Schuyler Community Schools
Board of Education Budget Meeting, Tax Hearing, and Regular Meeting
Monday, September 9, 2024 6:30 PM
Schuyler Community Schools Board Room
120 West 20th Street
Schuyler, NE 68661

Posting Locations:
- Schuyler Sun
- District Office Building Front Door
- Schuyler Post Office
- Colfax County Courthouse

Posted Date: 9/5/2024

Attendance Taken at 6:35 PM.

Richard Brabec:	Present
Amanda Jedlicka:	Present
Chuck Misek:	Present
Dr Renee Sayer:	Present
Virginia Semerad:	Present
Brian Vavricek:	Present

Present: 6.

I. 2024-2025 Budget Hearing
Call Hearing to Order
The purpose of this hearing is to review, discuss, consider, and receive input, and or support, opposition, criticism, suggestions or observations from taxpayers relating to the 2024-2025 proposed budget.

II. 2024-2025 Levy Setting Hearing
Call Hearing to Order
The purpose of this hearing is to review, discuss, consider, receive input, and hear support, opposition, criticism, suggestions or observations from taxpayers relating to the 2024-2025 proposed tax levy.

III. Opening the Meeting

IV. Call to Order

V. District Mission Statement
STRIVE - COMMIT - SUCCEED - District Mission Statement

Schuyler Community Schools in partnership with parents, students, and the community is committed to educate students to become skilled, knowledgeable and responsible citizens in a global society - District Vision Statement

Notice of this meeting was given in advance according to State Law 84-1411, by

giving notice of the meeting to the public. Notice of this meeting was also given in advance to all members of the Board of Education

VI. Nebraska Open Meetings Law

This meeting has been preceded by advance notice and is hereby declared to be in open session. A copy of the Open Meetings Act is posted in the front of the meeting room.

Nebraska Open Meetings Act:
http://nitc.nebraska.gov/documents/statutes/NebraskaOpenMeetingsAct_current.pdf

VII. Publication of Meeting

Posting Locations:

- Schuyler Sun
- District Office Building Front Door
- Schuyler Post Office
- Colfax County Courthouse

Posted Date: 9/5/2024

VIII. Board Member Roll Call

IX. Pledge of Allegiance

X. Approval of Agenda

XI. Consent Agenda

Discuss, Consider and Take Action on the consent agenda. This motion, made by Brian Vavricek and seconded by Dr Renee Sayer, Passed.
Richard Brabec: Yea, Amanda Jedlicka: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea
Yea: 6, Nay: 0

XI.A. Minutes of the August 26, 2024 meeting of the board

XI.B. Financial Report

XI.C. New Hire Recommendations:

XI.C.1. Kirsten Fike, High School Speech, BA Step 1

XI.D. Resignations:

XI.D.1. Jennifer Torpin, High School Speech

XII. Public Comment

XIII. Discussion/Information Items

XIII.A. Discuss and consider recognizing the Schuyler Community Schools Education Association as the exclusive bargaining group.

XIV. Action Items

XIV.A. Take action to recognize the Schuyler Community Schools Education Association as the exclusive bargaining group.

Make a motion to recognize the Schuyler Community Schools Education Association as the exclusive bargaining group. This motion, made by Virginia Semerad and seconded by Brian Vavricek, Passed.
Dr Renee Sayer: Abstain (With Conflict), Richard Brabec: Yea, Amanda Jedlicka: Yea, Chuck Misek: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Abstain (With Conflict): 1

XIV.B. Take action to approve the 2024-2025 budeget as advertised.
Make a motion to approve the 2024-2025 budget as advertised. This motion, made by Dr Renee Sayer and seconded by Brian Vavricek, Passed.
Richard Brabec: Yea, Amanda Jedlicka: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea
Yea: 6, Nay: 0

XIV.C. Take action to approve the 2024-2025 Levy resolution as advertised.
Make a motion to approve the 2024-2025 Levy resolution as advertised. This motion, made by Brian Vavricek and seconded by Amanda Jedlicka, Passed.
Richard Brabec: Yea, Amanda Jedlicka: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea
Yea: 6, Nay: 0

XV. Information Items: Reports

XV.A. Building/District Administrators

XV.A.1. The principals will report on the start of school.

XV.B. Superintendent

XV.B.1. The Superintendent will report on the:

Strategic Plan Process
Mentor/Mentee Program

XV.C. Board Committee Reports
This committee is responsible for reviewing curriculum recommendations, textbook selection, requisitions/inventory, and instructional programs.

XV.C.1. **Wednesday, September 4th @ 5:30 American Civics, Assessment and Instruction**
Wednesday, September 4th @ 6:30 Budget/Finance/Negotiations

XVI. Adjourn
To view this meeting go to: https://zoom.us/rec/share/krdoRD43k5C2ysWOX-GnVIM-EICDGD8H7eT1D0aDHEsKQpd8J5UbvPC_JvhWPe-A.tRpvmTozJE7-M16g
Adjourn at 6:54 PM. This motion, made by Chuck Misek and seconded by Virginia Semerad, Passed.
Richard Brabec: Yea, Amanda Jedlicka: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea
Yea: 6, Nay: 0

District Number: 19-0123-000
District Name: SCHUYLER COMMUNITY SCHOOLS
District Phone: (402)352-3527

Instructions (https://cdn.education.ne.gov/wp-content/uploads/2021/06/2122_LC2Instructions.pdf)

Checklist (/Budget_Document_Checklist.pdf)

2024/25 Section A: Calculation of Total Allowable Budget Authority

Certified Budget Authority	A-101	24,018,392
Access to Prior Year's Unused Budget Authority [Maximum Amount: $458,652]	A-355	0
Total Adjusted Budget Authority	A-361	24,018,392
Total Allowable Budget Authority	A-780	24,018,392

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

Update the budget data any time a change is made to the Budget Spreadsheet.

2024/25 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority

2024/25 General Fund Budget of Disbursements & Transfers	B-100	27,878,750
2024/25 Special Grant Funds	B-110	1,173,808
2024/25 Special Education Budget of Disbursements & Transfers	B-120	2,410,000
2024/25 General Fund Lid Exclusions	B-130	423,356
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	23,871,586
2024/25 Unused Budget Authority	B-150	146,806

Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.

Total Unused Budget Authority

2023/24 Total Unused Budget Authority	B-160	13,084,153
2024/25 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	13,084,153
2024/25 Unused Budget Authority	B-170	146,806

Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	13,230,959

Additional Budget Authority Approved by Patron

Did you hold a successful special election for additional **BUDGET** Authority? (Not a levy override)	**B-180**	○Yes ◉No

2024/25 Section C: Allowable Reserves and Total Reserves

2024/25 Applicable Allowable Reserve Percentage	C-170	35.00
2024/25 Total Allowable Reserves	C-180	9,757,562
2024/25 General Fund Necessary Cash Reserve	**C-300**	1,924,081
2024/25 Depreciation Fund Total Requirements	**C-310**	19,471
2024/25 Employee Benefit Fund Necessary Cash Reserve	**C-320**	0
Total Reserves	C-340	1,943,552

Levy Override Approved by Patron

Did you hold a successful election of your patrons for a levy override that applies to the current year?	**B-400**	○Yes ◉No

Certified Assessed Valuation	**B-490**	1,773,867,487

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	**D-110**	17,817,837
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	**D-120**	○Yes ◉No
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	**D-150**	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	**D-170**	0
Total Property Tax Authority Allowed	**D-180**	17,817,837
2024/25 Property Tax Request General Fund	**D-210**	17,211,211
2024/25 Property Tax Request Special Building Fund	**D-220**	606,061
2024/25 Total Property Tax Request	**D-230**	17,817,272
2024/25 Unused Property Tax Request Authority	**D-240**	565
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	**D-310**	0

Recalculate LC-2 after making changes to individual lines *(Form not saved)*	Recalculate LC-2
Save a copy of the LC-2 without submitting to NDE *(Save before moving to another page)*	Save LC-2
Submit completed LC-2 to NDE. You can upload your Budget Documentation on the next screen. Mailed or emailed budgets will not be accepted by NDE.	District Approval
Log Out of LC-2 system *(If you log out without saving and/or submitting your data, changes will be lost.)*	Log Out

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Schuyler Community Schools (100123) in Colfax 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 9 day of September, 2024 at 6:30 o'clock, P.M., at 2023 Colfax Street 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 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 24,154,564.00	$ 25,890,121.00	$ 27,878,750.00	$ 1,424,081.00	$ 12,763,732.00	$ 16,706,160.00
Depreciation	$ 201,215.00	$ 99,556.00	$ 19,471.00		$ 19,471.00	
Employee Benefit	$ 102,113.00	$ 90,101.00	$ 95,798.00	$ -	$ 95,798.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 583,115.00	$ 548,975.00	$ 859,658.00	$ -	$ 859,658.00	
School Nutrition	$ 1,502,148.00	$ 1,607,471.00	$ 1,708,400.00	$ -	$ 1,708,400.00	
Bond	$ 1,752,254.00	$ 1,199,380.00	$ 1,400,000.00	$ -	$ 150,000.00	$ 1,262,626.00
Special Building	$ 1,886,688.00	$ 1,124,173.00	$ 669,829.00		$ 69,829.00	$ 606,061.00
Qualified Capital Purpose Undertaking	$ 509,820.00	$ 870,618.00	$ 5,725,365.00	$ -	$ 5,450,365.00	$ 277,778.00
Cooperative	$ 114,934.00	$ 26,675.00	$ 63,701.00	$ -	$ 63,701.00	
Student Fee	$ 61,062.00	$ 13,857.00	$ 47,135.00	$ -	$ 47,135.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 30,867,913.00	$ 31,470,927.00	$ 38,468,107.00	$ 1,424,081.00	$ 21,228,089.00	$ 18,852,625.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 1,262,626.00	$ 17,589,999.00	$ 18,852,625.00

2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 100123 **Class #: III**

Schuyler Community Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Colfax County

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

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 16,706,160.00	$ 16,706,160.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 1,262,626.00		$ 1,262,626.00
Special Building Fund	$ -	$ 606,061.00	$ 606,061.00
Qualified Capital Purpose Undertaking Fund	$ -	$ 277,778.00	$ 277,778.00
Total All Funds	$ 1,262,626.00	$ 17,589,999.00	$ 18,852,625.00

Outstanding Bonded Indebtedness as of September 1, 2024

(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 34,420,000.00	Principal
$ 8,146,450.00	Interest
$ 42,566,450.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,773,867,487

*(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, 2023 through June 30, 2024?

[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, 2023 through June 30, 2024?

[ ] 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 2024-2025 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 9-30-2024

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Schuyler Community Schools — **Colfax**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
East Central District Health Department	January 2008 - Indefinite	Partnership to provide an elementary attendane monitor
City of Schuyler Department of Utilities Board of Public Works	August 2016 - Indefinite	Public Utilities and Infrastructure
City of Schuyler Department of Utilities Board of Public Works	December 2014 to Indefinite	Water Sampling for Health and Human Services
City of Schuyler Mayor and City Council	August 2015 to Indefinite	Sharing of Services and Facilities and participation in the "Contractors and Developers Loan Program
Colfax County	November 2014 to Indefinite	Employ a Truancy Officer for the school district school as provided in the Colfax County Juvenile Services Grant.
Colfax County	July 2015 to Indefinite	Extend Contract for a Attendance Coordinator for the middle and high schools as provided in the Colfax County Juvenile Services Grant.
Central Nebraska Community Services, Inc.	8/1/2015 to Indefinite	Provide transportation and educational services: Para-Educator, Teacher, Physical, Occupational and Speech Therapy and Supervision/Evaluation
Central Nebraska Community Action Partnership	8/1/2017 (Annual Renewal)	Early Childhood Teaching Position
City of Schuyler Department of Utilities Board of Public Works	August 2019 - Indefinite	Public Utilities and Infrastructure

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 100123
Schuyler Community Schools

2024-2025 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	3,882,643.00	12,763,732.00	16,539,099.00	29,302,831.00	2,410,000.00	25,468,750.00	27,878,750.00	1,424,081.00	29,302,831.00
Depreciation	19,471.00	19,471.00		19,471.00			19,471.00		19,471.00
Employee Benefit	95,798.00	95,798.00		95,798.00			95,798.00	-	95,798.00
Contingency	-	-		-			-		-
Activities	559,658.00	859,658.00		859,658.00			859,658.00	-	859,658.00
School Nutrition	213,278.00	1,708,400.00		1,708,400.00			1,708,400.00	-	1,708,400.00
Bond	15,587,263.00	150,000.00	1,250,000.00	1,400,000.00			1,400,000.00	-	1,400,000.00
Special Building	66,029.00	69,829.00	600,000.00	669,829.00			669,829.00		669,829.00
Qualified Capital Purpose Undertaking	4,678,865.00	5,450,365.00	275,000.00	5,725,365.00			5,725,365.00	-	5,725,365.00
Cooperative	28,701.00	63,701.00		63,701.00			63,701.00	-	63,701.00
Student Fee	47,135.00	47,135.00		47,135.00			47,135.00	-	47,135.00
				-					-
TOTAL ALL FUNDS	25,178,841.00	21,228,089.00	18,664,099.00	39,892,188.00	2,410,000.00	25,468,750.00	38,468,107.00	1,424,081.00	39,892,188.00

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)	16,539,099.00	1,250,000.00	600,000.00	275,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	167,061.00	12,626.00	6,061.00	2,778.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	16,706,160.00	1,262,626.00	606,061.00	277,778.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 3,920,635.00	$ 600,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
3,266,195.00	-	-	-

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	4,053,260.00	14,203,704.00	15,569,060.00	29,772,764.00	2,081,905.00	23,808,216.00	25,890,121.00	3,882,643.00
Depreciation	118,440.00	119,027.00		119,027.00			99,556.00	19,471.00
Employee Benefit	90,756.00	185,899.00		185,899.00			90,101.00	95,798.00
Contingency	-	-		-			-	-
Activities	636,148.00	1,108,633.00		1,108,633.00			548,975.00	559,658.00
School Nutrition	354,749.00	1,820,749.00		1,820,749.00			1,607,471.00	213,278.00
Bond	15,446,922.00	15,588,422.00	1,198,221.00	16,786,643.00			1,199,380.00	15,587,263.00
Special Building	580,506.00	649,702.00	540,500.00	1,190,202.00			1,124,173.00	66,029.00
Qualified Capital Purpose Undertaking	4,904,825.00	5,262,213.00	287,270.00	5,549,483.00			870,618.00	4,678,865.00
Cooperative	5,579.00	55,376.00		55,376.00			26,675.00	28,701.00
Student Fee	40,694.00	60,992.00		60,992.00			13,857.00	47,135.00
				-				-
TOTAL ALL FUNDS	26,231,879.00	39,054,717.00	17,595,051.00	56,649,768.00	2,081,905.00	23,808,216.00	31,470,927.00	25,178,841.00

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

MOTOR VEHICLE TAXES	
$	**600,000.00**

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	4,087,605.00	14,824,876.00	13,382,948.00	28,207,824.00	2,694,966.00	21,459,598.00	24,154,564.00	4,053,260.00
Depreciation	317,708.00	319,655.00		319,655.00			201,215.00	118,440.00
Employee Benefit	90,912.00	192,869.00		192,869.00			102,113.00	90,756.00
Contingency	-	-		-			-	-
Activities	579,320.00	1,219,263.00		1,219,263.00			583,115.00	636,148.00
School Lunch	528,170.00	1,856,897.00		1,856,897.00			1,502,148.00	354,749.00
Bond	15,742,311.00	15,890,894.00	1,308,282.00	17,199,176.00			1,752,254.00	15,446,922.00
Special Building	254,029.00	1,902,562.00	564,632.00	2,467,194.00			1,886,688.00	580,506.00
Qualified Capital Purpose Undertaking	3,813,328.00	5,030,113.00	384,532.00	5,414,645.00			509,820.00	4,904,825.00
Cooperative	18,715.00	120,513.00		120,513.00			114,934.00	5,579.00
Student Fee	79,378.00	101,756.00		101,756.00			61,062.00	40,694.00
				-				-
TOTAL ALL FUNDS	$ 25,511,476.00	41,459,398.00	15,640,394.00	57,099,792.00	2,694,966.00	21,459,598.00	30,867,913.00	26,231,879.00

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

MOTOR VEHICLE TAXES	
$	654,143.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence s

NAME	**Schuyler Community Schools**
ADDRESS	**120 W. 20th St.**
CITY & ZIP CODE	**Schuyler 68661**
TELEPHONE	**402-352-3527**
WEBSITE	**schuylercommunityschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER
NAME	Richard Brabec	Mary Cinfel
TITLE /FIRM NAME	Chairperson	Business Manager
TELEPHONE	402-615-3527	402-352-3527
EMAIL ADDRESS	rich_brabec@cargill.com	mary.cinfel@schuylercommunityschools.org

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

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [X] Preparer

should be sent

PREPARER

Bret Schroder

Superintendent

402-352-3527

bret.schroder@schuylercommunityschools.org

Schuyler Community Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 15,796,212.00
*(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

4,336,105.00 (2024 Real Growth Value per Assessor) / 1,555,366,299.00 (Prior Year Total Real Property Valuation per Assessor) = 0.28 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.28 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 360,153.63

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 16,156,365.63**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) $ 17,589,999.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 100123

Schuyler Community Schools

Line No.		2024-2025 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	$ 93,333.00
20	**Retirement Contribution Increase**	$ 330,023.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 423,356.00

Schuyler Community Schools

Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	16,706,160.00	1,262,626.00	606,061.00	277,778.00
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	1,262,626.00		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	1,262,626.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	16,706,160.00	-	606,061.00	277,778.00
14	Assessed Valuation	1,773,867,487	1,773,867,487	1,773,867,487	1,773,867,487
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.941793	0.000000	0.034166	0.015659
16	Total Levy for Compliance	0.991618			

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

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

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

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

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

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

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

Voluntary Termination Exclusions

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

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

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

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 16,706,160.00	$ 1,773,867,487	0.941793
Special Building Fund	$ 606,061.00	$ 1,773,867,487	0.034166
Bond Fund	$ 1,262,626.00	$ 1,773,801,771	0.071182
Bond Fund	$ -	$ 1,773,867,487	0.000000
Bond Fund	$ -	$ 1,773,867,487	0.000000
QCPUF Fund	$ 277,778.00	$ 1,773,801,771	0.015660
QCPUF Fund	$ -	$ 1,773,867,487	0.000000
	$ -	$ 1,773,867,487	0.000000
	$ -	$ 1,773,867,487	0.000000
	$ -	$ 1,773,867,487	0.000000
	$ -	$ 1,773,867,487	0.000000
	$ -	$ 1,773,867,487	0.000000
	$ -	$ 1,773,867,487	0.000000
Total	$ 18,852,625.00		$ 1.062801

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract *(Name of current or new superintendent)*

Notice is hereby given that Schulyer Community Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on May 13, 2024 at 6:30 pm at the District Office, 120 w. 20th St. Schuyler, Nebraska.

After the 2024/25 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.) | **Enter Years Remaining on Contract Here**

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

	2024/25 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	$ 186,160.00		**$ 186,160.00**
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)*	$ 25,853.00		$ 25,853.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***	$ 18,616.00		$ 18,616.00
• *District's share of retirement, FICA and Medicare*			$ -
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*			$ -
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 230,629.00**	**$ -**	**$ 230,629.00**

Schedule D

Notice of Special Hearing To Set Final Tax Request

Schuyler Community Schools (100123) in Colfax 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 9 day of, September 2024 at 6:40 o'clock P.M., at 2023 Colfax Street for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	1,656,227,941	1,773,867,487	7%

	2023-2024 Budget Information				***2024-2025 Budget Information***				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	28,032,578.00	15,190,151.00	0.917153	0.856330	27,878,750.00	16,706,160.00	0.941793	3%	-1%
Bond Fund(s) K - 12	2,300,000.00	1,313,131.00	0.079284	0.074026	1,400,000.00	1,262,626.00	0.062640	-21%	-39%
Special Building Fund	1,100,000.00	606,061.00	0.036593	0.034166	669,829.00	606,061.00	0.034166	-7%	-39%
Qualified Capital Purpose Undertaking Fund K - 12	4,000,000.00	363,636.00	0.021956	[illegible]	5,725,365.00	277,778.00	0.015660	-29%	43%
Total	35,432,578.00	17,472,979.00	1.054986	0.985022	35,673,944.00	18,852,625.00	1.054259	0%	1%

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Schuyler Community Schools 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 Schuyler Community Schools resolves that:

1. The 2024-2025 property tax request be set at:

General Fund:	$ 16,706,160.00
Bond Fund:	$ 1,262,626.00
Special Building Fund:	$ 606,061.00
Qualified Capital Purpose Undertaking Fund:	$ 277,778.00

2. The total assessed value of property differs from last year's total assessed value by 7.1 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 0.985022 per $100 of assessed value.

4. Schuyler Community Schools proposes to adopt a property tax request that will cause its tax rate to be 1.062801 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Schuyler Community Schools will increase (or decrease) last year's budget by 0.68 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by _____, seconded by _____ to adopt Resolution #_____.

Voting yes were:	Voting no were:
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Dated this _____ day of _____, 2024

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: SCHUYLER COMMUNITY SCHOOLS
BRET SCHRODER
120 W 20TH STREET
SCHUYLER, NE 68661

TAXABLE VALUE LOCATED IN THE COUNTY OF COLFAX

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
SCHUYLER COMM. SCHOOL 123	3	19-0123		1,615,933,880	4,070,490	1,408,889,976	0.29

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

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

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

(signature of county assessor)

8.15.24
(date)

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

TO: SCHUYLER COMMUNITY SCHOOLS
BRET SCHRODER
120 W 20TH STREET
SCHUYLER, NE 68661

TAXABLE VALUE LOCATED IN THE COUNTY OF COLFAX

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SCHOOL 123 2019 BOND		19-0123	1,615,933,880

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

(signature of county assessor)

6.15.24
(date)

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: SCHUYLER CENTRAL HIGH
C/O DR BRET SCHRODER
120 W 20TH ST
SCHUYLER NE 68661

TAXABLE VALUE LOCATED IN THE COUNTY OF BUTLER

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
SCHUYLER 123	3	19-0123		157,267,693	265,615	145,903,277	0.18

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

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

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

VICKIE DONOGHUE
(signature of county assessor)

8/12/2024
(date)

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

TO: SCHUYLER CENTRAL HIGH
C/O DR BRET SCHRODER
120 W 20TH ST
SCHUYLER NE 68661

TAXABLE VALUE LOCATED IN THE COUNTY OF BUTLER

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SCHUYLER 123 K-12 2007		19-0123	157,201,977

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

VICKIE DONOGHUE
(signature of county assessor)

8/12/2024
(date)

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2024

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

To: SCHUYLER CENTRAL 123

TAXABLE VALUE LOCATED IN THE COUNTY OF SAUNDERS COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	School District Real Growth Value	School District Prior Year Total Real Property Valuation	Real Growth Percentage a
SCHUYLER CENTRAL 123 GENERAL	3	19-0123		$665,914	$0	$573,046	0.00000%
SCHUYLER CENTRAL 123 QCPUF	3	19-0123		$665,914	$0	$573,046	0.00000%
SCHUYLER CTL 123 SPECIAL BLDG 2021	3	19-0123		$665,914	$0	$573,046	0.00000%

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

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

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

Rhonda J Andresen

(signature of county assessor)

SAUNDERS CO. ASSESSOR/REGISTER OF DEEDS
Rhonda J. Andresen
SEAL
Term Expires
NEBRASKA

08/13/2024

(date)

CC: County Clerk, Saunders County, NE County

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS

TAX YEAR 2024

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

To: SCHUYLER CTL 123 BD 2007

TAXABLE VALUE LOCATED IN THE COUNTY OF SAUNDERS COUNTY, NE

Name of Base School District Bond	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SCHUYLER CTL 123 BD 2007	Incl. HS	19-0123	$665,914

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



Rhonda J Andresen

(signature of county assessor)

08/13/2024

(date)

CC: County Clerk, Saunders County, NE County

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

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

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

NEBRASKA OPEN MEETINGS ACT

84-1407. Act, how cited.

Sections 84-1407 to 84-1414 shall be known and may be cited as the Open Meetings Act.

Source: Laws 2004, LB 821, § 34.

84-1408. Declaration of intent; meetings open to public.

It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret.

Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act.

Source: Laws 1975, LB 325, § 1; Laws 1996, LB 900, § 1071; Laws 2004, LB 821, § 35.
Annotations

- Nebraska's public meetings laws do not apply to school board deliberations pertaining solely to disputed adjudicative facts. McQuinn v. Douglas Cty. Sch. Dist. No. 66, 259 Neb. 720, 612 N.W.2d 198 (2000).
- The primary purpose of the public meetings law is to ensure that public policy is formulated at open meetings. Marks v. Judicial Nominating Comm., 236 Neb. 429, 461 N.W.2d 551 (1990).
- The public meetings law is broadly interpreted and liberally construed to obtain the objective of openness in favor of the public, and provisions permitting closed sessions must be narrowly and strictly construed. Grein v. Board of Education of Fremont, 216 Neb. 158, 343 N.W.2d 718 (1984).
- Although a committee was a subcommittee of a natural resources district board, it was not subject to the Open Meetings Act because there was never a quorum of board members in attendance and the committee did not hold hearings, make policy, or take formal action on behalf of the board. Koch v. Lower Loup NRD, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- A county board of equalization is a public body whose meetings shall be open to the public. Wolf v. Grubbs, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

84-1409. Terms, defined.

For purposes of the Open Meetings Act, unless the context otherwise requires:

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

(b) Public body does not include (i) subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body, except that all meetings of any subcommittee established under section 81-15,175 are subject to the Open Meetings Act, (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.

Source: Laws 1975, LB 325, § 2; Laws 1983, LB 43, § 1; Laws 1989, LB 429, § 42; Laws 1989, LB 311, § 14; Laws 1992, LB 1019, § 124; Laws 1993, LB 635, § 1; Laws 1996, LB 1044, § 978; Laws 1997, LB 798, § 37; Laws 2004, LB 821, § 36; Laws 2007, LB296, § 810; Laws 2011, LB366, § 2; Laws 2021, LB83, § 11; Laws 2022, LB922, § 12.

Operative Date: July 21, 2022

Annotations

- A township is a political subdivision, and as such, a township board is subject to the provisions of the public meetings laws. Steenblock v. Elkhorn Township Bd., 245 Neb. 722, 515 N.W.2d 128 (1994).
- A county agricultural society is a public body to which the provisions of the Nebraska public meetings law are applicable. Nixon v. Madison Co. Ag. Soc'y, 217 Neb. 37, 348 N.W.2d 119 (1984).
- Failure by a public governing body, as defined under section 84-1409, R.R.S.1943, to take and record a roll call vote on an action, as required by section 84-1413(2), R.S.Supp.,1980, grants any citizen the right to sue for the purpose of

having the action declared void. In this case such failure could not be later corrected by a nunc pro tunc order because there was no showing that a roll call vote on the disputed action was actually taken, and even if it was the record showed it was not recorded until over a year later. Sections 23-1301, R.R.S.1943, and 23-1302, R.R.S.1943, make it the duty of the county clerk to record proceedings of the board of county commissioners. State ex rel. Schuler v. Dunbar, 208 Neb. 69, 302 N.W.2d 674 (1981).

- Although a committee was a subcommittee of a natural resources district board, it was not subject to the Open Meetings Act because there was never a quorum of board members in attendance and the committee did not hold hearings, make policy, or take formal action on behalf of the board. Koch v. Lower Loup NRD, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- Although the Open Meetings Act does not define "subcommittee," a subcommittee is generally defined as a group within a committee to which the committee may refer business. Koch v. Lower Loup NRD, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- The Open Meetings Act does not require policymakers to remain ignorant of the issues they must decide until the moment the public is invited to comment on a proposed policy. By excluding nonquorum subgroups from the definition of a public body, the Legislature has balanced the public's need to be heard on matters of public policy with a practical accommodation for a public body's need for information to conduct business. Koch v. Lower Loup NRD, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- As an administrative agency of the county, a county board of equalization is a public body. Wolf v. Grubbs, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- The electors of a township at their annual meeting are a public body under the Open Meetings Act. State ex rel. Newman v. Columbus Township Bd., 15 Neb. App. 656, 735 N.W.2d 399 (2007).
- The meeting at issue in this case was a "meeting" within the parameters of subsection (2) of this section because it involved the discussion of public business, the formation of tentative policy, or the taking of any action of the public power district. Hansmeyer v. Nebraska Pub. Power Dist., 6 Neb. App. 889, 578 N.W.2d 476 (1998).
- Informational sessions in which the governmental body hears reports are briefings. Johnson v. Nebraska Environmental Control Council, 2 Neb. App. 263, 509 N.W.2d 21 (1993).

84-1410. Closed session; when; purpose; reasons listed; procedure; right to challenge; prohibited acts; chance meetings, conventions, or workshops.

(1) Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. Closed sessions may be held for, but shall not be limited to, such reasons as:

(a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body;

(b) Discussion regarding deployment of security personnel or devices;

(c) Investigative proceedings regarding allegations of criminal misconduct;

(d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting;

(e) For the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster; or

(f) For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional negotiations with any referral source that is required by federal law to be conducted at arms length.

Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body.

(2) The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, formal action shall mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under subdivision (1)(a) of this section.

(3) Any member of any public body shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for (a) the protection of the public interest or (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

(4) Nothing in this section shall be construed to require that any meeting be closed to the public. No person or public body shall fail to invite a portion of its members to a meeting, and no public body shall designate itself a subcommittee of the whole body for the purpose of circumventing the Open Meetings Act. No closed session, informal meeting, chance meeting, social gathering, email, fax, or other electronic communication shall be used for the purpose of circumventing the requirements of the act.

(5) The act does not apply to chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power.

Source: Laws 1975, LB 325, § 3; Laws 1983, LB 43, § 2; Laws 1985, LB 117, § 1; Laws 1992, LB 1019, § 125; Laws 1994, LB 621, § 1; Laws 1996, LB 900, § 1072; Laws 2004, LB 821, § 37; Laws 2004, LB 1179, § 1; Laws 2006, LB 898, § 1; Laws 2011, LB390, § 29; Laws 2012, LB995, § 17.

Annotations

- There is no absolute discovery privilege for communications that occur during a closed session. State ex rel. Upper Republican NRD v. District Judges, 273 Neb. 148, 728 N.W.2d 275 (2007).
- If a person present at a meeting observes a public meetings law violation in the form of an improper closed session and fails to object, that person waives his or her right to object at a later date. Wasikowski v. Nebraska Quality Jobs Bd., 264 Neb. 403, 648 N.W.2d 756 (2002).
- The public interest mentioned in this section is that shared by citizens in general and by the community at large concerning pecuniary or legal rights and liabilities. Grein v. Board of Education, 216 Neb. 158, 343 N.W.2d 718 (1984).
- Hearing in closed executive session was contrary to this section since there was no showing of necessity or reason under subdivision (1)(a), (b), or (c), but did not result in reversal of board decision. Simonds v. Board of Examiners, 213 Neb. 259, 329 N.W.2d 92 (1983).
- Negotiations for the purchase of land need not be conducted at an open meeting but the deliberations of a city council as to whether an offer to purchase real estate

should be made should take place in an open meeting. Pokorny v. City of Schuyler, 202 Neb. 334, 275 N.W.2d 281 (1979).

- Public meeting law was not violated where the Board of Regents of the University of Nebraska voted to hold a closed session to consider the university president's resignation, and also discussed the appointment of an interim president during such session. Meyer v. Board of Regents, 1 Neb. App. 893, 510 N.W.2d 450 (1993).

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

(1)(a) Each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (1)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committee, such notice shall be published in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website.

(ii) In the case of the governing body of a city of the second class or village or such body's advisory committee, such notice shall be published by:

(A) Publication in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website; or

(B) Posting written notice in three conspicuous public places in such city or village. Such notice shall be posted in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (1)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(c) In addition to a method of notice required by subdivision (1)(b)(i) or (ii) of this section, such notice may also be provided by any other appropriate method designated by such public body or such advisory committee.

(d) Each public body shall record the methods and dates of such notice in its minutes.

(e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or

(ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (2)(b) of this section are met:

(i) A state agency, state board, state commission, state council, or state committee, or an advisory committee of any such state entity;

(ii) An organization, including the governing body, created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act;

(iii) The governing body of a public power district having a chartered territory of more than one county in this state;

(iv) The governing body of a public power and irrigation district having a chartered territory of more than one county in this state;

(v) An educational service unit;

(vi) The Educational Service Unit Coordinating Council;

(vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act;

(viii) A community college board of governors;

(ix) The Nebraska Brand Committee;

(x) A local public health department;

(xi) A metropolitan utilities district;

(xii) A regional metropolitan transit authority; and

(xiii) A natural resources district.

(b) The requirements for holding a meeting by means of virtual conferencing are as follows:

(i) Reasonable advance publicized notice is given as provided in subsection (1) of this section, including providing access to a dial-in number or link to the virtual conference;

(ii) In addition to the public's right to participate by virtual conferencing, reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate as provided in section 84-1412, including reasonable seating, in at least one designated site in a building open to the public and identified in the notice, with: At least one member of the entity holding such meeting, or his or her designee, present at each site; a

recording of the hearing by audio or visual recording devices; and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be provided if virtual conferencing was not used;

(iii) At least one copy of all documents being considered at the meeting is available at any physical site open to the public where individuals may attend the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; and

(iv) Except as otherwise provided in this subdivision or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis or an organization created under the Municipal Cooperative Financing Act, the organization may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing. The governing body of a risk management pool that meets at least quarterly and the advisory committees of the governing body may each hold more than one-half of its meetings by virtual conferencing if the governing body's quarterly meetings are not held by virtual conferencing.

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

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

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

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

(7)(a) Notwithstanding subsections (2) and (5) of this section, if an emergency is declared by the Governor pursuant to the Emergency Management Act as defined in section 81-829.39, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the

public body gives reasonable advance publicized notice as described in subsection (1) of this section. The notice shall include information regarding access for the public and news media. In addition to any formal action taken pertaining to the emergency, the public body may hold such meeting for the purpose of briefing, discussion of public business, formation of tentative policy, or the taking of any action by the public body.

(b) The public body shall provide access by providing a dial-in number or a link to the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at the meeting and record the meeting. Subsection (4) of this section shall be complied with in conducting such meetings.

(c) The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection as provided in subsection (5) of section 84-1413.

(8) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (2)(a) of this section may hold a meeting by virtual conferencing if:

(a) The purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted upon at a subsequent non-virtual open meeting of the public body;

(b) No action is taken by the public body at the virtual meeting; and

(c) The public body complies with subdivisions (2)(b)(i) and (2)(b)(ii) of this section.

Source: Laws 1975, LB 325, § 4; Laws 1983, LB 43, § 3; Laws 1987, LB 663, § 25; Laws 1993, LB 635, § 2; Laws 1996, LB 469, § 6; Laws 1996, LB 1161, § 1; Laws 1999, LB 47, § 2; Laws 1999, LB 87, § 100; Laws 1999, LB 461, § 1; Laws 2000, LB 968, § 85; Laws 2004, LB 821, § 38; Laws 2004, LB 1179, § 2; Laws 2006, LB 898, § 2; Laws 2007, LB199, § 9; Laws 2009, LB361, § 2; Laws 2012, LB735, § 1; Laws 2013, LB510, § 1; Laws 2017, LB318, § 1; Laws 2019, LB212, § 5; Laws 2020, LB148, § 3; Laws 2021, LB83, § 12; Laws 2022, LB742, § 1; Laws 2022, LB908, § 1; Laws 2022, LB922, § 13.
Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB742, section 1, with LB908, section 1, and LB922, section 13, to reflect all amendments.
Note: Changes made by LB742 and LB908 became effective July 21, 2022. Changes made by LB922 became operative July 21, 2022.

Cross References

- **Intergovernmental Risk Management Act,** see section 44-4301.
- **Interlocal Cooperation Act,** see section 13-801.
- **Joint Public Agency Act,** see section 13-2501.

- **Municipal Cooperative Financing Act,** see section 18-2401.

Annotations

- Under subsection (1) of this section, the Legislature has imposed only two conditions on the public body's notification method of a public meeting: (1) It must give reasonable advance publicized notice of the time and place of each meeting and (2) it must be recorded in the public body's minutes. City of Elkhorn v. City of Omaha, 272 Neb. 867, 725 N.W.2d 792 (2007).
- An emergency is "(a)ny event or occasional combination of circumstances which calls for immediate action or remedy; pressing necessity; exigency; a sudden or unexpected happening; an unforeseen occurrence or condition." Steenblock v. Elkhorn Township Bd., 245 Neb. 722, 515 N.W.2d 128 (1994).
- An agenda which gives reasonable notice of the matters to be considered at a meeting of a city council complies with the requirements of this section. Pokorny v. City of Schuyler, 202 Neb. 334, 275 N.W.2d 281 (1979).
- When notice is required, a notice of a special meeting of a city council posted in three public places at 10:00 p.m. on the day preceding the meeting is not reasonable advance publicized notice of a meeting as is required by this section. Pokorny v. City of Schuyler, 202 Neb. 334, 275 N.W.2d 281 (1979).
- Teacher waived right to object to lack of public notice in board of education employment hearing by voluntary participation in the hearing without objection. Alexander v. School Dist. No. 17, 197 Neb. 251, 248 N.W.2d 335 (1976).
- A county board of commissioners and a county board of equalization are not required to give separate notices when the notice states only the time and place that the boards meet and directs a citizen to where the agendas for each board can be found. Wolf v. Grubbs, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- A county board of equalization is a public body which is required to give advanced publicized notice of its meetings. Wolf v. Grubbs, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- Notice of recessed and reconvened meetings must be given in the same fashion as the original meeting. Wolf v. Grubbs, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- True notice of a meeting is not given by burying such in the minutes of a prior board proceeding. Wolf v. Grubbs, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- An agenda notice which merely stated "work order reports" was an inadequate notice under this section because it did not give interested persons knowledge that plans for a 345 kv transmission line through the district was going to be discussed and voted upon at the meeting. Inadequate agenda notice under this section meant there was a substantial violation of the public meeting laws; however, later actions by the board of directors cured the defects in notice, and such actions were in substantial compliance with the statute. Hansmeyer v. Nebraska Pub. Power Dist., 6 Neb. App. 889, 578 N.W.2d 476 (1998).

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

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

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

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

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

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

(6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if:

(a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction;

(b) All out-of-state locations identified in the notice are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience;

(c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making virtual conferencing available at an instate 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 instate 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.

Source: Laws 1975, LB 325, § 5; Laws 1983, LB 43, § 4; Laws 1985, LB 117, § 2; Laws 1987, LB 324, § 5; Laws 1996, LB 900, § 1073; Laws 2001, LB 250, § 2; Laws 2004, LB 821, § 39; Laws 2006, LB 898, § 3; Laws 2008, LB962, § 1; Laws 2021, LB83, § 13.

Annotations

- To preserve an objection that a public body failed to make documents available at a public meeting as required by subsection (8) of this section, a person who attends a public meeting must not only object to the violation, but must make that objection to the public body or to a member of the public body. Stoetzel & Sons v. City of Hastings, 265 Neb. 637, 658 N.W.2d 636 (2003).

84-1413. Meetings; minutes; roll call vote; secret ballot; when; 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.

Source: Laws 1975, LB 325, § 6; Laws 1978, LB 609, § 3; Laws 1979, LB 86, § 9; Laws 1987, LB 663, § 26; Laws 2005, LB 501, § 1; Laws 2009, LB361, § 3; Laws 2015, LB365, § 2; Laws 2016, LB876, § 1; Laws 2021, LB83, § 14; Laws 2022, LB742, § 2.
Effective Date: July 21, 2022
Annotations

- If a person present at a meeting observes and fails to object to an alleged public meetings laws violation in the form of a failure to conduct rollcall votes before taking actions on questions or motions pending, that person waives his or her right to object at a later date. Hauser v. Nebraska Police Stds. Adv. Council, 264 Neb. 944, 653 N.W.2d 240 (2002).
- Subsection (2) of this section does not require the record to state that the vote was by roll call, but requires only that the record show if and how each member voted. Neither does the statute set a time limit for recording the results of a vote, after which no corrections of the record can be made. If no intervening rights of third persons have arisen, a board of county commissioners has power to correct the record of the proceedings had at a previous meeting so as to make them speak the truth, particularly where the correction supplies some omitted fact or action and is done not to contradict or change the original record but to have the record show that a certain action was taken or thing done, which the original record fails to show. State ex rel. Schuler v. Dunbar, 214 Neb. 85, 333 N.W.2d 652 (1983).
- Failure by a public governing body, as defined under section 84-1409, R.R.S.1943, to take and record a roll call vote on an action, as required by section 84-1413(2), R.S.Supp.,1980, grants any citizen the right to sue for the purpose of having the action declared void. In this case such failure could not be later corrected by a nunc pro tunc order because there was no showing that a roll call vote on the disputed action was actually taken, and even if it was the record showed it was not recorded until over a year later. Sections 23-1301, R.R.S.1943,

and 23-1302, R.R.S.1943, make it the duty of the county clerk to record proceedings of the board of county commissioners. State ex rel. Schuler v. Dunbar, 208 Neb. 69, 302 N.W.2d 674 (1981).

- There is no requirement that a public body make a record of where notice was published or posted. Wolf v. Grubbs, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

84-1414. Unlawful action by public body; declared void or voidable by district court; when; duty to enforce open meeting laws; citizen's suit; procedure; violations; penalties.

(1) Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in violation of the Open Meetings Act shall be declared void by the district court if the suit is commenced within one hundred twenty days of the meeting of the public body at which the alleged violation occurred. Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in substantial violation of the Open Meetings Act shall be voidable by the district court if the suit is commenced more than one hundred twenty days after but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action.

(2) The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the Open Meetings Act.

(3) Any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the Open Meetings Act, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the act to discussions or decisions of the public body. It shall not be a defense that the citizen attended the meeting and failed to object at such time. The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under this section.

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

Source: Laws 1975, LB 325, § 9; Laws 1977, LB 39, § 318; Laws 1983, LB 43, § 5; Laws 1992, LB 1019, § 126; Laws 1994, LB 621, § 2; Laws 1996, LB 900, § 1074; Laws 2004, LB 821, § 40; Laws 2006, LB 898, § 4.

Annotations

- The Legislature has granted standing to a broad scope of its citizens for the very limited purpose of challenging meetings allegedly in violation of the Open Meetings Act, so that they may help police the public policy embodied by the act. Schauer v. Grooms, 280 Neb. 426, 786 N.W.2d 909 (2010).

- Any citizen of the state may commence an action to declare a public body's action void. City of Elkhorn v. City of Omaha, 272 Neb. 867, 725 N.W.2d 792 (2007).
- The reading of ordinances constitutes a formal action under subsection (1) of this section. City of Elkhorn v. City of Omaha, 272 Neb. 867, 725 N.W.2d 792 (2007).
- If a person present at a meeting observes a public meetings law violation in the form of an improper closed session and fails to object, that person waives his or her right to object at a later date. Wasikowski v. Nebraska Quality Jobs Bd., 264 Neb. 403, 648 N.W.2d 756 (2002).
- Under the Public Meetings Act, a county lacks capacity to maintain an action to declare its official conduct "void" for noncompliance with the act. County of York v. Johnson, 230 Neb. 403, 432 N.W.2d 215 (1988).
- When a petitioner under this section is successful in the district court, that court may allow attorney fees. Tracy Corp. II v. Nebraska Pub. Serv. Comm., 218 Neb. 900, 360 N.W.2d 485 (1984).
- Informal discussions between the Tax Commissioner and the State Board of Equalization in which instructions were clarified, with such clarification leading to the amendment of hearing notices, did not constitute a public meeting subject to the provisions of this section. Box Butte County v. State Board of Equalization and Assessment, 206 Neb. 696, 295 N.W.2d 670 (1980).
- The right to collaterally attack an order made in contravention of the Public Meeting Act must occur within a period of one year as is specifically provided by this section. Witt v. School District No. 70, 202 Neb. 63, 273 N.W.2d 669 (1979).
- Statutory change, requiring "publicized notice" for board of education employment hearings, occurring between dates meeting scheduled and conducted, held not to void proceedings. Alexander v. School Dist. No. 17, 197 Neb. 251, 248 N.W.2d 335 (1976).
- Voiding an entire meeting is a proper remedy for violations of the Open Meetings Act. Once a meeting has been declared void pursuant to Nebraska's public meetings law, board members are prohibited from considering any information obtained at the illegal meeting. Wolf v. Grubbs, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- Actions by the board of directors were merely voidable under this section, and not void. Pursuant to subsection (3) of this section, the plaintiffs were awarded partial attorney fees because they were successful in having the court declare that the board of directors was in substantial violation of the statute, even though the plaintiffs did not get the relief requested of having the board's actions declared void. Hansmeyer v. Nebraska Pub. Power Dist., 6 Neb. App. 889, 578 N.W.2d 476 (1998).

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Source: http://nebraskalegislature.gov/laws/display_html.php?begin_section=84-1407&end_section=84-1414

Date: July 2022

Schuyler Community Schools
Board of Education Regular Meeting
Monday, September 9, 2024 6:30 PM
Schuyler Community Schools Board Room
2023 Colfax Street
Schuyler, NE 68661

I. 2024-2025 Budget Hearing

II. 2024-2025 Levy Setting Hearing

III. Opening the Meeting

IV. Call to Order

V. District Mission Statement

VI. Nebraska Open Meetings Law

VII. Publication of Meeting

VIII. Board Member Roll Call

IX. Pledge of Allegiance

X. Approval of Agenda

XI. Consent Agenda

XI.A. Minutes of the August 26, 2024 meeting of the board

XI.B. Financial Report

XI.C. New Hire Recommendations:

XI.C.1. Kirsten Fike, High School Speech, BA Step 1

XI.D. Resignations:

XI.D.1. Jennifer Torpin, High School Speech

XII. Public Comment

XIII. Discussion/Information Items

XIII.A. Discuss and consider recognizing the Schuyler Community Schools Education Association as the exclusive bargaining group.

XIV. Action Items

XIV.A. Take action to recognize the Schuyler Community Schools Education Association as the exclusive bargaining group.

XIV.B. Take action to approve the 2024-2025 budget as advertised.

XIV.C. Take action to approve the 2024-2025 Levy resolution as advertised.

XV. Information Items: Reports

XV.A. Building/District Administrators

XV.A.1. The principals will report on the start of school.

XV.B. Superintendent

XV.B.1. The Superintendent will report on the
Strategic Plan Process
Mentor/Mentee Program

XV.C. Board Committee Reports

XV.C.1. **Wednesday, September 4th @ 5:30 American Civics, Assessment and Instruction**

Wednesday, September 4th @ 6:30 Budget/Finance/Negotiations

XVI. Adjourn

Prepared by: Christina Bywater, Secretary to the Board

Schuyler Community Schools
Board of Education Special Meeting
Monday, August 26, 2024 6:30 PM
Schuyler Community Schools Board Room
120 West 20th Street
Schuyler, NE 68661

Posting Locations:

- Schuyler Sun
- District Office Building Front Door
- Schuyler Post Office
- Colfax County Courthouse

Posted Date: 8/22/2024
Attendance Taken at 6:30 PM.

Chuck Misek:	Absent
Richard Brabec:	Present
Amanda Jedlicka:	Present
Dr Renee Sayer:	Present
Virginia Semerad:	Present
Brian Vavricek:	Present

Present: 5, Absent: 1.

I. Opening the Meeting
Action Item

II. Call to Order
Action Item

III. District Mission Statement
Action Item
STRIVE - COMMIT - SUCCEED - District Mission Statement

Schuyler Community Schools in partnership with parents, students, and the community is committed to educate students to become skilled, knowledgeable and responsible citizens in a global society - District Vision Statement

Notice of this meeting was given in advance according to State Law 84-1411, by giving notice of the meeting to the public. Notice of this meeting was also given in advance to all members of the Board of Education

IV. Pledge of Allegiance

Action Item

V. Nebraska Open Meetings Law
Action Item
This meeting has been preceded by advance notice and is hereby declared to be in open session. A copy of the Open Meetings Act is posted in the front of the meeting room.

Nebraska Open Meetings Act:
http://nitc.nebraska.gov/documents/statutes/NebraskaOpenMeetingsAct_current.pdf

VI. Publication of Meeting
Action Item
Posting Locations:

- Schuyler Sun
- District Office Building Front Door
- Schuyler Post Office
- Colfax County Courthouse

Posted Date: 8/22/2024

VII. Board Member Roll Call
Action Item

VIII. Approval of Agenda
Action Item

IX. Consent Agenda
Action Item

Discuss, Consider and Take Action on the consent agenda. This motion, made by Brian Vavricek and seconded by Virginia Semerad, Passed.
Chuck Misek: Absent, Richard Brabec: Yea, Amanda Jedlicka: Yea, Dr Renee Sayer: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

IX.A. Minutes of the (date) meeting of the board
Action Item

X. Public Comment
Action Item

XI. Discussion/Information Items

Action Item

XI.A. Remove Andy Banahan and Travis Steinhoff from the Activities account at Bank of the Valley and add Josh Rowan and Josh McPhillips.
Action Item

XI.B. Discuss and consider adopting a resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to six percent (6%).
Action Item

XI.C. Dr. Schroder will present Schuyler Community School's proposed budget for 2024-2025.
Action Item
Dr. Bret Schroder

XII. Action Items
Action Item

XII.A. Take action to remove Andy Banahan and Travis Steinhoff from the Activities account at Bank of the Valley and add Josh Rowan and Josh McPhillips.
Action Item

Make a motion to remove Andy Banahan and Travis Steinhoff from the Activities account at Bank of the Valley and add Josh Rowan and Josh McPhillips. This motion, made by Virginia Semerad and seconded by Dr Renee Sayer, Passed.
Chuck Misek: Absent, Richard Brabec: Yea, Amanda Jedlicka: Yea, Dr Renee Sayer: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

XII.B. Take action to adopt the resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to six percent (6%).
Action Item

Make a motion to increase the school district's base growth percentage used to determine the school district's property tax request authority by up to six percent (6%). This motion, made by Dr Renee Sayer and seconded by Amanda Jedlicka, Passed.
Chuck Misek: Absent, Richard Brabec: Yea, Amanda Jedlicka: Yea, Dr Renee Sayer: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

XIII. Adjourn
Action Item

To view this meeting go to: https://zoom.us/rec/play/vafTtL9xCRU0b39TydbPbz16EfgSr5aU5kOA2yfn9iDElXuGN7nqZOYx1kfutnmqHb5TChdNtSwFwh4R.HZuN8zZnz-m3GjeT?canPlayFromShare=true&from=share_recording_detail&continueMode=true&componentName=rec-play&originRequestUrl=https://zoom.us/rec/share/1mmihJ5i0eVR8qoa2vvrgavv0FKFMjH5FUAU4_j1sUjYlwbSd3AI_v-vHjmshi6F.Q5IQZujVOwmODgak

Adjourn meeting at 7:01 pm. This motion, made by Brian Vavricek and seconded by Dr Renee Sayer, Passed.
Chuck Misek: Absent, Richard Brabec: Yea, Amanda Jedlicka: Yea, Dr Renee Sayer: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

SCHUYLER COMMUNITY SCHOOLS
Treasurer's Report
Fiscal Year 2024

SCHUYLER COMMUNITY SCHOOLS	Aug-24	YTD
GENERAL FUND		2023-2024
Beginning Cash Balance	**2,544,830.31**	**830,082.34**
Receipts:		
Colfax county Local District Tax	237,686.20	14,143,621.20
Butler county Local District Tax	18,926.60	1,417,216.00
Saunders county Local District Tax	194.52	8,224.00
Interest	8,085.27	125,728.46
License Fees	4,300.00	4,600.00
Rent of Facility		0.00
Categorical Grants		31,534.63
Curriculum Receipts		0.00
Other Local Receipts		0.00
Private grants		0.00
ESU Receipts	6,100.60	6,100.60
State Aid		4,722,333.00
Special Education		1,595,202.00
SPED Transportation		8,261.00
State Apportionment		329,259.13
Distant Ed Incentive		0.00
Six Pence		126,725.00
Career Education		9,735.00
Other State Receipts	2,000.00	29,604.70
High Ability Learner		0.00
IDEA ARP Base 0-21		0.00
IDEA ARP Preschool		0.00
IDEA ARP Proportionate Share		0.00
Title 1 Part A		115,330.00
Title I part B		0.00
Title I, SIG		0.00
Title II, Part A - Staff		0.00
SPED IDEA Base		0.00
SPED Preschool		11,277.00
SPED IDEA Part B BASE Enrollment/Poverty		628,106.00
SPED IDEA, Part B Enroll		0.00
SPED Ed IDEA CEIS		0.00
SPED non public		0.00
Medicaid in the Public Schools - MIPS		51,234.00
NASB MEDICAID Reimbursements		8,851.66
Carl Perkins Fund		0.00
E-Rate Reimbursement		0.00
Migrant		0.00
Title III		19,080.00
Title III Immigrant		0.00
Peak ILCD/other grants		1,750.00
21st Century Grant		168,905.00
Title IV A SSAE Grant		0.00
ESSERS I		0.00
ESSERS II		702,302.00
ESSERS III		0.00
Insurance Adjustments		514,151.57

Sale of Property	11,200.00	25,760.00
Other Non Revenue	609.80	8,385.25
ASP HS Expanded Learning		0.00
ARP Summer School		39,577.00
Transfers in		0.00
Total Receipts	**289,102.99**	**24,852,854.20**
Non-program Receipts		
Intrafund loan from QCPUF		500,000.00
Non-program Receipts		3,638.09
Lunch & Coop Fund Reimbursements	114,413.58	451,333.18
Subtotal	**114,413.58**	**954,971.27**
Transfers from CD		
Transfers IN/OUT Money Market Accounts		0.00
Total Receipts & Transfers	**403,516.57**	**25,807,825.47**
General Fund Cash	**2,948,346.88**	**26,637,907.81**
General Fund Disbursements	(2,095,101.09)	(26,336,972.95)
Transfers In/Out ICS Accounts	-140,992.34	411,318.59
Prior Period Adjustment (Voided Checks)		0.00
Total Disbursements	**(2,236,093.43)**	**(25,925,654.36)**
GENERAL FUND Cash Balance	**712,253.45**	**712,253.45**

SPECIAL BUILDING FUND		
Beginning Cash Balance	**300,128.15**	**442,753.83**
Colfax County Tax Collection	7,047.11	544,110.22
Butler County Tax Collection	629.75	56,203.53
Saunders County Tax Collection	7.76	339.42
ESSER II		0.00
ESSER III		0.00
ESSER III		0.00
Sale of Property		0.00
Interest	853.47	17,549.48
2019 HS Bonds sold		0.00
Sale of Property		0.00
Non-revenue receipts		500.00
Total before non-program receipts	**8,538.09**	**618,702.65**
Non-program Receipts/transfers/intransit	694.39	839.05
Total Monthly Receipts	**9,232.48**	**619,541.70**
Cashed CD's		0.00
Total Building Fund Cash	**309,360.63**	**1,062,295.53**
Disbursements & Transfers:		
Total Expenditures	**(371,239.00)**	(1,124,173.90)
Non-program Expenditures		0.00
Loan repayment to QCPUF	125,000.00	125000.00

Total Disbursements	**(246,239.00)**	**(999,173.90)**
Special Building Fund Ending Balance	**63,121.63**	**63,121.63**

BOND FUND ACCOUNT

Beginning Balance Pinnacle Bank	**841,531.38**	**719,512.29**
Bond tax collections	16,652.38	1,331,373.77
Interest	1,127.05	7,835.10
		0.00
Total before non-program receipts	**17,779.43**	**1,339,208.87**
Non-program Receipts/transfers		**0.00**
Total Monthly Receipts	**17,779.43**	**1,339,208.87**
Bond Payment		-1,199,350.35
Expenditures		**-60.00**
Loan repayment to QCPUF		**0.00**
Balance bonds	**859,310.81**	**859,310.81**
Beginning Balance - County Treasurer		**0.00**
Old Bond - WW 1993 - Held by Colfax Co Treasurer		0.00
Transfers		0.00
Total Old Bond Balance		**0.00**
Beatrice Bank Holding funds		**0.00**
Total Bond Fund Balance	**859,310.81**	**859,310.81**

DEPRECIATION FUND SAVINGS

Beginning Balance Checking accounts	**31,572.16**	**30,540.92**
Receipts		100,000.00
Interest on Money Market Accounts	43.10	630.90
Non-program receipts		
Total	**31,615.26**	**131,171.82**
Disbursements		-99,556.56
Transfers		
Non-program disbursements		
Ending Balance Cash account/Money Market Accou	**31,615.26**	**31,615.26**
DEPRECIATION FUND INVESTMENTS:		
Beginning Balance (800011254, 800012522, 58366, 5	**89,016.65**	**87,898.89**
CD's		**0.00**
Interest	435.57	**1,553.33**
Ending Balance Investments	**89,452.22**	**89,452.22**
Total Depreciation Funds	**121,067.48**	**121,067.48**

QUALIFIED CAPITAL PURPOSE BONDS

Beginning balance	4,762,409.48	**4,812,985.52**

PINNACLE BANK (initial deposit+interest)

Colfax County Tax Collections	4,230.44	337,883.46
Butler County Tax Collections	377.86	34,757.22
Saunders County Tax Collections	4.65	243.01
Interest & Transfers	19,843.83	233,277.22
US Treasury Receipts		113,338.31
Total Monthly Receipts	**24,456.78**	719,499.22
Transfers/Loan repayment		0.00
Payments/Disbursements		-245,618.48
Loans	**-125,000.00**	-625,000.00
Fund Balance	**4,661,866.26**	**4,661,866.26**

EMPLOYEE BENEFITS FUND

Beginning Balance	**76,057.28**	**77,010.25**
Deposits	39,545.17	128,693.80
Total Revenue	**115,602.45**	**205,704.05**
Disbursements & Transfers:	-4,371.29	-94,472.89
Ending Balance	**111,231.16**	**111,231.16**
EMPLOYEE BENEFITS FUND INVESTMENTS:		
Beginning Balance (800010018; 55375)	**13,828.53**	**13,807.65**
SCS CD's Interest		20.88
Ending Balance	**13,828.53**	**13,828.53**
Total Employee Benefits Funds Investments	13,828.53	13,828.53
Total Employee Benefits Funds	**125,059.69**	**125,059.69**

SCS STUDENT FEES

Beginning Balance	**47,633.72**	**40,694.26**
Receipts	**3,629.04**	24,425.50
Total	**51,262.76**	**65,119.76**
Disbursements		-13,857.00
Ending Balance	**51,262.76**	**51,262.76**

SCS ACTIVITY FUND

Beginning Balance	**600,472.66**	**636,644.80**
Receipts	15,014.79	566,018.49
Total	**615,487.45**	**1,202,663.29**
Disbursements	-47,416.88	-634,592.72
Ending Balance	**568,070.57**	**568,070.57**

Lunch Fund

Beginning Balance Checking accounts	**258,058.69**	**354,749.03**
Receipts	52,645.56	1,344,405.25
Interest	245.76	3,619.67
non-program receipts		0.00
Total Cash	**310,950.01**	**1,702,773.95**
Disbursements	-78,369.11	-1,470,193.05
In transit	-114,413.58	-114,413.58
non-program expenses		0.00
Total Expenditures	-192,782.69	-1,584,606.63

Total Lunch Funds	**118,167.32**	**118,167.32**

SCS COOPERATIVE FUND

Beginning Balance	**28,700.26**	**5,578.67**
Receipts	37.74	49,835.04
Total	**28,738.00**	**55,413.71**
Disbursements		-26,675.71
Ending Balance	**28,738.00**	**28,738.00**

Schuyler Community Schools
Monthly Disbursement Report
August 2024

Vendor	Amount
1ST STOP TRAVEL STORE	299.00
ADVANCED FIRE & SAFETY, INC.	3,832.68
AMAZON CAPITAL SERVICES INC	2,529.08
APPTEGY, INC.	11,000.00
BAND SHOPPE	185.95
BELLER, MARIAH	2,424.69
BIERMAN CONTRACTING INC	31,179.00
BLICK ART MATERIALS	530.24
BSN SPORTS	132.14
CAREER SAFE	448.00
CASSANDRA KRINGS	1,295.29
CENTURYLINK	50.40
CENTURYLINK	204.10
CHARLESTON INC	2,169.26
CHI HEALTH COMPANY CARE	74.00
CITY OF SCHUYLER	150.00
COLUMBUS MUSIC COMPANY	12.95
COLUMN SOFTWARE PBC	177.59
CONTINENTAL FIRE SPRINKLER COMPANY	2,385.00
CORNHUSKER PUBLIC POWER DISTRICT	810.36

CULLIGAN OF COLUMBUS	107.10
DAVID CITY PUBLIC SCHOOL	3,616.44
DEPARTMENT OF UTILITIES	41,541.45
DICKEN, GLENN	61.49
DIETZE MUSIC HOUSE, INC.	1,991.18
DISCOUNT SCHOOL SUPPLY	239.61
DISCOVERY EDUCATION, INC.	15,181.50
EAKES OFFICE PRODUCTS CENTER	445.02
EAST WEST BOOKS	534.51
EBSCO	488.30
EDUCATIONAL SERVICE UNIT #7	3,033.00
Elite Metal Tools	9,395.00
ELLICK JONES LAW OFFICE	11,530.00
ENGINEERED AIR	135.84
ESU COORDINATING COUNCIL	2,458.00
FP MAILING SOLUTIONS	423.00
FREMONT WINNELSON CO	456.28
FUN EXPRESS, LLC	1,066.28
GOPHER SPORT	1,264.17
HAUFF SPORTS	275.88
HERTZBERG - NEW METHOD, INC	604.50
HOMETOWN LEASING	12,276.23
JACKSON SERVICES INC	2,809.03

JOHNSON CONTROLS, INC	1,106.70
JOHNSTONE SUPPLY	4,971.97
KEYBOARDING ONLINE	355.50
KRACL SAW SHOP/BRIAN KRACL	154.99
KROEGER BODY SHOP	510.00
KSB SCHOOL LAW PC LLO	5,747.15
LAKESHORE LEARNING MATERIALS	618.71
MATHESON TRIGAS	1,421.56
MCGRAW HILL, LLC	11,611.77
MENARDS	240.91
MEYER LABORATORY, INC	556.77
MIDWEST ALARM SERVICES	1,435.02
MINNESOTA CLAY USA	1,118.27
MUELLER SPRINKLERS	3,147.53
MYSTERY SCIENCE	8,500.00
NAEMO HASSAN	138.38
NAESP REGION III	60.00
NASCO	1,896.70
NASPA	40.00
NCSA REGION III	100.00
NEBRASKA COUNCIL OF SCHOOL ADMINISTRATORS	59.00
NEBRASKA RURAL COMMUNITY SCHOOLS ASSOCIATION	850.00
NEBRASKA SAFETY CENTER@UNK	585.00

NIMCO, INC	157.47
ONE SOURCE THE BACKGROUND CHECK COMPANY	1,194.40
OPTK NETWORKS	320.85
PEARSON EDUCATION	6,112.35
PINNACLE BANK	8,529.57
PLANK ROAD PUBLISHING INC	130.45
PRAXIS SOURCING SOLUTIONS, LLC	19,500.00
PRESTO-X	464.87
PRO-ED, INC.	88.81
PROGRESS PUBLICATIONS	66.00
PROPHET CORP, THE	3,520.13
QC SUPPLY	23.30
REALLY GOOD STUFF LLC	758.40
REINECKE MOTOR CO.	275.56
REMIND101, INC	500.00
ROCHESTER 100 INC	302.50
RUTH, CASSIE	5,020.19
S&S WORLDWIDE, INC.	61.95
SAUNDERS COUNTY CLERK	100.00
SCHOLASTIC INC	5,796.78
SCHOLASTIC INC	239.97
SCHOOL SPECIALTY, LLC	867.62
SCHUYLER HOME & BUILDING SUPPLY	119.88

SCHUYLER SUN	435.52
SCOREVISION LLC	5,000.00
STEVE WEISS MUSIC	837.23
STRIV AV, LLC	399.00
STRIV INC	3,734.00
STUTHMAN ENTERPRISES, LLC	6,966.00
SUNBELT RENTALS INC	197.62
SWEETWATER	1,711.29
SYSCO LINCOLN	1,021.33
TEACHER CREATED RESOURCES	67.93
TEACHER DIRECT	72.08
Twin City Hardware Company	1,104.31
VERIZON WIRELESS	497.87
VERNIER SOFTWARE AND TECHNOLOGY LLC	318.08
VYVE BROADBRAND	486.02
WASTE CONNECTIONS OF NE, INC.	2,009.10
WILLIAM V. MACGILL & CO	3,100.70
WOODRIVER ENERGY LLC	284.61
ZULTYS, INC.	1,153.99

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 08/01/2024 to 08/31/2024.

Site ID Site Name
Group ID Group Name

Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
SCHUYL	**Schuyler Community Schools**					
A	ACADEMIC					
1100	CONSORTIUM PAYROLL	232.84	0.00	0.00	0.00	232.84
1500	ARC EQUIP SPEC.ED.	1,894.05	0.00	0.00	0.00	1,894.05
	A Totals:	2,126.89	0.00	0.00	0.00	2,126.89
B	ACTIVITIES					
2100	BASKETBALL B	-2,555.00	0.00	609.56	0.00	-3,164.56
2150	BASKETBALL G	-3,146.82	0.00	0.00	0.00	-3,146.82
2200	CROSS COUNTRY B & G	-482.39	0.00	810.00	0.00	-1,292.39
2250	CROSS COUNTRY	62.05	0.00	0.00	0.00	62.05
2300	FOOTBALL	-9,320.96	0.00	2,200.00	0.00	-11,520.96
2350	GOLF B	-1,135.00	0.00	0.00	0.00	-1,135.00
2375	GOLF G	-555.00	0.00	90.00	0.00	-645.00
2400	SOFTBALL	220.30	0.00	1,205.83	0.00	-985.53
2450	SOCCER B	-3,630.38	0.00	0.00	0.00	-3,630.38
2500	SOCCER G	-2,064.30	0.00	243.89	0.00	-2,308.19
2600	TRACK	-5,760.13	0.00	3,663.61	0.00	-9,423.74
2700	VOLLEYBALL	-100.40	0.00	990.00	0.00	-1,090.40
2750	WRESTLING	-2,903.20	0.00	127.57	0.00	-3,030.77
2755	WEIGHT ROOM EQUIPMENT	7.50	0.00	0.00	0.00	7.50
2775	GIRLS WRESTLING	-3,446.62	0.00	0.00	0.00	-3,446.62
2800	SMS ATHLETICS	-705.58	0.00	0.00	0.00	-705.58
2850	LAUNDRY	0.00	0.00	0.00	0.00	0.00
2900	GENERAL	-10,442.31	865.94	9,177.08	0.00	-18,753.45
2950	MEDICAL	-102.50	0.00	0.00	0.00	-102.50
2970	BOOSTER CLUB DONATION	0.00	0.00	0.00	0.00	0.00
2975	DONATIONS	1,954.78	0.00	0.00	0.00	1,954.78
2980	SPEECH	0.00	0.00	0.00	0.00	0.00
2982	FFA	0.00	0.00	300.00	0.00	-300.00
2984	ONE ACT	0.00	0.00	0.00	0.00	0.00
2986	FCCLA	0.00	0.00	0.00	0.00	0.00
2988	YOUTH SPORTS	0.00	0.00	0.00	0.00	0.00
2990	CHEER	0.00	0.00	0.00	0.00	0.00
2995	DANCE	0.00	0.00	0.00	0.00	0.00
	B Totals:	-44,105.96	865.94	19,417.54	0.00	-62,657.56

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 08/01/2024 to 08/31/2024.

Site ID Site Name
Group ID Group Name

Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
C	DISTRICT					
3100	ADULT EDUCATION	1,400.00	0.00	0.00	0.00	1,400.00
3110	COLLEGE CREDIT	-21,686.99	250.00	0.00	0.00	-21,436.99
3200	GENERAL	18,146.80	2,175.47	7,108.02	0.00	13,214.25
3250	FIELD HOUSE	64,746.51	779.00	0.00	0.00	65,525.51
3300	FINES	1,916.09	0.00	0.00	0.00	1,916.09
3400	HIGH SCHOOL--- BOOK FINES	0.00	0.00	0.00	0.00	0.00
3450	SCHS LIBRARY FINES	1,115.21	0.00	0.00	0.00	1,115.21
	C Totals:	65,637.62	3,204.47	7,108.02	0.00	61,734.07
D	DEPARTMENTS					
4000	BAND	-4,578.87	0.00	0.00	0.00	-4,578.87
4025	Musical	1,059.20	0.00	0.00	0.00	1,059.20
4050	VOCAL	0.00	0.00	0.00	0.00	0.00
4750	KOEHN TRUST (BAND DONATION)	9,410.62	0.00	0.00	0.00	9,410.62
	D Totals:	5,890.95	0.00	0.00	0.00	5,890.95
E	UNIFORMS & EQUIPMENT					
4500	BAND (UNIFORM DEP)	828.18	0.00	0.00	0.00	828.18
4650	FLAG CORPS	1,383.26	0.00	0.00	0.00	1,383.26
4700	INSTRUMENT RENTAL	0.00	0.00	0.00	0.00	0.00
4770	AMBASSADORS	1,637.88	0.00	0.00	0.00	1,637.88
	E Totals:	3,849.32	0.00	0.00	0.00	3,849.32

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.

From 08/01/2024 to 08/31/2024.

Site ID Site Name

Group ID Group Name

	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
F	CLUBS ORGANIZATIONS						
	5000	ART	237.70	0.00	0.00	0.00	237.70
	5005	ATHS	0.00	0.00	0.00	0.00	0.00
	5050	CHEERLEADERS	5,648.07	3,089.00	340.57	0.00	8,396.50
	5100	DRAMATICS, SPEECH	-3,655.60	0.00	0.00	0.00	-3,655.60
	5105	One Act - NA	-2,041.28	0.00	0.00	0.00	-2,041.28
	5150	DANCE TEAM	7,992.61	0.00	175.00	0.00	7,817.61
	5175	EMERGENCY RESPNSE TEAM	0.00	0.00	0.00	0.00	0.00
	5200	FFA CLUB	16,739.52	1,116.00	0.00	0.00	17,855.52
	5250	FCCLA CLUB	-480.40	428.22	0.00	0.00	-52.18
	5300	CULTURAL UNITY	2,024.52	0.00	0.00	0.00	2,024.52
	5350	NATIONAL HONOR SOCIETY	1,046.91	0.00	0.00	0.00	1,046.91
	5400	S-CLUB	1,300.84	0.00	0.00	0.00	1,300.84
	5405	SPIRIT CLUB	0.00	0.00	0.00	0.00	0.00
	5425	WARRIORS STAND FOR THE SILENT	0.00	0.00	0.00	0.00	0.00
	5500	SCIENCE & mATH cLUB	5,311.03	0.00	0.00	0.00	5,311.03
	5510	SCIENCE TRIP	0.00	0.00	0.00	0.00	0.00
	5515	INDUST. TECH GRANT SCHS	2,000.00	0.00	0.00	0.00	2,000.00
	5525	SCIENCE FAIR	0.00	0.00	0.00	0.00	0.00
	5550	STUDENT COUNCIL	1,808.99	0.00	0.00	0.00	1,808.99
	5575	504 R ACTIVITY FUND	0.00	0.00	0.00	0.00	0.00
	5600	RICHLAND ACTIVITY FUND	2,082.98	200.00	0.00	0.00	2,282.98
	5610	FISHER 24 ACTIVITY FUND	4,705.12	0.00	0.00	0.00	4,705.12
	5615	DUAL LANGUAGE	-91.69	0.00	0.00	0.00	-91.69
	5616	Dual Lang Students	1,788.80	0.00	0.00	0.00	1,788.80
	5620	SCHUYLER ELEMENTARY SCHOOL	-248.18	0.00	0.00	0.00	-248.18
	5621	SES FELICIATIONS	0.00	0.00	0.00	0.00	0.00
	5622	SES FIELD DAY	6,360.08	0.00	0.00	0.00	6,360.08
	5623	SES Vocal Music Club	713.10	0.00	0.00	0.00	713.10
	5624	SES LIBRARY	3,391.88	0.00	0.00	0.00	3,391.88
	5631	SES POP FUND	0.00	0.00	0.00	0.00	0.00
	5632	SES Band CLUB	302.90	0.00	0.00	0.00	302.90
	5633	SES STEM	5,917.50	0.00	0.00	0.00	5,917.50
	5650	BRAINSTORMING	0.00	0.00	0.00	0.00	0.00
	5675	TEEN MOM'S	0.00	0.00	0.00	0.00	0.00
	5700	A.S.K.	3,181.46	0.00	0.00	0.00	3,181.46
	5725	STUDENT COUNCIL MAKE A WISH	1,939.37	0.00	0.00	0.00	1,939.37
	5750	FELLOWSHIP CHRISTIANS FOR ATHLETICS	0.00	0.00	0.00	0.00	0.00
	5775	INDUSTRIAL TECH ACCOUNT	0.00	0.00	0.00	0.00	0.00
	5800	SHEEL CREEK WATER TESTING	0.00	0.00	0.00	0.00	0.00
	5825	PRESCHOOL	2,843.32	0.00	0.00	0.00	2,843.32
	5900	SMS GENERAL ACTIVITY	-283.42	0.00	1,680.33	0.00	-1,963.75
	5901	SMS STUDENT COUNCIL	5,055.39	0.00	0.00	0.00	5,055.39
	5902	SMS LIBRARY	1,858.03	0.00	0.00	0.00	1,858.03
	5903	SMS RESOURCE ROOM	4,680.90	0.00	0.00	0.00	4,680.90

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 08/01/2024 to 08/31/2024.

Site ID Site Name
Group ID Group Name

Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
5904	SMS BAND CLUB	-584.30	0.00	0.00	0.00	-584.30
5905	SMS TEACHER POP 7702463	189.83	0.00	0.00	0.00	189.83
5906	SMS EDUCATIONQUEST FOUNDATION GRANT	0.00	0.00	0.00	0.00	0.00
5907	SMS Entrepreneurship	0.00	0.00	0.00	0.00	0.00
5909	SMS VOCAL MUSIC	3.25	0.00	0.00	0.00	3.25
5910	SMS VOLLEYBALL CLUB	1,345.04	0.00	332.28	0.00	1,012.76
5911	SMS YEARBOOK	-735.19	1,325.00	0.00	0.00	589.81
5915	SMS WRESTLING CLUB	232.20	0.00	0.00	0.00	232.20
5916	SMS G Wrestling Club	205.71	0.00	0.00	0.00	205.71
5920	SMS FOOTBALL CLUB	-4,817.08	0.00	233.94	0.00	-5,051.02
5925	SMS BOYS BASKETBALL CLUB	-1,060.95	0.00	0.00	0.00	-1,060.95
5926	SMS GIRLS BASKETBALL	488.96	0.00	0.00	0.00	488.96
5927	SMS TRACK CLUB	5,150.86	0.00	0.00	0.00	5,150.86
5928	SMS CROSS COUNTRY	-185.76	0.00	0.00	0.00	-185.76
5930	YOUTH FOOTBALL	0.00	0.00	0.00	0.00	0.00
5935	YOUTH SPORTS	2,256.83	0.00	250.00	0.00	2,006.83
5940	YOUTH SOCCERE	5,936.15	0.00	0.00	0.00	5,936.15
5945	TEAMMATES	5,003.69	0.00	0.00	0.00	5,003.69
5950	SMS SPEECH	44.18	0.00	0.00	0.00	44.18
5955	SMS Weights Club	0.00	0.00	0.00	0.00	0.00
5960	SES Counseling	-1,028.65	0.00	0.00	0.00	-1,028.65
5975	SMS Weights	356.41	0.00	0.00	0.00	356.41
F Totals:		94,931.63	6,158.22	3,012.12	0.00	98,077.73

G CONCESSION/VENDING

Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
6000	CONCESSION	-1,425.44	182.00	0.00	0.00	-1,243.44
6005	SMS CONCESSIONS	303.63	0.00	0.00	0.00	303.63
6010	Imp. Fund-10%	-360.96	30.59	0.00	0.00	-330.37
6015	SMS IMP FUND - 10%	-816.73	0.00	0.00	0.00	-816.73
6100	SCHS PEPSI 7701503	6,057.09	136.25	0.00	0.00	6,193.34
6105	SMS PEPSI 7702463	-744.59	0.00	0.00	0.00	-744.59
6125	SCHS LUNCH PEPSI	0.00	0.00	0.00	0.00	0.00
6150	SCS FIELD HOUSE POP	2,398.51	0.00	303.13	0.00	2,095.38
6200	STUDENT POP	1,022.46	0.00	0.00	0.00	1,022.46
6300	TEACHER POP	6,005.42	0.00	0.00	0.00	6,005.42
6400	S-CLUB JUICE	38.64	0.00	0.00	0.00	38.64
6500	MAINTENANCE	11,826.21	0.00	0.00	0.00	11,826.21
6600	MILK MACHINE - FCCLA	0.00	0.00	0.00	0.00	0.00
G Totals:		24,304.24	348.84	303.13	0.00	24,349.95

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 08/01/2024 to 08/31/2024.

Site ID Site Name
Group ID Group Name

	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
H	SALES						
	7000	HORTICULTURE	13,563.88	1,500.00	0.00	0.00	15,063.88
	7010	HOUSE CONSTRUCTION	8,727.88	0.00	0.00	0.00	8,727.88
	7020	HOUSE RENTAL	33,804.48	500.00	0.00	0.00	34,304.48
	7050	INDUSTRIAL TECH / PLASMA CAM SALES	4,121.72	346.00	0.00	0.00	4,467.72
	7150	BBB CLUB ACCOUNT	2,551.33	0.00	0.00	0.00	2,551.33
	7200	GBB CLUB ACCOUNT	2,671.24	206.00	0.00	0.00	2,877.24
	7215	BOYS GOLF CLUB ACCT.	7,396.70	0.00	0.00	0.00	7,396.70
	7225	GIRLS GOLF CLUB ACCOUNT	1,145.39	0.00	0.00	0.00	1,145.39
	7250	WRESTLING CLUB ACCOUNT	6,117.12	2,420.00	0.00	0.00	8,537.12
	7260	GIRLS WRESTLING CLUB	4,009.85	0.00	0.00	0.00	4,009.85
	7275	WRESTLING AIDS	385.83	0.00	0.00	0.00	385.83
	7300	BSOC CLUB ACCOUNT	1,520.59	0.00	0.00	0.00	1,520.59
	7325	GSOC CLUB ACCOUNT	434.44	0.00	0.00	0.00	434.44
	7350	G/B CROSS COUNTRY CLUB	460.72	0.00	0.00	0.00	460.72
	7400	FOOTBALL CLUB ACCOUNT	2,919.35	0.00	0.00	0.00	2,919.35
	7450	VOLLEYBALL CLUB ACCT.	15,846.53	50.00	0.00	0.00	15,896.53
	7500	SB CLUB ACCOUNT	1,964.48	0.00	0.00	0.00	1,964.48
	7550	STUDENT PURCHASES	244.52	0.00	0.00	0.00	244.52
	7600	TR. CLUB ACCT	1,483.13	0.00	0.00	0.00	1,483.13
	7650	SPEECH CLUB	2,378.27	0.00	0.00	0.00	2,378.27
	7700	ONE ACT CLUB	3,099.10	0.00	0.00	0.00	3,099.10
		H Totals:	114,846.55	5,022.00	0.00	0.00	119,868.55
I	CLASSES						
	8000	ALUMNI ACCOUNT	1,386.24	0.00	0.00	0.00	1,386.24
	8305	CLASS OF 2023	574.42	0.00	0.00	0.00	574.42
	8310	CLASS OF 2024	106.57	0.00	0.00	0.00	106.57
	8315	CLASS OF 2025	-84.80	0.00	0.00	0.00	-84.80
	8320	CLASS OF 2026	1,445.27	0.00	0.00	0.00	1,445.27
	8325	CLASS OF 2027	540.73	0.00	0.00	0.00	540.73
	8330	CLASS OF 2028	298.97	0.00	0.00	0.00	298.97
	8335	CLASS OF 2029	-788.82	0.00	0.00	0.00	-788.82
	8340	CLASS OF 2030	-6.30	0.00	0.00	0.00	-6.30
	8345	CLASS OF 2031	281.47	0.00	0.00	0.00	281.47
	8350	Class of 2032	649.58	0.00	0.00	0.00	649.58
	8355	CLASS OF 2033	686.57	0.00	0.00	0.00	686.57
	8360	Class of 2034	1,539.99	0.00	0.00	0.00	1,539.99
	8365	CLASS OF 2035	-335.38	0.00	0.00	0.00	-335.38
	8370	Class of 2036	82.79	0.00	0.00	0.00	82.79
		I Totals:	6,377.30	0.00	0.00	0.00	6,377.30
J	YEARBOOK						
	8560	YEARBOOK	12,088.27	0.00	4,000.00	0.00	8,088.27
		J Totals:	12,088.27	0.00	4,000.00	0.00	8,088.27

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 08/01/2024 to 08/31/2024.

Site ID Site Name
Group ID Group Name

	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
K	MISCELLANEOUS						
	9000	STUDENT COUNCIL SCHOOL IMPROVMENT FUND	1,304.25	0.00	0.00	0.00	1,304.25
	9025	SAVE THE CHILDREN	0.00	0.00	0.00	0.00	0.00
	9030	AFTERSCHOOL PROGRAM	134,296.91	0.00	0.00	0.00	134,296.91
	9031	BEYOND SCHOOL BELL	96,467.76	0.00	1,061.73	0.00	95,406.03
	9035	SIXPENSE	0.00	0.00	0.00	0.00	0.00
	9040	SES BACK PACK PROGRAM	1,492.21	0.00	0.00	0.00	1,492.21
	9045	BUILDING HEALTHY RELATIONSHIPS.	7,736.07	0.00	647.25	0.00	7,088.82
	9050	STAFF INSURANCE PURCHASES	361.16	0.00	0.00	0.00	361.16
	9075	KEY DEPOSITS & RENTAL FEES	9,987.25	0.00	0.00	0.00	9,987.25
	9085	PROFESSIONAL DEVELOPMENT	-1,101.33	0.00	0.00	0.00	-1,101.33
	9095	PARENT INVOLMENT - PRESCHOOL	15,243.00	0.00	0.00	0.00	15,243.00
	9100	BLOOD MOBILE	0.00	0.00	0.00	0.00	0.00
	9105	WELLNESS WARRIORS	311.63	0.00	0.00	0.00	311.63
	9110	PTO WELLNESS DAY DONATION	-15,447.00	0.00	0.00	0.00	-15,447.00
	9115	LUNCH CARD	2,446.05	0.00	0.00	0.00	2,446.05
	9125	TMH	0.00	0.00	0.00	0.00	0.00
	9150	PRINCIPAL	1,148.48	0.00	0.00	0.00	1,148.48
	9175	Technology Fee	29,185.66	129.96	0.00	0.00	29,315.62
	9250	Booster Club	2,582.18	0.00	0.00	0.00	2,582.18
	9300	Credit Cards to Other ACCTS	401.70	0.00	0.00	0.00	401.70
		K Totals:	286,415.98	129.96	1,708.98	0.00	284,836.96
L	SCHOLARSHIPS/MEMORIALS						
	9200	EF TOUR	0.00	0.00	0.00	0.00	0.00
	9500	COLLEGE ACCESS GRANT	-234.35	0.00	0.00	0.00	-234.35
	9600	Hauff Sponsorship	264.00	0.00	0.00	0.00	264.00
		L Totals:	29.65	0.00	0.00	0.00	29.65
		SCHUYLER Activity Totals:	572,392.44	15,729.43	35,549.79	0.00	552,572.08

	Begin Balance	Transfers	Receipts	Disbursements	Adjustments	End Balance
SCHUYLER Checking:			15,729.43	35,549.79		
SCHUYLER Investment:						
SCHUYLER Bank Balances:	572,392.44		15,729.43	35,549.79	0.00	552,572.08

Report Activity Totals:	572,392.44	15,729.43	35,549.79	0.00	552,572.08

September 5, 2024

Schuyler Community Schools
Board of Education
120 W 20th Street
Schuyler, NE 68661

Dear Negotiations Committee:

The Schuyler Education Association requests that the school board of Schuyler Community Schools take action to recognize the Schuyler Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff for the 2026-2027 contract year. Please direct your response to the undersigned.

Sincerely,

Nicole Taylor-Liermann

Nicole Taylor-Liermann
2024-2025 President, Schuyler Education Association

September 5, 2024

Schuyler Community Schools
Board of Education
120 W 20th Street
Schuyler, NE 68661

Dear Negotiations Committee:

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Sincerely,

Nicole Taylor-Liermann

Nicole Taylor-Liermann
2024-2025 President, Schuyler Education Association

2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 100123 **Class #: III**

Schuyler Community Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Colfax County

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

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 16,706,160.00	$ 16,706,160.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 1,262,626.00		$ 1,262,626.00
Special Building Fund	$ -	$ 606,061.00	$ 606,061.00
Qualified Capital Purpose Undertaking Fund	$ -	$ 277,778.00	$ 277,778.00
Total All Funds	$ 1,262,626.00	$ 17,589,999.00	$ 18,852,625.00

Outstanding Bonded Indebtedness as of September 1, 2024

(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 34,420,000.00	Principal
$ 8,146,450.00	Interest
$ 42,566,450.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,773,867,487

*(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, 2023 through June 30, 2024?

[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, 2023 through June 30, 2024?

[ ] 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 2024-2025 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 9-30-2024

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Schuyler Community Schools — **Colfax**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
East Central District Health Department	January 2008 - Indefinite	Partnership to provide an elementary attendane monitor
City of Schuyler Department of Utilities Board of Public Works	August 2016 - Indefinite	Public Utilities and Infrastructure
City of Schuyler Department of Utilities Board of Public Works	December 2014 to Indefinite	Water Sampling for Health and Human Services
City of Schuyler Mayor and City Council	August 2015 to Indefinite	Sharing of Services and Facilities and participation in the "Contractors and Developers Loan Program
Colfax County	November 2014 to Indefinite	Employ a Truancy Officer for the school district school as provided in the Colfax County Juvenile Services Grant.
Colfax County	July 2015 to Indefinite	Extend Contract for a Attendance Coordinator for the middle and high schools as provided in the Colfax County Juvenile Services Grant.
Central Nebraska Community Services, Inc.	8/1/2015 to Indefinite	Provide transportation and educational services: Para-Educator, Teacher, Physical, Occupational and Speech Therapy and Supervision/Evaluation
Central Nebraska Community Action Partnership	8/1/2017 (Annual Renewal)	Early Childhood Teaching Position
City of Schuyler Department of Utilities Board of Public Works	August 2019 - Indefinite	Public Utilities and Infrastructure

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 100123
Schuyler Community Schools

2024-2025 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	3,882,643.00	12,763,732.00	16,539,099.00	29,302,831.00	2,410,000.00	25,468,750.00	27,878,750.00	1,424,081.00	29,302,831.00
Depreciation	19,471.00	19,471.00		19,471.00			19,471.00		19,471.00
Employee Benefit	95,798.00	95,798.00		95,798.00			95,798.00	-	95,798.00
Contingency	-	-		-			-		-
Activities	559,658.00	859,658.00		859,658.00			859,658.00	-	859,658.00
School Nutrition	213,278.00	1,708,400.00		1,708,400.00			1,708,400.00	-	1,708,400.00
Bond	15,587,263.00	150,000.00	1,250,000.00	1,400,000.00			1,400,000.00	-	1,400,000.00
Special Building	66,029.00	69,829.00	600,000.00	669,829.00			669,829.00		669,829.00
Qualified Capital Purpose Undertaking	4,678,865.00	5,450,365.00	275,000.00	5,725,365.00			5,725,365.00	-	5,725,365.00
Cooperative	28,701.00	63,701.00		63,701.00			63,701.00	-	63,701.00
Student Fee	47,135.00	47,135.00		47,135.00			47,135.00	-	47,135.00
				-					-
TOTAL ALL FUNDS	25,178,841.00	21,228,089.00	18,664,099.00	39,892,188.00	2,410,000.00	25,468,750.00	38,468,107.00	1,424,081.00	39,892,188.00

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)	16,539,099.00	1,250,000.00	600,000.00	275,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	167,061.00	12,626.00	6,061.00	2,778.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	16,706,160.00	1,262,626.00	606,061.00	277,778.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 3,920,635.00	$ 600,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
3,266,195.00	-	-	-

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	4,053,260.00	14,203,704.00	15,569,060.00	29,772,764.00	2,081,905.00	23,808,216.00	25,890,121.00	3,882,643.00
Depreciation	118,440.00	119,027.00		119,027.00			99,556.00	19,471.00
Employee Benefit	90,756.00	185,899.00		185,899.00			90,101.00	95,798.00
Contingency	-	-		-			-	-
Activities	636,148.00	1,108,633.00		1,108,633.00			548,975.00	559,658.00
School Nutrition	354,749.00	1,820,749.00		1,820,749.00			1,607,471.00	213,278.00
Bond	15,446,922.00	15,588,422.00	1,198,221.00	16,786,643.00			1,199,380.00	15,587,263.00
Special Building	580,506.00	649,702.00	540,500.00	1,190,202.00			1,124,173.00	66,029.00
Qualified Capital Purpose Undertaking	4,904,825.00	5,262,213.00	287,270.00	5,549,483.00			870,618.00	4,678,865.00
Cooperative	5,579.00	55,376.00		55,376.00			26,675.00	28,701.00
Student Fee	40,694.00	60,992.00		60,992.00			13,857.00	47,135.00
				-				-
TOTAL ALL FUNDS	26,231,879.00	39,054,717.00	17,595,051.00	56,649,768.00	2,081,905.00	23,808,216.00	31,470,927.00	25,178,841.00

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

MOTOR VEHICLE TAXES	
$	**600,000.00**

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	4,087,605.00	14,824,876.00	13,382,948.00	28,207,824.00	2,694,966.00	21,459,598.00	24,154,564.00	4,053,260.00
Depreciation	317,708.00	319,655.00		319,655.00			201,215.00	118,440.00
Employee Benefit	90,912.00	192,869.00		192,869.00			102,113.00	90,756.00
Contingency	-	-		-			-	-
Activities	579,320.00	1,219,263.00		1,219,263.00			583,115.00	636,148.00
School Lunch	528,170.00	1,856,897.00		1,856,897.00			1,502,148.00	354,749.00
Bond	15,742,311.00	15,890,894.00	1,308,282.00	17,199,176.00			1,752,254.00	15,446,922.00
Special Building	254,029.00	1,902,562.00	564,632.00	2,467,194.00			1,886,688.00	580,506.00
Qualified Capital Purpose Undertaking	3,813,328.00	5,030,113.00	384,532.00	5,414,645.00			509,820.00	4,904,825.00
Cooperative	18,715.00	120,513.00		120,513.00			114,934.00	5,579.00
Student Fee	79,378.00	101,756.00		101,756.00			61,062.00	40,694.00
				-				-
TOTAL ALL FUNDS	$ 25,511,476.00	41,459,398.00	15,640,394.00	57,099,792.00	2,694,966.00	21,459,598.00	30,867,913.00	26,231,879.00

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

MOTOR VEHICLE TAXES	
$	654,143.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence s

NAME	**Schuyler Community Schools**
ADDRESS	**120 W. 20th St.**
CITY & ZIP CODE	**Schuyler 68661**
TELEPHONE	**402-352-3527**
WEBSITE	**schuylercommunityschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER
NAME	Richard Brabec	Mary Cinfel
TITLE /FIRM NAME	Chairperson	Business Manager
TELEPHONE	402-615-3527	402-352-3527
EMAIL ADDRESS	rich_brabec@cargill.com	mary.cinfel@schuylercommunityschools.org

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

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [X] Preparer

should be sent

PREPARER

Bret Schroder

Superintendent

402-352-3527

bret.schroder@schuylercommunityschools.org

Schuyler Community Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 15,796,212.00
*(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

4,336,105.00 (2024 Real Growth Value per Assessor) / 1,555,366,299.00 (Prior Year Total Real Property Valuation per Assessor) = 0.28 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.28 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 360,153.63

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 16,156,365.63**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) $ 17,589,999.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 100123

Schuyler Community Schools

Line No.		2024-2025 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	$ 93,333.00
20	**Retirement Contribution Increase**	$ 330,023.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 423,356.00

Schuyler Community Schools

Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	16,706,160.00	1,262,626.00	606,061.00	277,778.00
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	1,262,626.00		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	1,262,626.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	16,706,160.00	-	606,061.00	277,778.00
14	Assessed Valuation	1,773,867,487	1,773,867,487	1,773,867,487	1,773,867,487
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.941793	0.000000	0.034166	0.015659
16	Total Levy for Compliance	0.991618			

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

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

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

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

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

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

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

Voluntary Termination Exclusions

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

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

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

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 16,706,160.00	$ 1,773,867,487	0.941793
Special Building Fund	$ 606,061.00	$ 1,773,867,487	0.034166
Bond Fund	$ 1,262,626.00	$ 1,773,801,771	0.071182
Bond Fund	$ -	$ 1,773,867,487	0.000000
Bond Fund	$ -	$ 1,773,867,487	0.000000
QCPUF Fund	$ 277,778.00	$ 1,773,801,771	0.015660
QCPUF Fund	$ -	$ 1,773,867,487	0.000000
	$ -	$ 1,773,867,487	0.000000
	$ -	$ 1,773,867,487	0.000000
	$ -	$ 1,773,867,487	0.000000
	$ -	$ 1,773,867,487	0.000000
	$ -	$ 1,773,867,487	0.000000
	$ -	$ 1,773,867,487	0.000000
Total	$ 18,852,625.00		$ 1.062801

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract *(Name of current or new superintendent)*

Notice is hereby given that Schulyer Community Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on May 13, 2024 at 6:30 pm at the District Office, 120 w. 20th St. Schuyler, Nebraska.

After the 2024/25 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.) | **Enter Years Remaining on Contract Here**

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

	2024/25 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	$ 186,160.00		**$ 186,160.00**
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)*	$ 25,853.00		$ 25,853.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***	$ 18,616.00		$ 18,616.00
• *District's share of retirement, FICA and Medicare*			$ -
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*			$ -
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 230,629.00**	**$ -**	**$ 230,629.00**

Schedule D

District Number: 19-0123-000
District Name: SCHUYLER COMMUNITY SCHOOLS
District Phone: (402)352-3527

Instructions (https://cdn.education.ne.gov/wp-content/uploads/2021/06/2122_LC2Instructions.pdf)

Checklist (/Budget_Document_Checklist.pdf)

2024/25 Section A: Calculation of Total Allowable Budget Authority

Certified Budget Authority	A-101	24,018,392
Access to Prior Year's Unused Budget Authority [Maximum Amount: $458,652]	A-355	0
Total Adjusted Budget Authority	A-361	24,018,392
Total Allowable Budget Authority	A-780	24,018,392

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

Update the budget data any time a change is made to the Budget Spreadsheet.

2024/25 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority

2024/25 General Fund Budget of Disbursements & Transfers	B-100	27,878,750
2024/25 Special Grant Funds	B-110	1,173,808
2024/25 Special Education Budget of Disbursements & Transfers	B-120	2,410,000
2024/25 General Fund Lid Exclusions	B-130	423,356
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	23,871,586
2024/25 Unused Budget Authority	B-150	146,806

Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.

Total Unused Budget Authority

2023/24 Total Unused Budget Authority	B-160	13,084,153
2024/25 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	13,084,153
2024/25 Unused Budget Authority	B-170	146,806

Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	13,230,959

Additional Budget Authority Approved by Patron

Did you hold a successful special election for additional **BUDGET** Authority? (Not a levy override)	**B-180**	○Yes ◉No

2024/25 Section C: Allowable Reserves and Total Reserves

2024/25 Applicable Allowable Reserve Percentage	C-170	35.00
2024/25 Total Allowable Reserves	C-180	9,757,562
2024/25 General Fund Necessary Cash Reserve	**C-300**	1,924,081
2024/25 Depreciation Fund Total Requirements	**C-310**	19,471
2024/25 Employee Benefit Fund Necessary Cash Reserve	**C-320**	0
Total Reserves	C-340	1,943,552

Levy Override Approved by Patron

Did you hold a successful election of your patrons for a levy override that applies to the current year?	**B-400**	○Yes ◉No

Certified Assessed Valuation	**B-490**	1,773,867,487

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	**D-110**	17,817,837
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	**D-120**	○Yes ◉No
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	**D-150**	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	**D-170**	0
Total Property Tax Authority Allowed	**D-180**	17,817,837
2024/25 Property Tax Request General Fund	**D-210**	17,211,211
2024/25 Property Tax Request Special Building Fund	**D-220**	606,061
2024/25 Total Property Tax Request	**D-230**	17,817,272
2024/25 Unused Property Tax Request Authority	**D-240**	565
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	**D-310**	0

Recalculate LC-2 after making changes to individual lines *(Form not saved)*	Recalculate LC-2
Save a copy of the LC-2 without submitting to NDE *(Save before moving to another page)*	Save LC-2
Submit completed LC-2 to NDE. You can upload your Budget Documentation on the next screen. Mailed or emailed budgets will not be accepted by NDE.	District Approval
Log Out of LC-2 system *(If you log out without saving and/or submitting your data, changes will be lost.)*	Log Out

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Schuyler Community Schools (100123) in Colfax 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 9 day of September, 2024 at 6:30 o'clock, P.M., at 2023 Colfax Street 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 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 24,154,564.00	$ 25,890,121.00	$ 27,878,750.00	$ 1,424,081.00	$ 12,763,732.00	$ 16,706,160.00
Depreciation	$ 201,215.00	$ 99,556.00	$ 19,471.00		$ 19,471.00	
Employee Benefit	$ 102,113.00	$ 90,101.00	$ 95,798.00	$ -	$ 95,798.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 583,115.00	$ 548,975.00	$ 859,658.00	$ -	$ 859,658.00	
School Nutrition	$ 1,502,148.00	$ 1,607,471.00	$ 1,708,400.00	$ -	$ 1,708,400.00	
Bond	$ 1,752,254.00	$ 1,199,380.00	$ 1,400,000.00	$ -	$ 150,000.00	$ 1,262,626.00
Special Building	$ 1,886,688.00	$ 1,124,173.00	$ 669,829.00		$ 69,829.00	$ 606,061.00
Qualified Capital Purpose Undertaking	$ 509,820.00	$ 870,618.00	$ 5,725,365.00	$ -	$ 5,450,365.00	$ 277,778.00
Cooperative	$ 114,934.00	$ 26,675.00	$ 63,701.00	$ -	$ 63,701.00	
Student Fee	$ 61,062.00	$ 13,857.00	$ 47,135.00	$ -	$ 47,135.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 30,867,913.00	$ 31,470,927.00	$ 38,468,107.00	$ 1,424,081.00	$ 21,228,089.00	$ 18,852,625.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 1,262,626.00	$ 17,589,999.00	$ 18,852,625.00

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Schuyler Community Schools 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 Schuyler Community Schools resolves that:

1. The 2024-2025 property tax request be set at:

General Fund:	$ 16,706,160.00
Bond Fund:	$ 1,262,626.00
Special Building Fund:	$ 606,061.00
Qualified Capital Purpose Undertaking Fund:	$ 277,778.00

2. The total assessed value of property differs from last year's total assessed value by 7.1 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 0.985022 per $100 of assessed value.

4. Schuyler Community Schools proposes to adopt a property tax request that will cause its tax rate to be 1.062801 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Schuyler Community Schools will increase (or decrease) last year's budget by 0.68 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by _____, seconded by _____ to adopt Resolution #_____.

Voting yes were:	Voting no were:
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Dated this _____ day of _____, 2024