

# O'NEILL PUBLIC SCHOOLS BOARD OF EDUCATION

Monday, July 13, 2020  
6:30 PM

Jr-Sr High School  
540 East Hynes  
O'Neill, NE 68763

## Board of Education Work Session Agenda

Posted Date:

*The agenda sequence is provided as a courtesy only. The board reserves the right to consider each item in any sequence it deems appropriate. Therefore, we encourage visitors to attend the meeting from the beginning. As a result of a majority vote by the board, certain agenda items may be clearly necessary to discuss in executive session in order to protect the public interest or to prevent needless injury to the reputation of an individual, and if the individual has not requested a public meeting.*

1. **Call to Order**
  - A. Roll Call
  - B. Excused/Unexcused Board Members
2. **Pledge of Allegiance**
3. **Approve Meeting Agenda**
4. **Reception of Visitors**
5. **Oral and Written Communications**
6. **Old Business**
7. **New Business**
  - A. 2020-2021 Budget Discussion
8. **Adjournment**

# 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.](#)

## § 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 Open Meetings Act

1993, LB 635, § 1; Laws 1996, LB 1044, § 978; Laws 1997, LB 798, § 37; [Laws 2004, LB, § 36.](#) [Laws 2007, LB296, § 810.](#) [Laws 2011, LB366, § 2.](#)

## § 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](#).

**§ 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**

**§ 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 in-state 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 in-state 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, LB 962, § 1](#).

#### **§ 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.

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(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, LB 361, § 3](#); [Laws 2015, LB 365, § 2](#); [Laws 2016, LB 876, § 1](#).

#### **§ 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.

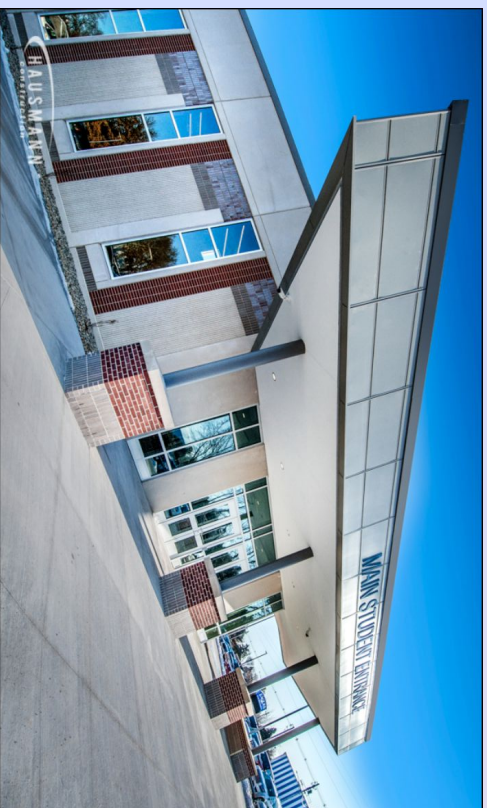
(4) Any member of a public body who knowingly violates or conspires to violate or who attends or remains at a meeting knowing that the public body is in violation of any provision of the Open Meetings Act shall be guilty of a Class IV misdemeanor for a first offense and a Class III misdemeanor for a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

YEAR	PUPIL COUNT	DISTRICT VALUATION	GEN. FUND EXPEND.	GEN. FUND TAX ASKING	GEN FUND LEVY	BLDG. FUND EXPEND.	BLDG. FUND TAX ASKING	BLDG. LEVY	BOND FUND EXPEND.	BOND FUND TAX ASKING	BOND FUND LEVY	TOTAL LEVY	TOTAL TAX ASKING	STATE AID
1989-1990	778	\$98,084,432.00	\$3,824,863.00	\$1,617,118.00	1.6487	\$62,887.00	\$137,318.00	0.14				1.7887	\$1,754,436.00	\$276,883.00
<b>FREE HIGH TUITION ENDED 1989-1990</b>														
1990-1991	772	\$100,038,676.00	\$3,687,220.00	\$1,652,187.00	1.6516	\$128,881.00	\$100,488.00	0.1005				1.7521	\$1,752,675.00	\$980,194.00
1991-1992	817	\$100,895,270.00	\$3,543,925.00	\$1,402,309.00	1.3899	\$122,477.00	\$104,516.00	0.1036				1.4935	\$1,506,825.00	\$1,073,455.00
1992-1993	815	\$101,165,756.00	\$3,644,863.00	\$1,292,760.00	1.16	\$135,294.00	\$140,400.00	0.1388				1.2988	\$1,433,160.00	\$1,141,053.00
<b>FIRST YEAR COMMON LEVY 1993-1994</b>														
1993-1994	863	\$111,682,516.00	\$3,821,133.00	\$1,900,000.00	1.1152	\$64,008.00	\$114,000.00	0.1021				1.2173	\$2,014,000.00	\$1,057,560.00
1994-1995	882	\$118,750,344.00	\$4,014,925.00	\$2,060,000.00	1.1167	\$628,447.00	\$79,500.00	0.0697				1.1864	\$2,139,500.00	\$1,219,154.00
1995-1996	887	\$123,422,376.00	\$4,125,266.00	\$2,236,727.00	1.1076	\$3,406,888.00	\$62,000.00	0.4068	\$428,907.00	\$440,000.00	0	1.5135	\$2,738,727.00	\$1,267,816.00
1996-1997	874	\$137,436,195.00	\$4,381,781.00	\$2,392,000.00	1.0877	\$954,868.00	\$-	0	\$339,601.00	\$218,805.00	0.1592	1.2469	\$2,610,805.00	\$1,243,322.00
1997-1998	911	\$126,998,256.00	\$4,818,632.00	\$2,160,177.00	1.0768	\$583,000.00	\$-	0	\$444,603.00	\$306,258.00	0.2413	1.3181	\$2,466,435.00	\$1,221,412.00
<b>LEVY LID OF \$1.10 IMPOSED 1998-1999</b>														
1998-1999	890	\$142,945,142.00	\$5,305,000.00	\$2,319,437.00	0.9239	\$225,000.00	\$-	0	\$4,860,544.00	\$335,421.00	0.2349	1.1588	\$2,654,858.51	\$1,826,238.00
1999-2000	865	\$159,169,503.00	\$5,530,000.00	\$2,717,000.00	0.9296	\$216,118.00	\$-	0	\$479,234.28	\$410,608.00	0.2583	1.1879	\$3,127,608.00	\$1,520,920.70
2000-2001	862	\$168,728,003.00	\$5,796,676.00	\$2,859,421.54	0.9922	\$230,995.00	\$106,995.34	0.0634	\$392,779.00	\$348,556.62	0.2069	1.2625	\$3,314,973.50	\$1,145,987.93
<b>LEVY LID OF \$1.00 IMPOSED 2001-2002</b>														
2001-2002	814	\$173,199,387.00	\$6,265,246.00	\$2,664,295.75	0.892	\$298,059.00	\$86,591.34	0.0499	\$393,586.25	\$383,800.00	0.2219	1.1638	\$3,182,920.75	\$2,408,745.10
2002-2003	799	\$181,291,509.00	\$6,506,757.00	\$2,870,727.00	0.9031	\$200,000.00	\$53,691.00	0.0296	\$4,100,298.06	\$373,538.40	0.2063	1.1391	\$3,297,992.16	\$2,170,204.65
<b>LEVY LID OF \$1.05 IMPOSED 2003-2004</b>														
2003-2004	799	\$182,705,735.00	\$7,282,877.05	\$3,123,930.00	0.953569	\$200,000.00	\$71,220.80	0.038981	\$349,930.00	\$353,429.30	0.193736	1.186286	\$3,548,580.10	\$2,184,356.00
2004-2005	796	\$205,509,936.00	\$8,066,987.00	\$3,470,312.53	0.959934	\$236,000.00	\$205,817.20	0.10015	\$390,687.50	\$426,474.98	0.222798	1.282882	\$4,102,604.71	\$2,325,036.80
2005-2006	783	\$240,596,506.00	\$8,526,519.00	\$3,621,918.73	0.945308	\$200,000.00	\$183,191.01	0.07614	\$378,998.00	\$406,508.59	0.202301	1.223749	\$4,211,618.33	\$2,368,242.90

YEAR	PUPIL COUNT	DISTRICT VALUATION	GEN. FUND EXPEND.	GEN. FUND TAX ASKING	GEN FUND LEVY	BLDG. FUND EXPEND.	BLDG. FUND TAX ASKING	BLDG. LEVY	BOND FUND EXPEND.	BOND FUND TAX ASKING	BOND FUND LEVY	TOTAL LEVY	TOTAL TAX ASKING	STATE AID
2005-2006	Class 's	\$182,522,986.00	\$1,101,464.00	\$471,700.30	0.945308								\$471,700.30	\$169,448.00
2005-2006		\$423,119,492.00	\$9,627,983.00	\$4,093,619.03	0.945308	\$200,000.00	\$183,191.01	0.07614	\$378,998.00	\$406,508.59	0.202301	1.223749	\$4,683,318.63	\$2,537,690.90
2006-2007	801	\$456,942,583.00	\$9,987,968.24	\$4,327,200.41	0.94699	\$316,733.00	\$69,938.37	0.015306	\$376,612.50	\$360,613.72	0.174859	1.137155	\$4,757,752.50	\$2,627,308.83
2007-2008	755	\$475,220,286.00	\$10,386,516.79	\$4,495,339.31	0.946096	\$425,000.00	\$102,873.50	0.021579	\$419,050.00	\$368,041.86	0.170856	1.138531	\$4,981,254.67	\$2,551,233.00
2008-2009	786	\$512,403,736.00	\$10,726,567.00	\$4,869,675.00	0.950359	\$700,398.00	\$55,550.00	0.010841	\$535,450.00	\$266,640.00	0.117559	1.078759	\$5,191,865.00	\$2,258,077.00
2009-2010	783	\$554,408,013.00	\$11,410,635.00	\$5,270,180.00	0.950596	\$881,263.00	\$167,963.00	0.030296	\$371,775.00	\$248,268.10	0.101162	1.082054	\$5,686,411.10	\$2,183,529.00
2010-2011	785	\$613,289,389.00	\$10,559,845.00	\$5,876,511.05	0.958195	\$500,000.00	\$60,890.91	0.009929	\$469,130.00	\$370,060.60	0.141807	1.109931	\$6,307,462.56	\$1,419,446.00
2011-2012	760	\$659,015,421.00	\$9,286,591.00	\$6,377,756.50	0.96777	\$635,311.00	\$ -	0	\$528,050.00	\$448,402.02	0.164412	1.132182	\$6,826,158.52	\$439,142.60
2012-2013	748	\$728,274,992.00	9,601,949.00	\$7,044,374.98	0.967269	\$555,805.00	\$126,262.63	0.017337	\$370,975.00	\$383,727.27	0.132333	1.116939	\$7,554,364.88	\$71,104.70
2013-2014	742	\$790,636,471.00	\$9,951,227.00	\$7,859,406.20	0.994061	\$363,599.38	\$40,404.04	0.00511	\$423,290.00	\$386,594.95	0.126284	1.125455	\$8,267,213.27	\$205,095.42
2014-2015	779	\$945,337,281.00	\$10,248,295.00	\$8,675,562.66	0.91772	\$375,282.77	\$101,010.10	0.010685	\$374,890.00	\$ -	0	0.928405	\$8,776,572.76	\$160,199.81
2015-2016	772	\$1,145,003,746.00	\$10,570,095.00	\$8,412,458.23	0.734710	\$667,674.00	\$404,040.40	0.035287	\$ -	\$ -	0	0.769997	\$8,816,498.63	\$97,545.16
2016-2017	795	\$1,220,430,813.00	\$11,754,829.00	\$8,397,652.83	0.688089	\$1,000,000.00	\$634,486.86	0.051989			0	0.740078	\$9,032,139.69	\$46,157.98
2017-2018	815	\$1,321,089,792.00	\$12,088,768.00	\$9,108,621.12	0.689478	\$1,944,790.41	\$1,313,131.30	0.099398				0.788876	\$10,421,752.42	\$172,213.00
2018-2019	819	\$1,318,425,366.00	\$12,365,992.00	\$9,345,622.13	0.708847	\$2,767,163.00	\$1,843,434.33	0.139821				0.848688	\$11,189,056.46	\$95,543.00
2019-2020	791	\$1,272,291,708.00	\$12,321,231.00	\$9,083,371.00	0.713938	\$2,459,771.00	\$1,767,677.00	0.138936				0.852874	\$10,851,048.00	\$94,025.00
2020-2021		\$1,094,170,869.00	\$12,535,266.00	\$9,199,708.00	0.840793	\$2,952,585.00	\$1,531,818.00	0.139898				0.980791	\$10,731,526.00	\$105,497.00

# 2019-2020 Budget Workshop



**July 13, 2020**

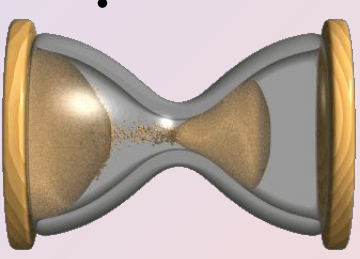
**6:30**

**O'Neil Public Schools  
Junior High Commons Area**

## **Budget Guidelines:**

- Certified Budget Authority – maximum amount a school district may budget to spend. Grant funds, Special Ed spending, and lid exclusions are not included in the overall total. The state provides this figure each year.
- The actual amount a school district expends during the fiscal year cannot exceed its Budget of Expenditures.
- O’Neill Public Schools’ cash reserve is limited to 35% of the total general fund budget of disbursements and transfers. This includes total reserves in the General Fund (Cash on Hand), plus the budget for the Employee Benefit Fund and the Depreciation Fund. Based on the proposed budget this would be \$4,387,343.00. The current budget shows \$3,436,112.00 in cash reserve.
- It is recommended to carry a minimum of 3-4 months of expenditures in reserve.

# **Budget Development Timeline:**



## **April 2020-**

- ✓ Budget Authority & Allowable Reserve Percentage Certification.
- ✓ State Aid Certification

## **August 20, 2020-**

- ✓ Assessed valuation is certified by the county.

## **Prior to September 20th, 2020-**

- ✓ Hold a Public Hearing on the Proposed 2020-2021 Budget.
- ✓ Hold a Public Hearing on Property Tax Requests.
- ✓ Final Adoption of the 2020-2021 Budgets at regular board meeting.

## **September 20, 2020-**

- ✓ Deadline for filing the budget & LC-2 with the State Auditor, County Clerk and the Nebraska Department of Education.

## **October 13, 2020**

- ✓ Deadline for filing property tax requests with State Auditor, County Clerk & Levying Board.

# **Legislative Restrictions for 2020-2021:**

The local property tax statutory maximum levy total for the general fund and special building fund, is \$1.05 for the 2020-2021 fiscal year.

$$\text{School District Valuation} * \text{Levy} = \text{Local Property Tax Request}$$

**\$100**



# OPS District General and Building Funds:

*General Fund*- finances all facets of services rendered by the school district.

The General Fund expenditures are limited by state statute. The General Fund levy plus the Building Fund levy for 2020-2021 is limited to \$1.05

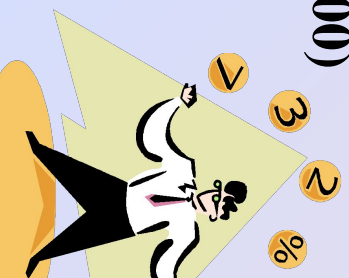
*Proposed General Fund for Fiscal Year 2020-2021 and change from 2019-2020:*

- ✓ 2019-2020 Adopted Budget = \$12,321,231.00
- ✓ 2020-2021 Proposed Budget= \$12,535,266.00 (an increase of \$214,035)

*Building Fund*- finances all site improvements; such as building projects, site and building purchases, furnishings for new buildings, etc.

*Proposed Building Fund for Fiscal Year 2019-2020 and change from 2018-19:*

- ✓ 2019-2020 Adopted Budget = \$2,459,771.00
- ✓ 2020-2021 Proposed Budget= \$2,952,585.00 (an increase of \$492,814.00)



# OPS District Depreciation Fund

- The district's Depreciation Fund exists to offset costly capital outlay by reserving such monies from the General Fund. We currently have **\$542,930** in the Depreciation Fund. We can use these funds to pay for our new computers and track repairs/renovations next year. I would like to move \$200,000.00 to the Depreciation Fund at our last meeting in August.



# **OPS District Employee Benefit and Lunch Funds**

- The district Employee Benefit Fund is established to reserve dollars for district unemployment compensation.
- The district Lunch Fund is used for all financial activities of the nutrition program.

# OPS District Activity Fund

- The Activity Fund accounts for all financial operations of the district's activities. We annually transfer \$51,000 from the General Fund to the Activity Fund. We might want to consider transferring \$40,000 this year, as we have more carryover due to COVID -19. I suggest transferring this at the end of the 2019-20 budget year, rather than at the beginning of the 2020-21 budget year.

# Budget History

[Budget History 1989 to Present](#)

# Changes from 2019-20 to 2020-21

2019-20 General Fund Budget: \$12,321,231.00

2020-21 General Fund Budget: \$12,535,266.00

Difference between 18-19 & 19-20: **\$214,035.00**

2019-20 Building Fund Budget: \$2,459,771.00

2020-21 Building Fund Budget: \$2,952,585.00

Difference between 19-20 & 20-21: **\$492,814.00**

# Changes from 2019-20 to 2020-21

2019-20 General Fund Tax Asking: \$9,083,371.00

2020-21 General Fund Tax Asking: \$9,199,708.00

Difference between 18-19 & 19-20: **\$116,337.00**

2019-20 Building Fund Tax Asking: \$1,767,677.00

2019-20 Building Fund Tax Asking: \$1,531,818.00

Difference between 18-19 & 19-20: **-\$235,859.00**

Total Tax Asking 2019-20: \$10,851,048.00

Total Tax Asking 2020-21: \$10,731,526.00

Difference between 18-19 & 19-20: **-\$119,522.00**

# Changes from 2019-20 to 2020-21

2019-20 General Levy: 0.713938

2020-21 General Levy: 0.840793

Difference between 19-20 & 20-21: + **0.126855**

2019-20 Building Fund Levy: 0.138936

2019-20 Building Fund Levy: 0.139998

Difference between 19-20 & 20-21: **+0.001062**

Total Levy 2019-20: 0.852874

Total Levy 2020-20: 0.980791

Difference between 19-20 & 20-21: **+0.127917**

## History of Federal Programs

Fiscal Year	Title I	Title I Accountability	Title II.A	Title II.D	Title III	Title IV	Title V	Perkins	IDEA	ARRA IDEA	ARRA			MPS	NEBMAC	Early Childhood	21st Century Community Learning	State Aid	Total Federal and State Funds	
											Stabilization Funds	ARRA Title I Funds	Education Jobs Funds							
2008-09	\$113,521.00		\$46,707.00	\$1,491.00	\$5,179.00	\$2,873.00	\$924.00		\$192,912.00					\$3,424.00	\$114,862.00		\$20,000.00	\$50,050.00	\$2,258,077.00	\$2,810,020.00
2009-10	\$163,703.00		\$46,492.00	\$1,645.00	\$4,871.00	\$2,958.00	-		\$200,453.00	\$167,152.00	\$159,943.00	\$97,110.00		\$18,703.00	\$274,850.00	\$50,000.00	\$5,000.00	\$46,225.00	\$2,183,529.00	\$3,422,634.00
2010-11	\$150,441.00		\$46,061.00		\$5,710.00				\$124,589.00	\$74,505.00	\$183,363.00		\$184,357.00	\$11,994.00	\$153,628.00	\$50,000.00	\$12,000.00	\$45,250.00	\$1,419,446.00	\$2,461,284.00
2011-12	\$148,880.00	\$30,083.00	\$41,380.00		\$7,030.00				\$196,220.00				\$3,689.00	\$10,830.00	\$82,406.00	\$17,959.00	\$14,000.00	\$42,700.00	\$439,142.60	\$1,034,319.60
2012-13	\$171,478.00	\$28,812.00	\$42,022.00		\$5,956.00				\$188,655.00					\$10,838.00	\$57,106.00	\$14,098.00	\$8,000.00	\$45,550.00	\$71,104.70	\$643,619.70
2013-14	\$167,071.00	\$10,535.00	\$40,397.00		\$7,082.00				\$177,736.00					\$8,423.00	\$45,871.00	\$11,331.00		\$50,030.00	\$205,095.42	\$723,571.42
2014-15	\$180,816.00	\$24,593.00	\$40,890.00		\$5,311.00				\$5,000.00	\$192,266.00				\$6,000.00	\$40,000.00	\$12,403.00		\$50,030.00	\$160,199.81	\$717,508.81
2015-16	\$190,485.00	\$9,545.00	\$40,626.00		\$16,108.00				\$40,496.00	\$193,289.00				\$12,276.78	\$24,376.51	\$32,383.00	\$17,757.50	\$50,030.00	\$97,545.16	\$724,917.95
2016-17	\$166,205.00	\$9,247.00	\$39,881.00		\$7,853.00				\$49,717.00	\$197,765.00				\$5,458.58	\$30,524.59			\$50,030.00	\$46,157.98	\$602,839.15
2017-18	\$159,602.00	\$14,264.00	\$28,702.00		\$7,345.00				\$206,271.00					\$246.35	\$13,216.65			\$50,030.00	\$172,213.00	\$786,213.68
2018-19	\$159,329.00		\$31,430.00		\$7,508.00				\$218,108.00					\$8,244.89	\$20,194.57			\$50,030.00	\$95,543.00	\$606,137.94
2019-20	\$178,763.00		\$28,612.00		\$7,585.00				\$205,861.00					\$9,348.89	\$20,226.30			\$3,380.76	\$94,025.00	\$607,831.95
2020-21																		\$50,030.00	\$105,497.00	\$155,527.00

**Nebraska Department of Revenue, Property Assessment Division  
2019 to 2020 Real Property Value Percentage Change by County**

County	Residential & Recreational & AgResid % change	Resid & Rec & AgResid % change excl. growth	Commercial & Industrial % change	Commercial & Industrial % change excl. growth	AgOutbldg & FarmsiteLand % change	AgOutbldg & FarmsiteLand % change excl. growth	Total Agricultural Land % change	Total Real Property % change	Total Real Property % change excl. growth
1 Adams	4.92%	3.95%	6.46%	4.01%	6.77%	3.20%	-5.85%	0.43%	-0.36%
2 Antelope	2.04%	-0.18%	4.62%	1.16%	10.41%	10.41%	-0.69%	0.38%	-0.13%
3 Arthur	2.71%	-0.68%	-79.13%	-79.13%	138.84%	138.84%	0.01%	0.20%	0.01%
4 Banner	14.04%	12.96%	8.88%	8.88%	1.28%	-0.96%	-0.95%	-0.14%	-0.30%
5 Blaine	8.89%	7.61%	0.09%	0.09%	-1.71%	-1.71%	0.29%	0.62%	0.56%
6 Boone	3.39%	2.29%	2.12%	1.08%	2.37%	-1.17%	-6.22%	-4.25%	-4.59%
7 Box Butte	1.45%	1.14%	-2.52%	-4.82%	6.08%	6.08%	-4.76%	-1.96%	-2.37%
8 Boyd	0.93%	-0.16%	0.16%	-0.66%	1.91%	0.04%	-0.88%	-0.64%	-0.79%
9 Brown	9.60%	8.57%	3.51%	0.84%	3.09%	-8.06%	-0.26%	1.77%	1.15%
10 Buffalo	3.15%	1.97%	3.91%	1.72%	5.26%	-4.20%	-7.12%	0.10%	-0.97%
11 Burt	2.70%	2.05%	9.71%	8.62%	7.49%	6.60%	-4.55%	-2.45%	-2.63%
12 Butler	17.98%	10.65%	-32.39%	-38.85%	46.90%	46.90%	-2.90%	0.52%	-1.06%
13 Cass	5.56%	4.29%	2.47%	1.85%	2.36%	2.36%	2.42%	4.17%	3.42%
14 Cedar	1.84%	0.78%	2.74%	-0.87%	1.07%	-2.06%	-1.14%	-0.47%	-0.85%
15 Chase	5.26%	4.29%	0.27%	0.00%	2.03%	2.03%	-2.54%	-1.00%	-1.18%
16 Cherry	1.43%	-0.35%	1.21%	0.39%	1.66%	1.66%	-1.14%	-0.67%	-0.93%
17 Cheyenne	4.19%	3.51%	1.89%	1.09%	-3.50%	-4.61%	-6.27%	-1.42%	-1.80%
18 Clay	10.94%	10.11%	-0.06%	-0.38%	9.27%	7.38%	-3.96%	-1.49%	-1.66%
19 Colfax	13.83%	12.89%	9.93%	4.01%	26.81%	12.67%	-4.38%	1.39%	0.34%
20 Cuming	8.19%	7.19%	12.29%	10.75%	19.42%	11.85%	0.60%	3.07%	2.54%
21 Custer	2.74%	-0.49%	1.47%	0.81%	5.49%	5.49%	-6.42%	-4.26%	-4.74%
22 Dakota	4.22%	3.88%	7.62%	2.11%	-0.20%	-0.20%	0.13%	3.60%	2.22%
23 Dawes	0.65%	0.44%	15.10%	14.57%	2.51%	-0.53%	-0.82%	1.58%	1.37%
24 Dawson	9.53%	9.14%	0.56%	-0.06%	1.32%	-4.62%	-8.56%	-1.79%	-2.11%
25 Deuel	13.53%	12.89%	0.08%	0.08%	12.43%	12.43%	-1.59%	1.98%	1.86%
26 Dixon	4.62%	4.17%	1.27%	1.19%	0.23%	-1.50%	-4.43%	-2.56%	-2.68%
27 Dodge	8.87%	7.79%	-0.41%	-3.89%	7.65%	0.47%	0.37%	4.10%	3.04%
28 Douglas	8.31%	7.10%	8.20%	7.37%	208.22%	199.60%	0.06%	8.29%	7.20%
29 Dundy	1.68%	0.86%	1.08%	1.08%	2.57%	0.37%	-1.02%	-1.35%	-1.45%
30 Fillmore	2.78%	1.33%	1.24%	0.11%	-0.26%	-2.77%	-2.03%	-1.27%	-1.56%
31 Franklin	3.70%	2.43%	-1.04%	-1.34%	1.57%	0.08%	-1.98%	-1.32%	-1.50%
32 Frontier	0.71%	0.17%	-12.77%	-12.77%	14.80%	13.65%	-4.47%	-3.09%	-3.22%
33 Furnas	1.85%	1.05%	4.42%	2.88%	-0.16%	-0.41%	-2.04%	-1.11%	-1.31%
34 Gage	2.84%	1.22%	2.30%	1.60%	8.78%	8.78%	-3.05%	-0.35%	-0.96%
35 Garden	2.46%	1.70%	14.85%	4.98%	5.51%	-0.62%	0.55%	1.17%	0.74%
36 Garfield	5.31%	3.78%	-2.55%	-2.93%	6.79%	1.96%	-2.43%	-0.55%	-1.00%
37 Gosper	0.47%	-0.23%	6.71%	2.16%	0.69%	-6.09%	-2.59%	-1.68%	-1.99%
38 Grant	2.06%	-1.37%	0.00%	0.00%	-0.85%	-0.85%	0.11%	0.27%	-0.04%
39 Greeley	1.37%	0.20%	2.92%	-0.15%	1.57%	-1.41%	-2.16%	-1.75%	-2.01%
40 Hall	4.71%	3.94%	8.36%	2.34%	60.31%	59.31%	-11.97%	1.67%	-0.10%
41 Hamilton	5.93%	3.26%	0.90%	-0.08%	3.19%	1.57%	-2.64%	-0.38%	-1.07%
42 Harlan	5.95%	4.27%	1.51%	0.87%	6.06%	3.35%	-4.32%	-2.18%	-2.55%
43 Hayes	0.07%	-0.24%	0.35%	-0.17%	1.93%	-1.03%	-5.27%	-4.62%	-4.74%
44 Hitchcock	4.75%	3.43%	10.36%	6.17%	20.80%	16.71%	-4.96%	-2.74%	-4.17%
45 Holt	0.27%	-0.76%	2.11%	0.93%	3.32%	0.73%	-9.66%	-7.51%	-7.77%
46 Hooker	6.63%	5.73%	5.14%	4.49%	14.63%	7.19%	0.00%	0.89%	0.75%
47 Howard	3.94%	2.08%	1.60%	-0.31%	1.90%	1.90%	-0.49%	0.84%	0.27%
48 Jefferson	1.43%	0.35%	8.44%	7.52%	0.67%	-6.41%	-6.71%	-4.08%	-4.66%
49 Johnson	9.09%	8.15%	34.70%	33.41%	11.94%	11.09%	1.54%	4.47%	4.21%
50 Kearney	7.04%	5.73%	1.45%	0.47%	-0.85%	-1.78%	-12.39%	-7.61%	-7.94%
51 Keith	18.88%	16.72%	9.40%	5.95%	17.34%	15.91%	-3.13%	7.00%	5.82%
52 Keya Paha	1.31%	1.09%	0.00%	0.00%	6.08%	6.08%	-0.11%	0.14%	0.13%
53 Kimball	2.23%	1.29%	2.85%	2.85%	1.13%	-1.49%	-0.71%	-1.48%	-1.77%

**Nebraska Department of Revenue, Property Assessment Division  
2019 to 2020 Real Property Value Percentage Change by County**

County	Residential & Recreational & AgResid % change	Resid & Rec & AgResid % change excl. growth	Commercial & Industrial % change	Commercial & Industrial % change excl. growth	AgOutbldg & FarmsiteLand % change	AgOutbldg & FarmsiteLand % change excl. growth	Total Agricultural Land % change	Total Real Property % change	Total Real Property % change excl. growth
54 Knox	6.15%	4.76%	17.68%	1.52%	18.86%	18.86%	-0.17%	2.14%	1.30%
55 Lancaster	2.28%	0.68%	7.86%	5.23%	-6.99%	-9.28%	-2.99%	3.33%	1.56%
56 Lincoln	6.19%	5.54%	1.80%	0.66%	12.08%	6.23%	-3.68%	1.48%	0.98%
57 Logan	7.24%	7.10%	-0.67%	-1.25%	0.64%	-1.47%	-2.67%	-1.76%	-1.81%
58 Loup	14.55%	9.99%	1.29%	1.29%	1.14%	1.10%	-1.21%	1.07%	0.42%
59 Madison	7.40%	6.21%	19.93%	12.74%	14.71%	4.63%	-5.40%	4.69%	2.86%
60 McPherson	0.19%	-0.38%	-4.06%	-4.06%	0.08%	0.07%	0.10%	0.09%	0.07%
61 Merrick	10.02%	8.20%	16.76%	16.70%	17.57%	13.46%	-10.29%	-2.69%	-3.27%
62 Morrill	5.79%	4.87%	0.72%	-0.12%	1.60%	1.10%	-4.27%	-1.75%	-2.01%
63 Nance	1.43%	0.41%	1.75%	1.32%	-3.92%	-6.95%	-2.34%	-1.77%	-2.03%
64 Nemaha	11.13%	9.80%	-1.97%	-2.21%	17.32%	12.04%	-3.67%	0.32%	-0.11%
65 Nuckolls	2.47%	1.37%	0.44%	-2.94%	2.20%	-0.01%	-8.77%	-6.82%	-7.16%
66 Otoe	3.51%	2.02%	3.08%	1.36%	11.71%	11.71%	-0.98%	1.09%	0.42%
67 Pawnee	9.32%	8.42%	10.54%	0.07%	61.34%	59.24%	0.82%	3.57%	3.05%
68 Perkins	2.81%	2.46%	6.04%	3.07%	8.67%	5.42%	-3.74%	-2.11%	-2.39%
69 Phelps	5.40%	5.07%	3.63%	0.40%	1.99%	-0.08%	-1.37%	0.55%	0.24%
70 Pierce	12.90%	10.97%	3.65%	0.03%	15.71%	15.71%	-6.38%	-1.28%	-1.88%
71 Platte	6.31%	4.54%	5.53%	2.63%	-0.63%	-11.57%	-1.54%	2.60%	1.17%
72 Polk	8.32%	7.43%	2.76%	2.75%	-0.56%	-0.56%	-0.92%	0.57%	0.43%
73 Red Willow	5.53%	4.52%	1.13%	0.07%	8.59%	5.50%	-6.16%	-0.95%	-1.51%
74 Richardson	4.20%	3.47%	2.32%	1.09%	0.33%	0.33%	-2.78%	-1.35%	-1.52%
75 Rock	5.84%	4.09%	-1.95%	-1.96%	1.17%	1.17%	-2.07%	-1.38%	-1.51%
76 Saline	7.33%	5.88%	10.75%	7.91%	1.65%	1.65%	-1.86%	1.51%	0.93%
77 Sarpy	7.07%	4.66%	11.23%	5.35%	1.44%	1.44%	-5.71%	7.82%	4.61%
78 Saunders	9.14%	5.37%	4.25%	3.09%	5.68%	3.10%	-3.46%	2.49%	0.76%
79 ScottsBluff	3.43%	2.96%	4.52%	2.88%	4.70%	4.70%	-2.23%	2.65%	2.01%
80 Seward	6.46%	4.77%	5.67%	1.75%	15.68%	0.97%	-4.83%	0.15%	-0.94%
81 Sheridan	4.36%	3.95%	2.87%	2.87%	-2.04%	-3.44%	0.94%	1.47%	1.37%
82 Sherman	2.88%	2.02%	-4.77%	-5.13%	0.48%	-0.37%	-5.62%	-4.00%	-4.18%
83 Sioux	1.76%	-0.43%	0.02%	0.02%	2.42%	1.22%	-0.38%	-0.10%	-0.34%
84 Stanton	13.84%	12.43%	1.60%	1.10%	15.23%	6.04%	0.04%	3.77%	3.07%
85 Thayer	11.99%	10.57%	2.46%	1.70%	20.62%	16.29%	-5.56%	-2.63%	-2.93%
86 Thomas	5.65%	5.02%	18.55%	17.05%	1.68%	1.68%	-0.32%	1.01%	0.89%
87 Thurston	5.72%	5.21%	2.26%	-0.43%	0.09%	-0.47%	-6.91%	-4.94%	-5.08%
88 Valley	8.36%	6.29%	0.43%	0.10%	-1.82%	-1.82%	-8.31%	-4.85%	-5.21%
89 Washington	8.64%	7.13%	4.52%	2.88%	0.77%	0.77%	-5.49%	3.48%	2.47%
90 Wayne	10.13%	8.67%	39.02%	0.55%	-1.76%	-2.94%	-3.31%	2.10%	-0.64%
91 Webster	3.57%	2.58%	-11.54%	-11.54%	26.98%	26.95%	-5.49%	-3.78%	-3.91%
92 Wheeler	6.80%	5.16%	4.83%	4.54%	4.38%	-1.74%	2.80%	3.11%	2.73%
93 York	5.69%	4.49%	1.92%	1.57%	0.08%	-1.81%	0.24%	1.54%	1.22%
<b>State Totals</b>	<b>6.16%</b>	<b>4.70%</b>	<b>7.41%</b>	<b>4.93%</b>	<b>8.18%</b>	<b>4.95%</b>	<b>-3.51%</b>	<b>2.57%</b>	<b>1.50%</b>

**State-Wide Five-Year Historical Percent Change in Real Property**

Year	Residential & Recreational % change	Residential & Recreational % change excl. growth	Commercial & Industrial % change	Commercial & Industrial % change excl. growth	AgOutbldg & FarmsiteLand % change	AgOutbldg & FarmsiteLand % change excl. growth	Total Agricultural Land % change	Total Real Property % change	Total Real Property % change excl. growth
2020	6.16	4.70	7.41	4.93	8.18	4.95	-3.51	2.57	1.50
2019	7.32	5.58	7.45	5.05	changed display 2020		-3.77	2.62	1.48
2018	5.40	3.66	6.94	4.70			-2.77	2.04	0.96
2017	6.50	4.88	5.82	3.39			-0.15	3.34	2.30
2016	4.85	3.12	3.74	1.28			6.29	5.32	4.20

NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES  
**2020/21 STATE AID CERTIFICATION**

**O'NEILL PUBLIC SCHOOLS ( 45-0007-000 )**

*FORMULA STUDENTS CALCULATION*

( Fall Membership	x	ADM/FM Ratio	)	+	Contracted Out	=	Formula Students
( 744	x	0.9910917502	)	+	1	=	738.37
KDG Adjustment		( 0 students x .5 )			times ADM Factor	=	0.00
Early Childhood (002)		( 33 students x 495.0 hours / 1,032 hours x .6 )				=	9.50
<i>Total Formula Students</i>							<i>747.87</i>

*FORMULA NEEDS CALCULATION*

Basic Funding	8,614,141.00
Poverty Allowance	637,500.00
Limited English Proficiency Allowance	158,575.00
Focus School & Program Allowance	0.00
Summer School Allowance	963.00
Special Receipts Allowance	757,670.00
Transportation Allowance	146,934.00
Elementary Site Allowance	0.00
Distance Education & Telecommunications Allowance	18,111.00
Averaging Adjustment	0.00
New School Adjustment	0.00
Student Growth Adjustment	0.00
Community Achievement Plan Adjustment	0.00
Limited English Proficiency Allowance Correction	0.00
Student Growth Adjustment Correction	0.00
Poverty Allowance Correction	0.00
Non Qualified LEP Adjustment	0.00
Total Calculated Formula Needs	10,333,894.00
Formula Needs Stabilization	254,705.00
Total Formula Needs	10,588,599.00

*FORMULA RESOURCES CALCULATION*

Yield From Local Effort Rate	1,311,253,724 / 100 x 1.0000000000	13,112,537.00
Net Option Funding		0.00
Allocated Income Tax Funds		105,497.00
Other Actual Receipts		2,436,632.00
Community Achievement Plan Aid		0.00
Total Formula Resources		15,654,666.00

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 471-3323 or (402) 471-4320.

NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES  
**2020/21 STATE AID CERTIFICATION**

**O'NEILL PUBLIC SCHOOLS ( 45-0007-000 )**

*STATE AID CALCULATION*

Equalization Aid	0.00
Net Option Funding	0.00
Allocated Income Tax Funds	105,497.00
Community Achievement Plan Aid	0.00
Total State Aid Calculated	105,497.00
Prior Year (2019/20) State Aid Correction	0.00
<b>Total State Aid</b>	<b>105,497.00</b>
Carryover Adjustment from years prior to 2019/20	0.00

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