2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 45-0007 Class #: 3

O'Neill Public School

TO THE COUNTY BOARD AND COUNTY CLERK OF

Holt County

This budget is for the Period SEPTEMBER 1, 2025 through AUGUST 31, 2026

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	$ -	$ 8,989,002.00	$ 8,989,002.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 454,545.00	$ 454,545.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 9,443,547.00	$ 9,443,547.00

Outstanding Bonded Indebtedness as of September 1, 2025
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

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

Total Certified Valuation (All Counties) $ 1,540,293,435

*(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, 2024 through June 30, 2025?

[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, 2024 through June 30, 2025?

[ ] 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 9-30-2025

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 45-0007
O'Neill Public School

2025-2026 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	4,590,744.00	9,232,530.00	8,899,112.00	18,131,642.00	2,472,926.00	12,858,716.00	15,331,642.00	2,800,000.00	18,131,642.00
Depreciation	1,257,436.00	1,257,436.00		1,257,436.00			1,257,436.00		1,257,436.00
Employee Benefit	16,019.00	16,169.00		16,169.00			16,169.00	-	16,169.00
Contingency	-	-		-			-		-
Activities	376,292.00	1,175,000.00		1,175,000.00			1,175,000.00	-	1,175,000.00
School Nutrition	193,718.00	745,500.00		745,500.00			745,500.00	-	745,500.00
Bond	-	-	-	-			-	-	-
Special Building	2,540,647.00	2,555,647.00	450,000.00	3,005,647.00			3,005,647.00		3,005,647.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	8,974,856.00	14,982,282.00	9,349,112.00	24,331,394.00	2,472,926.00	12,858,716.00	21,531,394.00	2,800,000.00	24,331,394.00

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)	8,899,112.00	-	450,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	89,890.00	-	4,545.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	8,989,002.00	-	454,545.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,268,556.00	$ 525,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
2,000,000.00	-	379,256.00	-

County-District # 45-0007

O'Neill Public School

2024-2025 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	4,011,526.00	12,978,951.00	6,408,203.00	19,387,154.00	1,798,262.00	12,998,148.00	14,796,410.00	4,590,744.00
Depreciation	1,041,495.00	1,556,688.00		1,556,688.00			299,252.00	1,257,436.00
Employee Benefit	15,576.00	16,019.00		16,019.00			-	16,019.00
Contingency	-	-		-			-	-
Activities	470,617.00	1,362,000.00		1,362,000.00			985,708.00	376,292.00
School Nutrition	318,543.00	763,089.00		763,089.00			569,371.00	193,718.00
Bond	-	-	-	-			-	-
Special Building	1,177,406.00	2,111,236.00	1,244,458.00	3,355,694.00			815,047.00	2,540,647.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	7,035,163.00	18,787,983.00	7,652,661.00	26,440,644.00	1,798,262.00	12,998,148.00	17,465,788.00	8,974,856.00

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

MOTOR VEHICLE TAXES	
$	529,656.00

2023-2024 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	2,578,836.00	9,332,524.00	8,644,669.00	17,977,193.00	1,865,025.00	12,100,642.00	13,965,667.00	4,011,526.00
Depreciation	658,099.00	1,367,184.00		1,367,184.00			325,689.00	1,041,495.00
Employee Benefit	14,867.00	15,576.00		15,576.00			-	15,576.00
Contingency	-	-		-			-	-
Activities	184,512.00	1,213,988.00		1,213,988.00			743,371.00	470,617.00
School Lunch	311,876.00	790,845.00		790,845.00			472,302.00	318,543.00
Bond	-	-	-	-			-	-
Special Building	1,360,473.00	1,859,913.00	1,481,186.00	3,341,099.00			2,163,693.00	1,177,406.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 5,108,663.00	14,580,030.00	10,125,855.00	24,705,885.00	1,865,025.00	12,100,642.00	17,670,722.00	7,035,163.00

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

MOTOR VEHICLE TAXES	
$	622,757.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Michael V Rotherham**
ADDRESS	**635 N 4th St**
CITY & ZIP CODE	**O'Neill, NE 68763**
TELEPHONE	**402-336-3775**
WEBSITE	**www.oneillpublicschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME			
TITLE /FIRM NAME	Chairperson		
TELEPHONE			
EMAIL ADDRESS			

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

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

O'Neill Public School

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 10,820,793.00
*(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

2025 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		(3)
7,264,398.00	/	1,353,580,743.00	=	0.54 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.54 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 274,848.14

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 11,095,641.14**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 9,443,547.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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

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

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

O'Neill Public School — **Holt**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Public School Districts including O'Neill Public School	Perpetual	NASB ALICAP
Nebraska Association of School Boards Medicaid Consortium (NASBMC)	2024-2025	Medicaid Administration
Nebraska Choice Joint Utilities management Program (CJUMP) and Nebraska Association of School Boards	Automatically renewed for 3 yr terms	Natural Gas and Related Services

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 45-0007

O'Neill Public School

Line No.		2025-2026 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	$ 241,341.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 241,341.00

O'Neill Public School

Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	8,989,002.00	-	454,545.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	8,989,002.00	-	454,545.00	-
14	Assessed Valuation	1,540,293,435	1,540,293,435	1,540,293,435	1,540,293,435
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.583590	0.000000	0.029510	0.000000
16	Total Levy for Compliance	0.613100			

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 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	$ 8,989,002.00	$ 1,540,293,435	0.583590
Special Building Fund	$ 454,545.00	$ 1,540,293,435	0.029510
Bond Fund	$ -	$ 1,540,293,435	0.000000
Bond Fund	$ -	$ 1,540,293,435	0.000000
Bond Fund	$ -	$ 1,540,293,435	0.000000
QCPUF Fund	$ -	$ 1,540,293,435	0.000000
QCPUF Fund	$ -	$ 1,540,293,435	0.000000
	$ -	$ 1,540,293,435	0.000000
	$ -	$ 1,540,293,435	0.000000
	$ -	$ 1,540,293,435	0.000000
	$ -	$ 1,540,293,435	0.000000
	$ -	$ 1,540,293,435	0.000000
	$ -	$ 1,540,293,435	0.000000
Total	$ 9,443,547.00		$ 0.613100

Must agree to Cover

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

Notice is hereby given that O'Neill Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on April 14, 2025 at 7:30 pm at the Administrative Office in O'Neill, Nebraska.

After the 2025/26 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)	**One Year**

The estimated costs to the district for the 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	$ 156,000.00	$ 156,000.00	**$ 312,000.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			**$ -**
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 20,347.20	$ 20,347.20	$ 40,694.40
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 26,032.05	$ 26,032.05	$ 52,064.10
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 1,220.00	$ 1,220.00	$ 2,440.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 203,599.25**	**$ 203,599.25**	**$ 407,198.50**

Schedule D

9.B. 2025-2026 Tax Request Resolution
A motion to approve the property tax request as published for the 2025-2026 school budget year, passed with a motion made by Coby Welke and seconded by Monica Huber.
Monica Huber: Yea, Amy Rowse: Yea, Aaron Sorensen: Yea, Mark Thompson: Yea, Aaron Troester: Yea, Coby Welke: Yea
Yea: 6, Nay: 0

2025 / 2026 TAX REQUEST RESOLUTION
FOR
HOLT COUNTY SCHOOL DISTRICT 45-0007

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

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

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

1. The 2025-2026 property tax request be set at:

General Fund:	$	8,989,002
Bond Fund:	$	--
Special Building Fund:	$	454,545
Qualified Capital Purpose Undertaking Fund:	$	--

2. The total assessed value of property differs from last year's total assessed value by 13.79 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 0.702515 per $100 of assessed value.

4. O'Neill Public School proposes to adopt a property tax request that will cause its tax rate to be 0.6131 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of O'Neill Public School will increase (or decrease) last year's budget by 2.38 percent.

6. A copy of this resolution will be certified and forwarded to the County Clerk on or before October 15, 2025.

9.C. School Ministries
Ashley Belmer, Christy Thompson, and Ericka Sanders addressed the board about the School Ministries proposal. The board will review the information provided and revisit the agenda item at the October 13th board meeting. No action taken.

9.D. Surplus Equipment/Curricular Materials
A motion to authorize the superintendent to dispose of surplus equipment and materials during the 2025-2026 school year, passed with a motion made by Monica Huber and seconded by Aaron Sorensen.
Amy Rowse: Yea, Aaron Sorensen: Yea, Mark Thompson: Yea, Aaron Troester: Yea, Coby Welke: Yea, Monica Huber: Yea
Yea: 6, Nay: 0

9.E. Authorization to Advertise for Snow Removal
A motion to advertise for snow removal bids for the 2025-2026 school year, passed with a motion made by Coby Welke and seconded by Monica Huber.
Aaron Sorensen: Yea, Mark Thompson: Yea, Aaron Troester: Yea, Coby Welke: Yea, Monica Huber:

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

O'Neill Public School (45-0007) in Holt County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 15th day of September, 2025 at 7:00 o'clock, P.M., at O'Neill Public School Administrative Office, 635 N 4th St, O'Neill, Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 13,965,667.00	$ 14,796,410.00	$ 15,331,642.00	$ 2,800,000.00	$ 9,232,530.00	$ 8,989,002.00
Depreciation	$ 325,689.00	$ 299,252.00	$ 1,257,436.00		$ 1,257,436.00	
Employee Benefit	$ -	$ -	$ 16,169.00	$ -	$ 16,169.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 743,371.00	$ 985,708.00	$ 1,175,000.00	$ -	$ 1,175,000.00	
School Nutrition	$ 472,302.00	$ 569,371.00	$ 745,500.00	$ -	$ 745,500.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 2,163,693.00	$ 815,047.00	$ 3,005,647.00		$ 2,555,647.00	$ 454,545.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 17,670,722.00	$ 17,465,788.00	$ 21,531,394.00	$ 2,800,000.00	$ 14,982,282.00	$ 9,443,547.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 9,443,547.00	$ 9,443,547.00

Notice of Special Hearing To Set Final Tax Request

O'Neill Public School (45-0007) in Holt County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 15th day of, September 2025 following the Budget Hearing and Budget Summary, at O'Neill Public School Administrative Office, 635 N 4th St, O'Neill, Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	1,353,580,743	1,540,293,435	14%

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	14,899,866.00	8,936,955.00	0.660245	0.580211	15,331,642.00	8,989,002.00	0.583590	-12%	3%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund _____			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	3,045,358.00	1,883,838.00	0.139174	0.122304	3,005,647.00	454,545.00	0.029510	-79%	-1%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	17,945,224.00	10,820,793.00	0.799420	0.702515	18,337,289.00	9,443,547.00	0.613100	-23%	2%

AFFIDAVIT OF PUBLICATION

THE STATE OF NEBRASKA, Holt County, ss:

James T. Miles being first duly sworn upon his oath deposes and says that he is the Editor of the Holt County Independent, a legal newspaper under the Statutes of Nebraska and printed and published weekly in O'Neill, Holt County, Nebraska, and of general circulation in said county. That the said Holt County Independent at all times herein stated has been printed in the English language and has a bona fide circulation of more than 300 copies weekly, and that said newspaper has been published within the County of Holt for more than fifty-two weeks prior to the first publication of the annexed notice, and that said newspaper is printed wholly or in part in an office maintained by said Holt County Independent, at O'Neill, Holt County, Nebraska. That the annexed notice was published in said newspaper for 1 successive week in the regular and entire issue of said newspaper and not in any supplement thereof, the first publication of said notice being in the issue of the 4th day of September, 2025, the last publication being in the issue of the 4th day of September, 2025.

And further affiant saith not.

James T. Miles

Subscribed and sworn to before me this 4th day of September, 2025.

Joni Isom

Notary Public

25.5" @ $6.00/col. inch Publisher's Fees $153.00

GENERAL NOTARY - State of Nebraska
JONI ISOM
My Comm. Exp. April 17, 2026

NOTICE OF BUDGET HEARIN

O'Neill Public School (45-0007)

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Stat
15th day of September, 2025 at 7:00 o'clock, P.M. at O'Neill Public School Adm
support, opposition, criticism, suggestions or observations of taxpayers relating t
thereto. The budget detail is available at the office of the Clerk/Secretary during
expenditures, and to compare cost per pupil and performance to other school dis

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budget Disbursem Transfe 2025-20 (3)
General	$ 13,965,667.00	$ 14,799,410.00	$ 15,381,
Depreciation	$ 325,689.00	$ 299,252.00	$ 1,257,
Employee Benefit	$ -	$ -	$ 10,
Contingency	$ -	$ -	$ -
Activities	$ 743,871.00	$ 985,708.00	$ 1,175,
School Nutrition	$ 472,302.00	$ 589,371.00	$ 745,
Bond	$ -	$ -	$ -
Special Building	$ 2,163,693.00	$ 816,047.00	$ 3,005,
Qualified Capital Purpose Undertaking	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -
Student Fee	$ -	$ -	$ -
	$ -	$ -	$ -
TOTALS	$ 17,670,722.00	$ 17,485,788.00	$ 21,531,

Breakdown of Prope

Notice of Special Hearing To

O'Neill Public School (45-0007)

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632
Hearing and Budget Summary, at O'Neill Public School Administrative Office, 635 N 4th St, O'Neill, N
observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	1,353,880,743	1,540,293,436	14%

2024-2025 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property (2025-202 Divid 2024 Va
General Fund	14,899,666.00	8,936,856.00	0.660245	
Bond Fund(s) K-12			0.000000	
Bond Fund(s) K-8			0.000000	
Bond Fund(s) 9-12			0.000000	
Bond Fund			0.000000	
Special Building Fund	3,045,358.00	1,863,838.00	0.139174	
Qualified Capital Purpose Undertaking Fund K-12			0.000000	
Qualified Capital Purpose Undertaking Fund K-8			0.000000	
Qualified Capital Purpose Undertaking Fund 9-12			0.000000	
Total	17,945,224.00	10,820,793.00	0.799420	

AFFIDAVIT OF PUBLICATION

THE STATE OF NEBRASKA, Holt County, ss:

James T. Miles being first duly sworn upon his oath deposes and says that he is the Editor of the Holt County Independent, a legal newspaper under the Statutes of Nebraska and printed and published weekly in O'Neill, Holt County, Nebraska, and of general circulation in said county. That the said Holt County Independent at all times herein stated has been printed in the English language and has a bona fide circulation of more than 300 copies weekly, and that said newspaper has been published within the County of Holt for more than fifty-two weeks prior to the first publication of the annexed notice, and that said newspaper is printed wholly or in part in an office maintained by said Holt County Independent, at O'Neill, Holt County, Nebraska. That the annexed notice was published in said newspaper for 1 successive week in the regular and entire issue of said newspaper and not in any supplement thereof, the first publication of said notice being in the issue of the 4th day of September, 2025, the last publication being in the issue of the 4th day of September, 2025.

And further affiant saith not.

James T. Miles

Subscribed and sworn to before me this 4th day of September, 2025.

Joni Isom

Notary Public

Lines 16 @ Rate $0.43633 Publisher's Fees $6.98

GENERAL NOTARY - State of Nebraska
JONI ISOM
My Comm. Exp. April 17, 2026

NOTICE OF MEETING

The O'Neill Public Schools Board of Education (Holt County School District No. 45-0007) will hold its regular meeting at the District Office, 635 N. 4th Street, O'Neill, NE 68763 on Monday, September 15, 2025 following the Budget Hearing and Budget Summary at 7:00 p.m. and following the Special Hearing to Set the Final Tax Request. A copy of the agenda, kept continuously current, is available for public inspection in the office of the Superintendent of Schools in O'Neill, Nebraska.

Published September 4, 2025 36 ZNEZ

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

To: O'NEILL 7

TAXABLE VALUE LOCATED IN THE COUNTY OF HOLT COUNTY

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage a
SCH 7 GEN	3	45-0007		$1,540,293,435	$7,264,398	$1,353,580,743	0.53668%
SCH 7 BUILDING	3	45-0007		$1,540,293,435	$7,264,398	$1,353,580,743	0.53668%

* 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, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.
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 property valuation from the prior year.

I , Timothy Wallinger, Holt County 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.

Timothy L Wallinger

(signature of county assessor)

08/15/2025

(date)

CC: County Clerk, Holt County County

CC: County Clerk where school district is headquartered, if different county, Holt 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 2025)

O'NEILL PUBLIC SCHOOLS
BUDGET HEARING AND BUDGET SUMMARY
Monday, September 15, 2025

Board Members
Amy Jo Rowse - President
Coby Welke - Vice President
Monica Huber - Vice President-Elect
Aaron Sorensen - Member
Mark Thompson - Member
Aaron Troester - Member

Administrators
Michael Rotherham - Superintendent
William Wragge - Junior-Senior High School Principal
Jim York - Elementary Principal
Bryan Corkle - Junior-Senior High School Assistant Principal
Tricia Wiseman - Elementary Assistant Principal
Nate Larsen - Activities Director
Jill Brodersen - Special Education Director

Board Secretary
Kathleen Marvin

Board Treasurer
Carol Hammerlun

Attendance Taken at 7:05 PM.

Monica Huber:	Present
Amy Rowse:	Present
Aaron Sorensen:	Present
Mark Thompson:	Present
Aaron Troester:	Present
Coby Welke:	Present

Posted Locations:

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

Thursday, September 4, 2025

1. Call to Order
The Budget Hearing and Budget Summary was opened by President Amy Jo Rowse at 7:05 pm.

2. Roll Call
Roll call was taken. There were several members of the public in attendance. Superintendent Mike Rotherham was also present.

3. Discussion
The purpose of the hearing is to receive support, opposition, criticism, suggestions, or observations from taxpayers relating to the 2025-2026 proposed budget.

4. Adjourn
The Budget Hearing and Budget Summary closed at 7:20 pm.

Kathleen Marvin
School Board Secretary Holt Co. Dist. #7

O'NEILL PUBLIC SCHOOLS
Hearing to Set Final Tax Request
Monday, September 15, 2025

Board Members
Amy Jo Rowse - President
Coby Welke - Vice President
Monica Huber - Vice President-Elect
Aaron Sorensen - Member
Mark Thompson - Member
Aaron Troester - Member

Administrators
Michael Rotherham - Superintendent
William Wragge - Junior-Senior High School Principal
Jim York - Elementary Principal
Bryan Corkle - Junior-Senior High School Assistant Principal
Tricia Wiseman - Elementary Assistant Principal
Nate Larsen - Activities Director
Jill Brodersen - Special Education Director

Board Secretary
Kathleen Marvin

Board Treasurer
Carol Hammerlun

Attendance Taken at 7:21 PM.

Monica Huber:	Present
Amy Rowse:	Present
Aaron Sorensen:	Present
Mark Thompson:	Present
Aaron Troester:	Present
Coby Welke:	Present

Posted Locations:

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

Thursday, September 4, 2025

1. Call to Order
The Hearing to Set the Final Tax Request was opened by President Amy Jo Rowse at 7:21 pm.

2. Roll Call
Roll call was taken. There were several members of the public in attendance. Superintendent Mike Rotherham was also present.

3. Discussion
The purpose of the hearing was to receive support, opposition, criticism, suggestions, or observation of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

4. Adjourn
The Hearing to Set the Final Tax Request closed at 7:23 pm.

Kathleen J. Marvin
Kathleen Marvin
School Board Secretary Holt Co. Dist. #7

O'Neill Public Schools
Board of Education Regular Board Meeting
Monday, September 15, 2025

Board Members	Administrators
Amy Jo Rowse - President	Michael Rotherham - Superintendent
Coby Welke - Vice President	William Wragge - Jr-Sr High School Principal
Monica Huber - Vice President-Elect	Jim York - Elementary School Principal
Aaron Sorensen - Member	Bryan Corkle - Jr-Sr High School Assistant Principal
Mark Thompson - Member	Tricia Wiseman - Elementary Assistant Principal
Aaron Troester - Member	Nathan Larsen - Activities Director
	Jill Brodersen - Special Education Director

Board Secretary	Board Treasurer
Kathleen Marvin	Carol Hammerlun

Attendance Taken at 7:31 PM.

Monica Huber:	Present
Amy Rowse:	Present
Aaron Sorensen:	Present
Mark Thompson:	Present
Aaron Troester:	Present
Coby Welke:	Present

Posted Locations:

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

Posted: Thursday, September 4, 2025

1. Call to Order
The **regular board meeting** of the O'Neill Public School Board of Education was called to order by President ***Amy Jo Rowse*** at 7:31 pm, on ***Monday, September 15, 2025*** at the Administrative Offices at 635 N 4th Street, O'Neill, Nebraska.

1.A. Roll Call
Administrators Jill Brodersen, Nathan Larsen, Mike Rotherham, and Will Wragge were present.

1.B. Excused/Unexcused Board Members

2. Pledge of Allegiance
The Pledge of Allegiance was recited.

3. Recite Mission Statement
The Mission Statement was recited.

4. Approve Meeting Agenda
A motion to approve the meeting agenda, passed with a motion made by Aaron Sorensen and seconded by Coby Welke.
Mark Thompson: Yea, Aaron Troester: Yea, Coby Welke: Yea, Monica Huber: Yea, Amy Rowse: Yea, Aaron Sorensen: Yea
Yea: 6, Nay: 0

5. Approve Minutes of Previous Meeting(s)
A motion to approve the minutes of the August 11, 2025 regular meeting and the August 27, 2025 special board meeting, passed with a motion made by Coby Welke and seconded by Monica Huber.
Aaron Troester: Yea, Coby Welke: Yea, Monica Huber: Yea, Amy Rowse: Yea, Aaron Sorensen: Yea, Mark Thompson: Yea
Yea: 6, Nay: 0

6. Reception of Visitors
Visitors were welcomed and informed that this meeting was in compliance with the Nebraska Open Meetings Act which is posted on the south wall of the boardroom.

7. Oral and Written Communications
Communications received, either written or oral, were reviewed.

FCCLA State President, Mollie Corkle and State Secretary, Suhani Chaudhari, were in attendance to address the board about the goals Nebraska FCCLA has set for the upcoming year. They also shared plans for hosting the District Leadership Conference in October. The O'Neill FCCLA Chapter is thriving, and it is evident in the successes seen at the local, state and national levels. Congratulations to all!

8. Old Business
8.A. Pro Track Update
A motion to enter into executive session at 8:36 pm to hold a strategy session relating to the Pro-Track Mediation to protect the public interest, passed with a motion made by Aaron Sorensen and seconded by Monica Huber.
Amy Rowse: Yea, Aaron Sorensen: Yea, Mark Thompson: Yea, Aaron Troester: Yea, Coby Welke: Yea, Monica Huber: Yea
Yea: 6, Nay: 0

Out of executive session at 8:58 pm.

A motion to accept the $115,000 offer, that will lead to a full and final resolution of the lawsuit and a release of Pro Track from all future liability, passed with a motion made by Coby Welke and seconded by Aaron Sorensen.
Aaron Sorensen: Yea, Mark Thompson: Yea, Aaron Troester: Yea, Coby Welke: Yea, Monica Huber: Yea, Amy Rowse: Yea
Yea: 6, Nay: 0

9. New Business
9.A. 2025-2026 Budget
A motion to adopt the 2025-2026 budget as presented, passed with a motion made by Coby Welke and seconded by Mark Thompson.
Coby Welke: Yea, Monica Huber: Yea, Amy Rowse: Yea, Aaron Sorensen: Yea, Mark Thompson: Yea, Aaron Troester: Yea
Yea: 6, Nay: 0

2025-2026 O'Neill Public School Budget as presented:

General Fund	$15,331,642	
Necessary Cash Reserve	$ 2,800,000	
Total General Fund Requirements:		$18,131,642
Depreciation Fund	$ 1,257,436	
Employee Benefit Fund	$ 16,169	
Activities Fund	$ 1,175,000	
School Lunch	$ 745,500	
Bond Fund	$ 0.00	
Necessary Cash Reserve	$ 0.00	
Total Bond Fund Requirements:		$ 0.00
Special Building Fund	$ 3,005,647	
Cooperative Fund	$ 0.00	
Student Fee Fund	$ 0.00	

9.B. 2025-2026 Tax Request Resolution
A motion to approve the property tax request as published for the 2025-2026 school budget year, passed with a motion made by Coby Welke and seconded by Monica Huber.
Monica Huber: Yea, Amy Rowse: Yea, Aaron Sorensen: Yea, Mark Thompson: Yea, Aaron Troester: Yea, Coby Welke: Yea
Yea: 6, Nay: 0

2025 / 2026 TAX REQUEST RESOLUTION
FOR
HOLT COUNTY SCHOOL DISTRICT 45-0007

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

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

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

1. The 2025-2026 property tax request be set at:

General Fund:	$	8,989,002
Bond Fund:	$	--
Special Building Fund:	$	454,545
Qualified Capital Purpose Undertaking Fund:	$	--

2. The total assessed value of property differs from last year's total assessed value by 13.79 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 0.702515 per $100 of assessed value.

4. O'Neill Public School proposes to adopt a property tax request that will cause its tax rate to be 0.6131 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of O'Neill Public School will increase (or decrease) last year's budget by 2.38 percent.

6. A copy of this resolution will be certified and forwarded to the County Clerk on or before October 15, 2025.

9.C. School Ministries
Ashley Belmer, Christy Thompson, and Ericka Sanders addressed the board about the School Ministries proposal. The board will review the information provided and revisit the agenda item at the October 13th board meeting. No action taken.

9.D. Surplus Equipment/Curricular Materials
A motion to authorize the superintendent to dispose of surplus equipment and materials during the 2025-2026 school year, passed with a motion made by Monica Huber and seconded by Aaron Sorensen.
Amy Rowse: Yea, Aaron Sorensen: Yea, Mark Thompson: Yea, Aaron Troester: Yea, Coby Welke: Yea, Monica Huber: Yea
Yea: 6, Nay: 0

9.E. Authorization to Advertise for Snow Removal
A motion to advertise for snow removal bids for the 2025-2026 school year, passed with a motion made by Coby Welke and seconded by Monica Huber.
Aaron Sorensen: Yea, Mark Thompson: Yea, Aaron Troester: Yea, Coby Welke: Yea, Monica Huber:

Yea, Amy Rowse: Yea
Yea: 6, Nay: 0

9.F. Early Graduation Requests
A motion to approve the early graduation request for Darcey Babutzke pending successful completion of required coursework, passed with a motion made by Monica Huber and seconded by Aaron Sorensen.
Mark Thompson: Yea, Aaron Troester: Yea, Coby Welke: Yea, Monica Huber: Yea, Amy Rowse: Yea, Aaron Sorensen: Yea
Yea: 6, Nay: 0
A motion to approve the early graduation request for Bailey Kinnison pending successful completion of required coursework, passed with a motion made by Monica Huber and seconded by Aaron Sorensen.
Aaron Troester: Yea, Coby Welke: Yea, Monica Huber: Yea, Amy Rowse: Yea, Aaron Sorensen: Yea, Mark Thompson: Yea
Yea: 6, Nay: 0

9.G. Student Handbooks
A motion to accept the grade scale update to the Elementary and O'Neill Jr-Sr High School handbooks, passed with a motion made by Monica Huber and seconded by Aaron Sorensen.
Coby Welke: Yea, Monica Huber: Yea, Amy Rowse: Yea, Aaron Sorensen: Yea, Mark Thompson: Yea, Aaron Troester: Yea
Yea: 6, Nay: 0

9.H. Superintendent Leave Report
The superintendent's Leave Report was reviewed. No action is necessary.

9.I. Option Enrollment Report
The Option Enrollment report was reviewed. No action necessary.

10. Administrative Reports
Administrative reports were presented.

11. Bills and Claims and Payroll Report
A motion to approve the bills and claims, and accept the payroll report, passed with a motion made by Monica Huber and seconded by Aaron Sorensen.
Monica Huber: Yea, Amy Rowse: Yea, Aaron Sorensen: Yea, Mark Thompson: Yea, Aaron Troester: Yea, Coby Welke: Yea
Yea: 6, Nay: 0

12. Adjournment
A motion to adjourn at 8:51 pm, passed with a motion made by Coby Welke and seconded by Aaron Sorensen.
Mark Thompson: Yea, Aaron Troester: Yea, Coby Welke: Yea, Monica Huber: Yea, Amy Rowse: Yea, Aaron Sorensen: Yea
Yea: 6, Nay: 0

Kathleen Marvin
School Board Secretary Holt Co. Dist. #7

District Number: 45-0007-000
District Name: O'NEILL PUBLIC SCHOOLS
District Phone: (402)336-3775

Instructions (https://www.education.ne.gov/fos/budgeting-school-district/)

Checklist

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	11,897,866
Access to Prior Year's Unused Budget Authority [Maximum Amount: $225,223]	A-355	225,223
Total Adjusted Budget Authority	A-361	12,123,089
Total Allowable Budget Authority	A-780	12,123,089

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

Anytime the budget data is updated, you must click Recalculate LC-2 and Save LC-2 or changes will be lost.

Recalculate LC-2 Save LC-2

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2025/26 General Fund Budget of Disbursements & Transfers	B-100	15,331,642
2025/26 Special Grant Funds List	B-110	1,080,500
2025/26 Special Education Budget of Disbursements & Transfers	B-120	2,472,926
2025/26 General Fund Lid Exclusions	B-130	241,341
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	11,536,875
2025/26 Unused Budget Authority	B-150	586,214

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	242,162
2025/26 General Fund Expenditure Growth	B-162	225,223
Adjusted Unused Budget Authority	B-165	16,939
2025/26 Unused Budget Authority	B-170	586,214

Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	603,153

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

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	35.00
2025/26 Total Allowable Reserves	C-180	5,366,075
2025/26 General Fund Necessary Cash Reserve	C-300	2,800,000
2025/26 Depreciation Fund Total Requirements	C-310	1,257,436
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	4,057,436

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	1,540,293,435

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	11,510,992
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	11,510,992
2025/26 Property Tax Request General Fund	D-210	8,989,002
2025/26 Property Tax Request Special Building Fund	D-220	454,545
2025/26 Total Property Tax Request	D-230	9,443,547
2025/26 Unused Property Tax Request Authority	D-240	2,067,445
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	0

Recalculates LC-2 after making changes	Recalculate LC-2
Saves a copy of the LC-2 without submitting to NDE *(Must save before moving to next page)*	Save LC-2
Submit completed LC-2 to NDE. Upload your Budget Documentation on the next screen. Mailed or emailed budgets will not be accepted by NDE.	District Approval

District Number: 45-0007-000
District Name: O'NEILL PUBLIC SCHOOLS
District Phone: (402)336-3775

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	1,080,500

Save Grants **If you made any changes to the Special Grant Fund List, click here before returning to the LC2.**

Print Grants

*** Items denoted with a * must be approved by the State Board of Education. Email your request for approval of these items to:**
Kelsey Larsen at kelsey.larsen@nebraska.gov (mailto:kelsey.larsen@nebraska.gov)

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants (WIOA Title II)	1.115	0
Adult Education & Family Literacy Act Grants (WIOA Title II)	1.12	30,000
Adult Education Volunteer Coordination Program (AEFLA)	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	0
Career and Technical Eduation Grants (State)	1.157	7,500
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Comprehensive Literacy State Development Grant (CLSD)	1.187	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	300,000
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0

Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	5,000
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	198,000
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	60,000
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	15,000
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	8,000
High School Equivalency Assistance Act Grants (AEFLA)	1.3	0
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	400,000
Idea Part C - Planning Region Team	1.307	0

IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS)	1.36	25,000
Medicaid in Public Schools (MIPS)	1.365	7,000
Mentoring for Success Grants	1.37	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0

Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	0
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.497	0
School Safety & Security Act	1.5	0
Smaller Learning Communities Program Grants	1.505	0
Statewide Longitudinal Data System	1.52	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	25,000
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0

Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

Grant Description	Line	Amount
*Insurance Settlements	1.565	0
*Interfund Loans	1.57	0
*Reimbursements for Wards of the Court	1.575	0
*Short-Term Borrowings	1.58	0
*Special Supplementary Grants from City or County Governments	1.585	0
*Special Supplementary Grants from City or County Governments	1.59	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	0