2026-2027
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, 2026 through AUGUST 31, 2027

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	$ -	$ 9,454,811.00	$ 9,454,811.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 176,768.00	$ 176,768.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 9,631,579.00	$ 9,631,579.00

Outstanding Bonded Indebtedness as of September 1, 2026
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ -	Principal
$ -	Interest
$ -	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,703,159,805

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2025 through June 30, 2026?

[X] YES [ ] NO

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

County Clerk's Use Only

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2025 through June 30, 2026?

[ ] YES [X] NO

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

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2025-2026 school fiscal year?

[ ] YES [X] NO

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509
Telephone: (402) 471-2111 **FAX:** (402) 471-3301
Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2026

Submit budget to:

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

2026-2027 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	3,917,434.00	8,512,142.00	9,360,263.00	17,872,405.00	2,452,790.00	13,119,615.00	15,572,405.00	2,300,000.00	17,872,405.00
Depreciation	1,688,593.00	1,688,593.00		1,688,593.00			1,688,593.00		1,688,593.00
Employee Benefit	12,620.00	12,620.00		12,620.00			12,620.00	-	12,620.00
Contingency	-	-		-			-		-
Activities	443,727.00	1,193,727.00		1,193,727.00			1,193,727.00	-	1,193,727.00
School Nutrition	124,923.00	750,000.00		750,000.00			750,000.00	-	750,000.00
Bond	-	-	-	-			-	-	-
Special Building	1,521,890.00	1,521,890.00	175,000.00	1,696,890.00			1,696,890.00		1,696,890.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	7,709,187.00	13,678,972.00	9,535,263.00	23,214,235.00	2,452,790.00	13,119,615.00	20,914,235.00	2,300,000.00	23,214,235.00

PERSONAL AND REAL PROPERTY TAX RECAP

	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	9,360,263.00	-	175,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	94,548.00	-	1,768.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	9,454,811.00	-	176,768.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ **1,280,616.00**	$ **525,000.00**

COUNTY TREASURER'S BALANCE, 9-1-2026

1,500,000.00	-	296,225.00	-

2025-2026 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	4,274,041.00	13,105,651.76	5,303,235.71	18,408,887.47	2,044,921.47	12,446,532.00	14,491,453.47	3,917,434.00
Depreciation	1,259,691.00	1,975,628.00		1,975,628.00			287,035.00	1,688,593.00
Employee Benefit	14,071.00	14,470.00		14,470.00			1,850.00	12,620.00
Contingency	-	-		-			-	-
Activities	299,091.00	988,683.00		988,683.00			544,956.00	443,727.00
School Nutrition	192,174.00	617,716.00		617,716.00			492,793.00	124,923.00
Bond	-	-	-	-			-	-
Special Building	2,515,665.00	3,488,258.00	-	3,488,258.00			1,966,368.00	1,521,890.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	8,554,733.00	20,190,406.76	5,303,235.71	25,493,642.47	2,044,921.47	12,446,532.00	17,784,455.47	7,709,187.00

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

MOTOR VEHICLE TAXES	
$	**612,605.51**

2024-2025 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	4,011,526.00	13,374,137.00	5,689,438.00	19,063,575.00	466,139.00	14,323,395.00	14,789,534.00	4,274,041.00
Depreciation	1,041,495.00	1,558,943.00		1,558,943.00			299,252.00	1,259,691.00
Employee Benefit	15,576.00	16,055.00		16,055.00			1,984.00	14,071.00
Contingency	-	-		-			-	-
Activities	470,617.00	1,129,141.00		1,129,141.00			830,050.00	299,091.00
School Lunch	318,543.00	768,936.00		768,936.00			576,762.00	192,174.00
Bond	-	-	-	-			-	-
Special Building	1,177,406.00	2,158,385.00	1,172,328.00	3,330,713.00			815,048.00	2,515,665.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 7,035,163.00	19,005,597.00	6,861,766.00	25,867,363.00	466,139.00	14,323,395.00	17,312,630.00	8,554,733.00

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

MOTOR VEHICLE TAXES
$ 644,701.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Michael V Rotherham
ADDRESS	635 N 4th St
CITY & ZIP CODE	O'Neill, NE 68763
TELEPHONE	402-336-3775
WEBSITE	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
- [X] Clerk / Treasurer / Superintendent / Other
- [ ] Preparer

O'Neill Public School

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 9,443,547.00
*(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

0.54	/	1,540,293,435.00	=	0.00 % (3)
2026 Real Growth Value per Assessor		Prior Year Total Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.00 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 188,870.94

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 9,632,417.94**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Non-Bond Property Tax Request (7) $ 9,631,579.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 45-0007

O'Neill Public School

Line No.		2026-2027 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ -

O'Neill Public School

Schedule B - 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	9,454,811.00	-	176,768.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	9,454,811.00	-	176,768.00	-
14	Assessed Valuation	1,703,159,805	1,703,159,805	1,703,159,805	1,703,159,805
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.555134	0.000000	0.010379	0.000000
16	Total Levy for Compliance	0.565513			

Superintendent Pay Transparency Notice—Proposed Contract Michael Rotherham

Notice is hereby given that O'Neill Publc Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on March 16, 2026 at 7:30 pm at the Adminstrative Office in O'Neill, Nebraska.

After the 2026/27 school year, how many years remain on the contract:
(Column F must be completed if additional years remain on contract.)

One Year

The estimated costs to the district for the 2026/27 year and future years are listed below:

	2026/27 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	$ 162,000.00	$ 162,000.00	**$ 324,000.00**
Compensation for activities outside of the regular salary:			
● *Extended contracts / Activities outside of regular salary*			$ -
● *Bonus/Incentive/Performance Pay*			$ -
● *Stipends*			$ -
● *All other costs not mentioned above*			**$ -**
Benefits and Payroll Costs Paid by district:			
● *Insurances (Health, Dental, Life, Long Term Disability)*	$ 21,844.80	$ 21,844.80	$ 43,689.60
● *Cafeteria Plan Stipend*			$ -
● *Cash in lieu of insurance*			$ -
● *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
● *District's share of retirement, FICA and Medicare*	$ 24,300.00	$ 24,300.00	$ 48,600.00
● *IRS value of housing allowance*			$ -
● *IRS value of vehicle allowance*			$ -
● *Additional leave days*			$ -
● *Annuities*			$ -
● *Service credit purchase*			$ -
● *Association / Membership dues*	$ 1,220.00	$ 1,220.00	$ 2,440.00
● *Cell Phone/Internet reimbursement*			$ -
● *Relocation reimbursement*			$ -
● *Travel allowance/reimbursement*			$ -
● *Mileage Allowance*			$ -
● *Educational tuition assistance*			$ -
● *All other benefit costs not mentioned above*			$ -
Totals:	**$ 209,364.80**	**$ 209,364.80**	**$ 418,729.60**

Schedule D

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 2026-2027 property tax request be set at:

General Fund:	$	9,454,811.00
Bond Fund:	$	-
Special Building Fund:	$	176,768.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 10.57 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 0.554472 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 0.565513 per $100 of assessed value.

5. ENTER PRIOR YEAR BUDGET OF DISBURSEMENTS AND TRANSFERS IN COLUMN P

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

Motion by _______________, seconded by ________________ to adopt Resolution #_____________.

Voting yes were:	Voting no were:
______________________________	____________________________
______________________________	____________________________
______________________________	____________________________
______________________________	____________________________
______________________________	____________________________
______________________________	____________________________
______________________________	____________________________

Dated this ______ day of ___________, 2026

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 14th day of September, 2026 at 5:30 P.M., at O'Neill Public School Administrative Office, 635 4th 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 2024-2025 (1)	Actual/Estimated Disbursements & Transfers 2025-2026 (2)	Budgeted Disbursements & Transfers 2026-2027 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 14,789,534.00	$ 14,491,453.47	$ 15,572,405.00	$ 2,300,000.00	$ 8,512,142.00	$ 9,454,811.00
Depreciation	$ 299,252.00	$ 287,035.00	$ 1,688,593.00		$ 1,688,593.00	
Employee Benefit	$ 1,984.00	$ 1,850.00	$ 12,620.00	$ -	$ 12,620.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 830,050.00	$ 544,956.00	$ 1,193,727.00	$ -	$ 1,193,727.00	
School Nutrition	$ 576,762.00	$ 492,793.00	$ 750,000.00	$ -	$ 750,000.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 815,048.00	$ 1,966,368.00	$ 1,696,890.00		$ 1,521,890.00	$ 176,768.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 17,312,630.00	$ 17,784,455.47	$ 20,914,235.00	$ 2,300,000.00	$ 13,678,972.00	$ 9,631,579.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 9,631,579.00	$ 9,631,579.00

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 14th day of September 2026 following the Budget Hearing and Budget Summary, at O'Neill Public School Administrative Office, 635 4th St, O'Neill, Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025-2026	2026-2027	Change
Property Valuations	1,540,293,435	1,703,159,805	11%

	2025-2026 Budget Information				***2026-2027 Budget Information***				
Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025-2026 Request **Divided By** 2026 Valuation)	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	15,331,642.00	8,989,002.00	0.583590	0.527784	15,572,405.00	9,454,811.00	0.555134	-5%	2%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund _____________			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	3,005,647.00	454,545.00	0.029510	0.026688	1,696,890.00	176,768.00	0.010379	-65%	-44%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	18,337,289.00	9,443,547.00	0.613101	0.554472	17,269,295.00	9,631,579.00	0.565513	-8%	-6%