

Budget Hearing 2021-22

Mission: "Engaging All Learners to Achieve Success"

The Budget Hearing 2021-22 started at 5:30 PM on Monday, September 13, 2021. The meeting was held at ESU7/CPS Student Services Building
2563 44th Avenue
Columbus, NE 68601

Candace Becher: Absent

Mark Brown: Present

Michael Jeffryes: Present

Doug Molczyk: Present

Theresa Seipel: Present

Douglas Willoughby: Present

I. Board Meeting

I.A. Call to Order

I.B. Roll Call of Board

I.C. Pledge of Allegiance

I.D. Notice of Open Meeting Posted

I.D.1. President insures all can hear proceedings

I.E. Opportunity for Public to be Heard

I.F. Board Special Functions

I.F.1. Hearings

I.F.1.1. Special Hearing for the purpose of receiving public input on the 2021-2022
Columbus Public Schools Budget

Chip Kay, Director of Finance and Human Resources presented the CPS 21-22 Budget. All documents were available to the public. Time was allowed for public comment.

II. Adjourn

I, the undersigned, being the duly qualified Secretary for the School District No. 1 of Columbus, Nebraska, certify that the preceding is a true and correct copy of the minutes of the Regular School Board meeting of Monday, September 13, 2021.

President

Secretary

A faint, stylized logo in the background features a three-masted sailing ship on a shield-shaped emblem. The ship is rendered in a light pinkish-red color with white outlines. The shield is also in a similar color with a grey border.

Budget and Tax Hearing

2021-2022

Posting of Notice

Information on **Columbus Public Schools** prior financial data can be found at <https://nep.education.ne.gov//snapshot.html#71-0001-000>.

Notice of Hearings was posted in the Columbus Telegram.

Copies of the Budget and Tax Asking are available by request from the office of the Superintendent or Director of Finance. A limited number of copies are available at today's meeting.

Budget Document

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Columbus Public Schools (71-0001) in Platte 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 13 day of September, 2021 at 5:30 o'clock, P.M., at CPS Student Services Building 2563 44th Ave, Columbus NE 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	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2019-2020 (1)	2020-2021 (2)	2021-2022 (3)	(4)	(5)	(7)
General	\$ 43,559,613.00	\$ 46,208,227.00	\$ 53,795,674.00	\$ 10,157,902.00	\$ 41,238,296.00	\$ 22,944,727.00
Depreciation	\$ 437,263.00	\$ -	\$ 2,308,967.00		\$ 2,308,967.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 969,332.00	\$ 1,200,000.00	\$ 1,479,000.00	\$ -	\$ 1,479,000.00	
School Nutrition	\$ 2,613,745.00	\$ 2,201,839.00	\$ 2,835,986.00	\$ -	\$ 2,835,986.00	
Bond	\$ 4,197,506.00	\$ 4,047,540.00	\$ 3,995,223.00	\$ 2,117,050.00	\$ 2,131,051.00	\$ 4,021,436.00
Special Building	\$ 198,853.00	\$ 1,640,081.00	\$ 7,177,247.00		\$ 5,920,687.00	\$ 1,269,253.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 51,976,312.00	\$ 55,297,687.00	\$ 71,592,097.00	\$ 12,274,952.00	\$ 55,913,987.00	\$ 28,235,416.00

Breakdown

General Fund - Changes

- **Cost of all personnel \$1,186,698 (State Aid+)**
- **District Operational Costs \$302,312 (State Aid+)**
- Purchase of land **\$1,425,960****
- ESSER funds **\$2,963,280 (Federal Funds)**
- Kramer Education Center **\$700,000****

Less Budget 20-21 **\$1,009,197** (\$47,217,424 Budget, \$46,208,227 Actual)

Net Budget Increase from 20-21 = **\$6,578,250** (\$53,795,674 from \$47,217,424)

Net Operations Increase from 20-21 = **\$1,489,010**

Tax Asking Increase from 20-21 = \$2,175,263** (\$2,125,960)

Breakdown

Bond Fund

21-22 Disbursement \$3,995,223

20-21 Disbursement \$4,047,540

Tax Asking 21-22 \$4,021,436 (-9%)

Special Building Fund

We are required to show an expenditure of 100% of the balance, after taxes.

Tax Asking 21-22 \$1,269,253 (Net of \$120,333 / 10.47%)

Breakdown

Nutrition Fund

\$634,117 > Personnel \$124,547 and Contracted Costs \$509,570

Activities Fund

Required to show expenditure of 100% of balance on hand after transfers.

Depreciation

Required to show expenditure of 100% of balance on hand after transfers.

Tax Asking

Notice of Special Hearing To Set Final Tax Request

Columbus Public Schools (71-0001) in Platte 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 13 day of, September 2021 at 5:45 o'clock P.M., at CPS Student Services Building 2563 44th Ave, Columbus NE 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	2,067,465,130	2,366,087,745	10%
Bond Valuation	2,067,690,590	2,272,514,631	9%

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	46,206,227.00	20,769,464.00	0.994961	0.900632	53,795,674.00	22,944,727.00	0.994959	0%	16%
Bond Fund(s) K - 12	4,047,540.00	4,044,828.00	0.193747	0.175397	3,995,223.00	4,021,436.00	0.176960	-9%	-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	1,640,081.00	1,148,920.00	0.055039	0.049621	7,177,247.00	1,269,253.00	0.055039	0%	338%
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
Total	51,895,848.00	25,963,212.00	1.243767	1.125850	64,968,144.00	28,235,416.00	1.226958	-1%	25%

Tax Asking Breakdown

- Valuation
 - Increased from \$2,087,465,130 to \$2,306,097,745 = 10%
- Levy
 - Reduced from 1.243767 to 1.226958 (-1% or 0.0168)
- Tax Asking
 - Increased by \$2,272,204 for all taxable funds = 8.75%