

Centura Board of Education Working Meeting  
Monday, August 28, 2023 7:00 PM  
Centura Public School Board Room  
P.O. Box 430  
Cairo, NE 68824

## **Agenda**

1. Call meeting to order 7:00 PM.
2. Pledge of Allegiance
3. Roll Call-Excuse/not excuse board members who are absent
4. Discussion and Action Items
  - 4.1. Approve End of the Year Bills.
  - 4.2. Approve \$100,000 transfer from the General Fund to the Depreciation Fund.
  - 4.3. Discuss Transportation Needs
  - 4.4. Review Turf Tank proposal and consider for approval.
5. Work session/discussion items
  - 5.1. 23-24 Budget Workshop
6. Adjournment

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 1	Fund Number 01	General Fund	
Centura Activity Fund	EOY Transfer	End of Year Transfer	50,000.00
Total Centura Activity Fund			<u>50,000.00</u>
ESU COORDINATING COUNCIL	COOP002586	Securly Filter 1 yr	3,162.50
Total ESU COORDINATING COUNCIL			<u>3,162.50</u>
HOUGHTON MIFFLIN HARCOURT	955881205	Math Expressions Books for ELEM	6,768.25
Total HOUGHTON MIFFLIN HARCOURT			<u>6,768.25</u>
Johnson Controls, Inc.	1-130413090651	Change Blower Motor in Greenhouse	1,875.80
Johnson Controls, Inc.	1-130421633750	Build Air Hood for More Air Flow	678.60
Johnson Controls, Inc.	1-130679334422	Insulate Locker Room Pipe	4,747.00
Total Johnson Controls, Inc.			<u>7,301.40</u>
Matheson Tri-Gas	0028270833	Welding Class Supplies	2,200.00
Matheson Tri-Gas	0028270848	Welding Class Supplies	346.76
Total Matheson Tri-Gas			<u>2,546.76</u>
Platte Valley Communications	082300194	6 Radios/ Updating current Radios	2,423.00
Total Platte Valley Communications			<u>2,423.00</u>
Protex Central, Inc.	144791	Fire Alarm Inspection	362.00
Total Protex Central, Inc.			<u>362.00</u>
Reynolds Construction, Inc.	4973	Misc Outdoor Maintenance	3,600.00
Total Reynolds Construction, Inc.			<u>3,600.00</u>
ULINE, INC.	167131300	Bulletin Boards	880.28
Total ULINE, INC.			<u>880.28</u>
Fund Number 01			<u>77,044.19</u>
Checking Account ID 1			<u>77,044.19</u>

# 2023-2024 Proposed Budget

Presented for Public Hearing

Monday, August 28<sup>th</sup>, 2023

7:00 p.m.

Centura School Board Room

201 N Hwy 11

Cairo, NE 68824



## **Budgets**

General Fund

Special Building Fund

Student Fee Fund

Depreciation Fund

Employee Benefit Fund

School Fund

Activities Fund

To: Centura Board of Education  
 From: Ashley Tomjack, Superintendent  
 RE: 2023-2024 Proposed Budget

The enclosed budget information includes the requirements of the State of Nebraska Budget Proposal.

The final "Certification of Valuation" arrived on August 18, 2023. The following pages contain the official valuations from each county.

**VALUATIONS**

County	2020	2021	2022	2023	+/- % Diff.
Hall	\$248,056,529.00	\$252,484,792.00	\$263,949,333.00	<b>\$282,626,969.00</b>	
Howard	\$295,892,892.00	\$296,888,297.00	\$305,292,484.00	<b>\$329,108,044.00</b>	
Sherman	\$10,966,706.00	\$10,880,171.00	\$11,342,372.00	<b>\$11,240,887.00</b>	
Buffalo	\$28,775,485.00	\$29,003,934.00	\$30,196,014.00	<b>\$32,124,138.00</b>	
<b>Totals</b>	\$583,691,612.00	\$589,257,194.00	\$610,780,203.00	\$655,100,038.00	+

Valuations increased 117% since 2009-2010.

Year	VALUATIONS
2009-2010	\$280,218,672
2010-2011	\$305,494,258
2011-2012	\$320,378,532
2012-2013	\$351,937,418
2013-2014	\$389,804,905
2014-2015	\$486,311,528
2015-2016	\$585,712,444
2016-2017	\$597,757,313
2017-2018	\$599,323,750
2018-2019	\$591,350,211
2019-2020	\$584,419,351
2020-2021	\$583,691,612
2021-2022	\$589,257,194
2022-2023	\$610,780,203
<b>2023-2024</b>	<b>\$655,100,038</b>

## Taxing Funds

### Historical Levy Rate Information

The General Fund levy has fluctuated from a low of \$.882 in 2017-2018 to \$.9971 in 2014-2015. The district levied .97904 in the General Fund during the 2022-23 fiscal year. Since 2010 the total Levy for all funds fluctuated between \$1.176 to \$.957.

The 2021-2022 levy rate for the General and Special Building Funds was \$1.037458.

The 2022-2023 levy rate for the General and Special Building Fund was \$1.015426.

The 2022-2023 levy rate included a General Fund levy rate of \$0.979043 and a Special Building levy rate of \$.036383.

### General Fund

*Potential General Fund 1 with the 7% approval:* The Property Tax request of \$6,161,616.00, requiring a \$0.940561, as proposed for the 2023-24 budget. The General Fund Levy would decrease for the 2023-2024 budget. This is a tax increase in the General Fund of \$181,815.

Year	General Fund Levy	Tax Request
2009-2010	\$0.9887	\$2,770,522
2010-2011	\$0.9232	\$2,820,323
2011-2012	\$1.0310	\$3,303,103
2012-2013	\$1.0313	\$3,629,531
2013-2014	\$1.0266	\$4,001,737
2014-2015	\$0.9971	\$4,849,012
2015-2016	\$0.8916	\$5,222,212
2016-2017	\$0.8833	\$5,279,990
2017-2018	\$0.9329	\$5,591,091
2018-2019	\$0.9797	\$5,793,458
2019-2020	\$0.9914	\$5,793,933
2020-2021	\$0.9941	\$5,802,478
2021-2022	\$0.9848	\$5,803,005
2022-2023	\$0.97904	\$5,979,801
2023-2024	\$0.940651	\$6,161,616

*Potential General Fund 2 without the 7% approval:* The maximum tax request allowed under LB 243 is \$5,802,291 (if the 7% is not allowed) which is a decrease of \$487,645. This amount includes the tax for the General Fund and Special Building Fund.

This would place our Property Tax request at \$5,802,291.00, requiring \$0.885711, as proposed for the 2023-24 budget. The total levy rate would be \$0.885711 and no dollars could be allocated to the Special Building Fund due to the revenue cap. If we would like dollars to be allocated for the Special Building Fund, we would need to decrease our General Fund Request.

**State Aid**

Centura experienced an increase in State Aid for this budget. State Aid of \$993,645 compares to \$366,773 in 22-23. The amount is a difference of \$626,872. The increase allows the budget to lower the General Fund tax asking.

<b>STATE AID</b>	
2010-11	\$2,022,723
2011-12	\$1,305,091
2012-13	\$1,585,173
2013-14	\$1,428,563
2014-15	\$1,121,475
2015-16	\$344,732
2016-17	\$304,563
2017-18	\$305,052
2018-19	\$395,640
2019-20	\$364,190
2020-21	\$288,973
2021-22	\$255,670
2022-23	\$366,773
2023-24	\$993,645.0

**Special Building Fund**

The Tax request for the 2023-2024 Building Fund is \$128,325.00, with a tax levy of 0.019589. The number of 0.019589 represents a little under 2 cents on the levy.

<b>Year</b>	<b>Building Fund Levy</b>	<b>Tax Request</b>
2009-2010	\$0.0648	\$2,952,104
2010-2011	\$0.0999	\$3,125,512
2011-2012	\$0.0189	\$3,363,654
2012-2013	\$0.0000	\$3,629,531
2013-2014	\$0.0233	\$4,092,562
2014-2015	\$0.0515	\$5,099,463
2015-2016	\$0.0000	\$5,222,212
2016-2017	\$0.0989	\$5,871,172
2017-2018	\$0.0493	\$5,886,558
2018-2019	\$0.0093	\$5,848,454
2019-2020	\$0.0216	\$5,920,168
2020-2021	\$0.0432	\$6,054,633
2021-2022	\$0.0428	\$6,055,207
2022-2023	\$0.03638	\$6,202,021
<b>2023-2024</b>	<b>\$0.01959</b>	<b>\$6,289,943</b>

## **Other Non-Taxing Funds**

### **Student Fee Fund**

In previous years, this non-taxing fund was used for student computer fees. Per guidance from NDE, this fund should not be used for that purpose. I propose zeroing out this fund with a move of dollars to the General Fund in the full amount of \$4,800. The money would be used as part of the 2230 Instruction-Related Technology line item. This will help off-set the purchase of new computers.

### **Depreciation Fund**

The proposed budget includes a \$100,000 transfer from the 2023-2024 General Fund to maintain depreciated facilities, equipment, and maintenance. I propose earmarking this money annually for new bus purchases until our fleet is fully operational and well-maintained.

### **Employee Benefit Fund**

The Employee Benefit fund will not require any additional budgeting for the 2023-2024 school year. A balance of \$17,020 remains, and its use is for unemployment claims.

### **School Lunch Fund**

In the last few years, Centura's budget has not transferred money into the School Lunch Fund account. Centura's School Lunch Fund sits at \$139,000 as of August 1, 2023. This amount does not include a recent silverware and refrigerator purchase of approximately \$4,500. It also does not include the recent garage door fix. Per NDE guidance, this account should include no more than 3 months of operating expenses. Priorities discussed at a previous board meeting included allocating dollars for a new walk-in unit, other needed replacement equipment, and lunch tables.

## **Activities Fund**

In the last few years, Centura's budget has transferred funds into the Activity Fund account. The history of transfers to the Activity Fund is included below and was shared at the July 2023 Board Meeting. I recommend budgeting a transfer for \$50,000 to the Activity Fund in Summer 2024.

### ***History of Transfers from the General Fund to the Activity Fund***

- 10/2014 = \$10,000
- 08/2015 = \$10,000
- 08/2016 = \$15,000
- 07/2017 = \$20,000

### ***\*No record showing a transfer in 2018***

- 07/2019 = \$15,000
- 06/2020 = \$13,000
- 03/2021 = \$20,000
- 04/2022 = \$20,000
- 08/2023 = \$50,000

# PROPOSED 2023-2024 BUDGET

## 2022-2023 Board Budget Goals:

1. Build the Cash Reserves
2. Add 250K into the Building Fund
3. Cut Spending

## 2023-2024 Board Budget Goals:

- 1.
- 2.
- 3.

*With the 7% approval, the proposed budget will ask for:*

General Fund	\$6,161,616.00	requiring 0.940561
Building Fund	\$128,325.00	requiring 0.019589
The total	\$6,289,941.00	tax levy 0.960150

*Without the 7% approval, the proposed budget will ask for:*

General Fund	\$5,802,291.00	requiring 0.885711
Building Fund	\$0	requiring 0.000000
The total	\$5,802,291.00	tax levy 0.885711