

OVERTON EAGLES

Overton Public School 24-0004
P.O. Box 310 401 7th Street
Overton, NE 68863-0310



Mark A. Aten, *Superintendent*
Brian Fleischman, *Principal*
Jody Skallberg, *Counselor*
Brian Fleischman, *Activities Director*

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NOTICE OF MEETING
BOARD OF EDUCATION
OF OVERTON, NEBRASKA

NOTICE IS HEREBY GIVEN, that a meeting of the Board of Education at School District 24-0004, of Overton, Nebraska will be held at 7:30 p.m. on Monday, August 12, 2024 at the Overton Public School LMC, which meeting is open to the public. An agenda for such meeting kept continuously current, is available for public inspection at the office of the Superintendent, in the Overton Public School Building, 401 7th Street, Overton, Nebraska.

Jared Walahoski
Secretary of the Board

Board of Education
Heather Brennan Clayton Jeffries Gordon Lassen Joel Meier Keith Rudeen Jared Walahoski

Overton Board of Education
Board Meeting: August 12, 2024
401 7th Street, Overton, NE 68863
School LMC

Mission Statement: *The mission of Overton Public School is to provide opportunities for everyone to be Engaged, Enlightened, and Empowered.*

BOARD OF EDUCATION AGENDA:

- | | | |
|------|-----------|--------------------------------------------------------------------------------------------------------|
| 7:30 | A. | Call meeting to order |
| 7:35 | B. | Compliance Statement |
| 7:40 | C. | With consent of the Board, receive reports from School Personnel, Patrons. or Community Groups. |
| 7:45 | D. | Read and consider communications |
| 7:50 | E. | Approve the agenda |
| 7:55 | F. | Approve minutes |
| 8:00 | G. | Act on bills for payment |
| | H. | Matters pending before the Board |
| 8:05 | 1. | Consider authorizing the superintendent to pay the late August bills. |
| 8:10 | 2. | Consider approving the classified staff salary and benefits for the 2024-2025 school year. |
| 8:15 | 3. | Consider approving the Safe Return to School Plan. |
| 8:20 | 4. | Consider approving the additional 7% of Property Tax Authority |
| 8:25 | 5. | Adjourn the meeting |
| | I. | Board Reports and Discussion |
| 8:30 | | Board Reports |
| | a. | Meetings Attended: |
| | b. | Upcoming Meetings: |
| | c. | Transportation Committee Report: |
| | d. | Interlocal Committee Report: |
| | e. | Facilities Committee Report: |
| | f. | Curriculum Committee Report: |
| | g. | Negotiations: |
| | | Discussion |
| | J. | Administrative Reports |
| 8:45 | 1. | Principal's Report |
| 9:00 | 2. | Superintendent's Report |

Next regularly scheduled meeting is September 9, 2024

COMMENTS:

1. To pay the late August bills. The school fiscal year ends on August 31, 2024. A report will be given to the board at the September meeting.
2. Superintendent recommends changes in health/dental premiums and a .xx per hour raise for all classified employees.
3. Administration recommends the board approve the return to school safety plan since we are still using ESSER III funds.
4. If the board approve the additional 7% Property Tax Authority, it can access those additional dollars but not necessarily tax for them. Accessing the additional authority could help in future years depending on what the legislature does.
5. Adjourn the meeting

DISCUSSION:

F. Board Reports and Discussion:

1. Board Reports

- a. Meetings Attended:
- b. Upcoming Meetings:
- c. Transportation:
- d. Interlocal:
- e. Facilities:
- f. Curriculum Committee Report:
- g. Negotiations:

2. Discussion Topics
 - a. Summer Projects Update
 - b. September Board Meeting and Hearings
 - c. Budget and Financial Review
 - d. Review Bullying Board Policy 5054

G. Administrative Reports:

Principal's Report

1. Upcoming Calendar and Events
2. Enrollment Update

Superintendent's Report

1. Option Enrollment-Out:
 - a.
 - b.
 - c.
In:
 - a. Chase Sorenson – grade K
 - b. Zander Steele – grade 2 from Elm Creek
 - c. Aspen Robinson – grade K
Change - a.
2. Financial Review
3. Budget Review

4. Projects Update
5. Staffing Update
6. September board meeting date and time – budget hearing and tax request hearing
7. Other

Overton Public Schools
Overton Board of Education

Minutes of the Regular Board of Education Meeting
Overton Public School District 24-0004

Board President or Presiding Officer: Meeting to Order and Roll Call.

The August 12, 2024 regular monthly meeting of the Overton Public School Board of Education is called to order at 7:30 p.m. in the school LMC and is now in session. Roll call.

	Present	Absent
Brennan	_____	_____
Jeffries	_____	_____
Lassen	_____	_____
Meier	_____	_____
Rudeen	_____	_____
Walajoski	_____	_____

Excuse the absence of board member _____

	Yes	No
Brennan	_____	_____
Jeffries	_____	_____
Lassen	_____	_____
Meier	_____	_____
Rudeen	_____	_____
Walajoski	_____	_____

Vote _____

Compliance Statement: To be in compliance with LB 898, the Nebraska Open Meetings Law, I would like to inform the public that a copy of the Open Meetings Law is posted near the LMC check-out counter. This meeting has been published in the August 8, 2024 edition of the The Beacon Observer, and also posted on the south doors of the school, Post Office, school's web site and the Security First Bank. There is packet provided for the public.

Comment Section: At this time, visitors may address the board. If it is regarding an agenda item, please state your name and refer to the agenda item. This is the only time you will be able to comment on the item. If it is regarding a topic not on the agenda, and not a personnel item, we will hear your comments but will not add the item to the action list, we may add it to the discussion list next month. If it is a personnel issue, you must follow steps outlined in Board Policy regarding personnel concerns. The total time allotted for the public comment will not exceed thirty minutes and each member of the public will be allotted not more than five minutes to address the Board. If a group wishes to speak, please designate one spokesperson for the group.

Guests Present: See Attached Document A.

The following presented reports to the Board:

1. _____ - Topic - _____
2. _____ - Topic - _____

3. _____ - Topic - _____

The following communications were read or presented to the Board:

1. _____ - Topic - _____

2. _____ - Topic - _____

3. _____ - Topic - _____

A Motion made by _____ and seconded by _____

to approve the agenda of the August 12, 2024 meeting.

Discussion:

Votes:	YES	NO	ABSENT
Brennan	_____	_____	
Jeffries	_____	_____	
Lassen	_____	_____	
Meier	_____	_____	
Rudeen	_____	_____	
Walahoski	_____	_____	

Vote _____

A Motion made by _____ and seconded by _____

to approve the minutes of the July 8, 2024 regular board meeting and Student Fees Hearing as presented.

Discussion:

Votes:	YES	NO	ABSENT
Brennan	_____	_____	
Jeffries	_____	_____	
Lassen	_____	_____	
Meier	_____	_____	
Rudeen	_____	_____	
Walahoski	_____	_____	

Vote _____

A motion by _____ and seconded by _____

to approve the August bill roster in the amount of \$299,413.82 and July payroll salary and benefits in the amount of \$278,335.01.

Discussion:

Votes:	YES	NO	ABSENT
Brennan	_____	_____	
Jeffries	_____	_____	
Lassen	_____	_____	
Meier	_____	_____	
Rudeen	_____	_____	
Walahoski	_____	_____	
			Vote _____

MINUTES OF THE OVERTON PUBLIC SCHOOL BOARD OF EDUCATION
REGULAR MEETING
July 8, 2024
7:30 p.m.

Mission Statement: *The mission of Overton Public School is to provide opportunities for everyone to be Engaged, Enlightened, and Empowered.*

Board President called the meeting to order. Members Present:

Brennan
Lassen
Meier
Rudeen
Walahoski

Notification: The July 8, 2024 meeting of the Overton Public School Board of Education was posted at the Overton Public School, on the Overton Public School website, Beacon Observer, Overton Post Office, and the Security First Bank.

Open Meetings Information: To be in compliance with LB 898, The Nebraska Open Meetings Act, Board President informed the public that a copy of the Open Meetings Law is posted near the LMC check-out counter.

Administration Present: Mark Aten, Superintendent and Brian Fleischman, Principal

Guests Present: No Guests Present.

Public Comments: No Public Comments.

Reports: No Reports.

Communications: No Communications.

Other:

1. The Board approved the absence of board members Jeffries. Motion carried 5-0-1. Voting Yes (5): Brennan, Lassen, Meier, Rudeen and Walahoski. Voting No: (0). Absent (1) Jeffries.

Action Items:

2. **Agenda:** Moved by Lassen, seconded by Rudeen to approve the agenda of the July 8, 2024 regular monthly board meeting as presented. Discussion: Discussion was limited as there were no changes made to the agenda. Motion carried 5-0-1. Voting Yes (5): Brennan, Lassen, Meier, Rudeen and Walahoski. Voting No: (0). Absent (1) Jeffries.
3. **Minutes:** Moved by Brennan, seconded by Meier to approve the minutes of the June 10, 2024 regular board meeting minutes as presented. Discussion: Discussion was limited as there were no corrections made to the minutes. Motion carried 5-0-1. Voting Yes (5): Brennan, Lassen, Meier, Rudeen and Walahoski. Voting No: (0). Absent (1) Jeffries.
4. **Claims:** Moved by Lassen, seconded by Brennan to pay the July General Fund bill roster in the amount \$99,241.26 and the payroll salary and benefits in the amount of \$268,241.26. Discussion: Superintendent provided additional information on several of the bills. Motion carried 5-0-1. Voting Yes (5): Brennan, Lassen, Meier, Rudeen and Walahoski. Voting No: (0). Absent (1) Jeffries.

5. Moved by Lassen, seconded by Walahoski to approve the facility rental rates, substitute teacher pay, tuition, activity admission, mileage rate for the 2024-2025 school year. Discussion: Board agreed with the rates as set. Motion carried 5-0-1. Voting Yes (5): Brennan, Lassen, Meier, Rudeen and Walahoski. Voting No: (0). Absent (1) Jeffries.
6. Moved by Brennan, seconded by Walahoski to approve local substitutes teachers. Discussion: Board agreed with hiring substitute teachers. Motion carried 5-0-1. Voting Yes (5): Brennan, Lassen, Meier, Rudeen and Walahoski. Voting No: (0). Absent (1) Jeffries.
7. Moved by Meier, seconded by Lassen to approve the 2024-2025 handbooks. Discussion: Principal reviewed and recommended the board approve the board policies as presented. Motion carried 5-0-1. Voting Yes (5): Brennan, Lassen, Meier, Rudeen and Walahoski. Voting No: (0). Absent (1) Jeffries.
8. Moved by Lassen, seconded by Brennan to approve the Title 1 contract with ESU 10 for the 2024-2025 school year. Discussion: Superintendent reviewed the contract recommended the board approve the contract. Motion carried 5-0-1. Voting Yes (5): Brennan, Lassen, Meier, Rudeen and Walahoski. Voting No: (0). Absent (1) Jeffries.
9. Moved by Meier, seconded by Walahoski to approve the sale of outdated technology devices. Discussion: The outdated devices can no longer be used effectively given the student and staff demands. Motion carried 5-0-1. Voting Yes (5): Brennan, Lassen, Meier, Rudeen and Walahoski. Voting No: (0). Absent (1) Jeffries.
10. Moved by Rudeen, seconded by Lassen to approve board policies 2006 Complaint Procedure, 2008 Meetings, Public Participation at Board Meetings, 3003.1 Bidding for Construction, Remodeling, Repair, or Related Projects Financed with Federal Funds, 3004.1 Fiscal Management for Purchasing and Procurement Using Federal Funds, 3017 Press Releases; Rename to "Official Communications with the Public", 3032 Fees for School District Records; 3053 Non-Discrimination, 3057 Title IX, 3059 Audio and Video Recording, 3060 Firearms and Weapons for Non-Students, 4011 Employee Leave Under the Family Medical Leave Act (FMLA), 4053 Conflict of Interest, 5001 Compulsory Attendance and Excessive Absenteeism, 5004 Option Enrollment, 5008 Pregnant or Parenting Students 5052 School Wellness, 6025 Student Cell Phone or Other Electronic Devices, 6031 Emergency Exclusion, 6036 Reading Instruction and Intervention Services, 6039 Repeat of Grade at Parent-Guardian Request, 6040 Prekindergarten Program, 6041 Malcom X Day Education, 6042 Projection Maps, 6043 Mapping Data. Discussion: The board has reviewed and agree to the updates to the board policies. Motion carried 5-0-1. Voting Yes (5): Brennan, Lassen, Meier, Rudeen and Walahoski. Voting No: (0). Absent (1) Jeffries.
11. Moved by Rudeen, seconded by Walahoski to adjourn the meeting at 8:33 p.m. Discussion: Limited discussion as the board agreed it was time to adjourn. Motion carried 5-0-1. Voting Yes (5): Brennan, Lassen, Meier, Rudeen and Walahoski. Voting No: (0). Absent (1) Jeffries.

Board Reports and Discussion Topics:

1. **Board Reports:**
 - a. Interlocal: No Report
 - b. Transportation: No Report
 - c. Curriculum: No Report
 - d. Facilities: No Report
2. **Discussion Topics:**
 - a. August meeting is scheduled for Monday, August 12, 2024 beginning at 7:30 p.m. in the LMC
 - b. Board Staff Dinner – Scheduled for Monday, August 5, 2024

Administrative Reports:

Principal's Report:

- a. Upcoming School Calendar Events
- b. Discussed the Updated Handbooks
- c. HUDL Discussion

Superintendent's Report:

1. Enrollment Option Report
2. Option Enrollment -
 - Out: a.
 - In: a. Lilly Palmer – Grade 11 from Elwood
 - b.
 - c.
- Change of Status: a. None
3. Financial Information & Update
4. Budget Review
5. Project Updates
6. Staffing Update
7. Certificate of Accreditation
8. NRCSA Membership Support
9. Staff Training

**MINUTES OF THE OVERTON PUBLIC SCHOOL BOARD OF EDUCATION
SPECIAL MEETING
Student Fees Hearing
July 8, 2024
7:15 p.m.**

Board President called the meeting to order. Members Present:

Brennan
Lassen
Meier
Rudeen
Walahoski

Excused the absence of board member Jeffries

	<u>Yes</u>	<u>No</u>
Brennan	X	
Lassen	X	
Meier	X	
Rudeen	X	
Walahoski	X	

Vote: 5-0-1

Notification: The July 8, 2024 special meeting of the Overton Public School Board of Education was advertised in the July 4, 2024 edition of the Beacon Observer, and was also posted at the Overton Public School, on the Overton Public School web site, Post Office, and the Security First Bank.

Open Meetings Information: To be in compliance with LB 898, The Nebraska Open Meetings Act, Board President informed the public that a copy of the Open Meetings Law is posted near the LMC check-out counter.

Administration Present: Mark Aten, Superintendent and Brian Fleischman, Principal

Guests Present: None.

Other: No public comments.

Action Items:

1. Moved by Meier, seconded by Brennan to adjourn the hearing at 7:28p.m. Motion carried 5-0-1. Voting Yes (5): Brennan, Lassen, Meier, Rudeen, and Walahoski. Voting No (0): Absent (1) Jeffries.

	Overton Public School District	
	Bill Roster	
	Month:	August
	Status:	Official
8/12/2024	Total:	\$ 299,413.82
Vendor	Total Amount	New Code Description
Airgas	\$ 508.11	Reg. Instruct. Ind. Tech. Supplies
Amazon Business	\$ 3,462.52	Reg. Instruct.- Custodial Supplies
Amazon Business	\$ 45.99	Administrative Office Supplies
Amazon Business	\$ 429.21	Technology - Supplies
Amazon Business	\$ 84.74	Reg. Instruct. - Prek Supplies
Amazon Business	\$ 346.91	Reg. Instruct. - Third Grade Supplies
Amazon Business	\$ 132.48	Reg. Instruct. - SPED Supplies
Apple Inc	\$ 21,975.00	Technology Purchases -iPads/ComputersESSER III
Apple Inc	\$ 457.95	Reg. Instruct. Technology Supplies
ATC Communications	\$ 160.78	Fiscal Services - Phone Service
Beacon Observer	\$ 269.77	Printing and Publishing Services
BigSigns.Com	\$ 1,957.00	Reg. Instruct. - Glass Covers
Black Hills Energy	\$ 171.43	Operations of Buildings - Natural Gas
Bowie Fertilizer	\$ 2,187.13	Care & Upkeep of Grounds - Fertilizer
C&S Truck & Salvage	\$ 270.00	Vehicle Servicing and Maintenance - Bus Repairs/Inspections
CenturyLink	\$ 64.04	Operation of Buildings Communications - Long Distance Phone
CHS	\$ 8,892.59	Fuel - Propane for Buses
Computer Hardware, Inc	\$ 11,915.50	Reg. Instruct. Technology Supplies - Cases
Converse Flooring	\$ 12,373.49	Building Improvements Construction Services
Country Partners Cooperative	\$ 1,638.33	Operation of Buildings - Diesel Storage
Culligan	\$ 657.00	Building Repairs and Maintenance - Soft Water Salt
Dan's Sanitation	\$ 318.25	Operation of Buildings Cleaning Services - Trash Removal
DAS State ACCTG - Central Finance	\$ 292.87	Reg. Instruct. Network Services
Davis Propane, Inc	\$ 37.00	Regular Instruct. - Propane
Dawson Public Power District - Prek	\$ 131.31	Operation of Preschool - Electricity
Dawson Public Power District - School	\$ 4,449.08	Operation of Buildings Electricity
Dawson Public Power District - Trans.	\$ 122.45	Vehicle Servicing and Maintenance - Reg. Ed.- Bus Barn Energy/Propane
Discount School Supply	\$ 5.35	Reg. Instruct - Industrial Technology Supplies
Eakes Office Solutions	\$ 1,218.63	Reg. Instruction - Copier Suplies
Eakes Office Solutions	\$ 30,565.71	Reg. Instruction - Copiers
Eakes Office Solutions	\$ 30.00	Executive Administration Supplies - Custom Notary Stamp -
Ecolab	\$ 109.55	Operation of Buildings Pest Control
Engineered Controls	\$ 338.00	Building Repairs and Maintenance - Control Repairs
ESU Coordinating Council	\$ 155.00	Library Media Services - World Book Power Pack
Flinn Scientific	\$ 51.52	Reg. Instruct. Science Supplies - Supplies
Foster Lumber Company	\$ 85.02	Reg. Instruct. Ind. Tech. Supplies
Foster Lumber, LLC	\$ 142.85	Reg. Instruct. - Custodial Supplies
Foster Lumber, LLC	\$ 20,236.90	Reg. Instruction - New Doors in 1924 Facility
FRAE	\$ 5,496.36	Building Repairs and Maintenance - HVAC Repair
Great Plains Communication	\$ 101.95	Internet Connection - Family Center
HD Supply (Home Depot Pro)	\$ 44.70	Reg. Instruct. -Industrial Technology Supplies
HD Supply (Home Depot Pro)	\$ 328.31	Custodial Supplies
Heggerty	\$ 148.00	PreK-4 - Curriculum
Hubert Company	\$ 35.11	Reg. Instruction - Industrial Technology Supplies
Innovative	\$ 61.98	Reg. Instruct. - Art Supplies
Innovative	\$ 40.92	Reg. Instruct. - Custodial Supplies
Innovative	\$ 7.41	Reg. Instruct. - FCS Supplies
Innovative	\$ 88.15	Reg. Instruct. - Principal Supplies
Innovative	\$ 20.44	Reg. Instruct. - Elementary Supplies
Innovative	\$ 86.50	Reg. Instruct. - Language Arts Supplies
Innovative	\$ 127.20	Reg. Instruct. - Math Supplies
Integrated Security Solution I.S.S.	\$ 652.00	Safety Repairs & Maintenance - Fire Suppression
Jaymore	\$ 463.06	Administrative Office Supplies
KCAV	\$ 10,527.29	Reg. Instruction - Technology Minpro 654
Kearney Hub	\$ 240.99	LMC Books & Periodicals
Kepco LLC	\$ 26.88	Reg. Instruct. Staff Name Plates
Lesson Fix	\$ 36.00	SPED Supplies
Lexington Clipper Herald	\$ 84.99	LMC Books & Periodicals - Subscription Lexington Herald
LIPS	\$ 588.52	Reg. Instruction - Office Supplies - School Calendars

Loup Valley Lighting, Inc	\$	1,026.05	Operation of Buildings Supplies - Lighting Supplies
Mead Lumber Co.	\$	176.97	Operation of Buildings Supplies
Menards	\$	290.40	Operation of Buildings Supplies - Supplies
Menards	\$	3,503.92	Reg. Instruct. - Storage Closets
Menards	\$	314.78	Reg. Instruct. - Industrial Technology Supplies
Midwest Floor Specialists	\$	3,005.00	Maintenance - Flooring Supplies
Midwest Technology Products	\$	79.56	Reg. Instruct. Ind. Tech. Supplies
My Central Supply	\$	53.54	Reg. Instruction - Language Arts Supplies
NASB ALICAP	\$	95,477.00	Operation of Buildings - Insurance
NASB ALICAP	\$	25,381.00	Vehicle Servicing and Maintenance - Insurance
National Art & School Supplies	\$	202.48	Principal Office Supplies
National Art & School Supplies	\$	16.70	Reg. Instruct. - Social Science Supplies
National Art & School Supplies	\$	19.58	Reg. Instruct. - FCS Supplies
National Art & School Supplies	\$	30.98	Reg. Instruct. K-4 Supplies
National Art & School Supplies	\$	39.56	Reg. Instruct. Math Supplies
National Art & School Supplies	\$	42.28	Reg. Instruct. Language Arts Supplies
National Art & School Supplies	\$	111.46	Reg. Instruct. Art Supplies
National Art & School Supplies	\$	56.56	Reg. Instruct. Fourth Grade Supplies
NCSA	\$	435.00	Executive Administration Dues & Fees
NWEA	\$	2,285.00	Reg. Instruct. MAP Growth Testing
Overton Sand & Gravel	\$	398.00	Land Improvement - Crushed Concrete Drainage System
Pitseo Education	\$	746.96	Reg. Instruct. Ind. Tech. Supplies
Platte Valley Communications	\$	496.15	Safety and Security - Rewrited Doors
Plum Creek Market Place	\$	117.63	Reg. Instruct. Vo Ag. Supplies
Primary Electric, Inc	\$	3,908.00	Building Repairs and Maintenance - Copier Electricity
Quill.com	\$	37.68	Reg. Instruct. -Industrial Technology Supplies
Really Good Stuff	\$	466.86	Reg. Instruct. Kindergarten Supplies
School Specialty	\$	82.51	Reg. Instruct. -Industrial Technology Supplies
Staples	\$	228.46	Reg. Instruct. -Industrial Technology Supplies
TASC	\$	127.06	125 Plan Fee - Annual Plan Fee
TK Elevator Corporation	\$	384.24	Building Repairs and Maintenance Services - Elevator Maint.
Village of Overton	\$	271.00	Operation of Buildings - Electricity
Village of Overton - Prek 3	\$	48.00	Early Childhood Utility Services
Village Uniform	\$	474.17	Operation of Building - Uniform Cleaning
Yanda's Music and Pro Audio	\$	438.85	Reg. Instruct. Instrum. Music - Instruments
Clearing Account	\$	13,144.21	Supplies

Matters Pending Before the Board:

Motion _____ Second _____

1. **Action Item:** Consider authorizing the superintendent to pay the late August bills.

Motion: To authorize the superintendent to pay the late August bills.**Discussion:**

Votes:	YES	NO	ABSENT
Brennan	_____	_____	_____
Jeffries	_____	_____	_____
Lassen	_____	_____	_____
Meier	_____	_____	_____
Rudeen	_____	_____	_____
Walahoski	_____	_____	_____
			Vote _____

Motion _____ Second _____

2. **Action Item:** Consider approving the classified staff salary and benefits for the 2024-2025 school year.

Motion: To approve the classified staff salary and benefits for the 2024-2025 school year.**Discussion:**

Votes:	YES	NO	ABSENT
Brennan	_____	_____	_____
Jeffries	_____	_____	_____
Lassen	_____	_____	_____
Meier	_____	_____	_____
Rudeen	_____	_____	_____
Walahoski	_____	_____	_____
			Vote _____

Motion _____ Second _____

3. **Action Item:** Consider approving the Safe Return to School Plan.

Motion: To approve the Safe Return to School Plan**Discussion:**

Votes:	YES	NO	ABSENT
Brennan	_____	_____	_____
Jeffries	_____	_____	_____
Lassen	_____	_____	_____
Meier	_____	_____	_____
Rudeen	_____	_____	_____
Walahoski	_____	_____	_____

Vote _____

Motion _____

Second _____

4. Action Item: Consider approving the additional 7% of Property Tax authority**Motion: To approve the additional 7% of Property Tax authority****Discussion:**

Votes:	YES	NO	ABSENT
Brennan	_____	_____	_____
Jeffries	_____	_____	_____
Lassen	_____	_____	_____
Meier	_____	_____	_____
Rudeen	_____	_____	_____
Walahoski	_____	_____	_____

Vote _____

Motion _____

Second _____

5. Action Item: Consider adjourning the meeting.**Motion: To approve adjourning the meeting at _____ : _____ p.m.****Discussion:**

Votes:	YES	NO	ABSENT
Brennan	_____	_____	_____
Jeffries	_____	_____	_____
Lassen	_____	_____	_____
Meier	_____	_____	_____
Rudeen	_____	_____	_____
Walahoski	_____	_____	_____

Vote _____

8/7/2024						Overton Public School Classified Staff														
	<u>School Year</u>	<u>Employee</u>	<u>Emp./Child</u>	<u>Emp./Spouse</u>	<u>Emp./Family</u>	<u>Dental</u>	<u>Projected Hourly Rate Increase</u>													
	2016-2017	\$ 534.80	\$ 989.40	\$ 1,125.18	\$ 1,508.02	\$ 26.55		\$ 0.70												
	2017-2018	\$ 577.53	\$ 1,068.45	\$ 1,212.81	\$ 1,628.51	\$ 28.67														
	2018-2019	\$ 577.53	\$ 1,068.45	\$ 1,212.81	\$ 1,628.51	\$ 28.67														
	2019-2020	\$ 607.56	\$ 1,124.00	\$ 1,275.89	\$ 1,713.19	\$ 28.96														
	2020-2021	\$ 649.91	\$ 1,202.35	\$ 1,364.82	\$ 1,832.60	\$ 29.54														
	2021-2022	\$ 669.80	\$ 1,239.14	\$ 1,406.58	\$ 1,888.68	\$ 29.54														
	2022-2023	\$ 698.86	\$ 1,292.86	\$ 1,467.56	\$ 1,970.57	\$ 29.54														
	2023-2024	\$ 749.18	\$ 1,385.96	\$ 1,573.23	\$ 2,112.45	\$ 29.54														
	2024-2025	\$ 764.09	\$ 1,413.53	\$ 1,604.53	\$ 2,154.49	\$ 30.13														
						<u>Total</u>	<u>Emp. Costs</u>													
		<u>Insurance</u>	<u>Insurance</u>	<u>Hours</u>	<u>Salary</u>	<u>Emp. Costs</u>	<u>w/o Insurance</u>	<u>Hrly. Wage</u>	<u>Total</u>	<u>w/hrly increase</u>	<u>w/insurance</u>	<u>\$ Change</u>	<u>% Change</u>							
	<u>Name</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>	<u>2024-2025</u>							
	Area, Sherry	\$ 9,344.64	\$ 9,530.64	1142.88	\$ 17,102.55	\$ 10,732.67	\$ 1,388.03	\$ 16.18	\$ 27,835.22	\$ 19,290.60	\$ 28,821.24	\$ 986.02	3.54%							
	Barnes, Amy	\$ 9,344.64	\$ 9,530.64	1471.65	\$ 23,896.37	\$ 13,473.11	\$ 4,128.47	\$ 19.04	\$ 37,369.48	\$ 29,055.00	\$ 38,585.64	\$ 1,216.16	3.25%							
	Belle Isle, Jack	\$ 25,703.88	\$ 26,215.44	2367.25	\$ 47,847.60	\$ 33,949.33	\$ 8,245.45	\$ 23.70	\$ 81,796.93	\$ 57,750.13	\$ 83,965.57	\$ 2,168.64	2.65%							
	Cox, Darla	\$ 9,344.64	\$ 9,530.64	1315.50	\$ 21,843.97	\$ 12,264.29	\$ 2,919.65	\$ 18.82	\$ 34,108.26	\$ 25,684.47	\$ 35,215.11	\$ 1,106.85	3.25%							
	Davenport, Cynthia	\$ 9,344.64	\$ 9,530.64	1748.00	\$ 34,591.93	\$ 15,168.26	\$ 5,823.62	\$ 23.12	\$ 49,760.19	\$ 41,639.15	\$ 51,169.79	\$ 1,409.60	2.83%							
	Ditson, Debbie	\$ 9,344.64	\$ 9,530.64	1243.16	\$ 20,831.07	\$ 12,915.25	\$ 3,570.61	\$ 19.63	\$ 33,746.32	\$ 25,271.89	\$ 34,802.53	\$ 1,056.21	3.13%							
	Eby, Di	\$ -	\$ -	390.00	\$ 6,805.52	\$ 520.61	\$ 520.61	\$ 18.78	\$ 7,326.13	\$ 7,599.13	\$ 7,599.13	\$ 273.00	3.73%							
	Flint, Vicki	\$ -	\$ -	360.00	\$ 5,166.01	\$ 395.22	\$ 395.22	\$ 15.45	\$ 5,561.23	\$ 5,813.23	\$ 5,813.23	\$ 252.00	4.53%							
	Jehorek, Deb	\$ 25,703.88	\$ 26,215.44	2168.42	\$ 42,741.04	\$ 32,832.99	\$ 7,129.11	\$ 23.00	\$ 75,574.03	\$ 51,388.04	\$ 77,603.48	\$ 2,029.45	2.69%							
	Kyle, LeighAnn	\$ -	\$ -	930.50	\$ 12,654.80	\$ 2,218.14	\$ 2,218.14	\$ 15.98	\$ 14,872.94	\$ 15,524.29	\$ 15,524.29	\$ 651.35	4.38%							
	McCarter, Jayde	\$ -	\$ -	643.25	\$ 13,021.91	\$ 2,217.23	\$ 2,217.23	\$ 23.69	\$ 15,239.14	\$ 15,689.42	\$ 15,689.42	\$ 450.28	2.95%							
	Nichols, Becky	\$ -	\$ -	251.75	\$ 2,238.00	\$ 171.20	\$ 171.20	\$ 9.57	\$ 2,409.20	\$ 2,585.43	\$ 2,585.43	\$ 176.23	7.31%							
	Potter, Kathleen	\$ 9,344.64	\$ 9,530.64	1144.25	\$ 3,766.81	\$ 10,822.89	\$ 1,478.25	\$ 4.58	\$ 14,589.70	\$ 6,046.04	\$ 15,576.68	\$ 986.98	6.76%							
	Ryan, Shirley	\$ 9,344.64	\$ 9,530.64	2404.49	\$ 48,669.07	\$ 17,768.26	\$ 8,423.62	\$ 23.74	\$ 66,437.33	\$ 58,775.83	\$ 68,306.47	\$ 1,869.14	2.81%							
	Shafer, Kristi	\$ 9,344.64	\$ 9,530.64	1845.00	\$ 32,647.68	\$ 15,009.52	\$ 5,664.88	\$ 20.77	\$ 47,657.20	\$ 39,604.06	\$ 49,134.70	\$ 1,477.50	3.10%							
	Shubert, Kori	\$ -	\$ -	1331.25	\$ 22,526.84	\$ 3,948.46	\$ 3,948.46	\$ 19.89	\$ 26,475.30	\$ 27,407.18	\$ 27,407.18	\$ 931.88	3.52%							
	Smith, Darcy	\$ 9,344.64	\$ 9,530.64	1216.58	\$ 17,977.89	\$ 12,557.47	\$ 3,212.83	\$ 17.42	\$ 30,535.36	\$ 22,042.33	\$ 31,572.97	\$ 1,037.61	3.40%							
	Smith, Terah	\$ 9,344.64	\$ 9,530.64	1815.50	\$ 34,951.82	\$ 15,470.95	\$ 6,126.31	\$ 22.63	\$ 50,422.77	\$ 42,348.98	\$ 51,879.62	\$ 1,456.85	2.89%							
	Weston, Judy	\$ 9,344.64	\$ 9,530.64	1217.25	\$ 15,641.68	\$ 12,018.45	\$ 2,673.81	\$ 15.05	\$ 27,660.13	\$ 19,167.57	\$ 28,698.21	\$ 1,038.08	3.75%							
	Wolfe, Kimi	\$ 25,703.88	\$ 26,215.44	2140.50	\$ 38,203.00	\$ 32,208.94	\$ 6,505.06	\$ 20.89	\$ 70,411.94	\$ 46,206.41	\$ 72,421.85	\$ 2,009.91	2.85%							
	Total	\$ 179,902.68	\$ 183,483.36	27147.18	\$ 463,125.56	\$ 256,663.24	\$ 76,760.56	\$ 371.93	\$ 719,788.80	\$ 558,889.15	\$ 742,372.51	\$ 22,583.71	3.14%				3.67%			
	Insurance Changes	1.99%	\$ 3,580.68																	
	Employee Hours Detail = Hours																			
	Totals Report - Monthly Totals by Employee (don't pick individual employees)= Salary/Benefits																			

5054 Student Bullying

Definition of Bullying. Nebraska statute defines bullying as “an ongoing pattern of physical, verbal or electronic abuse.” The Centers for Disease Control and Prevention defines bullying as “any unwanted aggressive behavior(s) by another youth or group of youths who are not siblings or current dating partners that involves an observed or perceived power imbalance and is repeated multiple times or is highly likely to be repeated.” The school district’s administrators will consider these definitions when determining whether any specific situation constitutes bullying. These definitions include both in-person and cyberbullying behaviors.

Bullying Prohibited. Students are prohibited from engaging in any form of bullying behavior.

Reporting Bullying. Students who experience or observe bullying behavior must immediately report what happened to a teacher or administrator. Students may always confer with their parents or guardians about bullying they experience or witness, but the students must also ultimately report the situation to a teacher or administrator.

Bullying Investigations. School district staff will investigate allegations of bullying using the same practices and procedures that the district observes for student disciplinary matters. In no circumstance will school district staff be deliberately indifferent to allegations of bullying.

Disciplinary Consequences. The disciplinary consequences for bullying behavior will depend on the frequency, duration, severity and effect of the behavior.

A student who engages in bullying behavior on school grounds, in a vehicle owned, leased, or contracted by a school being used for a school purpose by a school employee or his or her designee, or at school-sponsored activities or school-sponsored athletic events may be subject to disciplinary consequences including but not limited to long-term suspension, expulsion, or mandatory reassignment.

Without limiting the foregoing, a student who engages in bullying behavior that materially and substantially interferes with or disrupts the educational environment, the district’s day-to-day operations, or the education process, regardless of where the student is at the time

of engaging in the bullying behavior, may be subject to discipline to the extent permitted by law.

Bullying Based on Protected Class Status. Bullying based on protected class status is unique and may require additional investigation. The appropriate district staff member or coordinator will promptly investigate bullying complaints that violate the district's antidiscrimination policies.

Support for Students Who Have Experienced Bullying. Regardless of where the bullying occurred, the district will consider whether victims of bullying are suffering an adverse educational impact and, if appropriate, will refer those students to the district's student assistance team.

Bullying Prevention and Education. Students and parents are encouraged to inform teachers or administrators orally or in writing about bullying behavior or suspected bullying behavior. School employees are required to inform the administrator of all such reports. The appropriate administrator shall promptly investigate all such reports. Each building shall engage in activities which educate students about bullying, bullying prevention and digital citizenship.

Policy Review. The school district shall review this policy annually.

Adopted on: _____

Revised on: _____

Reviewed on: _____

[illegible]

			Overton Public School		
			Financial Information		
			Fund Securities		
<u>Accounts</u>	<u>Funds Available</u>	<u>FDIC Coverage</u>	<u>Securities</u>	<u>Coverage</u>	<u>Date</u>
Non-Interest Bearing	\$ 492,767.16	\$ 250,000.00	\$ 242,767.16	\$ 492,767.16	8/1/2024
Interest Bearing	\$ 5,400,524.54	\$ 250,000.00	\$ 5,150,524.54	\$ 5,400,524.54	
Total Funds	\$ 5,893,291.70	\$ 500,000.00	\$ 5,393,291.70	\$ 5,893,291.70	
Total Funds Available	\$ 5,893,291.70				
Securities/Insurance	\$ 5,893,291.70				
Collateralization	\$ -				
	Interest Bearing				Non-Interest Bearing
<u>Account Name</u>	<u>Account Number</u>	<u>Funds</u>	<u>Account Name</u>	<u>Account Number</u>	<u>Funds</u>
Depreciation Fund	600443255	\$ 59,701.54	Bond Fund	600443204	\$ -
Clearing Account	600012733	\$ 12,838.26	Booster Checking	600024880	\$ 16,318.32
Reserve Fund	600443700	\$ 3,569,470.81	Activity Fund	600025836	\$ 282,774.76
MMA C.D.	2100007235	\$ 750,000.00	Lunch Fund	600026360	\$ 66,911.71
Building Fund	600731064	\$ 125,037.29	General Fund	600029580	\$ 126,252.37
Booster Club	600006539	\$ 2,546.94	Site & Building	600029602	\$ 510.00
Depreciation Fund #5	126887	\$ 165,849.21			
Depreciation Fund #3	126888	\$ 296,573.73		\$ 4,755,910.83	General Fund
Depreciation Fund #4	126889	\$ -		\$ 522,124.48	Depreciation Fund
Building Fund	126886	\$ 116,096.78		\$ 241,644.07	Special Building Fund
Booster Club	600006498	\$ 5,060.59		\$ 282,774.76	Activity Fund
OHS C.D.	600006873	\$ 297,349.39		\$ 66,911.71	Food Nutritional Fund

			Overton Public School		
			Board Financial Report		
<u>Month</u>	<u>August</u>		Official		
<u>Year</u>	<u>2024</u>		Three Year Comparison		
<u>Account</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>\$ Change</u>	<u>% Change</u>
MMA - Reserve	\$ 3,898,739.30	\$ 4,172,406.67	\$ 4,755,590.88	\$ 583,184.21	13.98%
Depreciation Fund	\$ 484,899.01	\$ 490,847.65	\$ 522,124.48	\$ 31,276.83	6.37%
Bond Fund	\$ -	\$ -	\$ -	\$ -	0.00%
Special Building Fund	\$ 232,918.42	\$ 234,472.13	\$ 241,644.07	\$ 7,171.94	3.06%
Food Nutritional Fund	\$ 78,722.88	\$ 44,313.11	\$ 66,749.59	\$ 22,436.48	50.63%
Activities Fund	\$ <u>253,708.06</u>	\$ <u>263,460.72</u>	\$ <u>265,972.56</u>	\$ <u>2,511.84</u>	<u>0.95%</u>
Totals	\$ 4,948,987.67	\$ 5,205,500.28	\$ 5,852,081.58	\$ 646,581.30	12.42%
Total Reserve	\$ 4,383,638.31	\$ 4,663,254.32	\$ 5,277,715.36	\$ 614,461.04	13.18%

			Overton Public School		
			Board Financial Report		
			Two Year Comparison		
Updated:	8/1/2024				
	2022-2023			2023-2024	
Date	1-Aug-24		Difference	Date	8/1/2024
Depreciation	\$ 490,847.65		\$ 24,968.31	Depreciation	\$ 515,815.96
MMA/CD	\$ 4,172,406.67		\$ 444,413.53	MMA/CD	\$ 4,616,820.20
Checking	\$ 128,794.72		\$ (2,542.35)	Checking	\$ 126,252.37
Total	\$ 4,792,049.04		\$ 466,839.49	Total	\$ 5,258,888.53
				Current Date	8/1/2024
				MMA	\$ 3,569,470.81
				MMA C.D.	\$ 750,000.00
				OHS C.D.	\$ 297,349.39
				Total	\$ 4,616,820.20
			Special Building		
		600731064	\$ 125,037.29	Current Date	8/1/2024
		126886	\$ 114,512.95	Depreciation	\$ 59,701.54
		Checking Accto.	\$ 510.00	Depreciation	\$ 163,586.64
		Total	\$ 240,060.24	Depreciation	\$ 292,527.78
				Total	\$ 515,815.96

			Overton Public School		
			Board Financial Report		
<u>Month</u>	<u>August</u>		Official		
<u>Year</u>	<u>2024</u>		Three Year Comparison		
<u>Account</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>\$ Change</u>	<u>% Change</u>
MMA - Reserve	\$ 3,898,739.30	\$ 4,172,406.67	\$ 4,755,590.88	\$ 583,184.21	13.98%
Depreciation Fund	\$ 484,899.01	\$ 490,847.65	\$ 522,124.48	\$ 31,276.83	6.37%
Bond Fund	\$ -	\$ -	\$ -	\$ -	0.00%
Special Building Fund	\$ 232,918.42	\$ 234,472.13	\$ 241,644.07	\$ 7,171.94	3.06%
Food Nutritional Fund	\$ 78,722.88	\$ 44,313.11	\$ 66,749.59	\$ 22,436.48	50.63%
Activities Fund	\$ <u>253,708.06</u>	\$ <u>263,460.72</u>	\$ <u>265,972.56</u>	\$ <u>2,511.84</u>	<u>0.95%</u>
Totals	\$ 4,948,987.67	\$ 5,205,500.28	\$ 5,852,081.58	\$ 646,581.30	12.42%
Total Reserve	\$ 4,383,638.31	\$ 4,663,254.32	\$ 5,277,715.36	\$ 614,461.04	13.18%

8/1/2024

Overton Public School
Certificate of Deposits
Security First Bank & FirstTier Bank

<u>Fund Summary</u>	<u>Amount</u>
Depreciation Fund	\$ 462,422.94
District MMA	\$ 1,047,349.39
Site & Building	<u>\$ 116,096.78</u>
Total	\$ 1,625,869.11

<u>Certificate Number</u>	<u>Fund</u>	<u>Account Name</u>	<u>Time</u>	<u>Interest Rate</u>	<u>Last Maturity</u>	<u>Maturity Date</u>	<u>Current Amount</u>
126886	Site & Building	Building Fund 1	12 Months	5.5100%	10/19/2023	10/19/2024	\$ 116,096.78
126887	Depreciation	Deprecation #5	12 Months	5.5100%	10/19/2023	10/19/2024	\$ 165,849.21
126888	Depreciation	Deprecation #3	12 Months	5.5100%	10/19/2023	10/19/2024	\$ 296,573.73
126889	Depreciation	Deprecation #4	12 Months	1.0000%	10/19/2020	10/19/2023	\$ -
2100007235	MMA	MMA CD	10 Months	5.6600%	6/30/2023	4/30/2024	\$ 750,000.00
600006873	District MMA	OHS CD	12 MONTHS	4.6200%	2/14/2023	2/14/2024	<u>\$ 297,349.39</u>
Total							\$ 1,625,869.11

Clearing Codes

Jul-24

Ck#	Date	Code	Amount	Vendor
7449	9-Jul	01 2580 610 001	\$ 12.50	Jeffrey Matthews
		01 2580 610 002	\$ 12.50	
		01 1100 734 001	\$ 14.95	
			\$ 14.95 \$ 54.90	
7450	9-Jul	01 2710 626 001	\$ 36.29	Flatwater
		01 2710 626 002	\$ 36.29 \$ 72.58	
7451	9-Jul	01 1100 531 001	\$ 1,700.00	Postmaster
		01 1100 531 002	\$ 1,700.00 \$ 3,400.00	
7452	12-Jul	01 2710 626 001	\$ 98.73	Flatwater
		01 2710 626 002	\$ 98.73 \$ 197.46	
7453	12-Jul	01 2730 340 001	\$ 73.50	Amy Barnes
		01 2730 340 002	\$ 73.50 \$ 147.00	
7454	12-Jul	01 1100 610 002 0045	\$ 17.64	BSN
7455	12-Jul	01 1100 640 001 0055	\$ 351.90	Wayside Publishing
7456	18-Jul	01 2710 626 001	\$ 357.45	US Bank
		01 2710 626 002	\$ 357.45	
		01 1100 650 001	\$ 3,060.64	
		01 1100 650 002	\$ 3,060.63	
		01 2320 610 001	\$ 15.00	
		01 2320 610 002	\$ 15.00 \$ 6,866.17	
7457	19-Jul	01 2410 580 001	\$ 727.42	Brian Fleischman
		01 2410 580 002	\$ 727.42 \$ 1,454.84	
7458	19-Jul	01 1100 610 001	\$ 66.00	Sage Jehorek
		01 1100 610 002	\$ 66.00 \$ 132.00	
7459	30-Jul	01 2710 626 001	\$ 128.46	Flatwater
		01 2710 626 002	\$ 128.45 \$ 256.91	
		01 2730 431 001	\$ 31.52	
		01 2730 431 002	\$ 31.52 \$ 319.95	
7460	30-Jul	01 2710 626 001	\$ 15.01	Hayley Ryan
		01 2710 626 002	\$ 15.00	
7461	30-Jul	01 2610 610 001	\$ 49.88	Walmart-Capitol One
		01 2610 610 002	\$ 49.88 \$ 99.76	
			\$ 13,144.21	

Checking Account ID: 102		Check Type: Check			
<u>Check Number</u>	<u>Check Date</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Amount</u>
7449	###		JEFFREY	JEFFREY MATTHEWS	54.90
7450	###		FLATWA	FLATWATER FOOD & AUTOMOTIVE, LLC	72.58
7451	###		POSTMASTER	POSTMASTER	3,400.00
7452	###		FLATWA	FLATWATER FOOD & AUTOMOTIVE, LLC	197.46
7453	###		AMYBAR2267	AMY BARNES	147.00
7454	###		BSNSPORTS	BSN SPORTS LLC	17.64
7455	###		WAYSIDEPUB	Wayside Publishing	351.90
7456	###		USBANK	US BANK	6,866.17
7457	###		BRIANF	BRIAN FLEISCHMAN	1,454.84
7458	###		SAGE	SAGE JEHOREK	132.00
7459	###		FLATWA	FLATWATER FOOD & AUTOMOTIVE, LLC	319.95
7460	###		HAYLEY3027	HAYLEY RYAN	30.01
7461	###		WALMARTC	CAPITOL ONE	99.76
Void Total:				## Total without Voids:	13,144.21

Checking Account ID:

5

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Check</u> <u>Entity ID</u>	<u>Entity Name</u>	<u>Amount</u>
18516	07/03/2024		SPORTBOARD	SPORTBOARDZ	58.50
18517	07/03/2024		H20PHOTOG	H20 PHOTOGRAPHY & DESIGN	408.00
18518	07/03/2024		BLUECRO	BLUE CROSS/BLUE SHIELD OF NEBRASKA	1,713.02
18519	07/03/2024		AFLAC	AFLAC	524.18
18520	07/11/2024		MBRAND	MACKENZIE BRAND	37.72
18521	07/11/2024		ALICIALAS	ALICIA LASSEN	191.50
18523	07/11/2024		VARSITYSP	VARSITY SPIRIT FASHIONS & SUPPLIES, LLC	17,014.75
18524	07/11/2024		AMYBAR2267	AMY BARNES	40.00
18525	07/11/2024		FOODPROGR	FOOD PROGRAM	188.28
18526	07/15/2024		SAYLER	Sayler Screenprinting	263.76
18527	07/15/2024		OVERTO3777	OVERTON PUBLIC SCHOOL	583.96
18528	07/18/2024		USBANK	US BANK	6,718.51
18529	07/18/2024		DAKOTA	DAKOTA SPORTS	599.64
18530	07/18/2024		GOPHER	GOPHER	166.93
18531	07/30/2024		HAYLEY3027	HAYLEY RYAN	150.00
18533	07/30/2024		FAITHB	FAITH BECKER	1,059.92
18534	07/30/2024		HUDL	HUDL	8,000.00
18535	07/30/2024		CLASSICSP	CLASSIC SPORTSWEAR & AWARDS	114.26
18536	07/30/2024		PLATINUMA	PLATINUM AWARDS AND GIFTS	48.00

Void Total:

Total without Voids: 37,880.93

Fund: 05 ACTIVITY FUND

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance
	ATHLETICS FUND BALANCE	58,239.23	14,577.18	0.00	43,662.05
05 704 2109	SENIOR CLASS OF 2024	1,021.79	0.00	0.00	1,021.79
05 704 2110	JUNIOR CLASS OF 2024	1,641.16	0.00	0.00	1,641.16
05 704 2111	SOPHMORE CLASS OF 2024	3,714.79	0.00	0.00	3,714.79
05 704 2112	FRESHMAN GRADE CLASS OF 2024	4,684.42	0.00	0.00	4,684.42
05 704 2113	8TH GRADE CLASS OF 2024	4,285.81	0.00	0.00	4,285.81
05 704 2114	7TH GRADE CLASS 2024	6,360.40	0.00	0.00	6,360.40
05 704 3010	YEARBOOK	1,556.93	0.00	0.00	1,556.93
05 704 3011	BBB CLUB	1,484.77	0.00	787.00	2,271.77
05 704 3020	CHEERLEADING	5,637.31	18,336.71	6,751.05	(5,948.35)
05 704 3025	DANCE TEAM	4,009.21	152.63	2,162.20	6,018.78
05 704 3030	CONCESSIONS	(2,676.70)	0.00	0.00	(2,676.70)
05 704 3041	FB CLUB	2,974.18	0.00	0.00	2,974.18
05 704 3042	PEE WEE FOOTBALL CLUB	305.52	0.00	0.00	305.52
05 704 3043	PEE WEE WR CLUB	1,997.75	263.76	0.00	1,733.99
05 704 3048	FFA CLUB	1,048.57	0.00	0.00	1,048.57
05 704 3049	FBLA	550.46	0.00	0.00	550.46
05 704 3050	FCCLA	8,431.81	1,347.99	0.00	7,083.82
05 704 3051	GBB CLUB	1,080.05	0.00	1,050.00	2,130.05
05 704 3060	HONOR SOCIETY	225.90	40.00	0.00	185.90
05 704 3070	MUSIC	(96.47)	0.00	0.00	(96.47)
05 704 3090	SCHOOL PLAY	1,118.95	0.00	0.00	1,118.95
05 704 3100	SHOP	2,146.34	0.00	0.00	2,146.34
05 704 3110	STAFF LOUNGE	4,945.54	0.00	0.00	4,945.54
05 704 3120	STUDENT COUNCIL	884.11	0.00	0.00	884.11
05 704 3121	VB CLUB	4,908.12	150.00	0.00	4,758.12
05 704 3122	WR CLUB	1,016.13	0.00	0.00	1,016.13
05 704 3123	TRACK CLUB	583.71	0.00	0.00	583.71
05 704 3124	CROSS COUNTRY	450.28	0.00	0.00	450.28
05 704 3125	GREENHOUSE PROJECT	2,204.31	0.00	0.00	2,204.31
05 704 3126	GOLF CLUB	(1,120.24)	0.00	0.00	(1,120.24)
05 704 4000	MISC/ACT. DEPOSITS	6,200.00	0.00	0.00	6,200.00
05 704 4010	GENERAL/125 PLAN	73,955.76	2,821.16	411.09	71,545.69
05 704 4015	EHA	2,621.47	0.00	0.00	2,621.47
05 704 4020	SITE	2,403.33	0.00	0.00	2,403.33
05 704 4025	SUMMER READING PROGRAM	482.89	191.50	0.00	291.39
05 704 4030	REVOLVING/COCA COLA SCHOLARSHIP	364.34	0.00	0.00	364.34
05 704 4035	ACTIVITY SPECIAL FUNDS ACCOUNT	62,707.52	0.00	0.00	62,707.52
05 704 4037	IPADS	13,096.08	0.00	0.00	13,096.08
05 704 4040	GRANT \$	445.58	0.00	0.00	445.58
05 704 4070	FELLOWSHIP OF CHRISTIAN ATHLETES	6,000.79	0.00	0.00	6,000.79
05 704 4080	CIRCLE OF FRIENDS (1) ELEMENTARY	255.29	0.00	0.00	255.29
05 704 4081	CIRCLE OF FRIENDS (2) SECONDARY	22.78	0.00	0.00	22.78
05 704 4090	SCHOOL STORE	522.18	0.00	0.00	522.18
Fund Total:		292,692.15	37,880.93	11,161.34	265,972.56

ACTIVITY ACCOUNT 2023-2024

<u>Date</u>	<u>Disbursements</u>	<u>Receipts</u>	<u>Profit/Loss</u>	<u>Ending Balance</u>
Aug. 2023	\$ 17,728.73	\$ 94,691.37	\$ 76,962.64	\$ 340,423.36
Sept.	\$ 19,153.71	\$ 23,356.72	\$ 4,203.01	\$ 347,485.63
Oct.	\$ 16,700.00	\$ 31,360.89	\$ 14,660.89	\$ 362,146.22
Nov.	\$ 22,867.05	\$ 21,433.73	\$ (1,433.32)	\$ 360,712.90
Dec.	\$ 20,667.78	\$ 19,948.58	\$ (719.20)	\$ 356,461.09
Jan.	\$ 21,624.05	\$ 13,529.49	\$ (8,094.56)	\$ 348,366.53
Feb.	\$ 22,667.54	\$ 23,529.30	\$ 861.76	\$ 349,228.29
March	\$ 36,716.29	\$ 8,886.51	\$ (27,829.78)	\$ 321,398.54
April	\$ 41,741.41	\$ 14,906.49	\$ (26,834.92)	\$ 293,753.62
May	\$ 38,833.38	\$ 41,119.81	\$ 2,286.43	\$ 303,040.50
June	\$ 25,922.43	\$ 15,574.54	\$ (10,347.89)	\$ 292,692.15
July	\$ 37,880.93	\$ 11,161.34	\$ (26,719.59)	\$ 265,972.56
Aug-23	\$ -	\$ -	\$ -	\$ -
Fiscal Year	\$ 304,774.57	\$ 224,807.40	\$ (79,967.17)	
School Year	\$ 322,503.30	\$ 319,498.77	\$ (3,004.53)	

Checking Account ID:

6 Check Type: Check

<u>Check Number</u>	<u>Check Date</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Amount</u>
5226	07/11/2024		MEADLEX	MEAD LUMBER CO	47.99
5227	07/11/2024		USFOOD	US FOODS	2,371.72
5228	07/11/2024		CASHWA	CASH-WA DISTRIBUTING	1,704.06
5229	07/11/2024		HILAND	HILAND DAIRY	673.54
5230	07/11/2024		BIMBO	BIMBO BAKERY	184.00
5231	07/18/2024		AMAZON	AMAZON CAPITAL SERVICES	93.48
5232	07/18/2024		USBANK	US BANK	158.57
				Void Total:	0.00
				Total without Void:	5,233.36

759	9/1/2009	B	C	D	E	F	G	H	I
760	Food Program 2023-2024								
761	<u>Date</u>	<u>Lunch Meals</u>	<u>Breakfast Meals</u>	<u>Summer Food</u>	<u>Disbursements</u>	<u>Receipts</u>	<u>Profit/Loss</u>	<u>Days Served</u>	<u>Balance</u>
762	Aug-23	3075	887	0	\$ 13,520.39	\$ 47,837.40	\$ 34,317.01	16	\$ 78,630.12
763	Sept.	3532	1309	0	\$ 20,899.18	\$ 18,100.69	\$ (2,798.49)	17	\$ 75,831.63
764	Oct.	4038	1471	0	\$ 18,633.45	\$ 19,974.32	\$ 1,340.87	20	\$ 77,172.50
765	Nov.	3029	1205	0	\$ 22,412.07	\$ 20,300.30	\$ (2,111.77)	16	\$ 75,153.12
766	Dec.	2982	911	0	\$ 16,424.02	\$ 16,015.06	\$ (408.96)	15	\$ 74,857.77
767	Jan.	3394	1053	0	\$ 16,167.89	\$ 14,662.99	\$ (1,504.90)	18	\$ 73,145.97
768	Feb.	3338	1084	0	\$ 20,515.19	\$ 18,138.59	\$ (2,376.60)	17	\$ 70,769.37
769	March	3246	1093	0	\$ 17,872.69	\$ 27,928.58	\$ 10,055.89	17	\$ 80,872.69
770	April	3663	1203	0	\$ 18,885.78	\$ 15,475.57	\$ (3,410.21)	20	\$ 77,415.05
771	May	1990	448	0	\$ 23,220.14	\$ 16,397.90	\$ (6,822.24)	12	\$ 70,592.81
772	June	1290	1490	0	\$ 12,452.36	\$ 7,783.63	\$ (4,668.73)	16	\$ 65,924.08
773	July	1088	1050	0	\$ 10,465.29	\$ 11,290.80	\$ 825.51	15	\$ 66,749.59
774	Aug-20	0	0		\$ -	\$ -	\$ -	0	\$ -
775	Fiscal Year	0	0		\$ 197,948.06	\$ 186,068.43	\$ 22,437.38	0	\$ -
776	School Year				\$ 211,468.45	\$ 233,905.83	\$ 22,437.38	0	\$ -
777	Totals	34665	13204	0				199.00	
778	All Meals	47869							
779									

Hot Lunch Financial Report

Balance :

7/1/2024 \$ 65,924.08

Reiepts:

Meal Sales		\$	-
Summer Food Program		\$	-
Fed. Reimbursement	June	\$	11,102.52
State Reimbursement	June	\$	-
Loans to Program		\$	-
Other Local Misc		\$	188.28
Transfer from General		\$	-

Total receipts \$ 11,290.80

Balance & Receipts \$ 77,214.88

Disbursements

Food		\$	4,590.49
Salaries	July	\$	2,467.39
Benefits	July	\$	2,764.54
Other Expenses		\$	270.59
Pre K, Ala Carte, Juice, Catering		\$	372.28
Loan Repayment			

Total Disbursements: \$ 10,465.29

Balance

7/30/2024 \$ 66,749.59

					Overton Public School				
					2024-2025 Budget Worksheet			Dawson County School District 04	24-0004
					Overton Public School District				
	Total Beginning Balance	Total Available Resources Before Property Taxes	Personal and Real Property Taxes	Total Resources Available	Budget of Disbursements & Transfers-SPED	Budget of Disbursements & Transfers-Non SPED	Total Budget of Disbursements & Transfers	Necessary Cash Reserve	Total Requirements
General	\$ 3,445,000.00	\$ 4,727,100.00	\$ 3,481,495.00	\$ 8,208,595.00	\$ 620,000.00	\$ 5,403,301.00	\$ 6,023,301.00	\$ 2,275,113.00	\$ 8,298,414.00
Deprecation	\$ 501,000.00	\$ 501,000.00		\$ 501,000.00			\$ 501,000.00		\$ 501,000.00
Activities	\$ 370,000.00	\$ 650,963.89		\$ 650,963.89			\$ 370,000.00	\$ 280,963.89	\$ 650,963.89
School Nutrition	\$ 75,000.00	\$ 375,481.00		\$ 375,481.00			\$ 340,000.00	\$ 35,481.00	\$ 375,481.00
Bond	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
Special Building	\$ 234,350.00	\$ 234,350.00	\$ -	\$ 234,350.00			\$ 234,350.00		\$ 234,350.00
Total all Funds	\$ 4,625,350.00	\$ 6,488,894.89	\$ 3,481,495.00	\$ 9,970,389.89	\$ 620,000.00	\$ 5,403,301.00	\$ 7,468,651.00	\$ 2,591,557.89	\$ 10,060,208.89
Personal and Real Property Tax Recap					General Fund	Bond Funds	Special Building Funds	Qualified Captial Purpose Undertaking Funds	
Personal And Real Property Taxes from Column 1					\$ 3,481,495.00	\$ -	\$ -	\$ -	
County Treasurer's Commission at 1%					\$ 35,167.000	\$ -	\$ -	\$ -	
Delinquent Tax Allowance					\$ -	\$ -	\$ -	\$ -	
Total Personal and Real Property Taxes (Line A + Line B = Line C) (Line D)					\$ 3,516,662.00	\$ -	\$ -	\$ -	
Certified State Aid	Motor Vehicle Taxes				County Treasurer Balance 9-1-2024				
\$ 759,943.00	\$ 131,150.00				\$ 300,000.00				

2024-2025 Budget Document LC-2 Worksheet				
<u>Sections A</u>				
Certified Budget Authority	\$	5,241,480.00		
<u>Section B</u>				
2024-2025 General Fund Budget of Disbursements & Transfers	\$	6,169,142.00	<u>Special Grants</u>	
2024-2025 Special Grants	\$	237,000.00	IDEA	\$ 62,000.00
2024-2025 SPED Budet of Disbursements and Transfers	\$	620,000.00	Title 1	\$ 45,000.00
2024-2025 General Fund Lid Exclusions	\$	70,662.00	REAP	\$ 30,000.00
2024-2025 Total Adjusted General Fund Budet of Disbursements & Transfers	\$	5,241,480.00	ESSER 111	<u>\$ 100,000.00</u>
2024-2025 Unused Budget Authority	\$	-	Total	\$ 237,000.00
<u>Section C</u>				
2024-2025 Applicable Allowable Reserve Percentage		45%		
2024-2025 Total Allowable Reserve	\$	2,776,113.90		
2024-2025 General Fund Necessary Cash Reserve	\$	2,275,113.90		
2024-2025 Depreciation Fund Total Requirements	\$	501,000.00		
Total Reserves	\$	2,776,113.90		
<u>Section D</u>				
2024/25 Property Tax Request Authority	\$	3,589,573.00		
Did 70% of the school board approve to exceed the Certified Property Tax Request Authority?		Yes or No		
Maximum Amount Allow	\$	330,862.00		
Enter Amount Approved by the School Board	\$	330,862.00		
Total Property Tax Authority Allowed	\$	3,920,435.00		
2024-2025 Property Tax Request General Fund	\$	-		
2024-2025 Property Tax Request Special Building Fund	\$	-		
2024-20258 Total Property Tax Request	\$	-		
2024-2025 Unused Property Tax Authority	\$	3,920,435.00		
Total Property Tax Request Reduced as a result of increased SPED and Foundation Aid	\$	120,000.00		
<u>Certified Assessed Valuation</u>				
Phelps County	\$	40,135,874.00		
Dawson County	\$	351,127,234.00		
Total	\$	391,263,108.00		

General Fund

<u>General Fund</u>	<u>2024-2025 Tax Request</u>	<u>2025 Estimated Valuation</u>	<u>2024-2025 Levy</u>	<u>Valuation % Change</u>	<u>Commission 1.0%</u>	<u>Commission</u>	<u>Dollar Request Increase</u>
Option 1	\$ 3,516,662.00	\$ 394,989,423.92	0.899221	6.00%	1.00%	\$ 35,166.62	\$ 35,166.62
Option 2	\$ 3,541,662.00	\$ 394,989,423.92	0.905614	6.00%	1.00%	\$ 35,416.62	\$ 60,416.62
Option 3	\$ 3,566,662.00	\$ 394,989,423.92	0.912006	6.00%	1.00%	\$ 35,666.62	\$ 85,666.62
Option 4	\$ 3,591,662.00	\$ 394,989,423.92	0.918399	6.00%	1.00%	\$ 35,916.62	\$ 110,916.62
Option 5	\$ 3,616,662.00	\$ 394,989,423.92	0.924792	6.00%	1.00%	\$ 36,166.62	\$ 136,166.62
Option 6	\$ 3,641,662.00	\$ 394,989,423.92	0.931184	6.00%	1.00%	\$ 36,416.62	\$ 161,416.62
Option 7	\$ 3,666,662.00	\$ 394,989,423.92	0.937577	6.00%	1.00%	\$ 36,666.62	\$ 186,666.62
Option 8	\$ 3,691,662.00	\$ 394,989,423.92	0.943969	6.00%	1.00%	\$ 36,916.62	\$ 211,916.62
Option 9	\$ 3,716,662.00	\$ 394,989,423.92	0.950362	6.00%	1.00%	\$ 37,166.62	\$ 237,166.62
Option 10	\$ 3,741,662.00	\$ 394,989,423.92	0.956754	6.00%	1.00%	\$ 37,416.62	\$ 262,416.62
Option 11	\$ 3,766,662.00	\$ 394,989,423.92	0.963147	6.00%	1.00%	\$ 37,666.62	\$ 287,666.62
Option 12	\$ 3,791,662.00	\$ 394,989,423.92	0.969540	6.00%	1.00%	\$ 37,916.62	\$ 312,916.62
Option 13	\$ 3,816,662.00	\$ 394,989,423.92	0.975932	6.00%	1.00%	\$ 38,166.62	\$ 338,166.62
Option 14	\$ 3,841,662.00	\$ 394,989,423.92	0.982325	6.00%	1.00%	\$ 38,416.62	\$ 363,416.62
Option 15	\$ 3,866,662.00	\$ 394,989,423.92	0.988717	6.00%	1.00%	\$ 38,666.62	\$ 388,666.62

Nebraska's Plan Summary Sheet

Property Tax Problem

Nebraska property taxes have increased exponentially over the past 20 years. Property taxes have increased from \$2 billion collected in 2003 to \$5.3 billion collected in 2023.

Historical Total Local Property Taxes Collected



Property taxes are soon on pace to soon increase by \$1 million a day, further crippling hard working Nebraskans, seniors on fixed income, and producers across our state. Simply put these out-of-control increases have created a crisis in Nebraska that has prompted this special session.

LB388 vs. Special Session Legislation

The proposed special session legislation is distinctly different proposal than LB388 in four major ways:

- City and County Cap changed from 3% to 0% or CPI.
- Increases direct property tax relief to taxpayers from an additional 1% to an additional 25%
 - This is done by eliminating the general fund levy liability a property tax owner has from up to a \$1.05 in FY24/25 to \$0 in FY26/27.
- Makes cuts to the State budget to ensure this is an overall tax decrease for Nebraskans.
- When fully enacted, a direct revenue controls on 95% of Nebraskan's property tax bill

Revenue Generators

The proposed legislation contains roughly \$900 Million in new revenue from the elimination of sales tax exemptions and increase of existing sin taxes. Attachment 1 contains a full list of exemption removals proposed, their estimated revenue collections, and the rate at which they will be taxed. The rate will be between 2%, 4%, or the existing sales tax rate combined with the local option rate of the specific community. All revenue raised in this plan will go directly to property taxpayers.

Spending Caps on Counties, Cities and Villages

Valuation growth has led to negative thoughts on the valuation process. Yet, we all want to see our wealth grow. The leading problem in local property tax collections rising is that spending is out of control. The legislation will only allow for tax collections to increase by real growth, and 0% or CPI, whichever is greater. There are still some exclusions to that cap, such as approved bonds, declared emergencies, use of unused budget authority, an imminent and significant threat to public safety, override by the voters, and a max of 6% that can be used to get first responders to full staff. The cap remains similar to that introduced in LB388 on final reading, but with strong limits on spending.

Tax Cut Impact of this bill

From a global perspective this bill, along with previous tax changes made by this Legislature, will result in an overall tax cut of over \$1 billion to Nebraskans. For a historical perspective, tax collections in Nebraska, while combining state and local sources, increased from \$8.2 billion in FY14/15 to \$12.03 billion in FY22/23:

Year	Individual	Sales	Local Option	Corporate	Misc	Property	Total
14/15	2,205.50	1,535.40	376.60	346.50	217.70	3,565.08	8,246.78
15/16	2,221.10	1,528.00	402.96	307.60	251.20	3,781.43	8,492.29
16/17	2,224.80	1,548.40	431.17	264.50	228.10	3,904.88	8,601.85
17/18	2,360.60	1,602.70	461.35	313.70	290.00	4,054.74	9,083.09
18/19	2,545.70	1,658.10	493.65	423.70	268.80	4,179.99	9,569.94
19/20	2,445.70	1,848.20	528.20	391.20	254.70	4,378.15	9,846.15
20/21	3,130.60	2,009.70	565.18	571.20	247.50	4,541.71	11,065.89
21/22	3,243.20	2,133.20	604.74	715.10	257.40	4,728.84	11,682.48
22/23	3,005.95	2,335.90	647.07	692.96	333.17	5,021.77	12,036.82
Difference	800.45	800.50	270.47	346.46	115.47	1,456.69	3,790.04

Under this plan, the out-of-control tax increases are finally reversed, and Nebraska will see taxes cut by nearly \$1 billion when comparing FY22/23 to FY26/27:

Year	Individual	Sales*	Local Option**	Corporate	Misc	Property*	Total
22/23	3,005.95	2,335.90	655.33	692.96	333.17	5,021.77	12,045.08
23/24	2,479.05	2,458.83	701.20	1,724.91	493.01	5,307.80	13,164.80
24/25***	2,229.60	3,447.46	750.29	739.60	320.77	3,061.69	10,549.41
25/26****	2,948.08	3,970.53	802.81	518.98	225.59	2,886.04	11,352.03
26/27***	2,775.52	4,104.51	859.00	496.75	211.18	2,685.74	11,132.70
Difference	-230.43	1,768.61	203.67	-196.21	-121.99	-2,336.03	-912.38
*Sales & Property include the impact of proposed tax reform							
**Local option based on actual collections & 50 year historical average							
***NEFAB Projections for Income, Sales, Corporate, & Misc. 20 year historical average used for Property Taxes.							
****LFO Prelim for Income, Sales, Corporate, & Misc. 20 year historical average used for Property Taxes.							

From an individual perspective, “Attachment 2” provides an analysis of the total tax reeducation that an average Nebraska homeowner can expect in each of this plan. Below is a snapshot of the impact from 12 districts across the state:

School District Name	2023 275K Tax	2024 TAX REDUCTION	2025 TAX REDUCTION	2026 TAX REDUCTION	YEAR 3 REDUCTION	Year 3 % Reduction
ALLIANCE	\$ 2,898.35	\$ (2,072.45)	\$ (206.25)	\$ (206.25)	\$ (2,484.95)	-86%
AUBURN	\$ 2,718.67	\$ (2,110.71)	\$ (206.25)	\$ (206.25)	\$ (2,523.21)	-93%
BAYARD	\$ 2,979.68	\$ (2,301.13)	\$ (206.25)	\$ (206.25)	\$ (2,713.63)	-91%
FREMONT	\$ 3,130.30	\$ (2,116.92)	\$ (206.25)	\$ (206.25)	\$ (2,529.42)	-81%
GRAND ISLAND	\$ 3,119.31	\$ (2,200.00)	\$ (206.25)	\$ (206.25)	\$ (2,612.50)	-84%
KEARNEY	\$ 3,280.69	\$ (2,290.30)	\$ (206.25)	\$ (206.25)	\$ (2,702.80)	-82%
LINCOLN	\$ 2,932.00	\$ (2,158.16)	\$ (206.25)	\$ (206.25)	\$ (2,570.66)	-88%
MILLARD	\$ 3,019.77	\$ (2,178.27)	\$ (206.25)	\$ (206.25)	\$ (2,590.77)	-86%
NORFOLK	\$ 2,817.91	\$ (2,203.83)	\$ (206.25)	\$ (206.25)	\$ (2,616.33)	-93%
OMAHA	\$ 3,346.80	\$ (2,300.21)	\$ (206.25)	\$ (206.25)	\$ (2,712.71)	-81%
RALSTON	\$ 3,099.94	\$ (2,106.64)	\$ (206.25)	\$ (206.25)	\$ (2,519.14)	-81%
WESTSIDE	\$ 3,153.59	\$ (1,980.01)	\$ (206.25)	\$ (206.25)	\$ (2,392.51)	-76%

Breakdown of Proposed Legislation

Sections 1 – 8: Property Tax Growth Limitation Act.

- Caps county and city government growth by 0% or CPI, whichever is greater.
 - Allows for exceptions
 - § Public Safety and Public Health Exemption of up to 6% to fill key vacancies.
 - § New Growth Exemption
 - § Emergency Declaration Exemption
 - § Voter Approved Bonds
 - § Voter Approved Increases
- Lid on restricted funds is removed.
 - This provides more flexibility for local governments to finance their operations through non-property tax revenue.

Sections 9-12: School District Property Tax Relief Act

- Creates a new credit fund that will provide a new property tax credit to be applied against school taxes.
- When fully enacted, this will eliminate a Nebraskans general fund levy property tax liability from up to \$1.05 to \$0.
- Local School Districts will still be able to collect property taxes for physical infrastructure such as:
 - Voter Approved Bonded Indebtedness
 - Special Building Fund
 - Qualified Capital Purpose Undertaking Fund (QCPUF)

Sections 13-17: Creates the Advertising Tax

Taxes all forms of advertisement.

News media organizations are exempt from the tax.

Taxes will be assessed on advertisements that are purchase from companies that have over \$1,000,000,000 of gross revenue.

Section 29: Updates to requirements for the Tax Expenditure Report.

Sin Tax changes:

- Creates a tax Pop and Candy (Page82/Line13)
- Creates a 30% tax on consumable hemp products. (Page57/Line25)
- Creates a 30% tax on vaping products. (Page115/Line25)
- Increases the Cigarette Tax by \$1.00. (Page54/Line25)
- Increase in Keno Tax from 2% to 5%. (Page17/Line10)
- Increase tax on spirits from \$3.75 to \$14.50. (Page24/Line23)
- Increases the tax on Games of Skill from 5% to 20%. (Page137/Line22)

Repeals the personal property tax on Agricultural and Manufacturing Machinery and Equipment. (Page39/Line17)

This new funding will be place in the Education Future Fund which will be used to pay for the new Credit Program to reimburse school taxes paid. (Page135/Line24)

Moves the school portion from the Property Tax Credit Act to the new credit fund. (Page117/Line28)

Includes intent language that the legislature will reevaluate the current TEEOSA formula and rewrite it for the 2026/27 school year. (Page132/Line12)

Repeals the Property Tax Income Tax Credit from LB1107 to “front load” the credit. (Page129/Line29)

NEBRASKA OPEN MEETINGS ACT

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

84-1408. Declaration of intent; meetings open to public. It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret.

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

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

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

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

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

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

84-1410. Closed session; when; purpose; reasons listed; procedure; right to challenge; prohibited acts; chance meetings; conversations, 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 holidays, 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 or 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 nor (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

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

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

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

(1) Until January 1, 2025:

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

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

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

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

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

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

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

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

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

(e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (1) twenty-four hours before the scheduled commencement of the meeting or (ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2) Beginning January 1, 2025:

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

(b)(i) Except as provided in subdivision (2)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committee, such notice shall be given by:

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

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

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

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

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

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

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

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

(3)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (3)(b) of this section are met:

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

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

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

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

(v) An educational service unit;

(vi) The Educational Service Unit Coordinating Council;

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

(viii) A community college board of governors;

(ix) The Nebraska Brand Committee;

(x) A local public health department;

(xi) A metropolitan utilities district;

(xii) A regional metropolitan transit authority; and

(xiii) A natural resources district.

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

(i) Reasonable advance publicized notice is given as provided in subsections (1) and (2) of this section, including providing access to a dial-in number or link to the virtual conference;

(ii) In addition to the public's right to participate by virtual conferencing, reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate as provided in section 84-1412, including reasonable seating, in at least one designated site in a building open to the public and identified in the notice, with: At least one member of the entity holding such meeting, or his or her designee, present at each site; a recording of the hearing by audio or visual recording devices; and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be provided if virtual conferencing was not used;

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

(iv) Except as otherwise provided in this subdivision or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of (a) an organization created under the Interlocal Cooperation Act that sells electricity or natural gas, (b) an organization created under the Municipal Cooperative Financing Act, (C) a governing body of a risk management pool and any advisory committee of such governing body, or (D) any advisory committee of any state entity created in response to the opioid Prevention and Treatment Act, such organization, governing body, or committee may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing.

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

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

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

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

(8)(a) Notwithstanding subsections (3) and (6) of this section, if an emergency is declared by the Governor pursuant to the Emergency Management Act as defined in section 81-829.39, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the public body gives reasonable advance publicized notice as described in subsections (1) and (2) of this section. The notice shall include information regarding access for the public via 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 the meeting. Subsection (5) of this section shall be complied with in conducting such meetings.

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

84-1413.

(9) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (3)(a) of this section may hold a meeting by virtual conferencing if:

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

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

(c) The public body complies with subdivisions (3)(b)(i) and (ii) of this section.

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

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

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

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

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

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

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

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

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

(c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making virtual conferencing available at an institute 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 institute location for virtual conferencing as required by subdivision (6)(c) of this section, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting, either in paper or electronic form. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

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

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

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

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

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

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

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

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

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

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

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

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

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