

Budget Hearing
Tuesday, September 12, 2023 7:20 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 Comment
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 or 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.

Friend Public School
2023-24 Budget Highlights

Valuation

- Our District saw a \$10.1 million increase in valuation.
 - This was less than half the increase in valuation from last year
 - This was about what was expected
- State Aid for this fiscal year: \$386,380

Highlights

- With the large increase in state aid...
 - We are asking for 5.5 cents less on the levy
 - We are continuing 2 cents for Special Building Fund
- Plan
 - Build the budget around what is needed now and in the future
 - Build the budget with good faith toward tax payers
- Outcome...

Levies Expected to be Set

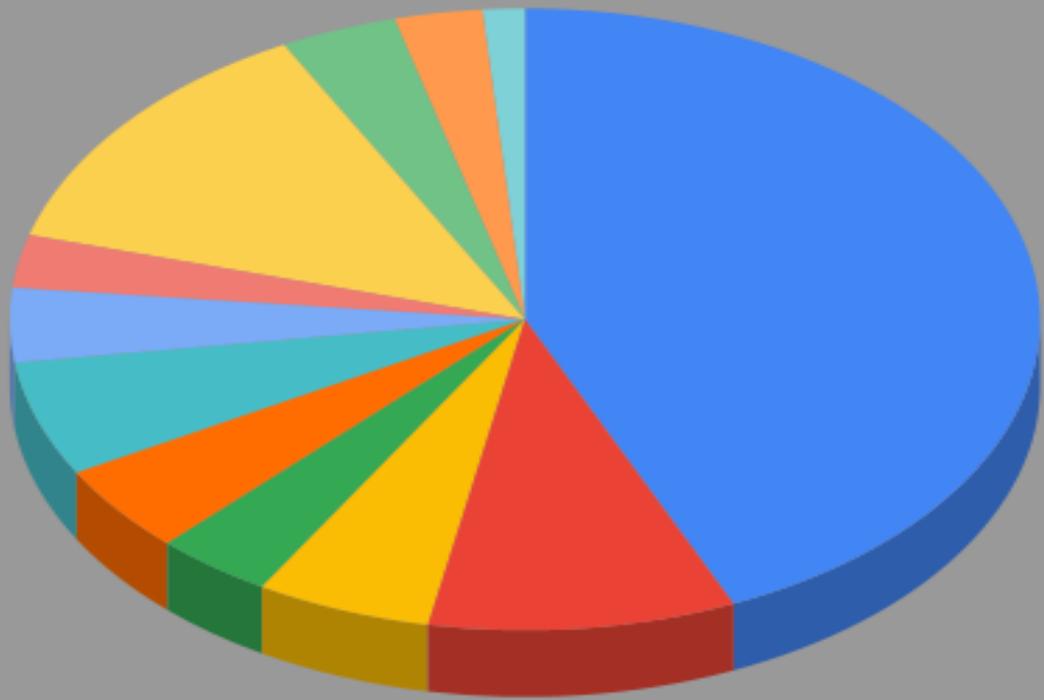
General Fund	\$ 3,471,297.00	\$ 470,208,833	0.699035
Special Building Fund	\$ 94,949.00	\$ 470,208,833	0.020193
Bond Fund	\$ 493,680.00	\$ 470,208,833	0.104992

Total: \$3,875,554.00 \$0.824220

These calculations decrease our levy by just over 6 cents.

Total Decrease in Levy: \$.06068

2023-24 Budgeted Expenses



- Regular Instruction - 41.5%
- Special Education Instruction - 9.2%
- Support Services SPED - 5.3%
- Support Services Non-SPED - 3.5%
- Support Services Instructional - 4.4%
- Executive Admin and Board of Ed - 5.7%
- Office of Principal - 3.7%
- Business Services - 2.6%
- Maintenance - 12.3%
- Transportation - 3.5%
- Federal Programs - 2.6%
- Activity and Lunch Funds - 1.3%

Total Budget:
\$5,688,750

Questions?

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 12th day of September, 2023 at 7:20 o'clock, PM, 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
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 4,388,477.00	\$ 4,439,900.00	\$ 5,688,750.00	\$ -	\$ 2,434,694.00	\$ 3,286,925.00
Depreciation	\$ 88,227.00	\$ 253,298.00	\$ 522,232.00		\$ 522,232.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 188,396.00	\$ 175,000.00	\$ 215,000.00	\$ -	\$ 215,000.00	
School Nutrition	\$ 171,421.00	\$ 181,302.00	\$ 215,691.00	\$ -	\$ 215,691.00	
Bond	\$ 5,268,618.00	\$ 517,192.00	\$ 870,550.00	\$ -	\$ 381,807.00	\$ 493,680.00
Special Building	\$ 377,972.00	\$ 191,430.00	\$ 643,706.00		\$ 549,706.00	\$ 94,949.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 2,200.00	\$ 2,130.00	\$ 2,500.00	\$ -	\$ 2,500.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 10,485,311.00	\$ 5,760,252.00	\$ 8,158,429.00	\$ -	\$ 4,321,630.00	\$ 3,875,554.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 493,680.00	\$ 3,381,874.00	\$ 3,875,554.00