

Board of Education Special Meeting  
Monday, September 21, 2020 9:10 PM  
Saline County School District 76-0068  
501 Main Street  
Friend, NE 68359-0067

### **Board of Education Goals**

- **Allocate resources to effectively and efficiently meet the educational needs of the district.**
- **Ensure vertically and horizontally aligned curriculum.**
- **Implement a district instructional program based on current research and best practice.**
- **Provide facilities that maximize student learning opportunities.**

1. Call to Order and Roll Call
2. Notice of Open Meeting Act- Posted
3. Approval of Agenda
4. Approve 2020-2021 Property Tax Resolution
5. Approve the 2020-2021 Budget.
6. Approve the 2020-2021 Tax Levy Request Resolution.
7. Adjourn

### INSTRUCTIONS FOR THOSE WHO WISH TO SPEAK DURING PUBLIC FORUM

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**(Agenda items only)** Public comment time is the time to request to speak to items listed on this agenda. The public forum is available for interested parties that are not part of any formal presentation regarding a specific agenda item. Patrons wishing to address the board need to request to be recognized by the Board President or Chair of the meeting prior to the beginning of the meeting.

**(Non agenda item)** this is the time to request to speak to any nonagenda topic concerning the school district. Since it is not an agenda item, the board cannot discuss or take action at this time. The BOE may choose to place the item on a future agenda for consideration &/or action.

Time Limit: The Board President of chair for the meeting shall have the authority to establish reasonable time limits for individual speakers (generally five minutes) and for the duration of public forum sessions.

Personnel or Student Topic: Patrons wishing to address the board regarding a personnel or student issue need to understand that Board policies require that such concerns initially be directed to the administration for consideration. Board members will generally not respond to any questions or comments directed toward or about individual staff members and/or students. Patrons are cautioned that slanderous comments are not protected just because they are made at Board meeting.

General Rules: Please remember that this is a public meeting for the conduct of the business of the Board of Education. Offensive language, personal attacks and hostile conduct will not be tolerated.

This agenda contains a list of subjects known at the time of its distribution. A copy of the agenda reflecting any changes will be available for public inspection during normal business hours in the office of the Superintendent. Except for the items of an emergency nature, the agenda will not be enlarged later than 24 hours before the scheduled start of the meeting.

## PROPERTY TAX RESOLUTION

### 2020/2021 TAX REQUEST RESOLUTION FOR Saline County 76-0068 SCHOOL DISTRICT Friend Public School

WHEREAS, public was given at least five days in advance of a Special Public Hearing called for the purpose of discussing and approving or modifying the District's Tax Requests for the 2020/ 2021 school fiscal year for the General Fund, Bond Fund, Special Building Fund, and Qualified Capital Purpose Undertaking Fund of Saline School District 76-0068; and,

WHEREAS, such Special Public Hearing was held before the Board of Education (hereinafter "the Board") of Saline School District 76-0068 (hereinafter "the District") at the time, date, and place announced in the notice published in a newspaper of general circulation, a copy of which notice and proof of publication of which is attached hereto as Exhibit A, all as required by law; and,

WHEREAS, the Board provided an opportunity to receive comment, information and evidence from persons in attendance at such Special Hearing; and,

WHEREAS, the total assessed value of the property differs from last year's total assessed value by **-247%**; 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 **\$0.890175** per \$100 of assessed value; the Friend Public School proposes to adopt a property tax requests that will cause its tax rate to be **\$0.890136** per \$100 of assessed value.

WHEREAS, based on the proposed property tax request and changes in other revenue, the total operating budget of Friend Public School will exceed last years by **2 percent**.

WHEREAS, the Board, after having reviewed the District's Tax Requests for each said fund, and after public consideration of the matter, has determined that the Final Tax Requests as listed below are necessary in order to carry out the functions of the District, as determined by the Board for the 2020/2021 school fiscal year.

NOW BE IT THEREFORE RESOLVED that (1) the Tax Request for the General Fund should be, and hereby is set at **\$3,482,381**; (2) the Tax Request for the Bond Fund should be, and hereby is set at **\$505,051**; (3) the Tax Request for the Special Building Fund should be, and hereby is set at **\$50,505**; and (4) the Tax Request for the Qualified Capital Purpose Undertaking Fund should be, and hereby is set at **\$0**.

It is so moved by \_\_\_\_\_ and seconded by \_\_\_\_\_ this 14th day of September, 2020.

Roll Call vote as follows:

Paul Segner	YES	NO
Scott Spohn	YES	NO
Jamie Tuttle	YES	NO
Scott Vyhnaek	YES	NO
Nancy Vossler	YES	NO
Tiffany Shoner	YES	NO

The undersigned herewith certifies, as Secretary of the Board of Education of Saline School District 76-0068, that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

\_\_\_\_\_, Secretary

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Friend Public School (76-0068) in Saline 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 14 day of September, 2020 at 7:30 o'clock, pm, at Friend Public School 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.

	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
FUNDS	2018-2019 (1)	2019-2020 (2)	2020-2021 (3)	(4)	(5)	(7)
General	\$ 4,052,285.00	\$ 3,974,387.00	\$ 5,406,507.00	\$ 700,000.00	\$ 2,658,950.00	\$ 3,482,381.00
Depreciation	\$ 31,501.00	\$ 50,628.00	\$ 517,586.00		\$ 517,586.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 161,731.00	\$ 110,000.00	\$ 224,000.00	\$ -	\$ 224,000.00	
School Nutrition	\$ 141,270.00	\$ 146,698.00	\$ 162,000.00	\$ -	\$ 162,000.00	
Bond	\$ 533,372.00	\$ 533,402.00	\$ 738,027.00	\$ 146,153.00	\$ 384,180.00	\$ 505,051.00
Special Building	\$ 119,553.00	\$ 97,976.00	\$ 952,493.00		\$ 902,493.00	\$ 50,505.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 2,580.00	\$ 2,796.00	\$ 3,500.00	\$ -	\$ 3,500.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 5,042,292.00</b>	<b>\$ 4,915,887.00</b>	<b>\$ 8,004,113.00</b>	<b>\$ 846,153.00</b>	<b>\$ 4,852,709.00</b>	<b>\$ 4,037,937.00</b>
				Bond Purposes	Non-Bond Purposes	Total
				Breakdown of Property Tax \$ 505,051.00	\$ 3,532,886.00	\$ 4,037,937.00

# Notice of Special Hearing To Set Final Tax Request

Friend Public School (76-0068) in Saline County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 14 day of September 2020 at 7:35 o'clock PM, at Friend Public School for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2019-2020	2020-2021	Change						
Property Valuations	454,756,579	\$ 453,631,139	0%						
<b>2019/20 Budget Information</b>					<b>2020/21 Budget Information</b>				
Fund	2019-2020 Operating Budget	2019-2020 Property Tax Request	2019 Tax Rate	Property Tax Rate (2019-2020 Request Divided By 2020 Valuation)	2020-2021 Operating Budget	2020-2021 Proposed Property Tax Request	Proposed 2020 Tax Rate	Change in Tax Rate	Change in Operatin g Budget
General Fund	5,090,570.00	3,482,557.00	0.765807	0.767707	5,406,507.00	3,482,381.00	0.767668	0%	6%
Bond Fund(s) K - 12	863,500.00	505,051.00	0.111060	0.111335	738,027.00	505,051.00	0.111335	0%	-15%
Bond Fund(s) K - 8									
Bond Fund(s) 9 - 12									
Bond Fund									
Special Building Fund	978,322.00	50,505.00	0.011106	0.011133	952,493.00	50,505.00	0.011133	0%	-3%
Qualified Capital Purpose Undertaking Fund K - 12									
Qualified Capital Purpose Undertaking Fund K - 8									
Qualified Capital Purpose Undertaking Fund 9 - 12									
<b>Total</b>	<b>6,932,392.00</b>	<b>4,038,113.00</b>	<b>0.887973</b>	<b>0.890175</b>	<b>7,097,027.00</b>	<b>4,037,937.00</b>	<b>0.890136</b>	<b>0%</b>	<b>2%</b>