

Centura School Board Budget Meeting  
Monday, September 18, 2023 6:00 PM  
Centura Public School Board Room  
P.O. Box 430  
Cairo, NE 68824

## **Agenda**

1. Call meeting to order
2. Pledge of Allegiance and Recognition of Nebraska Open Meetings Act
3. Roll Call/Excuse board members who are absent
4. Public hearing for the purposes of hearing support, opposition, criticism, suggestions, or observations of taxpayers related to the 2023-24 proposed budgets.
  - 4.1. Public comment
  - 4.2. Close Hearing
5. Public hearing for the purposes of hearing support, opposition, criticism, suggestions, or observations of taxpayers related to the 2023-2024 fiscal year district property tax request.
  - 5.1. Public comment
  - 5.2. Close Hearing
6. Discuss and consider approval for the 2023-2024 Budget.
7. Consider approval for the district property tax request.
8. Approve Ashley Tomjack, Superintendent, and Stephanie Tomjack, Business Manager, as signatories of the Centura Nebraska Liquid Asset Fund
9. Discuss and walkthrough facilities.
  - 9.1. Review spaces for wrestling practice.
  - 9.2. Review remodel work completed on bathroom renovation.
10. Adjournment

# *2023-24 Budget Hearing*

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Centura Public Schools (47-0100) in Howard 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 18th day of September, 2023 at 6:30 o'clock, P.M., at Centura Public Schools Board Room 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 (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	\$ 7,586,853.00	\$ 8,282,000.00	\$ 9,145,550.00	\$ 1,953,445.00	\$ 5,198,995.00	\$ 5,959,596.00
Depreciation	\$ 204,016.00	\$ 36,960.00	\$ 234,171.00		\$ 234,171.00	
Employee Benefit	\$ 244.00	\$ -	\$ 17,020.00	\$ -	\$ 17,020.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 326,164.00	\$ 320,000.00	\$ 525,145.00	\$ -	\$ 525,145.00	
School Nutrition	\$ 260,520.00	\$ 298,212.00	\$ 424,254.00	\$ -	\$ 424,254.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 170,744.00	\$ 511,158.00	\$ 679,327.00		\$ 409,327.00	\$ 272,727.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ 4,800.00	\$ -	\$ 4,800.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 8,548,541.00</b>	<b>\$ 9,448,330.00</b>	<b>\$ 11,030,267.00</b>	<b>\$ 1,953,445.00</b>	<b>\$ 6,813,712.00</b>	<b>\$ 6,232,323.00</b>

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ -	\$ 6,232,323.00	\$ 6,232,323.00

# Notice of Special Hearing To Set Final Tax Request

Centura Public Schools (47-0100) in Howard 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 18th day of, September 2023 at 6:30 o'clock P.M., at Centura Public Schools Board Room 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	610,780,203	655,100,038	7%

### 2022-2023 Budget Information

### 2023-2024 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)	2023-2024 Operating Budget	2023-2024 Proposed Property Tax Request	Proposed 2023 Tax Rate	Change in Tax Rate	Change in Operating Budget
<b>General Fund</b>	9,358,854.00	5,979,798.00	0.979043	0.912807	9,145,550.00	5,959,596.00	0.909723	-7%	-2%
<b>Bond Fund(s) K - 12</b>			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
<b>Bond Fund(s) K - 8</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Bond Fund(s) 9 - 12</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Bond Fund</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Special Building Fund</b>	803,021.00	222,222.00	0.036383	0.033922	679,327.00	272,727.00	0.041631	14%	-15%
<b>Qualified Capital Purpose Undertaking Fund K - 12</b>			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
<b>Qualified Capital Purpose Undertaking Fund K - 8</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Qualified Capital Purpose Undertaking Fund 9 - 12</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Total</b>	10,161,875.00	6,202,020.00	1.015426	0.946729	9,824,877.00	6,232,323.00	0.951354	-6%	-3%

# Valuation Change

- Total Taxable Valuation for 2022-23 : \$610,780,203
- Total Taxable Valuation for 2023-24: \$655,100,038
- Increase in Total Taxable Valuation of: \$44,319,835
- 7.26% Increase

# Total Property Tax Levy Calculation

- $(\text{Property Request Tax} / \text{Assessed Valuation}) \times 100 = \text{Property Tax Levy}$
- $(\$6,202,020 / \$610,780,203) \times 100 = \$1.015426$ — 2022/23
- $(\$6,232,323 / \$655,100,038) \times 100 = \$0.951354$ — 2023/24
- \$0.951354 Total Property Tax Levy or \$6,232,323
  - \$0.909723 or \$5,959,596 in the General Fund
  - \$0.041631 or \$272,727 in the Special Building Fund

# Additional Revenue Calculations

- Budget was developed using the:
  - Additional 6% recommended by the Board at the September 11<sup>th</sup> meeting
  - Increased state aid amount
  - Knowledge of the increased special education reimbursement

<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

QUESTIONS?

THOUGHTS?