

Regular Board of Education Meeting

Monday, September 26, 2022

7:50 PM

High School Computer Lab Room 204

358 North 6th Street

Tecumseh, NE 68450

1. Call to Order and Roll Call
2. Public Comment
3. Regular Agenda-Business
 - 3.1. Discuss, consider and take all necessary action to approve the 2022-2023 Budget as advertised for Johnson County Central Public Schools 49-0050.
 - 3.2. 2022/2023 JCC Budget Property Tax Resolution
 - 3.3. Discuss, consider and take any necessary action in regards to a potential construction bond.
4. Next Meeting
5. Adjournment

2022-2023
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 49-0500 Class #: III
 Johnson County Central
 TO THE COUNTY BOARD AND COUNTY CLERK OF
 Johnson County

This budget is for the Period **SEPTEMBER 1, 2022** through **AUGUST 31, 2023**

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	\$ -	\$ 7,308,703.00	\$ 7,308,703.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ -	\$ -	\$ -
Special Building Fund	\$ -	\$ 671,022.00	\$ 671,022.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ -	\$ 7,979,725.00	\$ 7,979,725.00

Outstanding Bonded Indebtedness as of September 1, 2022 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i>	Total Certified Valuation (All Counties) \$ 759,977,776 <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>									
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; border: 1px solid black; text-align: center;">\$</td> <td style="width: 10%; border: 1px solid black; text-align: center;">-</td> <td style="width: 80%;">Principal</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">\$</td> <td style="border: 1px solid black; text-align: center;">-</td> <td>Interest</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">\$</td> <td style="border: 1px solid black; text-align: center;">-</td> <td>Total Outstanding Bonded Indebtedness</td> </tr> </table>	\$	-	Principal	\$	-	Interest	\$	-	Total Outstanding Bonded Indebtedness	<div style="background-color: #e0f0e0; padding: 5px;"> 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, 2021 through June 30, 2022? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <i>If YES, Please submit Interlocal Agreement Report by September 30th.</i> </div>
\$	-	Principal								
\$	-	Interest								
\$	-	Total Outstanding Bonded Indebtedness								

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, 2021 through June 30, 2022? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <i>If YES, Please submit Trade Name Report by September 30th.</i>
Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2022-2023 school fiscal year? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

APA Contact Information	Submission Information
Auditor of Public Accounts State Capitol, Suite 2303 Lincoln, NE 68509 Telephone: (402) 471-2111 FAX: (402) 471-3301 Website: auditors.nebraska.gov Questions - E-Mail: Jeff.Schreier@nebraska.gov	<h2 style="margin: 0;">Budget Due by 9-30-2022</h2> <p>Submit budget to:</p> <ol style="list-style-type: none"> 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

2022-2023 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	2,008,786.00	4,554,223.00	7,235,616.00	11,789,839.00	1,381,500.00	9,408,339.00	10,789,839.00	1,000,000.00	11,789,839.00
Depreciation	4,442.00	54,442.00		54,442.00			54,442.00		54,442.00
Employee Benefit	498.03	498.03		498.03			498.03	-	498.03
Contingency	14,753.13	14,753.13		14,753.13			14,753.13		14,753.13
Activities	4,924.00	460,756.00		460,756.00			460,756.00	-	460,756.00
School Nutrition	80,396.00	423,394.00		423,394.00			423,394.00	-	423,394.00
Bond	16,902.00	16,902.00	-	16,902.00			16,902.00	-	16,902.00
Special Building	911,523.00	913,973.00	664,312.00	1,578,285.00			1,578,285.00		1,578,285.00
Qualified Capital Purpose Undertaking	10,759.00	10,759.00	-	10,759.00			10,759.00	-	10,759.00
Cooperative	-	-		-			-	-	-
Student Fee	13,644.00	16,644.00		16,644.00			16,644.00	-	16,644.00
				-					-
TOTAL ALL FUNDS	3,066,627.16	6,466,344.16	7,899,928.00	14,366,272.16	1,381,500.00	9,408,339.00	13,366,272.16	1,000,000.00	14,366,272.16

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)	7,235,616.00	-	664,312.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	73,087.00	-	6,710.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	7,308,703.00	-	671,022.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 57,928.00	\$ 250,000.00

COUNTY TREASURER'S BALANCE, 9-1-2022			
939,919.00	-	62,000.00	-

2021-2022 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	2,301,304.00	4,075,233.00	6,474,285.00	10,549,518.00	973,534.00	7,567,198.00	8,540,732.00	2,008,786.00
Depreciation	1,926.00	4,442.00		4,442.00			-	4,442.00
Employee Benefit	498.00	498.03		498.03			-	498.03
Contingency	14,710.00	14,753.13		14,753.13			-	14,753.13
Activities	14,924.00	304,924.00		304,924.00			300,000.00	4,924.00
School Nutrition	59,200.00	456,637.00		456,637.00			376,241.00	80,396.00
Bond	16,886.00	16,902.00	-	16,902.00			-	16,902.00
Special Building	516,871.00	560,017.00	396,040.00	956,057.00			44,534.00	911,523.00
Qualified Capital Purpose Undertaking	10,759.00	10,759.00	-	10,759.00			-	10,759.00
Cooperative	-	-		-			-	-
Student Fee	10,873.00	13,644.00		13,644.00			-	13,644.00
				-				-
TOTAL ALL FUNDS	2,947,951.00	5,457,809.16	6,870,325.00	12,328,134.16	973,534.00	7,567,198.00	9,261,507.00	3,066,627.16

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	
\$	222,855.00

2020-2021 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	1,962,673.00	4,000,443.00	6,190,070.00	10,190,513.00	875,958.00	7,013,251.00	7,889,209.00	2,301,304.00
Depreciation	12,448.00	12,449.00		12,449.00			10,523.00	1,926.00
Employee Benefit	498.00	502.00		502.00			4.00	498.00
Contingency	14,710.00	14,710.00		14,710.00			-	14,710.00
Activities	71,310.00	258,309.00		258,309.00			243,385.00	14,924.00
School Lunch	85,138.00	378,464.00		378,464.00			319,264.00	59,200.00
Bond	16,877.00	16,886.00	-	16,886.00			-	16,886.00
Special Building	367,790.00	404,614.00	334,663.00	739,277.00			222,406.00	516,871.00
Qualified Capital Purpose Undertaking	10,758.00	10,759.00	-	10,759.00			-	10,759.00
Cooperative	-	-		-			-	-
Student Fee	10,873.00	23,118.00		23,118.00			12,245.00	10,873.00
				-				-
TOTAL ALL FUNDS	\$ 2,553,075.00	5,120,254.00	6,524,733.00	11,644,987.00	875,958.00	7,013,251.00	8,697,036.00	2,947,951.00

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
\$ 297,215.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Johnson County Central Public Schools
ADDRESS	358 N 6th St.
CITY & ZIP CODE	Tecumseh 68450
TELEPHONE	402-335-3320
WEBSITE	www.jccentral.org

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	Kim Wellensiek	Jon Rother	Jon Rother
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	402-209-9543	402-335-3320	402-335-3320
EMAIL ADDRESS	kim.wellensiek@jccentral.org	jon.rother@jccentral.org	jon.rother@jccentral.org

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

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

Johnson County Central

2022-2023 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 7,488,503.00
(Total Personal and Real Property Tax Required from prior year budget - Cover Page)

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

$$\frac{4,317,659.00}{2022 \text{ Real Growth Value per Assessor}} \div \frac{722,902,945.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.60} \% (3)$$

Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds (§13-518). The County Assessor must provide you with separate growth amounts.

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.60 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 194,701.08

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 7,683,204.08

ACTUAL PROPERTY TAX REQUEST

2022-2023 ACTUAL Total Property Tax Request (7) \$ 7,979,725.00
(Total Personal and Real Property Tax Required from Cover Page)

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

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your proposed property tax request and telephone number to the County Clerk by September 5th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

49-0500

Johnson County Central

Line No.		2022-2023 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	\$ 120,590.00
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ 120,590.00

Johnson County Central
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	7,308,703.00	-	671,022.00	-
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	7,308,703.00	-	671,022.00	-
14	Assessed Valuation	759,977,776	759,977,776	759,977,776	759,977,776
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.961700	0.000000	0.088295	0.000000
16	Total Levy for Compliance	1.049995			

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

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

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

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

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

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

Voluntary Termination Exclusions

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

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

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

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
General Fund	\$ 7,308,703.00	\$ 759,977,776	0.961700
Special Building Fund	\$ 671,022.00	\$ 759,977,776	0.088295
Bond Fund	\$ -	\$ 759,977,776	0.000000
Bond Fund	\$ -	\$ 759,977,776	0.000000
Bond Fund	\$ -	\$ 759,977,776	0.000000
QCPUF Fund	\$ -	\$ 759,977,776	0.000000
QCPUF Fund	\$ -	\$ 759,977,776	0.000000
	\$ -	\$ 759,977,776	0.000000
	\$ -	\$ 759,977,776	0.000000
	\$ -	\$ 759,977,776	0.000000
	\$ -	\$ 759,977,776	0.000000
	\$ -	\$ 759,977,776	0.000000
Total	\$ 7,979,725.00		\$ 1.049995

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract (Jon H. Rother)

Notice is hereby given that Johnson County Central Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on February 9, 2022 at 7:41 pm at the High School Computer Lab Room in Tecumseh, Nebraska.

After the 2022/23 school year, how many years remain on the contract:
(Column F must be completed if additional years remain on contract.)

0

The estimated costs to the district for the 2022/23 year and future years are listed below:

	2022/23 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 137,300.00		\$ 137,300.00
Compensation for activities outside of the regular salary:			
• <i>Extended contracts / Activities outside of regular salary</i>	\$ -		\$ -
• <i>Bonus/Incentive/Performance Pay</i>	\$ -		\$ -
• <i>Stipends</i>	\$ -		\$ -
• <i>All other costs not mentioned above</i>	\$ -		\$ -
Benefits and Payroll Costs Paid by district:			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 24,947.00		\$ 24,947.00
• <i>Cafeteria Plan Stipend</i>	\$ -		\$ -
• <i>Cash in lieu of insurance</i>	\$ -		\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare <u>if paid by the district</u></i>	\$ 24,065.00		\$ 24,065.00
• <i>District's share of retirement, FICA and Medicare</i>			\$ -
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>			\$ -
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 335.00		\$ 335.00
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>			\$ -
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
Totals:	\$ 186,647.00	\$ -	\$ 186,647.00

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 9-26-22

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Johnson County Central 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 Johnson County Central resolves that:

1. The 2022-2023 property tax request be set at:

General Fund:	\$	7,308,703.00
Bond Fund:	\$	-
Special Building Fund:	\$	671,022.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

- The total assessed value of property differs from last year’s total assessed value by 1.04 percent.
- 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 0.985358 per \$100 of assessed value.
- Johnson County Central proposes to adopt a property tax request that will cause its tax rate to be 1.049995 per \$100 of assessed value.
- Based on the proposed property tax request and changes in other revenue, the total operating budget of Johnson County Central will increase (or decrease) last year’s budget by 21.19 percent.
- A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2022.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2022

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Johnson County Central (49-0500) in Johnson 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 26 day of September, 2022 at 7:30 o'clock, P.M., at JCC High School Room 204 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	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2020-2021 (1)	2021-2022 (2)	2022-2023 (3)			
General	\$ 7,889,209.00	\$ 8,540,732.00	\$ 10,789,839.00	\$ 1,000,000.00	\$ 4,554,223.00	\$ 7,308,703.00
Depreciation	\$ 10,523.00	\$ -	\$ 54,442.00		\$ 54,442.00	
Employee Benefit	\$ 4.00	\$ -	\$ 498.03	\$ -	\$ 498.03	
Contingency	\$ -	\$ -	\$ 14,753.13		\$ 14,753.13	
Activities	\$ 243,385.00	\$ 300,000.00	\$ 460,756.00	\$ -	\$ 460,756.00	
School Nutrition	\$ 319,264.00	\$ 376,241.00	\$ 423,394.00	\$ -	\$ 423,394.00	
Bond	\$ -	\$ -	\$ 16,902.00	\$ -	\$ 16,902.00	\$ -
Special Building	\$ 222,406.00	\$ 44,534.00	\$ 1,578,285.00		\$ 913,973.00	\$ 671,022.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ 10,759.00	\$ -	\$ 10,759.00	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 12,245.00	\$ -	\$ 16,644.00	\$ -	\$ 16,644.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 8,697,036.00	\$ 9,261,507.00	\$ 13,366,272.16	\$ 1,000,000.00	\$ 6,466,344.16	\$ 7,979,725.00

Notice of Special Hearing To Set Final Tax Request

Johnson County Central (49-0500) in Johnson 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 26 day of, September 2022 at 7:45 o'clock P.M., at JCC High School Room 204 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2021-2022	2022-2023	Change
Property Valuations	752,164,840	759,977,776	1%

2021-2022 Budget Information

2022-2023 Budget Information

Fund	2021-2022 Operating Budget	2021-2022 Property Tax Request	2021 Tax Rate	Property Tax Rate (2021-2022 Request Divided By 2022 Valuation)	2022-2023 Operating Budget	2022-2023 Proposed Property Tax Request	Proposed 2022 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	9,267,243.00	7,019,444.00	0.933232	0.923638	10,789,839.00	7,308,703.00	0.961700	3%	16%
Bond Fund(s) K - 12	-	-	0.000000	0.000000	16,902.00	-	0.000000	0%	0
Bond Fund(s) K - 8	-	-	0.000000	0.000000	-	-	0.000000	0%	0
Bond Fund(s) 9 - 12	-	-	0.000000	0.000000	-	-	0.000000	0%	0
Bond Fund	-	-	0.000000	0.000000	-	-	0.000000	0%	0
Special Building Fund	950,000.00	469,059.00	0.062361	0.061720	1,578,285.00	671,022.00	0.088295	42%	66%
Qualified Capital Purpose Undertaking Fund K - 12	10,760.00	-	0.000000	0.000000	10,759.00	-	0.000000	0%	0%
Qualified Capital Purpose Undertaking Fund K - 8	-	-	0.000000	0.000000	-	-	0.000000	0%	0
Qualified Capital Purpose Undertaking Fund 9 - 12	-	-	0.000000	0.000000	-	-	0.000000	0%	0
Total	10,228,003.00	7,488,503.00	0.995593	0.985358	12,395,785.00	7,979,725.00	1.049995	5%	21%

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 9-26-22

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Johnson County Central 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 Johnson County Central resolves that:

1. The 2022-2023 property tax request be set at:

General Fund:	\$	7,308,703.00
Bond Fund:	\$	-
Special Building Fund:	\$	671,022.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

- 2. The total assessed value of property differs from last year’s total assessed value by 1.04 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 0.985358 per \$100 of assessed value.
- 4. Johnson County Central proposes to adopt a property tax request that will cause its tax rate to be 1.049995 per \$100 of assessed value.
- 5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Johnson County Central will increase (or decrease) last year’s budget by 21.19 percent.
- 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2022.

Motion by _____, seconded by _____ to adopt Resolution #9-26-22.

Voting yes were:

Voting no were:

Dated this 26th day of September, 2022