



Schuyler Community Schools  
Board of Education Budget Meeting and Regular Meeting  
Monday, September 11, 2023 6:30 PM  
Schuyler Community Schools Board Room  
120 W. 20th Street  
Schuyler, NE 68661-2400

- I. 2023-2024 Budget Hearing
- II. 2023-2024 Levy Setting Hearing
- III. Call Meeting to Order
- III.A. Pledge of Allegiance
- III.B. Declaration of Open Meeting
- IV. Approval of Consent Agenda
- IV.A. Agenda
- IV.B. Minutes
- IV.C. Acceptance of Claims
- IV.C.1. Bills of \$5,000 or more
- IV.D. Financial
- IV.E. Other Listed Reports
- V. Public Forum - We ask that all presentation be limited in their length.
- V.A. Recognition of visitors and guests
- V.B. Other topics (limited to 5 minutes - subject to guidelines of the Board Participation Policy)
- VI. Action Items
- VI.A. Americanism: Curriculum, Assessment, and Instructional Programs
- VI.A.1. Dr. Gibbons will present our curriculum adoption process and explain changes being made to the system as a whole.
- VI.B. Budget, finance, negotiations, and personnel
- VI.B.1. Recognize the Schuyler Community Schools Education Association as the exclusive bargaining group.
- VI.B.2. Approve the support staff pay schedule with CNA step 6 and LPN step 21.
- VI.B.3. Approve the hire of Kellie Pleskac for LPN.
- VI.B.4. Consider, discuss, and take action to approve the 2023-2024 budget as advertised.
- VI.B.5. Consider, discuss, and take action to approve the 2023-2024 Levy resolution as advertised.
- VII. Discussion Items and Reports
- VII.A. Principals Reports
- Principals will report on the start of the school year.
- VII.B. Directors Reports

Special Education will report on numbers this year.

- VII.C. Superintendent's Report
- VII.C.1. Dr. Schroder will update the board on student enrollment.
- VII.D. Board Member/Committee Reports
- VII.D.1. The following committees met this month.

Budget/Finance/Negotiations on September 6 @ 5:00

Building/Grounds/Transportation on September 6 @ 6:00

VIII. Correspondence Items

- VIII.A. 1. **Foundation Meeting:** Brian Vavricek and Amanda Jedlicka

IX. Adjournment

**Discussion:** To view this meeting go to:

<https://zoom.us/rec/share/jFhCGnClnC6r2OZrnXUV6VWZXykeJ1Ec5ey1guz5Kc18TjFW6wVSIQcrPY-Bvch.8lym-LpitA2vqwV5>

**2023-2024**  
**STATE OF NEBRASKA**  
**SCHOOL DISTRICT BUDGET FORM**

County-District #: 100123      Class #: III  
 Schuyler Community Schools  
 TO THE COUNTY BOARD AND COUNTY CLERK OF  
 Colfax County

**This budget is for the Period SEPTEMBER 1, 2023 through AUGUST 31, 2024**

**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	\$ -	\$ 15,190,151.00	\$ 15,190,151.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ 1,313,131.00		\$ 1,313,131.00
Special Building Fund	\$ -	\$ 606,061.00	\$ 606,061.00
Qualified Capital Purpose Undertaking Fund	\$ 363,636.00	\$ -	\$ 363,636.00
<b>Total All Funds</b>	<b>\$ 1,676,767.00</b>	<b>\$ 15,796,212.00</b>	<b>\$ 17,472,979.00</b>

Outstanding Bonded Indebtedness as of September 1, 2023  
*(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)*

\$ 35,310,000.00	Principal
\$ 9,249,820.00	Interest
\$ 44,559,820.00	<b>Total Outstanding Bonded Indebtedness</b>

<b>Total Certified Valuation (All Counties)</b>	\$ 1,656,227,941
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*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

**Report of Joint Public Agency & Interlocal Agreements**

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2022 through June 30, 2023?

YES       NO

*If YES, Please submit Interlocal Agreement Report by September 30th.*

County Clerk's Use Only

**Report of Trade Names, Corporate Names & Business Names**

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2022 through June 30, 2023?

YES       NO

*If YES, Please submit Trade Name Report by September 30th.*

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2023-2024 school fiscal year?

YES       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 9-30-2023**

**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



2023-2024 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	3,415,951.00	12,994,328.00	15,038,250.00	28,032,578.00	1,600,000.00	23,432,578.00	25,032,578.00	3,000,000.00	28,032,578.00
Depreciation	318,008.00	318,008.00		318,008.00			318,008.00		318,008.00
Employee Benefit	90,912.00	90,912.00		90,912.00			90,912.00	-	90,912.00
Contingency	-	-		-			-		-
Activities	364,520.00	749,720.00		749,720.00			749,720.00	-	749,720.00
School Nutrition	263,170.00	1,867,000.00		1,867,000.00			1,867,000.00	-	1,867,000.00
Bond	971,500.00	1,000,000.00	1,300,000.00	2,300,000.00			2,300,000.00	-	2,300,000.00
Special Building	308,342.00	500,000.00	600,000.00	1,100,000.00			1,100,000.00		1,100,000.00
Qualified Capital Purpose Undertaking	3,412,028.00	640,000.00	360,000.00	1,000,000.00			1,000,000.00	-	1,000,000.00
Cooperative	3,715.00	175,000.00		175,000.00			175,000.00	-	175,000.00
Student Fee	29,378.00	100,000.00		100,000.00			100,000.00	-	100,000.00
				-					-
<b>TOTAL ALL FUNDS</b>	<b>9,177,524.00</b>	<b>18,434,968.00</b>	<b>17,298,250.00</b>	<b>35,733,218.00</b>	<b>1,600,000.00</b>	<b>23,432,578.00</b>	<b>32,733,218.00</b>	<b>3,000,000.00</b>	<b>35,733,218.00</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)	15,038,250.00	1,300,000.00	600,000.00	360,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	151,901.00	13,131.00	6,061.00	3,636.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	15,190,151.00	1,313,131.00	606,061.00	363,636.00

CERTIFIED STATE AID

MOTOR VEHICLE TAXES

\$ 4,722,333.00 \$ 600,000.00

COUNTY TREASURER'S BALANCE, 9-1-2023

2,633,000.00 9,715.00 3,083.00 34,120.00

2022-2023 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	4,087,605.00	13,196,322.00	14,746,208.00	27,942,530.00	2,890,000.00	21,636,579.00	24,526,579.00	3,415,951.00
Depreciation	317,708.00	618,008.00		618,008.00			300,000.00	318,008.00
Employee Benefit	90,912.00	90,912.00		90,912.00			-	90,912.00
Contingency	-	-		-			-	-
Activities	579,320.00	964,520.00		964,520.00			600,000.00	364,520.00
School Nutrition	528,170.00	1,963,170.00		1,963,170.00			1,700,000.00	263,170.00
Bond	15,742,311.00	1,971,500.00	1,000,000.00	2,971,500.00			2,000,000.00	971,500.00
Special Building	254,029.00	895,029.00	400,000.00	1,295,029.00			986,687.00	308,342.00
Qualified Capital Purpose Undertaking	3,813,328.00	4,052,028.00	360,000.00	4,412,028.00			1,000,000.00	3,412,028.00
Cooperative	18,715.00	178,715.00		178,715.00			175,000.00	3,715.00
Student Fee	79,378.00	129,378.00		129,378.00			100,000.00	29,378.00
				-				-
<b>TOTAL ALL FUNDS</b>	<b>25,511,476.00</b>	<b>24,059,582.00</b>	<b>16,506,208.00</b>	<b>40,565,790.00</b>	<b>2,890,000.00</b>	<b>21,636,579.00</b>	<b>31,388,266.00</b>	<b>9,177,524.00</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.

**MOTOR VEHICLE TAXES**  
**\$ 600,000.00**

<b>2021-2022 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	5,211,589.00	15,765,638.00	12,348,546.00	28,114,184.00	2,620,663.00	21,405,916.00	24,026,579.00	4,087,605.00
Depreciation	241,939.00	392,222.00		392,222.00			74,514.00	317,708.00
Employee Benefit	83,353.00	201,231.00		201,231.00			110,319.00	90,912.00
Contingency	-	-		-			-	-
Activities	551,846.00	1,044,781.00		1,044,781.00			465,461.00	579,320.00
School Lunch	407,381.00	1,889,591.00		1,889,591.00			1,361,421.00	528,170.00
Bond	16,387,508.00	16,508,975.00	990,623.00	17,499,598.00			1,757,287.00	15,742,311.00
Special Building	74,635.00	716,647.00	399,417.00	1,116,064.00			862,035.00	254,029.00
Qualified Capital Purpose Undertaking	4,024,259.00	4,291,906.00	364,910.00	4,656,816.00			843,488.00	3,813,328.00
Cooperative	2,131.00	151,842.00		151,842.00			133,127.00	18,715.00
Student Fee	65,165.00	91,589.00		91,589.00			12,211.00	79,378.00
				-				-
<b>TOTAL ALL FUNDS</b>	<b>\$ 27,049,806.00</b>	<b>41,054,422.00</b>	<b>14,103,496.00</b>	<b>55,157,918.00</b>	<b>2,620,663.00</b>	<b>21,405,916.00</b>	<b>29,646,442.00</b>	<b>25,511,476.00</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>\$ 617,695.00</b>

# CORRESPONDENCE INFORMATION

## ENTITY OFFICIAL ADDRESS

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

**NAME** Schuyler Community Schools  
**ADDRESS** 120 W. 20th St  
**CITY & ZIP CODE** Schuyler 68861  
**TELEPHONE** 402-352-3527  
**WEBSITE** w.schuylercommunityschools.org

### BOARD CHAIRPERSON

### CLERK/TREASURER/SUPERINTENDENT/OTHER

<b>NAME</b>	<u>Richard Brabec</u>	<u>Penny Janousek</u>
<b>TITLE / FIRM NAME</b>	<u>Chairperson</u>	<u>Business Manager</u>
<b>TELEPHONE</b>	<u>402-615-3527</u>	<u>402-352-3527</u>
<b>EMAIL ADDRESS</b>	<u>rich_brabec@cargill.com</u>	<u>penny.janousek@schuylercommunityschools.org</u>

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

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

*should be sent*

**org**

PREPARER

Bret Schroder

Superintendent

402-352-3527

[bret.schroder@schuylercommunityschools.org](mailto:bret.schroder@schuylercommunityschools.org)

Schuyler Community Schools

**2023-2024 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM**

**CALCULATION OF ALLOWABLE GROWTH PERCENTAGE**

**Prior Year Non-Bond Property Tax Request** (1) \$ 14,676,300.00  
*(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**  

$$\frac{10,424,927.00}{2023 \text{ Real Growth Value per Assessor}} \div \frac{1,374,939,117.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.76} \% (3)$$

**Total Allowable Growth Percentage Increase (Line 2 + Line 3)** (4) 2.76 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) \$ 405,065.88

**TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)** (6) \$ 15,081,365.88  
*(Without needing to attend Joint Public Hearing, or be included on postcard notification)*

**ACTUAL PROPERTY TAX REQUEST**

**2023-2024 ACTUAL Non-Bond Property Tax Request** (7) \$ 15,796,212.00  
*(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.

Schuyler 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	15,190,151.00	1,313,131.00	606,061.00	363,636.00
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	1,313,131.00		363,636.00
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
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>	-	1,313,131.00	-	363,636.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	15,190,151.00	-	606,061.00	-
14	Assessed Valuation	1,656,227,941	1,656,227,941	1,656,227,941	1,656,227,941
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.917153	0.000000	0.036593	0.000000
16	Total Levy for Compliance	0.953746			

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 5 Amounts to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to 9/1/17

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
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General Fund	\$ 15,190,151.00	\$ 1,656,227,941	0.917153
Special Building Fund	\$ 606,061.00	\$ 1,656,227,941	0.036593
Bond Fund	\$ 1,313,131.00	\$ 1,656,227,941	0.079284
Bond Fund	\$ -	\$ 1,656,227,941	0.000000
Bond Fund	\$ -	\$ 1,656,227,941	0.000000
QCPUF Fund	\$ 363,636.00	\$ 1,656,227,941	0.021956
QCPUF Fund	\$ -	\$ 1,656,227,941	0.000000
	\$ -	\$ 1,656,227,941	0.000000
	\$ -	\$ 1,656,227,941	0.000000
	\$ -	\$ 1,656,227,941	0.000000
	\$ -	\$ 1,656,227,941	0.000000
	\$ -	\$ 1,656,227,941	0.000000
	\$ -	\$ 1,656,227,941	0.000000
Total	\$ 17,472,979.00		\$ 1.054986

Must agree to Cover

**Superintendent Pay Transparency Notice—Proposed Contract** *(Name of current or new superintendent)*

Notice is hereby given that \_\_\_\_\_ Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on \_\_\_\_\_, 20\_\_ at \_\_\_ am/pm at the \_\_\_\_\_ Room in \_\_\_\_\_, Nebraska.

After the 2023/24 school year, how many years remain on the contract:  
(Column F must be completed if additional years remain on contract.)

**Enter Years Remaining  
on Contract Here**

The estimated costs to the district for the 2023/24 year and future years are listed below:

	2023/24 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
<b>Base Pay for the Total FTE</b>	\$ 179,000.00	\$ 179,000.00	\$ 358,000.00
<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>			\$ -
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <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>	\$ 31,593.00	\$ 31,593.00	\$ 63,186.00
• <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>			\$ -
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>			\$ -
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
<b>Totals:</b>	<b>\$ 210,593.00</b>	<b>\$ 210,593.00</b>	<b>\$ 421,186.00</b>

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Schuyler Community Schools (100123) in Colfax 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 11th day of September, 2023 at 6:30 o'clock, P.M., at 120 W. 20th St. 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
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 24,026,579.00	\$ 24,526,579.00	\$ 25,032,578.00	\$ 3,000,000.00	\$ 12,994,328.00	\$ 15,190,151.00
Depreciation	\$ 74,514.00	\$ 300,000.00	\$ 318,008.00		\$ 318,008.00	
Employee Benefit	\$ 110,319.00	\$ -	\$ 90,912.00	\$ -	\$ 90,912.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 465,461.00	\$ 600,000.00	\$ 749,720.00	\$ -	\$ 749,720.00	
School Nutrition	\$ 1,361,421.00	\$ 1,700,000.00	\$ 1,867,000.00	\$ -	\$ 1,867,000.00	
Bond	\$ 1,757,287.00	\$ 2,000,000.00	\$ 2,300,000.00	\$ -	\$ 1,000,000.00	\$ 1,313,131.00
Special Building	\$ 862,035.00	\$ 986,687.00	\$ 1,100,000.00		\$ 500,000.00	\$ 606,061.00
Qualified Capital Purpose Undertaking	\$ 843,488.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ -	\$ 640,000.00	\$ 363,636.00
Cooperative	\$ 133,127.00	\$ 175,000.00	\$ 175,000.00	\$ -	\$ 175,000.00	
Student Fee	\$ 12,211.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ 100,000.00	
TOTALS	\$ 29,646,442.00	\$ 31,388,266.00	\$ 32,733,218.00	\$ 3,000,000.00	\$ 18,434,968.00	\$ 17,472,979.00

Breakdown of Property Tax		Bond Purposes	Non-Bond Purposes	Total
		\$ 1,676,767.00	\$ 15,796,212.00	\$ 17,472,979.00

## Notice of Special Hearing To Set Final Tax Request

Schuyler Community Schools (100123) in Colfax County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 11th day of September 2023 at 6:40 o'clock P.M., at 120 W. 20th St. for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2022-2023	2023-2024	Change
Property Valuations	1,475,327,274	1,656,227,941	12%

Fund	<b>2022-2023 Budget Information</b>				<b>2023-2024 Budget Information</b>				Change in Tax Rate	Change in Operating Budget
	2022-2023 Operating Budget	2022-2023 Property Tax Request	2022 Tax Rate	Property Tax Rate (2022-2023 Request Divided By 2023 Valuation)	2023-2024 Operating Budget	2023-2024 Proposed Property Tax Request	Proposed 2023 Tax Rate			
<b>General Fund</b>	24,036,065.00	14,070,239.00	0.953703	0.849535	25,032,578.00	15,190,151.00	0.917153	-4%	4%	
<b>Bond Fund(s) K - 12</b>	2,000,000.00	1,411,492.00	0.095673	0.085223	2,300,000.00	1,313,131.00	0.079284	-17%	15%	
<b>Special Building Fund</b>	1,100,000.00	606,061.00	0.041080	0.036593	1,100,000.00	606,061.00	0.036593	-11%	0%	
<b>Qualified Capital Purpose Undertaking Fund K - 12</b>	4,860,000.00	404,040.00	0.027386	0.024395	1,000,000.00	363,636.00	0.021956	-20%	-79%	
<b>Total</b>	31,996,065.00	16,491,832.00	1.117842	0.995746	29,432,578.00	17,472,979.00	1.054986	-6%	-8%	

District Number: 19-0123-000  
District Name: SCHUYLER COMMUNITY SCHOOLS  
District Phone: (402)352-3527

[Instructions \(./2023-24\\_LC2\\_Instructions.pdf\)](#)

**2023/24 Section A: Calculation of Total Allowable Budget Authority**

Certified Budget Authority	A-101	22,984,108
Access to Prior Year's Unused Budget Authority		
[Maximum Amount: \$448,470]	A-355	448,470
Total Adjusted Budget Authority	A-361	23,432,578
Total Allowable Budget Authority	A-780	23,432,578

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

**MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.**

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

Update the budget data any time a change is made to the Budget Spreadsheet.

**2023/24 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority**

2023/24 General Fund Budget of Disbursements & Transfers	B-100	25,032,578
<b>2023/24 Special Grant Funds</b>	B-110	0
2023/24 Special Education Budget of Disbursements & Transfers	B-120	1,600,000
2023/24 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	23,432,578
2023/24 Unused Budget Authority	B-150	0

Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.

**Total Unused Budget Authority**

2022/23 Total Unused Budget Authority	B-160	13,032,623
2023/24 General Fund Expenditure Growth	B-162	448,470
Adjusted Unused Budget Authority	B-165	12,584,153
2023/24 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	12,584,153

**Additional Budget Authority Approved by Patron**

Did you hold a successful special election for additional BUDGET Authority?  
(Not a levy override)

B-180  Yes  No

**2023/24 Section C: Allowable Reserves and Total Reserves**

2023/24 Applicable Allowable Reserve Percentage	C-170	35.00
2023/24 Total Allowable Reserves	C-180	8,761,402
2023/24 General Fund Necessary Cash Reserve	C-300	3,000,000
2023/24 Depreciation Fund Total Requirements	C-310	318,008
2023/24 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	3,318,008

**Levy Override Approved by Patron**

Did you hold a successful election of your patrons for a levy override that applies to the current year?

B-400  Yes  No

Certified Assessed Valuation

B-490 1,656,227,941

**2023/24 Section D: Property Tax Request Authority**

2023/24 Property Tax Request Authority

D-110 15,793,831

Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?

D-120  Yes  No

Maximum Amount Allowed:

D-130 1,297,100

List the additional increase approved by the School Board.

D-140 1,297,100

Was a successful election of the patrons held to exceed the Property Tax Request Authority?

D-150  Yes  No

Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)

D-170 0

Total Property Tax Authority Allowed

D-180 17,090,931

2023/24 Property Tax Request General Fund

D-210 15,190,151

2023/24 Property Tax Request Special Building Fund

D-220 606,061

2023/24 Total Property Tax Request

D-230 15,796,212

2023/24 Unused Property Tax Request Authority

D-240 1,294,719

Total Property Tax Reduced as a result of increased SPED & Foundation Aid

D-310 1,000,000

Recalculate LC-2 after making changes to individual lines (Form not saved)

Recalculate LC-2

Save a copy of the LC-2 without submitting to NDE (Save before moving to another page)

Save LC-2

Submit completed LC-2 to NDE:

You can upload your Budget Documentation on the next screen.

District Approval

Mailed or emailed budgets will not be accepted by NDE.

Log Out of LC-2 system (If you log out without saving and/or submitting your data, changes will be lost.)

Log Out

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Schuyler Community Schools (100123) in Colfax 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 11th day of September, 2023 at 6:30 o'clock, P.M., at 120 W. 20th St. 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
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 24,026,579.00	\$ 24,526,579.00	\$ 25,032,578.00	\$ 3,000,000.00	\$ 12,994,328.00	\$ 15,190,151.00
Depreciation	\$ 74,514.00	\$ 300,000.00	\$ 318,008.00		\$ 318,008.00	
Employee Benefit	\$ 110,319.00	\$ -	\$ 90,912.00	\$ -	\$ 90,912.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 465,461.00	\$ 600,000.00	\$ 749,720.00	\$ -	\$ 749,720.00	
School Nutrition	\$ 1,361,421.00	\$ 1,700,000.00	\$ 1,867,000.00	\$ -	\$ 1,867,000.00	
Bond	\$ 1,757,287.00	\$ 2,000,000.00	\$ 2,300,000.00	\$ -	\$ 1,000,000.00	\$ 1,313,131.00
Special Building	\$ 862,035.00	\$ 986,687.00	\$ 1,100,000.00		\$ 500,000.00	\$ 606,061.00
Qualified Capital Purpose Undertaking	\$ 843,488.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ -	\$ 640,000.00	\$ 363,636.00
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Breakdown of Property Tax		Bond Purposes	Non-Bond Purposes	Total
		\$ 1,676,767.00	\$ 15,796,212.00	\$ 17,472,979.00

## Notice of Special Hearing To Set Final Tax Request

Schuyler Community Schools (100123) in Colfax County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 11th day of September 2023 at 6:40 o'clock P.M., at 120 W. 20th St. for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2022-2023	2023-2024	Change
Property Valuations	1,475,327,274	1,656,227,941	12%

<b>2022-2023 Budget Information</b>									
Fund	2022-2023 Operating Budget	2022-2023 Property Tax Request	2022 Tax Rate	Property Tax Rate (2022-2023 Request Divided By 2023 Valuation)	2023-2024 Operating Budget	2023-2024 Proposed Property Tax Request	Proposed 2023 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	24,036,065.00	14,070,239.00	0.953703	0.849535	25,032,578.00	15,190,151.00	0.917153	-4%	4%
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<b>Total</b>	<b>31,996,065.00</b>	<b>16,491,832.00</b>	<b>1.117842</b>	<b>0.995746</b>	<b>29,432,578.00</b>	<b>17,472,979.00</b>	<b>1.054986</b>	<b>-6%</b>	<b>-8%</b>

### 2023-2024 Budget Information

**CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS**

**TAX YEAR 2023**

{certification required on or before August 20th of each year}

To: SCHUYLER CENTRAL 123

TAXABLE VALUE LOCATED IN THE COUNTY OF SAUNDERS COUNTY, NE

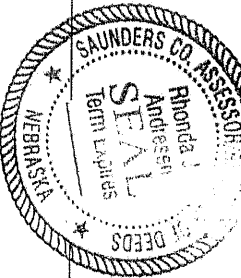
Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	School District Real Growth Value	School District Prior Year Total Real Property Valuation	Real Growth Percentage a
SCHUYLER CENTRAL 123 GENERAL	3	19-0123		\$573,046	\$0	\$536,315	0.00000%
SCHUYLER CENTRAL 123 QCPUF	3	19-0123		\$573,046	\$0	\$536,315	0.00000%
SCHUYLER CTL 123 SPECIAL BLDG 2021	3	19-0123		\$573,046	\$0	\$536,315	0.00000%

\* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

a) Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I, Saunders County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

*Rhonda Anderson*  
 (signature of county assessor)



08/15/2023  
 (date)

CC: County Clerk, Saunders County, NE County and Mayor

CC: County Clerk where school district is headquartered, if different county, Saunders County, NE County

\*Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS  
 TAX YEAR 2023  
*[certification required on or before August 20th of each year]*

TO: SCHUYLER CENTRAL HIGH  
 C/O DR BRET SCHRODER  
 120 W 20TH ST  
 SCHUYLER NE 68661

TAXABLE VALUE LOCATED IN THE COUNTY OF BUTLER

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage <sup>a</sup>
SCHUYLER 123	3	19-0123		150,760,861	962,140	132,839,427	0.72

*\* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

*<sup>a</sup> Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.*

I VICKIE DONOGHUE, BUTLER County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

VICKIE DONOGHUE 8/11/2023  
*(signature of county assessor)* *(date)*

CC: County Clerk, BUTLER County  
 CC: County Clerk where school district is headquartered, if different county, COLFAX County

- Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. LAWS 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

**CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS**  
**TAX YEAR 2023**

*{certification required on or before August 20<sup>th</sup> of each year}*

**SCHUYLER COMMUNITY SCHOOLS**  
**DR. DAN HOESING**  
**120 W 20TH STREET**  
**SCHUYLER, NE 68661**


**TAXABLE VALUE LOCATED IN THE COUNTY OF COLFAX**

Name of School District	Class of School	Base School Code	Unified/Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage <sup>a</sup>
SCHUYLER COMM. SCHOOL 123	3	19-0123		1,504,894,034	9,462,787	1,241,563,375	0.76

*\* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings; (ii) any other improvements to real property which increase the value of such property; (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

*<sup>a</sup> Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.*

I BILL WHITE, COLFAX County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

  
 \_\_\_\_\_  
*(signature of county assessor)* 8.18.23  
 \_\_\_\_\_  
*(date)*

CC: County Clerk, COLFAX County  
 CC: County Clerk where school district is headquartered, if different county, \_\_\_\_\_ County

- Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

JavaScript must be enabled in order for you to use Schuyler Community Schools Mail in standard view. However, it seems JavaScript is either disabled or not supported by your browser. To use standard view, enable JavaScript by changing your browser options, then [try again](#).

To use Schuyler Community Schools Mail's basic HTML view, which does not require JavaScript, [click here](#).

If you want to view Schuyler Community Schools Mail on a mobile phone or similar device [click here](#).

Suggested text you for the information  
Conversation opened. 5 messages. 5 messages unread.

[Skip to content](#)  
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## Search in mail



Active



55

Mail  
Chat  
Spaces  
Meet

Compose

# Labels

**Inbox**

55

Starred

Snoozed

Sent

**Drafts**

10

More

Labels

# Labels

Admin Team Communication

Board Communication

Budget

ESU7

Facilities

Special Education

Title I, II, III, IV

New chat

1 of 56  



## Scanned image from District Office

Inbox

Search for all messages with label Inbox

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Remove label Inbox from this conversation



**scs\_scan@schuylercommunityschools.org** <scs\_scan@schuylercommunityschools.org>



12:4 

1 PM

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ago)

to me 

Reply to: [scs\\_scan@schuylercommunityschools.org](mailto:scs_scan@schuylercommunityschools.org) <[scs\\_scan@schuylercommunityschools.org](mailto:scs_scan@schuylercommunityschools.org)>

Device Name: SDO Supt Office Color

Device Model: MX-3571

Location: Schuyler, Ne

File Format: PDF (Medium)

Resolution: 400dpi x 400dpi

Attached file is scanned image in PDF format.

Use Acrobat(R)Reader(R) or Adobe(R)Reader(R) of Adobe to view the document.

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Reply to: [scs\\_scan@schuylercommunityschools.org](mailto:scs_scan@schuylercommunityschools.org) <[scs\\_scan@schuylercommunityschools.org](mailto:scs_scan@schuylercommunityschools.org)>

Device Name: SDO Supt Office Color

Device Model: MX-3571

Location: Schuyler, Ne

File Format: PDF MMR(G4)



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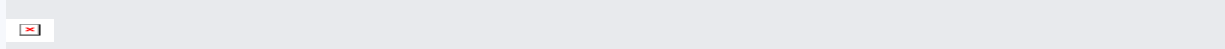
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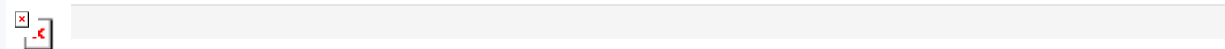
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of 1

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**NEBRASKA OPEN MEETINGS ACT**

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**84-1407. Act, how cited.**

Sections 84-1407 to 84-1414 shall be known and may be cited as the Open Meetings Act.

**Source:** Laws 2004, LB 821, § 34.

**84-1408. Declaration of intent; meetings open to public.**

It 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 Nebraska, federal statutes, and the Open Meetings Act.

**Source:** Laws 1975, LB 325, § 1; Laws 1996, LB 900, § 1071; Laws 2004, LB 821, § 35.

**Annotations**

- Nebraska's public meetings laws do not apply to school board deliberations pertaining solely to disputed adjudicative facts. *McQuinn v. Douglas Cty. Sch. Dist. No. 66*, 259 Neb. 720, 612 N.W.2d 198 (2000).
- The primary purpose of the public meetings law is to ensure that public policy is formulated at open meetings. *Marks v. Judicial Nominating Comm.*, 236 Neb. 429, 461 N.W.2d 551 (1990).
- The public meetings law is broadly interpreted and liberally construed to obtain the objective of openness in favor of the public, and provisions permitting closed sessions must be narrowly and strictly construed. *Grein v. Board of Education of Fremont*, 216 Neb. 158, 343 N.W.2d 718 (1984).
- Although a committee was a subcommittee of a natural resources district board, it was not subject to the Open Meetings Act because there was never a quorum of board members in attendance and the committee did not hold hearings, make policy, or take formal action on behalf of the board. *Koch v. Lower Loup NRD*, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- A county board of equalization is a public body whose meetings shall be open to the public. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

**84-1409. Terms, defined.**

For purposes of the Open Meetings Act, unless the context otherwise requires:

(1)(a) Public body means (i) governing bodies of all political subdivisions of the State of Nebraska, (ii) governing bodies of all agencies, created by the Constitution of Nebraska, statute, or otherwise pursuant to law, of the executive department of the State of Nebraska, (iii) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created by the Constitution of Nebraska, statute, or otherwise pursuant to law, (iv) all study or advisory committees of the executive department of the State of Nebraska whether having continuing existence or appointed as special committees with limited existence, (v) advisory committees of the bodies referred to in subdivisions (i), (ii), and (iii) of this subdivision, and (vi) instrumentalities exercising essentially public functions; and

(b) Public body does not include (i) subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body, except that all meetings of any subcommittee established under section 81-15,175 are subject to the Open Meetings Act, (ii) entities conducting judicial proceedings unless a court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders, and (iii) the Judicial Resources Commission or subcommittees or subgroups of the commission;

(2) Meeting means 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; and

(3) Virtual conferencing means conducting or participating in a meeting electronically or telephonically with interaction among the participants subject to subsection (2) of section 84-1412.

**Source:** Laws 1975, LB 325, § 2; Laws 1983, LB 43, § 1; Laws 1989, LB 429, § 42; Laws 1989, LB 311, § 14; Laws 1992, LB 1019, § 124; Laws 1993, LB 635, § 1; Laws 1996, LB 1044, § 978; Laws 1997, LB 798, § 37; Laws 2004, LB 821, § 36; Laws 2007, LB296, § 810; Laws 2011, LB366, § 2; Laws 2021, LB83, § 11; Laws 2022, LB922, § 12.

**Operative Date: July 21, 2022**

**Annotations**

- A township is a political subdivision, and as such, a township board is subject to the provisions of the public meetings laws. *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 515 N.W.2d 128 (1994).
- A county agricultural society is a public body to which the provisions of the Nebraska public meetings law are applicable. *Nixon v. Madison Co. Ag. Soc'y*, 217 Neb. 37, 348 N.W.2d 119 (1984).
- Failure by a public governing body, as defined under section 84-1409, R.R.S.1943, to take and record a roll call vote on an action, as required by section 84-1413(2), R.S.Supp.,1980, grants any citizen the right to sue for the purpose of

having the action declared void. In this case such failure could not be later corrected by a nunc pro tunc order because there was no showing that a roll call vote on the disputed action was actually taken, and even if it was the record showed it was not recorded until over a year later. Sections 23-1301, R.R.S.1943, and 23-1302, R.R.S.1943, make it the duty of the county clerk to record proceedings of the board of county commissioners. *State ex rel. Schuler v. Dunbar*, 208 Neb. 69, 302 N.W.2d 674 (1981).

- Although a committee was a subcommittee of a natural resources district board, it was not subject to the Open Meetings Act because there was never a quorum of board members in attendance and the committee did not hold hearings, make policy, or take formal action on behalf of the board. *Koch v. Lower Loup NRD*, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- Although the Open Meetings Act does not define "subcommittee," a subcommittee is generally defined as a group within a committee to which the committee may refer business. *Koch v. Lower Loup NRD*, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- 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. By excluding nonquorum subgroups from the definition of a public body, the Legislature has 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. *Koch v. Lower Loup NRD*, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- As an administrative agency of the county, a county board of equalization is a public body. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- The electors of a township at their annual meeting are a public body under the Open Meetings Act. *State ex rel. Newman v. Columbus Township Bd.*, 15 Neb. App. 656, 735 N.W.2d 399 (2007).
- The meeting at issue in this case was a "meeting" within the parameters of subsection (2) of this section because it involved the discussion of public business, the formation of tentative policy, or the taking of any action of the public power district. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).
- Informational sessions in which the governmental body hears reports are briefings. *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (1993).

**84-1410. Closed session; when; purpose; reasons listed; procedure; right to challenge; prohibited acts; chance meetings, conventions, or workshops.**

(1) 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 for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. Closed sessions may be held for, but shall not be limited to, such reasons as:

(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 the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster; or

(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 arms length.

Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body.

(2) The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, formal action shall 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 but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under subdivision (1)(a) of this section.

(3) Any member of any public body shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for (a) the protection of the public interest or (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

(4) Nothing in this section shall be construed to require that any meeting be closed to the public. No person or public body shall fail to invite a portion of its members to a meeting, and no public body shall designate itself a subcommittee of the whole body for the purpose of circumventing the Open Meetings Act. No closed session, informal meeting, chance meeting, social gathering, email, fax, or other electronic communication shall be used for the purpose of circumventing the requirements of the act.

(5) The act does 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.

**Source:** Laws 1975, LB 325, § 3; Laws 1983, LB 43, § 2; Laws 1985, LB 117, § 1; Laws 1992, LB 1019, § 125; Laws 1994, LB 621, § 1; Laws 1996, LB 900, § 1072; Laws 2004, LB 821, § 37; Laws 2004, LB 1179, § 1; Laws 2006, LB 898, § 1; Laws 2011, LB390, § 29; Laws 2012, LB995, § 17.

**Annotations**

- There is no absolute discovery privilege for communications that occur during a closed session. *State ex rel. Upper Republican NRD v. District Judges*, 273 Neb. 148, 728 N.W.2d 275 (2007).
- If a person present at a meeting observes a public meetings law violation in the form of an improper closed session and fails to object, that person waives his or her right to object at a later date. *Wasikowski v. Nebraska Quality Jobs Bd.*, 264 Neb. 403, 648 N.W.2d 756 (2002).
- The public interest mentioned in this section is that shared by citizens in general and by the community at large concerning pecuniary or legal rights and liabilities. *Grein v. Board of Education*, 216 Neb. 158, 343 N.W.2d 718 (1984).
- Hearing in closed executive session was contrary to this section since there was no showing of necessity or reason under subdivision (1)(a), (b), or (c), but did not result in reversal of board decision. *Simonds v. Board of Examiners*, 213 Neb. 259, 329 N.W.2d 92 (1983).
- Negotiations for the purchase of land need not be conducted at an open meeting but the deliberations of a city council as to whether an offer to purchase real estate

should be made should take place in an open meeting. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).

- Public meeting law was not violated where the Board of Regents of the University of Nebraska voted to hold a closed session to consider the university president's resignation, and also discussed the appointment of an interim president during such session. *Meyer v. Board of Regents*, 1 Neb. App. 893, 510 N.W.2d 450 (1993).

**84-1411. Meetings of public body; notice; method; contents; when available; right to modify; duties concerning notice; virtual conferencing authorized; requirements; emergency meeting without notice; appearance before public body.**

(1)(a) Each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (1)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committee, such notice shall be published in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website.

(ii) In the case of the governing body of a city of the second class or village or such body's advisory committee, such notice shall be published by:

(A) Publication in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website; or

(B) Posting written notice in three conspicuous public places in such city or village. Such notice shall be posted in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (1)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(c) In addition to a method of notice required by subdivision (1)(b)(i) or (ii) of this section, such notice may also be provided by any other appropriate method designated by such public body or such advisory committee.

(d) Each public body shall record the methods and dates of such notice in its minutes.

(e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or

(ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (2)(b) of this section are met:

(i) A state agency, state board, state commission, state council, or state committee, or an advisory committee of any such state entity;

(ii) An organization, including the governing body, created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act;

(iii) The governing body of a public power district having a chartered territory of more than one county in this state;

(iv) The governing body of a public power and irrigation district having a chartered territory of more than one county in this state;

(v) An educational service unit;

(vi) The Educational Service Unit Coordinating Council;

(vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act;

(viii) A community college board of governors;

(ix) The Nebraska Brand Committee;

(x) A local public health department;

(xi) A metropolitan utilities district;

(xii) A regional metropolitan transit authority; and

(xiii) A natural resources district.

(b) The requirements for holding a meeting by means of virtual conferencing are as follows:

(i) Reasonable advance publicized notice is given as provided in subsection (1) of this section, including providing access to a dial-in number or link to the virtual conference;

(ii) In addition to the public's right to participate by virtual conferencing, reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate as provided in section 84-1412, including reasonable seating, in at least one designated site in a building open to the public and identified in the notice, with: At least one member of the entity holding such meeting, or his or her designee, present at each site; a

recording of the hearing by audio or visual recording devices; and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be provided if virtual conferencing was not used;

(iii) At least one copy of all documents being considered at the meeting is available at any physical site open to the public where individuals may attend the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; and

(iv) Except as otherwise provided in this subdivision or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis or an organization created under the Municipal Cooperative Financing Act, the organization may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing. The governing body of a risk management pool that meets at least quarterly and the advisory committees of the governing body may each hold more than one-half of its meetings by virtual conferencing if the governing body's quarterly meetings are not held by virtual conferencing.

(3) Virtual conferencing, emails, faxes, or other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(4) The secretary or other designee of each public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting.

(5) When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in such meeting shall pertain only to the emergency. Such emergency meetings may be held by virtual conferencing. The provisions of subsection (4) of this section shall be complied with in conducting emergency meetings. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public by no later than the end of the next regular business day.

(6) 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.

(7)(a) Notwithstanding subsections (2) and (5) of this section, if an emergency is declared by the Governor pursuant to the Emergency Management Act as defined in section 81-829.39, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the

public body gives reasonable advance publicized notice as described in subsection (1) of this section. The notice shall include information regarding access for the public and news media. In addition to any formal action taken pertaining to the emergency, the public body may hold such meeting for the purpose of briefing, discussion of public business, formation of tentative policy, or the taking of any action by the public body.

(b) The public body shall provide access by providing a dial-in number or a link to the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at the meeting and record the meeting. Subsection (4) of this section shall be complied with in conducting such meetings.

(c) The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection as provided in subsection (5) of section 84-1413.

(8) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (2)(a) of this section may hold a meeting by virtual conferencing if:

(a) The purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted upon at a subsequent non-virtual open 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 (2)(b)(i) and (2)(b)(ii) of this section.

**Source:** Laws 1975, LB 325, § 4; Laws 1983, LB 43, § 3; Laws 1987, LB 663, § 25; Laws 1993, LB 635, § 2; Laws 1996, LB 469, § 6; Laws 1996, LB 1161, § 1; Laws 1999, LB 47, § 2; Laws 1999, LB 87, § 100; Laws 1999, LB 461, § 1; Laws 2000, LB 968, § 85; Laws 2004, LB 821, § 38; Laws 2004, LB 1179, § 2; Laws 2006, LB 898, § 2; Laws 2007, LB199, § 9; Laws 2009, LB361, § 2; Laws 2012, LB735, § 1; Laws 2013, LB510, § 1; Laws 2017, LB318, § 1; Laws 2019, LB212, § 5; Laws 2020, LB148, § 3; Laws 2021, LB83, § 12; Laws 2022, LB742, § 1; Laws 2022, LB908, § 1; Laws 2022, LB922, § 13.

**Note:** The Revisor of Statutes has pursuant to section 49-769 correlated LB742, section 1, with LB908, section 1, and LB922, section 13, to reflect all amendments.

**Note:** Changes made by LB742 and LB908 became effective July 21, 2022. Changes made by LB922 became operative July 21, 2022.

### **Cross References**

- **Intergovernmental Risk Management Act**, see section 44-4301.
- **Interlocal Cooperation Act**, see section 13-801.
- **Joint Public Agency Act**, see section 13-2501.

- **Municipal Cooperative Financing Act**, see section 18-2401.

#### **Annotations**

- Under subsection (1) of this section, the Legislature has imposed only two conditions on the public body's notification method of a public meeting: (1) It must give reasonable advance publicized notice of the time and place of each meeting and (2) it 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).
- An emergency is "(a)ny 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." *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 515 N.W.2d 128 (1994).
- An agenda which gives reasonable notice of the matters to be considered at a meeting of a city council complies with the requirements of this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).
- When notice is required, a notice of a special meeting of a city council posted in three public places at 10:00 p.m. on the day preceding the meeting is not reasonable advance publicized notice of a meeting as is required by this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).
- Teacher waived right to object to lack of public notice in board of education employment hearing by voluntary participation in the hearing without objection. *Alexander v. School Dist. No. 17*, 197 Neb. 251, 248 N.W.2d 335 (1976).
- A county board of commissioners and a county board of equalization are not required to give separate notices when the notice states only the time and place that the boards meet and directs a citizen to where the agendas for each board can be found. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- A county board of equalization is a public body which is required to give advanced publicized notice of its meetings. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- Notice of recessed and reconvened meetings must be given in the same fashion as the original meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- True notice of a meeting is not given by burying such in the minutes of a prior board proceeding. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- An agenda notice which merely stated "work order reports" was an inadequate notice under this section because it did not give interested persons knowledge that plans for a 345 kv transmission line through the district was going to be discussed and voted upon at the meeting. Inadequate agenda notice under this section meant there was a substantial violation of the public meeting laws; however, later actions by the board of directors cured the defects in notice, and such actions were in substantial compliance with the statute. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).

**84-1412. Meetings of public body; rights of public; public body; powers and duties.**

(1) Subject to the Open Meetings Act, the public has the right to attend and the right to speak at meetings of public bodies, and all or any part of a meeting of a public body, except for closed sessions called pursuant to section 84-1410, may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, a camera, video equipment, or any other means of pictorial or sonic reproduction or in writing.

(2) It shall not be a violation of subsection (1) of this section for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings, including meetings held by virtual conferencing. A body may not be required to allow citizens to speak at each meeting, but it may not forbid public participation at all meetings.

(3) No public body shall require members of the public to identify themselves as a condition for admission to the meeting nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. The body shall require any member of the public desiring to address the body to identify himself or herself, including an address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual.

(4) No public body shall, for the purpose of circumventing the Open Meetings Act, hold a meeting in a place known by the body to be too small to accommodate the anticipated audience.

(5) No public body shall be deemed in violation of this section if it holds its meeting in its traditional meeting place which is located in this state.

(6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if:

(a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction;

(b) All out-of-state locations identified in the notice 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 right 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 twenty-five percent 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 in the Open Meetings Act; and

(f) The public body publishes notice of the out-of-state meeting at least twenty-one days before the date of the meeting in a legal newspaper of statewide circulation.

(7) Each public body shall, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at a meeting.

(8) Public bodies shall make available at the meeting or the instate location for virtual conferencing as required by subdivision (6)(c) of this section, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting, either in paper or electronic form. 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 the meeting, the public shall be informed about the location of the posted information.

**Source:** Laws 1975, LB 325, § 5; Laws 1983, LB 43, § 4; Laws 1985, LB 117, § 2; Laws 1987, LB 324, § 5; Laws 1996, LB 900, § 1073; Laws 2001, LB 250, § 2; Laws 2004, LB 821, § 39; Laws 2006, LB 898, § 3; Laws 2008, LB962, § 1; Laws 2021, LB83, § 13.

**Annotations**

- To preserve an objection that a public body failed to make documents available at a public meeting as required by subsection (8) of this section, a person who attends a public meeting must not only object to the violation, but must make that objection to the public body or to a member of the public body. *Stoetzel & Sons v. City of Hastings*, 265 Neb. 637, 658 N.W.2d 636 (2003).

**84-1413. Meetings; minutes; roll call vote; secret ballot; when; agenda and minutes; required on website; when.**

(1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.

(2) Any action taken on any question or motion duly moved 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 requirements of a roll call or viva voce vote shall be satisfied by a public body which utilizes an electronic voting device which allows the yeas and nays of each member of such public body to be readily seen by the public.

(3) The vote to elect leadership within a public body may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

(4) The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.

(5) Minutes shall be written or kept as an electronic record and shall be available for inspection within ten 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 ten working days if the employee responsible for writing or keeping the minutes is absent due to a serious illness or emergency.

(6) Beginning July 31, 2022, the governing body of a natural resources district, the city council of a city of the metropolitan class, the city council of a city of the primary class, the city council of a city of the first class, the county board of a county with a population greater than twenty-five thousand inhabitants, and the school board of a school district shall make available on such entity's public website the agenda and minutes of any meeting of the governing body. The agenda shall be placed on the website at least twenty-four hours before the meeting of the governing body. Minutes shall be placed on the website at such time as the minutes are available for inspection as provided in subsection (5) of this section. This information shall be available on the public website for at least six months.

**Source:** Laws 1975, LB 325, § 6; Laws 1978, LB 609, § 3; Laws 1979, LB 86, § 9; Laws 1987, LB 663, § 26; Laws 2005, LB 501, § 1; Laws 2009, LB361, § 3; Laws 2015, LB365, § 2; Laws 2016, LB876, § 1; Laws 2021, LB83, § 14; Laws 2022, LB742, § 2.

**Effective Date: July 21, 2022**

**Annotations**

- If a person present at a meeting observes and fails to object to an alleged public meetings laws violation in the form of a failure to conduct rollcall votes before taking actions on questions or motions pending, that person waives his or her right to object at a later date. *Hauser v. Nebraska Police Stds. Adv. Council*, 264 Neb. 944, 653 N.W.2d 240 (2002).
- Subsection (2) of this section does not require the record to state that the vote was by roll call, but requires only that the record show if and how each member voted. Neither does the statute set a time limit for recording the results of a vote, after which no corrections of the record can be made. If no intervening rights of third persons have arisen, a board of county commissioners has power to correct the record of the proceedings had at a previous meeting so as to make them speak the truth, particularly where the correction supplies some omitted fact or action and is done not to contradict or change the original record but to have the record show that a certain action was taken or thing done, which the original record fails to show. *State ex rel. Schuler v. Dunbar*, 214 Neb. 85, 333 N.W.2d 652 (1983).
- Failure by a public governing body, as defined under section 84-1409, R.R.S.1943, to take and record a roll call vote on an action, as required by section 84-1413(2), R.S.Supp.,1980, grants any citizen the right to sue for the purpose of having the action declared void. In this case such failure could not be later corrected by a nunc pro tunc order because there was no showing that a roll call vote on the disputed action was actually taken, and even if it was the record showed it was not recorded until over a year later. Sections 23-1301, R.R.S.1943,

and 23-1302, R.R.S.1943, make it the duty of the county clerk to record proceedings of the board of county commissioners. *State ex rel. Schuler v. Dunbar*, 208 Neb. 69, 302 N.W.2d 674 (1981).

- There is no requirement that a public body make a record of where notice was published or posted. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

**84-1414. Unlawful action by public body; declared void or voidable by district court; when; duty to enforce open meeting laws; citizen's suit; procedure; violations; penalties.**

(1) Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in violation of the Open Meetings Act shall be declared void by the district court if the suit is commenced within one hundred twenty days of the meeting of the public body at which the alleged violation occurred. Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in substantial violation of the Open Meetings Act shall be voidable by the district court if the suit is commenced more than one hundred twenty days after 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) The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the Open Meetings Act.

(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 Act, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the act to discussions or decisions of the public body. It shall not be a defense that the citizen attended the meeting and failed to object at such time. The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under this section.

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

**Source:** Laws 1975, LB 325, § 9; Laws 1977, LB 39, § 318; Laws 1983, LB 43, § 5; Laws 1992, LB 1019, § 126; Laws 1994, LB 621, § 2; Laws 1996, LB 900, § 1074; Laws 2004, LB 821, § 40; Laws 2006, LB 898, § 4.

**Annotations**

- The Legislature has granted standing to a broad scope of its citizens for the very limited purpose of challenging meetings allegedly in violation of the Open Meetings Act, so that they may help police the public policy embodied by the act. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010).

- Any citizen of the state may commence an action to declare a public body's action void. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).
- The reading of ordinances constitutes a formal action under subsection (1) of this section. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).
- If a person present at a meeting observes a public meetings law violation in the form of an improper closed session and fails to object, that person waives his or her right to object at a later date. *Wasikowski v. Nebraska Quality Jobs Bd.*, 264 Neb. 403, 648 N.W.2d 756 (2002).
- Under the Public Meetings Act, a county lacks capacity to maintain an action to declare its official conduct "void" for noncompliance with the act. *County of York v. Johnson*, 230 Neb. 403, 432 N.W.2d 215 (1988).
- When a petitioner under this section is successful in the district court, that court may allow attorney fees. *Tracy Corp. II v. Nebraska Pub. Serv. Comm.*, 218 Neb. 900, 360 N.W.2d 485 (1984).
- Informal discussions between the Tax Commissioner and the State Board of Equalization in which instructions were clarified, with such clarification leading to the amendment of hearing notices, did not constitute a public meeting subject to the provisions of this section. *Box Butte County v. State Board of Equalization and Assessment*, 206 Neb. 696, 295 N.W.2d 670 (1980).
- The right to collaterally attack an order made in contravention of the Public Meeting Act must occur within a period of one year as is specifically provided by this section. *Witt v. School District No. 70*, 202 Neb. 63, 273 N.W.2d 669 (1979).
- Statutory change, requiring "publicized notice" for board of education employment hearings, occurring between dates meeting scheduled and conducted, held not to void proceedings. *Alexander v. School Dist. No. 17*, 197 Neb. 251, 248 N.W.2d 335 (1976).
- Voiding an entire meeting is a proper remedy for violations of the Open Meetings Act. Once a meeting has been declared void pursuant to Nebraska's public meetings law, board members are prohibited from considering any information obtained at the illegal meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- Actions by the board of directors were merely voidable under this section, and not void. Pursuant to subsection (3) of this section, the plaintiffs were awarded partial attorney fees because they were successful in having the court declare that the board of directors was in substantial violation of the statute, even though the plaintiffs did not get the relief requested of having the board's actions declared void. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).

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Source: [http://nebraskalegislature.gov/laws/display\\_html.php?begin\\_section=84-1407&end\\_section=84-1414](http://nebraskalegislature.gov/laws/display_html.php?begin_section=84-1407&end_section=84-1414)

Date: July 2022



Schuyler Community Schools  
Board of Education Budget Meeting and Regular Meeting  
Monday, September 11, 2023 6:30 PM  
Schuyler Community Schools Board Room  
120 W. 20th Street  
Schuyler, NE 68661-2400

I. 2023-2024 Budget Hearing

II. 2023-2024 Levy Setting Hearing

III. Call Meeting to Order

III.A. Pledge of Allegiance

III.B. Declaration of Open Meeting

IV. Approval of Consent Agenda

IV.A. Agenda

IV.B. Minutes

IV.C. Acceptance of Claims

IV.C.1. Bills of \$5,000 or more

IV.D. Financial

IV.E. Other Listed Reports

V. Public Forum - We ask that all presentation be limited in their length.

V.A. Recognition of visitors and guests

V.B. Other topics (limited to 5 minutes - subject to guidelines of the Board Participation Policy)

VI. Action Items

VI.A. Americanism: Curriculum, Assessment, and Instructional Programs

VI.A.1. Dr. Gibbons will present our curriculum adoption process and explain changes being made to the system as a whole.

VI.B. Budget, finance, negotiations, and personnel

VI.B.1. Recognize the Schuyler Community Schools Education Association as the exclusive bargaining group.

VI.B.2. Approve the support staff pay schedule with CNA step 6 and LPN step 21.

VI.B.3. Approve the hire of Kellie Pleskac for LPN.

VI.B.4. Consider, discuss, and take action to approve the 2023-2024 budget as advertised.

VI.B.5. Consider, discuss, and take action to approve the 2023-2024 Levy resolution as advertised.

## VII. Discussion Items and Reports

### VII.A. Principals Reports

Principals will report on the start of the school year.

### VII.B. Directors Reports

Special Education will report on numbers this year.

### VII.C. Superintendent's Report

VII.C.1. Dr. Schroder will update the board on student enrollment.

### VII.D. Board Member/Committee Reports

VII.D.1. The following committees met this month.

Budget/Finance/Negotiations on September 6 @ 5:00

Building/Grounds/Transportation on September 6 @ 6:00

## VIII. Correspondence Items

VIII.A. 1. **Foundation Meeting:** Brian Vavricek and Amanda Jedlicka

## IX. Adjournment

Prepared by: Shelley Friesz, Secretary to the Board



Schuyler Community Schools  
Board of Education Regular Meeting  
Monday, August 14, 2023 6:30 PM  
Schuyler Community Schools Board Room  
120 W. 20th Street  
Schuyler, NE 68661-2400

Posting Locations:

- Schuyler Sun
- District Office Building Front Door
- Schuyler Post Office
- Colfax County Courthouse

**Posted Date 08/03/2023:**

Attendance Taken at 6:30 PM.

Richard Brabec: Present

Amanda Jedlicka: Present

Chuck Misek: Present

Dr Renee Sayer: Present

Virginia Semerad: Present

Brian Vavricek: Present

Present: 6.

I. Call Meeting to Order

Procedural Item

**STRIVE - COMMIT - SUCCEED - District Mission Statement**

**Schuyler Community Schools in partnership with parents, students, and the community is committed to educate students to become skilled, knowledgeable and responsible citizens in a global society - District Vision Statement**

Notice of this meeting was given in advance according to State Law 84-1411, by giving notice of the meeting to the public. Notice of this meeting was also given in advance to all members of the Board of Education

I.A. Pledge of Allegiance

Procedural Item

I.B. Declaration of Open Meeting

Procedural Item

This meeting has been preceded by advance notice and is hereby declared to be in open session. A copy of the Open Meetings Act is posted in the front of the meeting room.

**Nebraska Open Meetings**

**Act:** [http://nitc.nebraska.gov/documents/statutes/NebraskaOpenMeetingsAct\\_current.pdf](http://nitc.nebraska.gov/documents/statutes/NebraskaOpenMeetingsAct_current.pdf)

**II. Approval of Consent Agenda**

Consent Agenda

Discuss, Consider and Take Action on the consent agenda

Motion to approve the consent agenda Passed with a motion by Brian Vavricek and a second by Dr Renee Sayer.

Richard Brabec: Yea, Amanda Jedlicka: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea

Yea: 6, Nay: 0

**II.A. Agenda**

Consent Item

**II.B. Minutes**

Consent Item

**II.C. Acceptance of Claims**

Consent Item

**II.C.1. Bills of \$5,000 or more**

Consent Item

**II.D. Financial**

Consent Item

**II.E. Other Listed Reports**

Consent Item

**III. Public Forum - We ask that all presentation be limited in their length.**

Information Item

**III.A. Recognition of visitors and guests**

Information Item

Rich Brabec

III.B. Other topics (limited to 5 minutes - subject to guidelines of the Board Participation Policy)  
Information Item

IV. Action Items  
Procedural Item

IV.A. Budget, finance, negotiations, and personnel  
Procedural Item

Chuck Misek, Rich Brabec, and Amanda Jedlicka

This committee is responsible for budget, finance, and contract negotiations with administration, certificated staff, and support staff.

IV.A.1. Consider, Discuss, and Take Action to approve staff resignations.

1. Paul Dirkschneider - Maintenance
2. Susan Hanson - Para Educator
3. Alondra Catalan Fuentes - Para Educator
4. Emily Brandl - Administrative Assistance

Action Item

Dr. Schroder

Make a motion to approve the resignations as presented. Passed with a motion by Brian Vavricek and a second by Virginia Semerad.

Richard Brabec: Yea, Amanda Jedlicka: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea

Yea: 6, Nay: 0

IV.A.2. Consider, discuss, and take action to approve staff hires.

1. Marisol Sandoval - Food Service
2. Stephany Cano - CNA/Nurse
3. Brayden Rocha - Para Educator
4. Veronica Beltran - Para Educator
5. Patricia Gonzales - Food Service

Action Item

Dr. Schroder

Make a motion to approve the new hires as presented. Passed with a motion by Dr Renee Sayer and a second by Amanda Jedlicka.

Richard Brabec: Yea, Amanda Jedlicka: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea

Yea: 6, Nay: 0

IV.A.3.

Discuss, consider, and take all necessary action to adopt a resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to six percent (6%).

Action Item

Dr. Schroder

Make a motion to increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to six percent (6%). Passed with a motion by Richard Brabec and a second by Brian Vavricek.

Richard Brabec: Yea, Amanda Jedlicka: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea

Yea: 6, Nay: 0

V. Discussion Items and Reports

Procedural Item

V.A. Superintendent's Report

Information Item

Dan Hoelsing

V.A.1.

1. The All-Staff Meeting is scheduled for 8:00 a.m. Tuesday, August 15th. Board members are encouraged to attend and be introduced.

2. An Open House for all schools will be held from 3:00 - 8:00 p.m. on Tuesday, August 15th. Please feel encouraged to attend any building's open house and visit with staff and administration.

3. Over the last two weeks we have enrolled 58 new students in grades 1st - 12th.

Action Item

Dr. Schroder

V.B. Board Member/Committee Reports

Information Item

Board Members

V.B.1.

1. Foundation Meeting - Brian Vavricek and Amanda Jedlicka

2. Building/Grounds/Transportation Committee - Renee Sayer, Brian Vavricek, Virginia Semerad

3. Budget/Finance/Negotiations - Rich Brabec, Chuck Misek, Amanda Jedlicka

Action Item

VI. Adjournment

Action Item

To view this meeting on the website go to:

[https://zoom.us/rec/share/qHMPJdcM-RW\\_w9XLXGeqKrbYDoi4VERByfDp-ZULxH5-BEAcg\\_W4nMy4tLCP3d0G.7dAagphenL9wwjyN](https://zoom.us/rec/share/qHMPJdcM-RW_w9XLXGeqKrbYDoi4VERByfDp-ZULxH5-BEAcg_W4nMy4tLCP3d0G.7dAagphenL9wwjyN)

Motion to adjourn at 7:01 pm Passed with a motion by Chuck Misek and a second by Dr Renee Sayer.

Richard Brabec: Yea, Amanda Jedlicka: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Virginia

Semerad: Yea, Brian Vavricek: Yea

Yea: 6, Nay: 0



Schuyler Community Schools  
Board of Education Special Meeting  
Monday, August 28, 2023 5:30 PM  
Schuyler Community Schools Board Room  
120 W. 20th Street  
Schuyler, NE 68661-2400

Posting Locations:

- Schuyler Sun
- District Office Building Front Door
- Schuyler Post Office
- Colfax County Courthouse

Posted Date 8-24-2023

Attendance Taken at 5:34 PM.

Richard Brabec: Present

Amanda Jedlicka: Present

Chuck Misek: Present

Dr Renee Sayer: Present

Virginia Semerad: Present

Brian Vavricek: Present

Present: 6.

I. Call Meeting to Order

Procedural Item

**STRIVE - COMMIT - SUCCEED - District Mission Statement**

**Schuyler Community Schools in partnership with parents, students, and the community is committed to educate students to become skilled, knowledgeable and responsible citizens in a global society - District Vision Statement**

Notice of this meeting was given in advance according to State Law 84-1411, by giving notice of the meeting to the public. Notice of this meeting was also given in advance to all members of the Board of Education

I.A. Pledge of Allegiance

Procedural Item

I.B. Declaration of Open Meeting

Procedural Item

This meeting has been preceded by advance notice and is hereby declared to be in open session. A copy of the Open Meetings Act is posted in the front of the meeting room.

### **Nebraska Open Meetings**

**Act:** [http://nirc.nebraska.gov/documents/statutes/NebraskaOpenMeetingsAct\\_current.pdf](http://nirc.nebraska.gov/documents/statutes/NebraskaOpenMeetingsAct_current.pdf)

II. Public Forum - We ask that all presentation be limited in their length.  
Information Item

II.A. Recognition of visitors and guests

Information Item

Rich Brabec

II.B. Other topics (limited to 5 minutes - subject to guidelines of the Board Participation Policy)

Information Item

III. Discussion Items and Reports

Procedural Item

III.A. Superintendent's Report

Information Item

Dan Hoelsing

III.A.1. Dr. Schroder will present the upcoming budget proposal.

Action Item

Dr. Schroder

IV. Adjournment at 6:01 pm

To view this meeting go to:

[https://zoom.us/rec/share/RSJPTfPYc4SR1OSLM84SejwmG0A3o2hE9kuX23yQAIAvkLA\\_AC OJ-qvqfA0Gtu9T.Em1AkvnTt685aot6](https://zoom.us/rec/share/RSJPTfPYc4SR1OSLM84SejwmG0A3o2hE9kuX23yQAIAvkLA_AC OJ-qvqfA0Gtu9T.Em1AkvnTt685aot6)

Action Item

**MONTHLY DISBURSEMENT REPORT**  
**For the month of SEPTEMBER 2023**

<b>Check #</b>	<b>Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
46477	9/11/2023	Acco Brands USA LLC	Supplies	\$3,487.26
46478	9/11/2023	Agri-City Insurance Agency LLC	Work Comp Audit	\$20,049.00
46479	9/11/2023	Akrs Equipment Solutions, Inc.	Supplies	\$99.08
46480	9/11/2023	All Makes Office Equipment Co	Chairs	\$7,765.35
46481	9/11/2023	Amazon Capital Services	Supplies	\$21,015.53
46482	9/11/2023	Americom Communications	Security systems	\$16,473.83
46483	9/11/2023	Apptegy, Inc.	Thrillshare renewal	\$11,000.00
46484	9/11/2023	ASB Piano Service	Services	\$335.00
46485	9/11/2023	Band Shoppe	Supplies	\$321.45
46486	9/11/2023	Blick Art Materials	Supplies	\$375.40
46487	9/11/2023	BOMGAARS	Supplies	\$486.08
46488	9/11/2023	BSN Sports LLC	Supplies	\$268.87
46489	9/11/2023	Career Safe	OSHA Safety courses	\$448.00
46490	9/11/2023	Carolina Biological Supply Co	Supplies	\$543.50
46491	9/11/2023	Casey's Business MasterCard	Fuel	\$228.60
46492	9/11/2023	CDW-Government	Supplies	\$52.48
46493	9/11/2023	Cenex Fleetcard	Fuel	\$280.13
46494	9/11/2023	Cengage Learning	Supplies	\$287.70
46495	9/11/2023	CenturyLink	Phone	\$60.96
46496	9/11/2023	CEV	Textbooks	\$2,750.00
46497	9/11/2023	CHI Health	Drug Testin	\$56.00
46498	9/11/2023	City Of Schuyler	Annual yard waste fee	\$150.00
46499	9/11/2023	Conditioned Air Mechanical Systems & Service	HS Boiler service	\$2,143.00
46500	9/11/2023	Cornhusker Public Power District	Electricity	\$1,177.58
46501	9/11/2023	Culligan of Columbus	Soft water plan	\$92.10
46502	9/11/2023	Department Of Utilities	Utilities	\$45,306.39
46503	9/11/2023	Didiers	Supplies	\$318.98
46504	9/11/2023	Dietze Music House, Inc.	Supplies	\$762.50
46505	9/11/2023	Discovery Education, Inc.	Curriculum	\$27,103.40
46506	9/11/2023	Eakes Office Products Center	Supplies	\$685.93
46507	9/11/2023	Educational Service Unit #7	Kagan training	\$1,047.00
46508	9/11/2023	Educational Serv Unit #7 Network	Tech Support/Veeam	\$3,007.56
46509	9/11/2023	ESU #7 Special Education	MANDT training	\$1,125.00
46510	9/11/2023	ESU Coordinating Council	DUO/Canvas renewal	\$2,995.00
46511	9/11/2023	Evan-Moor Educational Publishers	SPED Supplies	\$78.96
46512	9/11/2023	FP Mailing Solutions	Postage meter fees	\$291.00
46513	9/11/2023	Frontier	Phone	\$57.40
46514	9/11/2023	Jeff Gall	Tree removal	\$1,310.00
46515	9/11/2023	The Prophet Corp	Supplies	\$1,024.46
46516	9/11/2023	Hometown Leasing	Copier leases	\$13,420.78
46517	9/11/2023	Instructional Empowerment, Inc.	IE Observation renewal	\$3,178.00
46518	9/11/2023	J & B Auto Parts	Supplies	\$364.10
46519	9/11/2023	Jackson Services Inc	Linens	\$1,428.00
46520	9/11/2023	JourneyEd.com, Inc.	Software	\$540.80
46521	9/11/2023	J W Pepper & Sons Inc.	Supplies	\$67.98
46522	9/11/2023	Kroeger Body Shop	Repairs	\$465.00
46523	9/11/2023	Lakeshore Learning Materials	Supplies	\$2,088.40
46524	9/11/2023	Lincoln Journal Star	Notices, bd meeting	\$1,541.11
46525	9/11/2023	Love Signs, Inc.	Supplies	\$800.00
46526	9/11/2023	Matheson Trigas	Supplies	\$377.11
46527	9/11/2023	Mcgraw Hill, LLC	Reading textbooks	\$2,463.95
46528	9/11/2023	Menards	Supplies	\$184.90

46529	9/11/2023	Meyer Laboratory, Inc	Supplies	\$1,523.62
46530	9/11/2023	Mueller Sprinklers	Services	\$468.11
46531	9/11/2023	Nebr Assoc Of School Boards	NAEP dues	\$160.00
46532	9/11/2023	NSCTA	Registration	\$150.00
46533	9/11/2023	One Source The Background Check Company	Background checks	\$625.90
46534	9/11/2023	OPTK Networks	Ethernet	\$171.12
46535	9/11/2023	Performance Foodservice - Omaha	Preschool snacks	\$722.22
46536	9/11/2023	Perry, Guthery, Hasse & Gessford, P.C., L.L.O	Legal services	\$1,298.00
46537	9/11/2023	Presto-X	Pest control	\$422.62
46538	9/11/2023	Prochaska Tire LLC	Bus servicing	\$10,361.78
46539	9/11/2023	Progress Publications	Supplies	\$82.40
46540	9/11/2023	QC Supply, LLC	Supplies	\$154.63
46541	9/11/2023	Really Good Stuff LLC	Supplies	\$41.99
46542	9/11/2023	Reliant IT Solutions	Access points	\$2,467.25
46543	9/11/2023	Savvas Learning Company, LLC	E Textbooks	\$2,000.00
46544	9/11/2023	School Specialty, LLC	Supplies	\$515.48
46545	9/11/2023	Schuyler Home & Building Supply	Supplies	\$140.17
46546	9/11/2023	SCS Cooperative Fund	Transfer	\$10,000.00
46547	9/11/2023	SCS Depreciation Money Market Acct 800576891	Transfer	\$100,000.00
46548	9/11/2023	Snyder Heating & Refrigeration	Services	\$6,278.50
46549	9/11/2023	Steve Weiss Music	Supplies	\$159.73
46550	9/11/2023	Striv Inc	23-24 Annual renewal	\$2,975.00
46551	9/11/2023	Teacher Direct	Supplies	\$476.16
46552	9/11/2023	Teacher Innovations, Inc	Planbook subscription	\$204.00
46553	9/11/2023	The Library Store	Supplies	\$92.54
46554	9/11/2023	Verizon Wireless	Cell phones	\$748.30
46555	9/11/2023	VISA	Supplies	\$1,520.44
46556	9/11/2023	Visa	Supplies	\$166.81
46557	9/11/2023	VISA	Software	\$198.00
46558	9/11/2023	VISA	Fuel	\$47.54
46559	9/11/2023	VISA	Supplies	\$546.32
46560	9/11/2023	Vyve Broadband	Internet	\$677.83
46561	9/11/2023	WageWorks	Admin fees	\$460.00
46562	9/11/2023	Waste Connections of NE, Inc.	Sanitation services	\$1,623.22
46563	9/11/2023	William H. Sadlier, Inc.	Textbooks	\$6,486.91
46564	9/11/2023	Woodriver Energy LLC	Natural gas	\$727.30
00923-01	9/12/2023	Heather Bebout	August mileage	\$134.93
00923-02	9/12/2023	Rebecca Black	Tuition reimb	\$600.00
00923-03	9/12/2023	Nestor Pelayo	August mileage	\$101.52
00923-04	9/12/2023	Neleigh Reichert	August mileage	\$26.20
00923-05	9/12/2023	Emily Steinhoff	Tuition reimb	\$1,200.00
<b>TOTAL GENERAL FUND DISBURSEMENTS</b>				<b>\$358,737.15</b>
2303	9/11/2023	Border States Industries, Inc.	DL lights	\$396.00
2304	9/11/2023	Brilliant POS	Clover system	\$16,969.76
2305	9/11/2023	BSN Sports LLC	Jerseys	\$4,085.00
2306	9/11/2023	Crouch Recreational Design, Inc	Scoreboard	\$4,011.00
2307	9/11/2023	Lou's Sporting Goods	Jerseys	\$5,919.86
2308	9/11/2023	Quill	Desks	\$1,403.98
2309	9/11/2023	Sizeable Storage Solutions, LLC	Bus barn rent	\$6,200.00
2310	9/11/2023	VISA	FB Equipment	\$1,279.96
<b>TOTAL DEPRECIATION FUND DISBURSEMENTS</b>				<b>\$40,265.56</b>
179	9/11/2023	Mueller Sprinklers	Services	\$6,198.48
<b>TOTAL QCPUF FUND DISBURSEMENTS</b>				<b>\$6,198.48</b>

**MONTHLY DISBURSEMENT REPORT over \$5000**  
**For the month of SEPTEMBER 2023**

<b>Check #</b>	<b>Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
46547	9/11/2023	SCS Depreciation Money Market Acct 800576891	Transfer	\$100,000.00
46502	9/11/2023	Department Of Utilities	Utilities	\$45,306.39
46505	9/11/2023	Discovery Education, Inc.	Curriculum	\$27,103.40
46481	9/11/2023	Amazon Capital Services	Supplies	\$21,015.53
46478	9/11/2023	Agri-City Insurance Agency LLC	Work Comp Audit	\$20,049.00
46482	9/11/2023	Americom Communications	Security systems	\$16,473.83
46516	9/11/2023	Hometown Leasing	Copier leases	\$13,420.78
46483	9/11/2023	Apptegy, Inc.	Thrillshare renewal	\$11,000.00
46538	9/11/2023	Prochaska Tire LLC	Bus servicing	\$10,361.78
46546	9/11/2023	SCS Cooperative Fund	Transfer	\$10,000.00
46480	9/11/2023	All Makes Office Equipment Co	Chairs	\$7,765.35
46563	9/11/2023	William H. Sadlier, Inc.	Textbooks	\$6,486.91
46548	9/11/2023	Snyder Heating & Refrigeration	Services	\$6,278.50
<b>TOTAL GENERAL FUND DISBURSEMENTS</b>				<b>\$295,261.47</b>
2304	9/11/2023	Brilliant POS	Clover system	\$16,969.76
2309	9/11/2023	Sizeable Storage Solutions, LLC	Bus barn rent	\$6,200.00
2307	9/11/2023	Lou's Sporting Goods	Jerseys	\$5,919.86
<b>TOTAL DEPRECIATION FUND DISBURSEMENTS</b>				<b>\$29,089.62</b>
179	9/11/2023	Mueller Sprinklers	Services	\$6,198.48
<b>TOTAL QCPUF FUND DISBURSEMENTS</b>				<b>\$6,198.48</b>

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 08/01/2023 to 08/31/2023.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
<b>SCHUYL Schuyler Community Schools</b>								
<b>A</b>	<b>ACADEMIC</b>							
	1100		CONSORTIUM PAYROLL	232.84	0.00	0.00	0.00	232.84
	1500		ARC EQUIP SPEC.ED.	1,894.05	0.00	0.00	0.00	1,894.05
	<b>A Totals:</b>			2,126.89	0.00	0.00	0.00	2,126.89
<b>B</b>	<b>ACTIVITIES</b>							
	2100		BASKETBALL B	110.00	0.00	0.00	0.00	110.00
	2150		BASKETBALL G	110.00	0.00	0.00	0.00	110.00
	2200		CROSS COUNTRY B & G	0.00	0.00	710.00	0.00	-710.00
	2250		CROSS COUNTRY	62.05	0.00	0.00	0.00	62.05
	2300		FOOTBALL	170.00	0.00	1,500.00	0.00	-1,330.00
	2350		GOLF B	100.00	200.00	0.00	0.00	300.00
	2375		GOLF G	0.00	0.00	245.00	0.00	-245.00
	2400		SOFTBALL	0.00	0.00	450.00	0.00	-450.00
	2450		SOCCER B	555.00	0.00	0.00	0.00	555.00
	2500		SOCCER G	400.00	0.00	0.00	0.00	400.00
	2600		TRACK	978.50	200.00	200.00	0.00	978.50
	2700		VOLLEYBALL	0.00	0.00	70.00	0.00	-70.00
	2750		WRESTLING	175.00	0.00	0.00	0.00	175.00
	2755		WEIGHT ROOM EQUIPMENT	7.50	0.00	0.00	0.00	7.50
	2775		GIRLS WRESTLING	175.00	0.00	0.00	0.00	175.00
	2800		SMS ATHLETICS	-646.16	0.00	225.11	0.00	-871.27
	2850		LAUNDRY	0.00	0.00	0.00	0.00	0.00
	2900		GENERAL	2,635.54	5,343.70	5,089.80	0.00	2,889.44
	2950		MEDICAL	-2,341.13	0.00	0.00	0.00	-2,341.13
	2970		BOOSTER CLUB DONATION	1,882.92	0.00	0.00	0.00	1,882.92
	2975		DONATIONS	154.78	500.00	0.00	0.00	654.78
	2980		SPEECH	0.00	0.00	0.00	0.00	0.00
	2982		FFA	0.00	0.00	530.00	0.00	-530.00
	2984		ONE ACT	0.00	0.00	0.00	0.00	0.00
	2986		FCCLA	0.00	0.00	0.00	0.00	0.00
	2988		YOUTH SPORTS	0.00	0.00	0.00	0.00	0.00
	2990		CHEER	0.00	0.00	0.00	0.00	0.00
	2995		DANCE	-4,151.50	0.00	0.00	0.00	-4,151.50
	<b>B Totals:</b>			377.50	6,243.70	9,019.91	0.00	-2,398.71

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 08/01/2023 to 08/31/2023.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
<b>C</b>	<b>DISTRICT</b>							
	3100		ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00
	3110		COLLEGE CREDIT	0.00	425.00	0.00	0.00	425.00
	3200		GENERAL	4,777.76	12,553.59	959.77	0.00	16,371.58
	3250		FIELD HOUSE	49,831.72	3,155.00	0.00	0.00	52,986.72
	3300		FINES	1,916.09	0.00	0.00	0.00	1,916.09
	3400		HIGH SCHOOL--- BOOK FINES	0.00	0.00	0.00	0.00	0.00
	3450		SCHS LIBRARY FINES	1,115.21	0.00	0.00	0.00	1,115.21
			<b>C Totals:</b>	<b>57,640.78</b>	<b>16,133.59</b>	<b>959.77</b>	<b>0.00</b>	<b>72,814.60</b>
<b>D</b>	<b>DEPARTMENTS</b>							
	4000		BAND	-759.10	0.00	0.00	0.00	-759.10
	4025		Musical	2,196.40	0.00	0.00	0.00	2,196.40
	4050		VOCAL	0.00	0.00	0.00	0.00	0.00
	4750		KOEHN TRUST (BAND DONATION)	9,410.62	0.00	0.00	0.00	9,410.62
			<b>D Totals:</b>	<b>10,847.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,847.92</b>
<b>E</b>	<b>UNIFORMS &amp; EQUIPMENT</b>							
	4500		BAND (UNIFORM DEP)	828.18	0.00	0.00	0.00	828.18
	4650		FLAG CORPS	852.43	0.00	0.00	0.00	852.43
	4700		INSTRUMENT RENTAL	0.00	0.00	0.00	0.00	0.00
	4770		AMBASSADORS	1,637.88	0.00	0.00	0.00	1,637.88
			<b>E Totals:</b>	<b>3,318.49</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,318.49</b>

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 08/01/2023 to 08/31/2023.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
F	CLUBS ORGANIZATIONS							
5000	ART			262.70	0.00	0.00	0.00	262.70
5005	ATHS			0.00	0.00	0.00	0.00	0.00
5050	CHEERLEADERS			13,753.89	15,317.94	16,464.62	0.00	12,607.21
5100	DRAMATICS, SPEECH			225.70	0.00	0.00	0.00	225.70
5105	One Act - NA			0.00	0.00	40.20	0.00	-40.20
5150	DANCE TEAM			2,575.19	2,354.34	1,294.70	0.00	3,634.83
5175	EMERGENCY RESPNSE TEAM			0.00	0.00	0.00	0.00	0.00
5200	FFA CLUB			15,488.28	2,240.00	1,422.89	0.00	16,305.39
5250	FCCLA CLUB			1,221.93	450.00	3,790.66	0.00	-2,118.73
5300	CULTURAL UNITY			2,034.52	0.00	0.00	0.00	2,034.52
5350	NATIONAL HONOR SOCIETY			2,473.73	0.00	0.00	0.00	2,473.73
5400	S-CLUB			296.45	0.00	0.00	0.00	296.45
5405	SPIRIT CLUB			0.00	0.00	0.00	0.00	0.00
5425	WARRIORS STAND FOR THE SILENT			0.00	0.00	0.00	0.00	0.00
5500	SCIENCE & mATH cLUB			5,511.03	0.00	0.00	0.00	5,511.03
5510	SCIENCE TRIP			0.00	0.00	0.00	0.00	0.00
5515	INDUST. TECH GRANT SCHS			2,000.00	0.00	0.00	0.00	2,000.00
5525	SCIENCE FAIR			0.00	0.00	0.00	0.00	0.00
5550	STUDENT COUNCIL			2,744.68	0.00	0.00	0.00	2,744.68
5575	504 R ACTIVITY FUND			0.00	0.00	0.00	0.00	0.00
5600	RICHLAND ACTIVITY FUND			2,456.85	0.00	0.00	-792.00	1,664.85
5610	FISHER 24 ACTIVITY FUND			7,554.00	0.00	0.00	0.00	7,554.00
5615	DUAL LANGUAGE			742.71	0.00	0.00	0.00	742.71
5616	Dual Lang Students			2,729.37	0.00	0.00	792.00	3,521.37
5620	SCHUYLER ELEMENTARY SCHOOL			-563.04	0.00	0.00	0.00	-563.04
5621	SES FELICIATIONS			0.00	0.00	0.00	0.00	0.00
5622	SES FIELD DAY			8,812.83	0.00	0.00	0.00	8,812.83
5623	SES Vocal Music Club			1,000.60	0.00	0.00	0.00	1,000.60
5624	SES LIBRARY			3,929.81	0.00	0.00	0.00	3,929.81
5631	SES POP FUND			0.00	0.00	0.00	0.00	0.00
5632	SES Band CLUB			302.90	0.00	0.00	0.00	302.90
5633	SES STEM			5,917.50	0.00	0.00	0.00	5,917.50
5650	BRAINSTORMING			0.00	0.00	0.00	0.00	0.00
5675	TEEN MOM'S			0.00	0.00	0.00	0.00	0.00
5700	A.S.K.			2,204.46	0.00	0.00	0.00	2,204.46
5725	STUDENT COUNCIL MAKE A WISH			2,889.37	0.00	0.00	0.00	2,889.37
5750	FELLOWSHIP CHRISTIANS FOR ATHLETICS			0.00	0.00	0.00	0.00	0.00
5775	INDUSTRIAL TECH ACCOUNT			0.00	0.00	0.00	0.00	0.00
5800	SHEEL CREEK WATER TESTING			0.00	0.00	0.00	0.00	0.00
5825	PRESCHOOL			2,779.32	320.00	168.00	0.00	2,931.32
5900	SMS GENERAL ACTIVITY			-1,139.41	0.00	0.00	0.00	-1,139.41
5901	SMS STUDENT COUNCIL			7,359.52	0.00	28.97	0.00	7,330.55
5902	SMS LIBRARY			2,305.28	0.00	0.00	0.00	2,305.28
5903	SMS RESOURCE ROOM			4,680.90	0.00	0.00	0.00	4,680.90

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 08/01/2023 to 08/31/2023.

Site ID Group ID	Site Name Group Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
5904	SMS BAND CLUB	138.60	0.00	0.00	0.00	138.60
5905	SMS TEACHER POP 7702463	189.83	0.00	0.00	0.00	189.83
5906	SMS EDUCATIONQUEST FOUNDATION GRANT	0.00	0.00	0.00	0.00	0.00
5907	SMS Entrepreneurship	0.00	0.00	0.00	0.00	0.00
5909	SMS VOCAL MUSIC	3.25	0.00	0.00	0.00	3.25
5910	SMS VOLLEYBALL CLUB	1,406.58	430.00	0.00	0.00	1,836.58
5911	SMS YEARBOOK	-430.35	1,175.00	1,479.84	0.00	-735.19
5915	SMS WRESTLING CLUB	232.20	0.00	0.00	0.00	232.20
5920	SMS FOOTBALL CLUB	1,670.64	0.00	0.00	0.00	1,670.64
5925	SMS BOYS BASKETBALL CLUB	763.04	0.00	0.00	0.00	763.04
5926	SMS GIRLS BASKETBALL	488.96	0.00	0.00	0.00	488.96
5927	SMS TRACK CLUB	0.00	0.00	0.00	0.00	0.00
5928	SMS CROSS COUNTRY	0.00	0.00	0.00	0.00	0.00
5930	YOUTH FOOTBALL	0.00	0.00	0.00	0.00	0.00
5935	YOUTH SPORTS	-310.00	0.00	0.00	0.00	-310.00
5940	YOUTH SOCCERE	7,928.95	0.00	0.00	0.00	7,928.95
5945	TEAMMATES	0.00	0.00	0.00	0.00	0.00
5950	SMS SPEECH	44.18	0.00	0.00	0.00	44.18
5955	SMS Weights Club	0.00	0.00	0.00	0.00	0.00
<b>F Totals:</b>		114,676.95	22,287.28	24,689.88	0.00	112,274.35
<b>G</b>	<b>CONCESSION/VENDING</b>					
6000	CONCESSION	1,692.10	335.35	0.00	0.00	2,027.45
6005	SMS CONCESSIONS	-482.64	0.00	147.69	0.00	-630.33
6010	Imp. Fund-10%	2,592.61	189.36	351.48	0.00	2,430.49
6015	SMS IMP FUND - 10%	524.77	0.00	54.94	0.00	469.83
6100	SCHS PEPSI 7701503	9,067.34	582.40	0.00	0.00	9,649.74
6105	SMS PEPSI 7702463	-410.81	0.00	0.00	0.00	-410.81
6125	SCHS LUNCH PEPSI	0.00	0.00	0.00	0.00	0.00
6150	SCS FIELD HOUSE POP	1,993.51	0.00	0.00	0.00	1,993.51
6200	STUDENT POP	1,022.46	0.00	0.00	0.00	1,022.46
6300	TEACHER POP	5,465.87	0.00	0.00	0.00	5,465.87
6400	S-CLUB JUICE	38.64	0.00	0.00	0.00	38.64
6500	MAINTENANCE	11,671.46	838.40	1,700.00	0.00	10,809.86
6600	MILK MACHINE - FCCLA	0.00	0.00	0.00	0.00	0.00
<b>G Totals:</b>		33,175.31	1,945.51	2,254.11	0.00	32,866.71

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 08/01/2023 to 08/31/2023.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
H	<b>SALES</b>							
	7000		HORTICULTURE	15,690.47	0.00	0.00	0.00	15,690.47
	7010		HOUSE CONSTRUCTION	8,768.31	0.00	0.00	0.00	8,768.31
	7020		HOUSE RENTAL	28,489.66	500.00	487.56	0.00	28,502.10
	7050		INDUSTRIAL TECH / PLASMA CAM SALES	3,622.52	335.00	0.00	0.00	3,957.52
	7150		BBB CLUB ACCOUNT	283.68	0.00	0.00	0.00	283.68
	7200		GBB CLUB ACCOUNT	2,580.47	0.00	0.00	0.00	2,580.47
	7215		BOYS GOLF CLUB ACCT.	5,882.35	0.00	500.00	0.00	5,382.35
	7225		GIRLS GOLF CLUB ACCOUNT	1,175.47	0.00	500.00	0.00	675.47
	7250		WRESTLING CLUB ACCOUNT	8,426.81	1,005.00	0.00	0.00	9,431.81
	7260		GIRLS WRESTLING CLUB	2,806.06	0.00	0.00	0.00	2,806.06
	7275		WRESTLING AIDS	385.83	0.00	0.00	0.00	385.83
	7300		BSOC CLUB ACCOUNT	1,423.50	0.00	0.00	0.00	1,423.50
	7325		GSOC CLUB ACCOUNT	1,805.30	0.00	0.00	0.00	1,805.30
	7350		G/B CROSS COUNTRY CLUB	1,112.18	0.00	0.00	0.00	1,112.18
	7400		FOOTBALL CLUB ACCOUNT	3,442.48	2,245.00	867.96	0.00	4,819.52
	7450		VOLLEYBALL CLUB ACCT.	16,305.43	0.00	0.00	0.00	16,305.43
	7500		SB CLUB ACCOUNT	1,528.25	0.00	0.00	0.00	1,528.25
	7550		STUDENT PURCHASES	244.52	0.00	0.00	0.00	244.52
	7600		TR. CLUB ACCT	2,553.10	0.00	0.00	0.00	2,553.10
	7650		SPEECH CLUB	3,282.08	0.00	0.00	0.00	3,282.08
	7700		ONE ACT CLUB	1,449.46	0.00	0.00	0.00	1,449.46
<b>H Totals:</b>				<b>111,257.93</b>	<b>4,085.00</b>	<b>2,355.52</b>	<b>0.00</b>	<b>112,987.41</b>

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 08/01/2023 to 08/31/2023.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
I	CLASSES							
	8000		ALUMNI ACCOUNT	1,386.24	0.00	0.00	0.00	1,386.24
	8255		CLASSES OF 2013	0.00	0.00	0.00	0.00	0.00
	8260		CLASS 2014	0.00	0.00	0.00	0.00	0.00
	8265		CLASS OF 2015	0.00	0.00	0.00	0.00	0.00
	8270		CLASS OF 2016	0.00	0.00	0.00	0.00	0.00
	8275		CLASS OF 2017	0.00	0.00	0.00	0.00	0.00
	8280		CLASS 2018	0.00	0.00	0.00	0.00	0.00
	8285		CLASS OF 2019	0.00	0.00	0.00	0.00	0.00
	8290		CLASS OF 2020	0.00	0.00	0.00	0.00	0.00
	8295		CLASS OF 2021	0.00	0.00	0.00	0.00	0.00
	8300		Class of 2022	0.00	0.00	0.00	0.00	0.00
	8305		CLASS OF 2023	574.42	0.00	0.00	0.00	574.42
	8310		CLASS OF 2024	720.57	0.00	0.00	0.00	720.57
	8315		CLASS OF 2025	510.06	0.00	0.00	0.00	510.06
	8320		CLASS OF 2026	1,267.27	0.00	0.00	0.00	1,267.27
	8325		CLASS OF 2027	547.26	0.00	0.00	0.00	547.26
	8330		CLASS OF 2028	298.97	0.00	0.00	0.00	298.97
	8335		CLASS OF 2029	-788.82	0.00	0.00	0.00	-788.82
	8340		CLASS OF 2030	-6.30	0.00	0.00	0.00	-6.30
	8345		CLASS OF 2031	1,366.36	0.00	196.00	0.00	1,170.36
	8350		Class of 2032	545.58	0.00	0.00	0.00	545.58
	8355		CLASS OF 2033	721.94	0.00	0.00	0.00	721.94
	8360		Class of 2034	1,743.74	0.00	0.00	0.00	1,743.74
	8365		CLASS OF 2035	382.80	0.00	0.00	0.00	382.80
			I Totals:	9,270.09	0.00	196.00	0.00	9,074.09
J	YEARBOOK							
	8560		YEARBOOK	6,869.27	0.00	0.00	0.00	6,869.27
			J Totals:	6,869.27	0.00	0.00	0.00	6,869.27

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 08/01/2023 to 08/31/2023.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance	
<b>K</b>	<b>MISCELLANEOUS</b>								
	9000		STUDENT COUNCIL SCHOOL IMPROVMENT FUND	1,304.25	0.00	0.00	0.00	1,304.25	
	9025		SAVE THE CHILDREN	0.00	0.00	0.00	0.00	0.00	
	9030		AFTERSCHOOL PROGRAM	122,016.79	0.00	0.00	0.00	122,016.79	
	9031		BEYOND SCHOOL BELL	86,532.54	0.00	2,338.58	0.00	84,193.96	
	9035		SIXPENSE	0.00	0.00	0.00	0.00	0.00	
	9040		SES BACK PACK PROGRAM	1,492.21	0.00	0.00	0.00	1,492.21	
	9045		BUILDING HEALTHY RELATIONSHIPS.	7,736.07	0.00	0.00	0.00	7,736.07	
	9050		STAFF INSURANCE PURCHASES	-98.41	588.48	904.29	0.00	-414.22	
	9075		KEY DEPOSITS & RENTAL FEES	9,436.25	120.00	0.00	0.00	9,556.25	
	9085		PROFESSIONAL DEVELOPMENT	-693.02	0.00	0.00	0.00	-693.02	
	9095		PARENT INVOLMENT - PRESCHOOL	12,489.00	80.00	0.00	0.00	12,569.00	
	9100		BLOOD MOBILE	0.00	0.00	0.00	0.00	0.00	
	9105		WELLNESS WARRIORS	3,326.63	0.00	0.00	0.00	3,326.63	
	9110		PTO WELLNESS DAY DONATION	-2,760.00	0.00	0.00	0.00	-2,760.00	
	9115		LUNCH CARD	2,446.05	0.00	0.00	0.00	2,446.05	
	9125		TMH	0.00	0.00	0.00	0.00	0.00	
	9150		PRINCIPAL	1,012.90	0.00	0.00	0.00	1,012.90	
	9175		Technology Fee	31,722.00	410.00	0.00	0.00	32,132.00	
	9250		Booster Club	0.00	1,099.26	0.00	0.00	1,099.26	
	9300		Credit Cards to Other ACCTS	0.00	980.00	0.00	0.00	980.00	
			<b>K Totals:</b>	<b>275,963.26</b>	<b>3,277.74</b>	<b>3,242.87</b>	<b>0.00</b>	<b>275,998.13</b>	
<b>L</b>	<b>SCHOLARSHIPS/MEMORIALS</b>								
	9200		EF TOUR	0.00	0.00	0.00	0.00	0.00	
	9500		COLLEGE ACCESS GRANT	-134.35	0.00	0.00	0.00	-134.35	
			<b>L Totals:</b>	<b>-134.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-134.35</b>	
			<b>SCHUYLER Activity Totals:</b>	<b>625,390.04</b>	<b>53,972.82</b>	<b>42,718.06</b>	<b>0.00</b>	<b>636,644.80</b>	
				Begin Balance	Transfers	Receipts	Disbursements	Adjustments	End Balance
SCHUYLER Checking:						53,972.82	42,718.06		
SCHUYLER Investment:									
SCHUYLER Bank Balances:				625,390.04		53,972.82	42,718.06	0.00	636,644.80
			<b>Report Activity Totals:</b>	<b>625,390.04</b>	<b>53,972.82</b>	<b>42,718.06</b>	<b>0.00</b>	<b>636,644.80</b>	

**SCHUYLER COMMUNITY SCHOOLS**

Treasurer's Report

Fiscal Year 2023

<b>SCHUYLER COMMUNITY SCHOOLS</b>	<b>Aug-23</b>	<b>YTD</b>
<b>GENERAL FUND</b>		<b>2022-2023</b>
<b>Beginning Cash Balance</b>	<b>2,346,112.97</b>	<b>1,463,175.98</b>
Receipts:		
Colfax county Local District Tax	384,382.23	13,377,143.57
Butler county Local District Tax	21,345.77	1,366,966.22
Saunders county Local District Tax	182.20	2,099.19
Interest	6,606.07	38,605.47
License Fees		4,500.00
Rent of Facility		0.00
Categorical Grants	2,380.42	8,344.90
Curriculum Receipts		0.00
Other Local Receipts		0.00
Private grants		0.00
ESU Receipts		0.00
State Aid		4,822,067.00
Special Education		871,449.00
SPED Transportation		2,654.00
State Apportionment		329,269.99
Distant Ed Incentive		0.00
Six Pence		253,615.00
Other State Receipts		0.00
High Ability Learner		14,757.00
IDEA ARP Base 0-21		0.00
IDEA ARP Preschool		0.00
IDEA ARP Proportionate Share		0.00
Title 1 Part A		494,905.00
Title I part B		0.00
Title I, SIG		25,450.40
Title II, Part A - Staff		57,559.00
SPED IDEA Base		0.00
SPED Preschool		0.00
SPED IDEA Part B BASE Enrollment/Poverty		381,558.00
SPED IDEA, Part B Enroll		0.00
SPED Ed IDEA CEIS		0.00
SPED non public		0.00
Medicaid in the Public Schools - MIPS		93,589.54
NASB MEDICAID Reimbursements		26,629.09
Carl Perkins Fund		21,250.00
E-Rate Reimbursement		0.00
Migrant		0.00
Title III		158,839.00
Title III Immigrant		0.00
Peak ILCD/other grants		8,000.00
21st Century Grant		153,145.00
Title IV A SSAE Grant		43,085.00
ESSERS I		0.00
ESSERS II		499,628.00
ESSERS III		341,185.17
Insurance Adjustments		0.00
Sale of Property		0.00
Other Non Revenue		2,812.50
ASP HS Expanded Learning		50,847.00
ARP Summer School		28,795.00
Transfers in		0.00
<b>Total Receipts</b>	<b>414,896.69</b>	<b>23,478,749.04</b>

<b>Non-program Receipts</b>		
Intrafund loan from QCPUF		1,000,000.00
Non-program Receipts		1,890.56
Lunch & Coop Fund Reimbursements	<u>34,918.98</u>	<u>509,583.74</u>
<b>Subtotal</b>	<b>34,918.98</b>	<b>1,511,474.30</b>
<b>Transfers from CD</b>		
Transfers IN/OUT Money Market Accounts		<u>0.00</u>
<b>Total Receipts &amp; Transfers</b>	<b>449,815.67</b>	<b>24,990,223.34</b>
<b>General Fund Cash</b>	<b>2,795,928.64</b>	<b>26,453,399.32</b>
General Fund Disbursements	-1,965,846.30	-25,623,316.98
Transfers In/Out Money Market Accounts		0.00
Prior Period Adjustment (Voided Checks)		0.00
<b>Total Disbursements</b>	<b><u>-1,965,846.30</u></b>	<b><u>-25,623,316.98</u></b>
<b>GENERAL FUND Cash Balance</b>	<b><u>830,082.34</u></b>	<b><u>830,082.34</u></b>

**SPECIAL BUILDING FUND**

<b>Beginning Cash Balance</b>	<b>427,053.88</b>	<b>160,953.44</b>
Colfax County Tax Collection	14,099.64	517,430.25
Butler County Tax Collection	802.12	54,562.25
Saunders County Tax Collection	7.85	90.42
ESSER II		112,500.00
ESSER III		0.00
ESSER III		1,481,135.83
Sale of Property		0.00
Interest	1,039.04	2,769.19
2019 HS Bonds sold		0.00
Sale of Property		0.00
Non-revenue receipts		<u>0.00</u>
<b>Total before non-program receipts</b>	<b>15,948.65</b>	<b>2,168,487.94</b>
Non-program Receipts/transfers		<u>500,000.00</u>
<b>Total Monthly Receipts</b>	<b>15,948.65</b>	<b>2,668,487.94</b>
Cashed CD's		<u>0.00</u>
<b>Total Building Fund Cash</b>	<b>443,002.53</b>	<b>2,829,441.38</b>
<b>Disbursements &amp; Transfers:</b>		
Total Expenditures	(248.70)	-986687.55
Non-program Expenditures		-90000.00
Loan repayment to QCPUF		-1310000.00
<b>Total Disbursements</b>	<b><u>-248.70</u></b>	<b><u>-2386687.55</u></b>
<b>Special Building Fund Ending Balance</b>	<b><u>442,753.83</u></b>	<b><u>442,753.83</u></b>

**BOND FUND ACCOUNT**

<b>Beginning Balance Pinnacle Bank</b>	<b>684,486.59</b>	<b>596,829.49</b>
Bond tax collections	34,570.22	1,316,769.94
Interest	455.48	1,767.11
		<u>0.00</u>
<b>Total before non-program receipts</b>	<b>35,025.70</b>	<b>1,318,537.05</b>
Non-program Receipts/transfers		<b>110,000.00</b>
<b>Total Monthly Receipts</b>	<b>35,025.70</b>	<b>1,428,537.05</b>
Bond Payment		<u>-161,339.00</u>
Expenditures		<u>-1,034,515.25</u>
Loan repayment to QCPUF		<u>-110,000.00</u>
<b>Balance bonds</b>	<b>719,512.29</b>	<b>719,512.29</b>
<b>Beginning Balance - County Treasurer</b>		<b>0.00</b>
Old Bond - WW 1993 - Held by Colfax Co Treasurer		0.00
Transfers		<u>0.00</u>
<b>Total Old Bond Balance</b>		<b>0.00</b>
<b>Beatrice Bank Holding funds</b>		<b>0.00</b>
<b>Total Bond Fund Balance</b>	<b><u>719,512.29</u></b>	<b><u>719,512.29</u></b>

**DEPRECIATION FUND SAVINGS**

<b>Beginning Balance Checking accounts</b>	<b>85,954.66</b>	<b>230,424.18</b>
Receipts		0.00
Interest on Money Market Accounts	277.58	<u>1,592.52</u>
Non-program receipts		
<b>Total</b>	<b>86,232.24</b>	<b>232,016.70</b>
Disbursements	-55,430.52	-201,214.98
Transfers		
Non-program disbursements		
<b>Ending Balance Cash account/Money Market Ac</b>	<b><u>30,801.72</u></b>	<b><u>30,801.72</u></b>
<b>DEPRECIATION FUND INVESTMENTS:</b>		
<b>Beginning Balance ( 800011254, 800012522, 583</b>	<b>87,638.09</b>	<b>87,283.82</b>
CD's		0.00
Interest		354.27
<b>Ending Balance Investments</b>	<b>87,638.09</b>	<b>87,638.09</b>
<b>Total Depreciation Funds</b>	<b><u>118,439.81</u></b>	<b><u>118,439.81</u></b>

**QUALIFIED CAPITAL PURPOSE BONDS**

<b>Beginning balance</b>	<b><u>5,044,576.38</u></b>	<b><u>3,713,856.73</u></b>
<b>PINNACLE BANK (initial deposit+interest)</b>		
Colfax County Tax Collections	9,390.08	363,942.27
Butler County Tax Collections	526.78	38,199.45
Saunders County Tax Collections	5.23	60.27
Interest & Transfers	15,347.05	56,916.74
US Treasury Receipts		224,830.06
<b>Total Monthly Receipts</b>	<b>25,269.14</b>	<b>683,948.79</b>
Transfers/Loan repayment		2,535,000.00
Payments/Disbursements	<u>-256,860.00</u>	-509,820.00
Loans	<u>0.00</u>	-1,610,000.00
<b>Fund Balance</b>	<b><u>4,812,985.52</u></b>	<b><u>4,812,985.52</u></b>

<b>EMPLOYEE BENEFITS FUND</b>		
<b>Beginning Balance</b>	<b>78,940.79</b>	<b>77,197.11</b>
Deposits	<u>5,979.79</u>	101,925.99
<b>Total Revenue</b>	<b>84,920.58</b>	<b>179,123.10</b>
Disbursements & Transfers:	<u>-7,910.33</u>	-102,112.85
<b>Ending Balance</b>	<b><u>77,010.25</u></b>	<b><u>77,010.25</u></b>
<b>EMPLOYEE BENEFITS FUND INVESTMENTS:</b>		
<b>Beginning Balance (800010018; 55375)</b>	<b>13,745.92</b>	<b>13,714.74</b>
SCS CD's Interest		31.18
<b>Ending Balance</b>	<b>13,745.92</b>	<b>13,745.92</b>
<b>Total Employee Benefits Funds Investments</b>	<u>13,745.92</u>	<u>13,745.92</u>
<b>Total Employee Benefits Funds</b>	<b><u>90,756.17</u></b>	<b><u>90,756.17</u></b>

<b>SCS STUDENT FEES</b>		
<b>Beginning Balance</b>	<b>35,509.86</b>	<b>79,377.52</b>
Receipts	<u>5,184.40</u>	22,378.74
<b>Total</b>	<b>40,694.26</b>	<b><u>101,756.26</u></b>
Disbursements	0.00	-61,062.00
<b>Ending Balance</b>	<b><u>40,694.26</u></b>	<b><u>40,694.26</u></b>

<b>SCS ACTIVITY FUND</b>		
<b>Beginning Balance</b>	<b>625,490.06</b>	<b>579,320.10</b>
Receipts	53,972.82	639,942.89
<b>Total</b>	<b>679,462.88</b>	<b><u>1,219,262.99</u></b>
Disbursements	-42,818.08	-582,618.19
<b>Ending Balance</b>	<b><u>636,644.80</u></b>	<b><u>636,644.80</u></b>

<b>Lunch Fund</b>		
<b>Beginning Balance Checking accounts</b>	<b>386,446.90</b>	<b>528,169.53</b>
Receipts	18,390.52	1,325,467.23
Interest	525.74	3,259.50
non-program receipts		<u>0.00</u>
<b>Total Cash</b>	<b>405,363.16</b>	<b><u>1,856,896.26</u></b>
Disbursements	-50,614.13	-1,502,147.23
non-program expenses		0.00
Total Expenditures	<u>-50,614.13</u>	<u>-1,502,147.23</u>
<b>Total Lunch Funds</b>	<b><u>354,749.03</u></b>	<b><u>354,749.03</u></b>

<b>SCS COOPERATIVE FUND</b>		
<b>Beginning Balance</b>	<b>9,478.48</b>	<b>18,714.61</b>
Receipts	4,545.40	101,797.91
<b>Total</b>	<b>14,023.88</b>	<b><u>120,512.52</u></b>
Disbursements	-8,445.21	-114,933.85
<b>Ending Balance</b>	<b><u>5,578.67</u></b>	<b><u>5,578.67</u></b>

**Submitted By:**

**Charles P. Misek, Treasurer**

# SCHUYLER COMMUNITY SCHOOLS

## Revenue Summary Report

FY 2023

For the Month of AUGUST 2023

Account	BUDGET 2022-23	Aug-23	2022-23 YTD TOTALS	Percent Collected
Tax Collections	14,041,604.00	405,910.20	14,746,208.98	105.02%
Tuition Rec'd Other Districts	-		-	0.00%
Interest earned on Local Receipts	1,000.00	6,606.07	38,605.47	3860.55%
CD Interest	7,500.00		-	0.00%
License Fee	3,500.00		4,500.00	128.57%
Community Service Activities	3,000.00		-	0.00%
Grants from Corp & other private	-	2,380.42	8,344.90	
Other Local Receipts	19,118.00		-	0.00%
ESU Receipts	2,000.00		-	0.00%
State Aid	4,862,160.00		4,822,067.00	99.18%
Sp Ed Programs	808,000.00		871,449.00	107.85%
Sp Ed Transportation	4,000.00		2,654.00	66.35%
State Apportionment	200,482.00		329,269.99	164.24%
Other State/Distance Learning Education			-	
High Ability Learner	6,500.00		14,757.00	227.03%
Six Pence	335,000.00		253,615.00	75.71%
Other State	5,000.00		-	0.00%
Title I, Part A	200,000.00		494,905.00	0.00%
Title I, part B	400,000.00		-	0.00%
Title I - School Improvement Grant			25,450.40	0.00%
Title IIA	140,000.00		57,559.00	41.11%
Title IIA, ESU7 Consortium	-		-	0.00%
IDEA ARP Base 0-21				0.00%
IDEA ARP Preschool				0.00%
IDEA ARP Proportionate Share				0.00%
IDEA, to age 5	82,576.00		-	0.00%
Sp Ed - Base	250,000.00		-	0.00%
IDEA Part B Base Enrollment Poverty	352,921.00		381,558.00	108.11%
Sp Ed-Part B Funds Enrollment	47,595.00		-	0.00%
Sp Ed - CEIS	45,000.00		-	0.00%
Sp Ed - Non public			-	0.00%
Medicaid in Public schools	10,000.00		93,589.54	0.00%
NASB NEBMAC MEDICAID	40,000.00		26,629.09	66.57%
Carl Perkins	5,000.00		21,250.00	425.00%
E-Rate Reimbursement	57,000.00		-	0.00%
Migrant	-		-	
Title III	80,000.00		158,839.00	198.55%
Title III Immigrant	4,575.00		-	0.00%
Peak ILCD/other grants	425.00		8,000.00	1882.35%
21st Century Grant	272,109.00		153,145.00	56.28%
Title IV-A SSAE	-		43,085.00	#DIV/0!
ESSERS II	750,000.00		499,628.00	66.62%
ESSERS III	1,500,000.00		341,185.17	22.75%
Education Quest	-		-	0.00%
Scott Grant - Child Well Being			-	
Debt Services			-	0.00%
Insurance Adjustments	-		-	0.00%
Sale of Property	-		-	0.00%

Other Non Revenue Receipts			3,022.50	0.00%
ASP HS Expanded Learning				
ARP Summer School				
<b>Total Program Receipts</b>	<b>24,536,065.00</b>	<b># 414,896.69</b>	<b>23,399,317.04</b>	<b>95.37%</b>

**Non Program Receipts**

Non Program Receipts	-		1,680.56	
Lunch, Coop Payroll or Reimb	-	34,918.98	509,583.74	
Intrafund loan from QCPUF	-			

<b>Total Receipts</b>	<b><u>24,536,065.00</u></b>	<b><u>449,815.67</u></b>	<b><u>23,910,581.34</u></b>	
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Total Budgeted Beginning Cash	<u>1,463,175.98</u>			
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<b>Total Resources Available</b>	<b><u>25,999,240.98</u></b>			
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**Audit adjustments**

**OTHER FUND RECEIPTS**

Depreciation Fund Receipts	600,000.00	277.58	1,946.79	0.32%
Employee Benefits Fund Receipts	145,560.00	5,979.79	101,957.17	
Qualified Capital Purpose Fund	400,000.00	25,269.14	708,948.79	177.24%
Activities Fund Receipts	600,000.00	53,972.82	639,942.89	106.66%
Lunch Fund Receipts	1,700,000.00	18,916.26	1,328,726.73	78.16%
Bond Fund	2,000,000.00	35,025.70	1,318,537.05	65.93%
Special Bldg Fund	1,100,000.00	15,948.65	2,168,487.94	197.14%
Cooperative Fund	175,000.00	4,545.40	101,797.91	58.17%
Student Fee Receipts	<u>30,000.00</u>	<u>5,184.40</u>	<u>22,378.74</u>	<u>74.60%</u>
<b>TOTAL OTHER FUND RECEIPTS</b>	<b>6,750,560.00</b>	<b><u>165,119.74</u></b>	<b><u>6,392,724.01</u></b>	

Beginning Balances	6,071,481.29			
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<b>TOTAL SCS FUND RECEIPTS</b>	<b>38,821,282.27</b>	<b><u>614,935.41</u></b>	<b><u>30,303,305.35</u></b>	
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**Transfer**

General Fund	-		-	
Depreciation Fund			-	
Employee Benefits			-	
Qualified Capital Purpose Fund			2,510,000.00	
Activity Fund			-	
Lunch Fund			-	
Bond Fund			110,000.00	
Special Building Fund			500,000.00	
Cooperative Fund			-	
Student Fees Fund			-	

<b>TOTAL TRANSFERS</b>		<b>-</b>	<b><u>3,120,000.00</u></b>	
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<b>TOTAL SCS RECEIPTS WITH TRANSFERS</b>		<b>614,935.41</b>	<b>33,423,305.35</b>	
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**SCHUYLER COMMUNITY SCHOOLS**  
**EXPENDITURE SUMMARY**  
**FISCAL YEAR 2023**  
**Monthly Expenditures**

Account	2022-23		YTD	Percent
	Budget	Aug-23	2022-23	2022-23
Regular Instructional Programs	12,049,546.00	1,038,564.90	12,110,679.03	100.51%
Special Education Instructional Programs	1,750,000.00	160,212.38	2,123,250.93	121.33%
Summer School	42,000.00	-	20,274.53	48.27%
Support Services-Pupils	800,000.00	57,220.43	735,993.84	92.00%
OT/PT/Speech/Vision	370,000.00	21,127.70	291,789.37	78.86%
Support Services-Staff	1,000,000.00	86,723.24	1,069,425.82	106.94%
General Administration	600,000.00	31,723.60	467,129.33	120.66%
Office Of The Principal	1,100,000.00	119,148.04	1,327,246.82	90.36%
Support Services-Business	250,800.00	17,570.43	226,622.22	90.36%
Furniture and Equipment	36,400.00	-	-	0.00%
Personnel Services	15,000.00	-	10,346.59	68.98%
Support Services-Maintenance & Operation	2,293,676.00	174,742.61	2,577,727.69	112.38%
Support Services-Pupil Transportation	275,320.00	10,076.65	252,818.30	91.83%
Community Services	90,000.00	6,423.73	78,248.06	86.94%
State Categorical Programs	485,400.00	29,837.40	382,309.81	78.76%
Building	200,000.00	15,178.35	100,128.35	50.06%
Federal Programs	3,045,423.00	162,377.86	2,338,236.23	76.78%
Debt Service	32,500.00	-	-	0.00%
Transfers	100,000.00	-	-	0.00%
<b>Total Program Expenditures</b>	<b>24,536,065.00</b>	<b>1,930,927.32</b>	<b>24,112,226.92</b>	<b>98.27%</b>
Non Prog. Expenditures - Misc			1,680.56	
Non Prog. Expenditures - Lunch & Coop		34,918.98	509,583.74	
<b>Total Expenditures</b>	<b>24,536,065.00</b>	<b>1,965,846.30</b>	<b>24,623,491.22</b>	
<b>Budgeted Cash Reserve</b>	<b>3,000,000.00</b>			
<b>Total Requirements</b>	<b>27,536,065.00</b>	<b>1,965,846.30</b>	<b>24,623,491.22</b>	
<b>OTHER FUND DISBURSEMENTS</b>				
Depreciation Fund Disbursements	850,000.00	55,430.52	201,214.98	23.67%
Employee Benefits Fund Disbursements	145,560.00	7,910.33	102,112.85	70.15%
Qualified Capital Purpose Fund	4,860,000.00	256,860.00	509,820.00	10.49%
Activities Fund Disbursements	600,000.00	42,818.08	582,618.19	97.10%
Lunch Fund Disbursements	1,700,000.00	50,614.13	1,502,147.23	88.36%
Bond Fund	2,000,000.00	-	1,195,854.25	59.79%
Special Bldg Fund Disbursements	1,100,000.00	248.70	986,687.55	89.70%
Cooperative	175,000.00	8,445.21	114,933.85	65.68%
Student Fee Disbursements	100,000.00	-	61,062.00	61.06%
	11,530,560.00	422,326.97	5,256,450.90	45.59%
<b>Other fund Cash Reserves</b>				
<b>TOTAL DISTRICT'S DISBURSEMENTS</b>	<b>39,066,625.00</b>	<b>2,388,173.27</b>	<b>29,879,942.12</b>	
<b>Transfer funds</b>				
General Fund			1,000,000.00	
Depreciation Fund			-	
Employee Benefits			-	
Qualified Capital Purpose Fund			1,610,000.00	
Activity Fund			-	
Lunch Fund Transfers			-	
Bond Fund			110,000.00	
Special Building Fund			1,400,000.00	
Cooperative Fund			-	
Student Fees Fund			-	
<b>Transfer funds</b>		<b>-</b>	<b>4,120,000.00</b>	
<b>TOTAL DISTRICT EXPENDITURES</b>		<b>2,388,173.27</b>	<b>33,999,942.12</b>	

**SCHUYLER COMMUNITY SCHOOLS  
LUNCH PROGRAM  
BUDGET TO ACTUAL  
FISCAL YEAR 2023**

	<b>Budget</b>	<b>August</b>	<b>YTD Actual</b>	<b>% of Budget</b>
<b>Receipts:</b>	<b>2022-2023</b>	<b>2023</b>	<b>2022-2023</b>	
Sale of Meals	50,000.00	14,673.07	186,849.47	373.70%
Interest	100.00	525.74	3,259.50	3259.50%
State Reimbursement	10,000.00		8,438.23	84.38%
Federal Reimbursement	1,639,400.00	3,717.45	1,130,179.53	68.94%
Other Income	500.00		0.00	0.00%
Other Non-Revenue Income	0.00		0.00	
Transfer	0.00		0.00	
Non-program receipts	<u>0.00</u>		0.00	0.00%
<b>Total Receipts</b>	<b><u>1,700,000.00</u></b>	<b><u>18,916.26</u></b>	<b>1,328,726.73</b>	<b><u>78.16%</u></b>
<b>Beginning Cash</b>	<b><u>528,169.53</u></b>			
<b>Transfer between accts</b>				
<b>Total Receipts &amp; Beg. Cash</b>	<b><u><u>2,228,169.53</u></u></b>			
<b>Expenditures</b>				
Regular Salaries	388,000.00	28,314.17	384,164.92	99.01%
Substitute Salaries	55,000.00		40,081.85	72.88%
Employee Benefits	250,000.00	14,290.41	194,125.96	77.65%
Contracted Services	1,000.00		0.00	0.00%
Gas & Van Service	1,500.00		1,029.02	68.60%
Food	780,000.00	782.39	760,489.05	97.50%
Software	10,000.00	70.00	8,524.85	85.25%
Supplies & Materials	120,000.00	5,519.40	79,355.01	66.13%
Equipment	71,500.00		21,525.25	30.11%
Equipment Repair	20,000.00	1,637.76	8,371.42	41.86%
Miscellaneous	3,000.00		4,054.15	135.14%
Non-program Expenditures	<u>0.00</u>		0.00	
<b>Total Expenditures</b>	<b><u>1,700,000.00</u></b>	<b><u>50,614.13</u></b>	<b>1,501,721.48</b>	<b>88.34%</b>
<b>Necessary Cash Reserves</b>	<b>0.00</b>			
<b>TOTAL REQUIREMENTS</b>	<b><u>1,700,000.00</u></b>			
<b>Transfers back between accts</b>				
<b>Revenue over Expenses</b>		<b>-31,697.87</b>	<b>-172,994.75</b>	

## Schuyler Community Schools Curriculum Review Plan

### ***Rationale***

With the vast array of curricular and content areas that are taught in Schuyler Community Schools, it is essential that they be critically reviewed and evaluated in a systematic and collaborative manner in order to ensure and make decisions regarding its effectiveness. This will provide teachers the opportunity to examine content and instructional strategies to determine whether the curriculum is meeting the needs of the learner and the expectations of the community. This will also ensure that each curricular area is keeping up with changes in Nebraska State Standards and Assessments.

### ***Overview***

The Curriculum Review process takes place over a three-year period. It is a process that will provide for the evaluation and if necessary, revision of the curricula in a systematic and collaborative manner. This process will allow:

- A comprehensive evaluation of each district content area in a three-year cycle.
- An inclusive development process.
- Thoughtful and careful implementation.
- Revision based on experience, expertise and research.
- Time to evaluate the effectiveness of the program and revisions.
- Vertical and horizontal articulation of program changes.

### ***Three Stages of the Curriculum Review Process***

#### **Stage One: Program Evaluation and Development (Year One)**

Stage one starts with a review of literature and researching best practices including any state or national standards in the field. Some data that may be included:

- Review of existing curricular document and alignment with standards.
- Curriculum audits of materials, strategies and pacing.
- Student achievement data
- Survey feedback from staff, students and parents
- Review of the School Improvement Plan.

This review is followed by the actual writing of the curriculum. Curriculum writing is done with the four PLC questions (DuFour).

1. What do we want students to know or be able to do?
2. How will we know if they have learned it?
3. How will we respond when some students do not learn?
4. How will we extend the learning for students who are already proficient?

Major tasks that are accomplish include:

- Revision or creation of course descriptions.
- Alignment with state standards
- Revision or creation of a K-12 scope and sequence for content and skills associated with the course or program.
- Revision or creation of course curriculum maps to ensure essential content is taught in a timely manner across the district.
- Development of core activities or practices that are required for all instructional staff members who will be implementing the curriculum to ensure a degree of consistency throughout the district.
- Research and selection of instructional materials and resources to support the delivery of the curriculum. This process should include the piloting of materials. If a new textbook is deemed necessary, the textbook adoption process is put into effect at this time.
- Development or selection of assessments to measure student achievement and measure curriculum outcomes.
- Development of differentiated activities designed to support struggling learners and challenge more advanced learners.
- Development of a plan for implementation to include staff development prior to and during implementation.

This stage takes place over the course of one school year. The completed curriculum plan is submitted to the Curriculum Director for final review by June. The Director will prepare a report for the Board of Education Curriculum Committee that highlights changes in the curriculum and elicits their input and feedback.

### **Stage Two: Initial Implementation (Year Two)**

This is the stage when the curriculum is put into practice in the classrooms. Staff development is a major focus during this stage. Collaborative groups are formed to address staff needs and concerns. District staff development time, curriculum meetings and department meetings are used to provide staff training for successful implementation.

### **Stage Three: Evaluation (Years Three through six)**

In Stage Three, the second year of implementation of new curriculum materials, we will evaluate the program. Evaluation is the systematic process to determine merit, worth, value or significance. To evaluate our programs, we will answer the following questions:

1. To what extent does the program achieve its goals?
2. How can it be improved?
3. What additional professional learning is necessary?
4. How should it continue?
5. Are the results worth the program costs?

Checkpoints are established to gather feedback from teachers. Adjustments in implementation and staff development can be made along the way if deemed necessary and appropriate. Program observations are conducted during the year by curriculum supervisors and building administrators. Teachers are also encouraged to engage in peer observations and lesson studies. Observation goals focus on determining correct implementation and interpretation of the curriculum and continuity in delivery. Lesson plans and unit plans are assessed to ascertain understanding of the program. Data is gathered to determine the strengths and weaknesses of the revision and prepare for the next Curriculum Review cycle.

## SCHUYLER COMMUNITY SCHOOLS CURRICULUM REVIEW CYCLE

Content	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-2020	2020-2021	2021-2022
LA/ Read	Review/ Develop	Implement	Evaluate	Review/revise as necessary			Review/ Develop	Implement	Evaluate			
Math		Review/ Develop	Implement	Evaluate				Review/ Develop	Implement	Evaluate		
Science			Review/ Develop	Implement	Evaluate				Review/ Develop	Implement	Evaluate	
Social Sciences				Review/ Develop	Implement	Evaluate				Review/ Develop	Implement	Evaluate
Fine Arts					Review/ Develop	Implement	Evaluate				Review/ Develop	Implement
Voc Ed Ag/Ind Tech					Review/ Develop	Implement	Evaluate				Review/ Develop	Implement
Business/ Tech	Review/ Develop	Implement	Evaluate				Review/ Develop	Implement	Evaluate			
Gifted HAL		Review/ Develop	Implement	Evaluate				Review/ Develop	Implement	Evaluate		
Family & Consumer Science			Review/ Develop	Implement	Evaluate				Review/ Develop	Implement	Evaluate	
ESL				Review/ Develop	Implement	Evaluate				Review/ Develop	Implement	Evaluate
Modern Language						Review/ Develop	Implement	Evaluate				Review/ Develop Implement
Health						Review/ Develop	Implement					

Physical Education						Develop	Implement	Evaluate				Review/ Develop	Implement
Content	2008-09	2009-10	2010-11	2011-2012	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-2020	

|

|

| Evaluate |

| Evaluate |

**Dave Gibbons**  
**Curriculum, Instruction and Assessment**  
**School Improvement Coordinator**  
*Board Report September, 2023*

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**Position/School: Curriculum Director      Name: Dave Gibbons**

**Revamping the Curriculum Review Process** - It is our plan to adopt a new curriculum review process. There are a few reasons to do this:

- We require that our courses be aligned to state standards or frameworks. The curriculum cycle should match the standards adoption process at the state level.
- The curriculum cycle isn't just about materials/textbook adoption, it should include an entire program review.
- A common concern has been vertical alignment of our curriculum. PK-12 curriculum reviews will allow us to improve our vertical alignment.
- A PK-12 plan will improve the ability to include curriculum based professional learning for our staff.

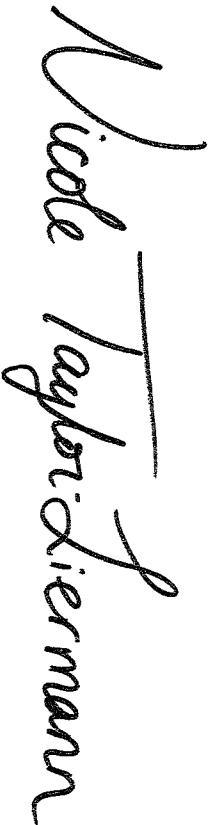
August 24, 2023

Schuyler Community Schools  
Board of Education  
120 W 20th Street  
Schuyler, NE 68661

Dear Negotiations Committee:

The Schuyler Education Association requests that the school board of Schuyler Community Schools take action to recognize the Schuyler Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff for the 2025-2026 contract year. Please direct your response to the undersigned.

Sincerely,

A handwritten signature in black ink that reads "Nicole Taylor-Liermann". The signature is written in a cursive, flowing style with a horizontal line above the first name.

Nicole Taylor-Liermann  
2023-2024 President, Schuyler Education Association

2023-24	Support Staff Salary Schedule Hourly		
STEP	Rate	% Increase	\$ Increase
1	\$10.50	3.85%	\$0.39
2	\$10.90	3.80%	\$0.40
3	\$11.31	3.75%	\$0.41
4	\$11.72	3.70%	\$0.43
5	\$12.15	3.65%	\$0.43
6	\$12.59	3.60%	\$0.44
7	\$13.04	3.55%	\$0.45
8	\$13.49	3.50%	\$0.45
9	\$13.96	3.45%	\$0.47
10	\$14.43	3.40%	\$0.47
11	\$14.92	3.35%	\$0.49
12	\$15.41	3.30%	\$0.49
13	\$15.91	3.25%	\$0.50
14	\$16.42	3.20%	\$0.51
15	\$16.94	3.15%	\$0.52
16	\$17.46	3.10%	\$0.52
17	\$17.99	3.05%	\$0.53
18	\$18.53	3.00%	\$0.54
19	\$19.08	2.95%	\$0.55
20	\$19.63	2.90%	\$0.55
21	\$20.19	2.85%	\$0.56
22	\$20.76	2.80%	\$0.57
23	\$21.33	2.75%	\$0.57
24	\$21.90	2.70%	\$0.57
25	\$22.49	2.65%	\$0.59
26	\$23.07	2.60%	\$0.58
27	\$23.66	2.55%	\$0.59
28	\$24.25	2.50%	\$0.59
29	\$24.84	2.45%	\$0.60
30	\$25.44	2.40%	\$0.60
31	\$26.04	2.35%	\$0.60
32	\$26.64	2.30%	\$0.60
33	\$27.24	2.25%	\$0.60
34	\$27.84	2.20%	\$0.60
35	\$28.44	2.15%	\$0.60
36	\$29.04	2.10%	\$0.60
37	\$29.64	2.05%	\$0.60
38	\$30.24	2.01%	\$0.60
39	\$30.84	2.00%	\$0.60
40	\$31.44	1.95%	\$0.60

Beyond Maximum Step	% increase
Cost of Living Annual Increase	2.50%

Position Start and Maximum Wages and Benefits Beginning		
Position	Step	Maximum Step
Para Educator	4	25
Technology Assistant	4	25
Administrative Assistant	4	25
Food Service	6	25
Custodial-Housekeeper	6	25
After School Coordinator	8	30
Technology Manager	8	30
Custodial/Grounds Maintenance	11	30
After School Director	11	30
District Activity Fund Manager	11	30
Technology Specialist	16	35
Maintenance Engineer	16	35
School Nurse (LPN)	21	35
School Nurse (CNA)	6	25
Special Considerations: Beyond Maximum Step		
SPED High Needs Para Educator		5 Steps
College Degree		3 Steps
Teaching Certificate		2 Steps
Bilingual Translator		2 Steps
Newcomer Program: Para Educator		2 Steps
Board of Education Secretary		2 Steps
Building/Grounds Maintenance Head		2 Steps
Food Service Building Head		2 Steps
Certificate/License (LPN, Nursing)		2 Steps
Certificate/License (Bus, Technology)		2 Steps
Night Custodian/Housekeeper		1 Step
Foundation Secretary		1 Step
Certification (Braille, Serve Safe, Chemical, SNA-4)		1 Step
License: (HVAC, Electrical, Plumbing, Welding)		1 Step
Benefits Schedule (Minimum 30 hours per week)		
Para-Educators Single Health/Dental (3,800 Deductible)		
9-11 Month Support Staff (non paras) Single Health/Dental (1,200 Deductible)		
12 Month Support Staff and Nurses Family Health/Dental (1,200 Deductible)		
PTO/Sick Leave 1 Day per month, Cumulative sick to 50		
Vacation/Holiday Pay 1 Day per month and Holiday Pay		
Van & Bus Drivers, Part-Time and Substitute Positions		
Students -Custodial, para-educators, interpreters \$10.00		\$10.00
Sports/Activities Support - Beyond Required Assignment \$15.00		\$15.00
Summer: Food Service, Para Educators, Custodial \$12.50		\$12.50
After School Para Educators \$13.00		\$13.00
Substitute Maintenance/Electrician/Plumber \$15.00		\$15.00
Activity Bus Drivers		\$18.00
City Route - School to School & Rural School Bus \$20.00		\$20.00
Substitute Support Staff		\$12.50
Substitute Teacher \$168 (1-15) \$176 (16-30) \$184 (Over 30)		\$21, \$22, \$23
Substitute Nurse		\$23.00

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Schuyler Community Schools (100123) in Colfax 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 11th day of September, 2023 at 6:30 o'clock, P.M., at 120 W. 20th St. 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
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 24,026,579.00	\$ 24,526,579.00	\$ 25,032,578.00	\$ 3,000,000.00	\$ 12,994,328.00	\$ 15,190,151.00
Depreciation	\$ 74,514.00	\$ 300,000.00	\$ 318,008.00		\$ 318,008.00	
Employee Benefit	\$ 110,319.00	\$ -	\$ 90,912.00	\$ -	\$ 90,912.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 465,461.00	\$ 600,000.00	\$ 749,720.00	\$ -	\$ 749,720.00	
School Nutrition	\$ 1,361,421.00	\$ 1,700,000.00	\$ 1,867,000.00	\$ -	\$ 1,867,000.00	
Bond	\$ 1,757,287.00	\$ 2,000,000.00	\$ 2,300,000.00	\$ -	\$ 1,000,000.00	\$ 1,313,131.00
Special Building	\$ 862,035.00	\$ 986,687.00	\$ 1,100,000.00		\$ 500,000.00	\$ 606,061.00
Qualified Capital Purpose Undertaking	\$ 843,488.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ -	\$ 640,000.00	\$ 363,636.00
Cooperative	\$ 133,127.00	\$ 175,000.00	\$ 175,000.00	\$ -	\$ 175,000.00	
Student Fee	\$ 12,211.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ 100,000.00	
TOTALS	\$ 29,646,442.00	\$ 31,388,266.00	\$ 32,733,218.00	\$ 3,000,000.00	\$ 18,434,968.00	\$ 17,472,979.00

Breakdown of Property Tax		Bond Purposes	Non-Bond Purposes	Total
		\$ 1,676,767.00	\$ 15,796,212.00	\$ 17,472,979.00

## Notice of Special Hearing To Set Final Tax Request

Schuyler Community Schools (100123) in Colfax County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 11th day of September 2023 at 6:40 o'clock P.M., at 120 W. 20th St. for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2022-2023	2023-2024	Change
Property Valuations	1,475,327,274	1,656,227,941	12%

<b>2022-2023 Budget Information</b>									
Fund	2022-2023 Operating Budget	2022-2023 Property Tax Request	2022 Tax Rate	Property Tax Rate (2022-2023 Request Divided By 2023 Valuation)	2023-2024 Operating Budget	2023-2024 Proposed Property Tax Request	Proposed 2023 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	24,036,065.00	14,070,239.00	0.953703	0.849535	25,032,578.00	15,190,151.00	0.917153	-4%	4%
Bond Fund(s) K - 12	2,000,000.00	1,411,492.00	0.095673	0.085223	2,300,000.00	1,313,131.00	0.079284	-17%	15%
Special Building Fund	1,100,000.00	606,061.00	0.041080	0.036593	1,100,000.00	606,061.00	0.036593	-11%	0%
Qualified Capital Purpose Undertaking Fund K - 12	4,860,000.00	404,040.00	0.027386	0.024395	1,000,000.00	363,636.00	0.021956	-20%	-79%
<b>Total</b>	<b>31,996,065.00</b>	<b>16,491,832.00</b>	<b>1.117842</b>	<b>0.995746</b>	<b>29,432,578.00</b>	<b>17,472,979.00</b>	<b>1.054986</b>	<b>-6%</b>	<b>-8%</b>

### 2023-2024 Budget Information

**2023-2024  
STATE OF NEBRASKA  
SCHOOL DISTRICT BUDGET FORM**

County-District #: 100123      Class #: III  
Schuyler Community Schools  
TO THE COUNTY BOARD AND COUNTY CLERK OF  
Colfax County

**This budget is for the Period SEPTEMBER 1, 2023 through AUGUST 31, 2024**

**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	\$ -	\$ 15,190,151.00	\$ 15,190,151.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ 1,313,131.00		\$ 1,313,131.00
Special Building Fund	\$ -	\$ 606,061.00	\$ 606,061.00
Qualified Capital Purpose Undertaking Fund	\$ 363,636.00	\$ -	\$ 363,636.00
<b>Total All Funds</b>	<b>\$ 1,676,767.00</b>	<b>\$ 15,796,212.00</b>	<b>\$ 17,472,979.00</b>

<p>Outstanding Bonded Indebtedness as of September 1, 2023 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i></p> <table border="1"> <tr> <td align="right">\$ 35,310,000.00</td> <td>Principal</td> </tr> <tr> <td align="right">\$ 9,249,820.00</td> <td>Interest</td> </tr> <tr> <td align="right">\$ 44,559,820.00</td> <td><b>Total Outstanding Bonded Indebtedness</b></td> </tr> </table>	\$ 35,310,000.00	Principal	\$ 9,249,820.00	Interest	\$ 44,559,820.00	<b>Total Outstanding Bonded Indebtedness</b>	<p><b>Total Certified Valuation (All Counties)</b> <i>(Certification of Valuation(s) from County Assessor <b>MUST</b> be attached)</i></p> <p align="right">\$ 1,656,227,941</p>
\$ 35,310,000.00	Principal						
\$ 9,249,820.00	Interest						
\$ 44,559,820.00	<b>Total Outstanding Bonded Indebtedness</b>						
<p align="center"><b>Report of Joint Public Agency &amp; Interlocal Agreements</b></p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2022 through June 30, 2023?</p> <p align="center"><input checked="" type="checkbox"/> YES      <input type="checkbox"/> NO</p> <p align="center"><i>If YES, Please submit Interlocal Agreement Report by September 30th.</i></p>							

<b>County Clerk's Use Only</b>		<p align="center"><b>Report of Trade Names, Corporate Names &amp; Business Names</b></p> <p>Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2022 through June 30, 2023?</p> <p align="center"><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p align="center"><i>If YES, Please submit Trade Name Report by September 30th.</i></p>
		<p>Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2023-2024 school fiscal year?</p> <p align="center"><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p>

<p><b>APA Contact Information</b></p> <p>Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509</p> <p>Telephone: (402) 471-2111      FAX: (402) 471-3301</p> <p>Website: <a href="http://auditors.nebraska.gov">auditors.nebraska.gov</a></p> <p><b>Questions - E-Mail: <a href="mailto:Jeff.Schreier@nebraska.gov">Jeff.Schreier@nebraska.gov</a></b></p>	<p><b>Submission Information</b></p> <p><b>Budget Due by 9-30-2023</b></p> <p>Submit budget to:</p> <ol style="list-style-type: none"> <li>Auditor of Public Accounts -Electronically on Website or Mail</li> <li>County Board (SEC. 13-508), C/O County Clerk</li> <li>Nebraska Dept. of Education -Upload to NDE Portal only</li> </ol>
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2023-2024 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	3,415,951.00	12,994,328.00	15,038,250.00	28,032,578.00	1,600,000.00	23,432,578.00	25,032,578.00	3,000,000.00	28,032,578.00
Depreciation	318,008.00	318,008.00		318,008.00			318,008.00		318,008.00
Employee Benefit	90,912.00	90,912.00		90,912.00			90,912.00	-	90,912.00
Contingency	-	-		-			-		-
Activities	364,520.00	749,720.00		749,720.00			749,720.00	-	749,720.00
School Nutrition	263,170.00	1,867,000.00		1,867,000.00			1,867,000.00	-	1,867,000.00
Bond	971,500.00	1,000,000.00	1,300,000.00	2,300,000.00			2,300,000.00	-	2,300,000.00
Special Building	308,342.00	500,000.00	600,000.00	1,100,000.00			1,100,000.00		1,100,000.00
Qualified Capital Purpose Undertaking	3,412,028.00	640,000.00	360,000.00	1,000,000.00			1,000,000.00	-	1,000,000.00
Cooperative	3,715.00	175,000.00		175,000.00			175,000.00	-	175,000.00
Student Fee	29,378.00	100,000.00		100,000.00			100,000.00	-	100,000.00
				-					-
<b>TOTAL ALL FUNDS</b>	<b>9,177,524.00</b>	<b>18,434,968.00</b>	<b>17,298,250.00</b>	<b>35,733,218.00</b>	<b>1,600,000.00</b>	<b>23,432,578.00</b>	<b>32,733,218.00</b>	<b>3,000,000.00</b>	<b>35,733,218.00</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)	15,038,250.00	1,300,000.00	600,000.00	360,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	151,901.00	13,131.00	6,061.00	3,636.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	15,190,151.00	1,313,131.00	606,061.00	363,636.00

CERTIFIED STATE AID

MOTOR VEHICLE TAXES

\$ 4,722,333.00 \$ 600,000.00

COUNTY TREASURER'S BALANCE, 9-1-2023

2,633,000.00 9,715.00 3,083.00 34,120.00

2022-2023 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	4,087,605.00	13,196,322.00	14,746,208.00	27,942,530.00	2,890,000.00	21,636,579.00	24,526,579.00	3,415,951.00
Depreciation	317,708.00	618,008.00		618,008.00			300,000.00	318,008.00
Employee Benefit	90,912.00	90,912.00		90,912.00			-	90,912.00
Contingency	-	-		-			-	-
Activities	579,320.00	964,520.00		964,520.00			600,000.00	364,520.00
School Nutrition	528,170.00	1,963,170.00		1,963,170.00			1,700,000.00	263,170.00
Bond	15,742,311.00	1,971,500.00	1,000,000.00	2,971,500.00			2,000,000.00	971,500.00
Special Building	254,029.00	895,029.00	400,000.00	1,295,029.00			986,687.00	308,342.00
Qualified Capital Purpose Undertaking	3,813,328.00	4,052,028.00	360,000.00	4,412,028.00			1,000,000.00	3,412,028.00
Cooperative	18,715.00	178,715.00		178,715.00			175,000.00	3,715.00
Student Fee	79,378.00	129,378.00		129,378.00			100,000.00	29,378.00
				-				-
<b>TOTAL ALL FUNDS</b>	<b>25,511,476.00</b>	<b>24,059,582.00</b>	<b>16,506,208.00</b>	<b>40,565,790.00</b>	<b>2,890,000.00</b>	<b>21,636,579.00</b>	<b>31,388,266.00</b>	<b>9,177,524.00</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.

**MOTOR VEHICLE TAXES**  
**\$ 600,000.00**

<b>2021-2022 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	5,211,589.00	15,765,638.00	12,348,546.00	28,114,184.00	2,620,663.00	21,405,916.00	24,026,579.00	4,087,605.00
Depreciation	241,939.00	392,222.00		392,222.00			74,514.00	317,708.00
Employee Benefit	83,353.00	201,231.00		201,231.00			110,319.00	90,912.00
Contingency	-	-		-			-	-
Activities	551,846.00	1,044,781.00		1,044,781.00			465,461.00	579,320.00
School Lunch	407,381.00	1,889,591.00		1,889,591.00			1,361,421.00	528,170.00
Bond	16,387,508.00	16,508,975.00	990,623.00	17,499,598.00			1,757,287.00	15,742,311.00
Special Building	74,635.00	716,647.00	399,417.00	1,116,064.00			862,035.00	254,029.00
Qualified Capital Purpose Undertaking	4,024,259.00	4,291,906.00	364,910.00	4,656,816.00			843,488.00	3,813,328.00
Cooperative	2,131.00	151,842.00		151,842.00			133,127.00	18,715.00
Student Fee	65,165.00	91,589.00		91,589.00			12,211.00	79,378.00
				-				-
<b>TOTAL ALL FUNDS</b>	<b>\$ 27,049,806.00</b>	<b>41,054,422.00</b>	<b>14,103,496.00</b>	<b>55,157,918.00</b>	<b>2,620,663.00</b>	<b>21,405,916.00</b>	<b>29,646,442.00</b>	<b>25,511,476.00</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>617,695.00</b>

# CORRESPONDENCE INFORMATION

## ENTITY OFFICIAL ADDRESS

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

**NAME** Schuyler Community Schools  
**ADDRESS** 120 W. 20th St  
**CITY & ZIP CODE** Schuyler 68861  
**TELEPHONE** 402-352-3527  
**WEBSITE** w.schuylercommunityschools.org

### BOARD CHAIRPERSON

### CLERK/TREASURER/SUPERINTENDENT/OTHER

<b>NAME</b>	<u>Richard Brabec</u>	<u>Penny Janousek</u>
<b>TITLE / FIRM NAME</b>	<u>Chairperson</u>	<u>Business Manager</u>
<b>TELEPHONE</b>	<u>402-615-3527</u>	<u>402-352-3527</u>
<b>EMAIL ADDRESS</b>	<u>rich_brabec@cargill.com</u>	<u>penny.janousek@schuylercommunityschools.org</u>

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

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

*should be sent*

**org**

PREPARER

Bret Schroder

Superintendent

402-352-3527

[bret.schroder@schuylercommunityschools.org](mailto:bret.schroder@schuylercommunityschools.org)

Schuyler Community Schools

**2023-2024 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM**

**CALCULATION OF ALLOWABLE GROWTH PERCENTAGE**

**Prior Year Non-Bond Property Tax Request** (1) \$ 14,676,300.00  
*(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**  

$$\frac{10,424,927.00}{2023 \text{ Real Growth Value per Assessor}} \div \frac{1,374,939,117.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.76} \% (3)$$

**Total Allowable Growth Percentage Increase (Line 2 + Line 3)** (4) \_\_\_\_\_ 2.76 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) \$ \_\_\_\_\_ 405,065.88

**TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)** (6) \$ \_\_\_\_\_ 15,081,365.88  
*(Without needing to attend Joint Public Hearing, or be included on postcard notification)*

**ACTUAL PROPERTY TAX REQUEST**

**2023-2024 ACTUAL Non-Bond Property Tax Request** (7) \$ \_\_\_\_\_ 15,796,212.00  
*(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.

Schuyler 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	15,190,151.00	1,313,131.00	606,061.00	363,636.00
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	1,313,131.00		363,636.00
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
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>	-	1,313,131.00	-	363,636.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	15,190,151.00	-	606,061.00	-
14	Assessed Valuation	1,656,227,941	1,656,227,941	1,656,227,941	1,656,227,941
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.917153	0.000000	0.036593	0.000000
16	Total Levy for Compliance	0.953746			

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 5 Amounts to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to 9/1/17

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	\$ 15,190,151.00	\$ 1,656,227,941	0.917153
Special Building Fund	\$ 606,061.00	\$ 1,656,227,941	0.036593
Bond Fund	\$ 1,313,131.00	\$ 1,656,227,941	0.079284
Bond Fund	\$ -	\$ 1,656,227,941	0.000000
Bond Fund	\$ -	\$ 1,656,227,941	0.000000
QCPUF Fund	\$ 363,636.00	\$ 1,656,227,941	0.021956
QCPUF Fund	\$ -	\$ 1,656,227,941	0.000000
	\$ -	\$ 1,656,227,941	0.000000
	\$ -	\$ 1,656,227,941	0.000000
	\$ -	\$ 1,656,227,941	0.000000
	\$ -	\$ 1,656,227,941	0.000000
	\$ -	\$ 1,656,227,941	0.000000
	\$ -	\$ 1,656,227,941	0.000000
	\$ -	\$ 1,656,227,941	0.000000
Total	\$ 17,472,979.00		\$ 1.054986

Must agree to Cover

**Superintendent Pay Transparency Notice—Proposed Contract** *(Name of current or new superintendent)*

Notice is hereby given that \_\_\_\_\_ Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on \_\_\_\_\_, 20\_\_ at \_\_\_ am/pm at the \_\_\_\_\_ Room in \_\_\_\_\_, Nebraska.

After the 2023/24 school year, how many years remain on the contract:  
(Column F must be completed if additional years remain on contract.)

**Enter Years Remaining  
on Contract Here**

The estimated costs to the district for the 2023/24 year and future years are listed below:

	2023/24 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
<b>Base Pay for the Total FTE</b>	\$ 179,000.00	\$ 179,000.00	\$ 358,000.00
<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>			\$ -
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <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>	\$ 31,593.00	\$ 31,593.00	\$ 63,186.00
• <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>			\$ -
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>			\$ -
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
<b>Totals:</b>	<b>\$ 210,593.00</b>	<b>\$ 210,593.00</b>	<b>\$ 421,186.00</b>

District Number: 19-0123-000  
District Name: SCHUYLER COMMUNITY SCHOOLS  
District Phone: (402)352-3527

[Instructions \(./2023-24\\_LC2\\_Instructions.pdf\)](#)

**2023/24 Section A: Calculation of Total Allowable Budget Authority**

Certified Budget Authority	A-101	22,984,108
Access to Prior Year's Unused Budget Authority		
[Maximum Amount: \$448,470]	A-355	448,470
Total Adjusted Budget Authority	A-361	23,432,578
Total Allowable Budget Authority	A-780	23,432,578

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

**MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.**

No file chosen

Excel file ONLY - 20MB limit

Update the budget data any time a change is made to the Budget Spreadsheet.

**2023/24 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority**

2023/24 General Fund Budget of Disbursements & Transfers	B-100	25,032,578
<b>2023/24 Special Grant Funds</b>	B-110	0
2023/24 Special Education Budget of Disbursements & Transfers	B-120	1,600,000
2023/24 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	23,432,578
2023/24 Unused Budget Authority	B-150	0

Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.

**Total Unused Budget Authority**

2022/23 Total Unused Budget Authority	B-160	13,032,623
2023/24 General Fund Expenditure Growth	B-162	448,470
Adjusted Unused Budget Authority	B-165	12,584,153
2023/24 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	12,584,153

**Additional Budget Authority Approved by Patron**

Did you hold a successful special election for additional BUDGET Authority?  
(Not a levy override)

B-180  Yes  No

**2023/24 Section C: Allowable Reserves and Total Reserves**

2023/24 Applicable Allowable Reserve Percentage	C-170	35.00
2023/24 Total Allowable Reserves	C-180	8,761,402
2023/24 General Fund Necessary Cash Reserve	C-300	3,000,000
2023/24 Depreciation Fund Total Requirements	C-310	318,008
2023/24 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	3,318,008

**Levy Override Approved by Patron**

Did you hold a successful election of your patrons for a levy override that applies to the current year?

B-400  Yes  No

Certified Assessed Valuation

B-490 1,656,227,941

**2023/24 Section D: Property Tax Request Authority**

2023/24 Property Tax Request Authority

D-110 15,793,831

Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?

D-120  Yes  No

Maximum Amount Allowed:

D-130 1,297,100

List the additional increase approved by the School Board.

D-140 1,297,100

Was a successful election of the patrons held to exceed the Property Tax Request Authority?

D-150  Yes  No

Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)

D-170 0

Total Property Tax Authority Allowed

D-180 17,090,931

2023/24 Property Tax Request General Fund

D-210 15,190,151

2023/24 Property Tax Request Special Building Fund

D-220 606,061

2023/24 Total Property Tax Request

D-230 15,796,212

2023/24 Unused Property Tax Request Authority

D-240 1,294,719

Total Property Tax Reduced as a result of increased SPED & Foundation Aid

D-310 1,000,000

Recalculate LC-2 after making changes to individual lines (Form not saved)

Recalculate LC-2

Save a copy of the LC-2 without submitting to NDE (Save before moving to another page)

Save LC-2

Submit completed LC-2 to NDE:

You can upload your Budget Documentation on the next screen.

District Approval

Mailed or emailed budgets will not be accepted by NDE.

Log Out of LC-2 system (If you log out without saving and/or submitting your data, changes will be lost.)

Log Out

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To use Schuyler Community Schools Mail's basic HTML view, which does not require JavaScript, [click here](#).

If you want to view Schuyler Community Schools Mail on a mobile phone or similar device [click here](#).

Suggested text you for the information  
Conversation opened. 5 messages. 5 messages unread.

[Skip to content](#)  
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Active



55

Mail  
Chat  
Spaces  
Meet

Compose

# Labels

**Inbox**

55

Starred

Snoozed

Sent

**Drafts**

10

More

Labels

# Labels

Admin Team Communication

Board Communication

Budget

ESU7

Facilities

Special Education

Title I, II, III, IV

New chat

1 of 56  

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Inbox

Search for all messages with label Inbox


x

Remove label Inbox from this conversation




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Device Name: SDO Supt Office Color

Device Model: MX-3571

Location: Schuyler, Ne

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Resolution: 400dpi x 400dpi

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Location: Schuyler, Ne

File Format: PDF MMR(G4)



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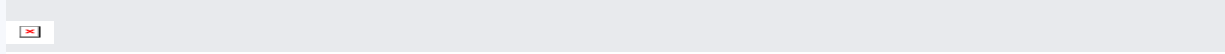
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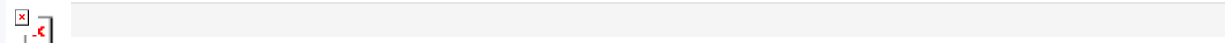
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of 1