

# O'NEILL PUBLIC SCHOOLS BOARD OF EDUCATION

Monday, September 25, 2023  
7:30 PM

Administrative Office  
410 E Benton  
O'Neill, NE 68763

## Special Meeting Agenda

Posted Locations:

Holt County Independent (print & website)  
KBRX Radio  
O'Neill Post Office  
O'Neill Public Schools Administrative Office  
O'Neill Jr-Sr High School  
O'Neill Elementary School  
O'Neill Public Schools Website

Posted Date: Thursday, September 14, 2023

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. 2023-2024 Budget
  - B. 2023-2024 Tax Request Resolution
8. **Adjournment**

*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.*

# Board Calendar

## August

- Policy Committee Meeting (as needed)
- Pass Resolution for Re-Adoption of all Existing Policies, Regulations and Handbooks
- Direct Superintendent to sign Extra Duty Contracts
- Board Committee Assignments
- Special Meeting for 2nd Set of Payables
- Hold Budget Hearing

## September

- Budget Committee Meeting (as needed)
- Distribute Superintendent Evaluations
- Advertise for Snow Removal Bids (yearly)
- Authorize for Copier/Printing Bids (every 5 years, approved 2018)
- Approve Budget

## October

- Negotiations Committee Meeting (as needed)
- Superintendent Evaluation - Board Members Only
- Approve for Copier/Printing Contract (every 5 years, approved 2018)
- Accept Snow Removal Bids
- Review Superintendent's Leave Report

## November

- Budget Committee Meeting (as needed)
- Review Superintendent's Evaluation w/ Superintendent
- Negotiations Committee Meeting (as needed)
- Review the Nebraska Educational Profile
- Title I Review w/ St. Mary's

## December

- Approve Superintendent's Contract
- Negotiations Committee Meeting (as needed)
- Committee on American Civics Meeting (public comment will be received)
- Review Audit
- Review Superintendent's Leave Report

## January

- Budget Committee Meeting (as needed)
- Negotiations Committee Meeting (as needed)
- Board Retreat
- Potential Conflict of Interest Statement Exhibit 202.02E1
- Appoint District Non-Discrimination Compliance Coordinator

- Employment of Immediate Family Members Disclosure Statement Exhibit 202.02E2
- Post Superintendent's Contract per Requirements of the Superintendent's Transparency Act
- Set Administrator's Salaries

## **February**

- Policy Committee Meeting (as needed)
- Approve School Calendar
- Review Student Achievement Data
- Review Tenured Staff
- Set Other Non-teaching Staff Salaries
- Advertise for Lawn Care Bids (every two years, approved in 2021)
- Advertise for Audit Services (every three years, approved in June 2018)

## **March**

- Budget Committee Meeting
- Set Classified Staff Salaries
- Review Policy #502.02 – Nonresident Students - Option Enrollment
- Accept Lawn Care Bids
- Accept Audit Services Bid
- Review Superintendent's Leave Report

## **April**

- Legislative Committee Meeting (as needed)
- Compensation for Substitutes, Developing Eagles, Interpreters, Accompanist, and Off Contract Certified Staff
- RFP for lunch
- Audit Contract (every three years, beginning 2022, approved for 2021-2022 Audit)

## **May**

- Budget Committee Meeting
- Approve Lunch Contract (yearly)
- Set Lunch Prices for Upcoming School Year
- Student Fee Policy #5045 - Advertise Hearing

## **June**

- Board Retreat
- Review Student Fee Policy #5045
- Authorize Superintendent to Apply for Federal Funds
- Transportation Contract (every three years, approved Aug 2020)
- Activity Assignments
- Parent & Family Involvement in the Schools Policy #1005.03 - Advertise Hearing
- Committee on American Civics Meeting (public comment will be received)
- Review Superintendent's Leave Report

## **July**

- Budget Committee Meeting
- Approve Audit Engagement
- Review Parent & Family Involvement in the Schools Policy #1005.03
- Review Bullying Prevention Policy #504.20

## Board Meeting Dates

- July 10, 2023
- August 14, 2023
- September 11, 2023
- October 9, 2023
- November 13, 2023
- December 11, 2023
- January 15, 2024
- February 12, 2024
- March 11, 2024
- April 15, 2024
- May 13, 2024
- June 10, 2024
- July 15, 2024

# 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.

**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.

**84-1409. Terms, defined.** For purposes of the Open Meetings Act, unless the context otherwise requires:

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

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

(2) Meeting means all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body; and

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

**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.

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

(1)(a) Each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public. (b) (i) Except as provided in subdivision (1)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committee, such notice shall be published in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website. (ii) In the case of the governing body of a city of the second class or village or such body's advisory committee, such notice shall be published by: (A) Publication in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website; or (B) Posting written notice in three conspicuous public places in such city or village. Such notice shall be posted in the same three places for each meeting. (iii) In the case of a public body not described in subdivision (1)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public

body.(c) In addition to a method of notice required by subdivision (1)(b)(i) or (ii) of this section, such notice may also be provided by any other appropriate method designated by such public body or such advisory committee. (d) Each public body shall record the methods and dates of such notice in its minutes. (e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or (ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (2)(b) of this section are met: (i) A state agency, state board, state commission, state council, or state committee, or an advisory committee of any such state entity; (ii) An organization, including the governing body, created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act; (iii) The governing body of a public power district having a chartered territory of more than one county in this state; (iv) The governing body of a public power and irrigation district having a chartered territory of more than one county in this state; (v) An educational service unit; (vi) The Educational Service Unit Coordinating Council; (vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act; (viii) A community college board of governors; (ix) The Nebraska Brand Committee; (x) A local public health department; (xi) A metropolitan utilities district; (xii) A regional metropolitan transit authority; and (xiii) A natural resources district. (b) The requirements for holding a meeting by means of virtual conferencing are as follows: (i) Reasonable advance publicized notice is given as provided in subsection (1) of this section, including providing access to a dial-in number or link to the virtual conference; (ii) In addition to the public's right to participate by virtual conferencing, reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate as provided in section 84-1412, including reasonable seating, in at least one designated site in a building open to the public and identified in the notice, with: At least one member of the entity holding such meeting, or his or her designee, present at each site; a recording of the hearing by audio or visual recording devices; and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be provided if virtual conferencing was not used; (iii) At least one copy of all documents being considered at the meeting is available at any physical site open to the public where individuals may attend the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; and (iv) Except as otherwise provided in this subdivision or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis or an organization created under the Municipal Cooperative Financing Act, the organization may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing. The governing body of a risk management pool that meets at least quarterly and the advisory committees of the governing body may each hold more than one-half of its meetings by virtual conferencing if the governing body's quarterly meetings are not held by virtual conferencing.

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

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

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

(6) A public body may allow a member of the public or any other witness to appear before the public body by means of virtual conferencing.

(7)(a) Notwithstanding subsections (2) and (5) of this section, if an emergency is declared by the Governor pursuant to the Emergency Management Act as defined in section 81-829.39, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the public body gives reasonable advance publicized notice as described in subsection (1) of this section. The notice shall include information regarding access for the public and news media. In addition to any formal action taken pertaining to the emergency, the public body may hold such meeting for the purpose of briefing, discussion of public business, formation of tentative policy, or the taking of any action by the public body. (b) The public body shall provide access by providing a dial-in number or a link to the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at the meeting and record the meeting. Subsection (4) of this section shall be complied with in conducting such meetings. (c) The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection as provided in subsection (5) of section 84-1413. (8) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (2)(a) of this section may hold a meeting by virtual conferencing if: (a) The purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted upon at a subsequent non-virtual open meeting of the public body; (b) No action is taken by the public body at the virtual meeting; and (c) The public body complies with subdivisions (2)(b)(i) and (2)(b)(ii) of this section.

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

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

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

meeting, but it may not forbid public participation at all meetings.

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

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

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

(6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if: (a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction; (b) All out-of-state locations identified in the notice are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience; (c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making virtual conferencing available at an in-state location to members, the public, or the press, if requested twenty-four hours in advance; (d) No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state; (e) Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act; and (f) The public body publishes notice of the out-of-state meeting at least twenty-one days before the date of the meeting in a legal newspaper of statewide circulation.

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

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

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

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

(2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote shall be satisfied by a public body which utilizes an electronic voting device which allows the yeas and nays of each member of such public body to be readily seen by the public.

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

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

(5) Minutes shall be written or kept as an electronic record and shall be available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing or keeping the minutes is absent due to a serious illness or emergency.

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

**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.

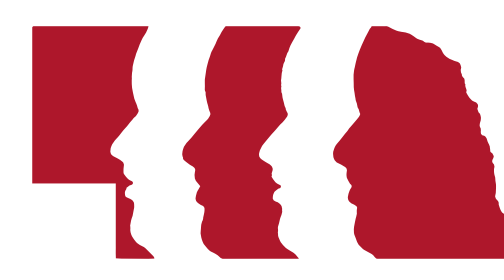
(4) Any member of a public body who knowingly violates or conspires to violate or who attends or remains at a meeting knowing that the public body is in violation of any provision of the Open Meetings Act shall be guilty of a Class IV misdemeanor for a first offense and a Class III misdemeanor for a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

**84-1415. Open Meetings Act; requirements; waiver; validity of action.** No motion, resolution, rule, regulation, ordinance, or formal action made, adopted, passed, or taken at a meeting as defined in section 84-1409 of a public body as defined in such section shall be invalidated because such motion, resolution, rule, regulation, ordinance, or formal action was made, adopted, passed, or taken at a meeting or meetings on or after March 17, 2020, and on or before April 30, 2021, pursuant to a Governor's Executive Order which waived certain requirements of the Open Meetings Act.

Revised  
4-2022



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Nebraska Council  
of School Administrators

455 South 11<sup>th</sup> Street, Suite A  
Lincoln, NE 68508  
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**2023-2024**  
**STATE OF NEBRASKA**  
**SCHOOL DISTRICT BUDGET FORM**

County-District #: 45-0007    Class #: 3  
 O'Neill Public School  
 TO THE COUNTY BOARD AND COUNTY CLERK OF  
 Holt County

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

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 9,507,996.00	\$ 9,507,996.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ -	\$ -	\$ -
Special Building Fund	\$ -	\$ 1,646,465.00	\$ 1,646,465.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
<b>Total All Funds</b>	<b>\$ -</b>	<b>\$ 11,154,461.00</b>	<b>\$ 11,154,461.00</b>

Outstanding Bonded Indebtedness as of September 1, 2023 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">\$</td> <td style="width: 10%; text-align: center;">-</td> <td style="width: 30%;">Principal</td> <td style="width: 50%;"></td> </tr> <tr> <td style="text-align: center;">\$</td> <td style="text-align: center;">-</td> <td>Interest</td> <td></td> </tr> <tr> <td style="text-align: center;">\$</td> <td style="text-align: center;">-</td> <td><b>Total Outstanding Bonded Indebtedness</b></td> <td></td> </tr> </table>	\$	-	Principal		\$	-	Interest		\$	-	<b>Total Outstanding Bonded Indebtedness</b>	
\$	-	Principal											
\$	-	Interest											
\$	-	<b>Total Outstanding Bonded Indebtedness</b>											
<b>Total Certified Valuation (All Counties)</b>		\$ 1,182,397,972											
<i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>													
<b>Report of Joint Public Agency &amp; Interlocal Agreements</b>													
Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2022 through June 30, 2023?													
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO													
<i>If YES, Please submit Interlocal Agreement Report by September 30th.</i>													

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

<b>APA Contact Information</b>	<b>Submission Information</b>
Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509 <b>Telephone:</b> (402) 471-2111 <b>FAX:</b> (402) 471-3301 <b>Website:</b> <a href="http://auditors.nebraska.gov">auditors.nebraska.gov</a>  <b>Questions - E-Mail:</b> <a href="mailto:Jeff.Schreier@nebraska.gov">Jeff.Schreier@nebraska.gov</a>	<h2 align="center" style="margin: 0;">Budget Due by 9-30-2023</h2> <p align="center"><b>Submit budget to:</b></p> <ol style="list-style-type: none"> <li>1. Auditor of Public Accounts -Electronically on Website or Mail</li> <li>2. County Board (SEC. 13-508), C/O County Clerk</li> <li>3. Nebraska Dept. of Education -Upload to NDE Portal only</li> </ol>

**2023-2024 BUDGET ADOPTED**

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	2,754,676.00	7,562,352.00	9,412,916.00	16,975,268.00	2,003,299.00	12,371,969.00	14,375,268.00	2,600,000.00	16,975,268.00
Depreciation	657,202.00	657,202.00		657,202.00			657,202.00		657,202.00
Employee Benefit	14,849.00	14,949.00		14,949.00			14,949.00	-	14,949.00
Contingency	-	-		-			-		-
Activities	169,778.00	780,000.00		780,000.00			780,000.00	-	780,000.00
School Nutrition	321,864.00	857,050.00		857,050.00			857,050.00	-	857,050.00
Bond	-	-	-	-			-	-	-
Special Building	1,295,433.00	1,302,433.00	1,630,000.00	2,932,433.00			2,932,433.00		2,932,433.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
<b>TOTAL ALL FUNDS</b>	<b>5,213,802.00</b>	<b>11,173,986.00</b>	<b>11,042,916.00</b>	<b>22,216,902.00</b>	<b>2,003,299.00</b>	<b>12,371,969.00</b>	<b>19,616,902.00</b>	<b>2,600,000.00</b>	<b>22,216,902.00</b>

<b>PERSONAL AND REAL PROPERTY TAX RECAP</b>	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)	9,412,916.00	-	1,630,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	95,080.00	-	16,465.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	9,507,996.00	-	1,646,465.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 1,295,423.00	\$ 475,000.00

COUNTY TREASURER'S BALANCE, 9-1-2023			
2,200,000.00	-	363,000.00	-

2022-2023 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,679,312.00	8,132,954.77	8,161,706.73	16,294,661.50	1,683,407.70	11,856,577.80	13,539,985.50	2,754,676.00
Depreciation	938,362.00	941,073.98		941,073.98			283,871.98	657,202.00
Employee Benefit	13,088.00	14,849.00		14,849.00			-	14,849.00
Contingency	-	-		-			-	-
Activities	200,161.00	702,954.00		702,954.00			533,176.00	169,778.00
School Nutrition	359,073.00	852,205.00		852,205.00			530,341.00	321,864.00
Bond	-	-	-	-			-	-
Special Building	1,545,532.00	1,824,185.49	1,398,749.53	3,222,935.02			1,927,502.02	1,295,433.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
<b>TOTAL ALL FUNDS</b>	<b>5,735,528.00</b>	<b>12,468,222.24</b>	<b>9,560,456.26</b>	<b>22,028,678.50</b>	<b>1,683,407.70</b>	<b>11,856,577.80</b>	<b>16,814,876.50</b>	<b>5,213,802.00</b>

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

<b>MOTOR VEHICLE TAXES</b>	
<b>\$</b>	<b>530,059.46</b>

2021-2022 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	3,307,577.00	8,445,917.00	8,385,877.00	16,831,794.00	1,788,585.00	12,363,897.00	14,152,482.00	2,679,312.00
Depreciation	548,509.00	1,048,752.00		1,048,752.00			110,390.00	938,362.00
Employee Benefit	12,901.00	13,088.00		13,088.00			-	13,088.00
Contingency	-	-		-			-	-
Activities	211,527.00	712,364.00		712,364.00			512,203.00	200,161.00
School Lunch	268,861.00	823,582.00		823,582.00			464,509.00	359,073.00
Bond	-	-	-	-			-	-
Special Building	1,569,845.00	1,864,988.00	1,427,098.00	3,292,086.00			1,746,554.00	1,545,532.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
<b>TOTAL ALL FUNDS</b>	<b>\$ 5,919,220.00</b>	<b>12,908,691.00</b>	<b>9,812,975.00</b>	<b>22,721,666.00</b>	<b>1,788,585.00</b>	<b>12,363,897.00</b>	<b>16,986,138.00</b>	<b>5,735,528.00</b>

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

<b>MOTOR VEHICLE TAXES</b>
<b>\$ 565,145.00</b>

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

NAME Michael Rotherham

ADDRESS PO Box 230

CITY & ZIP CODE O'Neill, NE 68763

TELEPHONE 402-336-3775

WEBSITE [www.oneillpublicschools.org](http://www.oneillpublicschools.org)

BOARD CHAIRPERSON

CLERK/TREASURER/SUPERINTENDENT/OTHER

PREPARER

NAME

TITLE /FIRM NAME Chairperson

TELEPHONE

EMAIL ADDRESS

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

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

**CALCULATION OF ALLOWABLE GROWTH PERCENTAGE**

**Prior Year Non-Bond Property Tax Request** (1) \$ 10,670,567.00  
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

**Base Limitation Percentage Increase (2%)** \_\_\_\_\_ 2.00 % (2)

**Real Growth Percentage Increase**

<u>4,525,273.00</u>	/	<u>1,068,224,867.00</u>	=	<u>0.42 % (3)</u>
2023 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

**Total Allowable Growth Percentage Increase (Line 2 + Line 3)** (4) \_\_\_\_\_ 2.42 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) \$ 258,227.72

**TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)** (6) \$ 10,928,794.72  
*(Without needing to attend Joint Public Hearing, or be included on postcard notification)*

**ACTUAL PROPERTY TAX REQUEST**

**2023-2024 ACTUAL Non-Bond Property Tax Request** (7) \$ 11,154,461.00  
*(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)*

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

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

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

**SCHEDULE A GENERAL FUND LID EXCLUSIONS**

County-District #

45-0007

O'Neill Public School

Line No.		2023-2024 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	<b>Total Repairs to Infrastructure Damaged by a Natural Disaster</b> (Lines 1 through 8)	\$ -
10	<b>Judgments:</b> (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	<b>Total Judgments</b> (Lines 11 through 16)	\$ -
18	<b>Distance Education Courses</b>	
19	<b>Amounts eligible as exclusion for Voluntary Termination Agreements</b>	
20	<b>Retirement Contribution Increase</b>	\$ 173,576.00
21	<b>Native American Impact Aid</b>	
22	<b>Total General Fund Lid Exclusions - To LC-2 Form</b> (Line 9 + Line 17 to 21)	\$ 173,576.00

O'Neill Public School  
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	9,507,996.00	-	1,646,465.00	-
2	<b>Exclusions:</b>				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	<b>Total Exclusions (Line 3 + Line 11)</b>	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	9,507,996.00	-	1,646,465.00	-
14	Assessed Valuation	1,182,397,972	1,182,397,972	1,182,397,972	1,182,397,972
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.804128	0.000000	0.139248	0.000000
16	Total Levy for Compliance	0.943376			

**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	\$ 9,507,996.00	\$ 1,182,397,972	0.804128
Special Building Fund	\$ 1,646,465.00	\$ 1,182,397,972	0.139248
Bond Fund	\$ -	\$ 1,182,397,972	0.000000
Bond Fund	\$ -	\$ 1,182,397,972	0.000000
Bond Fund	\$ -	\$ 1,182,397,972	0.000000
QCPUF Fund	\$ -	\$ 1,182,397,972	0.000000
QCPUF Fund	\$ -	\$ 1,182,397,972	0.000000
	\$ -	\$ 1,182,397,972	0.000000
	\$ -	\$ 1,182,397,972	0.000000
	\$ -	\$ 1,182,397,972	0.000000
	\$ -	\$ 1,182,397,972	0.000000
	\$ -	\$ 1,182,397,972	0.000000
	\$ -	\$ 1,182,397,972	0.000000
Total	\$ 11,154,461.00		\$ 0.943376

Must agree to Cover

**Superintendent Pay Transparency Notice—Proposed Contract (Name Michael Rotherham**

Notice is hereby given that O'Neill Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on January 16, 2023 at 7:30 pm at the Administrative Office in O'Neill, Nebraska.

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

**One (1)**

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

	<b>2023/24 Base Pay, Additional Compensation &amp; Benefits</b>	<b>Future Base Pay, Additional Compensation &amp; Benefits per Contract</b>	<b>TOTAL CONTRACT COST</b>
<b>Base Pay for the Total FTE</b>	\$ 140,000.00	\$ 140,000.00	\$ 280,000.00
<b>Compensation for activities outside of the regular salary:</b>			
• <i>Extended contracts / Activities outside of regular salary</i>			\$ -
• <i>Bonus/Incentive/Performance Pay</i>			\$ -
• <i>Stipends</i>			\$ -
• <i>All other costs not mentioned above</i>			\$ -
<b>Benefits and Payroll Costs Paid by district:</b>			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 18,912.00	18912	\$ 37,824.00
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare <b>if paid by the district</b></i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 24,538.92	\$ 24,538.92	\$ 49,077.84
• <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>	\$ 1,220.00	\$ 1,220.00	\$ 2,440.00
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>			\$ -
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
<b>Totals:</b>	<b>\$ 184,670.92</b>	<b>\$ 184,670.92</b>	<b>\$ 369,341.84</b>

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION NO. \_\_\_\_\_**

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of O'Neill Public School passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of O'Neill Public School resolves that:

1. The 2023-2024 property tax request be set at:

General Fund:	\$	9,507,996.00
Bond Fund:	\$	-
Special Building Fund:	\$	1,646,465.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by 5.42 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.902452 per \$100 of assessed value.

4. O'Neill Public School proposes to adopt a property tax request that will cause its tax rate to be 0.943376 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of O'Neill Public School will increase (or decrease) last year's budget by -1.64 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2023.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to adopt Resolution # \_\_\_\_\_.

Voting yes were:

Voting no were:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

O'Neill Public School (45-0007) in Holt 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 25th day of September, 2023 at 7:00 o'clock, PM, at O'Neill Public School Administrative Office, 410 E Benton St, O'Neill, Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 14,152,482.00	\$ 13,539,985.50	\$ 14,375,268.00	\$ 2,600,000.00	\$ 7,562,352.00	\$ 9,507,996.00
Depreciation	\$ 110,390.00	\$ 283,871.98	\$ 657,202.00		\$ 657,202.00	
Employee Benefit	\$ -	\$ -	\$ 14,949.00	\$ -	\$ 14,949.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 512,203.00	\$ 533,176.00	\$ 780,000.00	\$ -	\$ 780,000.00	
School Nutrition	\$ 464,509.00	\$ 530,341.00	\$ 857,050.00	\$ -	\$ 857,050.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 1,746,554.00	\$ 1,927,502.02	\$ 2,932,433.00		\$ 1,302,433.00	\$ 1,646,465.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 16,986,138.00</b>	<b>\$ 16,814,876.50</b>	<b>\$ 19,616,902.00</b>	<b>\$ 2,600,000.00</b>	<b>\$ 11,173,986.00</b>	<b>\$ 11,154,461.00</b>

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ -	\$ 11,154,461.00	\$ 11,154,461.00

## Notice of Special Hearing To Set Final Tax Request

O'Neill Public School (45-0007) in Holt 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 25th day of September, 2023 following the budget hearing, at O'Neill Public School Administrative Office, 410 E Benton St, O'Neill, Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2022-2023	2023-2024	Change
Property Valuations	1,121,613,999	1,182,397,972	5%

### 2022-2023 Budget Information

### 2023-2024 Budget Information

Fund	2022-2023 Operating Budget	2022-2023 Property Tax Request	2022 Tax Rate	Property Tax Rate (2022-2023 Request Divided By 2023 Valuation)	2023-2024 Operating Budget	2023-2024 Proposed Property Tax Request	Proposed 2023 Tax Rate	Change in Tax Rate	Change in Operating Budget
<b>General Fund</b>	14,203,835.00	9,104,910.00	0.811769	0.770038	14,375,268.00	9,507,996.00	0.804128	-1%	1%
<b>Bond Fund(s) K - 12</b>			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
<b>Bond Fund(s) K - 8</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Bond Fund(s) 9 - 12</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Bond Fund _____</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Special Building Fund</b>	3,391,887.00	1,565,657.00	0.139590	0.132414	2,932,433.00	1,646,465.00	0.139248	0%	-14%
<b>Qualified Capital Purpose Undertaking Fund K - 12</b>			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
<b>Qualified Capital Purpose Undertaking Fund K - 8</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Qualified Capital Purpose Undertaking Fund 9 - 12</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Total</b>	17,595,722.00	10,670,567.00	0.951358	0.902452	17,307,701.00	11,154,461.00	0.943376	-1%	-2%

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	TOTAL TAX ASKING PLUS STATE AID
1989-1990	778	\$98,084,432	\$3,824,863	\$1,617,118	1.6487	\$62,887	\$137,318	0.14				1.7887	\$1,754,436.00	\$276,883.00	\$2,031,319.00
<b>FREE HIGH TUITION ENDED 1989-1990</b>															
1990-1991	772	\$100,038,676	\$3,687,220	\$1,652,187	1.6516	\$128,881	\$100,488	0.1005				1.7521	\$1,752,675.00	\$980,194.00	\$2,732,869.00
1991-1992	817	\$100,895,270	\$3,543,925	\$1,402,309	1.3899	\$122,477	\$104,516	0.1036				1.4935	\$1,506,825.00	\$1,073,455.00	\$2,580,280.00
1992-1993	815	\$101,165,756	\$3,644,863	\$1,292,760	1.16	\$135,294	\$140,400	0.1388				1.2988	\$1,433,160.00	\$1,141,053.00	\$2,574,213.00
<b>FIRST YEAR COMMON LEVY 1993-1994</b>															
1993-1994	863	\$111,682,516	\$3,821,133	\$1,900,000	1.1152	\$64,008	\$114,000	0.1021				1.2173	\$2,014,000.00	\$1,057,560.00	\$3,071,560.00
1994-1995	882	\$118,750,344	\$4,014,925	\$2,060,000	1.1167	\$628,447	\$79,500	0.0697				1.1864	\$2,139,500.00	\$1,219,154.00	\$3,358,654.00
1995-1996	887	\$123,422,376	\$4,125,266	\$2,236,727	1.1076	\$3,406,888	\$62,000	0.4068	\$428,907.00	\$440,000.00	0	1.5135	\$2,738,727.00	\$1,267,816.00	\$4,006,543.00
1996-1997	874	\$137,436,195	\$4,381,781	\$2,392,000	1.0877	\$954,868	\$ -	0	\$339,601.00	\$218,805.00	0.1592	1.2469	\$2,610,805.00	\$1,243,322.00	\$3,854,127.00
1997-1998	911	\$126,998,256	\$4,818,632	\$2,160,177	1.0768	\$583,000	\$ -	0	\$444,603.00	\$306,258.00	0.2413	1.3181	\$2,466,435.00	\$1,221,412.00	\$3,687,847.00
<b>LEVY LID OF \$1.10 IMPOSED 1998-1999</b>															
1998-1999	890	\$142,945,142	\$5,305,000	\$2,319,437	0.9239	\$225,000	\$ -	0	\$4,860,544.00	\$335,421.00	0.2349	1.1588	\$2,654,858.51	\$1,826,238.00	\$4,481,096.51
1999-2000	865	\$159,169,503	\$5,530,000	\$2,717,000	0.9296	\$216,118	\$ -	0	\$479,234.28	\$410,608.00	0.2583	1.1879	\$3,127,608.00	\$1,520,920.70	\$4,648,528.70
2000-2001	862	\$168,728,003	\$5,796,676	\$2,859,421.54	0.9922	\$230,995	\$106,995.34	0.0634	\$392,779.00	\$348,556.62	0.2069	1.2625	\$3,314,973.50	\$1,145,987.93	\$4,460,961.43
<b>LEVY LID OF \$1.00 IMPOSED 2001-2002</b>															
2001-2002	814	\$173,199,387	\$6,265,246	\$2,664,295.75	0.892	\$298,059	\$86,591.34	0.0499	\$393,586.25	\$383,800.00	0.2219	1.1638	\$3,182,920.75	\$2,408,745.10	\$5,591,665.85
2002-2003	799	\$181,291,509	\$6,506,757	\$2,870,727	0.9031	\$200,000	\$53,691	0.0296	\$4,100,298.06	\$373,538.40	0.2063	1.1391	\$3,297,992.16	\$2,170,204.65	\$5,468,196.81
<b>LEVY LID OF \$1.05 IMPOSED 2003-2004</b>															
2003-2004	799	\$182,705,735	\$7,282,877.05	\$3,123,930	0.953569	\$200,000	\$71,220.80	0.038981	\$349,930	\$353,429.30	0.193736	1.186286	\$3,548,580.10	\$2,184,356.00	\$5,732,936.10
2004-2005	796	\$205,509,936	\$8,066,987	\$3,470,312.53	0.959934	\$236,000	\$205,817.20	0.10015	\$380,687.50	\$426,474.98	0.222798	1.282882	\$4,102,604.71	\$2,325,036.80	\$6,427,641.51
2005-2006	783	\$240,596,506	\$8,526,519	\$3,621,918.73	0.945308	\$200,000	\$183,191.01	0.07614	\$378,998	\$406,508.59	0.202301	1.223749	\$4,211,618.33	\$2,368,242.90	\$6,579,861.23
2005-2006	Class I's	\$182,522,986	\$1,101,464	\$471,700.30	0.945308								\$471,700.30	\$169,448.00	\$641,148.30
<u>2005-2006</u>		<u>\$423,119,492</u>	<u>\$9,627,983</u>	<u>\$4,093,619.03</u>	<u>0.945308</u>	<u>\$200,000</u>	<u>\$183,191.01</u>	<u>0.07614</u>	<u>\$378,998.00</u>	<u>\$406,508.59</u>	<u>0.202301</u>	<u>1.223749</u>	<u>\$4,683,318.63</u>	<u>\$2,537,690.90</u>	<u>\$7,221,009.53</u>
2006-2007	801	\$456,942,583	\$9,987,968.24	\$4,327,200.41	0.94699	\$316,733	\$69,938.37	0.015306	\$376,612.50	\$360,613.72	0.174859	1.137155	\$4,757,752.50	\$2,627,308.83	\$7,385,061.33
2007-2008	755	\$475,220,286	\$10,386,516.79	\$4,495,339.31	0.946096	\$425,000	\$102,873.50	0.021579	\$419,050	\$368,041.86	0.170856	1.138531	\$4,981,254.67	\$2,551,233.00	\$7,532,487.67
2008-2009	786	\$512,403,736	\$10,726,567	\$4,869,675	0.950359	\$700,398	\$55,550	0.010841	\$535,450	\$266,640.00	0.117559	1.078759	\$5,191,865.00	\$2,258,077.00	\$7,449,942.00
2009-2010	783	\$554,408,013	\$11,410,635	\$5,270,180	0.950596	\$881,263	\$167,963	0.030296	\$371,775	\$248,268.10	0.101162	1.082054	\$5,686,411.10	\$2,183,529.00	\$7,869,940.10

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	TOTAL TAX ASKING PLUS STATE AID
2010-2011	785	\$613,289,389		\$10,559,845		\$5,876,511.05		0.958195	\$500,000		\$60,890.91		0.009929	\$469,130	\$370,060.60	0.141807	1.109931	\$6,307,462.56		\$1,419,446.00	\$7,726,908.56
2011-2012	760	\$659,015,421		\$9,286,591		\$6,377,756.50		0.96777	\$635,311		\$ -		0	\$528,050	\$448,402.02	0.164412	1.132182	\$6,826,158.52		\$439,142.60	\$7,265,301.12
2012-2013	748	\$728,274,992		\$9,601,949		\$7,044,374.98		0.967269	\$555,805		\$126,262.63		0.017337	\$370,975	\$383,727.27	0.132333	1.116939	\$7,554,364.88		\$71,104.70	\$7,625,469.58
2013-2014	742	\$790,636,471		\$9,951,227		\$7,859,406.20		0.994061	\$363,599.38		\$40,404.04		0.00511	\$423,290	\$386,594.95	0.126284	1.125455	\$8,267,213.27		\$205,095.42	\$8,472,308.69
2014-2015	779	\$945,337,281		\$10,248,295		\$8,675,562.66		0.91772	\$375,282.77		\$101,010.10		0.010685	\$374,890	\$ -	0	0.928405	\$8,776,572.76		\$160,199.81	\$8,936,772.57
2015-2016	772	\$1,145,003,746		\$10,570,095		\$8,412,458.23		0.734710	\$667,674		\$404,040.40		0.035287	\$ -	\$ -	0	0.769997	\$8,816,498.63		\$97,545.16	\$8,914,043.79
2016-2017	795	\$1,220,430,813		\$11,754,829		\$8,397,652.83		0.688089	\$1,000,000		\$634,486.86		0.051989			0	0.740078	\$9,032,139.69		\$46,157.98	\$9,078,297.67
2017-2018	815	\$1,321,089,792		\$12,088,768		\$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	\$10,593,965.42
2018-2019	819	\$1,318,425,366		\$12,365,992		\$9,345,622.13		0.708847	\$2,767,163		\$1,843,434.33		0.139821				0.848668	\$11,189,056.46		\$95,543.00	\$11,284,599.46
2019-2020	791	\$1,272,291,708		\$12,321,231		\$9,083,371		0.713938	\$2,459,771		\$1,767,677		0.138936				0.852874	\$10,851,048		\$94,025.00	\$10,945,073.00
2020-2021	778	\$1,197,661,230	-5.87%	\$12,634,584	2.5%	\$9,043,830		0.755124	\$3,086,085	25.5%	\$1,666,667	-5.7%	0.139160				0.894284	\$10,710,497	-1.3%	\$105,497.00	\$10,815,994.00
2021-2022	788	\$1,092,028,258	-8.82%	\$14,563,629	15.3%	\$8,918,835	-1.4%	0.816722	\$3,240,352	5.0%	\$1,520,202	-8.8%	0.139209				0.955931	\$10,439,037	-2.5%	\$99,795.00	\$10,538,832.00
2022-2023	832	\$1,121,613,999	2.71%	\$14,203,835	-2.5%	\$9,104,910	2.1%	0.811769	\$3,391,887	4.7%	\$1,565,657	3.0%	0.13959				0.951359	\$10,670,567	2.2%	\$253,889.00	\$10,924,456.00
2023-2024	823	\$1,182,397,972	5.42%	\$14,375,268	1.2%	\$9,507,996	4.4%	0.804128	\$2,932,433	-13.5%	\$1,646,465	5.2%	0.139248				0.943376	\$11,154,461	4.5%	\$1,295,423.00	\$12,449,884.00

## Notice of Special Hearing To Set Final Tax Request

O'Neill Public School (45-0007) in Holt 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 25th day of September, 2023 following the budget hearing, at O'Neill Public School Administrative Office, 410 E Benton St, O'Neill, Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2022-2023	2023-2024	Change
Property Valuations	1,121,613,999	1,182,397,972	5%

### 2022-2023 Budget Information

### 2023-2024 Budget Information

Fund	2022-2023 Operating Budget	2022-2023 Property Tax Request	2022 Tax Rate	Property Tax Rate (2022-2023 Request Divided By 2023 Valuation)	2023-2024 Operating Budget	2023-2024 Proposed Property Tax Request	Proposed 2023 Tax Rate	Change in Tax Rate	Change in Operating Budget
<b>General Fund</b>	14,203,835.00	9,104,910.00	0.811769	0.770038	14,375,268.00	9,507,996.00	0.804128	-1%	1%
<b>Bond Fund(s) K - 12</b>			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
<b>Bond Fund(s) K - 8</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Bond Fund(s) 9 - 12</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Bond Fund _____</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Special Building Fund</b>	3,391,887.00	1,565,657.00	0.139590	0.132414	2,932,433.00	1,646,465.00	0.139248	0%	-14%
<b>Qualified Capital Purpose Undertaking Fund K - 12</b>			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
<b>Qualified Capital Purpose Undertaking Fund K - 8</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Qualified Capital Purpose Undertaking Fund 9 - 12</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Total</b>	17,595,722.00	10,670,567.00	0.951358	0.902452	17,307,701.00	11,154,461.00	0.943376	-1%	-2%