

MINUTES OF BOARD OF EDUCATION

South Platte School District #95

Special Hearing to Set Final Tax Request September 14, 2023 7:00 PM

President Darrel Armstrong called to order the Special Hearing to Set Final Tax Request of the school board at 7:15 PM with board members: **Present:** Darrel Armstrong, Duane Duncan, Adam Hayward, Amy Stanley, Tim Van Zee, Patricia Welsh. Also present were Superintendent David Spencer, Principal Nick Brost and Business Manager Lisa Wilson. Notice of the meeting was published in the Keith County News, online and available at the office.

The Pledge of Allegiance was recited and President Armstrong made note of the Open Meetings Act poster that is on display in the meeting room.

There was discussion and review of state budget worksheets, budget, and tax request.

Review the minutes.

Motion by Tim Van Zee seconded by Patricia Welsh to adjourn the meeting at 7:27 PM. Motion carried.

Patricia Welsh: yes, Adam Hayward: yes, Darrel Armstrong: yes, Amy Stanley: yes, Tim Van Zee: yes, Duane Duncan: yes

The meeting was adjourned at 7:27 PM.

Tim Van Zee, Secretary

2023/24 BUDGET AUTHORITY AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION

COUNTY: DEUEL
COUNTY-DISTRICT NUMBER: 25-0095-000
DISTRICT NAME: SOUTH PLATTE PUBLIC SCHOOLS

Certified Budget Authority	\$4,082,696	Formula Needs
Allowable Reserve Percentage	45 %	
Access to Prior Year's Unused Budget Authority	\$0	

Certified Budget Authority:

Certified Budget Authority is calculated three ways. The greater of the Budget Based Calculation, the Student Growth Adjustment Calculation, or the Formula Needs Calculation becomes a district's Certified Budget Authority.

Budget Based Calculation: $((GFBE - SGF - SPED - GFLE) \times 1.025)$

Student Growth Adjustment Calculation: $((GFBE - SGF - SPED - GFLE) + (SGA +/- SGACORR))$

Formula Needs Calculation: $((FN \times 1.10) - (SPED \times 1.025))$

		Data Source
GFBE	2022/23 General Fund Budget	2022/23 LC-2 Line B-100
SGF	2022/23 Special Grant Funds	2022/23 LC-2 Line B-110
SPED	2022/23 Special Education Budget	2022/23 LC-2 Line B-120
GFLE	2022/23 General Fund Lid Exclusions (Schedule A)	2022/23 LC-2 Line B-130
SGA	2023/24 Student Growth Adjustment	2023/24 State Aid
SGACORR	2023/24 Student Growth Correction	2023/24 State Aid
FN	2023/24 Formula Needs	2023/24 State Aid

2023/24 Basic Allowable Growth Rate (BAGR) is 2.5%.

Access to Prior Year's Unused Budget Authority:

This amount is equal to the lesser of 2% of 2022/23 adjusted expenditures (2% of LC-2 Line B-140) or 2022/23 Total Unused Budget Authority (LC-2 Line B-175) if the district has Unused Budget Authority available.

Please Note: To access this additional budget growth, the amount must be manually entered on Line A-355 of the 2023/24 LC-2.

Any questions about this information or how it is to be used in meeting the budgeting requirements of state law can also be directed to School Finance at the Nebraska Department of Education, Box 94987, Lincoln, NE 68509-4987, or by calling (402)450-0867 or (402)540-0649.

NEBRASKA DEPARTMENT OF EDUCATION
 SCHOOL FINANCE & ORGANIZATION SERVICES
 2023/24 STATE AID CERTIFICATION

SOUTH PLATTE PUBLIC SCHOOLS (23-0093 000)

FORMULA STUDENTS CALCULATION

(	Fall Membership	x	ADW/FWI Ratio	)	=	Contracted Out	=	Formula Students
(	217	x	0.99254993350	)	=	0	=	215.33
	KIDG Adjustment	(	0 students	x .5	)	times ADW Factor	=	0.00
<i>Total Formula Students</i>								

FORMULA NEEDS CALCULATION

Basic Funding	3,852,185.00
Poverty Allowance	0.00
Limited English Proficiency Allowance	0.00
Focus School & Program Allowance	0.00
Summer School Allowance	0.00
Special Receipts Allowance	172,235.00
Transportation Allowance	96,906.00
Elementary Site Allowance	0.00
Distance Education & Telecommunications Allowance	9,534.00
Averaging Adjustment	0.00
New School Adjustment	0.00
Student Growth Adjustment	0.00
Community Achievement Plan Adjustment	0.00
Limited English Proficiency Allowance Correction	0.00
Student Growth Adjustment Correction	0.00
Poverty Allowance Correction	0.00
Non-Qualified LEPP Adjustment	0.00
Total Calculated Formula Needs	4,130,860.00
Formula Needs Stabilization	0.00
Total Formula Needs	4,130,860.00

FORMULA RESOURCES CALCULATION

Yield From Local Effort Rate	436,047,321 // 100 x 1.0000000000	4,660,473.00
Net Option Funding		414,773.00
Allocated Income Tax Funds		22,162.00
Other Actual Receipts		410,322.00
Community Achievement Plan Aid		0.00
Foundation Aid		323,075.00
Total Formula Resources		5,830,810.00

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-4416 or (402) 471-4320.

Note: Due to missing data all poverty data in the 2022/23 school year State Aids was calculated using 2021/22 numbers.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2023/24 STATE AID CERTIFICATION

SOUTH PLATTE PUBLIC SCHOOLS ((25,0095,000))

STATE AID CALCULATION

Equalization Aid	0.00
Net Option Funding	4,114,778.00
Allocated Income Tax Funds	22,162.00
Community Achievement Plan Aid	0.00
Foundation Aid	323,075.00
Total State Aid Calculated	760,015.00
Prior Year (f) State Aid Correction	(321.00)
Total State Aid	759,694.00
Carryover Adjustment from years prior to 2023/24	0.00

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Aid" document available on the FOS/State Aid website. For questions, contact: (402) 450-1418 or (402) 474-4320.

Note: Due from existing Federal Revenue for the 2022/23 school year, State Aids are calculated using 2021/22 numbers.

**2023-2024
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM**

County-District #: 25-0095 Class #: 3
South Platte Public
TO THE COUNTY BOARD AND COUNTY CLERK OF
Deuel County

This budget is for the Period **SEPTEMBER 1, 2023 through AUGUST 31, 2024**

**AMOUNT OF PERSONAL AND
REAL PROPERTY TAX REQUIRED FOR:**

	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 3,065,657.00	\$ 3,065,657.00
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]	\$ 374,385.00		\$ 374,385.00
Special Building Fund	\$ -	\$ 30,030.00	\$ 30,030.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ 374,385.00	\$ 3,095,687.00	\$ 3,470,072.00

Outstanding Bonded Indebtedness as of September 1, 2023
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

\$ 4,450,000.00	Principal
\$ 400,862.50	Interest
\$ 4,850,862.50	Total Outstanding Bonded Indebtedness

County Clerk's Use Only

Total Certified Valuation (All Counties)

(Certification of Valuation(s) from County Assessor **MUST** be attached)

\$ 500,514,984

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, 2022 through June 30, 2023?

YES NO

If YES, Please submit Interlocal Agreement Report by September 30th.

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, 2022 through June 30, 2023?

YES NO

If YES, Please submit Trade Name Report by September 30th.

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2023-2024 school fiscal year?

YES NO

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509
Telephone: (402) 471-2111 FAX: (402) 471-3301
Website: auditors.nebraska.gov

Submission Information

Budget Due by 9-30-2023

Submit budget to:

1. Auditor of Public Accounts - Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education - Upload to NDE Portal only

Questions - E-Mail: Jeff.Schreier@nebraska.gov

2023-2024 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	1,713,872.00	2,890,455.00	3,035,000.00	5,865,455.00	640,000.00	5,107,696.00	5,747,696.00	117,759.00	5,865,455.00
Depreciation	283,589.00	287,589.00		287,589.00			287,589.00		287,589.00
Employee Benefit	17,307.00	17,507.00		17,507.00			17,507.00		17,507.00
Contingency	-	-		-			-		-
Activities	119,082.00	216,082.00		216,082.00			216,082.00		216,082.00
School Nutrition	32,787.00	248,287.00		248,287.00			248,287.00		248,287.00
Bond	497,538.00	509,538.00	370,641.00	880,179.00			880,179.00		880,179.00
Special Building	241,667.00	245,237.00	29,730.00	274,967.00			274,967.00		274,967.00
Qualified Capital Purpose Undertaking	-	-		-			-		-
Cooperative	-	-		-			-		-
Student Fee	-	-		-			-		-
TOTAL ALL FUNDS	2,905,842.00	4,354,695.00	3,435,371.00	7,790,066.00	640,000.00	5,107,696.00	7,672,307.00	117,759.00	7,790,066.00

PERSONAL AND REAL PROPERTY TAX RECAP

	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	3,035,000.00	370,641.00	29,730.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	30,657.00	3,744.00	300.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,065,657.00	374,385.00	30,030.00	-

CERTIFIED STATE AID MOTOR VEHICLE TAXES

\$	759,694.00	\$	102,000.00
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COUNTY TREASURER'S BALANCE, 9-1-2023

944,884.00	97,055.00	5,373.00	-
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2022-2023 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	1,410,787.00	2,854,590.00	2,811,161.00	5,665,751.00	438,564.00	3,513,315.00	3,951,879.00	1,713,872.00
Depreciation	279,427.00	283,589.00		283,589.00			-	283,589.00
Employee Benefit	42,959.00	43,189.00		43,189.00			25,882.00	17,307.00
Contingency	-	-		-			-	-
Activities	144,292.00	241,759.00		241,759.00			122,677.00	119,082.00
School Nutrition	81,806.00	259,586.00		259,586.00			226,799.00	32,787.00
Bond	478,477.00	531,099.00	379,242.00	910,341.00			412,803.00	497,538.00
Special Building	356,169.00	365,152.00	42,162.00	407,314.00			165,647.00	241,667.00
Qualified Capital Purpose Undertaking	-	-		-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
TOTAL ALL FUNDS	2,793,917.00	4,578,964.00	3,232,565.00	7,811,529.00	438,564.00	3,513,315.00	4,905,687.00	2,905,842.00

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 Worksheets.

MOTOR VEHICLE TAXES	
\$	102,472.00

2021-2022 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	1,382,958.00	2,993,468.00	2,643,179.00	5,636,647.00	380,887.00	3,844,973.00	4,225,860.00	1,410,787.00
Depreciation	278,880.00	279,427.00		279,427.00			-	279,427.00
Employee Benefit	38,755.00	50,150.00		-50,150.00			7,191.00	42,959.00
Contingency	-	-		-			-	-
Activities	161,510.00	236,158.00		236,158.00			91,866.00	144,292.00
School Lunch	92,151.00	292,255.00		292,255.00			210,449.00	81,806.00
Bond	832,614.00	876,175.00	362,607.00	1,238,782.00			760,305.00	478,477.00
Special Building	230,461.00	315,765.00	40,404.00	356,169.00			-	356,169.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
TOTAL ALL FUNDS	\$ 3,017,329.00	5,043,398.00	3,046,190.00	8,089,588.00	380,887.00	3,844,973.00	5,295,671.00	2,793,917.00

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 Worksheets.

MOTOR VEHICLE TAXES
\$ 127,096.00

South Platte Public

2023-2024 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year **Non-Bond** Property Tax Request (1) \$ 3,018,116.00
(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)

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

Real Growth Percentage Increase
$$\frac{3,013,320.00}{2023 \text{ Real Growth Value per Assessor}} \div \frac{467,925,055.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.64} \% (3)$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.64 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 79,678.26

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 3,097,794.26
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2023-2024 ACTUAL **Non-Bond** Property Tax Request (7) \$ 3,095,687.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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

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

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

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of South Platte Public 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 South Platte Public resolves that:

1. The 2023-2024 property tax request be set at:

General Fund:	\$	3,065,657.00
Bond Fund:	\$	374,385.00
Special Building Fund:	\$	30,030.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by -0.04 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 0.687142 per \$100 of assessed value.

4. South Platte Public proposes to adopt a property tax request that will cause its tax rate to be 0.693301 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of South Platte Public will increase (or decrease) last year's budget by 1 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2023.

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

Voting yes were:

Voting no were:

Dated this 14th day of September, 2023

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

South Platte Public (25-0095) in Deuel 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 14th day of September, 2023 at 7:00 o'clock, P.M., at Media Center 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	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2021-2022	2022-2023	2023-2024			
	(1)	(2)	(3)	(4)	(5)	(7)
General	\$ 4,225,860.00	\$ 3,951,879.00	\$ 5,747,696.00	\$ 117,759.00	\$ 2,830,455.00	\$ 3,065,657.00
Depreciation	\$ -	\$ -	\$ 287,589.00		\$ 287,589.00	
Employee Benefit	\$ 7,191.00	\$ 25,882.00	\$ 17,507.00	\$ -	\$ 17,507.00	
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	
Activities	\$ 91,866.00	\$ 122,677.00	\$ 216,082.00	\$ -	\$ 216,082.00	
School Nutrition	\$ 210,449.00	\$ 226,799.00	\$ 248,287.00	\$ -	\$ 248,287.00	
Bond	\$ 760,305.00	\$ 412,803.00	\$ 880,179.00	\$ -	\$ 509,538.00	\$ 374,385.00
Special Building	\$ -	\$ 165,647.00	\$ 274,967.00		\$ 245,237.00	\$ 30,030.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 5,295,671.00	\$ 4,905,687.00	\$ 7,672,307.00	\$ 117,759.00	\$ 4,354,695.00	\$ 3,470,072.00

Bond Purposes		Non-Bond Purposes		Total
Breakdown of Property Tax	\$ 374,385.00	\$ 3,095,687.00	\$ 3,470,072.00	\$ 3,470,072.00

Notice of Special Hearing To Set Final Tax Request

South Platte Public (25-0095) in Deuel 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 14th day of September 2023 at 7:10 o'clock P.M., at Media Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2022-2023	2023-2024	Change
Property Valuations	467,925,055.00	467,754,302	0%

2022-2023 Budget Information

Fund	2022-2023 Operating Budget	2022-2023 Property Tax Request	2022 Tax Rate	Property Tax Rate (2022-2023 Request Divided By 2023 Valuation)
General Fund	5,521,784.00	2,971,324.00	0.635000	0.593653
Bond Fund(s) K - 12	990,764.00	421,132.00	0.090000	0.084140
Special Building Fund	322,248.00	46,792.00	0.010000	0.009349
Total	6,834,796.00	3,439,248.00	0.735000	0.687142

2023-2024 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Proposed Property Tax Request	Proposed 2023 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	5,747,696.00	3,065,657.00	0.612501	-4%	4%
Bond Fund(s) K - 12	880,179.00	374,385.00	0.074800	-17%	-11%
Special Building Fund	274,967.00	30,030.00	0.006000	-40%	-15%
Total	6,902,842.00	3,470,072.00	0.693301	-6%	1%