

MINUTES OF THE REGULAR MEETING OF THE BOARD OF
EDUCATION, SCHOOL DISTRICT #22, CASS COUNTY,
WEEPING WATER, NEBRASKA
September 8, 2021

President Adam DeMike called the meeting to order at 6:15 PM in the Weeping Water Public School Conference Room.

Board members attendance at roll call were **Present:** Jason Brack, Adam DeMike, Betty Harms, Neil Huskey, Mark Rathe, **Absent:** Haley Dehne, Brandon Nash.

Respectfully submitted,

Board Secretary

This meeting will start at 6:15pm or after the end of the Budget Hearing whichever is later. This meeting will not be limited by time.

1. Call to Order

Present: Jason Brack, Adam DeMike, Betty Harms, Neil Huskey, Mark Rathe, **Absent:** Haley Dehne, Brandon Nash.

2. Roll Call

3. Open Meetings Act

4. Hearing for Tax Draw for the 2022 Year

5. Public Input

6. Adjournment

PROPERTY TAX REQUEST RESOLUTION
2021-2022 TAX REQUEST RESOLUTION
FOR
CASS COUNTY SCHOOL DISTRICT #22

WHEREAS, public notice was given at least five days in advance of a Special Public Hearing called for the purpose of discussing and approving or modifying the District’s Tax Requests for the 2021-2022 school fiscal year for the General Fund, Bond Fund, Qualified Capital Undertaking Fund, and Special Building Fund; and,

WHEREAS, such Special Public Hearing was held before the Board of Education (hereinafter “the Board”) of Cass County School District #22 (hereinafter “the District”) at the time, date, and place announced in the notice published in a newspaper of general circulation, a copy of which notice and proof of publication of which is attached hereto as Exhibit A, all as required by law; and,

WHEREAS, the Board provided an opportunity to receive comment, information and evidence from persons in attendance at such Special Hearing; and,

WHEREAS, the Board, after having reviewed the District’s Tax Requests for each said fund, and after public consideration of the matter, has determined that the Final Tax Requests as listed below are necessary in order to carry out the functions of the District, as determined by the Board for the 2020-2021 school fiscal year.

NOW BE IT THEREFORE RESOLVED that (1) the Tax Request for the General Fund should be, and hereby is set at \$3,984,420.00; (2) the Tax Request for the Bond Fund should be, and hereby is set at \$805,556.00; (3) the Tax Request for the Special Building Fund should be, and hereby is set at \$238,384; and (4) the Tax Request for the Qualified Capital Undertaking Fund should be, and hereby is set at \$75,891.00.

It is so moved by _____ and seconded by _____ this 8th day of September 2021.

Roll Call vote as follows:

Jason Brack	Yes	No	Absent
Haley Dehne	Yes	No	Absent
Neil Huskey	Yes	No	Absent
Adam DeMike	Yes	No	Absent
Mark Rathe	Yes	No	Absent
Brandon Nash	Yes	No	Absent
Betty Harms	Yes	No	Absent

The undersigned herewith certifies, as Secretary of the Board of Education of Cass County School District #22, that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

_____, Secretary
 Shirley Brack

Exhibit A

*** Proof of Publication ***

Newspaper: PLATTSMOUTH JOURNAL

STATE OF NEBRASKA)
County of Cass) SS.

Weeping Water School District 22
Shirley Brack
P.O. Box 206
Weeping Water, NE 68463

ORDER NUMBER 1004105

The undersigned, being duly sworn, deposes and says she/he is a Clerk of The Plattsmouth Journal, a legal newspaper printed and published weekly in Cass County, State of Nebraska and of general circulation in Cass County; that said newspaper has a bona fide circulation published for more than 52 successive weeks immediately prior to the first date of the published notice.

This affidavit is a true and corrected copy of notice which appeared in said newspaper. The notice was

Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 08/26/2021

TOTAL AD COST: 71.54
FILED ON: 8/26/2021

Clerk of The Plattsmouth Journal

Printed name

Jennifer Smith

Signature

Jennifer Smith

Date

8/26/21

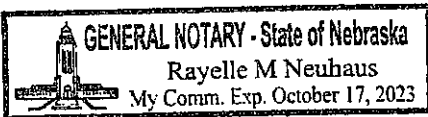
Subscribed and sworn to before me this

August 26

20 21

Rayelle M Neuhaus

Notary Public



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
2019-2020	2020-2021	2020-2021	2021-2022	(4)	(5)	(7)
General	\$ 5,459,814.00	\$ 5,398,155.00	\$ 6,599,500.00	\$ 767,883.00	\$ 3,742,968.00	\$ 1,984,263.00
Depreciation	\$ 66,239.00	\$ -	\$ 65,104.00	\$ -	\$ 65,104.00	\$ -
Employee Benefit	\$ 597,634.00	\$ 558,952.00	\$ 563,000.00	\$ 53,891.00	\$ 598,891.00	\$ -
Continuity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Activities	\$ 212,230.00	\$ 183,738.00	\$ 250,000.00	\$ 350,262.00	\$ 1,350,262.00	\$ -
School Nutrition	\$ 2,058,883.00	\$ 196,300.00	\$ 196,300.00	\$ 416,740.00	\$ 249,740.00	\$ -
Bond	\$ 844,198.00	\$ 848,000.00	\$ 845,200.00	\$ 1,274,768.00	\$ 1,175,480.00	\$ 605,558.00
Special Building	\$ 558,979.00	\$ 368,992.00	\$ 315,435.00	\$ -	\$ 29,485.00	\$ 230,382.00
Qualified Capital Purpose Undertaking	\$ 83,959.00	\$ 78,000.00	\$ 80,000.00	\$ 180,168.00	\$ 195,038.00	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Fee	\$ 9,102.00	\$ 12,070.00	\$ 9,000.00	\$ 46,207.00	\$ 25,207.00	\$ -
TOTALS	\$ 7,533,338.00	\$ 7,642,815.00	\$ 9,510,533.00	\$ 2,251,863.00	\$ 6,708,348.00	\$ 3,049,994.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Weeping Water Public Schools (19-0022) in Cass County, Nebraska
PUBLIC NOTICE is hereby given in compliance with the provisions of State Statute Sections 79-501 to 79-515, that the governing body will meet on the 8 day of September, 2021 at 6:00 p.m. at Conference Room, Weeping Water Public Schools for the purpose of hearing support/opposition to the budget. The budget detail is available at the office of the Clerk of the Board 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>

***** Proof of Publication *****

Newspaper: PLATTSMOUTH JOURNAL

STATE OF NEBRASKA)
County of Cass) SS.

Weeping Water School District 22
Shirley Brack
P.O. Box 206
Weeping Water, NE 68463

ORDER NUMBER 1004101

The undersigned, being duly sworn, deposes and says she/he is a Clerk of The Plattsmouth Journal, a legal newspaper printed and published weekly in Cass County, State of Nebraska and of general circulation in Cass County; that said newspaper has a bona fide circulation published for more than 52 successive weeks immediately prior to the first date of the published notice.

This affidavit is a true and corrected copy of notice which appeared in said newspaper. The notice was

Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 08/26/2021

TOTAL AD COST: 145.18
FILED ON: 8/26/2021

Clerk of The Plattsmouth Journal

Printed name Jennifer Smith
Signature Jennifer Smith Date 8/26/21

Subscribed and sworn to before me this
August 20 20 21

Rayelle M Neuhaus Notary Public



Notice of Special Hearing To Set Final Tax Request

Weeping Water Public Schools (13-0022) in Cass County, Nebraska
PUBLIC NOTICE is hereby given in compliance with the provisions of State Statute Section 77-1001.02 that the governing body will meet on the day of September 20, 2021 at 6:15 o'clock PM at Conference Room, Weeping Water Public Schools for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2020-2021	2021-2022	Change
	383,884,670	398,881,661	14,996,991
			3.9%

2020-2021 Budget Information

Fund	2020-2021 Operating Budget	2020-2021 Property Tax Request	Property Tax Rate 2020-2021 Request Divided By 2021 Valuation
General Fund	5,579,515.00	3,951,480.00	0.991392
Bond Fund(s) K-12	854,570.00	858,586.00	0.215248
Bond Fund(s) K-8			0.000000
Bond Fund(s) 9-12			0.000000

2021-22 Budget Information

Fund	2021-2022 Operating Budget	2021-2022 Proposed Property Tax Request	Proposed 2021 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,599,500.00	3,984,263.00	0.998858	-3%	1,020,000.00
Bond Fund(s) K-12	845,202.60	805,556.00	0.204954	-10%	39,646.60
Bond Fund(s) K-8			0.000000	#DIV/0!	0
Bond Fund(s) 9-12			0.000000	#DIV/0!	0

A white sheet of paper is placed on a dark wooden desk. In the bottom left corner, a black fountain pen with gold accents is visible. In the top right corner, a portion of a brass lamp is seen, casting a warm glow on the paper. The text is centered on the paper in a bold, black, sans-serif font.

**Weeping Water
Public Schools
Tax Request Hearing**

September 8, 2021

Funding Sources

State and Federal

- **State** **~\$1,088,489**
 - » State aid = \$405,489 (increase of \$25,921)
 - » State SPED = ~\$108,000
 - » Other state funds = ~\$575,000 (\$525,000 is Sixpence)
- **Federal** **~\$176,000**
 - » Title = ~\$59,000
 - » IDEA = ~\$87,000
 - » REAP = ~\$30,000

Taxable Value (2020 to 2021 comparison)

- Taxable value for the 2020 was \$383,684,678
- Taxable value for the 2021 will be \$398,881,661.
- This is an increase of \$15,196,983 or 3.9%.

Funding Sources

Property taxes

- General Fund -\$3,984,263
- Building Fund - \$238,384
- Qualified Capital - \$75,891
- Bond Fund - \$805,556

Notice of Special Hearing To Set Final Tax Request

Weeping Water Public Schools (13-0022) in Cass County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 8 day of, September 2021 at 6:15 o'clock PM, at Conference Room, Weeping Water Public Schools for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2020-2021	2021-2022	Change
Property Valuations	383,684,678	398,881,661	4%

2020/21 Budget Information

2021/22 Budget Information

Fund	2020-2021 Operating Budget	2020-2021 Property Tax Request	2020 Tax Rate	Property Tax Rate (2020-2021 Request Divided By 2021 Valuation)	2021-2022 Operating Budget	2021-2022 Proposed Property Tax Request	Proposed 2021 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	5,579,513.00	3,954,480.00	1.030659	0.991392	6,599,500.00	3,984,263.00	0.998858	-3%	18%
Bond Fund(s) K - 12	854,570.00	858,586.00	0.223774	0.215248	845,207.00	805,556.00	0.201954	-10%	-1%
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		-	0.000000	0.000000		-	0.000000	#DIV/0!	0
Special Building Fund	432,533.34	70,707.00	0.018428	0.017726	315,485.00	238,384.00	0.059763	224%	-27%
Qualified Capital Purpose Undertaking Fund K - 12	82,320.00	83,838.00	0.021851	0.021018	80,000.00	75,891.00	0.019026	-13%	-3%
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
Total	6,948,936.34	4,967,611.00	1.294712	1.245384	7,840,192.00	5,104,094.00	1.279601	-1%	13%

Levy Comparison

2019/20 to 2021/22

2020-21

\$1.294717

2021-22

\$1.279601

-\$0.015116

General Fund:	\$0.998858
Bond Fund:	\$0.201954
QCPUF Fund:	\$0.021851
Building Fund:	<u>\$0.019026</u>
Total:	\$1.279601

A top-down view of a wooden desk with a white sheet of paper. In the bottom-left corner, a fountain pen with a black barrel and gold accents is visible. In the top-right corner, a brass fastener is partially visible. The word "Questions?" is printed in the center of the paper.

Questions?