

Special Budget Hearing
Monday, September 13, 2021 7:30 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 the agenda
4. Budget Hearing
5. Public Forum/Comments Related to Agenda Items
6. Adjournment

INSTRUCTIONS FOR THOSE WHO WISH TO SPEAK DURING PUBLIC FORUM

(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.

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 13 day of September, 2021 at 7:30 o'clock, p.m., at Friend Public School 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
	2019-2020 (1)	2020-2021 (2)	2021-2022 (3)			
General	\$ 4,010,767.00	\$ 4,263,770.00	\$ 5,500,823.00	\$ 585,853.00	\$ 2,736,676.00	\$ 3,383,838.00
Depreciation	\$ 73,165.00	\$ 51,536.50	\$ 644,477.50		\$ 644,477.50	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 117,150.00	\$ 131,000.00	\$ 134,000.00	\$ -	\$ 134,000.00	
School Nutrition	\$ 143,076.00	\$ 157,130.39	\$ 180,141.74	\$ -	\$ 180,141.74	
Bond	\$ 533,599.00	\$ 538,026.50	\$ 736,756.25	\$ 108,765.25	\$ 345,521.50	\$ 505,051.00
Special Building	\$ 97,976.00	\$ 112,798.65	\$ 917,057.35		\$ 826,822.35	\$ 91,146.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 2,796.00	\$ 2,800.00	\$ 3,000.00	\$ -	\$ 3,000.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 4,978,529.00	\$ 5,257,062.04	\$ 8,116,255.84	\$ 694,618.25	\$ 4,870,639.09	\$ 3,980,035.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 505,051.00	\$ 3,474,984.00	\$ 3,980,035.00

Friend Public School
2021-22 Budget Highlights

Valuation

- Our District saw a \$1.1 million drop in valuation.
 - Less than many districts
 - Slightly less than what was expected
- State Aid increased by \$780
- This valuation drop seems to be normal across the area

Highlights

- In the interest of preparing for facility updates and improvements and being fiscally responsible
 - \$.02 was removed from the General Fund
 - \$.01 was added to the Special Building Fund
 - This means we are asking for \$.01 less on the levy
- Plan
 - To budget for future projects
 - Build the budget around what is needed
- Outcome...

Levies Expected to be Set

General Fund	\$ 3,383,838.00	\$ 453,155,752	0.746727
Special Building Fund	\$ 91,146.00	\$ 453,155,752	0.020114
Bond Fund	\$ 505,051.00	\$ 453,155,752	0.111452

Total: \$3,980,035.00 \$0.87977

These calculations lower our levy while maintaining the funds to operate and prepare for larger facility updates/needs

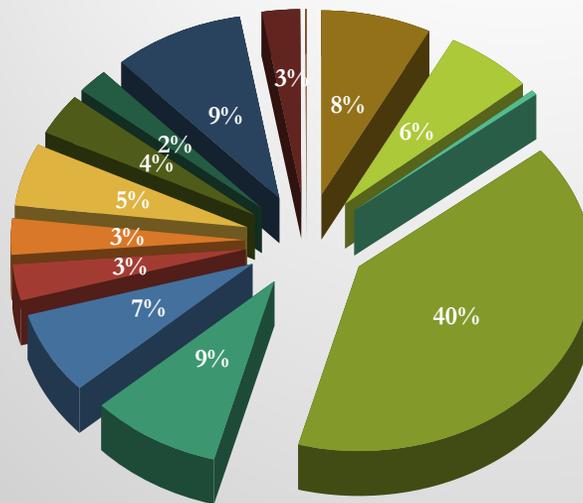
Total Decrease in Levy: \$.012799

2021-22 Budgeted Expenses

Friend Public School

2021-22 Budgeted Expenses

Total
Budget of
Expenses
\$5,500,82



- Regular Instruction
- Special Education Instruction
- Support Services - Pupils (SPED)
- Support Services - Pupil (Non-SPED)
- Support Services - Instructional
- Executive Admin and Board of Ed
- Office of the Principal
- Business Services
- Maintenance and Operations
- Transportation and Vehicle Maintenance
- State Categorical Programs
- Federal Programs
- Unused budget authority
- Activity Fund

Questions?
