

Raymond Central Public Schools Board of Education Special Meeting

Friday, September 23, 2022 at 3:30 PM Central
Raymond Central Jr-Sr High School - Mustang Room
1800 West Agnew Road
Raymond, NE 68428-9783

Present: Matt Blanchard, Brad Breitreutz, Dr. Harriet Gould, Bill Lange, Derek Matulka,
Absent: Cathy Burklund. Also attending was Lynn Johnson, Superintendent.

Call to Order and Pledge of Allegiance

President Gould called the special meeting to order at 3:35 PM and the Pledge of Allegiance was said.

Motion to Excuse Board Member's Absence

Motion by Breitreutz, second by Lange to approve the absence of Cathy Burklund. RCV 5-0. Motion carried.

Open Meeting Law

The audience was reminded that Open Meeting Laws would be followed.

Discuss, Consider and Take Necessary Action to approve the 2022-23 budget

The 2022-2023 budget would generate a tax asking of \$9,187,579.00 which is an increase of \$456,066 but a slightly reduced levy of \$1.128779 due to increased property valuations (down from \$1.131183). Reasons for the increased budget: 1) General Fund increased cost of staffing, health benefits, and special education costs; 2) 84% of our budget is human resources and we need to stay competitive to attract and retain the highest quality teaching and support staff for our students; 3) Maintaining four months of operating expenses in our general fund cash reserves; 4) Maintaining bond fund balance equivalent to one year of bond payments.

Motion by Gould, second by Blanchard to approve the 2022-2023 Budget as follows: General Fund - \$11,963,042; Depreciation Fund - \$1,936,086; Employee Benefit Fund - \$121,088; Activities Fund - \$937,208; School Nutrition Fund - \$772,825; HS Bond Fund - \$1,352,104; Special Building Fund - \$3,330,874; QCPUF Fund - \$10,490; Student Fee Fund - \$52,949; Total Budget of Disbursements - \$20,476,666. RCV 5-0. Motion carried.

Discuss, Consider and Take Necessary Action to Set System-Wide 2022-23 Property Tax Request for General Fund, Building Fund, and High School Bond Fund

Motion by Breitreutz, second by Lange to approve the resolution to set the system-wide 2022-2023 property tax request at \$9,643,645: General Fund - \$8,217,382, Special Building Fund - \$686,869, Bond Fund - 739,394. RCV 5-0. Motion carried.

Adjournment

Motion by Matulka, second by Blanchard to adjourn the meeting at 3:49 PM. RCV 5-0. Motion carried.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Raymond Central Public Schools (55-0161) in Lancaster 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 14th day of September, 2022 at 6:00 o'clock, P.M., at JH/SR High Mustang Classroom 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)
	2020-2021 (1)	2021-2022 (2)	2022-2023 (3)			
General	\$ 10,000,765.00	\$ 10,455,812.00	\$ 11,963,042.00	\$ 1,939,135.00	\$ 5,766,969.00	\$ 8,217,382.00
Depreciation	\$ 168,365.00	\$ 57,000.00	\$ 1,936,086.00		\$ 1,936,086.00	
Employee Benefit	\$ 2,340.00	\$ -	\$ 121,088.00	\$ 30,000.00	\$ 151,088.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 333,100.00	\$ 458,486.00	\$ 937,208.00		\$ 937,208.00	
School Nutrition	\$ 540,711.00	\$ 502,720.00	\$ 772,825.00	\$ -	\$ 772,825.00	
Bond	\$ 672,459.00	\$ 672,798.00	\$ 1,352,104.00	\$ 182,000.00	\$ 802,104.00	\$ 739,394.00
Special Building	\$ 388,872.00	\$ 405,275.00	\$ 3,330,874.00		\$ 2,650,874.00	\$ 686,869.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ 10,490.00		\$ 10,490.00	\$ -
Cooperative	\$ -	\$ -	\$ -		\$ -	
Student Fee	\$ 26,332.00	\$ 40,173.00	\$ 52,949.00		\$ 52,949.00	
TOTALS	\$ 12,132,944.00	\$ 12,592,264.00	\$ 20,476,666.00	\$ 2,151,135.00	\$ 13,080,593.00	\$ 9,643,645.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	\$ 739,394.00	\$ 8,904,251.00	\$ 9,643,645.00

Notice of Special Hearing To Set Final Tax Request

Raymond Central Public Schools (55-0161) in Lancaster 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 14th day of, September 2022 at 6:00 o'clock P.M., at JH/SR High Mustang Classroom 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	812,209,756	854,094,753	5%

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	11,524,293.00	7,783,038.00	0.958255	0.911262	11,963,042.00	8,217,382.00	0.962116	0.4%	4%
Bond Fund(s) K - 12	1,379,598.00	705,187.00	0.086487	0.082565	1,352,104.00	739,394.00	0.086242	-0.3%	-2%
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	2,163,538.00	699,354.00	0.086105	0.081882	3,330,874.00	686,869.00	0.080421	-6.6%	54%
Qualified Capital Purpose Undertaking Fund K - 12	10,472.00		0.000000	0.000000	10,490.00	-	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
Total	15,077,901.00	9,187,579.00	1.131183	1.075709	16,656,510.00	9,643,645.00	1.128779	-0.2%	10%