

Board of Education Special Meeting  
Monday, September 25, 2023 7:50 PM  
Superior High School, Superior, NE  
PO Box 288  
Superior, NE 68978

1. Routine Business
  - 1.1. Call Meeting to Order
  - 1.2. Pledge of Allegiance
  - 1.3. Roll Call
  - 1.4. Excuse Absent Board Member(s)
  - 1.5. 2023-2024 Budget
  - 1.6. 2023-2024 Tax Request and Resolution
2. 6-12 Grading Scale
3. Adjournment

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Superior Public Schools (65-0011) in Nuckolls 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 25th day of September, 2023 at 7:45 p.m. in the Superior High School Library 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 Superintendent 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	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 7,459,404.00	\$ 7,848,200.00	\$ 8,679,656.00	\$ -	\$ 3,109,656.00	\$ 5,626,263.00
Depreciation	\$ 187,316.00	\$ 75,000.00	\$ 494,017.00	\$ -	\$ 494,017.00	\$ -
Employee Benefit	\$ 58,372.00	\$ 70,800.00	\$ 66,459.00	\$ -	\$ 66,459.00	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Activities	\$ 336,120.00	\$ 285,000.00	\$ 490,093.00	\$ -	\$ 490,093.00	\$ -
School Nutrition	\$ 334,499.00	\$ 285,000.00	\$ 421,653.00	\$ -	\$ 421,653.00	\$ -
Bond	\$ 527,655.00	\$ 486,621.00	\$ 1,207,791.00	\$ -	\$ 647,791.00	\$ 565,657.00
Special Building	\$ 328,150.00	\$ 918,443.00	\$ 1,495,720.00	\$ -	\$ 1,275,720.00	\$ 222,222.00
Qualified Capital Purpose Undertaking	\$ 406,789.00	\$ 929,048.00	\$ 245,576.00	\$ -	\$ 85,576.00	\$ 161,616.00
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Fee	\$ 1,980.00	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 9,640,285.00	\$ 10,898,112.00	\$ 13,100,965.00	\$ -	\$ 6,590,965.00	\$ 6,575,758.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	\$ 727,273.00	\$ 5,848,485.00	\$ 6,575,758.00

## Notice of Special Hearing To Set Final Tax Request

Superior Public Schools (65-0011) in Nuckolls 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 25th day of September, 2023 in the Superior High School Library at 7:30 p.m. for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2022-2023	2023-2024	
Property Valuations	518,240,941	554,212,197	Change 7%

### 2022-2023 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
General Fund	8,665,000.00	4,686,869.00	0.904380	0.845681	8,679,656.00	5,626,263.00	1.015182	12%	0%
Bond Fund(s) K - 12	530,848.00	540,404.00	0.104277	0.097508	1,207,791.00	565,657.00	0.102065	-2%	128%
Special Building Fund	2,238,487.00	454,545.00	0.087709	0.082016	1,495,720.00	222,222.00	0.040097	-54%	-33%
Qualified Capital Purpose Undertaking Fund K - 12	1,003,634.00	151,515.00	0.029236	0.027339	245,576.00	161,616.00	0.029161	0%	-76%
<b>Total</b>	<b>12,437,969.00</b>	<b>5,833,333.00</b>	<b>1.125603</b>	<b>1.052544</b>	<b>11,628,743.00</b>	<b>6,575,758.00</b>	<b>1.186505</b>	<b>5%</b>	<b>-7%</b>

### 2023-2024 Budget Information

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION NO. 2023-01**

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

1. The 2023-2024 property tax request be set at:

General Fund:	\$	5,626,263.00
Bond Fund:	\$	565,657.00
Special Building Fund:	\$	222,222.00
Qualified Capital Purpose	\$	161,616.00
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by 6.94 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 1.052544 per \$100 of assessed value.

4. Superior Public Schools proposes to adopt a property tax request that will cause its tax rate to be 1.186505 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Superior Public Schools will increase (or decrease) last year's budget by -6.51 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2023.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to adopt Resolution # \_\_\_\_\_.

Voting yes were:

Voting no were:

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Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023