

Board of Education Regular Meeting
Wednesday, September 13, 2023 6:30 PM
East Butler School
212 South Madison Street
Brainard, NE 68626-0036

1. Call Meeting To Order
2. Roll Call
3. Flag Salute
4. Approve Agenda
5. Patron's Comments
6. Informational Items
 - 6.1. Student Presentation
 - 6.2. Budget & Tax Request Information
7. Consent Agenda
 - 7.1. Approval of Minutes
 - 7.2. Treasurer's Report
 - 7.3. Approval of Resignations and Hires
 - 7.4. Recognize the East Butler Education Association (EBEA) as the bargaining agent for the 2024-2025 & 2025-2026 school years.
8. Regular Agenda
 - 8.1. Discuss, consider, and take all necessary action on the proposed capacity numbers for the 2024-2025 school year.
9. Administrative Comments
10. Adjournment

East Butler Public Schools 2023-2024 Budget Hearing



September 13, 2023
Board and Public Information

Prepared by Michael Eldridge, Supt.

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Executive Summary

The purpose of this document is to assist the school board and the patrons of the East Butler school district in assessing the financial condition of the district. The district utilizes the following funds and an explanation of each is included.

GENERAL FUND - Is the account that is used for the regular operations of the school district. This fund receives revenue from property tax (levy), various county taxes, state reimbursements, net-option, and federal program support. The expenditure limit for this account is called budget authority and set through the TEEOSA formula established by the Nebraska Legislature and managed by the Nebraska Department of Education. The General fund has a levy limit of \$1.05.

SPECIAL BUILDING FUND - Is the account used for new construction or building improvements. This account generates revenue from property tax (separate levy) and/or bond funds. Expenditures should not include unplanned repairs; it is designed for specific improvement projects. The building fund has a levy limit of \$0.14.

DEPRECIATION FUND - Is the account established in order to facilitate the eventual purchase of costly capital outlay by reserving such monies by transferring unused funds from the general fund. The purpose of this fund is to spread replacement costs (by accumulation of funds over time) in order to avoid disproportionate tax effort in a single year to meet such an expense. Typical expenditures include buses, vans, technology, HVAC equipment, and IT equipment.

BOND FUND - Is the fund that is used to accumulate property tax funds that are levied in order to pay back general obligation bonds that are taken out by the school district to make improvements to a building(s) or certain infrastructure needs. There is no limit on the amount that can be levied, as long as it does not substantially exceed the annual bond obligation payments.

SCHOOL NUTRITION FUND - This was formerly called the lunch fund. The fund is designated to take receipts and make payments for the operation of the school nutrition program. Any deficit that would occur becomes the responsibility of the General Fund.

ACTIVITIES FUND - is required to account for the fiscal operations of student organizations, inter-school athletics, and other self-supporting or partially self-supporting activities. The fund does not count toward the annual expenditure limits established in the budget authority.

EMPLOYEE BENEFIT FUND – An employee benefit fund may be established in order to specifically reserve General Fund money for the benefit of school district employees. This is typically used to manage a 125 plan, unemployment compensation, early retirement, or HSA contributions.

CONTINGENCY FUND – A contingency fund is authorized by statute and may be used to fund uninsured losses and legal fees incurred by the district for the defense against public losses. This fund may not exceed 5% of the total budgeted general fund expenditures.

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND (QCPUF) – This fund may be established for the removal of environmental hazards and the reduction or elimination of accessibility barriers to schools. The tax levy for and duration of this fund is restricted to \$0.03 over five years.

COOPERATIVE FUND – The Cooperative Fund may be used by the school district acting as the fiscal agent for any cooperative activity between two or more political subdivisions. All school districts, including the school district acting as fiscal agent, shall show the payment for services to the cooperative in their General Fund.

STUDENT FEES FUND – as authorized by statute, is a separate fund not supported by tax revenue. Includes all moneys collected from students pursuant to the Public Elementary and Secondary Student Fee Authorization Act. Included are the fees for Extracurricular Activities, Postsecondary Education, and Summer/Night School.

Tax Valuation of District

When taxing, the District uses the certified valuations of all property established by the Assessors Office(s) in Butler County, Saunders County, and Seward County. East Butler Public Schools does not have influence or input on the decisions regarding property valuation. The tax asking for each fund is determined by the valuation multiplied by the levy, with \$0.01 of levy accounting for \$10 per \$100,000 of property valuation.

District Valuation History

Year	Butler	Saunders	Seward	Total	% Change
11-12	\$281,689,813	\$159,978,419	\$36,233,045	\$477,901,277	13%
12-13	\$329,651,994	\$182,784,045	\$46,571,319	\$559,007,358	17%
13-14	\$399,816,601	\$244,248,865	\$55,536,649	\$699,602,115	25%
14-15	\$433,661,066	\$257,996,658	\$76,993,604	\$768,651,328	10%
15-16	\$484,915,362	\$286,902,585	\$80,684,984	\$852,502,931	11%

16-17	\$521,927,859	\$311,210,230	\$82,122,091	\$915,260,180	7.36%
17-18	\$522,290,268	\$314,981,408	\$82,935,418	\$920,207,094	0.54%
18-19	\$524,110,623	\$311,404,444	\$83,267,023	\$918,782,090	-0.15%
19-20	\$500,594,248	\$315,779,996	\$80,518,784	\$896,893,028	-2.4%
20-21	\$496,797,085	\$314,779,754	\$77,639,718	\$889,216,557	-1%
21-22	\$499,279,948	\$313,071,389	\$79,039,715	\$891,391,052	+1%
22-23	\$512,087,243	\$331,103,279	\$82,786,931	\$925,977,453	+3.88%
23-24	\$584,757,504	\$353,294,460	\$89,344,744	\$1,027,969,774	+10.95%

District Revenue

East Butler receives minimal state aid. State aid for the purposes of this chart includes revenue received for teacher allocation aid, state income tax, and net-option funding.

A historical chart for State Aid Revenue

Year	State Aid	% Change
09-10	\$18,507.36	
10-11	\$49,524.11	167.59%
11-12	\$35,219.04	-28.8%
12-13	\$46,747	32.73%
13-14	\$112,169.17	139.95%
14-15	\$73,422	-34.54%
15-16	\$19,379	-73.60%
16-17	\$0.00	-100%
17-18	\$43,057	10,000%
18-19	\$42,012	2.43%
19-20	\$46,091	9.71%
20-21	\$50,068	8.63%

21-22	\$49,965	- 0.99%
22-23	\$53,932	7.93%
23-24	\$486,010	801%

Additional revenue for the General Fund comes in the form of State or Federal Program Grants (qualifications and limitations apply), county taxes, and local property tax. All other funds receive their revenue from direct property tax or general fund transfers.

A historical chart for Property Tax Asking to support the General Fund.

Year	GF Levy	GF Tax Asking	% Change
11-12	\$0.9649	\$4,611,576	
12-13	\$0.9500	\$5,310,568	15%
13-14	\$0.6274	\$4,389,589	-17%
14-15	\$0.5703	\$4,383,838	-.13%
15-16	\$0.5906	\$5,035,056	15%
16-17	\$0.5373	\$4,917,375	-2.33%
17-18	\$0.5604	\$5,157,129	4.87%
18-19	\$0.5684	\$5,222,459	1.26%
19-20	\$0.54052	\$4,847,906	-7%
20-21	\$0.615326	\$5,471,581	13%
21-22	\$0.649895	\$5,793,105	6%
22-23	\$0.670867	\$6,212,080	3%
23-24	\$0.623942	\$6,413,936	-7%

Factors that impact Tax Asking include State Aid, State/Federal Program Grants, and SPED Reimbursements. The tax asking is the difference between that total and the total anticipated expenditures from the General Fund. In 2013-2014 the district had a Cash Reserve that was calculated into the formula for necessary revenue. The District

attempts to carry enough Cash Reserve to operate for three-four months to offset the delayed timeline for receipts from Property Tax and the State of Nebraska.

General Fund

The General Fund cash balance on August 31, 2023 was \$1,215,951 compared to \$1,446,525.17 at the end of the 2019 fiscal period. This is considered a required cash reserve and is not factored into the revenue for the 2023-2024 fiscal period.

Below is a comparison of annual budgeted expenditures by year and actual expenditures and transfers by year. The percentage change will show the budget expenditure (planned and actual) increase or decrease by year.

Year	GF Planned Budget	% Change	GF Actual Expenditures	% Change
11-12	\$5,107,668		\$4,833,645	
12-13	\$5,418,482	+6%	\$4,779,625	-1.11%
13-14	\$5,620,900	+3.73%	\$4,769,404	-0.21%
14-15	\$5,892,136	+5%	\$5,264,302	+10.38%
15-16	\$5,961,835	+1%	\$5,505,601	+4.58%
16-17	\$6,062,579	+1.68%	\$5,485,955	-0.36%
17-18	\$6,145,599	+1.36%	\$6,202,397	+13.05%
18-19	\$6,486,336	+5.54%	\$6,173,895	-0.46%
19-20	\$6,707,665	+3.41%	\$6,490,132	+8.41%
20-21	\$7,218,148	+7.61%	\$7,070,808	+6.41%
21-22	\$7,534,692	+4.38%	\$7,154,405	+1.18%
22-23	\$7,735,352	+2.66%	\$7,088,761 (estimate)	- 0.91%
23-24	\$7,988,118	+3.26%		

You will notice a larger than normal increase in the planned budget for the 2020-2021 School year. This larger increase is due to the \$595,909 hit that the general fund took in the 2019-2020 school year. To explain in greater detail, reference the information below:

2018-2019 School Year

Operating Budget \$6,486,335

Tax Asking \$5,222,495

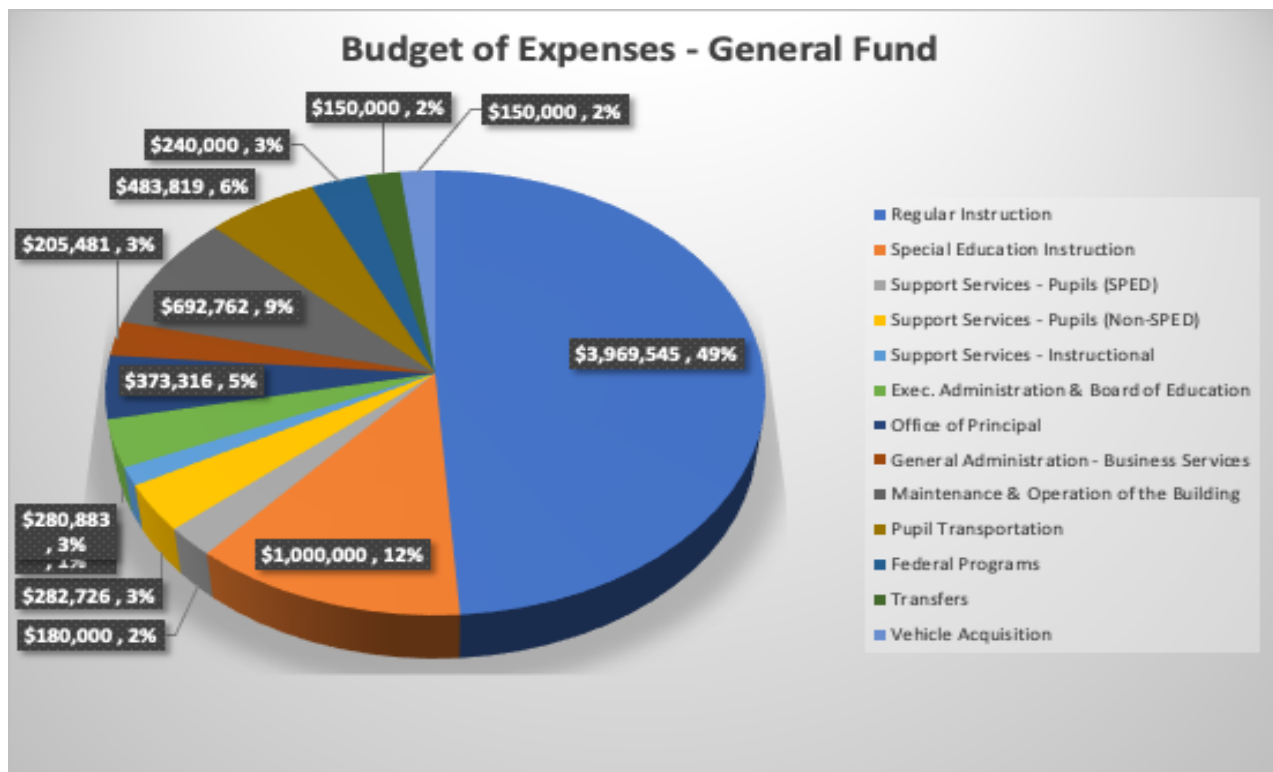
2019-2020 School Year

Operating Budget \$6,707,665

Tax Asking \$4,847,916

You will notice the increase in the operating budget from the 2018-2019 year to the 2019-2020 year (+\$221,330). Which is a fairly normal increase. Now reference the tax asking in 2018-2019, and then 2019-2020. The tax asking dropped \$374,579. So in essence the operating budget increased but the tax asking decreased by \$374,579. That is not normal. Those two amounts created a deficit of \$595,909 to our general fund, which in turn created a low cash balance to start that year. This drove the increase in our operating budget and tax asking for the general fund. In many ways, we are still in recovery mode from the loss during that year.

General Fund Expenses



The above chart shows you the breakdown of expenses in the East Butler Public Schools general fund on an annual basis. These are areas where the expenses from year to year continue to increase. You will notice that the expenses for regular and SPED instruction make

up 62% of the total general fund expenses. The remaining expenses consist of maintenance, transportation, support services, and administration.

Special Building Fund

The District will levy \$0.092419 for the Special Building Fund for the 2022-2023 fiscal period. The current balance of the building fund is \$391,386.51 as of August 16, 2022. The fund will be used to make the payments on the lease purchase of \$365,000 per year through 2026 (\$186,000 - December, and \$186,000 - June).

In prior years, tax asking for the Special Building Fund was used for land acquisition, land development, excavation/demolition, and large construction/repair projects. Below is a historical chart of tax asking by year for the Special Building Fund.

Special Building Fund

Year	Tax Asking	Levy
11-12	\$477,901.22	\$0.10
12-13	\$559,006.40	\$0.10
13-14	\$600,000	\$0.083692
14-15	\$303,030	\$0.038522
15-16	\$464,646.46	\$0.054504
16-17	\$129,494.95	\$0.014148
17-18	\$92,020	\$0.01
18-19	\$90,909	\$0.009895
19-20	\$454,545	\$0.050608
20-21	\$662,731	\$0.074353
21-22	\$824,488	\$0.092495
22-23	\$856,048	\$0.092419
23-24	\$875,240	\$0.085190

Depreciation Fund

The balance at the end of the 2022-2024 fiscal year was \$75,000. Annually the increase in the account comes from the sale of surplus equipment that is depreciated out, interest, and General Fund transfers.

Expenditures are anticipated for the 2023-2024 fiscal period. The goal of the account balance is to address any two items (if needed) from the anticipated expenditure item list below.

- Technology
 - Laptops \$150,000
 - Infrastructure \$25,000
- Transportation
 - Bus \$85,000
 - Van \$30,000
- Equipment
 - Maintenance \$25,000
 - Industrial Technology \$50,000
- Renovations
 - Restroom Renovations \$125,000

Bond Fund

The district currently does not have a bond fund.

School Nutrition Fund

The District's Food Program received approximately \$50,000 in federal funds to reimburse free and reduced lunch qualified students. In addition to this revenue, a transfer is made from the general fund to support the costs of the program. The program is self-sufficient with all expenditures including staffing, benefits, supplies, and equipment being paid from program receipts. Meal prices are set by formula from the Federal Program based on student meal participation.

Activities Fund

Annually the District transfers funds from the General Fund to balance out expenses from school activities that do not generate revenue. At the end of the 2021-2022 school year the General Fund transferred \$20,000.00 to activities. The end of the fiscal period balance, (August 31, 2022) for the Activity Fund was as follows:

Cash Balance \$105,493.65

Employee Benefit Fund

The District uses this fund to manage the 125-plan for certificated employees. Funds are withheld from monthly paychecks and deposited here. The expenditures equal claims made by participating employees.

Contingency Fund

Is not used by the District.

Cooperative Fund

Is not used by the District.

Qualified Capital Purpose Undertaking Fund (QCPUF)

Currently the district utilizes the QCPUF fund to pay the loan that was taken out for the HVAC, roof, and window renovations that took place in 2010. Currently, there is \$1,412,132 left on this debt. Annually the district pays Approximately \$188,000 towards principal and interest.

Student Fee Fund

Has a balance of \$20,000 that is collected and distributed back into the Activities Fund if no expenditures are required.

Inter-Fund Loans

Currently the District does not have any inter-fund loans outstanding.

Total Levy of District - Historical

The total levy is the combined tax asking for all the above funds. For the 2022-2023 school year the total tax levy will be approximately \$0.775417. This year's tax asking is due to a low cash balance in our general fund. The main reason for this is due to the substantial drop in the tax asking for the general fund in the 2019-2020 year. We are still recovering from that loss.

Year	Valuation	Total Levy	Total Tax Asking	% Change in Tax Rate
12-13	\$559,007,358	\$0.6861	\$5,498,388	-11%
13-14	\$699,602,115	\$0.6855	\$4,989,898	-9%
14-15	\$768,651,328	\$0.5739	\$5,699,290	+14%
15-16	\$852,502,931	\$0.5739	\$5,252,999	-7.83%
16-17	\$915,260,180	\$0.5912	\$5,441,068	+3.58%
17-18	\$920,207,094	\$0.599	\$5,503,756	+0.23%
18-19	\$918,782,090	\$0.612178	\$5,490,583	-0.24%
19-20	\$896,893,028	\$0.612178	\$5,490,583	-0.24%
20-21	\$889,216,557	\$0.701646	\$6,239,147	+15%
21-22	\$891,391,052	\$0.754151	\$6,722,428	+7.02%
22-23	\$925,971,453	\$0.775160	\$7,177,810	+3%
23-24	\$1,027,969,774	\$0.726913	\$7,472,439	+4%

The large increase in 2020-2021, and 2015-2016 was a result of a lower than average tax asking in the years preceding. Cash reserves were depleted over a period of several years 2012-2020. In order to build up the cash reserves, larger than normal tax request have had to be made. There is still much progress to be made in order for the district to be in a better financial position.

East Butler Public Schools Joint Tax Hearing



September 19, 2023 - 7:00pm
David City Auditorium

Prepared by Michael Eldridge, Supt.

The total levy is the combined tax asking for all funds. (General Fund, Special Building Fund, and the Qualified Capital Purpose Undertaking Fund) The total tax levy for the 2023-2024 school year would be \$0.726913. This year's tax asking is due to a low cash balance in our general fund checking, staff compensation increases, increased cost of goods and services, maintenance and upkeep of our facilities.

Year	Valuation	Total Levy	Total Tax Asking	% Change in Tax Rate
12-13	\$559,007,358	\$0.6861	\$5,498,388	-11%
13-14	\$699,602,115	\$0.6855	\$4,989,898	-9%
14-15	\$768,651,328	\$0.5739	\$5,699,290	+14%
15-16	\$852,502,931	\$0.5739	\$5,252,999	-7.83%
16-17	\$915,260,180	\$0.5912	\$5,441,068	+3.58%
17-18	\$920,207,094	\$0.599	\$5,503,756	+0.23%
18-19	\$918,782,090	\$0.612178	\$5,490,583	-0.24%
19-20	\$896,893,028	\$0.612178	\$5,490,583	-0.24%
20-21	\$889,216,557	\$0.701646	\$6,239,147	+15%
21-22	\$891,391,052	\$0.754151	\$6,722,428	+7.02%
22-23	\$925,971,453	\$0.775160	\$7,177,810	+6%
23-24	\$1,027,969,774	\$0.726913	\$7,472,439	+4%

Why the additional tax request?

- Low Cash balance for the general fund - main operating fund of the school district. Our monthly expenses are typically around \$700,000. That would be a requirement of \$2.1 million. Our average general fund balance over the last 7 months is \$1.6 million.
- The total tax increase would be \$294,629.
 - \$73,581 - QCPUF (We have been taxing less than our debt payment for the last several years, this brings the tax request back to the minimum debt payment)
 - \$184,072 - Salary/insurance/retirement increases.
 - \$36,976 - Adjusted increase for the cost of fuel/supplies, etc.
- Maintaining our capital investments in facilities.
 - A major roof projects replacement - estimated cost is \$205,000

- Continuing to make payments on the lease to purchase agreement for the new kitchen/commons addition in Brainard - \$368,000 - this will continue until 2026.
- Classroom renovations in Brainard - estimated \$50,000 per classroom. (new cabinets, carpet, LED lighting, paint, and ceiling tile/grid)
- Flooring - carpet as well as VCT replacement and maintenance.
- Replacement of Cars, Vans, and Buses
- HVAC Maintenance and replacement for Brainard & Dwight building.
- Gym Stage lighting updating. (continue to have operational issues)
- Tuck and Point brickwork - Brainard building

Other Items of Consideration

- Our district has operated frugally, coming in under budget 10-15% over the last several years. However, we continue to have facility needs, transportation needs, and payroll expenses, and prices have gone up around 20% across the board.
- Over the past three years, we received Federal ESSER funds (COVID relief Funds); funds could only be used for specific things that were approved by the Nebraska Department of Education. These funds will no longer be available, so the district will have to absorb the LMHP costs.
- The majority of the school district's budget consists of personnel - 80% is for salaries, 10% Special services (Special Education related), 10% Facilities & Transportation.
- Standard practice is to have 4 to 6 months of expenses in cash reserves We currently have 3 months worth of expenses.

LB 644 Required Statements

- 1) Dollar Amount of proposed tax request: \$7,472,439.
- 2) The total assessed value of property differs from last year's total assessed value by 11.01 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 the property would be 0.698252 per \$100 assessed value.
- 4) The East Butler Public School District proposes to adopt a property tax request that will cause its tax rate to be 0.726913 per \$100 of assessed value.
- 5) Based on the proposed property tax request and changes in other revenue, the total operating budget of the East Butler Public School District will increase last year's budget by 2.00 percent.

To obtain more information regarding the increase in the property tax request, citizens may contact the East Butler Public School District at 402-545-2081 or email Michael Eldridge, Superintendent at meldridge@ebutler.esu7.org.



Land valuations for 2023-2024

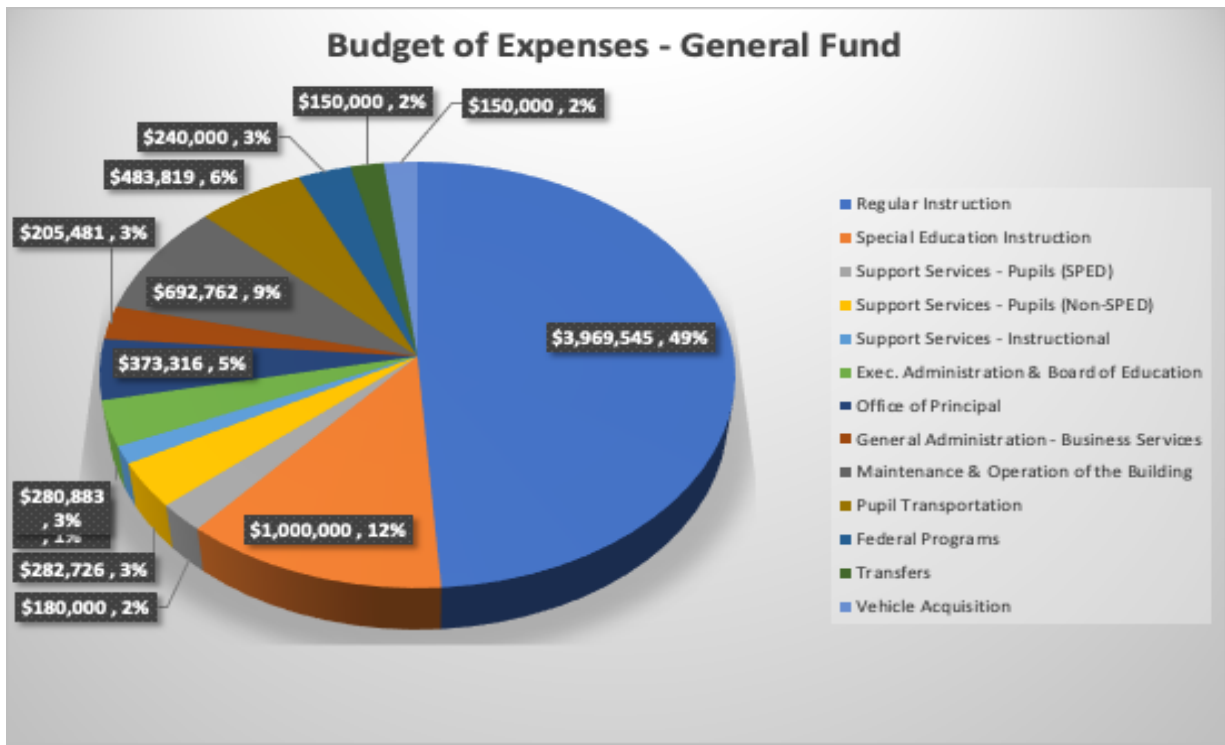
Butler	\$584,757,504 (+14.19%)
Saunders	\$353,294,460 (+6.7%)
Seward	\$89,344,744 (+7.92%)
TOTAL	\$1,027,969,774 (+10.95%)

2023-2024 Budget Numbers:

General Fund Budget	\$7,988,118 (+3%)
• Tax Asking - (0.623942)	\$6,413,936 (+3%)
Special Building Budget	\$1,430,563 (+0.81%)
• Tax Asking (0.0.085143)	\$875,240 (+2.24%)
QCPUF Budget	\$424,485 (-9.5%)
• Tax Asking (0.017828)	\$183,263 (+67%)
TOTAL Budget	\$9,843,166 (+2%)
• Tax Asking (0.726913)	\$7,472,439 (+4.10%)

Based on last year's figures, the change in operating budget accounts for the increase in cost of payroll, goods/services, and inflation. In addition, the increase in property tax asking is due to the budget increase, as well as a continued low cash balance in the general fund. It is the goal of the board to have three months worth of expenses as a cash balance in that fund.

General Fund Estimated Expenditures 23-24



Regular Instruction	49%
Special Education Instruction	12%
Support Services (SPED)	2%
Support Services (non-SPED)	2%
Support Services Instructional	1%
Executive Admin & Board of Ed.	5%
Office of Principal	5%
General Administration (Business)	3%
Maintenance & Operation of the Building	9%
Pupil Transportation	6%
Federal Programs	3%
Transfers	2%
Vehicle Aquisition	2%

Board of Education Regular Meeting
Wednesday, August 9, 2023 6:30 P.M.
East Butler School - Brainard, NE

1. Call Meeting To Order at 6:30 P.M.
2. Roll Call - Present: Brandon Jisa, Megan Kozisek, Ryan Pekarek, Dylan Spatz, Sarah Strizek, and Kim TePoel. Also present: Mr. Michael Eldridge, Superintendent, Mr. Mark Cidlik, Secondary Principal, and Mr. Shawn Biltoft, Elementary Principal.
3. Flag Salute
4. Approve Agenda

Motion to approve the agenda as presented passed with a motion by Ryan Pekarek and a second by Dylan Spatz.

Brandon Jisa: Yea, Megan Kozisek: Yea, Ryan Pekarek: Yea, Dylan Spatz: Yea, Sarah Strizek: Yea, Kim TePoel: Yea

5. Patron's Comments - Jan Bostelman shared comments regarding the budget.
6. Informational Items

6.1. Introduction of New Staff Members - Macy Due - K-6 Special Education - Brainard; Danielle Hlavac - 3rd Grade - Brainard; Jeremy Hlavac - K-6 Physical Education, High School Health, Assistant AD; and Jody Meister - PreSchool Teacher - Brainard

6.2. School Board Work Session - At the July 31st, 2023 work session, four goals were discussed. The four goals were: 1) Academic Opportunities and Well-Being For All; 2) Facility Planning to Address Long-Term and Short-Term Needs; 3) Prioritize Responsible Budgeting and Tax Request Protocols; and 4) Enhance Communication and Engagement.

6.3. Capacity Numbers Discussion - Prior to October 15, the school board must set capacity numbers for their classrooms and programs for the 2024-2025 school year. This information must then be submitted to the Nebraska Department of Education. The school board discussed possible program and classroom capacities. The board will continue to discuss and act on this topic at their September 13th meeting.

6.4. 2023-2024 Projected Budget -Mr. Eldridge shared with the board tentative budget numbers as well as the possible tax asking needed to support the budget. The school board will meet at a special board meeting on August 27th at 6:00 P.M. to consider utilizing additional taxing authority as outlined in Section 5 of 2023 Nebraska Laws 243.

7. Consent Agenda

7.1. Approval of Minutes

7.2. Treasurer's Report

7.3. Approval of Resignations and Hires

7.4. Authorization of Transfers - Depreciation Fund - \$200,000; Activities - \$50,000; and Nutrition Fund - \$100,000

Motion to approve the consent agenda as presented passed with a motion by Dylan Spatz and a second by Ryan Pekarek.

Brandon Jisa: Yea, Megan Kozisek: Yea, Ryan Pekarek: Yea, Dylan Spatz: Yea, Sarah Strizek: Yea, Kim TePoel: Yea

8. Regular Agenda

8.1. Discuss, consider, and take any and all action on authorizing the Superintendent to purchase two new school vehicles.

Mr. Eldridge was unable to gather approximate costs for a new vehicle from dealerships. Mr. Eldridge will continue to work with dealerships to gather costs for the school board.

9. Administrative Comments - Mr. Cidlik reported on: Administrator Days; Professional Learning Days; 7th Grade/New Student Orientation; Concordia Luncheon; and Option Enrollment and New Student Information. Mr. Biltoft reported on: Tigers Kid Club; Projected Enrollment Numbers/New Student Enrollment Information; RAMP Session; Staff Professional Learning Schedule/Student Schedule; and Administrator Days.

10. Adjournment

Motion to adjourn at 8:17 P.M. passed with a motion by Sarah Strizek and a second by Brandon Jisa.

Brandon Jisa: Yea, Megan Kozisek: Yea, Ryan Pekarek: Yea, Dylan Spatz: Yea, Sarah Strizek: Yea, Kim TePoel: Yea

Kim Fuehrer
Recording Secretary

Board of Education Special Meeting
Sunday, August 27, 2023 6:00 P.M.
East Butler School - Brainard, NE

1. Call Meeting To Order at 6:00 P.M.

2. Roll Call - Present: Brandon Jisa, Megan Kozisek, Ryan Pekarek, Dylan Spatz, Sarah Strizek, and Kim TePoel. Also present: Mr. Michael Eldridge, Superintendent

3. Flag Salute

4. Approve Agenda

Motion was made by Dylan Spatz, seconded by Kim TePoel to approve the agenda as presented.

Brandon Jisa: Yea, Megan Kozisek: Yea, Ryan Pekarek: Yea, Dylan Spatz: Yea,
Sarah Strizek: Yea, Kim TePoel: Yea

5. Patrons Comments

Jan Bostleman - Spoke about the Special Building Fund.

Jerome Kudlacek - Asked questions about the state aid the school has received.

Senator Bruce Bostleman - Referenced the letter that Governor Pillen sent to board members in July.

6. Informational Items

7. Regular Agenda

7.1 Discuss, consider, and take all necessary action to approve the Resolution to increase the district's base growth percentage by up to an additional seven percent or other maximum amount as permitted by law.

Motion was made by Dylan Spatz, seconded by Ryan Pekarek to adopt resolution 243.

Brandon Jisa: Yea, Megan Kozisek: Yea, Ryan Pekarek: Yea, Dylan Spatz: Yea,
Sarah Strizek: Nay, Kim TePoel: Yea

8. Adjournment

Motion was made by Ryan Pekarek, seconded by Kim TePoel to adjourn at 7:27 P.M.

Brandon Jisa: Yea, Megan Kozisek: Yea, Ryan Pekarek: Yea, Dylan Spatz: Yea, Sarah Strizek: Yea, Kim TePoel: Yea

Respectfully Submitted,

Mr. Michael Eldridge, Recording Secretary

Regular: Beginning Month 09/2023; Processing Month 09/2023; Accounts to Include Accounts with Activity: Fund Number 05

Fund: 05 ACTIVITY FUND

Chart of Account Number	Chart of Account Description	Expenses	Revenues	Balance Change	Balance
05 704	FUND BALANCE	*Previous Balance Ending Balance: 0.00	0.00	0.00	146.40
05 704 2001	ACADEMIC DECATHALON	*Previous Balance Ending Balance: 0.00	0.00	0.00	1,080.80
05 704 2002	AG PROJECTS	*Previous Balance Ending Balance: 0.00	0.00	0.00	1,206.35
05 704 2003	ANNUAL	*Previous Balance Ending Balance: 0.00	0.00	0.00	7,164.09
05 704 2004	ATHLETIC	*Previous Balance Ending Balance: 0.00	0.00	0.00	68,851.39
05 704 2005	BOX TOPS/PPT	*Previous Balance Ending Balance: 0.00	0.00	0.00	6,026.60
05 704 2006	CHEERLEADERS	*Previous Balance Ending Balance: 0.00	0.00	0.00	3,359.29
05 704 2007	CLOSE UP	*Previous Balance Ending Balance: 0.00	0.00	0.00	7,891.47
05 704 2008	COLLEGE ACCESS GRANT	*Previous Balance Ending Balance: 0.00	0.00	0.00	1,481.29
05 704 2009	CONCESSIONS	*Previous Balance Ending Balance: 0.00	0.00	0.00	2,481.73
05 704 2010	DANCE TEAM	*Previous Balance Ending Balance: 0.00	0.00	0.00	204.51
05 704 2011	DRAMA	*Previous Balance Ending Balance: 0.00	0.00	0.00	2,397.29
05 704 2012	DRUG FREE PROGRAM	*Previous Balance Ending Balance: 0.00	0.00	0.00	395.49
05 704 2014	FBLA	*Previous Balance Ending Balance: 0.00	0.00	0.00	1,492.85
05 704 2015	FCCLA	*Previous Balance Ending Balance: 0.00	0.00	0.00	3,554.71
05 704 2016	FFA	*Previous Balance Ending Balance: 0.00	0.00	0.00	21,747.57

Regular: Beginning Month 09/2023; Processing Month 09/2023; Accounts to Include Accounts with Activity: Fund Number 05

Fund: 05 ACTIVITY FUND

Chart of Account Number	Chart of Account Description	Expenses	Revenues	Balance Change	Balance
05 704 2017	FFA GREENHOUSE	*Previous Balance Ending Balance: 0.00	0.00	0.00	11,620.66 11,620.66
05 704 2023	CLASS OF 2023	*Previous Balance Ending Balance: 0.00	0.00	0.00	1,463.71 1,463.71
05 704 2024	CLASS OF 2024	*Previous Balance Ending Balance: 0.00	0.00	0.00	2,079.67 2,079.67
05 704 2025	CLASS OF 2025	*Previous Balance Ending Balance: 0.00	0.00	0.00	3,663.00 3,663.00
05 704 2026	CLASS OF 2026	*Previous Balance Ending Balance: 0.00	0.00	0.00	336.10 336.10
05 704 3001	LAPTOP INITIATIVE	*Previous Balance Ending Balance: 0.00	0.00	0.00	26,480.38 26,480.38
05 704 3002	LETTERCLUB	*Previous Balance Ending Balance: 0.00	0.00	0.00	1,384.94 1,384.94
05 704 3003	MISCELLANEOUS	*Previous Balance Ending Balance: 0.00	0.00	0.00	(2,049.85) (2,049.85)
05 704 3004	MUSIC	*Previous Balance Ending Balance: 0.00	0.00	0.00	404.73 404.73
05 704 3005	NATIONAL HONOR SOCIETY	*Previous Balance Ending Balance: 0.00	0.00	0.00	140.73 140.73
05 704 3006	SPEECH	*Previous Balance Ending Balance: 0.00	0.00	0.00	17.76 17.76
05 704 3007	STUDENT COUNCIL	*Previous Balance Ending Balance: 0.00	0.00	0.00	2,446.75 2,446.75
05 704 3009	WR SPIRIT LEADERS	*Previous Balance Ending Balance: 0.00	0.00	0.00	514.69 514.69
05 704 3010	SKILLS USA	*Previous Balance Ending Balance: 0.00	0.00	0.00	2,029.40 2,029.40
05 704 3011	CAREER TECHNICAL EDUCATION	*Previous Balance Ending Balance: 0.00	0.00	0.00	8,976.52 8,976.52
05 704 3012	ESPORTS	*Previous Balance Ending Balance: 0.00	0.00	0.00	14.02 14.02

Regular: Beginning Month 09/2023; Processing Month 09/2023; Accounts to Include Accounts with Activity: Fund Number 05

Fund: 05 ACTIVITY FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 3013	VOLLEYBALL	0.00	0.00	0.00	850.00
	*Previous Balance				850.00
	*Ending Balance:	0.00	0.00	0.00	850.00
	Fund Total: 05	0.00	0.00	0.00	189,855.04

PAID IN AUGUST 2023				
PRE-APPROVED BILLS (GENERAL FUND)				
8/8/23				
Capitol One/Walmart		Chk# 42472	School supplies - K Widick	\$96.78
First National Bank - CC		Chk# 42473	Mandt Training Lunch	\$29.51
First National Bank - CC		Chk# 42474	Floral Shears, Escape Room, Orkin	\$812.14
Nationwide		Chk#42475	Surety Bond	\$100.00
8/15/23				
Butler Public Power District		Chk# 42476	Dwight electricity	\$1,033.50
Carolina Smoke BBQ		Chk# 42477	Travel Fee for Food Truck	\$250.00
8/21/23				
Home Depot Credit Services		Chk# 42478	Wooden organizer and parts	\$508.52
8/22/23				
Intrado Interactive Services		Chk# 42479	23/24 SMS Text	\$150.00
8/25/23				
Crouch Recreation, Inc		Chk# 42480	New Scoreboard	\$111,021.00
East Butler Activities		Chk# 42481	General Funds Transfer	\$50,000.00
East Butler Depreciation		Chk# 42482	General Funds Transfer	\$200,000.00
East Butler Lunch		Chk# 42483	General Funds Transfer	\$100,000.00

8/30/23				
Capitol One/ Walmart		Chk# 42484	Classroom Supplies - Ag	\$96.13
Cash - First Nebraska Bank		Chk# 42485	Petty Cash for Postage	\$30.96
			TOTAL	\$464,128.54

Regular; Processing Month 08/2023; Accounts to Include Accounts with Activity; Fund Number 01

Fund: 01 GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 1100	PROPERTY TAXES	6,149,959.00	33,757.59	5,962,708.31	96.96	187,250.69
01 1115	CARLINE	2,500.00	0.00	1,951.84	78.07	548.16
01 1120	PUBLIC POWER DISTRICT-SALES TAX	8,000.00	0.00	9,695.18	121.19	(1,695.18)
01 1125	MOTOR VEHICLE TAXES	285,000.00	20,826.08	298,718.87	104.81	(13,718.87)
01 1322	TUITION FROM OTHER GOVT SOURCES	0.00	0.00	32.88	0.00	(32.88)
01 1370	PRE-SCHOOL TUITION	10,000.00	4,575.00	17,329.00	173.29	(7,329.00)
01 1510	INTEREST	3,000.00	668.63	4,371.94	145.73	(1,371.94)
01 1800	COMMUNITY SERVICE ACTIVITIES	0.00	3,650.00	10,450.00	0.00	(10,450.00)
01 1911	LOCAL LICENSE FEES	0.00	0.00	1,860.00	0.00	(1,860.00)
01 1990	MISC LOCAL REV	4,000.00	0.00	0.00	0.00	4,000.00
	Subtotal: LOCAL RECIEPTS	6,462,459.00	63,477.30	6,307,118.02	97.60	155,340.98
01 2110	COUNTY FINES/LICENSES	25,000.00	3,691.04	23,593.79	94.38	1,406.21
01 2130	OTHER COUNTY RECEIPTS	0.00	0.00	43.02	0.00	(43.02)
01 2210	ESU RECEIPTS	30,000.00	2,446.05	3,310.49	11.03	26,689.51
	Subtotal: 2000	55,000.00	6,137.09	26,947.30	49.00	28,052.70
01 3110	STATE AID	53,932.00	0.00	53,932.00	100.00	0.00
01 3120	SPED PROGRAMS/SCHOOL AGE	450,000.00	0.00	360,486.00	80.11	89,514.00
01 3125	SPED TRANSPORTATION/SCHOOL AGE	50,000.00	0.00	12,969.00	25.94	37,031.00
01 3130	HOMESTEAD EXEMPTION	0.00	10,790.32	64,300.43	0.00	(64,300.43)
01 3400	STATE APPORTIONMENT	40,000.00	0.00	71,920.32	179.80	(31,920.32)
01 3990	OTHER STATE RECEIPTS	0.00	0.00	40.65	0.00	(40.65)
	Subtotal: 3000	593,932.00	10,790.32	563,648.40	94.90	30,283.60
01 4105	UNIVERSAL SERVICES E-RATE	7,000.00	0.00	0.00	0.00	7,000.00
01 4310	REAP	0.00	0.00	27,301.00	0.00	(27,301.00)
01 4505	TITLE I	0.00	0.00	24,625.00	0.00	(24,625.00)
01 4511	TITLE VI (REAP)	27,355.00	0.00	0.00	0.00	27,355.00
01 4518	SPED IDEA Part B	50,000.00	0.00	94,571.00	189.14	(44,571.00)
01 4708	MEDICAID IN PUBLIC SCHOOLS	10,000.00	0.00	45,141.32	451.41	(35,141.32)
01 4998	ESSER III	114,584.00	0.00	66,967.00	58.44	47,617.00
	Subtotal: 4000	208,939.00	0.00	258,605.32	123.77	(49,666.32)
01 5200	TRANSFERS	0.00	32,064.62	344,103.81	0.00	(344,103.81)
01 5690	OTHER NON-REVENUE RECEIPTS	15,000.00	3,791.62	28,907.41	192.72	(13,907.41)
	Subtotal: 5000	15,000.00	35,856.24	373,011.22	2,486.74	(358,011.22)
01 6406	IDEA	0.00	1,590.00	3,151.00	0.00	(3,151.00)
01 6421	IDEA	0.00	11,722.00	11,722.00	0.00	(11,722.00)
01 6422	IDEA	0.00	0.00	934.00	0.00	(934.00)
	Subtotal: 6000	0.00	13,312.00	15,807.00	0.00	(15,807.00)
01 9000	NON-PROGRAM RECEIPTS	650,000.00	0.00	0.00	0.00	650,000.00
	Subtotal: NON-PROGRAM RECEIPTS	650,000.00	0.00	0.00	0.00	650,000.00
	Fund Total:	7,985,330.00	129,572.95	7,545,137.26	94.49	440,192.74

September 13, 2023				
SPECIAL BUILDING FUND BILLS				
SCJS/Izsam		Chk# 1288		
		\$4,440.00		
Electronic Engineering Company		Chk# 1289		
		VOID		
D-sign Shop		Chk# 1290		
		\$65.00		
Electronic Contracting Co		Chk# 1291		
		\$885.12		
Independent Roofing Co		Chk# 1292		
		\$189,000.00		
Menard's - 27th St		Chk# 1293		
		\$382.65		
Midwest Door and Hardware		Chk# 1294		
		\$2,032.40		
Midwest Sound & Lighting		Chk# 1295		
		\$1,316.20		
NoSwett Fencing		Chk# 1296		
		\$1,850.00		
SCJS/Izsam		Chk# 1297		
		\$2,000.00		
Total		\$201,931.37		
DEPRECIATION FUND BILLS				
No Depreciation Bills in August				
QUALIFIED CAPITAL IMPROVEMENT PURPOSE UNDERTAKING FUND (QCPUF)				
No QCPuf Bills in August				

Treasurer's Report for the Board of Education
September 13, 2023
Month of August 2023

General Fund

Beginning of the Month Balance	\$ 1,773,319.03
Receipts	\$ 129,004.32
Interest	\$ 668.63
Expenditures	\$ 836,071.11
End of Month Balance	\$ 1,066,920.87
MCAULIFFE PRIZE 12 MONTH (due 04/5/21)	\$ 537.82
BANK OF PRAGUE 24 MONTH (due 10/1/22)	\$ 410,684.64

Special Building Fund

Beginning of the Month Balance	\$ 591,337.20
Butler County Taxes	\$ 1635.43
Saunders County Taxes	\$ 3302.68
Seward County Taxes	\$ 1200.84
Receipts	\$ 6,138.95
Interest	\$ 225.54
Expenditures	\$ 213,137.46
End of Month Balance	\$ 384,564.23
FIRST NEBRASKA BANK 12 MONTH FLEX (due 06/10/21)	\$ 0.00

Qualified Capital Purpose Undertaking Fund

Beginning of the Month Balance	\$ 222,859.21
Receipts	\$ 786.56
Interest	\$ 94.87
Expenditures	\$ 0.00
End of Month Balance	\$ 223,740.64

Student Fees Fund

Beginning of the Month Balance	\$ 10,092.27
Receipts	\$ 7,860.00
Service Charge	\$ 45.00
Expenditure	\$ 9,000.00
End of Month Balance	\$ 8,907.27

Depreciation Fund

Beginning of the Month Balance	\$ 76,053.00
Receipts	\$ 0.00
Transfer	\$ 0.00
Interest	\$ 96.89
Expenditures	\$ 0.00
End of Month Balance	\$ 76,149.89

Employee Benefit Fund

Beginning of the Month Balance	\$ 6,366.60
Receipts	\$ 0.00
Transfer	\$ 0.00
Interest	\$ 2.66
Expenditures	\$ 237.00
End of Month Balance	\$ 6,134.88

Nebraska Liquid Asset Fund

Beginning of the Month Balance	\$ 0.06
Receipts	\$ 0.00
Interest	\$ 0.00
Expenditures	\$ 0.00
End of Month Balance	\$ 0.06

Activity Fund

Beginning of the Month Balance	\$ 131,865.86
Receipts	\$ 74,728.52
Interest	\$ 56.45
Expenditures	\$ 44,063.44
End of Month Balance	\$ 162,587.39
First Nebraska Bank - 18 mo (Close Up CD #1353)	\$ 2,594.07
First Nebraska Bank - 12 mo (Close UP CD# 1514)	\$ 2,432.56

Lunch Fund

Beginning of the Month Balance	\$ 61,614.07
Receipts	\$ 120,458.69
Interest	\$ 31.54
Expenditures	\$ 214.15
End of Month Balance	\$ 181,890.15

Vendor Name	Vendor Description	Amount
Checking Account ID 1	Fund Number 01 GENERAL FUND	
ADVANCED FIRE & SAFETY		658.15
AMAZON CAPITAL SERVICES		1,120.85
BONGERS, SANDRA		170.30
BURESH LAWN CARE		5,125.00
BUTLER COUNTY ARTS COUNCIL		150.00
BUTLER COUNTY CLINIC		925.00
BUTLER COUNTY WELDING		401.24
CANON FINANCIAL SERVICES		2,709.36
CANON SOLUTIONS AMERICA INC		18.43
CDW-GOVERNMENT INC		2,678.84
CENTRAL NEBRASKA REHABILITATION SERVICES		628.46
COMFORT INN		1,169.55
CTF SERVICE INC		20,549.79
CULLIGAN OF COLUMBUS		227.00
DALE'S FOOD PRIDE		64.47
DAVID CITY ACE HARDWARE		326.10
EAST BUTLER PUBLIC SCHOOL FOUNDATION		25.00
EICKMEIER, SHELLI		1,324.90
ELECTRONIC ENGINEERING COMPANY		517.50
ESU #7		15,968.62
ESU COORDINATING COUNCIL		937.00
FRONTIER COOPERATIVE CO		3,785.67
FUEHRER, KIM		47.76
HANCOCK, CHRISTINA		1,026.10
HEARTLAND COMMUNICATIONS		540.00
HILLTOP ROLLOFFS DBA CALLAWAY ROLLOFFS		672.75
HOME DEPOT PRO		5,079.14
HOUGHTON MIFFLIN HARCOURT PUBLISHING COMPANY		4,091.91
INSIGHT ENTERPRISES INC		1,071.00
JCI INDUSTRIES INC		65.00
JOHNSTONE SUPPLY		79.70
JOURNEYED.COM, INC.		500.00
JW PEPPER AND SON INC		26.87
KRIZ, JAMES		46.10
KSB SCHOOL LAW		265.00
LINCOLN JOURNAL STAR		305.91
MADISON NATIONAL LIFE INS CO		742.58
MAHONEY FIRE SPRINKLER, INC		450.00
MATTHEWS, REBECCA		19.02
MCGRAW HILL SCHOOL LLC		1,234.97
MERIDIAN STUDENT PLANNERS		496.20
NASB ALICAP		96,687.00
NE LABOR LAW POSTER SERVICE		192.00
NEBRASKA ASSOCIATION OF SCHOOL BOARDS		534.00
NEBRASKA COUNCIL OF SCHOOL ADMINISTRATORS		585.00
NEBRASKA HEATING & AIR, INC		263.04
NEBRASKA SCHOOL COUNSELOR ASSOCIATION		40.00
NEWMAN GROVE HIGH SCHOOL		150.00
NIXON COMPANY, THE		237.50
ONE SOURCE THE BACKGROUND CHECK COMPANY		58.00
PAPER TIGER SHREDDING		75.00
PELAN, JOSHUA		2,087.50
PLANK ROAD PUBLISHING INC		182.45

Vendor Name	Vendor Description	Amount
QUILL CORPORATION		370.34
REALITYWORKS INC		1,825.42
REHMER AUTO PARTS, INC.		40.95
ROADRUNNER TRANSPORTATION LLC		312.00
SCHMITT MUSIC COMPANY		9.89
SCHOLASTIC INC		263.74
SCHOOL NURSE SUPPLY		509.28
SCHOOL SPECIALTY LLC		158.90
SCHUYLER COOP ASSOCIATION		846.00
SEWARD COUNTY INDEPENDENT		138.00
SEWARD URGENT CARE PARTNERSHIP, LLC		125.00
SOAR LEARNING, INC		299.99
SUNBELT RENTALS, INC		827.15
SUPREME SCHOOL SUPPLY CO		38.37
TECH MASTERS		803.33
TIME MANAGEMENT SYSTEMS		212.60
VANDENBERG, ALAN		160.00
VILLAGE OF BRAINARD		4,692.82
VILLAGE OF PRAGUE		8.00
WAHOO-WAVERLY-ASHLAND NEWSPAPERS		122.13
WINDSTREAM NEBRASKA, INC.		1,073.53
Fund Number 01		<hr/> 190,170.17
Checking Account ID 1		<hr/> <hr/> 190,170.17

PIK/Gross	Amount	Expense/ Employer	Adjustment Amount	Check Total	Payee ID	Payee Name
Check Date: 09/20/2023						
Processing Month: 09/2023						
Checking Account ID: 1						
ADD						
ACTIVITYTR Activity trips		424.00				
COVERTIGER Cover Tiger Kids Club		2,144.75				
HOURLY Hourly Pay		58,451.26				
KAGANTRNG Kagan Training		172.50				
MISCTRANI Misc Employee Training		425.00				
NEWTEACHER New Teacher Academy		350.00				
OT Overtime Pay		1,652.90				
PARASUB ParaEducator Substitute		200.00				
PERSONAL Personal Time		420.98				
PSHOMEVISI PS HOME VISITS		493.75				
SICK Sick Time Used		1,741.78				
SUBDRIVER Substitute Bus Driver		271.76				
SUBTEACHER Substitute		1,575.00				
VACATION Vacation Time		1,374.56				
WEIGHTLIFT Weightlifting		1,380.00				
		<u>71,078.24</u>				
CONTRACT						
C01 Contract 1		238,514.74				
C02 Contract 2		17,003.84				
C04 Title 1		2,611.31				
		<u>258,129.89</u>				
DEDUCTION						
ACCIDENT ACCIDENT	344.82			344.82	AFLACREMI	AFLAC REMITTANCE SERVICES
ACCIDENTCO ACCIDENT-COLONIAL	86.77			86.77	COLONIAL	COLONIAL LIFE & ACCIDENT INS. CO
CANCER CANCER	213.34			213.34	AFLACREMI	AFLAC REMITTANCE SERVICES
CANCERCOLO CANCER-COLONIAL	44.20			44.20	COLONIAL	COLONIAL LIFE & ACCIDENT INS. CO
COLONSTD COLONIALSTD	43.60			43.60	COLONIAL	COLONIAL LIFE & ACCIDENT INS. CO
DENTALPOST FAMILY DENTAL	1,015.95	1,810.88		2,826.83	BLUECROSS	BLUE CROSS BLUE SHIELD OF NE
DENTALPRE DENTAL	258.63	234.20		492.83	BLUECROSS	BLUE CROSS BLUE SHIELD OF NE
DEPCARE DEPENDENT CARE	208.33			208.33	EASTBTLR2R	EAST BUTLER SCHOOL DIST 2R
GARNISHANK Garnishment	273.48			273.48	CREDITMANA	CREDIT MANAGEMENT SERVICES
GARNISHCON Garnishment	398.72			398.72	CLEARRECOV	CLEAR RECOVERY, INC
HEALTH HEALTH INSURANC	661.85	87,578.10		88,239.95	BLUECROSS	BLUE CROSS BLUE SHIELD OF NE
HORACEMANN HORACE MANN ANN	100.00			100.00	HORACEMAN	HORACE MANN LIFE INS CO
HOSPPRE HOSPITAL - PRET	142.22			142.22	AFLACREMI	AFLAC REMITTANCE SERVICES
STDISAB SHORT TERM DISA	148.88			148.88	AFLACREMI	AFLAC REMITTANCE SERVICES
URM URM	1,393.17			1,393.17	EASTBTLR2R	EAST BUTLER SCHOOL DIST 2R
VISION VISION	561.29			561.29	VISION	VISION SERVICE PLAN
WADREED FTC ANNUITY	933.57			933.57	WADDELLAN	FTC
	<u>6,828.82</u>	<u>89,623.18</u>	<u>0.00</u>	<u>96,452.00</u>		
INDIVIDUAL BANK ACCOUNT DEDUCTION						
HSA HSA	489.35	2,854.70		3,344.05		
	<u>489.35</u>	<u>2,854.70</u>	<u>0.00</u>	<u>3,344.05</u>		
RET DEDUCTION						
NPERS RETIREMENT	323,812.46	31,668.88	31,985.56	63,654.44	RET	NEBRASKA SCHOOL RETIREMENT A SYS
	<u>31,668.88</u>	<u>31,985.56</u>	<u>0.00</u>	<u>63,654.44</u>		
TAX						
FIT FIT	292,663.00	22,538.01		22,538.01	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM A
FUTA FUTA	329,161.85					
MEDICARE MEDICARE	325,365.45	4,717.84	4,717.84	9,435.68	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM A

Payroll Register - Totals
Unposted; Payroll Type Extra, Pay Off Contracts, Regular, Void

	<u>PIK/Gross</u>	<u>Amount</u>	<u>Expense/ Employer</u>	<u>Adjustment Amount</u>	<u>Check Total</u>	<u>Payee ID</u>	<u>Payee Name</u>	
Checking Account ID: 1								
SITNE SIT NE	292,663.00	10,989.47			10,989.47	SITNE	NEBRASKA DEPARTMENT OF REVENUE	A
SOCSEC SOC SEC	325,365.45	20,172.67	20,172.67		40,345.34	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	A
SUTANE SUTA NE	329,161.85							
WCNE WORK COMP NE	329,161.85							
		58,417.99	24,890.51	0.00	83,308.50			

Net Pay: 231,803.09
Cash Total: 478,562.08

Non - FIT Taxable Deductions	36,545.13
Non - SIT Taxable Deductions	36,545.13
Non - SOC SEC Taxable Deductions	3,842.68
Non - MEDICARE Taxable Deductions	3,842.68
Direct Deposits	235,147.14
Automatic Payments	146,962.94
Adds + Contracts + Deduction Adds	329,208.13

East Butler Public Schools

Attention: Mr. Eldridge

This letter is to inform you of my employment leave notice. Working here has been an incredible learning and growing experience. My last Day of employment will be 9/8/23 to which will also include the after school Program. At the end of my last day I will turn my Key into the office

Sincerely,
Mrs. Schauer

Negotiated Agreement 2024-2025

We the East Butler Education Association (EBEA) would like to be recognized as the bargaining agent for the 2024-2025 school year.

General Purpose

The Board and the EBEA recognize that the development of a quality educational program for the students attending the public school of East Butler is a joint responsibility that can best be achieved by agreement of all parties toward common goals. The Board and the EBEA enter in this Agreement with mutual dedication, recognizing that the experience, creativity and judgement of all parties are necessary to reach the educational need of the community.

Sophie Hermelbracht
Chief Negotiator

Negotiated Agreement 2025-2026

We the East Butler Education Association (EBEA) would like to be recognized as the bargaining agent for the 2025-2026 school year.

General Purpose

The Board and the EBEA recognize that the development of a quality educational program for the students attending the public school of East Butler is a joint responsibility that can best be achieved by agreement of all parties toward common goals. The Board and the EBEA enter in this Agreement with mutual dedication, recognizing that the experience, creativity and judgement of all parties are necessary to reach the educational need of the community.

Sophie Hermelbracht
Chief Negotiator

EAST BUTLER SCHOOL DISTRICT
2024-2025
Classroom Capacity

School Name	Pk	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Elem. at Brainard	20	15	15	15	15	15	15	15							135
Elem. at Dwight	20	15	10	10	10	10	10	10							95
Jr/Sr High School									20	20	20	20	20	20	120
TOTAL CAPACITY															350

Special Education Program

School Name	K-6	7-12
Elementary at Brainard	10	
Elementary at Dwight	4	
Jr/Sr High School		15

The East Butler Public School District will assess option-enrollment requests on a case by case basis. Families interested in enrolling in the school district should contact Mr. Michael Eldridge, Superintendent of Schools. 402-545-2081 or meldridge@ebutler.esu7.org

**Secondary Principal Report
September 2023 – School Board Meeting**

I. Enrollment per grade 2023/2024

- A. 7-12th Grade Total Enrollment = 141 Students
 - 1. 7th - 32
 - 2. 8th – 23
 - 3. 9th – 19
 - 4. 10th – 23
 - 5. 11th – 26
 - 6. 12th – 18

II. Fall Assessment

- A. The Northwest Evaluation Association (NWEA) Maps testing was administered on August 30th & 31st.
- B. All 7 – 11th Graders took the assessments.

III. Safety & Response Drills

- A. The following drills were completed on 8/25/2023
 - 1. Fire Drill
 - 2. Bus Evacuation
 - 3. Tornado Drill
 - 4. School Lockdown
 - 5. School Evacuation

IV. Professional Learning Day

- A. Our staff participated in a Professional Learning Day on Tuesday, September 5th.
- B. Agenda: Ann Gabler Legal Shield, Mr. Eldridge Thrillshare, K-12 Math Curriculum Otis Pierce ESU 7, and work was completed on our Emergency Operations Document.

V. Secondary Information

- A. Walkthrough Evaluations have been completed on all Secondary Teachers & the Formal Evaluation process has started for staff members.
- B. September 14 – Jostens Rep – 12th/10th Graders
- C. September 20 – College Fair at Central Community College 11th/12th Grade Students
- D. October 4 – Parent-Teacher Conferences – College Fair & Food Truck
- E. October 5 – Professional Learning Day

Elementary Principal Report

September Board Meeting



I. Tiger Kids Club

- A. Tiger Kids Club started on August 17 at both locations. There are currently 20 students registered in Dwight and 7 in Brainard. There are typically 5-7 students participating in the morning session and approximately 20 students in the afternoon in Dwight. In Brainard, there are 5 students in the morning and 6-7 in the afternoon. Nicole Buresh, Lineah Jisa, and Christina St Hilaire have been supervising the program in Dwight. In Brainard, Mrs. Rhynalds, Ms. Due, Marcia Bohuslavsky, and Mrs. Vandenberg have been providing supervision. East Butler staff members have helped when a substitute is needed.

II. 2023-2024 Enrollment

- A. 2023-2024 Numbers:
 1. Preschool: 30 Total Students (16 Brainard/14 Dwight)
 2. Kindergarten: 25 Students (20 Brainard/5 Dwight)
 3. Brainard K-6: 100 Students
 4. Dwight K-6: 38 Students
 5. K-12: 279 Students
 6. PK-12: 309 Students
- B. Additional enrollment numbers are included.

III. Fall Assessments

- A. Northwest Evaluation Association (NWEA)-MAPS testing was given the week of August 28-September 1. Reading, Math, and Science tests were administered for grades K-6.
- B. Acadience testing in Math and Reading was finished on September 1. East Butler is transitioning to the on-line version.

IV. Professional Learning Day

- A. Teaching staff participated in professional learning on Tuesday, September 5. Topics included Thrillshare and Classlink updates. Grade PK-12 math teachers also developed math curriculum aligned to state standards.

V. Safety Drills/Response Team Meeting

- A. The following safety and crisis drills were completed on August 25.
 1. School Evacuation
 2. School lockdown
 3. Fire Drill
 4. Bus Evacuation
 5. Tornado Drill
- B. The crisis team met on September 5 to continue work in completing the East Butler Emergency Operations Plan.
- C. Crisis team members: Mr. Eldridge, Mr. Cidlik, Mr. Biltoft, Mrs. Witzel, Mrs. Strizek, Mrs. Bohac, Mrs. Meysenburg, Mrs. Robinson, Ms. Widick, Mrs. Sisel, Mrs. Walla, and Mrs. Zajac.

VI. Upcoming Events

- A. Parent-Teacher Conferences – October 4 (1:30 Dismissal)
- B. Professional Learning Day – October 5 (No School for students)

East Butler Enrollment Report 32 Year Enrollment

Year	Pre-K	Kind.	Br. K-6	Dw. K-6	Pr. K-6	K-6 Total	K-12
2023-24	30	25	100	38		138	279
2022-23	28	20	101	39		140	268
2021-22	23	11	105	38		143	262
2020-21	23	27	103	42		145	272
2019-20	28	16	92	34		126	260
2018-19	40	12	91	40		131	266
2017-18	24	23	91	41		132	277
2016-17	21	23	94	43		137	277
2015-16	30	23	93	40		133	277
2014-15	30	13	95	39		134	299
2013-14	29	22	101	45		146	308
2012-13	19	12	95	43	8	146	321
2011-12	16	18	86	48	19	153	323
2010-11	17	23	90	54	30	174	345
2009-10	19	18	72	59		131	279
2008-09	13	25	84	54		138	281
2007-08	10	20	78	53		131	309
2006-07		11	78	53		131	303
2005-06		19	83	53		136	321
2004-05		15	79	50		129	321
2003-04		17	92	50		142	327
2002-03		23	100	52		152	335
2001-02		18	100	67		167	342
2000-01		20	103	69		172	358
1999-00		18	98	74		172	351
1998-99		18	98	81		179	364
1997-98		23	101	89		190	372
1996-97		25	106	76		182	371
1995-96		37	100	81		181	349
1994-95		13	103	71		174	326
1993-94		25	118	69		187	336
1992-93		27	115	65		180	322
Average	23.5	20	95.2	54.7	19	151.6	312.5