

DATE:

TO: ESU #1 Board of Directors

FROM: Bill Heimann, Administrator

RE: Tuesday, February 11, 2025 Board Meeting

There will be a meeting of the ESU #1 Board of Directors, on Tuesday, February 11, 2025, at 5:30 PM in the

ESU #1 Conference Room
211 Tenth Street
Wakefield, NE 68784-5014

Consideration, discussion and any action necessary will be taken on the following items.

- A. Notification of Open Meetings Law
- B. Roll Call*
- C. Consent Agenda*
 - C.1. Previous Minutes (copy attached)
 - C.2. Financial Reports*
 - C.2.a. Revenue Report/Treasurer's Report
 - C.2.b. Cash Summary/Expenditure Report
 - C.3. Bills for February
 - C.4. Administrator's Monthly Report
 - C.4.a. ESU #1 All-Staff Day
 - C.4.b. ESU #1 Quarterly Superintendent and Principal Meeting
 - C.4.c. Legislative Update
- D. Public Comment
- E. ESU1 Birth to Age 5 Special Education Services
- F. RealCare Babies Purchase
- G. Nebraska Association of School Boards Membership
- H. ESU1 Financial Audit
- I. ESU1 Survey Information
- J. 2025-26 Compensation for Core Service, Licensed, Specialty and Professional Staff
- K. Administration Compensation for 2025-26
- L. Personnel*
 - L.1. Consider, discuss, and take necessary action on employee contracts and personnel changes.
 - L.1.a. Resignation(s)
 - L.1.b. New Hire(s)
 - L.1.c. Contract Change(s)
 - L.1.d. Termination(s)
- M. Adjournment

This agenda contains a list of subjects known at the time of its distribution on . A copy of the agenda reflecting any changes will be kept in the ESU #1 Administrative office and will be readily available for public inspection during normal office hours. Except for items of emergency nature, the agenda will not be enlarged later than twenty-four hours before the

scheduled commencement of the meeting. The Board reserves the right to change the order of business discussed.

*Action Items

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) Until January 1, 2025:

(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 or the governing body of a rural or suburban fire protection district, 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, village, or district. 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.

(iv) In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the public body shall (A) post such notice on its website, if available, and (B) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

(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) Beginning January 1, 2025:

(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 (2)(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 committees, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(B)(I) Posting to the newspaper's website, if available, and (II) posting to a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper.

(ii) In the case of the governing body of a city of the second class or village, any advisory committee of such governing body, or the governing body of a rural or suburban fire protection district, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper;

(B)(I) Posting to the newspaper's website, if available, and (II) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(C)(III) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted by the public body in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (2) (b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(iv) In case of refusal, neglect, or inability of the newspaper to publish the notice, the public body shall (A) post such notice on its website, if available, (B) submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (C) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

(3)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (3)(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 subsections (1) and (2) 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 (a) an organization created under the Interlocal Cooperation Act that sells electricity or natural gas, (b) an organization created under the Municipal Cooperative Financing Act, (C) a governing body of a risk management pool and any advisory committee of such governing body, or (D) any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act, such organization, governing body, or committee 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.

(4) 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.

(5) 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.

(6) 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 (5) 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.

(7) 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.

(8)(a) Notwithstanding subsections (3) and (6) 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 subsections (1) and (2) 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 (5) 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.

(9) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (3)(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 (3)(b)(i) and (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. Except for closed sessions called pursuant to section 84-1410, a public body shall allow members of the public an opportunity to speak at each meeting.

(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.

(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.

Revised 07/2024


Nebraska Council
of School Administrators
455 South 11th Street, Suite A
Lincoln, NE 68508
(402) 476-8050
ncsa.org


PERRY, GUTHERY, HAASE & GESSFORD, P.C., L.L.O.
233 South 13th Street, Suite 1400,
Lincoln, NE 68508
(402) 476-9200
perrylawfirm.com

NEBRASKA OPEN MEETINGS ACT

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(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) Until January 1, 2025:

(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 or the governing body of a rural or suburban fire protection district, 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, village, or district. 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.

(iv) In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the public body shall (A) post such notice on its website, if available, and (B) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

(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) Beginning January 1, 2025:

(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 (2)(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 committees, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(B)(I) Posting to the newspaper's website, if available, and (II) posting to a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper.

(ii) In the case of the governing body of a city of the second class or village, any advisory committee of such governing body, or the governing body of a rural or suburban fire protection district, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper;

(B)(I) Posting to the newspaper's website, if available, and (II) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(C)(III) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted by the public body in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (2) (b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(iv) In case of refusal, neglect, or inability of the newspaper to publish the notice, the public body shall (A) post such notice on its website, if available, (B) submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (C) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

(3)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (3)(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 subsections (1) and (2) 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 (a) an organization created under the Interlocal Cooperation Act that sells electricity or natural gas, (b) an organization created under the Municipal Cooperative Financing Act, (C) a governing body of a risk management pool and any advisory committee of such governing body, or (D) any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act, such organization, governing body, or committee 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.

(4) 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.

(5) 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.

(6) 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 (5) 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.

(7) 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.

(8)(a) Notwithstanding subsections (3) and (6) 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 subsections (1) and (2) 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 (5) 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.

(9) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (3)(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 (3)(b)(i) and (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. Except for closed sessions called pursuant to section 84-1410, a public body shall allow members of the public an opportunity to speak at each meeting.

(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.

(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.

Revised 07/2024

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 389

Introduced by Murman, 38; Clements, 2.

Read first time January 17, 2025

Committee:

1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections
2 79-1201 and 79-1225, Reissue Revised Statutes of Nebraska, and
3 section 77-3442, Revised Statutes Cumulative Supplement, 2024; to
4 eliminate the levy authority of educational service units; to
5 provide state funding to educational service units as prescribed; to
6 harmonize provisions; and to repeal the original sections.

7 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** Section 77-3442, Revised Statutes Cumulative Supplement,
2 2024, is amended to read:

3 77-3442 (1) Property tax levies for the support of local governments
4 for fiscal years beginning on or after July 1, 1998, shall be limited to
5 the amounts set forth in this section except as provided in section
6 77-3444.

7 (2)(a) Except as provided in subdivisions (2)(b) and (2)(e) of this
8 section, school districts and multiple-district school systems may levy a
9 maximum levy of one dollar and five cents per one hundred dollars of
10 taxable valuation of property subject to the levy.

11 (b) For each fiscal year prior to fiscal year 2017-18, learning
12 communities may levy a maximum levy for the general fund budgets of
13 member school districts of ninety-five cents per one hundred dollars of
14 taxable valuation of property subject to the levy. The proceeds from the
15 levy pursuant to this subdivision shall be distributed pursuant to
16 section 79-1073.

17 (c) Except as provided in subdivision (2)(e) of this section, for
18 each fiscal year prior to fiscal year 2017-18, school districts that are
19 members of learning communities may levy for purposes of such districts'
20 general fund budget and special building funds a maximum combined levy of
21 the difference of one dollar and five cents on each one hundred dollars
22 of taxable property subject to the levy minus the learning community levy
23 pursuant to subdivision (2)(b) of this section for such learning
24 community.

25 (d) Excluded from the limitations in subdivisions (2)(a) and (2)(c)
26 of this section are (i) amounts levied to pay for current and future sums
27 agreed to be paid by a school district to certificated employees in
28 exchange for a voluntary termination of employment occurring prior to
29 September 1, 2017, (ii) amounts levied by a school district otherwise at
30 the maximum levy pursuant to subdivision (2)(a) of this section to pay
31 for current and future qualified voluntary termination incentives for

1 certificated teachers pursuant to subsection (3) of section 79-8,142 that
2 are not otherwise included in an exclusion pursuant to subdivision (2)(d)
3 of this section, (iii) amounts levied by a school district otherwise at
4 the maximum levy pursuant to subdivision (2)(a) of this section to pay
5 for seventy-five percent of the current and future sums agreed to be paid
6 to certificated employees in exchange for a voluntary termination of
7 employment occurring between September 1, 2017, and August 31, 2018, as a
8 result of a collective-bargaining agreement in force and effect on
9 September 1, 2017, that are not otherwise included in an exclusion
10 pursuant to subdivision (2)(d) of this section, (iv) amounts levied by a
11 school district otherwise at the maximum levy pursuant to subdivision (2)
12 (a) of this section to pay for fifty percent of the current and future
13 sums agreed to be paid to certificated employees in exchange for a
14 voluntary termination of employment occurring between September 1, 2018,
15 and August 31, 2019, as a result of a collective-bargaining agreement in
16 force and effect on September 1, 2017, that are not otherwise included in
17 an exclusion pursuant to subdivision (2)(d) of this section, (v) amounts
18 levied by a school district otherwise at the maximum levy pursuant to
19 subdivision (2)(a) of this section to pay for twenty-five percent of the
20 current and future sums agreed to be paid to certificated employees in
21 exchange for a voluntary termination of employment occurring between
22 September 1, 2019, and August 31, 2020, as a result of a collective-
23 bargaining agreement in force and effect on September 1, 2017, that are
24 not otherwise included in an exclusion pursuant to subdivision (2)(d) of
25 this section, (vi) amounts levied in compliance with sections 79-10,110
26 and 79-10,110.02, and (vii) amounts levied to pay for special building
27 funds and sinking funds established for projects commenced prior to April
28 1, 1996, for construction, expansion, or alteration of school district
29 buildings. For purposes of this subsection, commenced means any action
30 taken by the school board on the record which commits the board to expend
31 district funds in planning, constructing, or carrying out the project.

1 (e) Federal aid school districts may exceed the maximum levy
2 prescribed by subdivision (2)(a) or (2)(c) of this section only to the
3 extent necessary to qualify to receive federal aid pursuant to Title VIII
4 of Public Law 103-382, as such title existed on September 1, 2001. For
5 purposes of this subdivision, federal aid school district means any
6 school district which receives ten percent or more of the revenue for its
7 general fund budget from federal government sources pursuant to Title
8 VIII of Public Law 103-382, as such title existed on September 1, 2001.

9 (f) For each fiscal year, learning communities may levy a maximum
10 levy of one-half cent on each one hundred dollars of taxable property
11 subject to the levy for elementary learning center facility leases, for
12 remodeling of leased elementary learning center facilities, and for up to
13 fifty percent of the estimated cost for focus school or program capital
14 projects approved by the learning community coordinating council pursuant
15 to section 79-2111.

16 (g) For each fiscal year, learning communities may levy a maximum
17 levy of one and one-half cents on each one hundred dollars of taxable
18 property subject to the levy for early childhood education programs for
19 children in poverty, for elementary learning center employees, for
20 contracts with other entities or individuals who are not employees of the
21 learning community for elementary learning center programs and services,
22 and for pilot projects, except that no more than ten percent of such levy
23 may be used for elementary learning center employees.

24 (3) For each fiscal year through fiscal year 2023-24, community
25 college areas may levy the levies provided in subdivisions (2)(a) through
26 (c) of section 85-1517, in accordance with the provisions of such
27 subdivisions. For fiscal year 2024-25 and each fiscal year thereafter,
28 community college areas may levy the levies provided in subdivisions (2)
29 (a) and (b) of section 85-1517, in accordance with the provisions of such
30 subdivisions. A community college area may exceed the levy provided in
31 subdivision (2)(a) of section 85-1517 by the amount necessary to generate

1 sufficient revenue as described in section 85-1543 or 85-2238. A
2 community college area may exceed the levy provided in subdivision (2)(b)
3 of section 85-1517 by the amount necessary to retire general obligation
4 bonds assumed by the community college area or issued pursuant to section
5 85-1515 according to the terms of such bonds or for any obligation
6 pursuant to section 85-1535 entered into prior to January 1, 1997.

7 (4)(a) Natural resources districts may levy a maximum levy of four
8 and one-half cents per one hundred dollars of taxable valuation of
9 property subject to the levy.

10 (b) Natural resources districts shall also have the power and
11 authority to levy a tax equal to the dollar amount by which their
12 restricted funds budgeted to administer and implement ground water
13 management activities and integrated management activities under the
14 Nebraska Ground Water Management and Protection Act exceed their
15 restricted funds budgeted to administer and implement ground water
16 management activities and integrated management activities for FY2003-04,
17 not to exceed one cent on each one hundred dollars of taxable valuation
18 annually on all of the taxable property within the district.

19 (c) In addition, natural resources districts located in a river
20 basin, subbasin, or reach that has been determined to be fully
21 appropriated pursuant to section 46-714 or designated as overappropriated
22 pursuant to section 46-713 by the Department of Natural Resources shall
23 also have the power and authority to levy a tax equal to the dollar
24 amount by which their restricted funds budgeted to administer and
25 implement ground water management activities and integrated management
26 activities under the Nebraska Ground Water Management and Protection Act
27 exceed their restricted funds budgeted to administer and implement ground
28 water management activities and integrated management activities for
29 FY2005-06, not to exceed three cents on each one hundred dollars of
30 taxable valuation on all of the taxable property within the district for
31 fiscal year 2006-07 and each fiscal year thereafter through fiscal year

1 2017-18.

2 (5) For each fiscal year through fiscal year 2027-28, any Any
3 educational service unit authorized to levy a property tax pursuant to
4 section 79-1225 may levy a maximum levy of one and one-half cents per one
5 hundred dollars of taxable valuation of property subject to the levy. For
6 fiscal year 2028-29 and each fiscal year thereafter, no educational
7 service unit shall have the power to levy property taxes.

8 (6)(a) Incorporated cities and villages which are not within the
9 boundaries of a municipal county may levy a maximum levy of forty-five
10 cents per one hundred dollars of taxable valuation of property subject to
11 the levy plus an additional five cents per one hundred dollars of taxable
12 valuation to provide financing for the municipality's share of revenue
13 required under an agreement or agreements executed pursuant to the
14 Interlocal Cooperation Act or the Joint Public Agency Act. The maximum
15 levy shall include amounts levied to pay for sums to support a library
16 pursuant to section 51-201, museum pursuant to section 51-501, visiting
17 community nurse, home health nurse, or home health agency pursuant to
18 section 71-1637, or statue, memorial, or monument pursuant to section
19 80-202.

20 (b) Incorporated cities and villages which are within the boundaries
21 of a municipal county may levy a maximum levy of ninety cents per one
22 hundred dollars of taxable valuation of property subject to the levy. The
23 maximum levy shall include amounts paid to a municipal county for county
24 services, amounts levied to pay for sums to support a library pursuant to
25 section 51-201, a museum pursuant to section 51-501, a visiting community
26 nurse, home health nurse, or home health agency pursuant to section
27 71-1637, or a statue, memorial, or monument pursuant to section 80-202.

28 (7) Sanitary and improvement districts which have been in existence
29 for more than five years may levy a maximum levy of forty cents per one
30 hundred dollars of taxable valuation of property subject to the levy, and
31 sanitary and improvement districts which have been in existence for five

1 years or less shall not have a maximum levy. Unconsolidated sanitary and
2 improvement districts which have been in existence for more than five
3 years and are located in a municipal county may levy a maximum of eighty-
4 five cents per hundred dollars of taxable valuation of property subject
5 to the levy.

6 (8) Counties may levy or authorize a maximum levy of fifty cents per
7 one hundred dollars of taxable valuation of property subject to the levy,
8 except that five cents per one hundred dollars of taxable valuation of
9 property subject to the levy may only be levied to provide financing for
10 the county's share of revenue required under an agreement or agreements
11 executed pursuant to the Interlocal Cooperation Act or the Joint Public
12 Agency Act. The maximum levy shall include amounts levied to pay for sums
13 to support a library pursuant to section 51-201 or museum pursuant to
14 section 51-501. The county may allocate up to fifteen cents of its
15 authority to other political subdivisions subject to allocation of
16 property tax authority under subsection (1) of section 77-3443 and not
17 specifically covered in this section to levy taxes as authorized by law
18 which do not collectively exceed fifteen cents per one hundred dollars of
19 taxable valuation on any parcel or item of taxable property. The county
20 may allocate to one or more other political subdivisions subject to
21 allocation of property tax authority by the county under subsection (1)
22 of section 77-3443 some or all of the county's five cents per one hundred
23 dollars of valuation authorized for support of an agreement or agreements
24 to be levied by the political subdivision for the purpose of supporting
25 that political subdivision's share of revenue required under an agreement
26 or agreements executed pursuant to the Interlocal Cooperation Act or the
27 Joint Public Agency Act. If an allocation by a county would cause another
28 county to exceed its levy authority under this section, the second county
29 may exceed the levy authority in order to levy the amount allocated.

30 (9) Municipal counties may levy or authorize a maximum levy of one
31 dollar per one hundred dollars of taxable valuation of property subject

1 to the levy. The municipal county may allocate levy authority to any
2 political subdivision or entity subject to allocation under section
3 77-3443.

4 (10) Beginning July 1, 2016, rural and suburban fire protection
5 districts may levy a maximum levy of ten and one-half cents per one
6 hundred dollars of taxable valuation of property subject to the levy if
7 (a) such district is located in a county that had a levy pursuant to
8 subsection (8) of this section in the previous year of at least forty
9 cents per one hundred dollars of taxable valuation of property subject to
10 the levy or (b) such district had a levy request pursuant to section
11 77-3443 in any of the three previous years and the county board of the
12 county in which the greatest portion of the valuation of such district is
13 located did not authorize any levy authority to such district in such
14 year.

15 (11) A regional metropolitan transit authority may levy a maximum
16 levy of ten cents per one hundred dollars of taxable valuation of
17 property subject to the levy for each fiscal year that commences on the
18 January 1 that follows the effective date of the conversion of the
19 transit authority established under the Transit Authority Law into the
20 regional metropolitan transit authority.

21 (12) Property tax levies (a) for judgments, except judgments or
22 orders from the Commission of Industrial Relations, obtained against a
23 political subdivision which require or obligate a political subdivision
24 to pay such judgment, to the extent such judgment is not paid by
25 liability insurance coverage of a political subdivision, (b) for
26 preexisting lease-purchase contracts approved prior to July 1, 1998, (c)
27 for bonds as defined in section 10-134 approved according to law and
28 secured by a levy on property except as provided in section 44-4317 for
29 bonded indebtedness issued by educational service units and school
30 districts, (d) for payments by a public airport to retire interest-free
31 loans from the Division of Aeronautics of the Department of

1 Transportation in lieu of bonded indebtedness at a lower cost to the
2 public airport, and (e) to pay for cancer benefits provided on or after
3 January 1, 2022, pursuant to the Firefighter Cancer Benefits Act are not
4 included in the levy limits established by this section.

5 (13) The limitations on tax levies provided in this section are to
6 include all other general or special levies provided by law.
7 Notwithstanding other provisions of law, the only exceptions to the
8 limits in this section are those provided by or authorized by sections
9 77-3442 to 77-3444.

10 (14) Tax levies in excess of the limitations in this section shall
11 be considered unauthorized levies under section 77-1606 unless approved
12 under section 77-3444.

13 (15) For purposes of sections 77-3442 to 77-3444, political
14 subdivision means a political subdivision of this state and a county
15 agricultural society.

16 (16) For school districts that file a binding resolution on or
17 before May 9, 2008, with the county assessors, county clerks, and county
18 treasurers for all counties in which the school district has territory
19 pursuant to subsection (7) of section 79-458, if the combined levies,
20 except levies for bonded indebtedness approved by the voters of the
21 school district and levies for the refinancing of such bonded
22 indebtedness, are in excess of the greater of (a) one dollar and twenty
23 cents per one hundred dollars of taxable valuation of property subject to
24 the levy or (b) the maximum levy authorized by a vote pursuant to section
25 77-3444, all school district levies, except levies for bonded
26 indebtedness approved by the voters of the school district and levies for
27 the refinancing of such bonded indebtedness, shall be considered
28 unauthorized levies under section 77-1606.

29 **Sec. 2.** Section 79-1201, Reissue Revised Statutes of Nebraska, is
30 amended to read:

31 79-1201 Sections 79-1201 to 79-1249 and section 4 of this act shall

1 be known and may be cited as the Educational Service Units Act.

2 **Sec. 3.** Section 79-1225, Reissue Revised Statutes of Nebraska, is
3 amended to read:

4 79-1225 (1) After the adoption of its budget statement, the board
5 for each educational service unit, except as provided in subsections
6 ~~subsection~~ (2) and (3) of this section, may levy a tax in the amount
7 which it requires under its adopted budget statement to be received from
8 taxation. The levy shall be subject to the limits established by section
9 77-3442. The amount of such levy shall be certified by the secretary of
10 the educational service unit board to the county board of equalization of
11 each county in which any part of the geographical area of the educational
12 service unit is located on or before September 30 of each year. Such tax
13 shall be levied and assessed in the same manner as other property taxes
14 and entered on the books of the county treasurer. The proceeds of such
15 tax, as collected, shall be remitted to the treasurer of the board on or
16 before the fifteenth day of each month or more frequently as provided in
17 section 77-1759.

18 (2) For fiscal years year 2013-14 through 2027-28 ~~and each fiscal~~
19 ~~year thereafter~~, only an educational service unit which has four or more
20 member school districts or an educational service unit composed of a
21 single Class IV or Class V school district may levy a tax on the taxable
22 value of the taxable property within the geographic boundaries of the
23 educational service unit.

24 (3) For fiscal year 2028-29 and each fiscal year thereafter, no
25 educational service unit shall have the power to levy property taxes.

26 **Sec. 4.** (1) Beginning in 2029, funds shall be distributed by the
27 state to educational service units as provided in this section in order
28 to offset the funds lost by educational service units due to the
29 elimination of their levy authority under sections 77-3442 and 79-1225.

30 (2)(a) For 2029, the amount to be distributed to each educational
31 service unit under this section shall be equal to the amount of property

1 taxes levied by such educational service unit for tax year 2027,
2 increased by three and one-half percent; and

3 (b) For 2030 and each year thereafter, the amount to be distributed
4 to each educational service unit under this section shall be equal to the
5 amount distributed to such educational service unit in the prior year,
6 increased by three and one-half percent.

7 (3) The Department of Revenue shall annually determine the amount to
8 be distributed to each educational service unit under subsection (2) of
9 this section and shall certify such amounts to the State Treasurer and to
10 the educational service unit. The distributions to the educational
11 service units shall occur in two equal payments, the first on or before
12 March 31 and the second on or before August 31.

13 **Sec. 5.** Original sections 79-1201 and 79-1225, Reissue Revised
14 Statutes of Nebraska, and section 77-3442, Revised Statutes Cumulative
15 Supplement, 2024, are repealed.

Early Childhood

Providing early intervention and special education services for children with disabilities and their families since 1965

Educational Service Unit (ESU) 1 is one of seventeen ESUs across the state that provide services to Nebraska children. ESU 1 serves children in Cedar, Dakota, Dixon, Knox, Thurston and Wayne counties in Northeast Nebraska. The central office is located in Wakefield. ESU 1 provides services that individual school districts are unable to economically or efficiently provide themselves. In Nebraska, school districts are required to provide services to children with disabilities birth through the age of 21. Districts contract with ESU 1 for early childhood services specifically for children birth through age 5.

A Primary Service Provider (PSP) approach is used. Families receive support from one of five teams that include an early childhood provider, occupational therapist, physical therapist, services coordinator and a speech language pathologist. Teams also have access to a vision consultant, deaf educator, audiologist and school psychologist as needed. One team member is chosen as a primary provider to work closely with each child's family/teacher/caregiver while receiving support from the entire team.

WHAT WE DO

Our goal is to support families, teachers and caregivers using a coaching model to maximize opportunities for children with disabilities birth through age five.

ESU 1 early childhood providers help families, teachers and caregivers find opportunities and take responsibility for actively working toward child and family goals. Coaching involves reviewing joint plans, observing the child and adult(s) in action, practicing skills, reflecting on actions, providing feedback and creating joint plans.



WHERE SERVICES HAPPEN

Coaching happens during child, family and/or classroom activities that already happen like eating, sleeping, moving, interacting and playing. These activities could take place in a child's home, at the grocery store, parks, daycare, etc. This is called the child's natural environment. ESU 1 early childhood providers support parents, teachers and caregivers in using the child's interests to increase participation in both current and new activity settings. Services are outcome oriented and family driven.

WHEN SERVICES HAPPEN

The number of visits that occur, how often they occur and the length of each coaching session is decided by the needs of parents, teachers and caregivers. Priority areas and goals are also key factors. Scheduling is flexible, activity-based and involves bursts of service based on need.

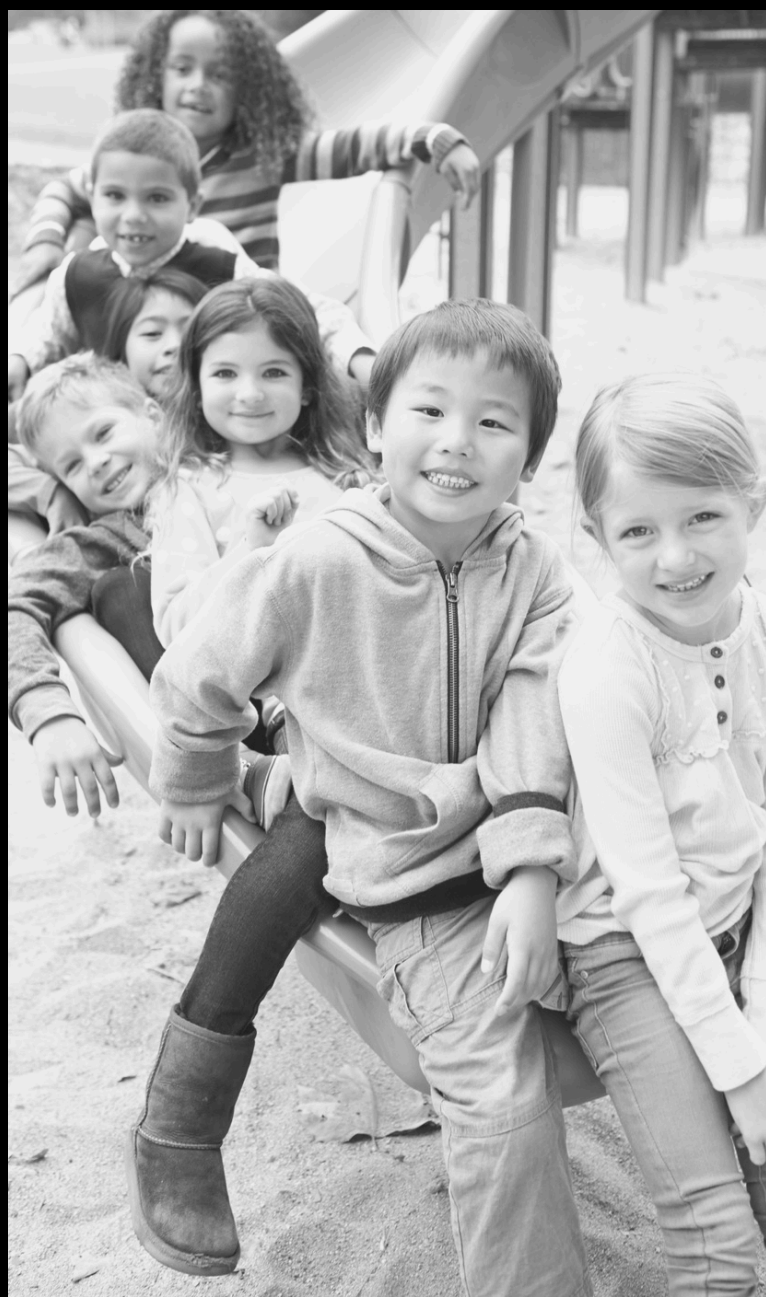
WHY EARLY INTERVENTION IS IMPORTANT

A child's early years are the foundation for future cognitive, communication, emotional, adaptive behavior and physical development. When intervention happens early, development can be enhanced and adults can be aware of how they can support children on an ongoing basis.

WHAT TO DO NEXT

All children grow and learn every day. What children know and are able to do changes frequently. Comparing a child's changes, progress and growth to typical ranges of development can provide insight as to whether or not the child's development falls within an expected range. If a child does not fall within expected ranges they may be showing signs of a delay or disability.

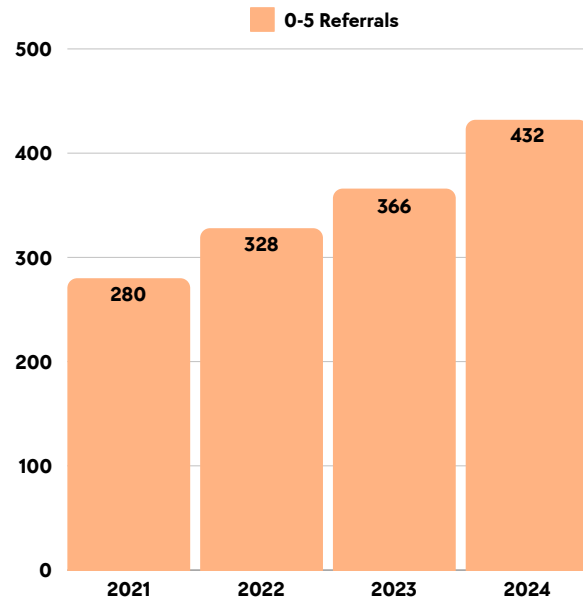
If you are concerned, have questions or want more information please call ESU 1 at 402-287-2061.



ESU 1
211 TENTH
STREET
WAKEFIELD, NE
68784
WWW.ESU1.ORG
(402) 287-2061

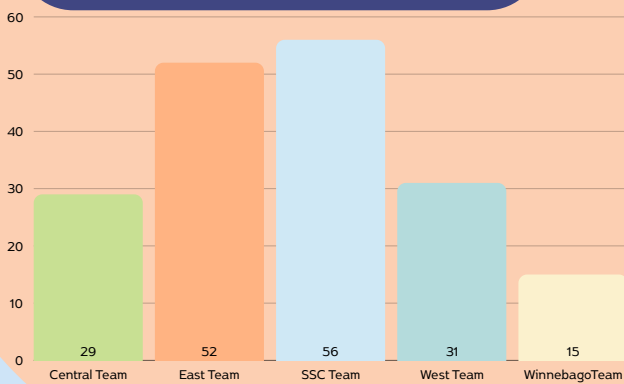
2024 Data Profile for PRT/ESU 1

Part C (0-3) Early Intervention

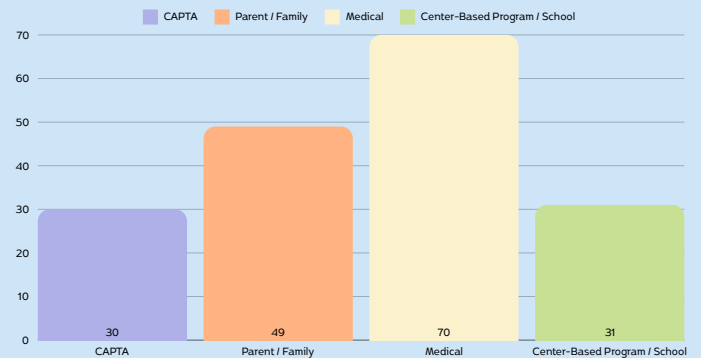


**in 2024, 183 of the 432 referrals were Part C*

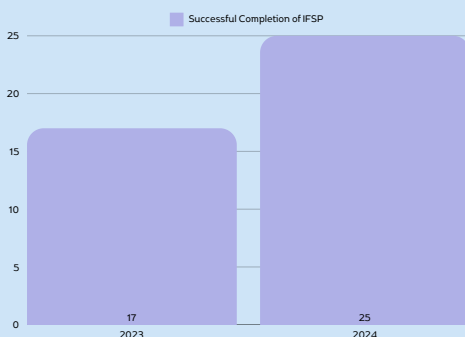
0-3 Referrals by Team



0-3 Referral Sources



Successful Completion of IFSP

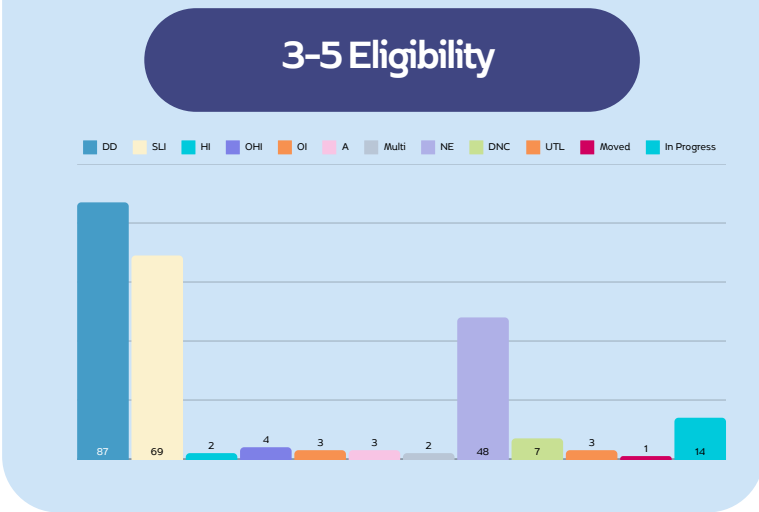
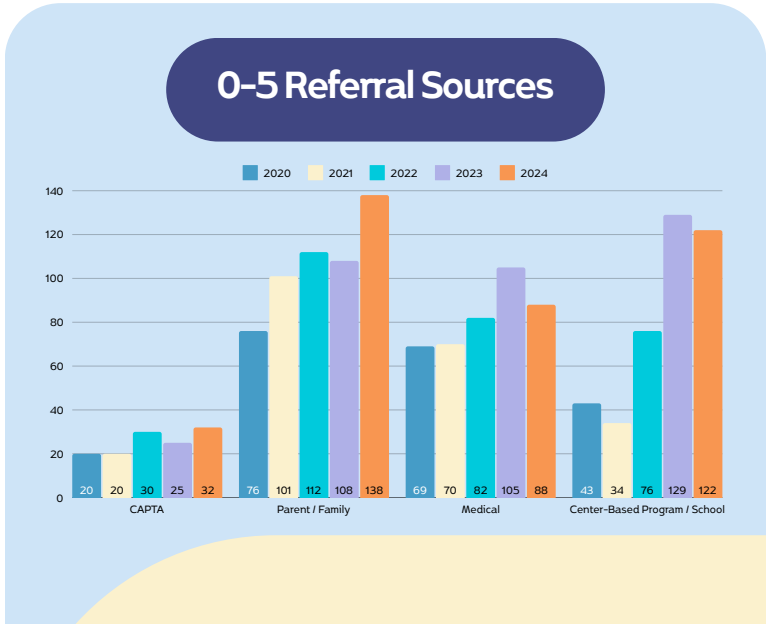
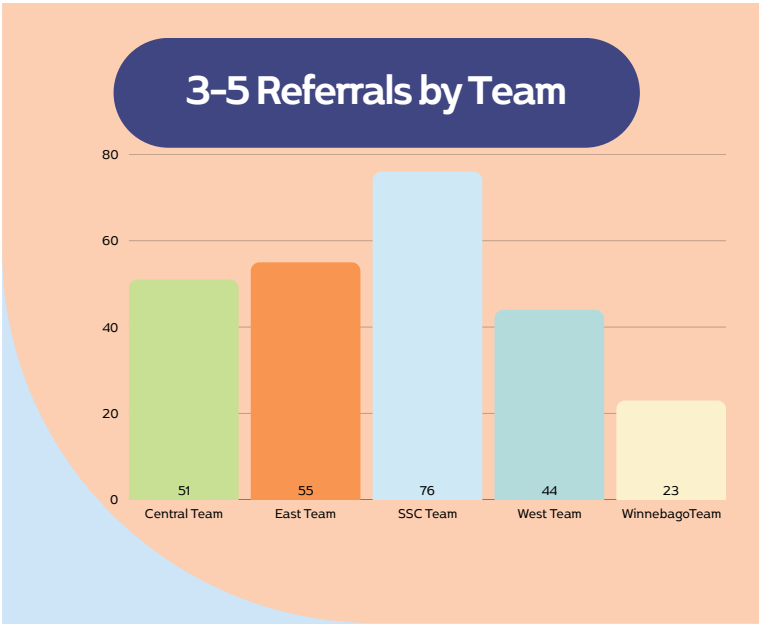
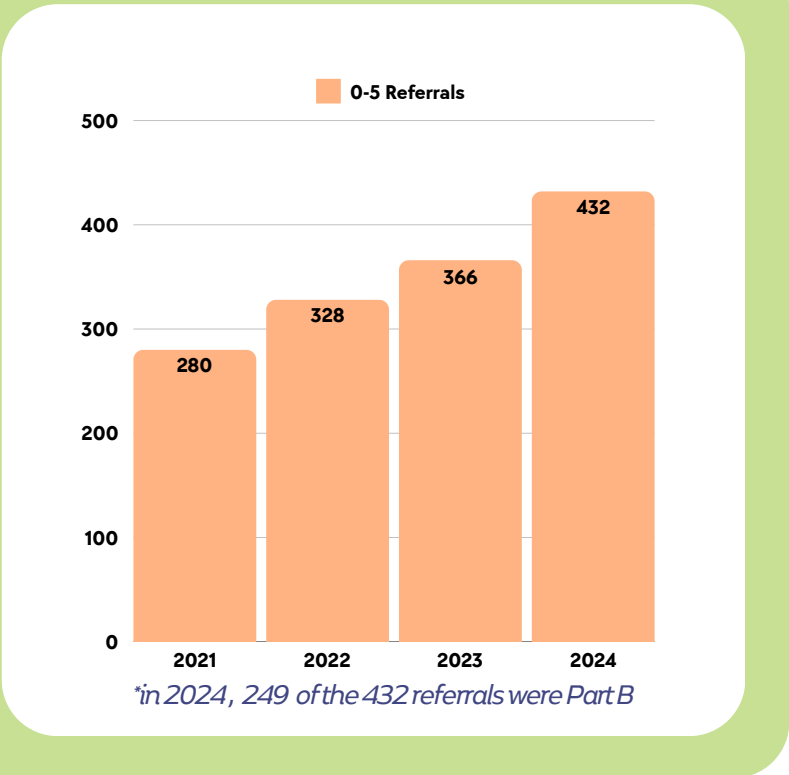


0-3 Priority Areas

- Child Find
- Implementation of revised eligibility process
- Quality child and family outcomes
- Fidelity around RBI implementation
- Fidelity around Getting Ready Home Visitation

2024 Data Profile for PRT/ESU 1

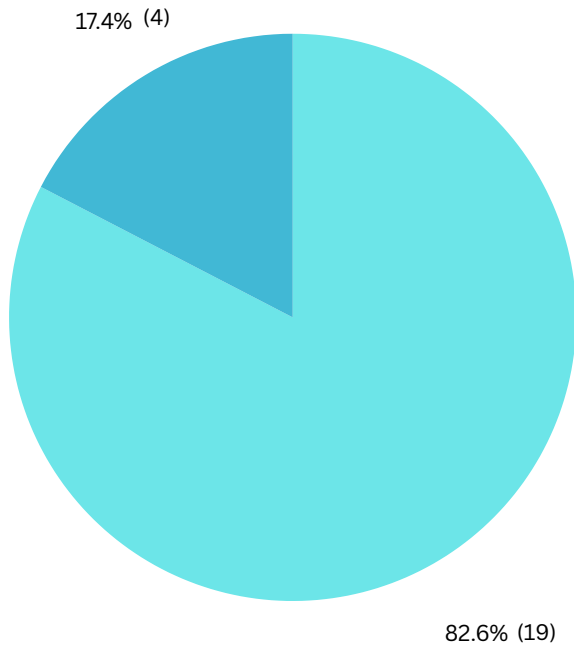
Part B (3-5) Special Education



-
- ### 3-5 Priority Areas
- MDT documentation to include more specificity on 3 prongs and detailing educational need
 - IEP documentation in light of Part B monitoring
 - Supporting transitions from early childhood to kindergarten
 - Building capacity in those spending the most time with children to have the biggest impact and most opportunities for practice

School Use of RealCare Kits 2016-2026

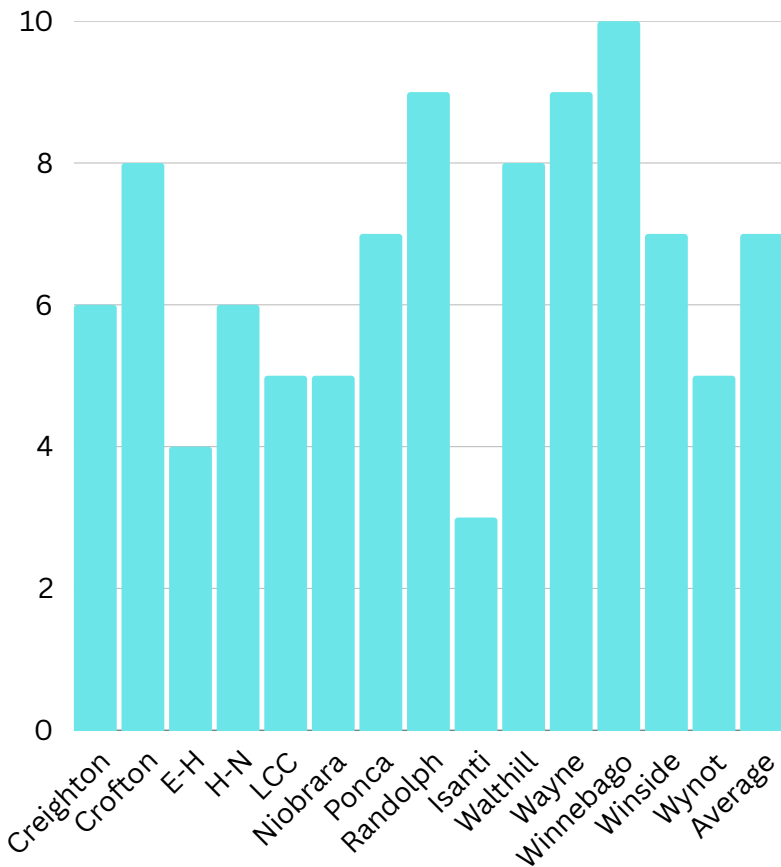
Checked Out Kits Did Not Check Out Kits



Out of the 23 ESU 1 school districts, 82.6% have used the RealCare Kits in the past ten years.

Schools Using RealCare Kits 2021-2026

Number of Kits Checked Out Each Time



On average, schools have checked out 7 of the 10 RealCare Kits each year for the past five years.