

Board of Education Special Meeting

Monday, August 26, 2024 5:00 PM

Blair Central Office

1326 Park Street

Blair, NE 68008

Agenda

1. Call to Order

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

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

2. Roll Call

The Board Secretary will conduct roll call attendance.

2.1. Approval of Absent Board Members

3. Pledge of Allegiance

Dr. Gilson will lead the Board in Pledge of Allegiance.

4. Comments From The Public

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

INSTRUCTIONS FOR MEMBERS OF THE PUBLIC WHO WISH TO SPEAK:

1. Getting started: When you have been recognized, please stand and state your name.
2. Time Limit: The board has the discretion to limit the amount of time set aside for public participation and unless stated otherwise, will employ a time limit of 5 minutes or less.
3. Personnel or Student Topic: If you are planning to speak about a personnel or student matter involving an individual, please understand that our policies require you to follow the district's complaint procedure before addressing the board. Board members will generally not respond to any questions or comments you make about individual staff members or students. Please remember that slanderous comments will not be tolerated.
4. General Rules: This is a public meeting for the conduct of business. Comments from within the audience while others are speaking will not be tolerated. Offensive language, personal attacks, and hostile conduct will not be tolerated.

5. No action by the Board: The Board will not act on any matter unless it is on the published agenda.

5. Items for Discussion

5.1. 2023-24 End of the Year Claims

5.2. Tommy Gate for 2015 Ford Box Truck

The District was successful with overhauling its Ford box truck. It now has a need to replace its lift gate due to safety concerns that existed prior to the engine failure. Mr. Steinbeck recommends a lift gate replacement so the box truck can be available for hauling items like show choir, football equipment, band equipment, and other activities. The truck with a new lift could also alleviate miles put on the current district food truck. Mr. Steinbeck recommends the Badger Body & Truck Equipment Co. quote in the amount of \$9,371.00 to replace the existing lift gate and install a new Tommy Gate.

5.3. High School Staff Parking Lot Improvements

Dr. Gilson and Mr. Steinbeck recommends approving the \$16,700 Bart Moore Subcontracting, Inc. quote for concrete work to the bus loop in the High School staff parking lot. The estimate will remove trees and dirt from the landscaping that exists as an island in the High School staff parking lot that formed the bus loop and tear out the curbs and replace it with more concrete. The area as a landscaping project has been difficult to maintain with the available manpower and/or volunteers. The hope was to start the project near the same time as the High School Habitat pad that Bart Moore is installing.

5.4. Activity Fund Transfer

The District budgeted a \$58,000 General Fund transfer to support the Activity Fund and transferred that amount following the August 12, 2024 Board Meeting. However, the District is responsible per State Statute to finance all activities with a deficit balance. Mr. Shearer to share the current status of the Activity Funds deficit balances and recommend an additional amount be transferred from the General Fund to support the Activity Fund.

5.5. 2023-24 Savings Depreciation Transfer

The district budgeted \$826,000 to be transferred into its Savings Depreciation Fund for 2023-24. Mr. Shearer recommends transferring that amount unless the Board would prefer a lesser amount because of the additional activity fund transfer.

5.6. 2024-25 Preliminary School District Budget

Mr. Shearer presented budget information to Board Members at Budget Workshops held on August 21, 2024, and August 22, 2024. At those workshops, Mr. Shearer

and Dr. Gilson gathered Board Member feedback and will present a proposed School District Budget and Tax Request draft they recommend being shared for Public Hearing(s). The Board is only to approve tonight a proposed budget that will be advertised via public notice for its public hearing(s) to be held at 7pm on September 16, 2024, prior to the start of the Regular Board Meeting. The Board will not approve the adoption of its Budget and Tax Resolution until sometime after the budget and tax public hearings request.

6. Approval of New Teachers
6. Megan Norton - School Psychologist (1-Year Contract)
7. Adjournment

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

GENERAL FUND CLAIMS - 8/26/2024

VENDOR	AMOUNT	DESCRIPTION
AJ'S SERVICE AND REPAIR INC	\$1,274.80	BUS REPAIRS
ALBIREO ENERGY	\$5,840.00	HVAC REPAIRS (DF, OMS)
APPLE INC	\$387.00	APPLE TV (OMS,BHS)
BART MOORE SUBCONTRACTING INC	\$11,738.20	DF CONCRETE REPAIR WORK
BLAIR ACE HARDWARE	\$333.71	MAINTENANCE, GROUNDS, CUSTODIAL SUPPLIES
BOMGAARS	\$63.97	GROUNDS SUPPLIES
BRITNEY BILLS	\$250.58	EMPLOYEE MILEAGE
BW PLUS MID NEBRASKA INN & SUITES	\$1,490.00	ADMIN DAYS LODGING
CCS PRESENTATION SYSTEMS	\$2,400.00	CLASSROOM PROJECTORS (BHS)
CONTROL SERVICES INC	\$432.00	DF HVAC REPAIRS
CORNHUSKER INTERNATIONAL TRUCKS	\$40.86	BUS REPAIRS
CPI TELECOM	\$535.00	PHONE SYSTEM MAINTENANCE
DIANE MITCHELL	\$77.00	AG ED - GREENHOUSE WORKER
DICK'S ELECTRIC	\$12.10	ELECTRICAL REPAIRS (BHS)
DIETZE MUSIC HOUSE	\$268.00	VOCAL MUSIC
DOUG'S TURF CARE INC	\$630.00	IRRIGATION REPAIRS
ECHO GROUP INC.	\$329.99	ELECTRICAL REPAIR SUPPLIES
EDUCATIONAL SERVICE UNIT #3	\$2,525.00	EMPLOYEE TRAININGS
ELECTRONIC SOUND INC	\$810.00	BELL SYSTEM & INTERCOM REPAIRS
ENTERPRISE PUBLISHING CO INC	\$62.00	NEWSPAPER SUBSCRIPTION
FIELD DOCTORS LLC	\$3,800.00	KRANTZ FIELD TURF MAINTENANCE
GRAINGER	\$775.71	MAINTENANCE SUPPLIES
GRUNWALD MECHANICAL	\$10,615.12	PLUMBING REPAIRS (ADMIN)
INSPIRA FINANCIAL	\$167.70	FLEX PLAN FEE- AUG24
JEFF STEINBECK	\$262.64	EMPLOYEE MILEAGE
MARTINS FLAG CO	\$811.56	U.S. FLAG SUPPLIES
MECHANICAL SYSTEMS INC	\$573.74	HVAC REPAIRS (OMS, BUS BARN)
MEMORIAL COMMUNITY HOSPITAL	\$96.00	BUS DRIVER PHYSICAL
MIDWEST SOUND & LIGHTING	\$1,199.00	SPEAKER SYSTEMS REPAIR (BHS)
NACIA	\$80.00	MEMBERSHIP DUES
NCSA	\$300.00	TITLE IX TRAINING
NEBR SAFETY CENTER	\$540.00	BUS DRIVER TRAINING
NEBR SCHOOL PUBLIC RELATIONS	\$35.00	2024-25 NEBSPPRA DUES
PEST SOLUTIONS 365	\$725.00	PEST CONTROL
POWERSCHOOL GROUP	\$6,180.44	SCHOOL MESSENGER (6 MO CONTRACT)
S E SMITH & SONS	\$25.17	MAINTENANCE SUPPLIES
SAPP BROTHERS	\$698.83	GROUNDS FUEL
SECURITY EQUIPMENT INC	\$93.10	SECURITY SYSTEM REPAIRS
SPARTAN STORES LLC	\$59.01	BHS CLASSROOM SUPPLIES
STAPLES BUSINESS ADVANTAGE	\$517.57	OFFICE SUPPLIES & DISTRICT COPYING SUPPLIES
STERICYCLE INC	\$345.13	SHREDDING SERVICES- JULY24
THE HOME DEPOT PRO	\$2,800.10	CUSTODIAL SUPPLIES
THREE RIVERS DISTRICT HEALTH DEPT	\$1,600.00	CPR TRAINING
TRACEY WIESER	\$2,178.00	EMPLOYEE TUITION ASSISTANCE REIMBURSEMENT
US CELLULAR	\$217.45	MIFI HOTSPOTS
VERIZON	\$10.02	MIFI & WIRELESS SERVICES
VIOLET GLASSHOFF	\$227.64	EMPLOYEE MILEAGE
WILD ROOTS GREENHOUSE	\$603.62	AG ED - POINSETTA PLUG SUPPLIES
Summary	\$65,037.76	

GENERAL FUND-CHECKS ISSUED TO BE RATIFIED 8/26/2024

VENDOR	TOTAL	DESCRIPTION
TERRY HAACK	\$500.00	DISCIPLINE HEARING
Summary	\$500.00	

GENERAL FUND-AUGUST 2024 PAYROLL & BENEFITS TO BE RATIFIED 8/26/2024

GROSS PAYROLL	\$1,212,005.89	GROSS SALARY & WAGES
NET PAYROLL - DIRECT DEPOSITS	\$835,913.10	NET PAY CHECKS- DIRECT DEPOSIT TOTALS
NET PAYROLL - MANUAL CHECKS	\$0.00	NET PAY CHECKS - MANUAL CHECK TOTALS
NEBRASKA REVENUE NEB EPAY.	\$43,811.90	NE STATE W/H
OMNI FINANCIAL1 CORP COLL	\$4,467.00	P/R DEDUCTION - 403(B) INVESTMENTS
OUTGOING WIRE TO US TREASURY	\$287,957.87	FEDERAL W/H, FICA W/H & FICA TAXES
RETIREMENT	\$230,623.92	RETIREMENT DEDUCTION & BENEFIT
VISION SERVICE PLAN INSURANCE CO	\$1,400.52	P/R DEDUCTION - VISION INSURANCE
MADISON NATIONAL LIFE INSURANCE CO.	\$4,581.55	EMPLOYEE LTD INSURANCE
SECTION 125	\$8,097.54	P/R DEDUCTION - FLEX PLAN CONTRIBUTIONS
BLUE CROSS BLUE SHIELD	\$275,596.71	EMPLOYEE HEALTH & DENTAL INSURANCE
REVCO SOLUTIONS	\$558.62	P/R DEDUCTION - GARNISHMENT
ERIN MCCARTNEY	\$185.00	P/R DEDUCTION - GARNISHMENT
CREDIT MANAGEMENT SERVICES	\$283.90	P/R DEDUCTION - GARNISHMENT

LUNCH FUND CLAIMS 8/26/2024

VENDOR	TOTAL	DESCRIPTION
BEN CRUMB	\$77.10	LUNCH ACCOUNT REFUND
HOME TOWN REPAIR SERVICES	\$170.00	GARBAGE DISPOSAL REPAIR (BHS)
S & S PUMPING SERVICE	\$300.00	PUMP GREASE TRAP (BHS)
LISA VILLWOK	\$38.40	LUNCH ACCOUNT REFUND
Summary	\$585.50	

BUILDING FUND CLAIMS 8/26/2024

VENDOR	TOTAL	DESCRIPTION
MECHANICAL SYSTEMS INC	\$143,450.00	REPLACE HEAT UNIT (OMS), WELDING LAB FUME COLLECTION SYSTEM (BHS), REPLACE HEAT PUMP IN GYM, KITCHEN, CAFETERIA (DF)
GRUNWALD MECHANICAL	\$4,200.68	WATER BOTTLE FILL STATION (BHS)
MCKINNIS ROOFING	\$24,752.04	ALLEN BUILDING WALL PANELS
Summary	\$172,402.72	

SAVINGS/DEPRECIATION FUND CLAIMS 8/26/2024

VENDOR	TOTAL	DESCRIPTION
SECURITY EQUIPMENT INC	\$17,931.62	VIDEO SECURITY SYSTEM ADDITIONS (AP,DF,N)
HAUFF SPORTS	\$13,782.51	VOLLEYBALL GAME SYSTEM (BHS)
Summary	\$31,714.13	

**BLAIR COMMUNITY SCHOOLS
 ACTIVITY FUND
 YTD PROPOSED TRANSFERS - SUPPORT FROM GENERAL FUND
 AS OF 8/23/2024**

2023-24 BUDGET AMOUNT	\$ 60,000.00	Transferred 8/12/2024	Remaining Budget
		\$ (60,000.00)	\$ -

		Activity/Student Fee	Notes
SPORTS			
TEAM SPORT TOTAL DEFICIT	\$ (44,365.72)		
ALL SPORTS - ADVERTISING	\$ (13,612.79)		2024-25 REVENUE NOT IN YET
BAND RELATED			
CLUBS			
MEMBERSHIP ORGANIZATIONS:			
GENERAL FUND TRANSFER NEEDED	\$ (57,978.51)		

Amount (Over)/Under Budget	\$ (57,978.51)	Reduce Savings Depreciation??
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NOTES:

OTHER ACTIVITY FUND AVAILABLE RESOURCE:

PEPSI CONTRACT	\$ 23,837.79	\$ -	\$ 23,837.79
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Current 2024-25 Proposed Budget Amount	\$ 80,000.00
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Blair Community Schools
 Savings Depreciation Transfer Proposal
 8/26/24

	2023-24	2023-24	
	Budgeted	Proposed Transfer	
		8/26/24	variance
Buses & Student Transport. Vehicles	\$ 300,000.00	\$ 250,000.00	\$ (50,000.00)
Other Vehicle & Vehicle Accessories (Ground Mowers & Maint & Food Trucks, etc)	\$ 50,000.00	\$ 50,000.00	\$ -
Band Instraments and Uniforms	\$ 14,000.00	\$ 14,000.00	\$ -
Technology	\$ 22,000.00	\$ 22,000.00	\$ -
Student Technology 1:1	\$ 120,000.00	\$ 120,000.00	\$ -
Maintenance Capital Outlay	\$ 10,000.00	\$ 40,000.00	\$ 30,000.00
Safety Capital Outlay	\$ 10,000.00	\$ 30,000.00	\$ 20,000.00
Textbooks/Curriculum	\$ 300,000.00	\$ 300,000.00	\$ -
Subtotal SAVINGS DEPRECIATION TRANSFER	\$ 826,000.00	\$ 826,000.00	\$ -

Date	Transaction	Receipts	Bank Balance	Buses & Student Transport. Vehicles	Other Vehicle & Vehicle Accessories (Ground Mowers & Maint & Food Trucks, etc)	Band Instraments and Uniforms	Technology	Student Technology 1:1	Maintenance Capital Outlay	Safety Capital Outlay	Textbooks/Curriculum
9/1/2023	Beginning Balance		2,613,690.01	1,511,120.32	269,481.33	33,468.19	129,654.19	300,856.51	43,572.36	21,613.36	303,923.75
			1,666,365.54								
			1,666,365.54								
8/26/2024	Projected Balance		1,666,365.54	1,101,034.32	168,159.61	21,446.56	106,404.90	143,944.51	(28,289.05)	(23,423.53)	177,088.22
			1,666,365.54								
8/26/2024	SAVINGS DEPRECIATION TRANSFER FROM GF	\$ 826,000.00	2,492,365.54	250,000.00	50,000.00	14,000.00	22,000.00	120,000.00	40,000.00	30,000.00	300,000.00
			2,492,365.54								
8/31/24	Projected Balance		2,492,365.54	1,351,034.32	218,159.61	35,446.56	128,404.90	263,944.51	11,710.95	6,576.47	477,088.22

Date	Vendor	Transaction	Check #	Receipts	Expenditure	Bank Balance	CD's	Buses & Student Transport- Vehicles	Other Vehicle & Vehicle Accessories (Ground Mowers & Maint & Food Trucks, etc)	Band Instruments and Uniforms	Technology	Student Technology 1:1	Maintenance Capital Outlay	Safety Capital Outlay	Textbooks/Curriculum
9/1/2023		Beginning Balance				2,613,690.01	0.00	1,511,120.32	269,481.33	33,468.19	129,654.19	300,856.51	43,572.36	21,613.36	303,923.75
09/12/2023	AMAZON CAPITAL SERVICES	STS CURRICULUM	2321		\$ 2,636.40	2,611,053.61									(2,636.40)
09/12/2023	AMAZON CAPITAL SERVICES	BHS BAND EQUIPMENT	2321		\$ 983.88	2,610,069.73				(983.88)					
09/12/2023	AMAZON CAPITAL SERVICES	BOARD ROOM FURNITURE	2321		\$ 3,991.60	2,606,078.13							(3,991.60)		
09/12/2023	C K SCIENCE	SCIENCE CURRICULUM	2322		\$ 1,148.63	2,604,929.50									(1,148.63)
09/12/2023	CCS PRESENTATION SYSTEMS	BOARD ROOM PROJECTORS	2323		\$ 5,648.00	2,599,281.50					(5,648.00)				
09/12/2023	DIETZE MUSIC HOUSE	BAND EQUIPMENT	2324		\$ 3,808.00	2,595,473.50				(3,808.00)					
09/12/2023	FOLLETT CONTENT SOLUTIONS LLC	AP ADDITIONAL LIBRARY BOOKS	2325		\$ 810.94	2,594,662.56									(810.94)
09/12/2023	SAVVAS	READING / MATH CURRICULUM	2326		\$ 9,044.80	2,585,617.76									(9,044.80)
09/29/2023	VISA	NE FURN MART-NEW CAMERA-CTE CURRICULUM	2327		\$ 802.49	2,584,815.27									(802.49)
09/29/2023	VISA	STANDBURY BAND UNIFORMS	2327		\$ 489.75	2,584,325.52				(489.75)					
9/30/2023	RVR INTEREST			\$ 7,108.01		2,591,433.53							7,108.01		
10/09/2023	CORNHUSKER INTERNATIONAL TRUCKS	2024 IC BUS - 71 PASSENGER #1 OF 2	2328		\$ 115,093.00	2,476,340.53		(115,093.00)							
10/12/2023	AMAZON CAPITAL SERVICES	BOARD ROOM FURNITURE	2329		\$ 3,478.34	2,472,862.19							(3,478.34)		
10/12/2023	CAPITAL BUSINESS SYSTEMS INC	CANON COPIER AT BHS-CTE CURRICULUM	2330		\$ 4,999.00	2,467,863.19									(4,999.00)
10/12/2023	FLEET US LLC	NEW FIELD PANT MACHINE	2331		\$ 2,052.27	2,465,810.92							(2,052.27)		
10/12/2023	HEINEMANN	READING CURRICULUM	2332		\$ 15,595.97	2,450,214.95									(15,595.97)
10/12/2023	MCGRAW-HILL EDUCATION INC.	CURRICULUM	2333		\$ 1,612.18	2,448,602.77									(1,612.18)
10/12/2023	NASCO	CURRICULUM	2334		\$ 411.18	2,448,191.59									(411.18)
10/12/2023	REALITYWORKS	CURRICULUM	2335		\$ 17,050.08	2,431,141.51									(17,050.08)
10/12/2023	SECURITY EQUIPMENT INC	SECURITY SYSTEM UPGRADE-ADDITIONAL CAMERAS	2336		\$ 7,335.00	2,423,806.51								(7,335.00)	
10/18/2023	CORNHUSKER INTERNATIONAL TRUCKS	2024 IC BUS - 71 PASSENGER #2 OF 2	2337		\$ 115,093.00	2,308,713.51		(115,093.00)							
10/31/2023	RVR INTEREST			\$ 7,417.23		2,316,130.74							7,417.23		
10/31/2023	RVR BANK SERVICE CHARGE	BANK SERVICE CHARGE			\$ 10.00	2,316,120.74							(10.00)		
11/03/2023	TRUCK CENTER COMPANIES	2 USED 2021 BUSES	2338		\$ 179,900.00	2,136,220.74		(179,900.00)							
11/14/2023	AMAZON CAPITAL SERVICES	BOARD ROOM FURNITURE	2339		\$ 948.39	2,135,272.35							(948.39)		
11/14/2023	GRAINGER	SHOP CURRICULUM TOOLS AND SUPPLIES	2340		\$ 6,731.96	2,128,540.39									(6,731.96)
11/14/2023	HOUGHTON MIFFLIN CO	READING CURRICULUM	2341		\$ 2,149.50	2,126,390.89									(2,149.50)
11/14/2023	THE LIBRARY STORE	READING CURRICULUM	2342		\$ 915.30	2,125,475.59									(915.30)
11/14/2023	MAKE MUSIC INC	MUSIC SOFTWARE	2343		\$ 495.00	2,124,980.59									(495.00)
11/14/2023	SPORTS FACILITY MAINTENANCE LLC	WRESTLING MAT HOIST/BHS GYM BACKSTOP	2344		\$ 32,804.80	2,092,175.79							(32,804.80)		
11/14/2023	STAPLES BUSINESS ADVANTAGE	BOARD ROOM FURNITURE	2345		\$ 1,010.40	2,091,165.39							(1,010.40)		
11/15/2023	SID DILLON	MAINTENANCE TRUCK-CHEVY SILVERADO 2020	2346		\$ 41,675.00	2,049,490.39			(41,675.00)						
11/29/2023	VISA	HARBOR FREIGHT TOOLS	2347		\$ 599.99	2,048,890.40									(599.99)
11/30/2023	RVR INTEREST	RVR BANK INTEREST-3.49%		\$ 6,028.96		2,054,919.36							6,028.96		
11/30/2023	RVR BANK SERVICE CHARGE	BANK SERVICE CHARGE			\$ 10.00	2,054,909.36							(10.00)		
12/21/2023	CDW GOVERNMENT INC	MERAKI SWITCH RENEWAL	2348		\$ 10,549.88	2,044,359.48					(10,549.88)				
12/21/2023	CRAFTSMAN WINDOW COVERINGS	WINDOW COVERINGS	2349		\$ 10,488.00	2,033,871.48							(10,488.00)		
12/21/2023	GRAINGER	SHOP CURRICULUM TOOLS AND SUPPLIES	2350		\$ 528.00	2,033,343.48									(528.00)
12/21/2023	RESILITE SPORTS PRODUCTS INC	WRESTLING MATS	2351		\$ 29,391.20	2,003,952.28							(29,391.20)		
12/21/2023	SECURITY EQUIPMENT INC	SECURITY SYSTEM UPGRADE-ARBOR PARK	2352		\$ 4,844.50	1,999,107.78								(4,844.50)	
12/21/2023	VEX ROBOTICS	ROBOTICS CURRICULUM	2353		\$ 699.90	1,998,407.88									(699.90)
12/21/2023	WEST MUSIC	FLIP FORM RISERS	2354		\$ 10,944.00	1,987,463.88									(10,944.00)
12/31/2023	RVR INTEREST	RVR INTEREST-3.49%		\$ 5,598.07		1,993,061.95							5,598.07		
01/16/2024	GRAINGER	SHOP CURRICULUM TOOLS AND SUPPLIES	2355		\$ 492.80	1,992,569.15									(492.80)
01/16/2024	SECURITY EQUIPMENT INC	SECURITY SYSTEM UPGRADE	2356		\$ 18,762.50	1,973,806.65							(18,762.50)		
01/16/2024	TY'S OUTDOOR POWER & SERVICE	NEW SNOW PLOW	2357		\$ 8,456.98	1,965,349.67			(8,456.98)						
01/16/2024	VEX ROBOTICS	ROBOTICS CURRICULUM	2358		\$ 42.70	1,965,306.97									(42.70)
01/16/2024	WOODWIND & THE BRASSWIND	MUSIC STANDS	2359		\$ 884.50	1,964,422.47									(884.50)
1/31/2024	RVR INTEREST	RVR INTEREST- 3.49%		\$ 6,180.96		1,970,603.43							6,180.96		
02/14/2024	REALITYWORKS	CURRICULUM	2360		\$ 98.64	1,970,504.79									(98.64)
2/29/2024	RVR INTEREST	RVR INT-3.49% INTEREST		\$ 5,378.18		1,975,882.97							5,378.18		
03/12/2024	AMAZON CAPITAL SERVICES	CTE CURRICULUM	2361		\$ 1,848.00	1,974,034.97									(1,848.00)
03/12/2024	AMAZON CAPITAL SERVICES	BOARD ROOM FURNITURE	2361		\$ 598.00	1,973,436.97							(598.00)		
03/12/2024	LEVRACK	STORAGE SYSTEM FOR WELDING ROOM	2362		\$ 7,475.00	1,965,961.97									(7,475.00)
3/29/2024	RVR INTEREST	RVR INTEREST-3.49%		\$ 5,387.42		1,971,349.39									
04/09/2024	BALLS OUT MOTORS LLC	NEW MOWER	2363		\$ 35,163.74	1,936,185.65			(35,163.74)						
04/09/2024	MIDWEST DISTRIBUTING CORP	ICE MACHINE	2364		\$ 3,450.00	1,932,735.65							(3,450.00)		
4/30/2024	RVR INTEREST	RVR INTEREST-3.49%		\$ 5,882.22		1,938,617.87							5,882.22		

Date	Vendor	Transaction	Check #	Receipts	Expenditure	Bank Balance	CD's	Buses & Student Transport- Vehicles	Other Vehicle & Vehicle Accessories (Ground Mowers & Maint & Food Trucks, etc)	Band Instraments and Uniforms	Technology	Student Technology 1:1	Maintenance Capital Outlay	Safety Capital Outlay	Textbooks/Curriculum
05/14/2024	ULINE	CONCESSION STAND CABINETS AT KRANTZ FIELD	2365		\$ 2,373.41	1,936,244.46									
05/14/2024	CDW GOVERNMENT INC	STUDENT 1:1 CHROMEBOOKS	2366		\$ 156,912.00	1,779,332.46						(156,912.00)	(2,373.41)		
5/31/24	RVR INTEREST	RVR INTEREST-3.49%		\$ 5,520.36		1,784,852.82								5,520.36	
06/11/2024	DIETZE MUSIC HOUSE	TUBAS (2)	2367		\$ 6,740.00	1,778,112.82				(6,740.00)					
06/11/2024	FOLLETT CONTENT SOLUTIONS LLC	LIBRARY BOOKS K-5 ORDER AT DEERFIELD	2368		\$ 37,486.91	1,740,625.91									(37,486.91)
6/30/24	RVR INTEREST	RVR INTEREST-3.49%		\$ 4,655.80		1,745,281.71								4,655.80	
07/09/2024	FOLLETT CONTENT SOLUTIONS LLC	LIBRARY BOOKS K-5 ORDER AT DEERFIELD	2369		\$ 832.83	1,744,448.88									(832.83)
07/09/2024	SECURITY EQUIPMENT INC	VIDEO SURVEILLANCE ADDITIONS-AP,DF,	2370		\$ 11,724.00	1,732,724.88								(11,724.00)	
07/09/2024	WORTHINGTON DIRECT	BHS ART STORAGE CABINET-STUDENT STORAGE	2371		\$ 3,194.86	1,729,530.02									(3,194.86)
07/16/2024	WOODHOUSE FORD	FOOD TRUCK ENGINE REHAUL	2372		\$ 16,026.00	1,713,504.02			(16,026.00)						
07/18/24	REALITYWORKS	PERKINS GF EXPENDITURE-VETERINARY SCIENCE PACK	2335		\$ (5,299.00)	1,718,803.02									5,299.00
7/31/24	RVR INTEREST	RVR INTEREST-3.49%		\$ 5,384.57		1,724,187.59								5,384.57	
						1,724,187.59									
						1,724,187.59									
						1,724,187.59		1,101,034.32	168,159.61	21,446.56	113,456.31	143,944.51	1,947.00	(5,491.91)	179,691.19
8/24/2024	BUDGET TRANSFER	SAVINGS DEPRECIATION TRANSFER FROM GF		\$ 826,000.00		1,724,187.59		300,000.00	50,000.00	14,000.00	22,000.00	120,000.00	10,000.00	10,000.00	300,000.00
						2,550,187.59									
8/31/24	Projected Year-End Balance					2,550,187.59	0.00	1,401,034.32	218,159.61	35,446.56	135,456.31	263,944.51	11,947.00	4,508.09	479,691.19
								0.58	0.10	0.01	0.05	0.12	0.02	0.01	0.12
8/31/25	BUDGETED GENERAL FUND TRANSFER					1,000,000.00		200,000.00	50,000.00	30,000.00	40,000.00	220,000.00	100,000.00	40,000.00	320,000.00
						3,550,187.59		1,601,034.32	268,159.61	65,446.56	175,456.31	483,944.51	111,947.00	44,508.09	799,691.19

**2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM**

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

This budget is for the Period SEPTEMBER 1, 2024 through AUGUST 31, 2025

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 18,027,741.00	\$ 18,027,741.00
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]	\$ 2,001,629.00		\$ 2,001,629.00
Special Building Fund	\$ -	\$ 1,814,462.00	\$ 1,814,462.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ 2,001,629.00	\$ 19,842,203.00	\$ 21,843,832.00

<p>Outstanding Bonded Indebtedness as of September 1, 2024 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">\$</td> <td style="width: 15%; text-align: right;">17,360,000.00</td> <td style="width: 10%;">Principal</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td style="text-align: center;">\$</td> <td style="text-align: right;">1,985,565.00</td> <td>Interest</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">\$</td> <td style="text-align: right;">19,345,565.00</td> <td>Total Outstanding Bonded Indebtedness</td> <td></td> <td></td> <td></td> </tr> </table>	\$	17,360,000.00	Principal				\$	1,985,565.00	Interest				\$	19,345,565.00	Total Outstanding Bonded Indebtedness				<p>Total Certified Valuation (All Counties) \$ 2,824,884,732 <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p> <p align="center">Report of Joint Public Agency & Interlocal Agreements</p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2023 through June 30, 2024?</p> <p align="center"><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <i>If YES, Please submit Interlocal Agreement Report by September 30th.</i></p>
\$	17,360,000.00	Principal																	
\$	1,985,565.00	Interest																	
\$	19,345,565.00	Total Outstanding Bonded Indebtedness																	

<p>County Clerk's Use Only</p> <p align="center" style="font-size: 2em; color: red; font-family: cursive;">DRAFT</p>	<p align="center">Report of Trade Names, Corporate Names & Business Names</p> <p>Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2023 through June 30, 2024?</p> <p align="center"><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <i>If YES, Please submit Trade Name Report by September 30th.</i></p> <p>Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?</p> <p align="center"><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p>
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<p>APA Contact Information</p> <p>Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509 Telephone: (402) 471-2111 FAX: (402) 471-3301 Website: auditors.nebraska.gov</p> <p>Questions - E-Mail: Jeff.Schreier@nebraska.gov</p>	<p>Submission Information</p> <p align="center" style="font-size: 1.5em;">Budget Due by 9-30-2024</p> <p align="center">Submit budget to:</p> <ol style="list-style-type: none"> 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
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2024-2025 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	12,033,845.00	22,930,016.00	17,847,464.00	40,777,480.00	4,529,671.00	33,543,769.00	38,073,440.00	2,704,040.00	40,777,480.00
Depreciation	2,540,408.00	3,600,408.00		3,600,408.00			3,600,408.00		3,600,408.00
Employee Benefit	4,260.00	4,266.00		4,266.00			4,266.00	-	4,266.00
Contingency	-	-		-			-		-
Activities	306,141.00	1,006,511.00		1,006,511.00			1,006,511.00	-	1,006,511.00
School Nutrition	1,104,687.00	2,219,587.00		2,219,587.00			2,219,587.00	-	2,219,587.00
Bond	1,053,484.00	11,090,734.00	1,981,613.00	13,072,347.00			11,981,613.00	1,090,734.00	13,072,347.00
Special Building	3,503,193.00	3,533,493.00	1,796,317.00	5,329,810.00			5,329,810.00		5,329,810.00
Qualified Capital Purpose Undertaking	3,865.00	3,965.00	-	3,965.00			3,965.00	-	3,965.00
Cooperative	-	100,000.00		100,000.00			100,000.00	-	100,000.00
Student Fee	212,144.00	392,144.00		392,144.00			392,144.00	-	392,144.00
				-					-
TOTAL ALL FUNDS	20,762,027.00	44,881,124.00	21,625,394.00	66,506,518.00	4,529,671.00	33,543,769.00	62,711,744.00	3,794,774.00	66,506,518.00

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)	17,847,464.00	1,981,613.00	1,796,317.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	180,277.00	20,016.00	18,145.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	18,027,741.00	2,001,629.00	1,814,462.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 3,591,273.00	\$ 1,775,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
4,836,483.00	1,053,484.00	1,044,210.00	3,312.00

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2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	11,535,659.00	23,809,047.00	14,911,400.00	38,720,447.00	4,004,273.00	22,682,329.00	26,686,602.00	12,033,845.00
Depreciation	2,613,690.00	3,509,125.00		3,509,125.00			968,717.00	2,540,408.00
Employee Benefit	4,437.00	4,441.00		4,441.00			181.00	4,260.00
Contingency	-	-		-			-	-
Activities	400,913.00	970,953.00		970,953.00			664,812.00	306,141.00
School Nutrition	1,111,474.00	2,174,116.00		2,174,116.00			1,069,429.00	1,104,687.00
Bond	1,081,703.00	1,307,293.00	1,725,718.00	3,033,011.00			1,979,527.00	1,053,484.00
Special Building	1,800,555.00	2,223,620.00	3,200,548.00	5,424,168.00			1,920,975.00	3,503,193.00
Qualified Capital Purpose Undertaking	3,849.00	3,854.00	11.00	3,865.00			-	3,865.00
Cooperative	-	6,600.00		6,600.00			6,600.00	-
Student Fee	229,999.00	410,574.00		410,574.00			198,430.00	212,144.00
				-				-
TOTAL ALL FUNDS	18,782,279.00	34,419,623.00	19,837,677.00	54,257,300.00	4,004,273.00	22,682,329.00	33,495,273.00	20,762,027.00

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	
\$	1,800,114.00

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2022-2023 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	11,512,840.00	18,514,811.00	18,798,768.00	37,313,579.00	4,032,454.00	21,745,466.00	25,777,920.00	11,535,659.00
Depreciation	2,751,328.00	3,630,720.00		3,630,720.00			1,017,030.00	2,613,690.00
Employee Benefit	4,433.00	4,437.00		4,437.00			-	4,437.00
Contingency	-	-		-			-	-
Activities	374,343.00	1,042,964.00		1,042,964.00			642,051.00	400,913.00
School Lunch	971,691.00	2,178,828.00		2,178,828.00			1,067,354.00	1,111,474.00
Bond	1,042,962.00	1,234,835.00	1,827,171.00	3,062,006.00			1,980,303.00	1,081,703.00
Special Building	1,406,192.00	1,599,310.00	1,779,503.00	3,378,813.00			1,578,258.00	1,800,555.00
Qualified Capital Purpose Undertaking	63,392.00	63,519.00	2,600.00	66,119.00			62,270.00	3,849.00
Cooperative	-	27,300.00		27,300.00			27,300.00	-
Student Fee	231,915.00	404,003.00		404,003.00			174,004.00	229,999.00
				-				-
TOTAL ALL FUNDS	\$ 18,359,096.00	28,700,727.00	22,408,042.00	51,108,769.00	4,032,454.00	21,745,466.00	32,326,490.00	18,782,279.00

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
\$ 1,762,303.00

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CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME _____
ADDRESS _____
CITY & ZIP CODE _____
TELEPHONE _____
WEBSITE _____

BOARD CHAIRPERSON

CLERK/TREASURER/SUPERINTENDENT/OTHER

PREPARER

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

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

- Board Chairperson
 Clerk / Treasurer / Superintendent / Other
 Preparer

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 20,244,636.00
(Total Personal and Real Property Tax Required for All Other Purposes from prior year budget - Cover Page)

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

Real Growth Percentage Increase _____ % (3)

$$\frac{30,451,473.00}{2,420,715,320.00} = 1.26\%$$
 2024 Real Growth Value / Prior Year Total Real Property Valuation per Assessor

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) _____ % 3.26 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 659,975.13

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 20,904,611.13
 (Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) \$ 19,842,203.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

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

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

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SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

89-0001

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Blair Community Schools

Line No.		2024-2025 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	\$ 416,610.00
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ 416,610.00

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Blair Community Schools Schedule B - Levies

Levy Limit Compliance

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

Line No		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	18,027,741.00	2,001,629.00	1,814,462.00	-
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	2,001,629.00		-
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)	-	2,001,629.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	18,027,741.00	-	1,814,462.00	-
14	Assessed Valuation	2,824,884,732	2,824,884,732	2,824,884,732	2,824,884,732
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.638176	0.000000	0.064231	0.000000
16	Total Levy for Compliance	0.702407			

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

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

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

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

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

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

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

Voluntary Termination Exclusions

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

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

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

Levies Expected to be Set by County

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

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

General Fund	\$ 18,027,741.00	\$ 2,824,884,732	0.638176
Special Building Fund	\$ 1,814,462.00	\$ 2,824,884,732	0.064231
Bond Fund	\$ 2,001,629.00	\$ 2,824,884,732	0.070857
Bond Fund	\$ -	\$ 2,824,884,732	0.000000
Bond Fund	\$ -	\$ 2,824,884,732	0.000000
QCPUF Fund	\$ -	\$ 2,824,884,732	0.000000
QCPUF Fund	\$ -	\$ 2,824,884,732	0.000000
	\$ -	\$ 2,824,884,732	0.000000
	\$ -	\$ 2,824,884,732	0.000000
	\$ -	\$ 2,824,884,732	0.000000
	\$ -	\$ 2,824,884,732	0.000000
	\$ -	\$ 2,824,884,732	0.000000
	\$ -	\$ 2,824,884,732	0.000000
Total	\$ 21,843,832.00		\$ 0.773264

Must agree to Cover

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

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Notice is hereby given that Blair Community Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on June 10, 2024 at 7:00 pm at Blair Community Schools Central District Board Room located at 1326 Park Street in Blair, Nebraska 68008.

After the 2024/25 school year, how many years remain on the contract:
(Column F must be completed if additional years remain on contract.)

1

The estimated costs to the district for the 2024/25 year and future years are listed below:

	2024/25 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 190,900.00	\$ 190,900.00	\$ 381,800.00
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>	\$ 658.00	\$ 658.00	\$ 1,316.00
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district</i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 32,164.00	\$ 32,164.00	\$ 64,328.00
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>			\$ -
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 2,800.00	\$ 2,800.00	\$ 5,600.00
• <i>Cell Phone/Internet reimbursement</i>	\$ 960.00	\$ 960.00	\$ 1,920.00
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
Totals:	\$ 236,082.00	\$ 236,082.00	\$ 472,164.00

**REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

Blair Community Schools

Washington

SUBDIVISION NAME

COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
EDUCATIONAL SERVICE UNIT #5 BEATRICE, NE	9/1/2023-8/31/2024	Southeast Nebraska Distance Learning Consortium Interlocal Cooperation Act Agreement Membership. Distance Ed and Telephone Services.
EDUCATIONAL SERVICE UNIT #3 OMAHA, NE	7/1/2023-6/30/2024	SCHOOL SUPPLIES, TECHNOLOGY AND SOFTWARE SUPPORT, TRAINING, CONSORTIUM - TITLE III:
CITY OF BLAIR, BLAIR, NE	7/1/2023-6/30/2024	WATER & SEWER, SECURITY RESOURCE OFFICER, EVENT SECURITY
NJUMP NEBRASKA SCHOOL BOARDS ASSOC., LINCOLN, NE	7/1/2023-6/30/2024	PURCHASE OF NATURAL GAS FOR UTILITIES
RALSTON PUBLIC SCHOOLS RALSTON, NE	7/1/2023-6/30/2024	SPED PROGRAM CONSORTIUM - HEARING SERVICES
EDUCATIONAL SERVICE UNIT #3 OMAHA, NE	7/1/2023-6/30/2024	SPED PROGRAM- VISION SERVICES, SHARING DISTRICTS CONTRACTED PHYSICAL THERAPIST
FREMONT PUBLIC SCHOOLS	7/1/2023-6/30/2024	SWIM TEAM PROGRAM

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REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Blair Community Schools

Washington

SUBDIVISION NAME

COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

BLAIR COMMUNITY SCHOOLS

SCHOOL DISTRICT #1 WASHINGTON COUNTY

SCHOOL DISTRICT NO. 1 WASHINGTON COUNTY, NEBRASKA

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**CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024**

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

TAXABLE VALUE LOCATED IN THE COUNTY OF WASHINGTON

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
BLAIR SCHOOL 1 BOND		89-0001	2,824,884,732

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

Robin Q. Andreasen
(signature of county assessor)

8/9/24
(date)

CC: County Clerk, WASHINGTON County
CC: County Clerk where school district is headquartered, if different county, _____ County

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024
{certification required on or before August 20th of each year}

TAXABLE VALUE LOCATED IN THE COUNTY OF WASHINGTON

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage ^u
BLAIR SCHOOL 1	3	89-0001		2,824,884,732	30,451,473	2,420,715,320	1.26

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

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

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

Robin Andreason

(signature of county assessor)

8/9/24

(date)

CC: County Clerk, WASHINGTON County

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

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

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

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 16th day of September, 2024 at 7:00 o'clock, P.M., at School District Central Office (formerly North School), 1326 Park St, Blair, NE 68008 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

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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)
	2022-2023 (1)	2023-2024 (2)	2024-2025 (3)			
General	\$ 25,777,920.00	\$ 26,686,602.00	\$ 38,073,440.00	\$ 2,704,040.00	\$ 22,930,016.00	\$ 18,027,741.00
Depreciation	\$ 1,017,030.00	\$ 968,717.00	\$ 3,600,408.00		\$ 3,600,408.00	
Employee Benefit	\$ -	\$ 181.00	\$ 4,266.00	\$ -	\$ 4,266.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 642,051.00	\$ 664,812.00	\$ 1,006,511.00	\$ -	\$ 1,006,511.00	
School Nutrition	\$ 1,067,354.00	\$ 1,069,429.00	\$ 2,219,587.00	\$ -	\$ 2,219,587.00	
Bond	\$ 1,980,303.00	\$ 1,979,527.00	\$ 11,981,613.00	\$ 1,090,734.00	\$ 11,090,734.00	\$ 2,001,629.00
Special Building	\$ 1,578,258.00	\$ 1,920,975.00	\$ 5,329,810.00		\$ 3,533,493.00	\$ 1,814,462.00
Qualified Capital Purpose Undertaking	\$ 62,270.00	\$ -	\$ 3,965.00	\$ -	\$ 3,965.00	\$ -
Cooperative	\$ 27,300.00	\$ 6,600.00	\$ 100,000.00	\$ -	\$ 100,000.00	
Student Fee	\$ 174,004.00	\$ 198,430.00	\$ 392,144.00	\$ -	\$ 392,144.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 32,326,490.00	\$ 33,495,273.00	\$ 62,711,744.00	\$ 3,794,774.00	\$ 44,881,124.00	\$ 21,843,832.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 2,001,629.00	\$ 19,842,203.00	\$ 21,843,832.00

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Notice of Special Hearing To Set Final Tax Request

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

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 16th day of, September 2024 at 7:00 o'clock P.M. immediately following the Budget Hearing, at School District Central Office (formerly North School), 1326 Park St, Blair, NE 68008 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	2,632,040,875	2,824,884,732	7%

2023-2024 Budget Information

2024-2025 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	36,682,855.00	16,559,775.00	0.629161	0.586211	38,073,440.00	18,027,741.00	0.638176	1%	4%
Bond Fund(s) K - 12	13,979,728.00	1,999,725.00	0.075976	0.070790	11,981,613.00	2,001,629.00	0.070857	-7%	-14%
Special Building Fund	5,474,337.00	3,684,861.00	0.140000	0.130443	5,329,810.00	1,814,462.00	0.064231	-54%	-3%
Qualified Capital Purpose Undertaking Fund K - 12	3,953.00	-	0.000000	0.000000	3,965.00	-	0.000000	#DIV/0!	0%
Total	56,140,873.00	22,244,361.00	0.845137	0.787444	55,388,828.00	21,843,832.00	0.773264	-9%	-1%