

Board of Education Budget Hearing 2023-2024
Monday, September 11, 2023 6:45 PM
District Office Board Room
401 South Pine Street
Valley, NE 68064-0378

1. **Call to Order**
2. **Approval of Agenda**
3. **2023-2024 Budget Presentation** **2**
4. **Public Communications and Correspondence** **15**
5. **Adjournment**



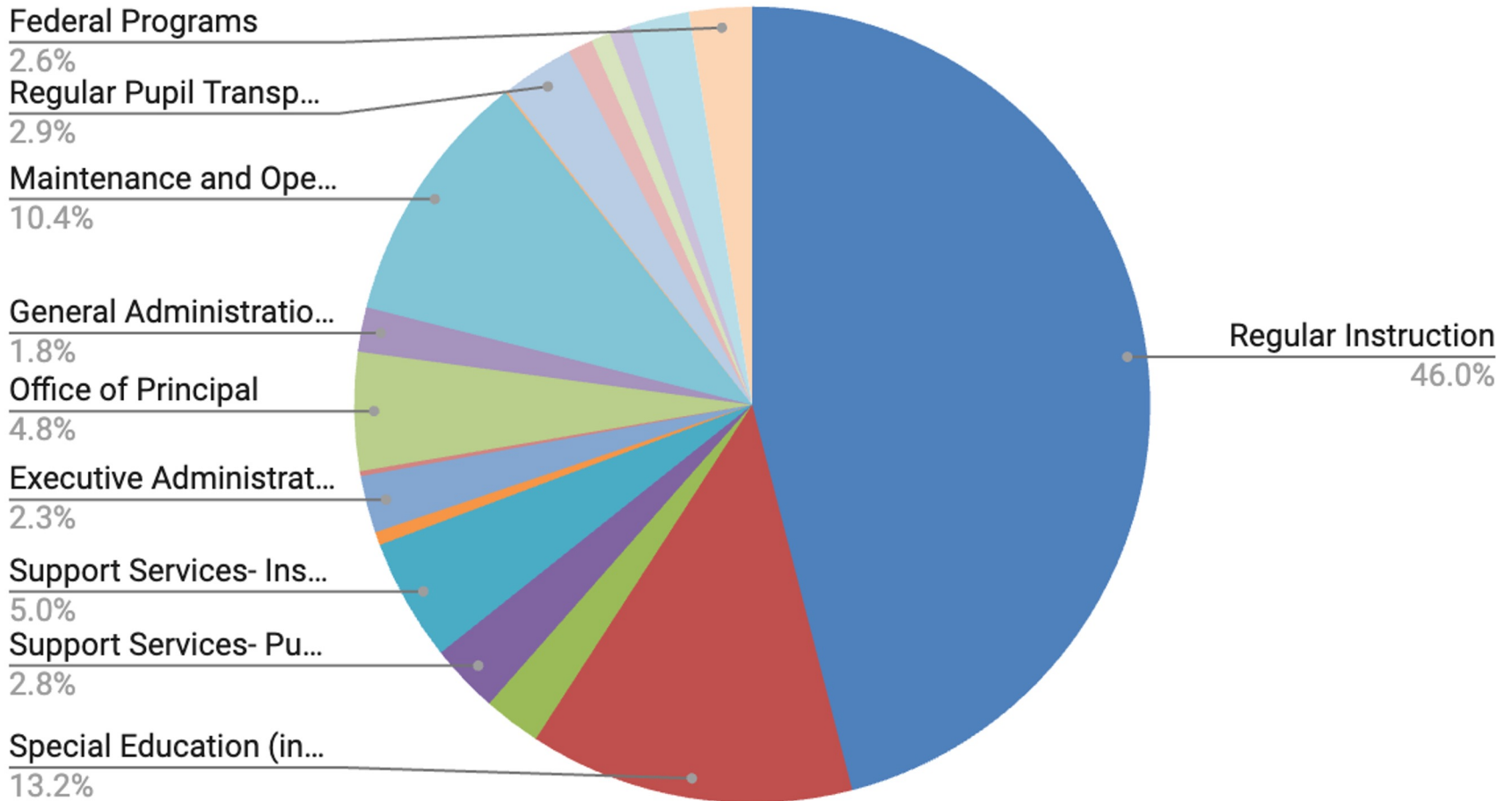
DC West Budget Hearing

Proposed Budgets for All Funds
DC West Community Schools
September 11, 2023

Budget Categories	2022-23 Budget	2023-24 Budget	Difference
Non SPED Instructional Programs	\$7,365,638.00	\$7,920,584.00	\$554,946.00
SPED Instructional Programs	\$2,016,700.00	\$2,275,632.00	\$258,932.00
Support Services SPED Related	\$324,265.00	\$403,158.00	\$78,893.00
Support Services Non-SPED Related	\$302,340.00	\$484,821.00	\$182,481.00
Support Instructional	\$740,685.00	\$856,582.00	\$115,897.00
Board of Education	\$77,250.00	\$92,700.00	\$15,450.00
Executive Administration Services	\$427,969.00	\$399,286.00	-\$28,683.00
District Legal Services	\$35,000.00	\$35,000.00	\$0.00
Office of the Principal	\$790,732.00	\$828,608.00	\$37,876.00
General Admin~ Business Services	\$249,300.00	\$311,452.00	\$62,152.00
Maint & Operation of Building & Sites	\$3,154,786.00	\$1,795,631.00	-\$1,359,155.00
Vehicle Acquisition & Maintenance	\$17,500.00	\$15,200.00	-\$2,300.00
Non SPED Pupil Transportation	\$426,600.00	\$505,400.00	\$78,800.00
SPED Pupil Transportation	\$149,550.00	\$173,760.00	\$24,210.00
Categorical Grant from Corporation	\$128,660.00	\$134,908.00	\$6,248.00
State Categorical Programs	\$108,091.00	\$146,804.00	\$38,713.00
Federal Programs	\$408,894.00	\$418,024.00	\$9,130.00
ESSER II & III	\$791,000.00	\$439,612.00	-\$351,388.00
	³ \$17,514,960.00	\$17,237,162.00	-\$277,798.00

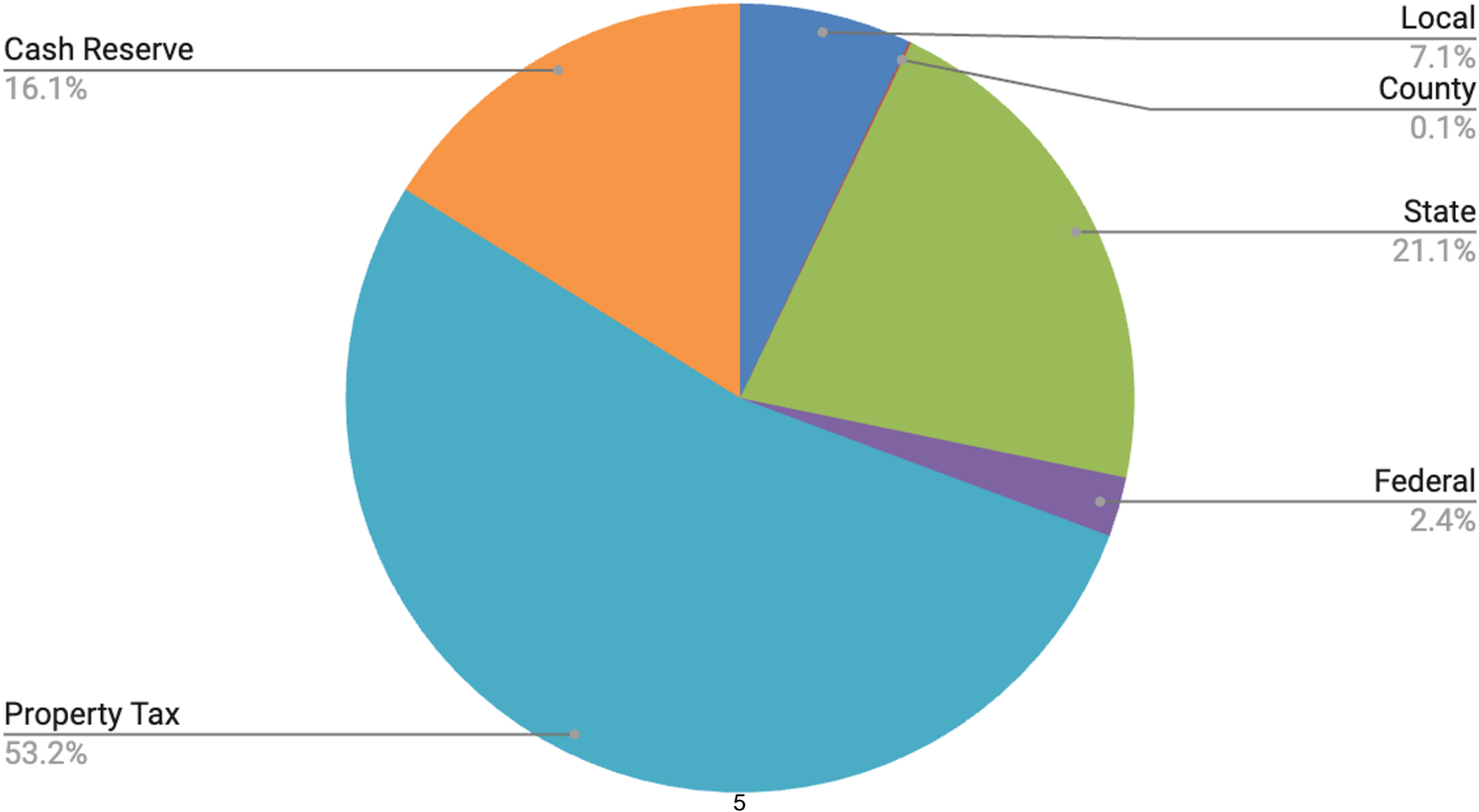


General Fund by Function





Revenue by Source



Budget Comparison

2022-23 Budget

**General Fund Budget
w/ESSERS \$17,514,960**

\$16,723,960 Projected
Expenditures w/o ESSERS

2023-24 Budget

**General Fund Budget
w/ESSERS \$17,237,162**

\$16,797,550 Projected
Expenditures w/o ESSERS

4% Decrease in Total Budget

.4% Increase in Total Budget
w/o ESSERS

Proposed Budgets and Other Funds



Fund	Budgeted Disbursements	Other Revenue/Cash Reserve	Property Tax
Activities	\$388,751	\$0	\$0
School Lunch	\$851,760	\$0	\$0
Qualified Capital Purpose Undertaking	\$645,774	\$215,773	\$496,970
Student Fees	\$23,282	\$0	\$0
Special Building Fund	\$4,960,691	\$0	\$2,134,994
Bond	\$1,576,527	\$384,275	\$1,159,596

Property Tax Request

Property Valuations **increased** in the district
16.76%

The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new assessed value would be **\$0.80**

DC West proposes to adopt a property tax request that will cause the tax rate to be **\$0.80**

Based on the proposed property tax request and changes in other revenue, the general fund budget tax request of DC West will **decrease last year's request by **19%****

Allowable Growth Limitations



Prior Year Non-Bond Property Tax Request	\$11,762,019
+Base Limitation Percentage Increase (2%)	
+Real Growth Percentage Increase (10.34%)	
Total Allowable Growth Percentage (12.34%)	\$1,451,433
Total Property Tax Request Allowed without Joint Public Hearing	\$13,213,452
2023-2024 Actual Non-Bond Property Tax Request	\$11,433,968

Revenue Cap



Base (Property Tax & Non-Property Tax Revenues)	\$14,899,667
+Growth Percentage Increases (Base, Membership, LEP, Poverty)	4.5%
2023-24 Property Tax Request Authority (after SPED & Foundation Aid)	\$10,540,002
Change in Authority for 2023-2024	-\$1,222,017 (-10%)
Additional Property Tax Authority Requested with 70% Board Approval	\$893,980
2023-24 Property Tax Request Authority including Board Approved Amount	\$11,433,982

Levy Summary

Property Valuations increased in the district 16.76%

The 2023-24 levy for the **General Fund** is at **\$0.566536** (\$0.696965 in 2022)

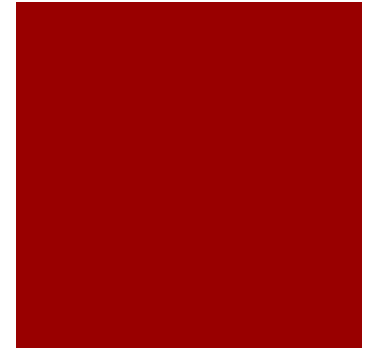
The **Qualified Capital Purpose Undertaking Fund** levy is at **\$0.030278** (\$0.030303 in 2022)

Special Building Fund will be **\$0.130074** (\$0.139761 in 2022)

Bond Fund will be **\$0.070648** (\$0.070707 in 2022)

The total levy is at **\$0.797536** (\$0.937736 in 2022)

Budget Facts



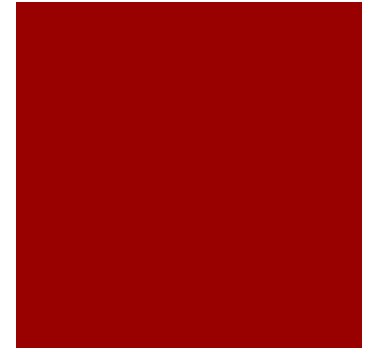
Valuation increased by 17% but the overall **tax asking decreased by 15%**

State Funding **increased by \$1,683,429**

The total **tax levy decreased by \$.14 (15%)**

Student enrollment has **increased by 5.8% (61 students)** this year

Next Steps



Budget will be voted on at the September 11th meeting of the Board of Education

Budget and Tax Request Hearings will be prior to the September 11th regular meeting.

Tax request vote is scheduled for the September 11th meeting of the Board.

Budget will be submitted to the State and County by September 20th and re-published.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Douglas County West Community Schools (28-0015) in Douglas 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 09, 2023 at 6:45 o'clock, P.M., at DC West Board Room 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	\$ 13,250,120.00	\$ 15,752,130.00	\$ 17,237,162.00	\$ 2,793,253.00	\$ 10,824,431.00	\$ 9,298,974.00
Depreciation	\$ 679,907.00	\$ 328,307.00	\$ 2,092,410.00		\$ 2,092,410.00	
Activities	\$ 214,126.00	\$ 260,494.00	\$ 388,751.00	-	\$ 388,751.00	
School Nutrition	\$ 636,674.00	\$ 721,367.00	\$ 851,760.00	-	\$ 851,760.00	
Bond	\$ 158,827.00	\$ 765,191.00	\$ 1,576,527.00	\$ 384,275.00	\$ 812,802.00	\$ 1,159,596.00
Special Building	\$ 6,745,673.00	\$ 12,495,266.00	\$ 4,960,691.00		\$ 2,847,047.00	\$ 2,134,994.00
Qualified Capital Purpose Undertaking	\$ 430,020.00	\$ 433,646.00	\$ 645,774.00	\$ 215,773.00	\$ 369,547.00	\$ 496,970.00
Student Fee	\$ 5,032.00	\$ 4,313.00	\$ 23,282.00	-	\$ 23,282.00	
TOTALS	\$ 22,120,379.00	\$ 30,760,714.00	\$ 27,776,357.00	\$ 3,393,301.00	\$ 18,210,030.00	\$ 13,090,534.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	\$ 1,656,566.00	\$ 11,433,968.00	\$ 13,090,534.00

Board of Education

Jamie Jorgensen

Bill Koile

Dr. Kelly Hinrichs

Elizabeth Mayer

Luke Janke

Jim Tomanek

Dr. Melissa Poloncic, Superintendent

Kristi Trost, Board Secretary

This pamphlet has been developed to help the general public attending a meeting of the Board of Education to understand the internal operation of the Board. It is hoped that this pamphlet will foster improved relations between the Board and the citizens it serves.

Meetings of the Board

When

- The Board of Education convenes once each month on the second Monday except in the months that have five Mondays. In months with five Mondays, the Board convenes on the third Monday of the month. Holidays and unexpected conflicts may create exceptions to this practice.
- The Board of Education will convene in special session whenever it is deemed necessary for the efficient operation of the school district.
- Board of Education meetings are called to order at 7:00 p.m. unless another time is stipulated.

Where

- Regular and special meetings of the Board of Education will be held in the Board Room on the Valley Campus at 401 S. Pine St., in Valley, unless another location is specifically identified.
- Whenever public participation dictates the need for a larger meeting room, the Board will convene in the High School library.

Notice of Meetings

- Official notice of the time and place of the regular board meetings are posted on the doors of the schools, banks in Valley and Waterloo, Valley City Hall and Waterloo Post Office.
- Notice of special meetings will be posted at least 24 hours in advance. Hearings will be published in the Douglas County Post-Gazette.

Business of the Board

Agendas

- Agendas for the regular meeting on the second Monday of the month will be prepared in advance and kept current and available in the superintendent's office. Business items of an emergency nature may be placed on the agenda by a majority vote of the Board of Education.
- Parents, employees and patrons may request items placed before the Board of Education for consideration by contacting the Superintendent at least three business days in advance of a regular meeting.

Public Participation

- The Board of Education invites you to offer comments during the Public Communication and Correspondence portion of the meeting. Public requesting to offer comments during the Public Communication portion of the meeting shall make a request to speak or complete the sign-in information sheet at the meeting. The individual is asked to state the purpose and general nature of his or her appearance before the Board. The Board President shall indicate to the individual how much time the Board will allot the individual. Speakers normally will be given five minutes with a maximum of 20 minutes set aside for such communications.
- Members of the public requesting to speak to an item considered New or Old Business on the Agenda will request time during the Public Communications portion of the meeting. Unless the comments are related to an agenda item no action will be taken by the Board. Questions or requests of the Board by the public will be taken under consideration. The Board will direct the Superintendent, or the Superintendent's designee, to respond in writing to any public

question or request brought before the Board. Equal time shall be allotted to individuals speaking for and against a proposal when opposing points of view are represented at the board meeting.

- The Board invites you to share any information you may have or address any question to any Board member or the Superintendent regarding new business in the week prior to the next meeting.
- If, at any Board meeting, any person shall conduct himself or herself in a disorderly manner and after notice of the president or the person presiding shall persist therein, the president or person presiding may ask the person to leave and if the person refuses, the president or presiding officer may order any law enforcement officer or any other person or persons to take him or her into custody until the meeting is adjourned.
- Meetings may be recorded. Recording must be done so as not to disrupt the meeting.
- Meetings of the Board of Education shall be conducted in compliance with appropriate policy, state statutes and open meeting laws.

Mission Statement

DC West Community Schools engages, prepares, and empowers all of our students for the future.



DC WEST
COMMUNITY SCHOOLS

www.dcwest.org

Board Meeting Procedures

“Engage, Prepare, and Empower”

The Douglas County West Community Schools does not discriminate on the basis of race, color, national origin, sex, disability, religion, age or other protected status in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. The following persons have been designated to handle inquiries regarding the non-discrimination policies:

Students: Superintendent of Schools, 401 S. Pine St., Valley, Nebraska 68064 (402-359-2583).

Employees and Others: Superintendent of Schools, 401 S. Pine St., Valley, Nebraska 68064 (402-359-2583).

Complaints or concerns involving discrimination or needs for accommodation or access should be addressed to the appropriate Coordinator. For further information about anti-discrimination laws and regulations, or to file a complaint of discrimination with the Office for Civil Rights in the U.S. Dept. of Education (OCR), please contact OCR at 8930 Ward Pkwy, Suite 2037, Kansas City, Missouri 64114, (816) 268-0550 (voice) or (877) 521-2172 (telecommunications device for the deaf) or ocr.kansascity@ed.gov.

**Douglas County West
Community Schools
P.O. Box 378
401 S. Pine St.
Valley, Nebraska 68064**