

## **Cozad Community Schools**

### **Board of Education Special Meeting**

**Wednesday, September 28, 2022 7:00 PM**

#### **Office of the Superintendent**

Mission: The mission of Cozad Community Schools is to prepare students to be lifelong learners and productive, responsible citizens by providing a quality education in cooperation with family and community.

Values - Guiding Principles

Respect - Trust, appreciate, celebrate, value, act with urgency

Integrity - Do the right thing, deliver highest quality instruction and practice full accountability

Teamwork - Teamwork at all levels districtwide, recognize and celebrate, have fun and enjoy

Innovation - Positive attitude, open to new ideas,

Courage - Embrace change and take calculated risk, encourage others, communicate directly with respect

## **1. BOARD OF EDUCATION SPECIAL MEETING 7:00 P.M.**

### **1.1. Call to Order, Roll Call**

### **1.2. Nebraska Open Meeting Law, Publication of Meeting**

This meeting has been preceded by advance notice and is hereby declared to be in open session. A current copy of the Nebraska Open Meetings Act is posted on the West wall of the meeting room.

Notice of this meeting was given in advance by publication in the Cozad Local and posted on the Cozad Community Schools website and at the District Office, Cozad Post Office and Wilson Public Library. Notice of this meeting was also given in advance to all members of the Board of Education. The order of agenda items may be changed when deemed necessary.

The board may choose to enter closed (executive) session to discuss any matter for which closed (executive) session is lawful and appropriate.

**1.3. Excused/Unexcused Board Member Absence**

- 2. DISCUSS, CONSIDER AND TAKE ACTION ON THE APPROVAL OF THE GENERAL FUND, BOND FUND, DEPRECIATION FUND, EMPLOYEE BENEFIT FUND, ACTIVITIES FUND, SCHOOL LUNCH FUND, SPECIAL BUILDING FUND AND QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND BUDGETS FOR THE 2022-2023 SCHOOL YEAR**

**2022-2023 APPROVAL OF FUNDS**

Vote to Approve the General Fund, Bond Fund, Depreciation Fund, Employee Benefit Fund, Activities Fund, School Lunch Fund, Special Building Fund, Student Fee Fund and Qualified Capital Purpose Undertaking Fund Budgets for the 2022-2023 school year.

After review of the budgets and having given at least five days notice of a special hearing with the purposes of hearing support, opposition, criticism, suggestions or observations of taxpayers, I move that we approve the budgets for the 2022-2023 school year, as advertised and James Ford be authorized to implement the budgets.

Motion by \_\_\_\_\_

Seconded by \_\_\_\_\_

Vote:	Yes	No
Burkholder:	_____	_____
Carlson:	_____	_____
Eggleston:	_____	_____
Goff:	_____	_____
Peden:	_____	_____
Starman:	_____	_____

Signed:

\_\_\_\_\_  
Michelle Starman, President of the Board

September 28, 2022  
Date

## New Proposed Budget For Cozad Community Schools (24-0011) In Dawson County, Nebraska

PUBLIC NOTICE is hereby given for changes to previously published Notice of Budget Hearing and Budget Summary. The following changes have been made under Budgeted Disbursements & Transfers in the Bond Fund from \$1,534,500 to \$2,364,544 and Student Fee Fund from \$0 to \$15,000. Under Necessary Cash Reserve change in the Bond Fund change from \$2,000 to \$0. Under Total Available Resources Before Property Taxes in the Bond Fund change from \$298,500 to \$409,294. The Totals under Budgeted Disbursements & Transfers for 2022-2023 change from \$45,962,769 to \$46,807,813. Necessary Cash Reserve from \$2000 to 0 and Total Available Resources before Property Taxes from \$36,089,019 to \$36,119,813.

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)	2022-2023 (3)			
General	\$12,111,652.00	\$13,575,000.00	\$15,984,711.00		\$7,668,711.00	\$8,400,000.00
Depreciation	\$476,616.00	\$250,000.00	\$1,586,990.00		\$1,586,990.00	
Employee Benefit	\$11,488.00	\$12,000.00	\$19,769.00		\$19,769.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$404,808.00	\$480,000.00	\$758,072.00		\$758,072.00	
School Nutrition	\$681,928.00	\$523,000.00	\$1,117,921.00		\$1,117,921.00	
Bond	\$512,765.00	\$520,000.00	\$2,364,544.00		\$409,294.00	\$1,975,000.00
Special Building	\$164,840.00	\$2,300,000.00	\$24,960,806.00		\$24,639,056.00	\$325,000.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -		\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -		\$ -	
Student Fee	\$13,390.00	\$5,405.00	\$15,000.00		\$ -	
<b>TOTALS</b>	<b>\$14,377,487.00</b>	<b>\$17,665,405.00</b>	<b>\$46,807,813.00</b>	<b>\$ -</b>	<b>\$36,199,813.00</b>	<b>\$10,700,000.00</b>

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
		\$1,975,000.00	\$8,725,000.00

- 3. DISCUSS, CONSIDER AND TAKE ACTION ON THE APPROVAL OF THE 2022-2023 TAX REQUEST FOR COZAD COMMUNITY SCHOOLS (24-0011) IN DAWSON COUNTY, NEBRASKA**

## Notice of Special Hearing To Set Final Tax Request

Cozad Community Schools (24-0011) in Dawson 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 27 day of, September 2022 at 6:30 o'clock pm, at CCC Lexington 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	812,086,343	830,954,025	2%

### 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	15,728,770.00	8,183,489.00	1.007712	0.984831	15,984,711.00	8,400,000.00	1.010886	0%	2%
Bond Fund(s) K - 12			0.000000	0.000000	1,724,544.00	1,550,000.00	0.227062	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund	640,500.00	505,051.00	0.206328	0.060780	640,000.00	425,000.00	0.167824	-19%	0%
Special Building Fund	646,294.00	342,424.00	0.042166	0.041209	24,960,806.00	325,000.00	0.039112	-7%	3762%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Total</b>	<b>17,015,564.00</b>	<b>9,030,964.00</b>	<b>1.112069</b>	<b>1.086820</b>	<b>43,310,061.00</b>	<b>10,700,000.00</b>	<b>1.444884</b>	<b>30%</b>	<b>155%</b>

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION NUMBER 1-2022**

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Cozad Community 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 Cozad Community Schools resolves that:

1 The 2022-2023 property tax request be set at:

General Fund:	\$8,400,000.00	
Bond Fund:	\$1,975,000.00	(City - \$425,000; District - \$1,550,000)
Special Building Fund:	\$325,000.00	

2 The total assessed value of property differs from last year's total assessed value by 2.32 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 1.08682 per \$100 of assessed value.

4 Cozad Community Schools proposes to adopt a property tax request that will cause its tax rate to be 1.441998 (1.274174) per \$100 of assessed value.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to adopt Resolution # 1-2022.

Roll Call vote as follows:

Michele Starman	YES	NO
Joel Carlson	YES	NO
Ann Burkholder	YES	NO
Kiley Goff	YES	NO
Judy Eggleston	YES	NO
John Peden	YES	NO

Dated this 28 day of September, 2022

The undersigned herewith certifies, as Secretary of Board of Education of Dawson School District 24-0011, that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

\_\_\_\_\_, President

4. **AGENDA SETTING AND FUTURE MEETINGS**

Monday, October 3rd, 2022- BOE Retreat at 6:30pm

Monday, October 17th, 2022- BOE Regular Meeting at 7pm

5. **ADJOURNMENT**

\* **Closed Session:** If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Law.

\*\***Sequence of Agenda:** The sequence of agenda topics is subject to change at the discretion of the board. Please arrive at the beginning of the meeting.

\*\*\***Action Item:** The board reserves the right to take action on any item on the board agenda.