

Loup City Public Schools Board of Education

Loup City Central Office
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Hearing Session

Monday, September 11, 2023

7:00 PM

Loup City High School, Room 334

7:00 PM

1. Call Meeting to Order
 - A. Roll Call
 - B. Notice of Nebraska Open Meetings Act Posted
 - C. Public Hearing Items - Public Comment on the 2023-2024 Loup City Public Schools proposed budget.
2. Adjournment

Note 1: The Board in its discretion may revise and consider any listed item at any time during the meeting.

Note 2: This agenda does not become final until 24 hours prior to the scheduled commencement of this meeting. All listed reports which are in writing are a part of the Agenda for this meeting and may contain action items or otherwise call for Board action on the subject matter(s) listed therein; complete copies of such reports, except for any legally confidential information are available upon request from the Office of the Superintendent of Schools as part of the agenda.

Note 3: The Board of Education is empowered to act on any item listed on the Agenda at any time during the meeting, irrespective of the order listed. Further detail on agenda items may be obtained by speaking to the Superintendent. The Board of Education by the approval of all consent items is also approving, authorizing and directing the Board President, Board Secretary, the Superintendent or their designees to take or cause to be taken all necessary action and sign all documents necessary or appropriate to complete the matter or transaction as approved.

Note 4: The Open Meetings Act requires that agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. The Board releases its agenda well in advance of most meetings and desires that all interested persons are fully informed. Any interested person who has a question about a report or needs clarification about the sufficiently of any item on which action could be taken at this meeting should contact the Office of the Superintendent of Schools.

Note 5: The Board of Education reserves the right to go into closed session at its discretion, but will only do so for the prevention of needless injury to a person's reputation or for the protection of the public interest.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Loup City Public Schools (82-0001) in Sherman 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 11 day of September, 2023 at 7:00 o'clock, PM, at Loup City High School, rm 334 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 <small>(1)</small>	2022-2023 <small>(2)</small>	2023-2024 <small>(3)</small>			
General	\$ 5,705,743.00	\$ 6,840,300.00	\$ 7,090,331.00		\$ 2,207,922.00	\$ 4,931,726.00
Depreciation	\$ 41,750.00	\$ 230,343.00	\$ 851,203.00		\$ 851,203.00	
Employee Benefit	\$ -	\$ 2,000.00	\$ 132,265.00		\$ 132,265.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 103,979.00	\$ 229,270.00	\$ 456,690.00		\$ 456,690.00	
School Nutrition	\$ 295,460.00	\$ 365,070.00	\$ 402,886.00		\$ 402,886.00	
Bond	\$ -	\$ -	\$ 8,708.00		\$ 8,708.00	\$ -
Special Building	\$ 33,780.00	\$ 64,031.00	\$ 1,155,825.00		\$ 850,825.00	\$ 308,081.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ 8,819.00		\$ 8,819.00	\$ -
Cooperative	\$ 62,488.00	\$ 68,445.00	\$ 97,908.00		\$ 97,908.00	
Student Fee	\$ -	\$ -	\$ -		\$ -	
TOTALS	\$ 6,243,200.00	\$ 7,799,459.00	\$ 10,204,635.00	\$ -	\$ 5,017,226.00	\$ 5,239,807.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ -	\$ 5,239,807.00	\$ 5,239,807.00

Notes:

(1) The example publication included here is solely to hear taxpayer input at the budget hearing. No action should be taken at the hearing. Action items should be completed at a regular meeting, ensuring that all requirements of the Open Meetings Act are followed.

(2) The sample publication is intended to assist subdivisions in meeting the publication requirements related to the Budget Hearing. This is a sample form only - it is not a required form. Each subdivision is responsible for ensuring their publications include all information required by the statutes. Each subdivision may need to modify the sample forms for the circumstances specific to your subdivision.

Common Questions

How many days must the notice be published prior to the meeting?

Notice must be published 4 days prior to hearing date. State Statute 13-506 states "For purposes of such notice, the four calendar days shall include the day of publication but not the day of hearing."

My notice did not get printed, now what do I do?

If for some reason your notice does not get printed, you are still required to publish and hold another hearing. The 4 day rule still applies. If there is not time to publish and hold meeting prior to the September 30 deadline, your budget will be late and you need to submit as soon as possible.

The Board approved a budget different than what was published?

If the Board approves a budget at the meeting that is different than the published information, you must publish a summary of the changes within 20 days after the date the budget is adopted. File your budget timely, and submit publication of summary of changes once that has been published.

Found a calculation error in the budget after it was adopted, now what?

It has been less than 30 days since adoption of the budget:

If the total amount budgeted changes by less than 1% and the property taxes do not increase, you can correct the forms and submit a new version to the Auditor, County Clerk and Dept. of Education. You are not required to hold a hearing or publish the change.

It has been more than 30 days since adoption of the budget:

You must follow the procedures of amending the budget that are found in Statute 13-511. This includes holding a hearing, publication and then filing the new forms with Auditor, County Clerk and Dept. of Education

The County Assessor changes the certified valuation after the budget and tax request has been adopted.

The change causes the levy to exceed the levy limit.

The budget will need to be amended to reduce the property taxes so that the levy limit is not exceeded. Hearing and publication will depend on if it has been less than 30 days after adoption and if total amount budgeted changes by less than 1%.

The change causes the levy to be reduced

The County Board is responsible to set the levy based on the property tax request amount and the valuation, so a change to the valuation will change the levy set, but will not change the amount collected in taxes. Therefore, the budget will not need to be amended.

Can we hold the hearings the same day as the board meeting to approve the budget and tax request?

LB 148 (2020) states the budget hearing must be held separately from regularly scheduled meeting and cannot be limited by time. Nothing indicates the hearing cannot be held the same day as a meeting.