 264 Neb. 944, 653 N.W.2d 240 (2002) (if a person present at a meeting observes and fails to object to an alleged open meetings violation in the form of a failure to conduct roll call votes before taking action on questions or motions pending, that person waives his or her right to object at a later date); *Alexander v. School District No. 17 of Thurston County*, 197 Neb. 251, 248 N.W.2d 335 (1976) (where teachers had notice of a termination hearing, appeared, and no objection was made to a failure of the school board to give proper notice under the open meetings statutes, those teachers waived any objection they might have had to violations of the open meetings law). Those cases appear to be legislatively overruled by LB 898 from 2006 which provides that it shall not be a defense to a citizen lawsuit under § 84-1414(3) that the citizen attended the meeting and failed to object at that time.

10. In *Robinson v. Morrill County School District #63*, 299 Neb. 740, 910 N.W.2d 752 (2018), the Nebraska Supreme Court declined to consider the propriety of the school board's closed session to deliberate on the cancellation of Robinson's teaching contract following an evidentiary hearing since Robinson failed to object to the closed session or the process followed by the school board in closing the meeting.

11. Actions for relief under the open meetings statutes are tried as equitable cases, given the fact that the relief sought is in the nature of a declaration that particular action taken in violation of the laws is void or voidable. Such cases are also considered as equitable cases on appeal. *Stoetzel & Sons, Inc. v. City of Hastings*, 265 Neb. 637, 658 N.W.2d 636 (2003); *Hauser v. Nebraska Police Standards Advisory Council*, 264 Neb. 944, 653 N.W.2d 240 (2002); *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009); *Hansmeyer v. Nebraska Public Power District*, 6 Neb. App. 889, 578 N.W.2d 476 (1998), *aff'd*, 256 Neb. 1, 588 N.W.2d 589 (1999).

12. The *Hansmeyer* case also discusses the distinction between "void" and "voidable" under § 84-1414. "Void" means ineffectual and having no legal force or binding effect, while "voidable" means that which may be avoided or declared void, not absolutely void. In *Hansmeyer*, the court considered factors such as whether any purpose would be served or whether decisions were made in secret without public discussion in determining whether a voidable vote by the Nebraska Public Power District should, in fact, be voided.

13. Once a meeting has been declared void pursuant to the Open Meetings Act, the members of the public body involved are prohibited from considering any information which they obtained at the illegal meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009); *Alderman v. County of Antelope*, 11 Neb. App. 412, 653 N.W.2d 1 (2002).

14. The decision to award attorney's fees to a "successful plaintiff" in an action under § 84-1414 is discretionary with the trial court. *Hansmeyer v. Nebraska Public Power District*, 6 Neb. App. 889, 578 N.W.2d 476 (1998), *aff'd*, 256 Neb. 1, 588 N.W.2d 589 (1999). The court in *Hansmeyer* also held that the plaintiffs in that case were "successful plaintiffs" who could recover attorney's fees under

§ 84-1414 because there was a finding that a substantial violation of the open meetings statutes had occurred, and because the public body involved amended its practices to prepare proper agendas after the plaintiffs filed their action. The court reached that conclusion even though it ultimately determined that the improper action of the public body at issue should not be voided. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009) also contains a discussion regarding the basis for an award of attorney's fees in that case, including the court's analysis of why it reduced a fee award on appeal.

15. Voiding an entire meeting is a proper remedy for violations of the Open Meetings Act. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009). The court in the *Wolf* case also specifically considered whether violations of the Open Meetings Act were "substantial" violations in determining whether it was appropriate to void actions of a county board when the enforcement lawsuit was filed more than 120 days after the meetings in question.

16. In *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009) there was no evidence in the record which established that a county board had published notice of its meetings anywhere. The Court of Appeals held that in the absence of contrary evidence, it may be presumed that public officers faithfully performed their official duties. *Id.* In addition, absent evidence showing misconduct or disregard for the law, the regularity of official acts is also presumed. *Id.* In *Wolf*, the court also indicated that the plaintiffs had the burden at all times to show that it was more probable that notices of meetings were not posted than probable that they were.

17. The United States District Court for the District of Nebraska has indicated that it has supplemental jurisdiction over claims under § 84-1414 based upon 28 U.S.C. § 1367(a). *Buzek v. Pawnee County Nebraska*, 207 F. Supp. 2d 961 (D. Neb. 2002).

18. "Citizens," as well as members of the general public and reporters or other representatives of the news media, are the intended beneficiaries of the Open Meetings Act, and have standing to bring an action under that Act. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010). This is true even though individual citizens may not be able to allege a particularized injury as a result of action by a public body or the pecuniary interest in the public body's action

which might be necessary for common law standing. *Id.* An action under § 84-1414 is permissible when the ultimate result of the questionable meetings of the public body is annexation. *Id.*

19. The plaintiffs in *Pierce v. Drobny*, 279 Neb. 251, 777 N.W.2d 322 (2010), contended that a local school board held a number of secret meetings without notice or public participation to plan for a special election for the issuance of bonds for a new school. A resolution authorizing the special election was subsequently passed by the board at a public meeting, and at the special election, voters approved the school bond issue. The plaintiffs sought to void the board's resolution for the special election under the Open Meetings Act rather than filing an election contest. The Nebraska Supreme Court held that an election contest was the exclusive remedy under such circumstances, and that a separate challenge under the Open Meetings Act did not exist once the bond issue was voted upon by the public.

**L. CRIMINAL SANCTIONS.** Section 84-1414(4) provides that any member of a public body who knowingly violates or conspires to violate the Open Meetings Act, or who attends or remains at a meeting knowing that the public body is in violation of any provision of that Act, shall be guilty of a Class IV misdemeanor for a first offense, and a Class III misdemeanor for a second or subsequent offense.

1. The legislative history of LB 325 from 1975 indicates that the criminal sanctions included in this section were originally directed at intentional behavior rather than at inadvertence. Government Committee Hearing on LB 325, 84th Nebraska Legislature, First Session (1975) at 16.

2. The criminal sanctions for violation of the open meetings statutes were first increased as a result of LB 1019 passed in 1992. Also, that same bill in 1992 added language which made knowingly remaining at or attending a meeting in violation of the open meetings statutes a crime. The present language which applies criminal sanctions to those members of a public body who remain at a meeting knowing that the public body is in violation of the open meetings statutes was added by LB 621 in 1994.

3. Under Neb. Rev. Stat. § 28-106 (2016), a Class IV misdemeanor is punishable by a fine of \$100 to \$500 and no imprisonment. In addition, a

Class III misdemeanor is punishable by up to 3 months imprisonment or up to a \$500 fine, or both. A Class III misdemeanor has no minimum penalty.

Rev. 7/2024

**2025-2026  
STATE OF NEBRASKA  
SCHOOL DISTRICT BUDGET FORM**

County-District #: 89-0001    Class #: 111  
Blair Community Schools  
TO THE COUNTY BOARD AND COUNTY CLERK OF  
Washington County

**This budget is for the Period SEPTEMBER 1, 2025 through AUGUST 31, 2026**

**Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:**

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 18,270,960.00	\$ 18,270,960.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ 2,000,915.00		\$ 2,000,915.00
Special Building Fund	\$ -	\$ 2,878,495.00	\$ 2,878,495.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
<b>Total All Funds</b>	<b>\$ 2,000,915.00</b>	<b>\$ 21,149,455.00</b>	<b>\$ 23,150,370.00</b>

Outstanding Bonded Indebtedness as of September 1, 2025 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i>	<b>Total Certified Valuation (All Counties)</b> <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>	\$ 3,003,865,427						
<table border="1"> <tr> <td>\$ 15,645,000.00</td> <td>Principal</td> </tr> <tr> <td>\$ 1,718,952.00</td> <td>Interest</td> </tr> <tr> <td>\$ 17,363,952.00</td> <td><b>Total Outstanding Bonded Indebtedness</b></td> </tr> </table>	\$ 15,645,000.00	Principal	\$ 1,718,952.00	Interest	\$ 17,363,952.00	<b>Total Outstanding Bonded Indebtedness</b>	<b>Report of Joint Public Agency &amp; Interlocal Agreements</b> Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <i>If YES, Please submit Interlocal Agreement Report by September 30th.</i>	
\$ 15,645,000.00	Principal							
\$ 1,718,952.00	Interest							
\$ 17,363,952.00	<b>Total Outstanding Bonded Indebtedness</b>							

County Clerk's Use Only	<b>Report of Trade Names, Corporate Names &amp; Business Names</b> Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <i>If YES, Please submit Trade Name Report by September 30th.</i>
	Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO

**APA Contact Information**

Auditor of Public Accounts  
PO Box 98917  
Lincoln, NE 68509  
Telephone: (402) 471-2111      FAX: (402) 471-3301  
Website: [auditors.nebraska.gov](http://auditors.nebraska.gov)

Questions - E-Mail: [Jeff.Schreier@nebraska.gov](mailto:Jeff.Schreier@nebraska.gov)

**Submission Information**

**Budget Due by 9-30-2025**

**Submit budget to:**

- Auditor of Public Accounts -Electronically on Website or Mail
- County Board (SEC. 13-508), C/O County Clerk
- Nebraska Dept. of Education -Upload to NDE Portal only

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # 89-0001  
Blair Community Schools

2025-2026 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	13,099,327.00	24,000,924.00	18,088,251.00	42,089,175.00	4,853,109.00	34,022,710.00	38,875,819.00	3,213,356.00	42,089,175.00
Depreciation	2,640,998.00	3,745,998.00		3,745,998.00			3,745,998.00		3,745,998.00
Employee Benefit	2,535.00	2,538.00		2,538.00			2,538.00	-	2,538.00
Contingency	-	-		-			-		-
Activities	288,776.00	880,076.00		880,076.00			880,076.00	-	880,076.00
School Nutrition	822,741.00	1,817,741.00		1,817,741.00			1,817,741.00	-	1,817,741.00
Bond	984,771.00	14,159,071.00	1,980,906.00	16,139,977.00			15,116,906.00	1,023,071.00	16,139,977.00
Special Building	5,276,697.00	5,407,497.00	2,849,710.00	8,257,207.00			8,257,207.00		8,257,207.00
Qualified Capital Purpose Undertaking	3,878.00	3,878.00	-	3,878.00			3,878.00	-	3,878.00
Cooperative	-	100,000.00		100,000.00			100,000.00	-	100,000.00
Student Fee	173,463.00	403,463.00		403,463.00			403,463.00	-	403,463.00
				-					-
<b>TOTAL ALL FUNDS</b>	<b>23,293,186.00</b>	<b>50,521,186.00</b>	<b>22,918,867.00</b>	<b>73,440,053.00</b>	<b>4,853,109.00</b>	<b>34,022,710.00</b>	<b>69,203,626.00</b>	<b>4,236,427.00</b>	<b>73,440,053.00</b>

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
	PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	18,088,251.00	1,980,906.00	2,849,710.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	182,709.00	20,009.00	28,785.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	18,270,960.00	2,000,915.00	2,878,495.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 3,721,641.00	\$ 1,900,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
3,671,752.00	984,771.00	353,253.00	3,324.00

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	11,459,201.00	30,181,737.00	11,641,531.00	41,823,268.00	4,529,219.00	24,194,722.00	28,723,941.00	13,099,327.00
Depreciation	2,439,349.00	3,545,188.00		3,545,188.00			904,190.00	2,640,998.00
Employee Benefit	4,260.00	4,264.00		4,264.00			1,729.00	2,535.00
Contingency	-	-		-			-	-
Activities	313,798.00	903,334.00		903,334.00			614,558.00	288,776.00
School Nutrition	1,149,566.00	2,058,620.00		2,058,620.00			1,235,879.00	822,741.00
Bond	1,090,917.00	1,354,525.00	1,611,659.00	2,966,184.00			1,981,413.00	984,771.00
Special Building	3,218,853.00	4,365,682.00	1,803,160.00	6,168,842.00			892,145.00	5,276,697.00
Qualified Capital Purpose Undertaking	3,866.00	3,873.00	5.00	3,878.00			-	3,878.00
Cooperative	-	8,400.00		8,400.00			8,400.00	-
Student Fee	188,775.00	430,445.00		430,445.00			256,982.00	173,463.00
				-				-
<b>TOTAL ALL FUNDS</b>	<b>19,868,585.00</b>	<b>42,856,068.00</b>	<b>15,056,355.00</b>	<b>57,912,423.00</b>	<b>4,529,219.00</b>	<b>24,194,722.00</b>	<b>34,619,237.00</b>	<b>23,293,186.00</b>

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

<b>MOTOR VEHICLE TAXES</b>	
<b>\$</b>	<b>1,933,620.00</b>

<b>2023-2024 ACTUAL</b>								
	<b>TOTAL BEGINNING BALANCE</b> <small>(Column 1)</small>	<b>TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES</b> <small>(Including Beginning Balances) (Column 2)</small>	<b>PERSONAL AND REAL PROPERTY TAXES</b> <small>(Column 3)</small>	<b>TOTAL RESOURCES AVAILABLE</b> <small>(Col 2 + Col 3) (Column 4)</small>	<b>TOTAL DISBURSEMENTS &amp; TRANSFERS - SPECIAL EDUCATION</b> <small>(Column 5)</small>	<b>TOTAL DISBURSEMENTS &amp; TRANSFERS - NON-SPECIAL EDUCATION</b> <small>(Column 6)</small>	<b>TOTAL DISBURSEMENTS &amp; TRANSFERS</b> <small>(Col 5 + Col 6) (Column 7)</small>	<b>TOTAL ENDING BALANCE</b> <small>(Col 4 - Col 7) (Column 8)</small>
General	11,535,659.00	23,408,429.00	14,775,535.00	38,183,964.00	4,017,731.00	22,707,032.00	26,724,763.00	11,459,201.00
Depreciation	2,613,690.00	3,451,215.00		3,451,215.00			1,011,866.00	2,439,349.00
Employee Benefit	4,437.00	4,442.00		4,442.00			182.00	4,260.00
Contingency	-	-		-			-	-
Activities	400,913.00	978,821.00		978,821.00			665,023.00	313,798.00
School Lunch	1,111,474.00	2,167,088.00		2,167,088.00			1,017,522.00	1,149,566.00
Bond	1,081,703.00	1,307,094.00	1,763,350.00	3,070,444.00			1,979,527.00	1,090,917.00
Special Building	1,800,555.00	2,234,890.00	3,175,291.00	5,410,181.00			2,191,328.00	3,218,853.00
Qualified Capital Purpose Undertaking	3,849.00	3,854.00	12.00	3,866.00			-	3,866.00
Cooperative	-	6,600.00		6,600.00			6,600.00	-
Student Fee	229,999.00	429,833.00		429,833.00			241,058.00	188,775.00
				-				-
<b>TOTAL ALL FUNDS</b>	<b>\$ 18,782,279.00</b>	<b>33,992,266.00</b>	<b>19,714,188.00</b>	<b>53,706,454.00</b>	<b>4,017,731.00</b>	<b>22,707,032.00</b>	<b>33,837,869.00</b>	<b>19,868,585.00</b>

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

<b>MOTOR VEHICLE TAXES</b>
<b>\$ 1,855,264.00</b>

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

*If no official address, please provide address where correspondence should be sent*

NAME **BLAIR COMMUNITY SCHOOLS**  
 ADDRESS **PO BOX 288; 1326 PARK ST**  
 CITY & ZIP CODE **BLAIR, NE 68008-0288**  
 TELEPHONE **402-426-2610**  
 WEBSITE **www.blairschools.org**

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	<u>KARI LOSEKE</u>	<u>DR. RANDALL GILSON</u>	<u>TOM SHEARER</u>
TITLE /FIRM NAME	<u>Chairperson</u>	<u>SUPERINTENDENT</u>	<u>DIRECTOR OF FINANCE</u>
TELEPHONE	<u>402-426-2610</u>	<u>402-426-2610</u>	<u>402-426-2610</u>
EMAIL ADDRESS	<u>kloseke@blairschools.org</u>	<u>randy.gilson@blairschools.org</u>	<u>tom.shearer@blairschools.org</u>

For Questions on this form, who should we contact (please  one): Contact will be via email if supplied.

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

**2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM**

**CALCULATION OF ALLOWABLE GROWTH PERCENTAGE**

**Prior Year Non-Bond Property Tax Request**

(1) \$ 19,842,203.00

*(Total Personal and Real Property Tax Required for All Other Purposes from prior year budget - Cover Page)*

**Base Limitation Percentage Increase (2%)**

2.00 % (2)

**Real Growth Percentage Increase**

$$\frac{31,659,599.00 \text{ per Assessor}}{2,824,890,027.00 \text{ Prior Year Total Real Property Valuation per Assessor}} = 1.12 \% (3)$$

**Total Allowable Growth Percentage Increase (Line 2 + Line 3)**

(4) 3.12 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)**

(5) \$ 619,076.73

**TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)  
(Without needing to attend Joint Public Hearing; or be included on postcard notification)**

(6) \$ 20,461,279.73

**ACTUAL PROPERTY TAX REQUEST**

**2025-2026 ACTUAL Non-Bond Property Tax Request**

(7) \$ 21,149,455.00

*(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)*

**Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.**

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of \$77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in \$77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of \$77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in \$77-1632.

**SCHEDULE A GENERAL FUND LID EXCLUSIONS**

County-District #

89-0001

Blair Community Schools

Line No.		2025-2026 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	<b>Total Repairs to Infrastructure Damaged by a Natural Disaster</b> (Lines 1 through 8)	\$ -
10	<b>Judgments:</b> (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	<b>Total Judgments</b> (Lines 11 through 16)	\$ -
18	<b>Distance Education Courses</b>	
19	<b>Amounts eligible as exclusion for Voluntary Termination Agreements</b>	
20	<b>Retirement Contribution Increase</b>	\$ 121,214.00
21	<b>Native American Impact Aid</b>	
22	<b>Total General Fund Lid Exclusions - To LC-2 Form</b> (Line 9 + Line 17 to 21)	\$ 121,214.00

Blair Community Schools  
Schedule B - Levies

**Levy Limit Compliance**

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	18,270,960.00	2,000,915.00	2,878,495.00	-
2	<b>Exclusions:</b>				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	2,000,915.00		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	<b>Total Exclusions (Line 3 + Line 11)</b>	-	2,000,915.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	18,270,960.00	-	2,878,495.00	-
14	<b>Assessed Valuation</b>	3,003,865,427	3,003,865,427	3,003,865,427	3,003,865,427
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.608248	0.000000	0.095826	0.000000
16	Total Levy for Compliance	0.704074			

Property Tax Request **MUST** also be within the School District's Property Tax Request Authority.

If the total levy on Line 16 is \$1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than \$1.05 and you **did not** hold a successful election to override the levy, you are in violation of the levy lid. The school district **must reduce property taxes** to meet the levy limitation.

If Total of Line 16 is greater than \$1.05 and you **held** a successful election to override the levy, which is in effect for the you must **attach a copy of the election ballot and the certified election returns** to your budget.

**Qualified Capital Purpose Undertaking Fund levy.** A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

**Special Building Fund levy.** Limit on Building Fund levy of 14 cents (Statute 79-10,120)

**REMINDER:** School districts that have combined levies greater than \$1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

**Voluntary Termination Exclusions**

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed \$35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

**Levies Expected to be Set by County**

NOTE: The Schedule portion below is to assist with the Levy setting process.

Fund	Property Taxes	Valuation	Expected Levy
------	----------------	-----------	---------------

General Fund	\$ 18,270,960.00	\$ 3,003,865,427	0.608248
Special Building Fund	\$ 2,878,495.00	\$ 3,003,865,427	0.095826
Bond Fund	\$ 2,000,915.00	\$ 3,003,865,427	0.066611
Bond Fund	\$ -	\$ 3,003,865,427	0.000000
Bond Fund	\$ -	\$ 3,003,865,427	0.000000
QCPUF Fund	\$ -	\$ 3,003,865,427	0.000000
QCPUF Fund	\$ -	\$ 3,003,865,427	0.000000
	\$ -	\$ 3,003,865,427	0.000000
	\$ -	\$ 3,003,865,427	0.000000
	\$ -	\$ 3,003,865,427	0.000000
	\$ -	\$ 3,003,865,427	0.000000
	\$ -	\$ 3,003,865,427	0.000000
	\$ -	\$ 3,003,865,427	0.000000
<b>Total</b>	\$ 23,150,370.00		\$ 0.770685

Must agree to Cover

**Superintendent Pay Transparency Notice—Proposed Contract - Dr. Randall Gilson**

Notice is hereby given that Blair Community Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on June 9, 2025 at 7:00pm at the Blair Community Schools' Central District Board Room located at 1326 Park Street in Blair, Nebraska 68008.

After the 2025/26 school year, how many years remain on the contract:  
(Column F must be completed if additional years remain on contract.)

1

The estimated costs to the district for the 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
<b>Base Pay for the Total FTE</b>	\$ 193,900.00	\$ 193,900.00	\$ 387,800.00
<b>Compensation for activities outside of the regular salary:</b>			
• <i>Extended contracts / Activities outside of regular salary</i>			\$ -
• <i>Bonus/Incentive/Performance Pay</i>			\$ -
• <i>Stipends</i>			\$ -
• <i>All other costs not mentioned above</i>			\$ -
<b>Benefits and Payroll Costs Paid by district:</b>			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 668.00	\$ 668.00	\$ 1,336.00
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare <b>if paid by the district</b></i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 29,837.00	\$ 29,837.00	\$ 59,674.00
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>			\$ -
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 2,800.00	\$ 2,800.00	\$ 5,600.00
• <i>Cell Phone/Internet reimbursement</i>	\$ 960.00	\$ 960.00	\$ 1,920.00
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
<b>Totals:</b>	<b>\$ 236,765.00</b>	<b>\$ 236,765.00</b>	<b>\$ 473,530.00</b>

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Blair Community Schools (89-0001) in Washington County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of September, 2025 at 7:00 o'clock, P.M., at School District Central Office (formerly North School), 1326 Park St, Blair, NE 68008 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 26,724,763.00	\$ 28,723,941.00	\$ 38,875,819.00	\$ 3,213,356.00	\$ 24,000,924.00	\$ 18,270,960.00
Depreciation	\$ 1,011,866.00	\$ 904,190.00	\$ 3,745,998.00		\$ 3,745,998.00	
Employee Benefit	\$ 182.00	\$ 1,729.00	\$ 2,538.00	\$ -	\$ 2,538.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 665,023.00	\$ 614,558.00	\$ 880,076.00	\$ -	\$ 880,076.00	
School Nutrition	\$ 1,017,522.00	\$ 1,235,879.00	\$ 1,817,741.00	\$ -	\$ 1,817,741.00	
Bond	\$ 1,979,527.00	\$ 1,981,413.00	\$ 15,116,906.00	\$ 1,023,071.00	\$ 14,159,071.00	\$ 2,000,915.00
Special Building	\$ 2,191,328.00	\$ 892,145.00	\$ 8,257,207.00		\$ 5,407,497.00	\$ 2,878,495.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ 3,878.00	\$ -	\$ 3,878.00	\$ -
Cooperative	\$ 6,600.00	\$ 8,400.00	\$ 100,000.00	\$ -	\$ 100,000.00	
Student Fee	\$ 241,058.00	\$ 256,982.00	\$ 403,463.00	\$ -	\$ 403,463.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 33,837,869.00</b>	<b>\$ 34,619,237.00</b>	<b>\$ 69,203,626.00</b>	<b>\$ 4,236,427.00</b>	<b>\$ 50,521,186.00</b>	<b>\$ 23,150,370.00</b>

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 2,000,915.00	\$ 21,149,455.00	\$ 23,150,370.00





## RESOLUTION

WHEREAS, the Nebraska Legislature has enacted several measures over the past several legislative sessions, including LB 243 (now Neb. Rev. Stat. § 79-3405), to adjust public school district revenue and finances; and,

WHEREAS, Neb. Rev. Stat. § 79-3405 generally limits a public school district's property tax request authority, subject to limited exceptions; and

WHEREAS, Neb. Rev. Stat. § 79-3405 includes an exception to generally allow a school district to otherwise exceed the default property tax request authority if at least seventy percent of the Board of Education votes in favor of the increased request; and

WHEREAS, Neb. Rev. Stat. § 79-3405 enables the Board of Education of a school district with an average daily membership of more than four-hundred seventy-one but no more than three-thousand forty-four students to increase its property tax request authority by an additional six percent above the base growth percentage; and

WHEREAS, due to building improvement needs to address student safety and the need to maintain its budgetary obligations with rising personnel costs and inflation, the Board of Education of Blair Community Schools (the "School District") hereby desires to increase its revenue base growth by up to an additional three percent or other amount as permitted by law; and

WHEREAS, public notice of the Board voting on the possible increase was published in a legal newspaper of general circulation in the School District at least one week prior to this Board Meeting.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Neb. Rev. Stat. §79-3405, at least seventy percent of the Board of Education of the School District affirmatively votes to increase the School District's overall property tax request authority by an additional three percent above the base growth percentage or other amount as permitted by law. The Superintendent or designee is hereby authorized and directed to take any action consistent with this Resolution to ensure the School District's overall property tax request complies with this Resolution.

The foregoing Resolution having been read in its entirety, Member Nate Larsen moved for their passage and adoption. Member Denise Cada seconded same. After discussion and on roll call vote the following members voted in favor of passage and adoption of the above Resolution:

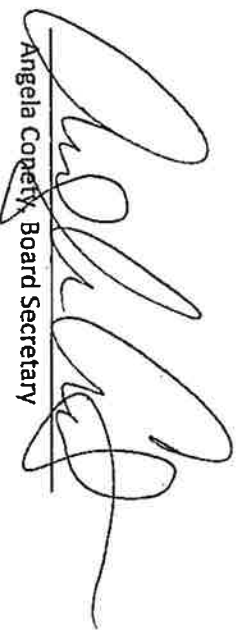
Denise Cada      Steve Callaghan      Nate Larsen      Kari Loseke

Bob Scooby      Courtney Tabor

The following members voted against the same:

Melaini Sturm

Dated this 25<sup>th</sup> day of August, 2025

  
Angela Conerty, Board Secretary



# BLAIR COMMUNITY SCHOOLS

[www.blairschools.org](http://www.blairschools.org)

PO Box 288  
1326 Park Street  
Blair, NE 68008  
(402) 426-2610

September 3, 2025

Washington County Clerk  
Attn: Barbara L. Sullivan  
PO Box 466  
Blair, NE 68008

Dear Ms. Barb Sullivan:

I hereby appoint Tom Shearer, Director of Finance, as the authorized representative for Blair Community Schools, 89-0001, to present at the Joint Public Hearing set on Thursday, September 18, 2025 at 6:00pm at the Blair Public Library located at 2233 Civic Drive, Blair, NE, 68008 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the setting the final tax request for the school district. Mr. Shearer will give a brief presentation on our District's intent to increase the property tax request that was calculated to be more than the allowable growth percentage and the effect of such request on the school district budget.

Representative Contact Name & Title:  
Representative Contact Phone:  
Representative Contact Email:

Tom Shearer, Director of Finance  
402-427-2716  
[tom.shearer@blairschools.org](mailto:tom.shearer@blairschools.org)

Elected Official to be present:  
Elected Official's Contact Email:  
Other Staff Members to be present:

Denise Cada  
[dray@blairschools.org](mailto:dray@blairschools.org)  
Dr. Randy Gilson, Superintendent

Fund	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate
General Fund	18,270,960.00	0.608248
Special Building Fund	2,878,495.00	0.095826
<b>Total Non-Bond Tax Request</b>	<b>21,149,455.00</b>	<b>0.704074</b>

Sincerely,

Dr. Randall Gilson  
Superintendent  
School District #1 Washington County, Nebraska (Blair Community Schools)



# NEBRASKA POLITICAL SUBDIVISION TAX REQUEST ACT FORM

This form must be completed and returned to the  
County Assessor and County Clerk on or before September 4th.

## POLITICAL SUBDIVISION CONTACT INFORMATION

Political Subdivision Name	Blair Community Schools
Contact Name	Tom Shearer
Contact Phone Number	402-427-2716
Contact Email	tom.shearer@blairschools.org
County Where Headquartered	Washington County
Location and Address of Joint Public Hearing	Blair Public Library, 2233 Civic Drive, Blair, NE 68008
Date	9/18/2025
Time	6:00 p.m.
Phone Number for Publication and Postcard	402-426-2610

## VALUATION

Please refer to the *Basic Data Input* tab in the budget worksheet for the Prior and Current Year Valuation.

Prior Valuation	\$2,824,890,027
Current Valuation	\$3,003,865,427

## TAXATION

Please refer to the *PT Request Act* tab in the budget worksheet for the Prior Year and Actual Property Tax Request. For schools, do not include bonds in the prior and actual property tax request.

Prior Year Property Tax Request (Line 1)	\$ 19,842,203.00
2025-2026 ACTUAL Property Tax Request (Line 7)	\$ 21,149,455.00

- We are required to participate in the joint public hearing.
- We are not required to participate in the joint public hearing.

Signature Tom Shearer Date 9-4-2025

The information requested is intended solely to assist the County with the creation of postcards, websites, and publication notice.

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Blair Community Schools (89-0001) in Washington County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of September, 2025 at 7:00 o'clock, P.M., at School District Central Office (formerly North School), 1326 Park St, Blair, NE 68008 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 26,724,763.00	\$ 28,723,941.00	\$ 38,875,819.00	\$ 3,213,356.00	\$ 24,000,924.00	\$ 18,270,960.00
Depreciation	\$ 1,011,866.00	\$ 904,190.00	\$ 3,745,998.00		\$ 3,745,998.00	
Employee Benefit	\$ 182.00	\$ 1,729.00	\$ 2,538.00	\$ -	\$ 2,538.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 665,023.00	\$ 614,558.00	\$ 880,076.00	\$ -	\$ 880,076.00	
School Nutrition	\$ 1,017,522.00	\$ 1,235,879.00	\$ 1,817,741.00	\$ -	\$ 1,817,741.00	
Bond	\$ 1,979,527.00	\$ 1,981,413.00	\$ 15,116,906.00	\$ 1,023,071.00	\$ 14,159,071.00	\$ 2,000,915.00
Special Building	\$ 2,191,328.00	\$ 892,145.00	\$ 8,257,207.00		\$ 5,407,497.00	\$ 2,878,495.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ 3,878.00	\$ -	\$ 3,878.00	\$ -
Cooperative	\$ 6,600.00	\$ 8,400.00	\$ 100,000.00	\$ -	\$ 100,000.00	
Student Fee	\$ 241,058.00	\$ 256,982.00	\$ 403,463.00	\$ -	\$ 403,463.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 33,837,869.00</b>	<b>\$ 34,619,237.00</b>	<b>\$ 69,203,626.00</b>	<b>\$ 4,236,427.00</b>	<b>\$ 50,521,186.00</b>	<b>\$ 23,150,370.00</b>

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 2,000,915.00	\$ 21,149,455.00	\$ 23,150,370.00

# **BLAIR COMMUNITY SCHOOLS BOARD OF EDUCATION**

**(PUBLIC HEARINGS PRECEDING BUDGET ADOPTION AND TAX RESOLUTION )**

**#1 -BUDGET HEARING (TONIGHT-9-8-2015)**

**#2 - JOINT PUBLIC HEARING TO SET FINAL TAX REQUEST  
(NOT UNTIL 9-18-2025 AT 6PM AT THE BLAIR PUBLIC LIBRARY)**

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

7pm Public Hearing – Tonight 9/8/2025

## Objective #1 of State Form Budget: Establish Spending Authority

(NOT THE DISTRICT'S OPERATING BUDGET)

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 26,724,763.00	\$ 28,723,941.00	\$ 38,875,819.00	\$ 3,213,356.00	\$ 24,000,924.00	\$ 18,270,960.00
Depreciation	\$ 1,011,866.00	\$ 904,190.00	\$ 3,745,998.00		\$ 3,745,998.00	
Employee Benefit	\$ 182.00	\$ 1,729.00	\$ 2,538.00	\$ -	\$ 2,538.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 665,023.00	\$ 614,558.00	\$ 880,076.00	\$ -	\$ 880,076.00	
School Nutrition	\$ 1,017,522.00	\$ 1,235,879.00	\$ 1,817,741.00	\$ -	\$ 1,817,741.00	
Bond	\$ 1,979,527.00	\$ 1,981,413.00	\$ 15,116,906.00	\$ 1,023,071.00	\$ 14,159,071.00	\$ 2,000,915.00
Special Building	\$ 2,191,328.00	\$ 892,145.00	\$ 8,257,207.00		\$ 5,407,497.00	\$ 2,878,495.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ 3,878.00	\$ -	\$ 3,878.00	\$ -
Cooperative	\$ 6,600.00	\$ 8,400.00	\$ 100,000.00	\$ -	\$ 100,000.00	
Student Fee	\$ 241,058.00	\$ 256,982.00	\$ 403,463.00	\$ -	\$ 403,463.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 33,837,869.00</b>	<b>\$ 34,619,237.00</b>	<b>\$ 69,203,626.00</b>	<b>\$ 4,236,427.00</b>	<b>\$ 50,521,186.00</b>	<b>\$ 23,150,370.00</b>

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 2,000,915.00	\$ 21,149,455.00	\$ 23,150,370.00

General Fund **Operating Budget** 2025-26  
State Form – Spending Authority

Row Labels	'2025-26 BUDGET	PY 2024-25 BUDGET	'2024-25 FORECAST (as of 8-3-25)	'2023-24 ACT	'2022-23 ACT	'2021-22 ACT	'2020-21 ACT
01 - SALARIES & BENEFITS	\$ 23,690,995	\$ 23,617,991	\$ 23,404,777	\$ 21,790,348	\$ 21,506,656	\$ 20,404,690	\$ 19,272,831
02 - SAVINGS DEPRECIATION TRANSFER	\$ 1,040,000	\$ 1,000,000	\$ 1,000,000	\$ 768,000	\$ 826,000	\$ 783,000	\$ 868,000
03 - COMMERCIAL INSURANCE	\$ 303,618	\$ 316,293	\$ 315,793	\$ 313,155	\$ 272,949	\$ 220,986	\$ 236,398
04 - ACTIVITY FUND TRANSFER & ATHLETIC TRAINER SUPPORT	\$ 90,000	\$ 80,000	\$ 80,000	\$ 118,000	\$ 55,000	\$ 73,000	\$ 30,000
05 - VOLUNTARY SEPARATION AGREEMENTS	\$ 16,088	\$ 9,960	\$ 9,960	\$ 14,520	\$ 25,640	\$ 9,041	\$ 6,075
06 - OCCUPANCY & MAINTENANCE EXPENSES	\$ 1,565,339	\$ 1,433,851	\$ 1,597,800	\$ 1,617,942	\$ 1,319,497	\$ 1,141,811	\$ 887,423
07 - SPED OUTSOURCED SERVICES	\$ 507,240	\$ 421,440	\$ 518,780	\$ 298,519	\$ 263,866	\$ 622,779	\$ 663,704
08 - SPED IN-HOUSE EXPENSES	\$ 290,739	\$ 293,506	\$ 252,828	\$ 337,819	\$ 76,752	\$ 77,614	\$ 87,242
09 - PRESCHOOL EXPENSE	\$ 279,330	\$ 150,573	\$ 179,192	\$ 163,938	\$ 109,667	\$ 130,879	\$ 87,813
21 - DISTRICT BUSINESS, EXECUTIVE, BOARD OF ED EXPENSES	\$ 156,956	\$ 143,372	\$ 144,603	\$ 146,741	\$ 116,326	\$ 110,228	\$ 95,478
30 - DISTRICT CURRICULUM & TRAINING EXPENSE	\$ 89,706	\$ 110,857	\$ 95,966	\$ 56,495	\$ 68,748	\$ 63,202	\$ 64,650
60 - TECHNOLOGY EXPENSES	\$ 177,575	\$ 266,125	\$ 237,579	\$ 219,227	\$ 224,187	\$ 93,525	\$ 187,136
70 - TRANSPORTATION SERVICES	\$ 219,116	\$ 234,191	\$ 183,915	\$ 206,440	\$ 183,656	\$ 180,105	\$ 152,601
76 - INSURANCE CLAIMS	\$ -	\$ -	\$ 34,928	\$ 3,349	\$ 4,348	\$ 5,743	\$ 693
90 - CLASSROOM EXPENSES	\$ 563,147	\$ 665,476	\$ 666,952	\$ 660,245	\$ 472,593	\$ 484,420	\$ 405,056
98 - ESSER GRANTS/COVID19 RELATED EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 252,030	\$ 252,090	\$ 253,532
99 - MISCELLANEOUS	\$ -	\$ -	\$ 866	\$ 10,000	\$ -	\$ -	\$ 55,561
<b>Grand Total</b>	<b>\$ 28,989,848</b>	<b>\$ 28,743,635</b>	<b>\$ 28,723,938</b>	<b>\$ 26,724,738</b>	<b>\$ 25,777,915</b>	<b>\$ 24,653,112</b>	<b>\$ 23,354,193</b>
REVENUE (Budget Revenue assumes 100% PPT Collection)	\$ 28,989,848	\$ 28,743,635	\$ 30,364,065	\$ 26,648,280	\$ 25,800,733	\$ 24,765,821	\$ 23,883,482
CASH INCREASE/(DECREASE)	\$ 0	\$ (0)	\$ 1,640,126	\$ (76,458)	\$ 22,818	\$ 112,709	\$ 529,290
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$ 23,690,995</b>	<b>\$ 23,617,991</b>	<b>\$ 23,404,777</b>	<b>\$ 21,790,348</b>	<b>\$ 21,506,656</b>	<b>\$ 20,404,690</b>	<b>\$ 19,272,831</b>
% of Expense Budget	81.7%	82.2%	81.5%	81.5%	83.4%	82.8%	82.5%
% of Revenue Budget	81.7%	82.2%	77.1%	81.8%	83.4%	82.4%	80.7%
General Fund Current Levy	0.608248	0.638175	0.638175	0.629161	0.905000	0.900000	0.900000

# General Fund Operating Expenditures Budget Highlights

- Salary & Benefits
  - *Staff Positions:*
    - Added 1 New Teaching Positions
      - *Preschool Transitional Room*
    - Reduced 4 Teaching Positions through attrition
      - *K-5 Instructional Coach, OMS Science, BHS Spanish, OMS Business*
    - Reduced the 2 Assistant Superintendent Positions
    - Added back the Director of Curriculum & Assessment
    - 3 Additional Paras, 1 Bus Driver
  - *Pay & Benefit Increases*
    - Year 2 of 2 Negotiated Agreement signed 1-16-2024 - \$1,500 Base Increase
    - Horizontal movements – 63 intent notices (20-30 has been typical)
    - Board approved increases in May for Classified Staff and Administrators
      - *\$1.50 minimum wage increase to \$15.00/hour*
    - Health & Dental Insurance -> 5.49% increase for both Health and Dental
  - *Pay & Benefit Decrease*
    - Staff Attrition including 6 retirements at the end of 2024-25
    - Retirement Legislation – Required Contribution % decreased from 9.8778% to 8.08%, estimated savings \$300K
- Transfers from General Fund increases
  - *Savings Depreciation \$40,000 – Staff Computers (reduced the Technology Budget)*
  - *Activity Fund \$10,000*
- Occupancy / Maintenance +\$122K from last year's budget
- Budget Cut - \$80,000 Avenue Scholars Program

**Objective #2 of State Form Budget: Request Property Taxes, Set Tax Levy**  
**JOINT PUBLIC HEARING – September 18, 2025 at 6pm at Blair Public Library**  
**Pink Post Card Notices – Only Non-Bond Tax Request Information**

	2024-2025	2025-2026	Change
Property Valuations	2,824,890,027	3,003,865,427	6%

**2024-2025 Budget Information**

**2025-2026 Budget Information**

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
<b>General Fund</b>	38,073,440.00	18,027,741.00	0.638175	0.600151	38,875,819.00	18,270,960.00	0.608248	-5%	2%
<b>Bond Fund(s) K - 12</b>	11,981,613.00	2,001,629.00	0.070857	0.066635	15,116,906.00	2,000,915.00	0.066611	-6%	26%
<b>Special Building Fund</b>	5,329,810.00	1,814,462.00	0.064231	0.060404	8,257,207.00	2,878,495.00	0.095826	49%	55%
<b>Qualified Capital Purpose Undertaking Fund K - 12</b>	3,965.00	-	0.000000	0.000000	3,878.00	-	0.000000	#DIV/0!	-2%
<b>Total</b>	55,388,828.00	21,843,832.00	0.773263	0.727190	62,253,810.00	23,150,370.00	0.770685	0%	12%

- Special Building Fund has a \$0.14 Levy Lid, this 2025-26 proposal is less than 10 cents
- Special Building Fund includes the additional 3% revenue growth as allowed by Resolution passed by over 70% of the Board on 8/25/2025

Potential Projects for the Building Fund:

- Safety Projects to relocate Offices at Arbor Park, Otte Middle School, and South Preschool – estimated cost \$3-\$5 million
- BHS Stage Light & Rigging System in Auditorium Replacement – estimated cost \$400,000-\$800,000 (Need it now)
- BHS Greenhouse replacement - estimated cost \$600,000-\$1million
- August 9<sup>th</sup> Storm took it toll on buildings and lingering effects. TBD-Insurance coverage
- Potential Community Growth, may need to consider future building expansion projects down the road.

# Property Tax Authority

- Legislature placed a new budget constraint on Schools, Property Tax Authority (PTA), in efforts to reduce Property Taxes
  - *3% Growth on Total Revenue Limit. (Bond Property Tax Request Excluded)*
    - 2025-26 Original PTA **\$20,278,105**
      - *However, Board Resolution was passed for additional 3% revenue growth added \$871,350 PTA*
        - **2025-26 Current PTA \$21,149,455**
          - *General Fund \$18,270,960*
          - *Building Fund \$2,878,495*
      - *Note: Resolution for 6% additional growth failed; the Board opted not to have access to the full \$1.7million available as additional PTA (needed minimum 70% Board support)*
    - 2024-25 PTA **\$19,842,203**
    - 2023-24 PTA **\$20,244,636.**
  - *Hypothetical: If 3% growth was allowed on Property Tax Authority (PTA) per year:*
    - *2023-24 \$20,244,636 \* 1.03 = 2024-25 \$20,851,975 \* 1.03= 2025-26 \$21,477,534*
      - *This proposed budget as is would have unused PTA*
      - *This demonstrates the our challenge with current School Funding*
      - *Current funding formula asks School Districts to hope less reliable revenue sources can be maintained*
- **This Proposed Budget maxes out the Current PTA \$21,149,455 for 2025-26, not leaving any PTA unused**

## General Fund - Revenue Budget Summary

### LB 583 State Aid & State Funded SPED Increase

Local Sources:	2025-26 BUDGET	2024-25 BUDGET	2024-25 Forecast	2023-24 ACT	2022-23 ACT	2021-22 ACT	2020-21 ACT
Property Tax Request Collections (Includes Homestead & PPT Credits)	\$18,042,788	\$17,426,345	\$18,205,399	\$16,333,834	\$20,423,101	\$19,042,617	\$18,000,446
Omaha Public Power District in Lieu	\$260,000	\$225,000	\$262,622	\$221,932	\$245,406	\$224,859	\$213,289
Motor Vehicle Taxes	\$1,900,000	\$1,775,000	\$1,933,620	\$1,855,264	\$1,762,303	\$1,757,723	\$1,706,526
Other Local Receipts	\$366,800	\$185,900	\$366,803	\$243,571	\$167,029	\$136,818	\$110,441
<b>County Sources:</b>							
Fines and License Fees	\$160,000	\$110,000	\$161,987	\$154,519	\$114,150	\$107,026	\$103,430
<b>State Sources:</b>							
State Aid	\$3,721,641	\$3,591,273	\$3,591,273	\$3,752,253	\$438,874	\$456,255	\$419,754
Special Education Programs & SPED Transportation	\$2,838,431	\$2,786,000	\$2,838,583	\$2,705,605	\$1,369,670	\$1,334,182	\$1,387,064
Motor Vehicle Pro Rate	\$37,700	\$42,000	\$37,763	\$38,856	\$45,449	\$44,029	\$40,563
State Apportionment	\$639,000	\$400,000	\$852,152	\$421,971	\$429,646	\$306,193	\$310,417
Early Childhood Grant	\$163,716	\$154,466	\$167,758	\$135,021	\$129,904	\$123,323	\$113,754
NDEQ Grant / Categorical Grants	\$0	\$0	\$38,046	\$0	\$0	\$0	\$75,137
Other State Receipts	\$23,732	\$20,147	\$15,821	\$22,831	\$11,216	\$10,790	\$11,018
<b>Federal Sources:</b>							
Title I, Title IIA, Title IV, & Title I Accountability	\$237,933	\$262,476	\$507,188	\$24,816	\$250,730	\$228,234	\$252,421
IDEA GRANTS	\$468,882	\$490,886	\$491,244	\$501,870	\$80,143	\$606,537	\$770,111
Medicaid in Public Schools	\$49,400	\$69,000	\$49,453	\$74,097	\$80,721	\$55,915	\$54,775
ESSER Grants (Covid19 Pandemic Funding)	\$0	\$749,580	\$749,580	\$0	\$156,298	\$150,809	\$147,852
Other Federal Categorical Receipts	\$32,362	\$34,443	\$32,761	\$119,275	\$14,812	\$57,941	\$89,824
<b>Other Sources:</b>							
Grants from Corporations & Other Private Interests	\$2,000	\$0	\$25,933	\$27,717	\$17,164	\$107,279	\$37,225
Refund from Prior Year Expenditures	\$0	\$0	\$9,131	\$5,759	\$25,561	\$3,612	\$12,776
Insurance Adjustments	\$0	\$0	\$26,940	\$7,736	\$37,074	\$6,128	\$26,661
Other Non-Revenue Receipts	\$0	\$0	\$8	\$1,354	\$1,482	\$5,550	\$0
<b>OPERATING REVENUE</b>	<b>\$28,944,385</b>	<b>\$28,322,516</b>	<b>\$30,364,065</b>	<b>\$26,648,280</b>	<b>\$25,800,733</b>	<b>\$24,765,821</b>	<b>\$23,883,482</b>
PROPERTY TAX REQUEST VS. PROPERTY TAX COLLECTIONS VARIANCE	\$45,463	\$421,119	\$0	\$0	\$0	\$0	\$0
SUBTOTAL STATE FORM REVENUE	\$28,989,848	\$28,743,635	\$30,364,065	\$26,648,280	\$25,800,733	\$24,765,821	\$23,883,482
Cash Balance, 9-1	\$9,427,575	\$7,197,362	\$6,592,811				
County Treasurer's Balance, 9-1	\$3,671,752	\$4,836,483	\$4,866,390				
Total CASH Beginning Balance (Bank & County Treasurer)	\$13,099,327	\$12,033,845	\$11,459,201				
<b>TOTAL RESOURCES AVAILABLE - PER STATE FORM</b>	<b>\$42,089,175</b>	<b>\$40,777,480</b>	<b>\$41,823,266</b>				

## Blair Community Schools Historical Levy Comparisons

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
General Fund	1.060713	1.057928	1.026441	1.026424	1.052649	1.015000	0.900000	0.900000	0.905000	0.629161	0.638176	0.608248
Bond Fund	0.093271	0.109543	0.102394	0.124368	0.124080	0.117590	0.103098	0.095320	0.087591	0.075976	0.070857	0.066611
Building Fund	-0-	-0-	0.025000	0.02500 0	-0-	0.035000	0.080000	0.100000	0.085000	0.140000	0.064231	0.095826
QCPUF	0.007589	0.003687	0.003503	0.003722	0.003647	0.003412	0.002979	0.002797	0.000000	0.000000	0.000000	0.000000
<b>Total</b>	<b>1.161574</b>	<b>1.171158</b>	<b>1.157338</b>	<b>1.179514</b>	<b>1.180376</b>	<b>1.171002</b>	<b>1.086077</b>	<b>1.098117</b>	<b>1.077591</b>	<b>0.845137</b>	<b>0.773264</b>	<b>0.770685</b>

2025-26 Slight Decrease Levy of (\$0.002579)

Estimated **Savings/Increases** for Property Owner  
Prior Year Total Levy \$0.773263 vs Proposed Total Levy \$0.770685

- 2024-25 Tax
  - Property Value \$100,000 x \$0.773263 = \$773.26
- 2025-26 Tax
  - Property Value stays same \$100,000 x \$0.770685 = \$770.69
    - Savings of \$773.26-\$770.69 = \$2.57
  - Property Value increase 5% \$105,000 x \$ 0.770685 = \$809.22
    - Cost of \$773.26 - \$809.22 = (\$35.96)
  - Property Value increase 10% \$110,000 x \$ 0.770685 = \$847.75
    - Cost of \$773.26 - \$847.75 = (\$74.49)
  - Property Value increase 15% \$115,000 x \$ 0.770685 = \$886.29
    - Cost of \$773.26 - \$886.29 = (\$113.03)
  - Property Value increase 20% \$120,000 x \$ 0.770685 = \$924.82
    - Cost of \$773.26 - \$924.82 = (\$151.56)
- Example: Live in a house valued at \$300,000 increased 10% to \$330,000
  - You would see a an additional increase of (\$74.49) \* \$300,000/\$100,000 = (\$223.47)
- Note: –The State provides Property Tax Credit & Homestead Exemptions to taxpayers to assist with paying for Property Tax. Those factors are not included in the above Estimated Savings/Increases Calculation

# Last Year -2024-25 Levy Comparison to Other School Districts

<b>2024-25</b>	<b>General</b>	<b>Bond</b>	<b>Building</b>	<b>Qualified</b>	<b>Total</b>	<b>Enrollment</b>
<b><u>Washington County Schools</u></b>						
FORT CALHOUN COMMUNITY SCHS	0.8600	0.1250	0.1000	0.0250	1.1100	<b>842</b>
ARLINGTON PUBLIC SCHOOLS	0.7693	0.0675	0.0270	0.0000	0.8638	<b>702</b>
<b>BLAIR COMMUNITY SCHOOLS</b>	<b>0.6382</b>	<b>0.0709</b>	<b>0.0642</b>	<b>0.0000</b>	<b>0.7733</b>	<b>2,184</b>
<b><u>Other Area Schools/Array Schools</u></b>						
BENNINGTON PUBLIC SCHOOLS	0.9820	0.3580	0.0180	0.0000	1.3580	4,381
OMAHA PUBLIC SCHOOLS	0.9023	0.1631	0.0300	0.0125	1.1079	52,524
ELKHORN PUBLIC SCHOOLS	0.7003	0.2895	0.0214	0.0000	1.0112	11,653
COLUMBUS PUBLIC SCHOOLS	0.9343	0.1294	0.0377	0.0298	1.1312	4,171
FREMONT PUBLIC SCHOOLS	0.8608	0.1675	0.0000	0.0000	1.0283	5,283
RALSTON PUBLIC SCHOOLS	0.9211	0.2309	0.0412	0.0000	1.1932	3,491
MILLARD PUBLIC SCHOOLS	0.9680	0.1150	0.0350	0.0000	1.1180	23,253
OAKLAND CRAIG PUBLIC SCHOOLS	0.8384	0.0718	0.0400	0.0000	0.9502	422
<b>BLAIR COMMUNITY SCHOOLS</b>	<b>0.6382</b>	<b>0.0709</b>	<b>0.0642</b>	<b>0.0000</b>	<b>0.7733</b>	<b>2,184</b>
DOUGLAS CO WEST COMMUNITY SCHS	0.5500	0.0700	0.1177	0.0300	0.7677	1,096
TEKAMAH-HERMAN COMMUNITY SCHS	0.5936	0.0831	0.0522	0.0000	0.7289	536
<b><u>School Enrollment within 1,000 Students of Blair:</u></b>						
GERING PUBLIC SCHOOLS	1.0499	0.2200	0.0600	0.0300	1.2999	1,976
PLATTSMOUTH COMMUNITY SCHOOLS	1.0499	0.1216	0.0000	0.0383	1.2098	1,479
SIDNEY PUBLIC SCHOOLS	1.0500	0.1436	0.0000	0.0253	1.2189	1,119
YORK PUBLIC SCHOOLS	0.9315	0.1249	0.0400	0.0187	1.1151	1,598
NEBRASKA CITY PUBLIC SCHOOLS	0.8653	0.1380	0.0530	0.0206	1.0769	1,413
CRETE PUBLIC SCHOOLS	0.8455	0.1050	0.0746	0.0000	1.0251	2,275
SCHUYLER COMMUNITY SCHOOLS	0.9417	0.0711	0.0341	0.0156	1.0625	1,977
ALLIANCE PUBLIC SCHOOLS	0.8436	0.0000	0.0948	0.0300	0.9684	1,310
BEATRICE PUBLIC SCHOOLS	0.8464	0.0000	0.1276	0.0232	0.9972	2,102
MC COOK PUBLIC SCHOOLS	0.8996	0.0000	0.0000	0.0000	0.8996	1,345
WAVERLY SCHOOL DISTRICT 145	0.8366	0.0605	0.0440	0.0300	0.9711	2,110
NORRIS SCHOOL DIST 160	0.7756	0.0285	0.0499	0.0178	0.8718	2,343
<b>BLAIR COMMUNITY SCHOOLS</b>	<b>0.6382</b>	<b>0.0709</b>	<b>0.0642</b>	<b>0.0000</b>	<b>0.7733</b>	<b>2,184</b>
AURORA PUBLIC SCHOOLS	0.6812	0.0193	0.0107	0.0000	0.7112	1,230
SEWARD PUBLIC SCHOOLS	0.6699	0.0804	0.0201	0.0000	0.7704	1,485
SPRINGFIELD PLATTEVIEW COMMUNITY SCHOOLS	0.3208	0.1171	0.1342	0.0198	0.5919	1,230
NORTHWEST PUBLIC SCHOOLS	0.4610	0.0000	0.0756	0.0000	0.5366	1,445

Blair Community Schools  
 Financial Report to the Board of Education  
 Cash-Bank Reconciliation  
 August 31, 2025

8/01/2025 through 8/31/25
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**Book Balance**

Beginning Balance		\$12,062,250.22
Total Receipts		\$1,088,600.03
Total Disbursements		-\$3,122,068.62
Reconciled Book Balance-Ending Balance		<b>\$10,028,781.63</b>

**Bank Balance**

Beginning Balance		\$2,144,600.32
Deposits	\$2,460,174.42	
Interest	\$481.77	
Total Receipts		\$2,460,656.19
Total Disbursements		-\$3,029,076.40
Bank Balance Ending Balance		\$1,576,180.11
Less Outstanding Checks/Wires		-\$297,017.02
<b>Reconciled Bank Balance-Ending Balance</b>		<b>\$1,279,163.09</b>

Reconciled Balance		\$1,279,163.09
Total Investments		\$8,749,618.54
<b>Total General Fund Balance</b>		<b>\$10,028,781.63</b>

*Leslie Watts*

\_\_\_\_\_  
 Leslie Watts, Board of Education Treasurer

9/3/25

\_\_\_\_\_  
 Date

Blair Community Schools  
 Financial Report to the Board of Education  
 Building Fund  
 August 31, 2025

	8/01/2025 through 8/31/25
Beginning Balance	\$4,436,122.85
Total Receipts	\$87,126.14
Total Disbursements	-\$127,720.65
<b>Building Fund Balance</b>	<b>\$4,395,528.34</b>
<b><u>Bank Balance</u></b>	
Bank Balance Ending Balance	\$1,116,809.16
Less Outstanding Checks/Wires	-\$32,728.36
Reconciled Bank Balance	\$1,084,080.80
Total Investments	\$3,311,447.54
<b>Total Building Fund Balance</b>	<b>\$4,395,528.34</b>

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Blair Community Schools  
 Financial Report to the Board of Education  
 Savings Depreciation  
 August 31, 2025

	8/01/2025 through 8/31/25
Beginning Balance	\$1,652,847.37
Total Receipts	\$1,044,116.80
Total Disbursements	-\$426,386.78
<b>Savings Depreciation Fund Balance</b>	<b>\$2,270,577.39</b>
<b><u>Bank Balance</u></b>	
Bank Balance Ending Balance	\$2,586,744.46
Less Outstanding Checks/Wires	-\$316,167.07
<b>Total Savings Depreciation Fund Balance</b>	<b>\$2,270,577.39</b>

**ACTIVITY FUND & STUDENT FEE FUND-CHECKS ISSUED IN AUGUST 2025 TO BE RATIFIED 9/8/2025**

VENDOR	TOTAL	ORGANIZATION	DESCRIPTION
VISA	\$1,190.20	DF/W ADV COUNCIL	CUSTOMINK
BOMGAARS	\$192.49	JR NATURALIST CLUB	AP MULCH
VISA	(\$8.55)	AP ADVISORY COUNCIL	CUB HOUSE CUSTOMS
VISA	\$394.95	AP ADVISORY COUNCIL	CUB HOUSE CUSTOMS
VISA	\$1,463.75	AP ADVISORY COUNCIL	CUB HOUSE CUSTOMS
POUNDS PRINTING INC	\$460.00	ADULT SPORT PASSES	ADULT ACTIVITY PASS
KANSAS TURNPIKE AUTHORITY	\$2.39	TRACK-BHS	TOLL FEE
THE BLAIR MEAT MARKET	\$119.85	TRACK-BHS	COACHES MEALS
MATT TITKEMEIER	\$80.00	GIRLS SOFTBALL	UMPIRE
RODNEY MARTIN	\$80.00	GIRLS SOFTBALL	UMPIRE
JIM BEWLEY	\$130.00	GIRLS SOFTBALL	SOFTBALL ASSIGNOR
NORRIS PUBLIC SCHOOLS	\$150.00	GIRLS SOFTBALL	ENTRY FEE
KANSAS TURNPIKE AUTHORITY	\$2.39	TRACK-BHS	TOLL FEE
THE BLAIR MEAT MARKET	\$119.85	TRACK-BHS	COACHES MEALS
BLAIR ACE HARDWARE	\$97.35	CLASS OF 2024	BHS SUPPLIES
VISA	\$15.91	F. B. L. A.	UBER
VISA	\$15.93	F. B. L. A.	UBER
VISA	\$324.00	F. B. L. A.	LIGHTNING LANE DISNEY
VISA	\$324.00	F. B. L. A.	LIGHTNING LANE DISNEY
VISA	\$25.00	F. B. L. A.	FBLA.ORG
SARAH SUTTON	\$131.42	GRADUATED CLASSES	CLASS OF 2005 REUNION
HAUFF SPORTS	\$181.35	DANCE TEAM	DANCE TEAM UNIFORMS
HAUFF SPORTS	\$116.35	DANCE TEAM	DANCE TEAM SUPPLIES
ANDREW JACOBSON	\$1,900.00	SHOW CHOIR	SHOW CHOIR ARRANGMNT
JOURNEYED.COM INC.	\$1,000.00	STAFF COMPUTER LIMITED US	ADOBE
VISA	\$32.99	ALL SPORTS	OMAHA WORLD HERALD
HUDL	\$12,800.00	ALL SPORTS	SPORTS SOFTWARE
NCA	\$1,660.00	ALL SPORTS	COACHES MEMBERSHIPS
EASTERN MIDLANDS CONFERENCE	\$500.00	ALL SPORTS	EMC MEMBERSHIP DUES
HAUFF SPORTS	\$4,470.50	WRESTLING - GIRLS	WRESTLING SUPPLIES
HAUFF SPORTS	\$541.70	CAMP-FOOTBALL	FB CAMP SHIRTS
HAUFF SPORTS	\$692.75	CAMP-FOOTBALL	PASSING CAMP SHIRTS
HAUFF SPORTS	\$823.95	CAMP-FOOTBALL	FB CAMP SHIRTS
HAUFF SPORTS	\$958.10	CAMP-FOOTBALL	FB CAMP SHIRTS
JENNIFER FANGMEIER	\$672.02	CAMP-SOFTBALL	COACHES APPAREL
JESS LANSMAN	\$546.83	CAMP-VOLLEYBALL	COACHES SHOES
HAUFF SPORTS	\$600.96	CAMP-VOLLEYBALL	VOLLEYBALL SUPPLIES
BLAIR RADIO	\$1,200.00	ALL SPORTS - ADVERTISING	BSDN LIVE BROADCAST
HAUFF SPORTS	\$2,750.00	JR HIGH FOOTBALL	FB JERSEYS
MATHESON TRI-GAS INC	\$79.17	VOCATIONAL EDUCATION	BHS WELDING GAS
VARSITY SPIRIT FASHIONS	\$11,182.74	CHEERLEADERS	UNIFORMS
VARSITY SPIRIT FASHIONS	\$825.50	CHEERLEADERS	ESTIMATED SHIPPING/HANDLI
VARSITY SPIRIT FASHIONS	\$5,780.52	CHEERLEADERS	JV CHEER UNIFORMS
VARSITY SPIRIT FASHIONS	\$402.00	CHEERLEADERS	ESTIMATED SHIPPING/HANDLI
VARSITY SPIRIT FASHIONS	\$165.00	DANCE TEAM	ITEM: PEJ2323
VARSITY SPIRIT FASHIONS	\$60.00	DANCE TEAM	STYLE #MNSCSUOW
VARSITY SPIRIT FASHIONS	\$34.50	DANCE TEAM	STYLE: MNBSFN1
VARSITY SPIRIT FASHIONS	\$96.00	DANCE TEAM	STYLE: RXVSL
VARSITY SPIRIT FASHIONS	\$96.00	DANCE TEAM	STYLE: RXVSL
VARSITY SPIRIT FASHIONS	\$299.80	DANCE TEAM	STYLE: IDDT2231W
VARSITY SPIRIT FASHIONS	\$243.80	DANCE TEAM	STYLE: V0431BSKBMF
VARSITY SPIRIT FASHIONS	\$1,715.45	DANCE TEAM	STYLE: DDSLP2404K
VARSITY SPIRIT FASHIONS	\$297.00	DANCE TEAM	STYLE: RXCLLSP
VARSITY SPIRIT FASHIONS	\$343.75	DANCE TEAM	STYLE: CFBRUSH2
VARSITY SPIRIT FASHIONS	\$396.00	DANCE TEAM	STYLE: RXBBRUSH2
VARSITY SPIRIT FASHIONS	\$297.00	DANCE TEAM	STYLE: RXCLLSP

<b>VENDOR</b>	<b>TOTAL</b>	<b>ORGANIZATION</b>	<b>DESCRIPTION</b>
VARSITY SPIRIT FASHIONS	\$132.00	DANCE TEAM	STYLE: RX2404UB
VARSITY SPIRIT FASHIONS	\$209.00	DANCE TEAM	STYLE: RX2404US
VARSITY SPIRIT FASHIONS	\$218.85	DANCE TEAM	STYLE: SFP19
VARSITY SPIRIT FASHIONS	\$66.00	DANCE TEAM	STYLE: MNCRC12WDS
VARSITY SPIRIT FASHIONS	\$34.50	DANCE TEAM	STYLE: MNHASN1
VARSITY SPIRIT FASHIONS	\$346.00	DANCE TEAM	ESTIMATED SHIPPING/HANDLI
KATIE KEGLER	\$20.00	BAND UNIFORM RENTALS	REFUND-STUDENT FEE OVERPAYMENT

**GENERAL FUND CLAIMS - 9/8/2025**

VENDOR	AMOUNT	DESCRIPTION
9 SQUARE IN THE AIR LLC	\$820.10	PE SUPPLIES (DF)
95 PERCENT GROUP	\$1,973.80	K-5 TRAINING & SOFTWARE- SPECIAL READING
ABE'S TRASH SERVICE INC	\$3,565.88	TRASH SERVICES
ACCU-CUT	\$165.00	LIBRARY SUPPLIES (OMS)- MARK 4 & 5 ROLLER
ACELLUS EDUCATIONAL SERVICES LLC	\$15,010.00	ALTERNATIVE SCHOOL ON-LINE CURRICULUM (OMS/BHS)
ADA BADMINTON & TENNIS CO	\$712.00	PE SUPPLIES (BHS)
AJ'S SERVICE AND REPAIR INC	\$2,408.50	BUS REPAIRS & MAINTENANCE
ALBIREO ENERGY	\$1,485.00	HVAC REPAIRS (DF, BHS)
AMAZON CAPITAL SERVICES	\$76,083.02	SUMMER ORDERS- CLASSROOM SUPPLIES, TECHNOLOGY SUPPLIES, LIBRARY BOOKS & SUPPLIES, SPED SUPPLIES, OFFICE SUPPLIES, GRANT SUPPLIES
AUL SPECIAL PAY TRUST	\$16,087.50	NEGOTIATED AGREEMENT- ACCUM. SICK LEAVE PAYOUT BENEFIT
AWARDS UNLIMITED	\$388.08	STAFF YEARS OF SERVICE AWARDS
BILL BROWN	\$60.00	EMPLOYEE REIMB- BUS DRIVER LICENSE
BLAIR ACE HARDWARE	\$503.27	MAINTENANCE SUPPLIES & SHOP CLASS SUPPLIES (BHS)
BLICK ART MATERIALS	\$10,252.76	SUMMER ORDER- ART CLASSROOM SUPPLIES (BHS, OMS)
BOYS TOWN	\$23,400.00	SPED STUDENT TUITION- MIC PLACEMENT ALL OF 2025-26
BRIDGETTE OLSON	\$16.87	EMPLOYEE MILEAGE
BULK BOOK STORE	\$503.25	SUMMER ORDER- LANGUAGE ARTS BOOKS (BHS)
CAPITAL BUSINESS SYSTEMS INC	\$2,613.06	COPIER SERVICES
CAPSTONE	\$2,658.10	LIBRARY SUBSCRIPTIONS (K-5)
CAROLINA BIOLOGICAL SUP CO	\$2,136.11	SUMMER ORDER- SCIENCE CLASS SUPPLIES (OMS, BHS)
CARQUEST AUTO PARTS	\$32.37	BUS PARTS
CENGAGE LEARNING	\$763.88	BUSINESS EDUCATION CLASS SUMMER ORDER CURRICULUM (BHS)
CHARACTER STRONG	\$3,999.00	BHS COUNSELING - 35 CHARACTER DEVELOPMENT SOFTWARE
CHRISTINA BRADLEY	\$79.80	EMPLOYEE MILEAGE
CISSY JENNINGS	\$986.44	PARENT MILEAGE
CITY OF BLAIR	\$3,602.04	SRO
CITY OF BLAIR	\$4,610.11	UTILITY - WATER/SEWER
COMMITTEE FOR CHILDREN	\$5,556.00	K-5 COUNSELING ONLINE SOFTWARE
CONTINENTAL CLAY COMPANY	\$1,274.74	OMS ART CLASS - CLAY SUPPLIES
CONTROL SERVICES INC	\$507.00	BHS HVAC MAINTENANCE
CORNHUSKER INTERNATIONAL TRUCKS	\$287.30	BUS REPAIRS
CPI TELECOM	\$465.00	PHONE REPAIRS
CURRICULUM ASSOCIATES INC	\$3,112.56	SPED & SPECIAL READING SUMMER ORDER SUPPLIES & CURRICULUM
DEMCO INC	\$773.48	LIBRARY SUPPLIES (DF, AP, OMS)
DICK'S ELECTRIC	\$1,134.05	ELECTRICAL REPAIRS (S,DF,OMS)
DIETZE MUSIC HOUSE	\$1,158.30	BAND SUPPLIES (BHS)
DISCOUNT SCHOOL SUPPLY	\$149.99	PRESCHOOL SUPPLIES
DUNHAM HARDWOODS	\$4,174.50	HOMEBUILDING SHOP CLASS SUPPLIES (BHS)
EDUCATIONAL SERVICE UNIT #3	\$1,600.00	STAFF TRAINING - PRESCHOOL
EMILY JACKSON	\$191.27	EMPLOYEE REIMB - VOCAL MUSIC SUPPLIES & MUSIC (OMS)
ESU COORDINATING COUNCIL	\$5,096.00	DISTRICT SWANK MOVIE & STREAMING LICENSE FOR 25-26
EVERYDAY SPEECH LLC	\$1,199.98	K-5 SPEECH PATH ONLINE SOFTWARE
EXPLORE LEARNING	\$8,631.00	K-5 ONLINE SOFTWARE LICENSES
FAIRWAY OIL CO	\$4,527.19	VEHICLE GAS
FIREGUARD LLC	\$1,144.50	FIRE ALARM SERVICING (S,BHS)
FLINN SCIENTIFIC INC	\$474.01	SCIENCE CLASSROOM SUPPLIES (OMS)
FOLLETT CONTENT SOLUTIONS LLC	\$4,059.57	LIBRARY BOOKS (DF, OMS)
FOLLETT SCHOOL SOLUTIONS LLC	\$5,350.61	LIBRARY BOOKS (AP)
FOLLETT SOFTWARE LLC	\$2,789.34	LIBRARY SOFTWARE LICENSE (DF, OMS)
GOPHER SPORT	\$6,779.81	PE SUMMER ORDER SUPPLIES (DF, AP, BHS)
GRAINGER	\$698.90	BHS SHOP SUPPLIES - SAW BLADES & FOAM BRUSHES
GRUNWALD MECHANICAL	\$6,714.95	BOILER REPAIRS (AP, N)
HEARTLAND FOUNDATION	\$3,995.00	SPED STUDENT TUITION- AUGUST 2025
HEINEMANN	\$282.65	SPED SUMMER ORDER SUPPLIES (DF)
HOMETOWN REPAIR SERVICES LLC	\$487.70	ICE MACHINE REPAIR (BHS)
I KNOW IT	\$150.00	ACP SPED SOFTWARE RENEWAL (BHS)
IDEAL PURE WATER	\$370.49	DISTRICT PURIFIED WATER SUPPLY
INTRADATA INC	\$515.50	CLASSROOM SUPPLIES- READ N QUIZ SUBSCRIPTION (AP)
IXL LEARNING	\$29,396.50	IXL SOFTWARE LICENSE (YR 2 OF 3)
J W PEPPER & SON INC.	\$146.23	VOCAL CHOIR MUSIC (OMS)
JOHN DEERE FINANCIAL	\$100.48	GROUNDS EQUIPMENT REPAIRS
KILEY KASTRUP	\$47.88	EMPLOYEE REIMB-KAHOOT MATH SOFTWARE LICENSE
KYLIE CHUDOMELKA	\$1,129.45	PARENT MILEAGE
LAKESHORE LEARNING MATERIALS	\$10,296.24	SUMMER ORDER CLASSROOM SUPPLIES (PREK, K-5)
LAKESHORE LEARNING STORE	\$34.49	ART CLASSROOM SUPPLIES (AP)
LEARNING A-Z	\$270.00	SPECIAL READING SOFTWARE- A TO Z
LEARNING WITHOUT TEARS	\$2,153.25	K-5 ONLINE SOFTWARE LICENSES
LESSONPIX	\$36.00	SPEECH PATH SOFTWARE (DF)
LEXIA LEARNING SYSTEMS LLC	\$17,500.00	K-5 SPECIAL READING SOFTWARE
MACGILL & CO	\$7,875.77	NURSE OFFICE SUPPLIES - DISTRICT SUMMER ORDER
MARCIE REED	\$1,019.20	PARENT MILEAGE
MATHESON TRI-GAS INC	\$4,602.26	WELDING CLASS EQUIPMENT
MECHANICAL SYSTEMS INC	\$2,333.00	HVAC REPAIRS (DF, AP, OMS, BHS)

MIDWEST ALARM SERVICES	\$1,020.66	FIRE EXTINGUISHER SERVICES (S,OMS,BHS,N)
MIDWEST TECHNOLOGY PRODUCTS	\$1,520.26	SHOP CLASS, SCIENCE, TECH CLASS SUPPLIES (OMS & BHS)
MORLEY ATHLETIC SUPPLY COMPANY	\$98.85	PE SUPPLIES (DF)
MYSTERY SCIENCE	\$3,390.00	K-5 SCIENCE CLASS SOFTWARE
NACIA	\$40.00	EMPLOYEE MEMBERSHIP
NANNEN PHYSICAL THERAPY	\$21,050.26	PHYSICAL & OCCUPATIONAL THERAPY CONTRACTED SERVICES
NASB ALICAP	\$303,117.00	ALICAP WORK COMP & PROPERTY & LIABILITY INSURANCE 25-26
NASCO EDUCATION LLC	\$603.76	DF ART SUPPLIES, BHS SCIENCE SUPPLIES
NEBR ASCD	\$975.00	TRAINING MENTORSHIP FOR CURRICULUM DIRECTOR
NEWZBRAIN EDUCATION	\$309.00	SOCIAL STUDIES SOFTWARE LICENSES (OMS)
NSAA DISTRICT II	\$35.00	NSAA ANNUAL MEETING (BHS)
NSBA	\$200.00	STATE MARCHING BAND COMPETITION (BHS)
OFFICE DEPOT	\$23,003.91	SUMMER ORDER CLASSROOM SUPPLIES & DISTRICT PAPER & COPYING SUPPLIES
OMAHA PUBLIC POWER DISTRICT	\$34,521.14	UTILITY - ELECTRICITY
ONESOURCE THE BACKGROUND CK CO	\$770.00	BACKGROUND CHECKS
OTUS LLC	\$10,000.00	SOFTWARE SUBSCRIPTION 2025-26 (OMS, BHS)
OVERDRIVE INC	\$500.00	LIBRARY E-BOOKS (OMS)
PEARSON ASSESSMENT	\$7,544.55	SPED PSYCH & SPEECH PATH ASSESSMENT SUPPLIES
PEARSON EDUCATION	\$1,700.00	SPED PSYCH SUPPLIES
PENGUIN RANDOM HOUSE	\$5.24	SPECIAL READING CURRICULUM (OMS)
PLANK ROAD PUBLISHING INC	\$300.90	VOCAL CHOIR SUBSCRIPTIONS (K-5)
PROFESSIONAL FORMS INC	\$2,115.67	PE UNIFORMS (BHS)
REALLY GOOD STUFF LLC	\$319.20	K-5 SUMMER ORDER CLASSROOM SUPPLIES
REALLY GREAT READING COMPANY	\$3,663.00	SPED AND TITLE ONLINE SOFTWARE & WORKBOOKS
RENAISSANCE LEARNING	\$8,445.50	DF CLASSROOM SUBSCRIPTION
RIVERSIDE INSIGHTS	\$5,632.00	HAL SOFTWARE SUBSCRIPTION
ROCHESTER 100 INC	\$444.35	K-5 SUMMER ORDER CLASSROOM SUPPLIES
ROOTED BOOKS & GIFTS LLC	\$998.65	HAL CURRICULUM SUPPLIES
SAPP BROTHERS	\$897.34	GROUNDS FUEL
SCHMIDT SPEECH LANG PATHOLOGY LLC	\$1,765.80	CONTRACTED SPEECH PATHOLOGIST
SCHOLASTIC MAGAZINES	\$3,382.51	K-5 SUBSCRIPTIONS
SCHOOL AIDS	\$115.75	AP CLASSROOM MAVALUS TAPE
SCHOOL DATEBOOKS INC.	\$2,206.76	DATEBOOK AGENDAS (AP, BHS)
SCHOOL SPECIALTY LLC	\$1,821.25	AP ART SUMMER ORDER CLASSROOM SUPPLIES
SCHOOLOUTLET.COM	\$775.10	AP SUMMER ORDER CLASSROOM SUPPLIES
SECURITY EQUIPMENT INC	\$43,242.24	ANNUAL 25-26 SECURITY CAMERA SERVICE AGREEMENT & REPAIRS
SHED THE MUSIC	\$800.00	BHS BAND- ELECTRONIC MUSIC ELEMENT SOFTWARE
SHOTWELL GLASS	\$352.01	SUBURBAN & VEHICLE WINDSHIELD REPAIRS
STAPLES BUSINESS ADVANTAGE	\$352.60	DISTRICT COPYING SUPPLIES
STRATUS BUILDING SOLUTIONS	\$20,236.00	CUSTODIAL CONTRACTED SERVICES- SEPT25
SUPER DUPER PUBLICATIONS	\$78.95	PRESCHOOL SPEECH PATH SUPPIES
TEACHING STRATEGIES LLC	\$13,272.50	PRESCHOOL WEBINAR & SUPPLIES, GOLD ONLINE ASSESSMENT TOOL
THE BOOKWORM INC	\$2,343.28	LANGUAGE ARTS CLASSROOM SUMMER ORDER CURRICULUM (OMS)
THE HOME DEPOT PRO	\$3,180.88	CUSTODIAL & MAINTENANCE SUPPLIES
THE MASTER TEACHER INC	\$2,200.00	PARA EDUCATOR ONLINE TRAINING
THE OMNI GROUP	\$18.00	403B FEE - AUG25
THE PE SPECIALIST	\$249.00	PE SPECIALIST MEBERSHIP (AP)
THEMES & VARIATIONS	\$200.00	VOCAL CHOIR ONLY MUSIC PLAY SUBSCRIPTION
TOBII DYNAVOX LLC	\$1,253.70	SPED SOFTWARE- BOARDMAKER LICENSES
TREASURE BAY INC.	\$1,245.82	SPECIAL READING SUPPLIES (K-5)
ULINE	\$467.51	PE CLASSROOM MATS (OMS)
UNIVERSITY OF OREGON	\$400.00	K-5 SPED SOFTARE - I-SWIS
US CELLULAR	\$218.95	MIFI INTERNET ACCESS FOR STUDENTS & STAFF
US TICKET INC	\$507.26	ART CLASS SUMMER ORDER SUPPLIES (DF)
USI ED & GOVERNMENT SALES	\$397.83	LAMINATING SUPPLIES (OMS)
VEX ROBOTICS	\$6,263.94	ROBOTICS & TECHNOLOGY CLASS SUMMER ORDER SUPPLIES (OMS & BHS)
WENDY GREENWOOD	\$69.56	EMPLOYEE REIMBURSE-MATCH CLASS ONLINE SUBSCRIPTION SOFTWARE
WEST MUSIC	\$623.90	VOCAL MUSIC SUPPLIES SUMMER ORDER (K-5)
WILD ROOTS GREENHOUSE	\$567.29	AG ED POINSETTA PLUG SUPPLIES (BHS)
Summary	\$867,337.71	

**GENERAL FUND-CHECKS ISSUED TO BE RATIFIED 9/8/2025**

VENDOR	AMOUNT	DESCRIPTION
VISA	5,401.40	TRAVEL, DUES, TRAINING & INSERVICE, SUPPLIES, MISC, REPAIRS, MEETINGS, EQUIPMENT, TECHNOLOGY NEEDS, MEMBERSHIPS, FBLA NATIONAL SPONSOR TRAVEL, SIXPENGE GRANT SERVICES
Summary	\$5,401.40	

**LUNCH FUND CLAIMS 9/8/2025**

VENDOR	TOTAL	DESCRIPTION
HOME TOWN REPAIR SERVICES	\$921.75	DOOR REPAIR, DISHWASHER REPAIR (DF)
S & S PUMPING	\$300.00	PUMP GREASE TRAP (BHS)
STACY ANDERSON	\$16.55	STUDENT LUNCH ACCOUNT REFUND
LUKE EMMERT	\$40.00	STUDENT LUNCH ACCOUNT REFUND
Summary	\$1,278.30	

**BUILDING FUND CLAIMS 9/8/2025**

<b>VENDOR</b>	<b>TOTAL</b>	<b>DESCRIPTION</b>
MECHANICAL SYSTEMS	\$19,641.00	NEW HEAT PUMP (OMS)
GRUNWALD MECHANICAL	\$5,580.52	NEW WATER HEATER (AP)
<b>Summary</b>	<b>\$25,221.52</b>	

**SAVINGS/DEPRECIATION FUND CLAIMS 9/8/2025**

<b>VENDOR</b>	<b>TOTAL</b>	<b>DESCRIPTION</b>
GOPHER SPORT	\$8,162.00	WEIGHT ROOM EQUIPMENT (OMS)
DIETZE MUSIC	\$4,608.00	BASS CLARINET (OMS)
STERLING COMPUTERS CORPORATION	\$3,054.14	FORTINET ACCESS POINTS
AMAZON CAPITAL SERVICES	\$1,441.31	BHS SCIENCE CURRICULUM ORDER
<b>Summary</b>	<b>\$17,265.45</b>	



# BLAIR VOLLEYBALL CLUB YOUTH DEVELOPMENT LEAGUE Bear Cubs!

The Blair High School Volleyball Team and the Blair Volleyball Club (BVC) are teaming up to bring an exciting FUNdamentals volleyball program for kids in 1st-6th grade!

## HERE'S WHAT YOU NEED TO KNOW....

- Fun, camp-style training at Blair High School
- Skills instruction from BHS coaches, players, and BVC coaches
- First 4 weeks: Practice skills for 45 min, & 15 min of scrimmage
- Last 2 weeks: 15 review/warmup, 45-minute scrimmages
- FREE entry into Blair Varsity Volleyball Games, Oct 20th (Cubs night) and October 23rd



### SUNDAYS, OCT. 19TH- NOV. 23RD

1st-3rd Grade 1-2:00 PM

4th-6th Grade 2-3:00 PM



### BLAIR HIGH SCHOOL GYM



**\$75**

Due the 1<sup>st</sup> day of League



### MARY POLICKY

blairvolleyballclub@gmail.com



<https://blairvolleyball.sportngin.com/bearcubs>



SCAN TO REGISTER!



FROM CUBS TO BEARS —  
VOLLEYBALL STARTS HERE

## Policy/Curriculum Committee Meeting Minutes

Monday, August 18, 2025  
Call to Order at 12:00pm  
Central Office

**Committee Members Present:** Denise Cada (Chair), Ginger Fredericksen, and Melaini Sturm

**Others Present:** Dr. Randall Gilson, Shane Keeling, Courtney Tabor, and Angie Conety

### 1. Old Business

#### A. Core Ideology / Goals

In preparation for the upcoming Board Workshop, the committee engaged in discussion around the development of a Core Ideology for Blair Community Schools. This work is foundational, designed to define the guiding principles that will anchor our district's direction for decades to come.

#### B. Storm Update

Dr. Gilson provided an update regarding storm damage repairs and insurance coverage for school facilities. New concerns include the high school greenhouse, high school stage lighting, and the trees & fence at South Early Childhood Center. He plans to explore potential disaster relief grants, as funding for repairs not covered by insurance will be paid out of the Building Fund.

### 2. New Business

#### C. 95 Percent Group

Dr. Gilson shared a request from Mrs. Erin Field, Director of Curriculum and Assessment, for the purchase of additional materials from 95 Percent Group to support phonics instruction in K-5. The committee requested Dr. Gilson to review and confirm the necessary quantities of the curriculum materials prior to approval to avoid over-purchasing. This matter has been tabled until next month's meeting.

#### D. ABA – Applied Behavior Analysis

Applied Behavior Analysis (ABA) is a therapeutic approach on how individuals learn, primarily with autism or developmental disabilities in acquiring new skills and modifying challenging behaviors. While some school districts permit outside ABA providers under specific agreements related to background checks and confidentiality, others impose restrictions due to concerns about supervision, student privacy under FERPA, and staffing contracts. Currently, Blair Community Schools does not allow parent-contracted ABA providers in classrooms as it can cause distractions and protocol conflicts. Following a recent request for services, the committee has decided that since we do not have a board policy addressing this issue, Dr. Gilson should establish a formal policy to align with our current practice.

A motion may be brought at the September 8, 2025 Board of Education meeting **to approve the first reading on new policy 504.55-Outside Behavioral Consultants (ABA and Similar Providers) as presented.**

#### E. Preschool – South Early Childhood Center

Dr. Gilson proposed the addition of an Early Childhood Lead Teacher position to enhance communication and administrative support among preschool staff. This internal position, similar to the existing K-5 Teacher Lead positions, would include a stipend and would focus on improving staff and parent communication while assisting with administrative burdens. The teacher lead would work closely with the director of special education to support all preschool staff. The committee

agreed to implement a one-year contract to pilot this position and to evaluate its effectiveness for future needs.

A motion may be brought at the September 8, 2025 Board of Education meeting **to approve a one-year Early Childhood Teacher Lead position for the 2025-26 school year as presented.**

#### **F. NAEP Test**

Dr. Gilson informed Otte Middle School has been selected again this year to participate in the 2026 NAEP (National Assessment of Educational Progress) test.

Assessment Overview - Subject: Mathematics and Reading; Students to be Assessed: 8;  
Assessment Window: January 26-March 20, 2026; Assessment Duration: About 120 minutes  
(including transition time, instructions)

#### **G. iPad Assistance Site for Families**

Mr. Macholan has developed a website featuring basic questions that may be useful for students, parents, and teachers to reference. He plans to update the site with additional questions or challenges that students may have, providing a helpful reference. The link to this can be located on our school website, [www.blairschools.org](http://www.blairschools.org).

#### **H. Financial Records – Policy 704.02-Financial Records**

Policy 704.02-Financial Records needs updating to align and comply with State Statute § 79-575. The revision will replace the superintendent's signature with the signature of the board secretary on district checks. As this revision is mandated by state law, it will not require the customary two readings.

A motion may be brought at the September 8, 2025 Board of Education meeting **to approve the first and final reading to policy 704.02-Financial Records as presented.**

#### **I. Emergency Drills**

Dr. Gilson shared the emergency drills and safety protocols implementation plan for across the district.

#### **J. Budget**

Dr. Gilson has requested the Board of Education to consider a vote to increase the school district's overall property tax request authority by an additional six% above the base growth percentage or other amount as permitted by law. The board will consider passing a resolution at the Monday, August 25<sup>th</sup> Special Board meeting. Dr. Gilson has informed administration all purchase requests are currently subject to a spending freeze. Only essential "must-have" items directly related to student classes and activities (such as entry fees) will be approved. Professional leave that requires substitute teachers is also temporarily suspended.

#### **K. Next Scheduled Policy Committee Meeting**

Monday, September 15, 2025 at 12:00pm.

### **3. Adjournment**

#### **L. Adjournment:**

The committee adjourned at 1:46pm.

## **Buildings, Grounds, and Transportation Committee Meeting Minutes**

Monday, August 25, 2025

Call to Order at 12:00pm

Central Office

**Committee Members Present:** Steve Callaghan (Chair), Nate Larsen and Denise Cada

**Also Present:** Dr. Randall Gilson, Jeffrey Steinbeck, Tyler Siecke, Courtney Tabor, and Angie Conety

### **1. Old Business**

#### **A. Deerfield Auto Scrubber**

The auto scrubber at Deerfield Elementary is nearing the end of its lifespan. Mr. Steinbeck informed a repairman from HD Supply believes the issue is in the wiring harness and he is unsure if replacing it would be a guaranteed fix. The repair team has recommended the consideration of a new auto scrubber. Bids have been requested for models similar to the current one, which is used daily in the cafeteria and gym. Mr. Steinbeck initially thought we could get by with a cheaper option but upon running it during a demo, the cheaper option is not self-propelled, making it very difficult for a custodian to operate. Mr. Steinbeck is proposing the purchase of a self-propelled scrubber in the amount of \$5,910. The auto scrubber would have AGM batteries, which are longer-lasting and maintenance free.

A motion may be brought at the September 8, 2025 Board of Education meeting **to approve the purchase of an auto scrubber for Deerfield Elementary in the amount of \$5,910 from HD Supply.**

#### **B. Community Ground Concerns**

Mr. Steinbeck addressed community concerns regarding grounds maintenance at Arbor Park Elementary with trees and the arboretum. Please feel free to share with Mr. Steinbeck any concerns that are received from the community, as it helps him know where they need to focus their efforts. With only two full-time and one part-time grounds staff, the team is often stretched thin. In addition, our grounds staff takes care of Krantz field and does the cleaning in the concession stand restrooms after each home game, which involves a significant amount of trash removal.

#### **C. Storm Damage Clean Up**

The district is currently addressing the aftermath of storm damage, with the most time-consuming being the removal of downed trees. CJ's tree service has been instrumental in helping, having removed three spruce trees near the high school that were entangled in the power lines. In addition, they have removed two large trees by the concession stand and ticket entrance and have American Fence scheduled to repair the damaged fence. The next tree we will take out is the one that fell on the north side of the South Early Childhood Center, where OPPD has already cleared part of it to restore power lines. That area is currently roped off due to safety concerns during recess. Following this, we will have CJ's address the trees outside the fence at Krantz Field.

Mr. Steinbeck met with Grunewald plumbing on Monday to look at the roof drains that are an issue at the high school. Following significant water damage, especially in the math wing, a representative from our insurance company, inspected the roof and identified issues with the flat drains installed over 10 years ago. He noticed that the area to the southwest of the building has roof drains that were not installed correctly and were flat which allows them to clog easily with debris. After consulting with Grunewald's plumber, it was confirmed that six drains could be fixed for better drainage with larger openings to improve water flow into the system.

All expenses related to the storm damage, including work from services such as Mechanical Systems (HVAC), McKinnis Roofing, Dick's Electric, Alberio (controls), CJ's tree service, and Grunewald plumbing are being documented for claims with ALICAP Insurance. Communication with ALICAP has been great. Mr. Steinbeck thinks we are in a good place with getting everything fixed and so far, there hasn't been a major disruption to classes that he is aware of.

## **2. New Business**

### **D. Director of Operations Monthly Report – August 2025**

Mr. Steinbeck shared a Director of Operations report. The report is attached to the agenda for viewing.

### **E. Snow Removal Equipment**

Mr. Steinbeck informed the district needs to upgrade its snow removal equipment that is used for sidewalks and playgrounds, as the current John Deere machines are deteriorating. He recommends the Ventra machine, which the city owns and are pleased with due to its versatility. The implements on it include snow pushing and a snowblower attachment, which would work good for dealing with the drifts along the path from the high school to the middle school. The Ventra machine also has a mower that can be used with it, which is safer to use on steep slopes due to its wider wheelbase and dual wheel option. This could be used on the slopes around Krantz Field and by the wetlands at Arbor Park Elementary that are a rougher cut. The bid for the Ventra machine and necessary implements is \$64,066.90, with the purchase available through TY's Outdoor Equipment in Gretna. The committee would like to hold continued discussion on this at next month's meeting. The committee plans to discuss this recommendation further at next month's meeting.

### **F. Drain Repairs**

Drain repairs and retiling were completed at Blair High School to address rusted floor drains in the hallway bathrooms and the girls' locker room. The drains had deteriorated, leading to water pooling underneath and causing tiles to heave, creating a trip hazard. Grunewald Plumbing handled the repairs, while J & J Flooring completed the finishing work.

### **G. Steamer at Deerfield Elementary**

The steamer at Deerfield Elementary is in poor condition and needs replaced. Mr. Steinbeck spoke with Hometown Repairs and was informed it is to the point that it cannot be fixed and is expensive to maintain. A new boiler would cost around \$5,000 and you would still have an old steamer that is approximately 15 years old. Hometown Repairs is working with Becca Stambaugh, Food Service Director, to explore options through their supply contacts. The total cost for replacement is expected to be around the \$20,000.

### **H. South Early Childhood Center**

Dr. Gilson notified South families about a leak that occurred late yesterday evening at the South Early Childhood Center. The affected areas included the north-south hallway, one boys' restroom and one classroom. Out of precaution, they temporarily moved the class into another classroom to ensure a safe and uninterrupted learning environment for students. McKinnis Roofing was on site to make any necessary repairs. However, the issue ended up being a leaking urinal in the boys' bathroom right outside of the classroom.

### **I. Transportation**

Mr. Siecke provided an update on the bus fleet, noting that two buses are currently out of service due to failed inspections. A new 71-passenger bus is set to arrive in October, along with a 31-passenger SPED bus arriving in December, both of which were approved for purchase last school year. The typical delivery time for a bus once purchased can take up to a year. The purchase of an additional 71-passenger bus would lower the fleet's oldest vehicle age to 13 years. The district has significantly

updated its fleet over the past three years and it is important to continue to make progress. The most urgent need, however, is for Ford vans, and Mr. Siecke will research pricing for the vans and present it at next month's meeting.

**J. Next Scheduled BG&T Committee Meeting**

Monday, September 22, 2025 at 12:00pm.

**3. Adjournment**

**K.** The meeting adjourned at 1:57 pm.

## **Finance Committee Meeting Minutes**

Tuesday, August 19, 2025

Call to Order at 12:00pm

South Early Childhood Center

**Committee Members Present:** Courtney Tabor (Chair), Kari Loseke, and Bob Schoby

**Also Present:** Dr. Randall Gilson, Tom Shearer, Liz Nickerson, and Angie Conety

### **1. Old Business**

### **2. New Business**

#### **A. 2024-25 Financials**

A review was conducted on the expenditures from both the General Fund and the Savings Depreciation Fund.

#### **Overview:**

- Discussed class sizes, scheduling, and overload pay for teachers.
- Discussed budget management issues, including supply ordering and spending controls.
- Discussed steps to create a budget.
- Discussed food, travel, and activity fund policies for staff and students.
- Discussed the need for transparency, inventory management, and streamlined processes.
- Discussed enrollment trends and implications for staffing and course offerings.
- Discussed individuals or entities authorized to enter into a binding contract on behalf of the district.

#### **Take Away:**

- Conduct a Financial Board Audit.
- Making sure expenditures are necessary and beneficial for students.
- Realign certain Board Policies related to purchasing procedures, credit card uses, and curriculum purchases for transparency and accountability.

#### **B. Next Scheduled Finance Committee Meeting**

Tuesday, September 2, 2025 at 12:00pm.

### **3. Adjournment**

The meeting was adjourned at 2:12pm.

## Finance Committee Meeting Minutes

Tuesday, September 2, 2025

Call to Order at 12:00pm

Central Office

**Committee Members Present:** Courtney Tabor (Chair), Kari Loseke, and Bob Schoby

**Also Present:** Dr. Randall Gilson, Tom Shearer, Shane Keeling, Melaini Sturm, and Angie Conety

### 1. Old Business

#### A. 2025-26 Budget Update

Mr. Shearer shared the remaining budget timeline, which includes the Joint Public Hearing on Thursday, September 18, 2025, at 6:00pm at the Blair Public Library. During this hearing, Mr. Shearer will limit his presentation to the required tax request and budget information. The district has appointed Board Member Denise Cada as the elected official to attend the hearing.

#### B. Board Audit of Finance

At the special board meeting on Monday, August 25<sup>th</sup>, the Board passed a motion for the Finance Committee to conduct an audit of all school finances. Kari Loseke, Board President, emailed all staff to inform them of the audit and recalled all district-issued credit cards. During the audit period, credit cards will be available only by an approved request and all purchases are limited to essential operations only.

The committee will also review class sizes, professional leave, annual curriculum subscriptions and apps, and travel for student and staff.

Mr. Shearer shared the credit card transactions for the July billing cycle paid in August, and the Amazon Business invoice dated September 1, 2025.

#### C. Purchasing Policies

Dr. Gilson and the committee discussed board policies that focus on district purchasing procedures. Continued discussion on these policies will take place at the upcoming Finance Committee meeting on September 11, 2025.

### 2. New Business

#### D. 2025-26 Interlocal Agreements

Mr. Shearer shared the following interlocal agreements for Board Action:

##### 1. Educational Service Unit #3 (ESU#3) Interlocal Agreements

- a. Speech Language Pathologist 1.25 FTE (Birth – 5)
- b. Vision and Mobility Instruction .75 FTE
- c. Early Childhood SPED Coordinator .20 FTE (South Early Childhood Center)
- d. Brook Valley Behavior Disorders 1.00 FTE

##### 2. Ft. Calhoun's Pioneer Learning Center

The district currently participates in an interlocal agreement with Ft. Calhoun Community Schools to participate in their Pioneer Learning Center Program. With the agreement, the district can send up to seven (7) students for up to 140 days at \$50 a day per student.

A motion may be brought at the September 8, 2025 Board of Education meeting **to enter into Interlocal Agreements with Educational Service Unit #3 for Speech Language Pathologist, Vision and Mobility Instruction, Early Childhood SPED Coordinator and Brook Valley Behavior Disorders and enter into Interlocal Agreement with Ft. Calhoun Community Schools for participation in the Pioneer Learning Center Program.**

Mr. Shearer also discussed the following other interlocal agreements to be contracted for that will be brought forward at a later meeting.

1. ESU#3 – Cooperative Agreement to share the district’s contracted Physical Therapist for ESU#3 Brook Valley Program
2. ESU#2 – SPED Behavior Program for Student(s)
3. Ralston Public Schools – Hearing Impaired Program

**E. 2025-26 Overload Pay Proposal**

Mr. Shane Keeling presented a proposal for district employed Speech Language Pathologists (SLP) to receive overload pay for additional IEP’s as the District began relying more on contracted SLP’s to cover the District’s SLP caseloads Mr. Keeling shared the guidelines American Speech-Language-Hearing Association (ASHA) recommends as a caseload of direct and related services and informed our SLP’s are close to the ASHA guidelines. The committee noted that overload pay was for those who forfeit planning time on an on-going basis because of an increase in demand and/or staff shortages. The committee concluded that this situation might not qualify for overload pay, but suggested considering an extended contract instead. This topic will be tabled for further discussion.

**F. Skills Academy Program**

In June 2022, the Board of Education approved the addition of the K-8 Skills Academy Program. However, at the end of the 2024-25 school year, the program dissolved due to staff reassignment and staff resignation. Consequently, the district needed alternative placements and services for the students who attended the program. However, one student remains unplaced. Dr. Gilson has hired a one-year teacher, TJ Swaney, for one-to-one support with this student while the student is on a wait list for the Brook Valley North program. The committee was in support of the one-year teacher contract.

**G. Monthly Financials – August 2025**

Mr. Shearer provided a financial recap of the monthly financials.

- General Fund, Tax Collections Analysis, Cash Flow Forecasts, and Activity Fund.

**H. 2025-26 Audit of Financial Statements**

The district’s auditor, Dana F. Cole & Company, LLP, has scheduled the audit fieldwork to be completed on October 14<sup>th</sup> & 15<sup>th</sup>, 2025. The Annual Financial Report (AFR) is due November 1<sup>st</sup>, 2025 followed by the Audit Financial Statements Report due on November 5, 2025.

**I. Special Board Meeting – Monday, September 22, 2025 at 5:00pm – Claims List**

During the Special Board meeting on September 22, 2025, the board will approve both the budget and tax resolution for the 2025-26 fiscal year, Mr. Shearer proposed adding an agenda item for claims approval for payment. because of the early September Board meeting, the start of the school year, and the Labor Day holiday. The committee agreed with this proposal.

**J. Next Scheduled Finance Committee Meeting**

Tuesday, October 7, 2025 at 12:00pm.

### **3. Adjournment**

The meeting was adjourned at 2:20pm.

August-25

**Blair Community Schools Budget Comparison Receipts**

Description	Code	2024-2025				2023-2024			
		Mon Rec	YTD Rec	Budget	%	Mon Rec	YTD Rec	Budget	%
<b>Local Receipts</b>									
Local Property Taxes	11100	\$673,004	\$13,247,865	\$15,926,345	83.2%	\$234,819	\$15,699,442	\$16,450,818	95.4%
Property Tax Interest & Penalties	11140	\$1,323	\$39,229	\$32,000	122.6%	\$1,160	\$34,760	\$38,000	91.5%
Carline Tax	11115	\$0	\$5,246	\$5,600	93.7%	\$0	\$5,649	\$1,200	470.7%
OPPD In Lieu	11120	\$0	\$262,105	\$225,000	116.5%	\$516	\$221,932	\$232,000	95.7%
Motor Vehicle Tax	11125	\$197,927	\$1,948,318	\$1,775,000	109.8%	\$183,230	\$1,830,422	\$1,750,000	104.6%
Tuition ESU#3 (PT Contract)	11315	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Tuition Other Districts (SPED)	11323	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Tuition for Summer School	11312	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Tuition for Preschool	11370	\$0	\$56,500	\$50,900	111.0%	\$0	\$50,925	\$45,000	113.2%
Transportation School Districts	11423	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Transportation Private Sources	11440	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Interest	11510	\$28,999	\$222,669	\$80,000	278.3%	\$23,047	\$132,705	\$26,000	510.4%
Local License Fee	11911	\$0	\$6,830	\$6,500	105.1%	\$0	\$6,365	\$6,500	97.9%
Police Court Fines	11921	\$0	\$1,400	\$900	155.6%	\$150	\$1,175	\$900	130.6%
Community Service Fees	11800	\$0	\$2,100	\$2,000	105.0%	\$0	\$2,052	\$2,000	102.6%
Rentals - Facilities and Equip	11910	\$0	\$6,350	\$5,000	127.0%	\$0	\$8,700	\$5,000	174.0%
Contributions/Donations	11920	\$35	\$4,693	\$3,000	156.4%	\$75	\$2,741	\$4,000	68.5%
Grant - Corporate/Private Interest	11925	\$500	\$26,433	\$0	100.0%	\$200	\$27,717	\$0	100.0%
Misc Revenue-Other School Districts	11951	\$0	\$0	\$0	100.0%	\$0	\$400	\$0	100.0%
Misc Revenue-Local Government	11960	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Other Local Receipts	11990	\$0	\$20	\$0	100.0%	\$0	\$0	\$0	100.0%
<b>Total</b>		<b>\$901,788</b>	<b>\$15,829,757</b>	<b>\$18,112,245</b>	<b>87.4%</b>	<b>\$443,198</b>	<b>\$18,024,984</b>	<b>\$18,561,418</b>	<b>97.1%</b>
<b>Intermediate Source</b>									
County Fines & Licenses	12110	\$0	\$161,987	\$110,000	147.3%	\$0	\$154,519	\$110,000	140.5%
ESU #3 Receipts	12210	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
<b>Total</b>		<b>\$0</b>	<b>\$161,987</b>	<b>\$110,000</b>	<b>147.3%</b>	<b>\$0</b>	<b>\$154,519</b>	<b>\$110,000</b>	<b>140.5%</b>
<b>State Source</b>									
State Aid	13110	\$0	\$3,591,273	\$3,591,273	100.0%	\$0	\$3,752,253	\$3,752,253	100.0%
Special Education	13120	\$0	\$2,728,431	\$2,670,000	102.2%	\$0	\$2,590,227	\$2,499,504	103.6%
SPED Sch Age Transportation	13125	\$0	\$110,152	\$116,000	95.0%	\$0	\$115,378	\$101,000	114.2%
Homestead Exemption	13130	\$76,957	\$461,741	\$400,000	115.4%	\$67,229	\$406,918	\$375,000	108.5%
Payments for Hi Ability	13535	\$0	\$15,771	\$12,000	131.4%	\$0	\$11,734	\$11,410	102.8%
Flex Funding: Before Age 5	13165	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Flex Funding: School Age	13166	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Pro-Rate Motor Vehicles	13180	\$8,614	\$37,649	\$42,000	89.6%	\$8,728	\$38,856	\$45,000	86.3%
State Apportionment	13400	\$0	\$852,152	\$400,000	213.0%	\$0	\$421,971	\$370,000	114.0%
Property Tax Credit	13131	\$0	\$6,111,856	\$1,100,000	555.6%	\$0	\$1,151,381	\$850,000	135.5%
Personal Property Tax Credit	13132	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%

August-25

**Blair Community Schools Budget Comparison Receipts**

Description	Code	2024-2025				2023-2024			
		Mon Rec	YTD Rec	Budget	%	Mon Rec	YTD Rec	Budget	%
Education Innovation Grant	13575	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
CTE Grants	13551	\$0	\$0	\$8,147	0.0%	\$0	\$8,147	\$0	100.0%
State Field Trip Grant (NAC)	13590	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
NDEQ Transportation Grant	13500	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Early Childhood Grant	13540	\$0	\$69,466	\$69,466	100.0%	\$0	\$72,405	\$72,405	100.0%
SixPence Early Childhood Grant	13541	\$70,646	\$121,241	\$85,000	142.6%	\$47,697	\$62,616	\$85,000	73.7%
NDEQ Transportation Grant	13599	\$0	\$36,046	\$0	100.0%	\$0	\$0	\$0	100.0%
Other	13990	\$0	\$0	\$0	100.0%	\$50	\$950	\$0	100.0%
<b>Total</b>		<b>\$156,217</b>	<b>\$14,135,778</b>	<b>\$8,493,886</b>	<b>166.4%</b>	<b>\$123,703</b>	<b>\$8,632,836</b>	<b>\$8,161,572</b>	<b>105.8%</b>
<b>Federal Sources</b>									
IDEA Part B, Peak Grant	14418	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Title I Current	14505	\$0	\$379,814	\$194,722	195.1%	\$0	\$22,800	\$185,092	12.3%
Title I - Accountability	14506	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Title II Part A	14509	\$0	\$96,596	\$51,787	186.5%	\$0	\$0	\$44,146	0.0%
Title IV	14969	\$0	\$28,762	\$12,967	221.8%	\$0	\$0	\$15,795	0.0%
IDEA PART B (611) ARP	14421	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
IDEA PRESCHOOL (619) ARP	14422	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
IDEA BASE AGE 0-3/3-5	14512	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
IDEA 619 Ages 3-4	14516	\$0	\$12,503	\$12,470	100.3%	\$0	\$12,290	\$12,503	98.3%
IDEA Part B (611) Base Allocation	14518	\$0	\$470,581	\$470,415	100.0%	\$0	\$450,230	\$470,581	95.7%
IDEA Part B Proportionate Share	14521	\$0	\$8,160	\$8,001	102.0%	\$0	\$4,350	\$8,160	53.3%
IDEA Special Projects	14523	\$0	\$0	\$0	100.0%	\$0	\$35,000	\$0	100.0%
MIPS	14708	\$14,911	\$55,816	\$55,000	101.5%	\$0	\$61,803	\$45,000	137.3%
MEDICAID ADMIN	14709	\$2,996	\$11,543	\$14,000	82.5%	\$0	\$12,294	\$22,000	55.9%
Forest Reserve: De Soto	14707	\$0	\$0	\$13,800	0.0%	\$0	\$13,819	\$14,000	98.7%
Perkins Grant	14525	\$0	\$18,451	\$20,643	89.4%	\$510	\$20,726	\$18,961	109.3%
Title III NCLB-LEP	14527	\$0	\$0	\$3,000	0.0%	\$2,016	\$2,016	\$3,000	67.2%
Head Start	14309	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Disaster Aid (FEMA-Covid19)	14995	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
ESSER Grant (Covid19)	14996	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
ESSER II Grant (Covid19)	14997	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
ESSER III Grant (Covid19)	14998	\$0	\$749,580	\$749,580	100.0%	\$0	\$0	\$215,670	0.0%
Other Fed Categorical	14530	\$0	\$0	\$0	100.0%	\$0	\$84,729	\$0	100.0%
<b>Total</b>		<b>\$17,907</b>	<b>\$1,831,807</b>	<b>\$1,606,385</b>	<b>114.0%</b>	<b>\$2,526</b>	<b>\$720,058</b>	<b>\$1,054,908</b>	<b>68.3%</b>
<b>Non Revenue Receipts</b>									
Insurance Adjustment	15301	\$0	\$23,765	\$0	100.0%	\$0	\$0	\$0	100.0%
Transfer of Funds In	15200	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
Refunds from Prior Years Expenses	11980	\$0	\$8,548	\$0	100.0%	\$583	\$5,759	\$0	100.0%
Other Non-Revenue Rec	15690	\$0	\$8	\$0	100.0%	\$0	\$1,354	\$0	100.0%

August-25

**Blair Community Schools Budget Comparison Receipts**

Description	Code	2024-2025				2023-2024			
		Mon Rec	YTD Rec	Budget	%	Mon Rec	YTD Rec	Budget	%
<b>Total</b>		\$0	\$32,320	\$0	100.0%	\$583	\$7,113	\$0	0.0%
<b>Non Program Receipts</b>									
Sale of Property	15300	\$12,688	\$15,864	\$0	100.0%	\$0	\$7,736	\$0	100.0%
<b>Total</b>		\$12,688	\$15,864	\$0	100.0%	\$0	\$7,736	\$0	100.0%
<b>GRAND TOTAL</b>		<b>\$1,088,600</b>	<b>\$32,007,513</b>	<b>\$28,322,516</b>	<b>113.0%</b>	<b>\$570,010</b>	<b>\$27,547,246</b>	<b>\$27,887,898</b>	<b>98.8%</b>

Period: 12  
 Month: AUGUST  
 Year: 2024-2025

Receipts to be Collected	\$28,322,516	\$27,887,898
Local Property Taxes-State Budget 11101	\$421,119	-\$1,319,641
Cash Balance Estimated on Budget	\$7,197,362	\$5,518,862
County Treasurer Balance Estimated on Budget	<u>\$4,836,483</u>	<u>\$6,192,422</u>
Total Receipts	<u><u>\$40,777,480</u></u>	<u><u>\$38,279,541</u></u>

**Blair Community Schools Budget Comparison Expenditures**

		2024-2025				2023-2024			
Program Name	Month Exp	YTD Exp	Budget	%	Month Exp	YTD Exp	Budget	%	
201100	Regular Instruction	\$1,592,359	\$13,877,254	\$14,209,594	97.7%	\$1,387,025	\$12,739,608	\$12,952,745	98.4%
201125	Regular Instruction - FLEX	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
201150	Instruction - Limited English Programs	\$8,564	\$105,227	\$56,038	187.8%	\$4,205	\$55,457	\$69,556	79.7%
201160	Instruction - Poverty Programs	\$68,545	\$707,179	\$736,949	96.0%	\$68,188	\$681,428	\$541,833	125.8%
	Subtotal REGULAR INSTRUCTION	\$1,669,468	\$14,689,660	\$15,002,581	97.9%	\$1,459,417	\$13,476,492	\$13,564,135	99.4%
201200	Special Education	\$181,849	\$3,245,577	\$3,216,914	100.9%	\$190,862	\$2,875,484	\$2,808,063	102.4%
202141	Special Education (Psychology)	\$15,577	\$195,032	\$246,443	79.1%	\$14,737	\$198,533	\$413,219	48.0%
202151	Special Education (Speech Path)	\$18,278	\$277,568	\$281,789	98.5%	\$21,577	\$245,899	\$217,909	112.8%
202161	Special Education (Occup Therapy)	\$5,208	\$67,626	\$65,123	103.8%	\$5,208	\$72,088	\$158,389	45.5%
202171	Special Education (Physical Therapy)	\$5,208	\$58,804	\$62,925	93.5%	\$1,908	\$60,174	\$1,183	5084.4%
202181	Special Education (Vision Services)	\$0	\$122,204	\$110,000	111.1%	\$0	\$108,587	\$85,000	127.7%
	Subtotal SPED - SCHOOL AGE	\$226,121	\$3,966,811	\$3,983,195	99.6%	\$234,292	\$3,560,766	\$3,683,763	96.7%
201190	Early Childhood Education	\$1,461	\$40,894	\$2,206	1853.6%	\$925	\$34,613	\$27,086	127.8%
201291	Preschool - SPED - Ages 3-5	\$318	\$132,387	\$99,911	132.5%	\$1,434	\$78,259	\$98,887	79.1%
201292	Preschool - SPED - Ages 0-2	\$0	\$82	\$200	41.0%	\$0	\$43	\$1,078	4.0%
202142	Preschool - Psych - Ages 3-5	\$4,007	\$48,429	\$0	100.0%	\$3,869	\$36,483	\$0	100.0%
202143	Preschool - Psych - Ages 0-2	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
202152	Preschool - Speech Path - Ages 3-5	\$815	\$1,405	\$845	166.2%	\$75	\$1,768	\$3,983	44.4%
202153	Preschool - Speech Path - Ages 0-2	\$713	\$44,735	\$51,330	87.2%	\$1,634	\$58,640	\$39,470	148.6%
202162	Preschool - Occup Therapy - Ages 3-5	\$2,604	\$31,594	\$31,270	101.0%	\$2,604	\$32,481	\$20	162403.1%
202163	Preschool - Occup Therapy - Ages 0-2	\$2,604	\$31,530	\$31,450	100.3%	\$2,604	\$31,358	\$299	10489.3%
202172	Preschool - Physical Therapy - Ages 3-5	\$2,604	\$26,752	\$31,325	85.4%	\$818	\$32,120	\$60,075	53.5%
202173	Preschool - Physical Therapy - Ages 0-2	\$2,604	\$29,254	\$31,450	93.0%	\$1,090	\$27,289	\$35,200	77.5%
202182	Preschool - Vision Services - Ages 3-5	\$0	\$1,757	\$14,000	12.5%	\$0	\$13,729	\$20,000	68.6%
202183	Preschool - Vision Services - Ages 0-2	\$0	\$16,746	\$14,000	119.6%	\$0	\$13,729	\$14,000	98.1%
	Subtotal PRESCHOOL (non-reimbursed)	\$17,730	\$405,565	\$307,987	131.7%	\$15,054	\$360,511	\$300,098	120.1%
202610	Operation of Plant	\$135,369	\$1,545,599	\$1,598,697	96.7%	\$111,373	\$1,537,190	\$1,486,522	103.4%
202620	Maintenance of Plant	\$81,132	\$703,502	\$572,035	123.0%	\$97,343	\$653,241	\$410,956	159.0%
202630	Grounds Maintenance	\$36,612	\$166,535	\$124,205	134.1%	\$31,674	\$181,398	\$176,787	102.6%
202640	Equipment Maintenance	\$88,308	\$108,509	\$95,150	114.0%	\$41,363	\$76,467	\$19,400	394.2%
202650	Non-Student Vehicle Maint & Purch	\$50,255	\$60,111	\$68,483	87.8%	\$50,853	\$60,923	\$68,696	88.7%
202660	Security	\$1,347	\$84,856	\$89,200	95.1%	\$388	\$81,935	\$89,200	91.9%
202670	Safety	\$48,226	\$109,567	\$93,209	117.5%	\$40,696	\$106,109	\$57,893	183.3%
202680	Operation/Maintenance of Plant-Other	\$4,710	\$5,480	\$4,250	128.9%	\$4,270	\$4,270	\$4,000	106.8%
	Subtotal MAINTENANCE COSTS	\$445,957	\$2,784,159	\$2,645,229	105.3%	\$377,961	\$2,701,532	\$2,313,454	116.8%
202710	Reg Pupil Transportation-Operating	\$206,854	\$576,865	\$598,272	96.4%	\$193,411	\$571,702	\$676,862	84.5%
202712	SPED Transportation-Operating	\$85	\$87,794	\$114,604	76.6%	\$254	\$70,281	\$64,376	109.2%
202713	SPED Transport-Preschool-Operating	\$0	\$80	\$0	100.0%	\$0	\$2,133	\$0	100.0%
202720	Reg Pupil Transportation-Monitoring	\$5,558	\$67,619	\$70,957	95.3%	\$5,386	\$66,242	\$65,256	101.5%
202722	SPED Transportation-Monitoring	\$1,911	\$61,061	\$62,332	98.0%	\$1,855	\$54,905	\$72,976	75.2%
202730	Reg Pupil Transportation-Maintenance	\$3,278	\$80,298	\$90,889	88.3%	\$10,526	\$99,796	\$84,473	118.1%
202732	SPED Transportation-Maintenance	\$3,311	\$26,347	\$31,993	82.4%	\$585	\$19,941	\$31,390	63.5%
202790	Reg Pupil Transportation-Other	\$32	\$384	\$500	76.8%	\$32	\$401	\$1,168	34.4%
202792	SPED Transportation-Other	\$0	\$0	\$0	100.0%	\$0	\$0	\$3,435	0.0%

**Blair Community Schools Budget Comparison Expenditures**

		2024-2025				2023-2024			
Program Name	Month Exp	YTD Exp	Budget	%	Month Exp	YTD Exp	Budget	%	
202793	SPED Transportation-Other Preschool	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
	Subtotal STUDENT TRANSPORTATION	\$221,029	\$900,448	\$969,548	92.9%	\$212,050	\$885,401	\$999,937	88.5%
202110	Attendance & Social Work Services	\$3,907	\$47,377	\$47,488	99.8%	\$3,815	\$45,777	\$0	100.0%
202120	Guidance Services	\$39,732	\$497,894	\$491,571	101.3%	\$42,474	\$482,629	\$371,762	129.8%
202130	Health Services	\$12,149	\$259,656	\$264,946	98.0%	\$13,101	\$243,597	\$238,902	102.0%
202140	Psych Services	\$679	\$36,251	\$28,000	129.5%	\$0	\$20,263	\$32,850	61.7%
202190	Other Pupil Supp Services	\$21,802	\$141,744	\$171,712	82.5%	\$7,020	\$107,733	\$136,244	79.1%
202210	Improvement of Instruction	\$25,059	\$142,124	\$142,329	99.9%	\$18,026	\$117,747	\$46,172	255.0%
202212	Curriculum & Assessment	\$1,335	\$2,188	\$22,037	9.9%	\$3,460	\$6,825	\$15,073	45.3%
202213	Instructional Staff Training/Development	\$1,744	\$16,443	\$43,749	37.6%	\$4,141	\$29,063	\$61,698	47.1%
202211	School Improvement	\$0	\$92	\$0	100.0%	\$755	\$755	\$0	100.0%
202214	Implementation of Standards	\$1,453	\$1,502	\$5,249	28.6%	\$728	\$2,234	\$276	809.0%
202220	Library Services	\$37,089	\$502,322	\$546,750	91.9%	\$40,144	\$517,465	\$603,596	85.7%
202230	Instruction-Related Technology	\$95,940	\$375,537	\$316,644	118.6%	\$44,964	\$344,721	\$199,054	173.2%
202223	Audio-Visual Services	\$1,525	\$12,212	\$5,800	210.6%	\$2,672	\$10,667	\$7,300	146.1%
202240	Academic Student Assessment	\$0	\$54,945	\$76,654	71.7%	\$8,040	\$35,540	\$35,125	101.2%
202290	Support Services - Other	\$0	\$8,000	\$0	100.0%	\$0	\$0	\$0	100.0%
202310	Board of Education	\$667	\$36,221	\$59,608	60.8%	\$357	\$40,504	\$41,649	97.3%
202320	Executive Admin Services	\$27,754	\$657,621	\$673,141	97.7%	\$60,715	\$656,508	\$698,977	93.9%
202330	Legal Services	\$0	\$37,438	\$18,000	208.0%	\$0	\$15,552	\$14,850	104.7%
202410	Office of Principal	\$103,272	\$1,402,788	\$1,426,894	98.3%	\$105,169	\$1,397,467	\$1,351,186	103.4%
202490	School Administration - Other	\$46	\$11,592	\$10,880	106.5%	\$1,035	\$12,118	\$9,200	131.7%
202510	Gen Business Support	\$31,733	\$438,081	\$437,507	100.1%	\$33,088	\$434,769	\$426,437	102.0%
202520	Warehousing & Distribution	\$0	\$303	\$300	101.1%	\$0	\$297	\$301	98.8%
202530	Printing, Publishing, Duplicating Services	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
202540	Planning, R&D, & Evaluation Services	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
202560	Public Information Services	\$897	\$16,717	\$0	100.0%	\$4,996	\$14,585	\$0	100.0%
202570	Personnel Services	\$0	\$5,246	\$2,500	209.9%	\$0	\$27,993	\$2,500	1119.7%
202580	Technology-Administration Services	\$703	\$5,839	\$15,000	38.9%	\$0	\$3,953	\$7,300	54.1%
202900	Other Support Services	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
203300	Community Services	\$809	\$1,554	\$0	100.0%	\$411	\$909	\$1,542	58.9%
203400	Corporate/Private Interest Grants	\$0	\$14,791	\$0	100.0%	\$0	\$48,141	\$0	100.0%
203535	High Ability Learners Grant	\$0	\$15,771	\$11,734	134.4%	\$0	\$11,734	\$11,410	102.8%
203540	State Early Childhood Grant	\$4,850	\$62,974	\$69,466	90.7%	\$8,027	\$72,881	\$72,405	100.7%
203541	Sixpence Early Childhood Grant	\$8,835	\$87,116	\$84,985	102.5%	\$11,688	\$92,892	\$85,000	109.3%
203551	Extended Learning Opportunity Grant	\$0	\$8,147	\$8,147	100.0%	\$0	\$3,778	\$0	100.0%
203590	Career Education Grant	\$0	\$0	\$0	100.0%	\$0	\$1,088	\$0	100.0%
203599	State Categorical Grants-NDEQ Grant	\$0	\$33,886	\$0	100.0%	\$0	\$2,160	\$0	100.0%
201300	Summer School	\$594	\$8,552	\$0	100.0%	\$0	\$4,158	\$0	100.0%
208000	Activity Fund Transfers	\$80,000	\$80,000	\$80,000	100.0%	\$118,000	\$118,000	\$60,000	196.7%
209000	NON-PROGRAM EXPEND	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
	<b>FEDERAL PROGRAMS</b>			\$0					
206200	Title I	\$0	\$260,022	\$207,689	125.2%	\$0	\$200,887	\$245,033	82.0%
206210	Title I Accountability	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206310	Title IIA	\$0	\$0	\$51,787	0.0%	\$0	\$44,263	\$0	100.0%
206404	IDEA 611 BIRTH TO	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%

**Blair Community Schools Budget Comparison Expenditures**

Program Name	2024-2025				2023-2024			
	Month Exp	YTD Exp	Budget	%	Month Exp	YTD Exp	Budget	%
206406 IDEA 619 AGES 3-4	\$0	\$12,470	\$12,470	100.0%	\$0	\$12,503	\$12,503	100.0%
206408 IDEA - SPED BASE-EP	\$39,023	\$528,326	\$470,415	112.3%	\$35,101	\$470,581	\$470,581	100.0%
206410 IDEA - SPED Preschool	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206412 IDEA - Part B Proportionalte Share	\$0	\$8,001	\$8,001	100.0%	\$0	\$8,160	\$8,160	100.0%
206415 IDEA SPECIAL PROJECTS	\$0	\$0	\$0	100.0%	\$0	\$35,000	\$0	100.0%
206418 IDEA PART B PEAK PROJECTS	\$0	\$146	\$0	100.0%	\$0	\$985	\$0	100.0%
206421 IDEA PART-B (611) ARP BASE & ENROLL	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206422 IDEA PRESCHOOL (619) ARP	\$0	\$0	\$0	100.0%	\$0	\$0	\$0	100.0%
206700 PERKINS GRANT	\$0	\$20,643	\$20,643	100.0%	\$0	\$18,451	\$18,961	97.3%
206925 Title III	\$75	\$1,469	\$3,000	49.0%	\$900	\$2,016	\$3,000	67.2%
206690 OTHER FEDERAL NON CATEGORY GRANTS	\$93	\$93	\$0	100.0%	\$0	\$0	\$0	100.0%
206990 FEDERAL CATEGORICAL GRANTS	\$0	\$0	\$0	100.0%	\$0	\$9,530	\$0	100.0%
206998 ARP - ESSER III GRANT	\$0	\$0	\$0	100.0%	\$0	\$13,157	\$215,669	6.1%
<b>TOTAL</b>	<b>\$3,122,069</b>	<b>\$28,600,738</b>	<b>\$28,743,635</b>	<b>99.5%</b>	<b>\$2,867,600</b>	<b>\$26,724,738</b>	<b>\$26,366,105</b>	<b>101.4%</b>

Period: 12 (AUGUST)  
Year: 2024-2025

Total Budget of Disbursements	\$28,743,635	\$26,366,105
Debt Service (Spending Authority Adjustment)	\$9,329,805	\$10,316,750
Necessary Cash Reserve	\$2,704,040	\$1,596,686
<b>Total Requirements</b>	<b>\$40,777,480</b>	<b>\$38,279,541</b>