

Board of Education 2nd Monthly Meeting
Thursday, September 28, 2023 12:00 PM

Norfolk Public School's Central Administration
Office
P.O. Box 139
Norfolk, NE 68702-0139

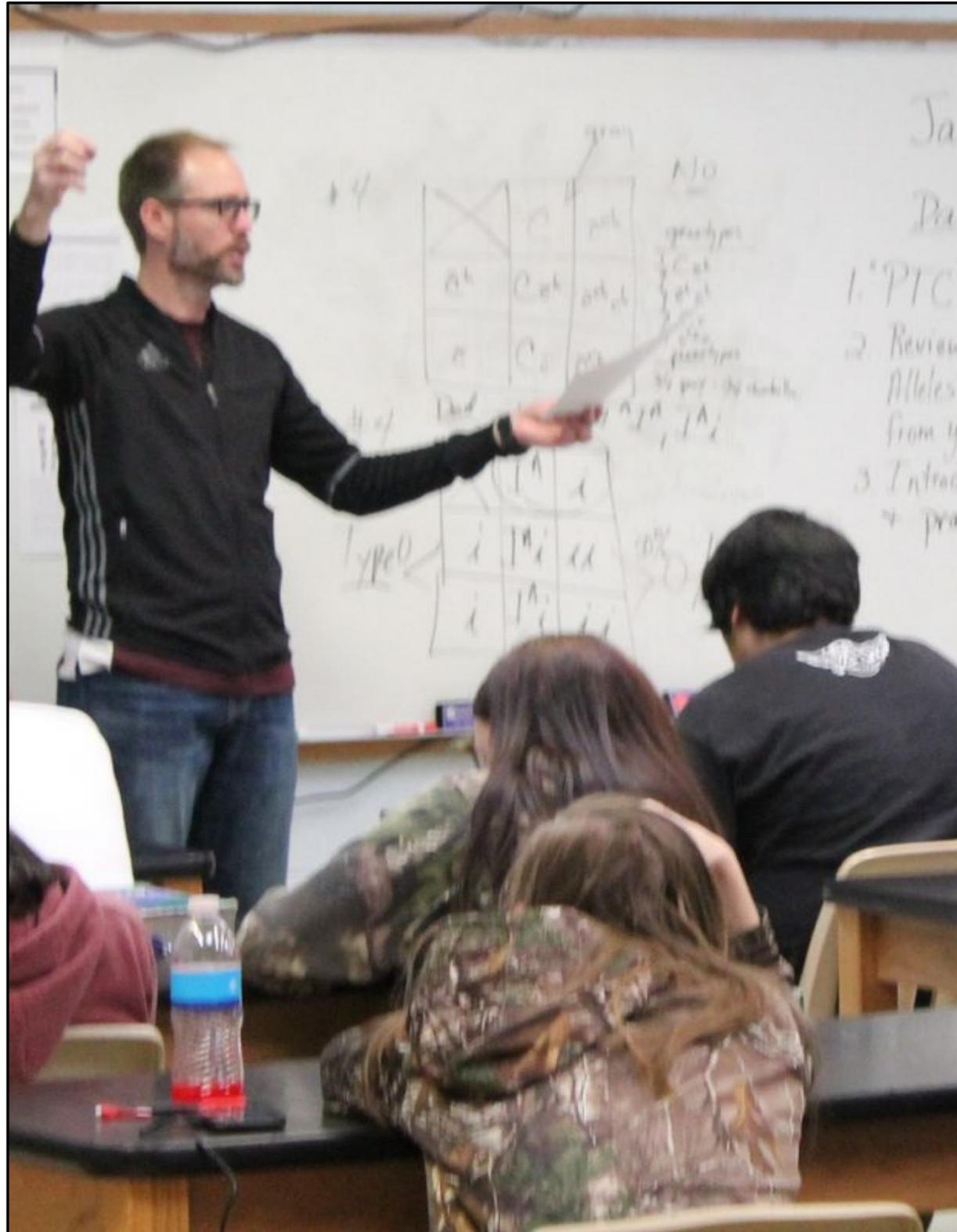
Agenda

1. Date Public Notice Appeared in the Norfolk Daily News:
2. Call to Order
 - 2.1. Roll Call
 - 2.2. Declaration of a Legal Meeting
3. Reports and Discussion Items
 - 3.1. Budget and Tax Levy Presentation
4. Action Items
 - 4.1. Discuss, consider and take action to approve the 2023-2024 budget
 - 4.2. Discuss, consider and take action to approve the 2023-2024 tax request
5. Future Meetings
6. Adjournment



Budget and Tax Presentation

9-28-2023



Budgetary Goal

To provide outstanding educational opportunities for our students while minimizing the financial/tax impact on our patrons.





Specific Objectives:

- 1. Fully fund the Operating Budget**
- 2. Complete the MS Addition**
- 3. Maintain Appropriate Cash Reserves for the Future**
- 4. Lower the Tax Levy**
- 5. Stay within the Property Tax Authority Limitations**



Our Needs

Previously \$33,415,610 of this came from property taxes. That has been reduced to \$31,791,406.

■ **General Fund**
\$61,565,256

Staff
Technology
Curriculum
Transportation
Custodial/Maintenance
Etc.

■ **Building Fund**
\$1,670,783

Completion of the Middle School
Addition and Renovation

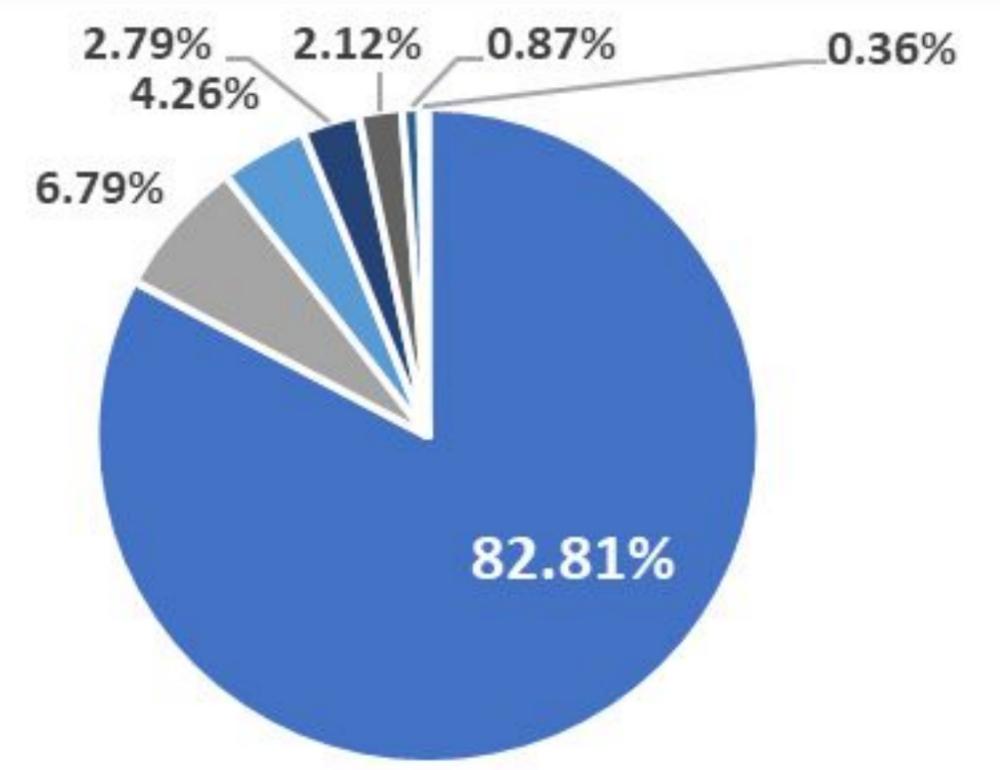
■ **QCPUF**
\$778,600

Payment on Remaining Bond
Funds



- 82.81% of our annual budget is attributed to staffing costs.
- This percentage grows annually. It was 82.56% in 2022-2023.
- Increase Due To:
 - 4.47% Wage Increase to be Competitive with Area Schools
 - Additional Staff:
 - 1 Classroom Teacher
 - 3 Special Ed Teachers
 - 1.5 ELL Teachers
 - 1 School Resource Officer
 - 1 Athletic Trainer

**2023-2024
BUDGET BREAKDOWN**



- Staffing
- Supplies
- Prof/Tech Services
- Purchased Property Services
- Other Services
- Financial Services
- Other Property Services

General Fund Increases



■ \$3,014,806
Staffing Increases

■ \$1,278,634
Federal ESSERS Grant

■ \$978,454
All Other Increases Combined:

- Transportation
- Contracted services
- Sanitation and other utilities
- Instruction

■ \$500,000
Transfer to Depreciation and
Employee Benefit Fund

General Fund Decreases



■ \$77,306

Maintenance of Building

■ \$53,527

State Grants (ECH Expansion Grant)

■ \$25,000

Vehicle Operations-Maintenance

Funding

	New Amount:	Difference:
General Fund Levy:	95 cents	5 cents less
Special Building Fund Levy:	5 cents	the same
QCPUF Levy:	2.33 cents	the same
Total Levy:	\$1.0246	5 cents less
Levy Reduction:	5.34 cents	
Cash Reserves Budgeted:	\$2.1 Million	\$½ million more
Additional Sped Budgeted:	\$1.1 Million	\$1.1 million more
Total Tax Asking Increase:	\$1,305,163 (4.1%)	\$1,624,204 less

Highlights:

- Meets All Lids
- Allows for MS Completion
- Provides Room for us to Grow our General Fund Next Year without increasing the levy

Caution:

- Uses all of our Building Fund and Maintenance Depreciation





Balancing the Uncertainty



- **Our Needs and Budget have not changed since our first proposal.**
- **The change is that I am recommending the use of an additional half-million of our cash reserves and the budgeting of \$1.1 Million in additional Sped reimbursement so we can fund the middle school project, while lowering the levy another 5 cents and staying under ALL lids.**
- **The actual amounts allocated to cash reserves and Sped reimbursement are estimates, with a total of \$3.2 million (\$1.6 M original dollars and \$1.6 M additional dollars) being allocated between the two categories. The amount of cash reserves that we actually use will be determined based upon what we receive in Sped reimbursement.**
 - **If the Sped reimbursement is higher, then our use of cash reserves will be lower.**



We would still have a deficit of \$674,000, which we could capture with a 2 cent special building fund levy in 2024-2025.

This would leave us room for a 98 cent general levy—which will most likely be needed—to limit our use of cash reserves to an acceptable level.

We can NOT continue to use cash reserves indefinitely. We need to think ahead to future budgets.



Advantages to this Proposal:

- **This budget and levy meet our general fund needs.**
- **The levy for the building fund provides us with the additional funding needed to complete the Middle School addition and renovation.**
- **We have reduced our tax asking by \$1,624,204 and will be able to provide our patrons with nearly a five and a half-cent levy reduction.**
- **We will stay under/within all state-imposed limits and lids.**
- **We will have room for future growth in the general fund without increasing the total levy.**



**2023-2024
Budget
Timeline**

Summer	Preliminary Budget Work based upon <i>Estimated</i> needs and resources
8-20	Assessed valuations certified by counties–True budget/levy work begins
8-23	Special Finance and Facilities Committee Meeting held to discuss budget proposals
8-30	BOE budget workshop held for all Board members and public
8-31	District notice sent indicating that we intended to participate in the Joint Hearing. <ul style="list-style-type: none"> ● Madison County's deadline for this notification was 9-1
9-11	NPS Budget Hearing, Tax Hearing and Board Resolution <ul style="list-style-type: none"> ● The Resolution did not pass, resulting in the need for the development of new budget and tax proposals.
9-19	Special Finance and Facilities Committee Meeting to discuss new proposals
9-20	Meetings with remaining Board members to discuss new proposals
9-21	Madison County Joint Hearing
9-28	Board Meeting–Approval of Budget and Tax Request
9-30	Filing deadline for all budget and tax documents

Questions???

Norfolk Daily News

OWNED BY THE HUSE PUBLISHING COMPANY
 NORFOLK, NEBRASKA
 Federal ID #47-0197190

PROOF OF PUBLICATION

THE STATE OF NEBRASKA
 Madison County

Debbie Warneke, being first duly sworn on oath says that she is the Business Manager of **The Huse Publishing Company**, a corporation, publishers of the **Norfolk Daily News**, a legal daily newspaper published at Norfolk, Madison County, Nebraska, and of general circulation in said county; that a notice entitled

HEARING AND BUDGET SUMMARY				
Madison County, Nebraska				
The governing body will meet on the 11 day of September, 2023, for the purpose of hearing support, opposition, criticism, suggestions or amendments relative thereto. The budget detail is available at the office of the County Auditor, Madison County, Nebraska, to examine the same, to compare the same with the statewide receipts and expenditures, and to compare cost per pupil and				
Budgeted Expenditures & Transfers 9-30-2024 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)	
273,359.00	\$ 6,080,989.00	\$ 43,938,738.00	\$ 33,753,141.00	
145,290.00		\$ 6,445,290.00		
228,924.00	\$ -	\$ 228,924.00		
-		\$ -		
324,778.00	\$ 500,000.00	\$ 3,124,778.00		
257,749.00	\$ 400,000.00	\$ 4,457,749.00		
123,893.00	\$ -	\$ 1,123,893.00	\$ -	
277,765.00		\$ 6,606,982.00	\$ 1,687,660.00	
115,395.00	\$ -	\$ 1,636,795.00	\$ 786,465.00	
169,568.00	\$ -	\$ 1,169,568.00		
533,239.00	\$ -	\$ 533,239.00		
-	\$ -	\$ -		
149,960.00	\$ 6,980,989.00	\$ 69,265,956.00	\$ 36,227,266.00	
Property Tax		Bond Purposes	Non-Bond Purposes	Total
		\$ 786,465.00	\$ 35,440,801.00	\$ 36,227,266.00

ZNEZ L23580

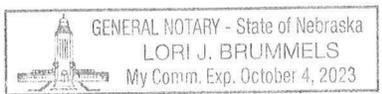
Madison Co Dist # 2 – Budget Hearing and Summary
 ; a true copy of which, as printed in said paper, is hereto attached and made a part hereof, was published in the issue of said paper for one time, the publication being September 6, 2023; that said newspaper was published daily in the City of Norfolk within said County for more than 52 consecutive weeks immediately prior to the commencement of the publication of said notice and every week consecutively since that time; and during all of said time said newspaper had a bona fide circulation of more than 300 copies daily and was printed wholly in the English language and in whole or in part in an office maintained by the publisher at said place of publication.

Debbie Warneke

day of September, 2023

Lori J. Brummels
 Notary Public

3 x 4.25	\$	76.50
Clip Fee	\$	
Proof of Publication	\$	
Prepayment	\$	
Balance Due	\$	76.50



NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Norfolk Public Schools (59-0002) in Madison 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 11 day of September, 2023 at 5:30 o'clock, P.M., at NPS Central Administration Building 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)
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 53,229,260.00	\$ 58,836,733.00	\$ 71,273,359.00	\$ 6,080,989.00	\$ 43,938,738.00	\$ 33,753,141.00
Depreciation	\$ 376,511.00	\$ 2,540,157.00	\$ 6,445,290.00		\$ 6,445,290.00	
Employee Benefit	\$ 951.00	\$ 171,764.00	\$ 228,924.00	-	\$ 228,924.00	
Contingency	-	-	-		-	
Activities	\$ 2,057,210.00	\$ 1,985,274.00	\$ 2,624,778.00	\$ 500,000.00	\$ 3,124,778.00	
School Nutrition	\$ 3,332,376.00	\$ 3,179,476.00	\$ 4,057,749.00	\$ 400,000.00	\$ 4,457,749.00	
Bond	\$ 2,814,671.00	-	\$ 1,123,893.00	-	\$ 1,123,893.00	-
Special Building	\$ 837,933.00	\$ 2,691,279.00	\$ 8,277,765.00		\$ 6,606,982.00	\$ 1,687,660.00
Qualified Capital Purpose Undertaking	\$ 2,658,028.00	\$ 1,932,502.00	\$ 2,415,395.00	-	\$ 1,636,795.00	\$ 786,465.00
Cooperative	\$ 387,010.00	\$ 254,496.00	\$ 1,169,568.00	-	\$ 1,169,568.00	
Student Fee	\$ 84,935.00	\$ 177,140.00	\$ 533,239.00	-	\$ 533,239.00	
	-	-	-	-	-	
TOTALS	\$ 65,778,885.00	\$ 71,768,821.00	\$ 98,149,960.00	\$ 6,980,989.00	\$ 69,265,956.00	\$ 36,227,266.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 786,465.00	\$ 35,440,801.00	\$ 36,227,266.00

Norfolk Daily News

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To Set Final Tax Request
 in Madison County, Nebraska
 7-1632, that the governing body will meet on the 11 day of, September 2023 at 5:45 o'clock
 criticism, suggestions or observations of taxpayers relating to setting the final tax request.

2023-2024 Budget Information

2023 Requested By (valuation)	2023-2024 Operating Budget	2023-2024 Proposed Property Tax Request	Proposed 2023 Tax Rate	Change in Tax Rate	Change in Operating Budget
0.912335	71,273,359.00	33,753,141.00	1.000000	0%	3%
0.000000	1,123,893.00	-	0.000000	0%	-35%
0.045617	8,277,765.00	1,687,660.00	0.050000	0%	-14%
0.025665	2,415,395.00	786,465.00	0.023300	-17%	-33%
0.983617	83,090,412.00	36,227,266.00	1.073300	0%	-1%

ZNEZ L23581

Madison Co Dist # 2 – Final Tax Request ; a true copy of which, as printed in said paper, is hereto attached and made a part hereof, was published in the issue of said paper for **one time**, the publication being **September 6, 2023**; that said newspaper was published daily in the City of Norfolk within said County for more than 52 consecutive weeks immediately prior to the commencement of the publication of said notice and every week consecutively since that time; and during all of said time said newspaper had a bona fide circulation of more than 300 copies daily and was printed wholly in the English language and in whole or in part in an office maintained by the publisher at said place of publication.

Debbie Warneke

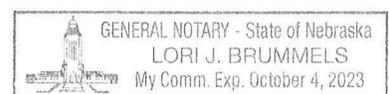
Subscribed and sworn to before me this 6 day of

September, 2023

Lori J. Brummels

Notary Public

4 x 2.5	\$	60.00
Clip Fee	\$	
Proof of Publication	\$	
Prepayment	\$	
Balance Due	\$	60.00



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**NOTICE OF JOINT PUBLIC HEARING
ON PROPOSED PROPERTY
TAX INCREASES**

Public notice is hereby given, in compliance with the provisions of Neb. Rev. Stat. § 77-1633, that a representative of the following political subdivisions will meet on the 21st day of September, 2023 at 6:00 P.M., at Life Long Learning Center, located on Northeast Community College property, for the purpose of conducting a joint public hearing to obtain public input on property tax increases proposed by the subdivisions:

City of Battle Creek, 402-675-2701, property tax requested: \$390,665.51

Norfolk Public School District #02, 402-644-2500, property tax requested: \$36,227,266.00

Northeast Community College 402-371-2020, property tax requested: \$35,252,333.00

Said meeting is open to the public. Accommodations for the disabled are available upon request. Please contact the Madison County Clerk at 402-454-3311 Ext. 9136 at least 48 hours prior to the meeting if accommodations are required.

There is no item on the agenda for this joint public meeting other than discussion of each political subdivision's intent to increase its property tax request by a percentage greater than the "allowable growth percentage" defined in § 77-1633. The political subdivisions shall make their presentations in the order listed above.

Anne M. Pruss
Madison County Clerk
(September 13, 2023) ZNEZ

Subscri

17 day of

September 2023

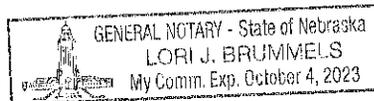
Lori J. Brummels
Notary Public

43 lines	\$	23.59
Clip Fee	\$	
Proof of Publication	\$	
Prepayment	\$	
Balance Due	\$	23.59

**Notice of Joint Public Hearing – Proposed Property
Tax Increases – September 21, 2023**

; a true copy of which, as printed in said paper, is hereto attached and made a part hereof, was published in the issue of said paper for **one time**, the publication being **September 13, 2023**; that said newspaper was published daily in the City of Norfolk within said County for more than 52 consecutive weeks immediately prior to the commencement of the publication of said notice and every week consecutively since that time; and during all of said time said newspaper had a bona fide circulation of more than 300 copies daily and was printed wholly in the English language and in whole or in part in an office maintained by the publisher at said place of publication.

Debbie Warneke



MADISON COUNTY NEBRASKA

SEP 15 2023

ANNE M. PRUSS
COUNTY CLERK