

David City Public School Board of Education  
Special Board Meeting  
Wednesday, September 20, 2023 7:00 PM  
David City High School Media Center  
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. New Business
  - 3.1. Discuss, consider, and take action on the 2023-24 school budget for all funds of the district.
  - 3.2. Discuss, consider, and take action on the tax request for all funds of the district (general, bond, special building, qcuf k-8, qcuf 9-12) and adopt a resolution for the tax request.
  - 3.3. Discuss, consider, and take action on the possible need for a special meeting in regard to the next two-year football cycle prior to the October regular board meeting.
4. Adjournment

2023-24 Revised

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

David City Public Schools (12-0056) in Butler 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 13th day of September, 2023 at 7:00 o'clock, P.M., at Board Meeting in High 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. 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	\$ 12,543,328.47	\$ 12,678,226.00	\$ 15,662,379.00	\$ 15,662,379.00	\$ 3,300,000.00	\$ 9,314,393.00	\$ 9,745,440.00
Depreciation	\$ 395,109.79	\$ 403,235.36	\$ 1,124,213.93	\$ 1,124,213.93		\$ 1,124,213.93	
Employee Benefit	\$ 42,967.29	\$ 39,349.60	\$ 273,918.40	\$ 273,918.40	\$ -	\$ 273,918.40	
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Activities	\$ 301,917.73	\$ 323,285.00	\$ 576,677.05	\$ 576,677.05	\$ -	\$ 576,677.05	
School Nutrition	\$ 490,815.02	\$ 565,680.00	\$ 729,374.47	\$ 729,374.47	\$ -	\$ 729,374.47	
Bond	\$ -	\$ 2.11	\$ 3,868.25	\$ 3,868.25	\$ -	\$ 3,868.25	\$ -
Special Building	\$ 1,469,977.83	\$ 1,802,193.52	\$ 2,316,952.57	\$ 2,316,952.57		\$ 887,702.57	\$ 1,443,687.00
Qualified Capital Purpose Undertaking	\$ 242,987.50	\$ 285,986.43	\$ 842,641.99	\$ 842,641.99	\$ -	\$ 630,141.99	\$ 214,646.00
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 1,500.00	\$ 670.00	\$ 3,309.36	\$ 3,309.36	\$ -	\$ 3,309.36	
TOTALS	\$ 15,488,603.63	\$ 16,098,628.02	\$ 21,533,335.02	\$ 21,533,335.02	\$ 3,300,000.00	\$ 13,543,599.02	\$ 11,403,773.00

Breakdown of Property Tax		Bond Purposes	Non-Bond Purposes	Total
\$	214,646.00	\$	11,189,127.00	\$ 11,403,773.00

Published

2023-

24

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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	\$ 12,543,328.47	\$ 12,678,226.00	\$ 15,667,155.00	\$ 3,300,000.00	\$ 9,254,393.00	\$ 9,810,871.00	
Depreciation	\$ 395,109.79	\$ 403,235.36	\$ 1,124,213.93		\$ 1,124,213.93		
Employee Benefit	\$ 42,967.29	\$ 39,349.60	\$ 273,918.40	\$ -	\$ 273,918.40		
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -		
Activities	\$ 301,917.73	\$ 323,285.00	\$ 576,677.05	\$ -	\$ 576,677.05		
School Nutrition	\$ 490,815.02	\$ 565,680.00	\$ 729,374.47	\$ -	\$ 729,374.47		
Bond	\$ -	\$ 2.11	\$ 3,868.25	\$ -	\$ 3,868.25	\$ -	
Special Building	\$ 1,469,977.83	\$ 1,802,193.52	\$ 2,316,952.57	\$ -	\$ 887,702.57	\$ 1,443,687.00	
Qualified Capital Purpose Undertaking	\$ 242,987.50	\$ 285,986.43	\$ 842,641.99	\$ -	\$ 630,141.99	\$ 214,646.00	
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -		
Student Fee	\$ 1,500.00	\$ 670.00	\$ 3,309.36	\$ -	\$ 3,309.36		
TOTALS	\$ 15,488,603.63	\$ 16,098,628.02	\$ 21,538,111.02	\$ 3,300,000.00	\$ 13,483,599.02	\$ 11,469,204.00	

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
\$ 214,646.00	\$ 11,254,558.00	\$ 11,469,204.00	

2022-23

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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)
	2020-2021 (1)	2021-2022 (2)	2021-2022 (2)	2022-2023 (3)					
General	\$ 12,466,730.14	\$ 12,595,153.00	\$ 15,008,424.00	\$ 3,300,000.00	\$ 9,020,624.00	\$ 9,381,616.00			
Depreciation	\$ 547,842.13	\$ 395,113.00	\$ 1,499,935.92		\$ 1,499,935.92				
Employee Benefit	\$ 66,721.92	\$ 43,246.00	\$ 298,764.11		\$ 298,764.11				
Contingency	\$ -	\$ -	\$ -		\$ -				
Activities	\$ 231,907.88	\$ 298,537.00	\$ 532,582.70		\$ 532,582.70				
School Nutrition	\$ 545,861.42	\$ 539,843.00	\$ 707,269.67		\$ 707,269.67				
Bond	\$ -	\$ -	\$ 3,790.31		\$ 3,790.31				
Special Building	\$ 1,628,280.32	\$ 1,534,537.00	\$ 2,545,440.07		\$ 1,249,945.07	\$ 1,308,581.00			
Qualified Capital Purpose Undertaking	\$ 230,957.19	\$ 259,284.00	\$ 890,946.83		\$ 643,446.83	\$ 250,000.00			
Cooperative	\$ -	\$ -	\$ -		\$ -				
Student Fee	\$ 1,588.51	\$ 1,500.00	\$ 4,055.42		\$ 4,055.42				
TOTALS	\$ 15,719,889.51	\$ 15,667,213.00	\$ 21,491,209.03	\$ 3,300,000.00	\$ 13,960,414.03	\$ 10,940,197.00			

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION NO. 2023-24**

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of David City Public Schools passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of David City Public Schools resolves that:

1. The 2023-2024 property tax request be set at:

General Fund:	\$	9,745,440.00
Bond Fund:	\$	-
Special Building Fund:	\$	1,443,687.00
Qualified Capital Purpose	\$	214,646.00
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by 9.76 percent.

3. 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 0.713408 per \$100 of assessed value.

4. David City Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.744893 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of David City Public Schools will increase (or decrease) last year's budget by 2.04 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2023.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to adopt Resolution #2023-24.

Voting yes were:

Stephanie Summers

\_\_\_\_\_

Marcus Thoendel

\_\_\_\_\_

Aaron Rerucha

\_\_\_\_\_

Justin Krafka

\_\_\_\_\_

Kasey Kuhlman

\_\_\_\_\_

Don Moravec

\_\_\_\_\_

Voting no were:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Dated this 20th day of September, 2023

2023-24 Revised

## Notice of Special Hearing To Set Final Tax Request

David City Public Schools (12-0056) in Butler County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 13th day of, September 2023 at 7:05 o'clock P.M., at Board Meeting in High School for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2022-2023	2023-2024	Change
Property Valuations	1,397,154,511	1,533,510,733	10%

### 2022-2023 Budget Information

Fund	2022-2023 Operating Budget	2022-2023 Property Tax Request	2022 Tax Rate	Property Tax Rate (2022-2023 Request Divided By 2023 Valuation)
Bond Fund(s) K - 12	3790.31	0	0	0
General Fund	15,008,424.00	9,381,616.00	0.671480	0.611774
Special Building Fund	2,545,440.07	1,308,581.00	0.093660	0.085332
Qualified Capital Purpose Undertaking Fund K - 8	715,376.00	235,414.00	0.018308	0.015351
Qualified Capital Purpose Undertaking Fund 9 - 12	175,570.53	14,586.00	0.002044	0.000951
<b>Total</b>	<b>18,444,810.60</b>	<b>10,940,197.00</b>	<b>0.784492</b>	<b>0.713408</b>

### 2023-2024 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	Proposed 2023 Tax Rate	Change in Tax Rate	Change in Operating Budget
Bond Fund(s) K - 12	3868.25	0	0	0%	0%
General Fund	15,662,379.00	9,745,440.00	0.635499	-5%	4%
Special Building Fund	2,316,952.57	1,443,687.00	0.094143	1%	-9%
Qualified Capital Purpose Undertaking Fund K - 8	852,641.99	214,646.00	0.015251	-17%	19%
Qualified Capital Purpose Undertaking Fund 9 - 12	-	-	0.000000	-100%	-100%
<b>Total</b>	<b>18,831,973.56</b>	<b>11,403,773.00</b>	<b>0.744893</b>	<b>-5%</b>	<b>2%</b>

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	2022-2023	2023-2024	Change
Property Valuations	1,397,154,511	1,533,510,733	10%

### 2022-2023 Budget Information

Fund	2022-2023 Operating Budget	2022-2023 Property Tax Request	2022 Tax Rate	Property Tax Rate (2022-2023 Request Divided By 2023 Valuation)
Bond Fund(s) K - 12	3790.31	0	0	0
General Fund	15,008,424.00	9,381,616.00	0.671480	0.611774
Special Building Fund	2,545,440.07	1,308,581.00	0.093660	0.085332
Qualified Capital Purpose Undertaking Fund K - 8	715,376.00	235,414.00	0.018308	0.015351
Qualified Capital Purpose Undertaking Fund 9 - 12	175,570.53	14,586.00	0.002044	0.000951
<b>Total</b>	<b>18,444,810.60</b>	<b>10,940,197.00</b>	<b>0.784492</b>	<b>0.713408</b>

### 2023-2024 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Proposed Property Tax Request	Proposed 2023 Tax Rate	Change in Tax Rate	Change in Operating Budget
Bond Fund(s) K - 12	3868.25	0	0	0%	0%
General Fund	15,667,155.00	9,810,871.00	0.639765	-5%	4%
Special Building Fund	2,316,952.57	1,443,687.00	0.094143	1%	-9%
Qualified Capital Purpose Undertaking Fund K - 8	852,641.99	214,646.00	0.015251	-17%	19%
Qualified Capital Purpose Undertaking Fund 9 - 12	-	-	0.000000	-100%	-100%
<b>Total</b>	<b>18,836,749.56</b>	<b>11,469,204.00</b>	<b>0.749159</b>	<b>-5%</b>	<b>2%</b>

2022-23

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	2021-2022	2022-2023	Change
Property Valuations	1,366,953,747	1,397,154,511	2%

### 2021-2022 Budget Information

Fund	2021-2022 Operating Budget	2021-2022 Property Tax Request	2021 Tax Rate	Property Tax Rate (2021-2022 Request Divided By 2022 Valuation)
General Fund	14,549,202.00	9,193,702.47	0.672569	0.658030
Bond Fund(s) K - 12	3,780.87	-	0.000000	0.000000
Special Building Fund	2,845,714.52	1,308,581.00	0.095730	0.093660
Qualified Capital Purpose Undertaking Fund K - 8	543,599.59	237,188.00	0.018830	0.016977
Qualified Capital Purpose Undertaking Fund 9 - 12	306,411.00	12,812.00	0.000937	0.000917
<b>Total</b>	<b>18,248,707.98</b>	<b>10,752,283.47</b>	<b>0.788066</b>	<b>0.769584</b>

### 2022-2023 Budget Information

Fund	2022-2023 Operating Budget	2022-2023 Proposed Property Tax Request	Proposed 2022 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	15,008,424.00	9,381,616.00	0.671480	0%	3%
Bond Fund(s) K - 12	3,790.31	-	0.000000	0%	0%
Special Building Fund	2,545,440.07	1,308,581.00	0.093660	-2%	-11%
Qualified Capital Purpose Undertaking Fund K - 8	715,376.00	235,414.00	0.016850	-11%	32%
Qualified Capital Purpose Undertaking Fund 9 - 12	175,570.53	14,586.00	0.001044	11%	-43%
<b>Total</b>	<b>18,448,600.91</b>	<b>10,940,197.00</b>	<b>0.783034</b>	<b>-1%</b>	<b>1%</b>