

David City Public School Board of Education
Regular Board Meeting
Wednesday, August 23, 2023 7:00 PM
High School Board Meeting Room
750 D St.
David City, NE 68632-1724

1. Call Meeting to Order
 - 1.1. Pledge of Allegiance
 - 1.2. Open Meetings Statement
 - 1.3. Attendance/Absence Approval
2. Agenda Approval
3. Consent Agenda
 - 3.1. Approve Claims Against the District
4. Administrative Reports
 - 4.1. Dr. Denker
 - 4.1.1. Discuss the preliminary 2023-24 budget and tax request for the general fund, QCPUF, and special building fund. No official action will be taken on the final budget or final tax request.
5. New Business
 - 5.1. Discuss, consider, and take action on the use of ESSER III grant funds.
 - 5.2. Discuss, consider, and take action to approve the resolution to increase the district's base growth percentage by up to an additional six percent or other maximum amount as permitted by law.
6. Adjournment

Claims Against the District

August Final 2023

Payment Vendor	Invoice Amount	Comment
Amazon Capital Services	\$1,781.03	Supplies
Amplify Education, Inc.	\$730.62	Science
Aquinas/St. Mary's Teachers	\$3,848.00	Title IIA Grant
Butler County Arts Council	\$150.00	Membership
Butler County Clinic, P.C.	\$555.00	DOT Physical
Butler County Health Care Center	\$903.96	OT/PT
Butler County Landfill Inc	\$73.72	Waste
Central States Bus Sales, Inc	\$707.88	Bus Repair
CEV Multimedia	\$850.00	License renewal
David City Ace Hardware	\$511.00	Custodial
DCHS Activity Fund Account	\$50,000.00	General Fund Transfer
Decker Equipment	\$2,248.51	Bulletin Boards
Didier's Grocery Inc	\$809.86	Summer Food
Dietze Music House Inc	\$603.30	Supplies/Repair
Eakes Office Solutions	\$10,521.71	EGoldFax/Chairs/Bookcases
ESU #7	\$476.26	Network Nebraska
Fireguard Inc	\$1,497.86	Contracted Service
Gipper Media Inc	\$625.00	Renewal
Jessica Creal	\$96.00	Kolaches
JourneyEd.com, Inc.	\$5,477.16	Licensing
Kurita America Inc.	\$691.95	Contracted Services
Lincoln Journal Star	\$2,557.49	Advertising
Maddie Ronnfeldt	\$5,451.00	Tuition reimbursement
McGraw-Hill School Education Group	\$4,627.73	Math Textbooks
NASB ALICAP	\$36,759.00	23/24 Workmans Comp
Nebraska Air Filter, Inc.	\$544.31	Air Filters
Nebraska Assoc. for Curr., Instruct. & Assess	\$250.00	Fall Conference
Nebraska State Bandmasters Assn	\$200.00	Membership
Nebraska Council of School Administrators	\$225.00	Admin Days Registration
Nebraska Labor Law Poster Service	\$314.50	State & Federal Posters
Nebraska Safety Center	\$475.00	Level 1/Inservice
Nice Kars	\$2,093.31	Bus Repair
Payflex Systems USA INC	\$150.00	Admin Fees
Performance Heating & Cooling	\$560.65	Repair
Pierce Marching Band Festival	\$125.00	Marching Band Festival
Qualified Capital Undertaking Fund	\$2,416.49	2022 Taxes per auditor
Radio Engineering Industries (REI)	\$4,091.80	Camera System
Rehmer Auto Parts	\$43.11	Custodial
Rerucha Ag & Auto Supply	\$178.89	Bus
Rutt's Heating & A/C Inc	\$375.00	Contracted Services

School Specialty LLC	\$744.68	Nap Mats
ServiceMaster by Shevlin	\$310.00	Bellwood Janitorial
Spectrum	\$114.99	Internet
State Supply	\$839.77	Maintenance DCE A/C
Sterling Computers	\$3,660.84	Laptop Batteries
Building Fund	\$14,650.75	2022 Taxes per auditor
Subway	\$158.45	Board Retreat
Windstream Corporation	\$680.49	Telephone & Internet
Woodriver Energy LLC	\$637.89	Natural Gas
Sub-Total	\$166,394.96	

<u>Mid-Month Checks & Direct Withdrawals</u>		
Butler Public Power District	\$1,183.55	Bellwood Utilities
David City Utilities	\$16,356.73	David City Utilities
Five Points Bank	\$4,810.32	Copier Lease
Sub-Total	\$22,350.60	
<u>US Bank Card</u>		
CPR	\$815.07	CPR Classes
El Centenario	\$249.63	New Teachers Inservice
Quizzizz	\$144.00	Instructional Supplies
Best Buy	\$1,249.98	Superintendent Office
Admin Meals	\$592.19	Administrator Days-Kearney
Newstripe	\$98.40	Instructional Supplies
VistaPrint	\$152.23	Office Supplies
Fuel	\$78.00	Fuel
Target	\$102.46	Instructional Supplies
Walmart	\$132.66	Instructional Supplies
Menards	\$39.31	Custodial Supplies
Teachers Pay Teachers	\$110.00	Instructional Supplies
Drug Testing	\$12.50	DOT Bus Driver Testing
Target	\$136.65	Instructional Supplies
Wilson Language	\$95.00	Instructional Supplies
Sub-Total	\$4,008.08	
Grand Total	\$192,753.64	

Special Building Fund	Debits	Credits	
22-23 Tax Request \$1,308,581			
23-24 Tax Request \$1,443,687			
Increase \$135,106			
Starting Balance Sept 1, 2023			\$887,702.57
4-Year Property Acquisition	\$250,000.00		
			\$637,702.57
23-24 Tax Revenue		\$1,429,250.00	
23-24 Lease Purchase Payment	\$1,300,000.00		
23-24 Maint	\$150,000.00		
Ending Balance Aug 31, 2024			\$616,952.57
24-25 Tax Revenue		\$1,429,250.00	
24-25 Lease Purchase Payment	\$1,300,000.00		
24-25 Maint	\$150,000.00		
Ending Balance Aug 31, 2025			\$596,202.57
25-26 Tax Revenue		\$1,429,250.00	
25-26 Lease Purchase Payment	\$1,300,000.00		
25-26 Maint	\$150,000.00		
25-26 Roof Replacement	\$350,000.00		
Ending Balance Aug 31, 2026			\$225,452.57
26-27 Tax Revenue		\$1,429,250.00	
26-27 Lease Purchase Payment	\$254,997.00		
26-27 Maint	\$150,000.00		
Ending Balance Aug 31, 2027			\$1,249,705.57
Total Expenditures	\$5,354,997.00		
Total Tax Revenue		\$5,717,000.00	
Ending Balance			\$1,249,705.57
Expenditures include \$1,300,000 annual lease purchase principal and interest payments			
and \$150,000 each year for fire marshal/ADA and building maintenance projects.			
Ex. HS Elevator Communication Module \$55,000			
Ex. HS Fire Alarm Pull Down Levers			
Ex. DC Elem Fire Alarm Panel			

QCPUF Fund	Debits	Credits	
22-23 Tax Request \$250,000			
23-24 Tax Request \$214,646			
Decrease \$35,354			
Starting Balance Sept 1, 2023			\$630,141.99
23-24 Tax Revenue		\$212,500.00	
23-24 Bond Payment	\$238,510.00		
23-24 Projects	\$50,000.00		
Ending Balance Aug 31, 2024			\$554,131.99
24-25 Tax Revenue		\$212,500.00	
24-25 Bond Payment	\$241,452.00		
24-25 Projects	\$50,000.00		
Ending Balance Aug 31, 2025			\$475,179.99
25-26 Tax Revenue		\$212,500.00	
25-26 Bond Payment	\$244,175.00		
25-26 Projects	\$50,000.00		
Ending Balance Aug 31, 2026			\$393,504.99
26-27 Tax Revenue		\$212,500.00	
26-27 Bond Payment	\$251,588.00		
26-27 Projects	\$50,000.00		
Ending Balance Aug 31, 2027			\$304,416.99
27-28 Tax Revenue		\$212,500.00	
27-28 Bond Payment	\$253,677.00		
27-28 Projects	\$50,000.00		
Ending Balance Aug 31, 2028			\$213,239.99
28-29 Tax Revenue		\$212,500.00	
28-29 Bond Payment	\$255,458.00		
28-29 Projects	\$50,000.00		
Ending Balance Aug 31, 2029			\$120,281.99
29-30 Tax Revenue		\$212,500.00	
29-30 Bond Payment	\$261,885.00		
29-30 Projects	\$50,000.00		
Ending Balance Aug 31, 2030			\$20,896.99
Total Expenditures	\$2,096,745.00		
Total Tax Revenue		\$1,487,500.00	
Ending Balance			\$20,896.99
Expenditures include annual principal and interest payments			
and \$50,000 each year for mold/asbestos/air quality projects.			

Levy	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10
General Fund	0.642215	0.671480	0.672569	0.689740	0.686310	0.665024	0.664774	0.664707	0.704927	0.75377	0.793766	0.844443	0.949037	0.949550	0.866618
K-8 Bond	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.009077	0.032391	0.028106	0.031265	0.028280	0.028593
9-12 Bond	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.005006	0.017777	0.015819	0.017945	0.015910	0.016305
Bellwood Bond	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.030042	0.046658	0.040670	0.042115
Special Building	0.094143	0.093660	0.095730	0.098174	0.089264	0.087727	0.087694	0.087839	0.086593	0.064254	0.040204	0.046345	0.040559	0.045910	0.049191
K-8 QCPUF	0.015251	0.018308	0.018830	0.010192	0.015411	0.015173	0.015170	0.015209	0.022729	0.02535	0.019642	0.021283	0.025593	0.025910	0.012270
9-12 QCPUF	0.000000	0.001044	0.000937	0.009379	0.014181	0.013936	0.013931	0.013970	0.020893	0.023342	0.018053	0.019634	0.023603	0.025670	0.014544
Total	0.751609	0.784492	0.788066	0.807485	0.805166	0.781860	0.781569	0.781725	0.835142	0.880799	0.921833	1.005672	1.134660	1.131900	1.029636
Tax Request															
General Fund	\$9,848,433	\$9,381,616	\$9,193,703	\$9,193,703	\$9,094,191	\$8,966,554	\$8,966,554	\$8,952,061	\$8,736,039	\$8,380,635	\$8,085,777	\$7,378,424	\$7,061,519	\$6,385,800	\$5,429,140
Bond	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$98,674	\$321,123	\$301,326	\$309,679	\$247,947	\$236,890
Special Building	\$1,443,687	\$1,308,581	\$1,308,581	\$1,308,581	\$1,182,828	\$1,182,828	\$1,182,828	\$1,182,985	\$1,073,133	\$714,393	\$409,539	\$404,949	\$301,791	\$308,730	\$308,173
QCPUF	\$214,646	\$250,000	\$250,000	\$250,000	\$375,757	\$375,757	\$375,757	\$376,236	\$517,783	\$518,962	\$367,535	\$343,036	\$351,184	\$333,216	\$162,066
Total	\$11,506,766	\$10,940,197	\$10,752,284	\$10,752,284	\$10,652,776	\$10,525,139	\$10,525,139	\$10,511,282	\$10,326,955	\$9,712,664	\$9,183,974	\$8,427,735	\$8,024,173	\$7,275,693	\$6,136,269
Tax Inc/Dec	\$566,569	\$187,913	\$0	\$99,508	\$127,637	\$0	\$13,857	\$184,327	\$614,291	\$528,690	\$756,239	\$403,562	\$748,480	\$1,139,424	
Tax % Inc/Dec	5.18%	1.75%	0.00%	0.93%	1.21%	0.00%	0.13%	1.78%	6.32%	5.76%	8.97%	5.03%	10.29%	18.57%	
Valuations	\$1,533,510,733	\$1,397,154,511	\$1,366,953,747	\$1,332,923,317	\$1,325,085,417	\$1,348,305,504	\$1,348,812,521	\$1,346,767,283	\$1,239,283,224	\$1,111,829,138	\$1,018,659,875	\$873,762,763	\$744,071,956	\$672,510,067	\$626,474,597
Inc/Dec	\$136,356,222	\$30,200,764	\$34,030,430	\$7,837,900	-\$23,220,087	-\$507,017	\$2,045,238	\$107,484,059	\$127,454,086	\$93,169,263	\$144,897,112	\$129,690,807	\$71,561,889	\$46,035,470	
% Inc/Dec	9.76%	2.21%	2.55%	0.59%	-1.72%	-0.0376%	0.1519%	8.67%	11.46%	9.15%	16.58%	17.43%	10.64%	7.35%	

County	General Fund	K-8 QCPUF	9-12 GCPUF	Building Fund
Butler Co. cert	\$1,517,980,967	\$1,395,162,961	\$1,517,837,004	\$1,517,980,967
Platte Co. cert	\$9,463	\$9,463	\$9,463	\$9,463
Saunders Co. cert	\$14,804,593	\$11,508,914	\$14,804,593	\$14,804,593
Seward Co. cert	\$715,710	\$715,710	\$715,710	\$715,710
Totals	\$1,533,510,733	\$1,407,397,048	\$1,533,366,770	\$1,533,510,733
Land valuations were certified Fri Aug 18, 2023.				
Last year's total valuations were \$1,397,154,511.				
Increase of \$136,356,222 or 9.76%.				
	2022-23 Taxes	2023-24 Taxes w/	2023-24 Taxes w/	2023-24 Taxes w/
Property Tax	0.784492	9.76% Inc In Value	No Change in Value	9.76% Inc in Value
Examples		& 0.784492 Levy	& 0.751609 Levy	& 0.751609 Levy
\$100,000	\$784	\$861	\$752	\$825
\$150,000	\$1,177	\$1,292	\$1,127	\$1,237
\$250,000	\$1,961	\$2,153	\$1,879	\$2,062
\$500,000	\$3,922	\$4,305	\$3,758	\$4,125
\$1,000,000	\$7,845	\$8,611	\$7,516	\$8,250
\$2,000,000	\$15,690	\$17,221	\$15,032	\$16,499
\$5,000,000	\$39,225	\$43,053	\$37,580	\$41,248
\$10,000,000	\$78,449	\$86,106	\$75,161	\$82,497
Tax Year	\$100,000 Property	Tax Levy	Taxes	Tax Increase
2009-10	\$100,000	1.029636	\$1,030	-
2010-11 (7.35% inc)	\$107,350	1.1319	\$1,215	\$185
2011-12 (10.64%)	\$118,772	1.13466	\$1,348	\$133
2012-13 (17.43%)	\$139,474	1.005672	\$1,403	\$55
2013-14 (16.58%)	\$162,599	0.921833	\$1,499	\$96
2014-15 (9.15%)	\$177,477	0.880799	\$1,563	\$64
2015-16 (11.46%)	\$197,815	0.835142	\$1,652	\$89
2016-17 (8.67%)	\$214,966	0.781725	\$1,680	\$28
2017-18 (0.15%)	\$215,288	0.781769	\$1,683	\$3
2018-19 (-0.03%)	\$215,224	0.78186	\$1,683	\$0
2019-20 (-1.72%)	\$211,522	0.805166	\$1,703	\$20
2020-21 (0.59%)	\$212,770	0.807485	\$1,718	\$15
2021-22 (2.55%)	\$218,196	0.788066	\$1,720	\$1
2022-23 (2.21%)	\$223,018	0.784492	\$1,750	\$30
2023-24 (9.76%)	\$244,784	0.751609	\$1,840	\$90
Last 14 Years				
From 2009-10 to 2023-24, taxes increased an average of \$810 per original \$100,000 or 78.64% or 5.62% a year.				
Last 10 Years				
From 2013-14 to 2023-24, taxes increased an average of \$341 per original \$100,000 or 22.75% or 2.27% a year.				

General Fund	22-23 Budget \$15,008,424	22-23 Tax Request \$9,381,616	
	23-24 Budget \$15,695,833	23-24 Tax Request \$9,848,433	
	Increase \$687,409 (4.58%)	Increase \$466,817	
	Unused Budget Authority \$0	Unused Tax Authority \$22,838	
Starting Balance		\$3,308,950.34	
Budget Code	Debits	Credits	
1100 Reg Ed Instruction	\$5,367,451	\$0	
1115 Career Academy	\$22,539	\$0	
1125 Flex Funding Grant	\$72,484	\$72,484	
1150 ELL	\$177,743	\$0	
1160 Poverty	\$113,589	\$0	
1190 PreK	\$405,254	\$0	
1200 School Age Sped	\$2,591,133	\$2,072,906	80%
1291/92 PreK Sped/B-2 Sped	\$276,876	\$221,501	80%
1300 Summer School	\$0	\$0	
2120 Guidance	\$226,638	\$0	
2130 Health	\$211,532	\$0	
2141 School Psych	\$134,677	\$107,742	80%
2151 Speech/Deaf	\$345,016	\$276,013	80%
2161 OT	\$36,250	\$29,000	80%
2171 PT	\$18,750	\$15,000	80%
2181 Vision	\$9,022	\$7,218	80%
2190 Activities	\$525,449	\$0	
2210/11/12 School Improvement	\$135,354	\$0	
2290 Staff Support	\$17,500	\$0	
2220 Media	\$193,610	\$0	
2310 Board	\$29,000	\$0	
2320 Supt Office	\$238,943	\$0	
2330 Legal	\$25,000	\$0	
2410 Principal Office	\$896,267	\$0	
2510 Business Office	\$392,797	\$0	
2610 Facility/Operation/Maint	\$1,544,697	\$0	
2710 Transportation	\$670,995	\$0	
2712/13 Sped Transportation	\$121,477	\$97,182	
3300 Summer Meals	\$15,000	\$0	
3599 Textbook Loan (Private School)	\$50,000	\$50,000	
3535 HAL Grant	\$22,857	\$6,039	
6200 Title I Grant (share w/ priv)	\$118,869	\$117,185	
6310 Title IIA Grant (share w/ priv)	\$23,039	\$23,039	
6406/08/10 IDEA (Sped) Grant	\$213,296	\$213,296	
6412 Proportionate Share (Priv Sped)	\$31,768	\$31,768	
6967 Title IV Grant (share w/ priv)	\$10,000	\$10,000	
6998 ESSER III Grant	\$310,959	\$310,959	
8000 Transfers to Other Funds	\$100,000	\$0	
Property Taxes	\$0	\$9,749,949	
Other Local/County	\$0	\$730,000	
State Aid	\$0	\$1,092,991	
Other State	\$0	\$136,000	
Other Federal	\$0	\$25,000	
Total	\$15,695,831	\$15,395,272	
Total Non-Sped	\$12,162,631		
Total Sped	\$3,533,201	22.51% of the budget	
Employee Costs	\$12,354,406	78.71% of the budget	
including ESU 7 and cleaning			

David City Public Schools					
ESSER III American Rescue Plan (ARP) Grant Funds					
\$756,265 Total Allocation					
Revised Wed Aug 23, 2023					
2021-22		2022-23		2023-24	
LHMP	\$44,138	LHMP	\$49,054	LHMP	\$55,000
CAD Computers & Cart	\$12,698	pK Teacher Salary	\$65,135	pk Teacher Salary	\$69,644
		pK Teacher Benefits	\$35,550	pk Teacher Benefits	\$39,706
		Lang Arts Curriculum	\$77,520	Math Curriculum	\$100,000
Summer School '22 Teachers	\$14,480	Summer School '23 Teachers	\$9,180	Summer School '24 Teachers	\$15,000
Teacher Benefits	\$2,537	Teacher Benefits	\$1,376	Teacher Benefits	\$3,000
Portable Gym Bleachers	\$19,319	Retention Stipend	\$57,750	Retention Stipend	\$64,160
		Retention Benefits	\$9,018	Retention Benefits	\$12,000
Annual Total	\$93,172		\$304,582		\$358,510
Overall Total	\$93,172		\$397,755		\$756,265
Grant Funds Remaining	\$663,093		\$358,510		\$0

RESOLUTION

WHEREAS, the Nebraska Legislature enacted several measures this past legislative session, including LB 243, to adjust public school district revenue and finances; and,

WHEREAS, LB 243 generally limits a public school district’s property tax request authority, subject to limited exceptions; and

WHEREAS, LB 243 includes an exception to generally allow a school district to otherwise exceed the default property tax request authority if at least seventy percent of the Board of Education votes in favor of the increased request; and

WHEREAS, a Board of Education of a school district with an average daily membership of more than four hundred seventy-one students but no more than three thousand forty-four students may increase its tax request by an additional six percent above the base growth percentage; and

WHEREAS, the average daily membership of Butler County School District Number 56, a/k/a David City Public Schools (the “School District”) is more than four hundred seventy-one students but no more than three thousand forty-four students; and

WHEREAS, due to rising enrollment, student and staffing needs, and the need to maintain its budgetary obligations, the Board of Education of the School District hereby desires to increase its base growth percentage by an additional six percent or other maximum amount as permitted by law; and;

WHEREAS, public notice of this possible increase was published in a legal newspaper of general circulation in the School District at least one week prior to this Board meeting.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Section 5 of 2023 Neb. Laws 243, at least seventy percent of the Board of Education of this School District affirmatively votes to increase to the School District’s overall property tax request authority by an additional six percent above the base growth percentage, or other maximum amount as permitted by law. The Superintendent or designee is hereby authorized and directed to take any action consistent with this Resolution to ensure that the School District’s overall property tax request complies with this Resolution.

The foregoing Resolution having been read in its entirety, Member XXXXX moved for their passage and adoption. Member XXXXX seconded same. After discussion and on roll call vote the following members voted in favor of passage and adoption of the above Resolution:

The following members voted against the same:

The following members were absent or not voting: _____.

The above Resolution having been consented to by at least seventy percent of the Members of the Board of Education, it was declared as passed and adopted by the President at a duly held and lawfully convened meeting in full compliance with the Nebraska Open Meetings law.

DATED this 23rd day of August, 2023.

DAVID CITY PUBLIC SCHOOLS

BY: _____
Stephanie Summers, President

ATTEST:

Aaron, Rerucha, Secretary