

Board of Education Special Meeting

Tuesday, August 30, 2022 7:00 AM

Pender Public School, Room 306, 609 Whitney St, Pender, NE 68047-0629

1. **The mission of the Pender Public School District is to provide quality educational opportunities in a safe, positive learning environment that motivates and challenges all students to become productive and responsible citizens.**

2. **Call to Order, Roll Call, Establishment of a Quorum**

3. **Approve Financial Reports and Final Expenditures for FY 2021-2022**

4. **Review and Discuss 2022-2023 Budgets of Expenditure for all Funds and Associated Levies**

5. **Executive Session**

6. **Reconvene in Open Session**

7. **Upcoming Meetings/Board Opportunities**

1. NASB Area Membership Meeting - August 31, 2022 - Norfolk

2. Next Regular Meeting - September 12, 2022, 8:00 pm

3. P2T Board Meeting - September 19, 2022, 7 pm at P2T Building in West Point

8. **Adjournment**

9. **The sequence of agenda topics is subject to change at the discretion of the board. Please arrive at the beginning of the meeting.**

Pender Public Schools
Final 2021-2022 FY General Fund Payments and Transfers

Vendor	PO#	Amount	
ALICAP - 2022-23 policy renewal		82,656.00	Shari Shonka
CDW*G	21/22--417	\$2,835.36	Microsoft annual server and Office software renewal
Davis Design		\$4,643.30	ESSER Addition & Classroom Expansion Project
Follett School Solutions, Inc.	21/22--214	\$177.18	library books for Heise
Franciscan Health Care		\$406.00	CPR
IMSE	21/22--297	\$459.06	Title I and SPED resources
IMSE	21/22--313	\$377.44	Title I and SPED resources
IMSE	21/22-318	\$506.25	Title I and SPED resources
Kansas City Audio Visual	21/22--097	\$1,839.00	Hinrich's projector
King's Disposal		8,200.00	Kailey Irwin 402-307-0165
Lexia Learning	21/22--283	7,011.00	LETRS Training
Love Signs	21/22--276	2,100.00	software upgrade for electronic sign
Love Signs		500.00	software installation
McGraw-Hill	21/22--244	\$2,755.33	HS Math Curriculum
McMaster Carr		\$121.85	maintenance
National Art & School Supplies	21/22--194	\$130.57	elementary classroom supplies
National Art & School Supplies	21/22--195	\$212.13	elementary classroom supplies
Notable (KAMI)	21/22--296	1470.00	KAMI licens renewal
Orkin - annual estimate Acct #28640010		1,440.00	877-688-7831
Pender Activity Fund	F&R/Sponsor Reimburse	8,979.52	F&R/Sponsor Reimburse
PowerSchool		6,002.23	annual renewal
Relevant Speakers Network		600.00	9.7.22 student assembly speaker
Teaching Strategies GOLD	21/22--245	553.50	Preschool software renewal
Teaching Strategies GOLD	21/22--307	120.20	additional licenses for PK software
TOTAL ACCOUNTS PAYABLE		134,095.92	
Transfers:			
GF to Depreciation	Bus	60,000.00	budgeted transfer
GF to Depreciation	Van/Car	15,000.00	budgeted transfer
GF to Depreciation	Skid Loader/Mower	10,000.00	budgeted transfer
TOTAL TRANSFERS		85,000.00	
TOTAL		\$ 219,095.92	

Pender Public Schools
Final 2021-2022 FY School Nutrition Fund Payments and Transfers

Vendor	PO#	Amount	
All Makes Office Equipment Co.	PO 21/22--317	20,868.50	50% down payment on new lunch tables
PCF, LLC		\$741.30	final payment on kitchen/lunchroom flooring
TOTAL ACCOUNTS PAYABLE		21,609.80	

Pender Public Schools
Final 2021-2022 FY Employee Benefit Fund Payments and Transfers

Vendor	PO#	Amount	
PPS General Fund		550.30	summer premium transfer
TOTAL ACCOUNTS PAYABLE		550.30	

Pender Public Schools
Final 2021-2022 FY Student Fee Fund Payments and Transfers

Vendor	PO#	Amount	
Pender Activity Fund		4,500.00	transfer 2021-22 student activity fee funds to Activity Fund
TOTAL ACCOUNTS PAYABLE		4,500.00	

**PENDER PUBLIC SCHOOL
EXPENDITURE BUDGET REPORT
late August, 2022**

		Annual Budget	YTD	Budget Balance	Percent Expended	Percent Remaining
01100	Regular Education	3,208,682.00	3,097,883.13	110,798.87	96.55%	3.45%
01200	School Age Special Education	825,841.00	843,899.40	(18,058.40)	102.19%	-2.19%
01300	Summer School/Driver's Ed	6,763.00	3,197.20	3,565.80	47.27%	52.73%
02120/30	School Counselor/Nurse	106,687.00	103,226.58	3,460.42	96.76%	3.24%
02141	School Psychologist	113,369.00	110,186.55	3,182.45	97.19%	2.81%
02151-02190	ESU #1 SPED Services	127,298.00	112,358.56	14,939.44	88.26%	11.74%
02200	Staff Inservice/Library	149,191.00	120,082.92	29,108.08	80.49%	19.51%
02310	Board of Education	120,328.00	141,090.79	(20,762.79)	117.26%	-17.26%
02320	Superintendent	181,898.00	177,537.54	4,360.46	97.60%	2.40%
02330	Legal Services	13,500.00	2,021.25	11,478.75	14.97%	85.03%
02400	Principals/Student Support	358,417.00	345,454.60	12,962.40	96.38%	3.62%
02500	Technology/Administrative	266,305.00	209,331.10	56,973.90	78.61%	21.39%
02600	Custodial/Maintenance/Equipment/Safety	804,810.00	545,690.43	259,119.57	67.80%	32.20%
02700	Regular & SPED Transportation	302,771.00	242,879.52	59,891.48	80.22%	19.78%
03400	Monsanto/College Access Grants	17,500.00	2,229.18	15,270.82	12.74%	87.26%
03535	High Ability Learner Grant	4,784.00	3,524.97	1,259.03	73.68%	26.32%
06200	Title I	74,332.00	81,004.57	(6,672.57)	108.98%	-8.98%
06310	Title II, Part A (NCLB Consolidated)	11,393.00	11,368.91	24.09	99.79%	0.21%
06402	IDEA Part B (611) Transportation	400.00	-	400.00	0.00%	100.00%
06408	IDEA Part B (611) Base Allocation, Birth-age 21	11,070.00	-	11,070.00	0.00%	100.00%
06410	IDEA Enrollment/Poverty (611)	85,042.00	25,184.25	59,857.75	29.61%	70.39%
06925	Title III LEP Grant	1,561.00	36.90	1,524.10	2.36%	97.64%
06992	USDE REAP Grant	30,468.00	30,374.44	93.56	99.69%	0.31%
06997	ESSER II Disbursements	206,644.00	49,496.05	157,147.95	23.95%	76.05%
06998	ESSER III Disbursements	464,416.00	5,393.74	459,022.26	1.16%	98.84%
08000	Transfer to Hot Lunch Fund/Activity	15,000.00	-	15,000.00	0.00%	100.00%
TOTAL		7,508,470.00	6,263,452.58	1,245,017.42	83.42%	16.58%

Annual Budget Expenditure History

2020-21	Budget Totals	\$6,538,920.00	\$5,899,938.08	\$638,981.92	90.23%	9.77%
2019-20	Budget Totals	\$6,362,013.00	\$5,342,082.03	\$1,019,930.97	83.97%	16.03%
2018-19	Budget Totals	\$6,210,244.00	\$5,662,504.01	\$547,739.99	91.18%	8.82%
2017-18	Budget Totals	\$6,048,238.00	\$5,378,923.13	\$669,314.87	88.93%	11.07%
2016-17	Budget Totals	\$5,913,769.00	\$5,166,861.84	\$746,907.16	87.37%	12.63%
2015-16	Budget Totals	\$5,588,969.00	\$5,034,277.10	\$554,691.90	90.08%	9.92%
2014-15	Budget Totals	\$5,512,171.00	\$5,169,685.27	\$342,485.73	93.79%	6.21%
2013-14	Budget Totals	\$5,363,779.00	\$4,495,599.46	\$868,179.54	83.81%	16.19%
2012-13	Budget Totals	\$5,181,324.00	\$4,299,804.82	\$881,519.18	82.99%	17.01%
2011-12	Budget Totals	\$5,157,330.00	\$4,326,767.92	\$830,562.08	83.90%	16.10%
2010-11	Budget Totals	\$4,608,280.00	\$3,795,098.53	\$813,181.47	82.35%	17.65%
2009-10	Budget Totals	\$4,455,210.00	\$3,674,026.34	\$781,183.66	82.47%	17.53%
2008-09	Budget Totals	\$3,849,028.00	\$3,246,620.10	\$602,407.90	84.35%	15.65%
2007-08	Budget Totals	\$3,692,279.00	\$3,247,688.62	\$444,590.38	87.96%	12.04%
2006-07	Budget Totals	\$3,677,846.00	\$3,238,808.50	\$439,037.50	88.06%	11.94%
2005-06	Budget Totals	\$3,526,423.00	\$3,218,365.64	\$308,057.36	91.26%	8.74%
2004-05	Budget Totals	\$3,560,021.00	\$2,932,584.04	\$627,436.96	82.38%	17.62%
2003-04	Budget Totals	\$3,142,855.00	\$2,778,649.30	\$364,205.70	88.41%	11.59%

**Pender Public Schools
9 Year Budget Overview**

General Information							
Year	Actual Value	% Increase	Actual Difference		Actual Value	% Increase	Actual Difference
District Valuation			GF Budget of Expenditures				
2014	\$ 530,091,061.00	30.42%	\$ 123,645,291.00		\$ 5,512,171.00	2.77%	\$ 148,392.00
2015	\$ 606,225,653.00	14.36%	\$ 76,134,592.00		\$ 5,588,969.00	1.39%	\$ 76,798.00
2016	\$ 618,356,152.00	2.00%	\$ 12,130,499.00		\$ 5,913,769.00	5.81%	\$ 324,800.00
2017	\$ 617,362,627.00	-0.16%	\$ (993,525.00)		\$ 6,048,238.00	2.27%	\$ 134,469.00
2018	\$ 607,500,485.00	-1.60%	\$ (9,862,142.00)		\$ 6,210,244.00	2.68%	\$ 162,006.00
2019	\$ 605,473,605.00	-0.33%	\$ (2,026,880.00)		\$ 6,362,013.00	2.44%	\$ 151,769.00
2020	\$ 590,170,481.00	-2.53%	\$ (15,303,124.00)		\$ 6,538,920.00	2.78%	\$ 176,907.00
2021*	\$ 596,360,895.00	1.05%	\$ 6,190,414.00		\$ 7,508,471.00	14.83%	\$ 969,551.00
2022*	\$ 617,788,530.00	3.59%	\$ 21,427,635.00		\$ 7,818,861.00	4.13%	\$ 310,390.00
General Fund Tax Request							
Year	Actual Value	% Increase	Actual Difference		Actual Value	% Increase	Actual Difference
Levy			Tax Request				
2014	0.6980	-26.53%	\$ (0.2520)		\$ 3,700,000.00	-4.18%	\$ (161,236.31)
2015	0.6106	-12.52%	\$ (0.0874)		\$ 3,701,630.27	0.04%	\$ 1,630.27
2016	0.6410	4.98%	\$ 0.0304		\$ 3,963,433.29	7.07%	\$ 261,803.02
2017	0.6707	4.63%	\$ 0.0297		\$ 4,140,586.83	4.47%	\$ 177,153.54
2018	0.6961	3.79%	\$ 0.0254		\$ 4,228,682.79	2.13%	\$ 88,095.96
2019	0.7108	2.12%	\$ 0.0147		\$ 4,303,877.00	1.78%	\$ 75,194.21
2020 **	0.8258	16.18%	\$ 0.1150		\$ 4,873,777.00	13.24%	\$ 569,900.00
2021	0.8282	0.28%	\$ 0.0023		\$ 4,938,795.00	1.33%	\$ 65,018.00
2022	0.8204	-0.93%	\$ (0.0077)		\$ 5,068,438.00	2.62%	\$ 129,643.00
Special Building Fund Tax Request							
Year	Actual Value	% Increase	Actual Difference		Actual Value	% Increase	Actual Difference
Levy			Tax Request				
2014	0.0755	54.08%	\$ 0.0265		\$ 400,000.00	50.20%	\$ 200,813.13
2015	0.0743	-1.59%	\$ (0.0012)		\$ 490,151.51	18.39%	\$ 90,151.51
2016	0.0666	-10.41%	\$ (0.0077)		\$ 411,603.03	-19.08%	\$ (78,548.48)
2017	0.0491	-26.26%	\$ (0.0175)		\$ 303,030.30	-35.83%	\$ (108,572.73)
2018	0.0416	-15.31%	\$ (0.0075)		\$ 252,525.25	-20.00%	\$ (50,505.05)
2019	0.0559	34.45%	\$ 0.0143		\$ 338,384.00	25.37%	\$ 85,858.75
2020	0.0169	-69.68%	\$ (0.0389)		\$ 100,000.00	-238.38%	\$ (238,384.00)
2021	0.0381	124.91%	\$ 0.0212		\$ 227,273.00	56.00%	\$ 127,273.00
2022	0.0359	-5.71%	\$ (0.0022)		\$ 222,000.00	-2.38%	\$ (5,273.00)
System-Wide Tax Request							
Year	Actual Value	% Increase	Actual Difference		Actual Value	% Increase	Actual Difference
Levy			Tax Request				
2014	0.8879	-22.73%	\$ (0.2612)		\$ 4,636,481.82	0.72%	\$ 33,169.75
2015	0.7843	-11.67%	\$ (0.1036)		\$ 4,686,021.18	1.07%	\$ 49,539.36
2016	0.8101	3.29%	\$ 0.0258		\$ 4,941,591.87	5.45%	\$ 255,570.69
2017	0.8162	0.75%	\$ 0.0061		\$ 4,971,101.98	0.60%	\$ 29,510.11
2018	0.8038	-1.52%	\$ (0.0124)		\$ 4,814,541.37	-3.15%	\$ (156,560.61)
2019	0.8064	0.33%	\$ 0.0026		\$ 4,842,564.00	0.58%	\$ 28,022.63
2020	0.8428	4.51%	\$ 0.0364		\$ 4,973,777.00	2.71%	\$ 131,213.00
2021	0.8663	2.79%	\$ 0.0235		\$ 5,166,068.00	3.87%	\$ 192,291.00
2022	0.8564	-1.14%	\$ (0.0099)		\$ 5,290,660.00	2.41%	\$ 124,592.00

* Includes ESSER II & III, which inflates this number by \$671,060

** Increased NCR from \$600,000 to \$1,150,000

Even though our tax request for the GF only increase \$65,018 or 1.33%, our expenditures are increasing more than that. This will cause the cash balance to decrease or not grow at the expected rate.

To counteract this, we would need to increase our GF Tax Request to an amount equal to the GF Budget growth. This is only possible through cash reserve.

How much do we want to levy in the SBF?

School Year	Beginning Cash Balance			Total Revenue				Property Tax Revenue				Expenditures			
	Actual	Increase	Percentage	Actual	Budgeted	Increase	Percentage	Actual	Budgeted	Increase	Percentage	Actual	Budgeted	Increase	Percentage
2022-2023	\$1,716,871.00	\$379,300.00	28.36%		\$6,432,645.00	\$70,634.00	1.11%		\$5,017,754.00	\$128,347.00	2.625%		\$7,147,799.00	\$310,389.00	4.54%
2021-2022	\$1,337,571.00	\$512,287.00	62.07%	\$6,636,870.00	\$6,362,011.00	\$136,460.00	2.19%	\$4,574,573.00	\$4,889,407.00	\$64,368.00	1.334%	\$6,263,103.00	\$6,837,410.00	\$298,490.00	4.56%
2020-2021	\$825,284.00	\$274,309.00	49.79%	\$6,427,057.00	\$6,225,551.00	\$609,432.00	10.85%	\$4,383,806.00	\$4,825,039.00	\$564,201.00	13.242%	\$5,871,203.00	\$6,538,920.00	\$176,907.00	2.78%
2019-2020	\$550,975.00	-\$272,336.00	-33.08%	\$5,754,804.00	\$5,616,119.00	\$286,851.00	5.38%	\$3,907,999.00	\$4,260,838.00	\$74,442.00	1.778%	\$5,346,054.00	\$6,362,013.00	\$151,770.00	2.44%
2018-2019	\$823,311.00	\$44,350.00	5.69%	\$5,476,702.00	\$5,329,268.00	\$8,623.00	0.16%	\$3,838,718.00	\$4,186,396.00	\$87,215.00	2.128%	\$5,671,526.00	\$6,210,243.00	\$162,005.00	2.68%
2017-2018	\$778,961.00	-\$2,736.00	-0.35%	\$5,495,695.00	\$5,320,645.00	\$228,784.00	4.49%	\$3,798,188.00	\$4,099,181.00	\$230,182.00	5.949%	\$5,357,725.00	\$6,048,238.00	\$134,469.00	2.27%
2016-2017	\$781,697.00	-\$102,292.00	-11.57%	\$5,169,581.00	\$5,091,861.00	\$402,154.00	8.58%	\$3,522,858.00	\$3,868,999.00	\$204,185.00	5.571%	\$5,167,299.00	\$5,913,769.00	\$324,800.00	5.81%
2015-2016	\$883,989.00	-\$148,201.00	-14.36%	\$4,846,571.00	\$4,689,707.00	-\$23,221.00	-0.49%	\$3,386,483.00	\$3,664,814.00	-\$166,912.00	-4.356%	\$5,034,367.00	\$5,588,969.00	\$76,798.00	1.39%
2014-2015	\$1,032,190.00	\$426,698.00	70.47%	\$4,997,068.00	\$4,712,928.00	-\$54,384.00	-1.14%	\$3,875,983.00	\$3,831,726.00	-\$166,397.00	-4.162%	\$5,169,505.00	\$5,512,171.00	\$148,392.00	2.77%
2013-2014	\$605,492.00	\$117,364.00	24.04%	\$4,963,753.00	\$4,767,312.00	\$382,106.00	8.71%	\$3,866,178.00	\$3,998,123.00	\$442,723.00	12.452%	\$4,493,823.00	\$5,363,779.00	\$182,455.00	3.52%
2012-2013	\$488,128.00	-\$266,722.00	-35.33%	\$4,471,642.00	\$4,385,206.00	\$459,777.00	11.71%	\$3,327,081.00	\$3,555,400.00	\$269,859.00	8.214%	\$4,299,491.00	\$5,181,324.00	\$23,994.00	0.47%
2011-2012	\$754,850.00	\$754,850.00		\$4,029,216.00	\$3,925,429.00			\$3,220,213.00	\$3,285,541.00			\$4,327,961.00	\$5,157,330.00		

Notice of Special Hearing To Set Final Tax Request

Pender Public Schools (87-0001) in Thurston 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 12th day of, September 2022 at 7:15 o'clock P.M., at Room 303 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2021-2022	2022-2023	Change
Property Valuations	596,360,895	617,788,530	4%

2021-2022 Budget Information

2022-2023 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)	2022-2023 Operating Budget	2022-2023 Proposed Property Tax Request	Proposed 2022 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	7,508,470.00	4,938,795.00	0.828155	0.799431	7,818,861.00	5,068,438.00	0.820416	-0.93%	4.13%
Bond Fund(s) K - 12	125,819.00		0.000000	0.000000	48,089.00	-	0.000000	0%	-61.78%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	0%	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	0%	0
Bond Fund			0.000000	0.000000			0.000000	0%	0
Special Building Fund	4,500,000.00	227,273.00	0.038110	0.036788	4,000,000.00	222,222.00	0.035971	-5.61%	-11.11%
Qualified Capital Purpose Undertaking Fund K - 12	54,365.00	-	0.000000	0.000000	44,182.00	-	0.000000	0%	-18.73%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	0%	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	0%	0
Total	12,188,654.00	5,166,068.00	0.866265	0.836219	11,911,132.00	5,290,660.00	0.856387	-1.14%	-2.28%

2022-2023 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 5,166,068.00
(Total Personal and Real Property Tax Required from prior year budget - Cover Page)

Base Limitation Percentage Increase (2%) _____ 2.00 % (2)

Real Growth Percentage Increase

$$\frac{1,055,835.00}{2022 \text{ Real Growth Value per Assessor}} / \frac{562,763,779.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{\hspace{2cm}} 0.19 \%$$
 (3)

Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds(§13-518). The County Assessor must provide you with separate growth amounts.

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) _____ 2.19 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 113,136.89

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 5,279,204.89

ACTUAL PROPERTY TAX REQUEST

2022-2023 ACTUAL Total Property Tax Request (7) \$ 5,290,660.00
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your proposed property tax request and telephone number to the County Clerk by September 5th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

Instructions:

Lines 1-7 will automatically populate based on information entered on the "Basic Data Input" tab and other places of the budget.

If line (7) is greater than line (6), your political subdivision is required to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your proposed property tax request and telephone number to the County Clerk by September 5th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is less than line (6), your political subdivision is not required to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

LB 644 (2021) Joint Public Hearing Requirements:

Each County, City, School District, or Community College that seeks to increase its property tax request by more than the allowable growth percentage must participate in a joint public hearing. Each political subdivision must designate one representative to attend the joint public hearing. If a political subdivision is located within multiple counties, they will be deemed to be located within the County where the principle headquarters are located. **The following requirements apply to the joint public hearing:**

- No items may be on the agenda other than discussion on each political subdivision's intent to increase its property tax request by more than the allowable growth percentage.
 - Must be held on or after September 17th and prior to September 29th, and before any of the participating political subdivisions adopt their budget.
 - Must be held after 6:00PM local time
 - The representative from each participating political subdivision must give a brief presentation on their intent to increase the property tax request by more than the allowable growth percentage and the effect of such request on the political subdivision's budget. The presentation also must include:
 - + The name of the political subdivision
 - + The amount of the property tax request
 - + The following statements:
 - ◆ The total assessed value of property differs from last year's total assessed value by percent
 - ◆ 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 \$..... per \$100 of assessed value
 - ◆ The (name of political subdivision) proposes to adopt a property tax request that will cause its tax rate to be \$..... per \$100 of assessed value
 - ◆ Based on the proposed property tax request and changes in other revenue, the total operating budget of (name of political subdivision) will exceed last year's by percent
 - ◆ To obtain more information regarding the increase in the property tax request, citizens may contact the (name of political subdivision) at (telephone number and email address of political subdivision)
 - Any member of the public shall be allowed to speak at the joint public hearing and given a reasonable amount of time to do so.
- Other changes made by LB 644**
- Budgets and Interlocal Agreement Reports are now due to State Auditor and County Clerk by **September 30th** (
 - County Board of Equalization shall levy necessary taxes by **October 20th** (previously October 15th)
 - Each political subdivision required to participate in the joint public hearing must provide their telephone # and proposed property tax request to the County Clerk by **September 5th**.
 - County Assessor must mail postcards to all affected property tax payers at least seven calendar days prior to the
 - Property Tax Request Resolution due to County Clerk by **October 15th** (previously October 13th)

Political Subdivision

FOR

County

Prior Year Value ¹	Current Year Value ²	Prior Year Real Value ³	Real Growth Value ⁴	Real Growth %age ⁵	Allowable Growth % ⁶	Prior Year PTx Request ⁷	Allowable Growth ⁸	Current Year PTx Request ⁹	Postcard?
\$ 596,360,895.00	\$ 617,788,535.00	\$ 562,763,779.00	\$ 1,055,835.00	0.001876	0.02187616	\$ 5,178,495.87	\$ 5,291,781.48	\$ 5,290,660.00	No

1: Sum of all prior year Certifications of Taxable Value

2: Sum of all current year Certifications of Taxable Value

3: Sum of all current year Certifications of Taxable Value

4: Sum of all current year Certifications of Taxable Value

5: Real Growth Value divide by Prior Year Value

6: Real Growth Percentage plus 2%

7: Sum of all prior year Certificates of Taxes Levied (Click link to find amount)

<https://revenue.nebraska.gov/PAD/research-statistical-reports/taxing-subdivisions-and-tax-rates-county>

8: Prior Year Property Tax Request multiplied by Allowable Growth Percentage

9: As determined by political subdivision

If Current Year Property Tax Request is less than Allowable Growth, then "No"

If Current Year Property Tax Request is greater than Allowable Growth, then "Yes"

Complete and Return to County Clerk by September 2nd, 2022

Formulated Cells

Planning for Special Building Fund August 29, 2022

Current Balance = \$1,100,000

ESSER Addition = \$250,000

PSC Building = \$250,000

Balance after SBF share of the aforementioned projects = \$600,000

Goal - SBF balance is \$1,000,000

- IN other words, the SBF balance will be \$400,000 below the goal

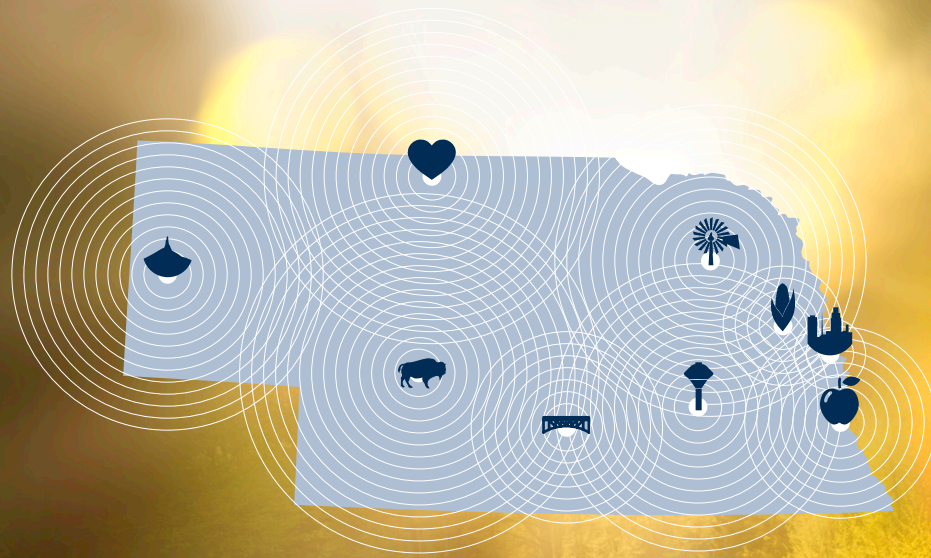
Plan

- Get back to the target in 2 fiscal years (2022-2023 & 2023-2024 school years)
- 2022-2023 proposed tax request - \$220,000
- 2023-2024 proposed tax request - \$220,000
- Something to consider:
 - The new gym roof will need replaced in the summer of 2023 or 2024
 - Using the SBF for this is what the Superintendent will likely suggest

2022 AREA MEMBERSHIP MEETINGS

Training - Recognition - Networking - Engagement

Nebraska City - Fremont - Gering - Valentine - Norfolk - La Vista - York - North Platte - Kearney



LEADERSHIP AT THE LOCAL LEVEL



www.NASBonline.org

[#liveNASB](https://twitter.com/liveNASB)

[#weLIVEhere](https://twitter.com/weLIVEhere)

2022 REGISTRATION

REGISTER NOW FOR THE MEETING NEAREST YOU

Tuesday, August 23	Nebraska City	Register by August 18
Wednesday, August 24	Fremont	Register by August 18
Monday, August 29	Gering	Register by August 24
Tuesday, August 30	Valentine	Register by August 24
Wednesday, August 31	Norfolk	Register by August 24
Tuesday, September 1	La Vista	Register by August 24
Wednesday, September 7	York	Register by September 1
Tuesday, September 20	North Platte	Register by September 14
Wednesday, September 21	Kearney	Register by September 14

TO REGISTER

Go to www.NASBonline.org, and log in using your email and password. If you do not have an email and password to log in or have forgotten it, please contact NASB at 800-422-4572 for assistance.

Registration fees for each meeting and dinner are as follows:

NASB Member Registration	\$77
Cancellation Fee	\$25

No refunds after the deadlines.

2022 AGENDA

4:30 PM - REGISTRATION, NETWORKING & EXHIBITORS

5:00 PM - OPENING SESSION

5:45 PM - BREAK & EXHIBITORS

6:00 PM - TRAINING SESSIONS #1

6:35 PM - BREAK & EXHIBITORS

6:45 PM - TRAINING SESSIONS #2

7:25 PM - NETWORKING DINNER & AWARDS/RECOGNITION

15 AWARDS OF ACHIEVEMENT POINTS WILL BE EARNED FOR ATTENDING



2022 VISION & TRAINING SESSIONS

5:00 PM - AN NASB UPDATE: WHAT IT DOES. WHAT IT CAN DO FOR YOU. AND WHAT ALL YOU NEED TO KNOW

From the people to the programs, services and advocacy efforts at the Capitol, NASB continues to offer all Nebraska school districts and ESUs the resources and expertise to strengthen public education across the state. Our goal is to empower you, as locally elected school board members, to be leaders in your communities. Here we'll discuss the National association, making sure your minutes are up to the latest standards, how you can best utilize NASB to share all of the incredible things you and your district do each and every day to strengthen public education in Nebraska!

6:00 PM - TRAINING SESSIONS 1

THE BOARD'S ROLE IN THE EMPLOYEE SHORTAGE

This session will provide an update on the statewide education workforce shortage efforts and the challenge of retaining staff. You will network with peers on various topics relevant to employee shortage and retention. Discussion topics will include board self-assessment and the NASB well-being survey which covers social-emotional/mental health well-being of staff, communication, and the climate and culture within the district. - *Shari Becker, Director of Education Leadership Search Service*

WHAT PASSED, COULDN'T LAST, & IS CHANGING FAST: A LEGISLATIVE UPDATE

After a quick look back on the 2022 legislative session to go over what passed, what did not, and what's to come, get familiar with this year's crop of Legislative candidates. With the potential of 26 new faces come January, see who we may be working with in 2023 and beyond. - *Colby Coash, Associate E.D./Director of Government Relations*

PARENT ENGAGEMENT - INVOLVEMENT IN THEIR CHILD(REN)'S EDUCATION

Boards throughout the state are experiencing increased attendance at their meetings. While definitely welcomed, providing additional opportunities to explore how the district is working to improve instruction and learning is key to growing parent engagement. This session will include public comment protocol and methods to engage and include parents in the discussion of the skills and knowledge we believe every graduate must possess. *Marcia Herring, Director of Board Leadership*

6:45 PM - TRAINING SESSIONS 2

SOCIAL MEDIA FOR BOARD MEMBERS

Hashtag, you're it! It's no secret, school board members are community leaders. Learn tips and see examples from your peers on how to become a strong communication leader as well by sharing your districts story & successes through social media. Even a little can go a long way. *Matt Belka, Director of Marketing, Communications & Advocacy*

ALL THINGS ALICAP AND LOSS CONTROL

This session will share recent ALICAP claims stories, while stressing the importance of policies, protocols, and written agreements. Schools' exposures continue to change, and so must we. *Megan Boldt, Associate E.D./Director of ALICAP/Insurance*

PREPARING FOR BOARD AND DISTRICT/ESU LEADERSHIP TRANSITION

Transition is not an event, but a process that evolves and prepares all involved for success. It is especially important to engage non-incumbents and to prepare for the transition of leadership which may be the board president or superintendent/ESU Administrator. Define a purposeful orientation and transition process for each role. Participants in this session will discuss current best practice and receive resources that outline measures to ensure a cohesive transition. *Marcia Herring, Director of Board Leadership*





1311 STOCKWELL STREET
LINCOLN, NE 68502
WWW.NASBONLINE.ORG

RETURN SERVICE REQUESTED

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LEADERSHIP AT THE LOCAL LEVEL

