

Budget Hearing

September 14, 2020, at 7:00 PM

Southern School District

Notice is hereby given of a meeting of the Board of Education, Southern School District #1 on September 14, 2020, at 7:00 PM at Southern Jr./Sr. High School Board Room in Wymore. A current agenda is also available at the office of the Superintendent.

I hereby certify that the above notice was posted in three public places as follows:

Southern Elementary School

Southern Jr./Sr. High School

U.S. Post Office in Wymore

I. Call Meeting to Order

A. Roll Call

B. Notice of Nebraska Open Meetings Act Posted

C. Hear Support, Opposition, Criticism, or Observations Related to the Proposed Southern Public Schools 2020-2021 Budget

D. Motion to Close the Budget Hearing

II. Adjournment

Notice of Budget Hearing
September 14, 2020, at 7:00 p.m.
Southern School District #1

Notice is hereby given of a meeting of the Board of Education, Southern School District #1 on September 14, 2020, at 7:00 p.m. at Southern Jr./Sr. High School Auditorium in Wymore. A current agenda is also available at the office of the Superintendent.

I hereby certify that the above notice was posted in three public places as follows:

Southern Elementary School
Southern Jr./Sr. High School
U.S. Post Office in Wymore

- I. Call Meeting to Order
 - A. Roll Call
 - B. Notice of Open Meeting Law Posted
 - C. Hear Support, Opposition, Criticism, Suggestions, or Observations Related to the Proposed Southern Public Schools 2020-2021 Budget
 - D. Motion to Close the Budget Hearing
- II. Adjournment

The next Regular Board meeting is scheduled for 7:30 p.m., September 14, 2020, at Southern Jr./Sr. High School Auditorium in Wymore. The Board of Education will usually adhere to the sequence of the published agenda, but reserves the right to adjust the order of items if necessary and may elect to amend the agenda as deemed necessary.

NEBRASKA OPEN MEETINGS ACT

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).
- 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, and (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;

(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) Videoconferencing means conducting a meeting involving participants at two or more locations through the use of audio-video equipment which allows participants at each location to hear and see each meeting participant at each other location, including public input. Interaction between meeting participants shall be possible at all meeting locations.

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.

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).

- 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; contents; when available; right to modify; duties concerning notice; videoconferencing or telephone conferencing authorized; emergency meeting without notice; appearance before public body.

(1) Each public body shall give reasonable advance publicized notice of the time and place of each meeting by a method designated by each public body and recorded in its minutes. Such notice shall be transmitted to all members of the public body and to the public. 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 (a) twenty-four hours before the scheduled commencement of the meeting or (b) 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 meeting of a state agency, state board, state commission, state council, or state committee, of an advisory committee of any such state entity, of an organization created under the Interlocal

Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act, of the governing body of a public power district having a chartered territory of more than one county in this state, of the governing body of a public power and irrigation district having a chartered territory of more than one county in this state, of a board of an educational service unit, of the Educational Service Unit Coordinating Council, of the governing body of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act, or of a community college board of governors may be held by means of videoconferencing or, in the case of the Judicial Resources Commission in those cases specified in section 24-1204, by telephone conference, if:

- (a) Reasonable advance publicized notice is given;
- (b) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including seating, recordation by audio or visual recording devices, and a reasonable opportunity for input such as public comment or questions to at least the same extent as would be provided if videoconferencing or telephone conferencing was not used;
- (c) At least one copy of all documents being considered is available to the public at each site of the videoconference or telephone conference;
- (d) At least one member of the state entity, advisory committee, board, council, or governing body is present at each site of the videoconference or telephone conference, except that a member of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis, an organization created under the Municipal Cooperative Financing Act, or a governing body of a risk management pool or an advisory committee of such organization or pool may designate a nonvoting designee, who shall not be included as part of the quorum, to be present at any site; and
- (e)(i) Except as provided in subdivision (2)(e)(ii) of this section, no more than one-half of the state entity's, advisory committee's, board's, council's, or governing body's meetings in a calendar year are held by videoconference or telephone conference; or
- (ii) 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, such organization holds at least one meeting each calendar year that is not by videoconferencing or telephone conferencing.

Videoconferencing, telephone conferencing, or conferencing by other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(3) A meeting of a board of an educational service unit, of the Educational Service Unit Coordinating Council, of the governing body of an entity formed under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act, of the governing body of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act, of a community college board of governors, of the governing body of a public power district, of the governing body of a public

power and irrigation district, or of the Nebraska Brand Committee may be held by telephone conference call if:

- (a) The territory represented by the educational service unit, member educational service units, community college board of governors, public power district, public power and irrigation district, Nebraska Brand Committee, or member public agencies of the entity or pool covers more than one county;
- (b) Reasonable advance publicized notice is given which identifies each telephone conference location at which there will be present: (i) A member of the educational service unit board, council, community college board of governors, governing body of a public power district, governing body of a public power and irrigation district, Nebraska Brand Committee, or entity's or pool's governing body; or (ii) A nonvoting designee designated under subdivision (3)(f) of this section;
- (c) All telephone conference meeting sites identified in the notice are located within public buildings used by members of the educational service unit board, council, community college board of governors, governing body of the public power district, governing body of the public power and irrigation district, Nebraska Brand Committee, or entity or pool or at a place which will accommodate the anticipated audience;
- (d) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including seating, recordation by audio recording devices, and a reasonable opportunity for input such as public comment or questions to at least the same extent as would be provided if a telephone conference call was not used;
- (e) At least one copy of all documents being considered is available to the public at each site of the telephone conference call;
- (f) At least one member of the educational service unit board, council, community college board of governors, governing body of the public power district, governing body of the public power and irrigation district, Nebraska Brand Committee, or governing body of the entity or pool is present at each site of the telephone conference call identified in the public notice, except that a member of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis, an organization created under the Municipal Cooperative Financing Act, or a governing body of a risk management pool or an advisory committee of such organization or pool may designate a nonvoting designee, who shall not be included as part of the quorum, to be present at any site;
- (g) The telephone conference call lasts no more than five hours; and
- (h) No more than one-half of the board's, council's, governing body's, committee's, entity's, or pool's meetings in a calendar year are held by telephone conference call, except that:
- (i) 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

telephone conference call if the governing body's quarterly meetings are not held by telephone conference call or videoconferencing; and

(ii) 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 may hold more than one-half of its meetings by telephone conference call if the organization holds at least one meeting each calendar year that is not by videoconferencing or telephone conference call.

Nothing in this subsection shall prevent the participation of consultants, members of the press, and other nonmembers of the governing body at sites not identified in the public notice. Telephone conference calls, 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 means of electronic or telecommunication equipment. 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 other than a member of the public body to appear before the public body by means of video or telecommunications equipment.

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.

Effective Date: September 1, 2019

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, 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. 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 may require any member of the public desiring to address the body to identify himself or herself.

(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 a telephone conference call 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;

(f) Reasonable arrangements are made to provide viewing at other instate locations for a videoconference meeting if requested fourteen days in advance and if economically and reasonably available in the area; and

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

(8) Public bodies shall make available at the meeting or the instate location for a telephone conference call or videoconference, 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. 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.

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.

(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, except as provided in subsection (6) of this section, and 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 the minutes is absent due to a serious illness or emergency.

(6) Minutes of the meetings of the board of a school district or educational service unit may be kept as an electronic record.

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.

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

Date: July 2019

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Southern School District 1 (34-0001) in Gage 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 14th day of September, 2020 at 7:00 o'clock, P.M., at Southern School District 1 Jr./Sr. High School Auditorium in Wymore, NE 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.

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2018-2019 (1)	2019-2020 (2)	2020-2021 (3)			
General	\$ 6,314,558.43	\$ 6,545,000.00	\$ 7,075,736.00	\$ 743,603.03	\$ 3,906,538.03	\$ 3,952,324.00
Depreciation	\$ 219,613.95	\$ 250,000.00	\$ 1,235,226.86		\$ 1,235,226.86	
Employee Benefit	\$ -	\$ 5,000.00	\$ 30,607.24	\$ 10,000.00	\$ 40,607.24	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 207,463.65	\$ 250,000.00	\$ 350,000.00	\$ -	\$ 350,000.00	
School Nutrition	\$ 216,075.25	\$ 229,500.00	\$ 243,500.00	\$ 51,378.48	\$ 294,878.48	
Bond	\$ 160,616.94	\$ 161,452.66	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 71,968.40	\$ 388,000.00	\$ 452,911.39		\$ 415,288.39	\$ 38,003.00
Qualified Capital Purpose Undertaking	\$ 354,775.38	\$ 898,248.00	\$ 397,039.00	\$ 24,322.68	\$ 308,492.68	\$ 114,009.00
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 7,545,072.00	\$ 8,727,200.66	\$ 9,785,020.49	\$ 829,304.19	\$ 6,551,031.68	\$ 4,104,336.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 113,100.00	\$ 3,991,236.00	\$ 4,104,336.00

USEFUL INFORMATION

Note to MAC Users:

You can use a MAC to input information but there have been issues noted in printing from the MAC. The only solution that is known is to print via a PC.

MUST COMPLETE THIS PAGE - Basic Data Input Area

The Basic Data Input Area is designed to help common information flow throughout the Budget Form.

Cover Page - Page 1

The Total Property Tax Requirement is carried forward from Page 2; however, you will need to input how much of that tax request is for Principal and Interest on Bonds.

Outstanding Bonded Indebtedness - if you complete the worksheet pages this will fill in automatically. If you do not you will need to indicate your balances as of September 1.

Pages 2 through 4 (If you utilize the Worksheet Pages - Begin Inputting on Worksheet Pages)

These pages are currently completed with formulas which pull from the Worksheet Pages. **If you utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.** If you do not wish to utilize the worksheet pages you can simply type in your numbers on Pages 2 through 4. The only cells with formulas that cannot be over-written are those that provide an essential calculation (example - Total Resources Available).

A complete and accurate budget should have the prior year Balance Forward **equal** Total of Beginning Balances. We have built into the spreadsheet a comparison between these two numbers. If these two numbers **do not agree** a statement will appear indicating it must equal prior year balance forward.

We have also built in a comparison between the Total Requirement and Total Resources Available. If these two numbers **do not agree** in the budget you will receive the message "Budget Not Balanced".

Worksheet Pages - **FOR YOUR USE ONLY - NOT TO BE SUBMITTED TO THE STATE**

The last sheets of this file are worksheet (individual fund) pages. These pages are provided for your use; however, you do not have to use them. For more information about the worksheets, see the Budget Guidelines. **If you do utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.**

Moving From Page to Page:

There are several ways to move around your budget form. You can hold down the CTRL and hit either Page Down (Moves you ahead a sheet) or Page Up (Moves you to previous sheet). The other option is to use your mouse to click on the different sheet tabs.

I Want to See Descriptions on Left When Inputting Numbers in Budget Column:

On the "View" ribbon in the Window area there is an item called Freeze Panes. Freeze Panes allows you to tell the computer what columns and/or rows you wish to see at all times. Freeze Panes will freeze whatever rows are above your active cell and also whatever columns are to the left of your active cell. By choosing the option again it will turn the option off.

The Cell Is Locked:

UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or you are trying to input information in the wrong cell.

You Note Any Errors Or Have Any Problems:

We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to [contact us at \(402\) 471-2111](tel:402-471-2111) with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

Due by September 20th:

- Budget Form
- Page 2, Total Resources Available (Column 4) agrees to Total Requirements (Column 9).
- Page 2, Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8).
- Page 3, Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8).
- Page 4, Total Beginning Balance (Column 1) agrees to the prior School District Budget Form, Page 4, Total Ending Balance (Column 8). If it does not agree, please provide explanation.
- Schedule B, shows the District is in compliance with State Statutes
- Proof of Publication for Notice of Budget Hearing (NBH).
- Schedules A, B, and D
- Certificate of Valuation(s). Total Certified Valuation was completed on Page 1.
- Lid Computation Form LC-2 and the Special Grant Fund List
- Joint Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the Report of Joint Public Agency & Interlocal Agreements is due on or before September 20th.

If your school district has held a successful election to override the levy limits, which is in effect for this budget year, you will also need:

- Election Ballot and Certified Election Returns for the special election to override the levy limits.

Please Complete this **Basic Data Input** -It will put information consistently through

INPUT ↓

County-District #:	34-0001	
Name of School:	Southern School District 1	
Name of County:	Gage	<i>Do not include the word "County"</i>
Class:	III	
Current Valuation	\$380,031,227	
Prior Valuation	\$383,564,804	
Prior Year Property Tax Request	\$4,142,499	
Prior Year Levy Rate	1.080000	
Hearing Held On:		
Day of month:	14th	
Month:	September	
Year:	2020	
Time:	7:00	
A.M. or P.M.:	P.M.	
Location of Hearing:	Southern School District 1 Jr./Sr. High School Auditorium in Wymore, NE	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	14th	
Month:	September	
Year:	2020	
Time:	to follow the Budget Hearing	
A.M. or P.M.:	P.M.	
Location of Hearing:	Southern School District 1 Jr./Sr. High School Auditorium in Wymore, NE	

**2020-2021
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM**

County-District #: 34-0001 Class #: III
Southern School District 1
TO THE COUNTY BOARD AND COUNTY CLERK OF
Gage County

This budget is for the Period **SEPTEMBER 1, 2020** through **AUGUST 31, 2021**

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	\$ -	\$ 3,952,324.00	\$ 3,952,324.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ -		\$ -
Special Building Fund	\$ -	\$ 38,003.00	\$ 38,003.00
Qualified Capital Purpose Undertaking Fund	\$ 114,009.00	\$ -	\$ 114,009.00
Total All Funds	\$ 114,009.00	\$ 3,990,327.00	\$ 4,104,336.00

Outstanding Bonded Indebtedness as of September 1, 2020
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

\$ 829,000.00	Principal
\$ 98,294.00	Interest
\$ 927,294.00	Total Outstanding Bonded Indebtedness

Total Certified Valuation (All Counties) \$ 380,031,227

*(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, 2019 through June 30, 2020?

YES NO

If YES, Please submit Interlocal Agreement Report by September 20th.

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, 2019 through June 30, 2020?

YES NO

If YES, Please submit Trade Name Report by September 20th.

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2019-2020 school fiscal year?

YES NO

County Clerk's Use Only

APA Contact Information

Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509

Telephone: (402) 471-2111 FAX: (402) 471-3301

Website: www.auditors.nebraska.gov

Questions - E-Mail: Deann.Haeffner@nebraska.gov

Submission Information

Budget Due by 9-20-2020

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

2020-2021 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	743,603.03	3,906,538.03	3,912,801.00	7,819,339.03	1,315,000.00	5,760,736.00	7,075,736.00	743,603.03	7,819,339.03
Depreciation	1,235,226.86	1,235,226.86		1,235,226.86			1,235,226.86		1,235,226.86
Employee Benefit	40,607.24	40,607.24		40,607.24			30,607.24	10,000.00	40,607.24
Contingency	-	-		-			-		-
Activities	179,012.55	350,000.00		350,000.00			350,000.00	-	350,000.00
School Nutrition	52,848.48	294,878.48		294,878.48			243,500.00	51,378.48	294,878.48
Bond	-	-	-	-			-	-	-
Special Building	265,288.39	415,288.39	37,623.00	452,911.39			452,911.39		452,911.39
Qualified Capital Purpose Undertaking	8,492.68	308,492.68	112,869.00	421,361.68			397,039.00	24,322.68	421,361.68
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	2,525,079.23	6,551,031.68	4,063,293.00	10,614,324.68	1,315,000.00	5,760,736.00	9,785,020.49	829,304.19	10,614,324.68

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)	3,912,801.00	-	37,623.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	39,523.00	-	380.00	1,140.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,952,324.00	-	38,003.00	114,009.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 1,492,361.00	\$ 155,000.00

COUNTY TREASURER'S BALANCE, 9-1-2020			
243,603.03	-	1,288.39	4,137.24

2019-2020 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	789,225.57	3,339,420.03	3,949,183.00	7,288,603.03	1,195,000.00	5,350,000.00	6,545,000.00	743,603.03
Depreciation	1,375,226.86	1,485,226.86		1,485,226.86			250,000.00	1,235,226.86
Employee Benefit	15,607.24	45,607.24		45,607.24			5,000.00	40,607.24
Contingency	-	-		-			-	-
Activities	159,012.55	429,012.55		429,012.55			250,000.00	179,012.55
School Nutrition	49,418.48	282,348.48		282,348.48			229,500.00	52,848.48
Bond	161,452.66	161,452.66	-	161,452.66			161,452.66	-
Special Building	472,229.39	614,932.39	38,356.00	653,288.39			388,000.00	265,288.39
Qualified Capital Purpose Undertaking	775,918.68	791,671.68	115,069.00	906,740.68			898,248.00	8,492.68
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-			-	-
TOTAL ALL FUNDS	3,798,091.43	7,149,671.89	4,102,608.00	11,252,279.89	1,195,000.00	5,350,000.00	8,727,200.66	2,525,079.23

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	
\$	160,000.00

ACTUAL RESOURCES AND DISBURSEMENTS

County-District # 34-0001

Southern School District 1

2018-2019 ACTUAL								
	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	742,142.05	3,273,651.89	3,830,132.11	7,103,784.00	1,061,524.96	5,253,033.47	6,314,558.43	789,225.57
Depreciation	817,864.76	1,594,840.81		1,594,840.81			219,613.95	1,375,226.86
Employee Benefit	15,378.40	15,607.24		15,607.24			-	15,607.24
Contingency	-	-		-			-	-
Activities	152,426.71	366,476.20		366,476.20			207,463.65	159,012.55
School Lunch	36,260.69	265,493.73		265,493.73			216,075.25	49,418.48
Bond	251,830.83	302,511.44	19,558.16	322,069.60			160,616.94	161,452.66
Special Building	293,246.51	544,181.06	16.73	544,197.79			71,968.40	472,229.39
Qualified Capital Purpose Undertaking	113,522.74	1,033,337.84	97,356.22	1,130,694.06			354,775.38	775,918.68
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	\$ 2,422,672.69	7,396,100.21	3,947,063.22	11,343,163.43	1,061,524.96	5,253,033.47	7,545,072.00	3,798,091.43

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
\$ 165,299.10

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME Dr. Christopher Prososki

ADDRESS 115 South St., P.O. Box 237

CITY & ZIP CODE _____

TELEPHONE _____

WEBSITE _____

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	<u>Dave Zimmerman</u>	<u>Dr. Christopher Prososki</u>	<u>Dr. Christopher Prososki</u>
TITLE /FIRM NAME	<u>Chairperson</u>	<u>Superintendent</u>	<u>Superintendent</u>
TELEPHONE	<u>402-645-3326</u>	<u>402-645-3326</u>	<u>402-645-3326</u>
EMAIL ADDRESS	<u>DB_ZIM@hotmail.com</u>	<u>cprososki@southernschools.org</u>	<u>cprososki@southernschools.org</u>

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

34-0001

Southern School District 1

Line No.		2019-2020 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	Total Repairs to Infrastructure Damaged by a Natural Disaster (Lines 1 through 8)	\$ -
10	Judgments: (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	Total Judgments (Lines 11 through 16)	\$ -
18	Distance Education Courses	
19	Amounts eligible as exclusion for Voluntary Termination Agreements	
20	Retirement Contribution Increase	
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ -

Southern School District 1
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	3,952,324.00	-	38,003.00	114,009.00
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		114,009.00
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	Total Exclusions (Line 3 + Line 11)	-	-	-	114,009.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,952,324.00	-	38,003.00	-
14	Assessed Valuation	380,031,227	380,031,227	380,031,227	380,031,227
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	1.040000	0.000000	0.010000	0.000000
16	Total Levy for Compliance	1.050000			

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	\$ 3,952,324.00	\$ 380,031,227	1.04
Special Building Fund	\$ 38,003.00	\$ 380,031,227	0.01
Bond Fund	\$ -	\$ 380,031,227	0
Bond Fund	\$ -	\$ 380,031,227	0
Bond Fund	\$ -	\$ 380,031,227	0
QCPUF Fund	\$ 114,009.00	\$ 380,031,227	0.03
QCPUF Fund	\$ -	\$ 380,031,227	0
	\$ -	\$ 380,031,227	0
	\$ -	\$ 380,031,227	0
	\$ -	\$ 380,031,227	0
	\$ -	\$ 380,031,227	0
	\$ -	\$ 380,031,227	0
	\$ -	\$ 380,031,227	0
Total	\$ 4,104,336.00		\$ 1.080000

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract (Dr. Christopher Proski)

Notice is hereby given that Southern School District 1 has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on December 9, 2019, at 7:30 pm at the Jr./Sr. High School Board Room in Wymore, Nebraska.

After the 2019/20 school year, how many years remain on the contract:

1

The estimated costs to the district for the 2020/21 year and future years are listed below:

	2020/21 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 129,668.00	\$ 129,668.00	\$ 259,336.00
Compensation for activities outside of the regular salary:			
• <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>			\$ -
Benefits and Payroll Costs Paid by district:			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 683.00	683	\$ 1,366.00
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>	\$ 11,495.00	11495	\$ 22,990.00
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare <u>if paid by the district</u></i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 25,211.00	\$ 25,211.00	\$ 50,422.00
• <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>	\$ 600.00	\$ 600.00	\$ 1,200.00
• <i>Cell Phone/Internet reimbursement</i>	\$ 600.00	\$ 600.00	\$ 1,200.00
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>			\$ -
• <i>Mileage Allowance</i>	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
Totals:	\$ 169,257.00	\$ 169,257.00	\$ 338,514.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Southern School District 1 (34-0001) in Gage 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 14th day of September, 2020 at 7:00 o'clock, P.M., at Southern School District 1 Jr./Sr. High School Auditorium in Wymore, NE 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.

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2018-2019 (1)	2019-2020 (2)	2020-2021 (3)			
General	\$ 6,314,558.43	\$ 6,545,000.00	\$ 7,075,736.00	\$ 743,603.03	\$ 3,906,538.03	\$ 3,952,324.00
Depreciation	\$ 219,613.95	\$ 250,000.00	\$ 1,235,226.86		\$ 1,235,226.86	
Employee Benefit	\$ -	\$ 5,000.00	\$ 30,607.24	\$ 10,000.00	\$ 40,607.24	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 207,463.65	\$ 250,000.00	\$ 350,000.00	\$ -	\$ 350,000.00	
School Nutrition	\$ 216,075.25	\$ 229,500.00	\$ 243,500.00	\$ 51,378.48	\$ 294,878.48	
Bond	\$ 160,616.94	\$ 161,452.66	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 71,968.40	\$ 388,000.00	\$ 452,911.39		\$ 415,288.39	\$ 38,003.00
Qualified Capital Purpose Undertaking	\$ 354,775.38	\$ 898,248.00	\$ 397,039.00	\$ 24,322.68	\$ 308,492.68	\$ 114,009.00
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 7,545,072.00	\$ 8,727,200.66	\$ 9,785,020.49	\$ 829,304.19	\$ 6,551,031.68	\$ 4,104,336.00

Notice of Special Hearing To Set Final Tax Request

Southern School District 1 (34-0001) in Gage County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 14th day of September 2020 at to follow the Budget Hearing o'clock P.M., at Southern School District 1 Jr./Sr. High School Auditorium in Wymore, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2019-2020	2020-2021	Change
Property Valuations	383,564,804	380,031,227	-1%

2019/20 Budget Information

2020/21 Budget Information

Fund	2019-2020 Operating Budget	2019-2020 Property Tax Request	2019 Tax Rate	Property Tax Rate (2019-2020 Request Divided By 2020 Valuation)	2020-2021 Operating Budget	2020-2021 Proposed Property Tax Request	Proposed 2020 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,925,230.00	3,989,074.00	1.040000	1.049670	7,075,736.00	3,952,324.00	1.040000	0%	2%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	#DIV/0!
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Bond Fund _____			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Special Building Fund	642,718.51	38,356.00	0.010000	0.010093	452,911.39	38,003.00	0.010000	0%	-30%
Qualified Capital Purpose Undertaking Fund K - 12	1,013,464.00	115,069.00	0.030000	0.030279	397,039.00	114,009.00	0.030000	0%	-61%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Total	8,581,412.51	4,142,499.00	1.080000	1.090042	7,925,686.39	4,104,336.00	1.080000	0%	-8%

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **34-0001**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	2,755,007.03	2,850,000.00	3,000,000.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	815,446.33	900,000.00	1,000,000.00
4	Support Services - Pupils (SPED Related)	2100's	232,399.91	250,000.00	275,000.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	183,104.39	185,000.00	200,000.00
7	Support Services - Instructional	2200's	170,977.98	175,000.00	200,000.00
8					
9	Board of Education	2310	24,599.16	20,000.00	30,000.00
10	Executive Administration Services	2320	330,223.96	350,000.00	400,000.00
11	District Legal Services	2330	6,951.19	10,000.00	10,000.00
12	Office of the Principal	2410	360,292.10	375,000.00	400,000.00
13	General Administration - Business Services	2500	122,723.29	125,000.00	155,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	734,706.42	700,000.00	775,736.00
15	Vehicle Acquisition & Maintenance	2650	49,942.55	40,000.00	50,000.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	186,212.74	190,000.00	225,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 /	13,678.72	45,000.00	40,000.00
18					
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's			
22	Debt Services	5000			
23	Federal Programs	6000's	259,739.00	270,000.00	275,000.00
24					
25	Transfers to Activity Fund	8000	33,571.05	60,000.00	40,000.00
26	Interfund Loan/Repayment to _____ Fund				
27	Transfer to Bond Fund		34,982.61		
28					
29					
30	Total Disbursements & Transfers (Including SPED)		6,314,558.43	6,545,000.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	1,061,524.96	1,195,000.00	1,315,000.00
32	Total Non-Special Education Disbursements & Transfers		5,253,033.47	5,350,000.00	5,760,736.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				7,075,736.00
34	NECESSARY CASH RESERVE				743,603.03
35	TOTAL REQUIREMENTS				7,819,339.03

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		(229,729.90)	(190,774.43)	500,000.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		971,871.95	980,000.00	243,603.03
41	Total Beginning Balance		742,142.05	789,225.57	743,603.03
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	82.94	85.00	100.00
46	Public Power District Sales Tax	1120	8,148.28	8,000.00	7,500.00
47	Motor Vehicle Taxes	1125	165,299.10	160,000.00	155,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335			
49	Tuition Received from Individuals	1311-13 / 1370	1,300.00	1,500.00	1,500.00
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360			
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	255.37	250.00	300.00
54	Community Service Activities	1800	75.00	100.00	100.00
55	Other Local Receipts	1910 / 1920 / 1990	10.00	10.00	10.00
56	Local License Fees/Court Fines	1911 / 1921	1,860.00	1,850.00	2,000.00
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925			
59					
60	Spend Down Unused Budget Authority				750,064.00
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	25,223.32	25,000.00	23,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210			
68					
69					
70	STATE SOURCES				
71	State Aid	3110	1,132,836.00	1,322,332.00	1,492,361.00
72	Special Education Programs	3120	412,932.00	415,000.00	425,000.00
73	Special Education Transportation	3125	17,567.00	20,000.00	25,000.00
74	Homestead Exemption	3130	81,412.43	82,000.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	11,818.19	12,000.00	12,500.00
77	Payments for High Ability Learners	3535	3,315.00	4,683.00	5,000.00
78	Other State Appropriations				
79	Flex Funding		9,580.00	13,000.00	13,500.00
80					
81					
82					
83					
84	State Apportionment	3400	52,644.53	61,059.46	63,500.00
85	Other				
86	State Categorical Programs	3500's	7,188.10	8,000.00	8,500.00
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	243,458.60	240,000.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	99,304.00	100,636.00	103,500.00
91	Title IIA	4526-4528, 4531	13,376.00	13,304.00	14,000.00
92	Title IV			10,000.00	10,000.00
93					
94	IDEA Programs	4512-4523			
95		4416-4418			
96					
97	Medicaid in Public Schools	4708	2,853.78	1,946.00	3,500.00
98	Medicaid Administrative Activities in Public Schools	4709	18,743.62	19,000.00	19,500.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101					
102					
103					
104	Vocational Education (Carl Perkins)	4525			
105	Other Federal Categorical Receipts	4530			
106					
107	Grants from Corporations & Other Private Interests	4710			
108	REAP		20,963.00	26,439.00	27,500.00
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301			
113	Sale of Property	5300			
114	Transfers from Depreciation Fund	5200	185,647.93		
115	Cash Balance from Dissolved/Merged Districts	5610			

116					
117	Other Non-Revenue Receipts	5690	15,615.65	4,000.00	
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		3,273,651.89	3,339,420.03	3,906,538.03
121	Personal and Real Property Taxes	1100	3,830,132.11	3,949,183.00	3,912,801.00
122	TOTAL RESOURCES AVAILABLE		7,103,784.00	7,288,603.03	7,819,339.03
123	Less: Disbursements & Transfers		6,314,558.43	6,545,000.00	
124	BALANCE FORWARD		789,225.57	743,603.03	

1. Tax from Line 121
2. Compute County Treasurer's Commission at 1% of tax collections.
3. Total Personal and Real Property Tax Requirement

PROPERTY TAX RECAP	
	3,912,801.00
	39,523.00
	3,952,324.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 122 must agree with TOTAL REQUIREMENTS on line 35 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

34-0001

Line No.	DEPRECIATION FUND	Object/Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				985,226.86
3	Total Cash Disbursements		219,613.95		
4	Textbooks			100,000.00	100,000.00
5	Technology			115,000.00	115,000.00
6	Other			35,000.00	35,000.00
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		219,613.95	250,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				1,235,226.86
14	TOTAL REQUIREMENTS				1,235,226.86
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		257,676.59	953,286.19	950,000.00
17	Investments, 9-1		560,188.17	421,940.67	285,226.86
18	Total Beginning Balance		817,864.76	1,375,226.86	1,235,226.86
19	LOCAL SOURCES				
20	Interest	1510	7,828.16	10,000.00	
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	769,147.89	100,000.00	
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		1,594,840.81	1,485,226.86	1,235,226.86
28	Less: Disbursements & Transfers		219,613.95	250,000.00	
29	BALANCE FORWARD		1,375,226.86	1,235,226.86	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 27 must agree with TOTAL REQUIREMENTS on line 14 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

34-0001

Line No.	EMPLOYEE BENEFIT FUND	Object/Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				10,607.24
3	Benefits Paid			5,000.00	20,000.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	5,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				30,607.24
14	NECESSARY CASH RESERVE				10,000.00
15	TOTAL REQUIREMENTS				40,607.24
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		378.40	15,607.24	30,000.00
18	Investments, 9-1		15,000.00		10,607.24
19	Total Beginning Balance		15,378.40	15,607.24	40,607.24
20	LOCAL SOURCES				
21	Interest	1510			
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200	228.84	30,000.00	
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		15,607.24	45,607.24	40,607.24
29	Less: Disbursements & Transfers		-	5,000.00	
30	BALANCE FORWARD		15,607.24	40,607.24	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

34-0001

Line No.	ACTIVITIES FUND	Object/Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			207,463.65	250,000.00	350,000.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		207,463.65	250,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				350,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				350,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		141,066.29	147,509.38	100,000.00
18	Investments, 9-1		11,360.42	11,503.17	79,012.55
19	Total Beginning Balance		152,426.71	159,012.55	179,012.55
20	LOCAL SOURCES				
21	Interest	1510			
22	Activities Receipts	1790	180,478.44	210,000.00	170,987.45
23	Admissions	1710			
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	33,571.05	60,000.00	
27					
28	TOTAL RESOURCES AVAILABLE		366,476.20	429,012.55	350,000.00
29	Less: Disbursements & Transfers		207,463.65	250,000.00	
30	BALANCE FORWARD		159,012.55	179,012.55	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

34-0001

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	75,968.31	78,000.00	86,000.00
3	Employee Benefits	200's	12,304.98	17,000.00	19,000.00
4	Purchased Services	300 / 400			
5	Supplies & Materials (Excluding Food)	610	12,811.38	13,000.00	14,000.00
6	Food	630	108,500.59	115,000.00	115,000.00
7	Capital Outlay (New & Replacement)	731, 733, 739	2,772.56	2,500.00	2,500.00
8	Dues and Fees		1,103.92	1,000.00	2,000.00
9	Miscellaneous		2,613.51	3,000.00	5,000.00
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		216,075.25	229,500.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				243,500.00
14	NECESSARY CASH RESERVE				51,378.48
15	TOTAL REQUIREMENTS				294,878.48
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		36,260.69	49,418.48	52,848.48
18	Investments, 9-1				
19	Total Beginning Balance		36,260.69	49,418.48	52,848.48
20	LOCAL SOURCES				
21	Interest	1510	26.97	30.00	30.00
22	Sale of Lunches/Milk	1610-1650	75,366.07	77,000.00	85,000.00
23	Other Receipts		367.70	400.00	400.00
24	STATE SOURCES				
25	State Reimbursement	3150	1,416.34	1,500.00	1,600.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	152,055.96	154,000.00	155,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200			
32					
33	TOTAL RESOURCES AVAILABLE		265,493.73	282,348.48	294,878.48
34	Less: Disbursements & Transfers		216,075.25	229,500.00	
35	BALANCE FORWARD		49,418.48	52,848.48	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

School Nutrition Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

34-0001

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831			
4	Bond - Interest	832	9,551.62		
5			400.00		
6	Transfers to General Fund	8000-911	150,665.32	161,452.66	
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		160,616.94	161,452.66	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				-
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		92,688.87	161,452.66	
14	Investments, 9-1		124,298.34		
15	County Treasurers Balance, 9-1		34,843.62		
16	Total Beginning Balance		251,830.83	161,452.66	-
17	LOCAL SOURCES				
18	Carline Tax	1115			
19	Interest	1510	6,366.01		
20					
21			190.54		
22	STATE SOURCES				
23	Homestead Exemption	3130			
24	Pro-Rate Motor Vehicle	3180	182.03		
25					
26	Property Tax Credit				
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200	34,982.61		
30			8,959.42		
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		302,511.44	161,452.66	-
33	Personal and Real Property Taxes	1100	19,558.16		
34	TOTAL RESOURCES AVAILABLE		322,069.60	161,452.66	-
35	Less: Disbursements & Transfers		160,616.94	161,452.66	
36	BALANCE FORWARD		161,452.66	-	

PROPERTY TAX RECAP

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1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Bond Fund

School District Total Debt Outstanding as of September 1, 2020

The district officers of any school district in Nebraska shall have power, on the terms and conditions set forth in sections 10-702 to 10-716, to issue the bonds of the district for the purpose of (1) purchasing a site for and erecting thereon a schoolhouse or schoolhouses or a teacherage or teacherages, or for such purchase or erection, or purchasing an existing building or buildings for use as a schoolhouse or schoolhouses, including the site or sites upon which such building or buildings are located, and furnishing the same, in such district, (2) retiring registered warrants, and (3) paying for additions to or repairs for a schoolhouse or schoolhouses or a teacherage or teacherages.

School districts also have the ability to issue bonds as set forth in State Statute Section 79-10,110 for the purpose of paying amounts necessary for the abatement of environmental hazards, accessibility barrier elimination, or modifications for life safety code violations, indoor air quality, or mold abatement and prevention.

The District has the following debt outstanding as of September 1, 2020:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2020-2021	\$ 76,000.00	\$ 22,148.00	\$ 98,148.00
2022-2022	\$ 99,000.00	\$ 19,698.00	\$ 118,698.00
2022-2023	\$ 102,000.00	\$ 16,884.00	\$ 118,884.00
2023-2024 and thereafter	\$ 552,000.00	\$ 39,564.00	\$ 591,564.00
Total All Years	\$ 829,000.00	\$ 98,294.00	\$ 927,294.00

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

34-0001

Line No.	SPECIAL BUILDING FUND	Object/Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400			
3	Supplies	600	40,645.16		
4	Capital Outlay (New Only)	700's		250,000.00	302,911.39
5	Site Acquisition & Improvements	710		138,000.00	150,000.00
6	Building Acquisition & Improvement	720	31,323.24		
7	Loan Repayment	831 / 832			
8					
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		71,968.40	388,000.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				452,911.39
12	TOTAL REQUIREMENTS				452,911.39
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		161,924.33	472,229.39	264,000.00
15	Investments, 9-1		131,321.17		
16	County Treasurer's Balance, 9-1		1.01		1,288.39
17	Total Beginning Balance		293,246.51	472,229.39	265,288.39
18	LOCAL SOURCES				
19	Carline Tax	1115			
20	Interest	1510	2,167.06	2,200.00	
21	Miscellaneous Local Revenue		2,764.80	2,500.00	
22	Local Grant - thomas Foundation		246,000.00	138,000.00	150,000.00
23	STATE SOURCES				
24	Homestead Exemption	3130			
25	Pro-Rate Motor Vehicles	3180	2.69	3.00	
26					
27	Property Tax Credit	3131			
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		544,181.06	614,932.39	415,288.39
37	Personal and Real Property Taxes	1100	16.73	38,356.00	37,623.00
38	TOTAL RESOURCES AVAILABLE		544,197.79	653,288.39	452,911.39
39	Less: Disbursements & Transfers		71,968.40	388,000.00	
40	BALANCE FORWARD		472,229.39	265,288.39	

PROPERTY TAX RECAP

1. Tax From Line 37	37,623.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	380.00
3. Total Personal and Real Property Tax Requirement.	38,003.00

1. Tax From Line 37
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 38 must agree with TOTAL REQUIREMENTS on line 12 in the Adopted Column.

Special Building Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **34-0001**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720	268,873.30	800,000.00	296,139.00
3	Bond - Refunded	831	19,256.79	24,248.00	100,900.00
4	Bond - Principal	831		74,000.00	
5	Bond - Interest	832	19,173.70		
6			12,488.98		
7	Interfund Loan/Repayment To _____ Fund		34,982.61		
8	Total Disbursements & Transfers		354,775.38	898,248.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				397,039.00
10	NECESSARY CASH RESERVE				24,322.68
11	TOTAL REQUIREMENTS				421,361.68
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1		52,808.02	775,918.68	4,355.44
14	Investments, 9-1		56,359.28		
15	County Treasurers Balance, 9-1		4,355.44		4,137.24
16	Total Beginning Balance		113,522.74	775,918.68	8,492.68
17	LOCAL SOURCES				
18	Carline Tax	1115	2.37	3.00	
18	Interest	1510	7,072.35	6,000.00	
20			232.82	250.00	
21	STATE SOURCES				
22	Homestead Exemption	3130	2,326.10	2,500.00	
23	Pro-Rate Motor Vehicle	3180	225.52		
24					
25	Property Tax Credit	3131	6,955.94	7,000.00	
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000's			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5301	903,000.00		300,000.00
30	Long Term Loans	5400			
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		1,033,337.84	791,671.68	308,492.68
33	Personal and Real Property Taxes	1100	97,356.22	115,069.00	112,869.00
34	TOTAL RESOURCES AVAILABLE		1,130,694.06	906,740.68	421,361.68
35	Less: Disbursements & Transfers		354,775.38	898,248.00	
36	BALANCE FORWARD		775,918.68	8,492.68	

PROPERTY TAX RECAP

1. Tax From Line 33	112,869.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	1,140.00
3. Total Personal and Real Property Tax Requirement.	114,009.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Qualified Capital Purpose Undertaking Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

34-0001

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's			
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's			
4	Support Services - Staff	2200's			
5	Executive Administration Services	2320			
6	Office of the Principal	2410			
7	General Administration - Business Services	2500			
8	Community Services	3300			
9	State Categorical Programs	3500's			
10	Federal Programs	6000's			
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321			
24					
25	STATE SOURCES				
26	State Non-Categorical Programs				
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000's			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5200			
35					
36	TOTAL RESOURCES AVAILABLE		-	-	-
37	Less: Disbursements		-	-	
38	BALANCE FORWARD		-	-	

NOTE: Pages should only be filled out by the school acting as the fiscal agent for the Cooperative. All schools show payment for services in the General Fund.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 36 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

Cooperative Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

34-0001

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities				
3	Postsecondary Education				
4	Summer or Night School				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Interest	1510			
24	Extracurricular Activities Fees	1741			
25	Postsecondary Education Fees	1742			
26	Summer or Night School Fees	1743			
27					
28					
29					
30	NON-REVENUE SOURCES				
31					
32					
33					
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements		-	-	
36	BALANCE FORWARD		-	-	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.