

Special Board of Education Meeting

Tuesday, September 27, 2022 12:00 PM

Gering Public Schools - Central Office
1519 10th St
Gering, NE 69341



Minutes

1. **GPS Board of Education Information**

2. **Opening Procedures**

2.1. Call to Order

BJ Peters called this meeting to order at 12:04 pm.

2.2. Roll Call

Absent: Mary Winn, **Present:** Brian Copsey, Josh Lacy, B.J. Peters, Brady Shaul, Tracy Wiese.

2.3. Excuse Absent Board Member(s)

2.4. Open Meetings Act

3. **Reports and Discussions**

4. **Action Items**

4.1. Discuss, consider, and take action regarding the proposed 2022-23 Budget in the amount of \$36,106,583.88.

4.2. Discuss, consider, and take action regarding the Resolution setting the 2022-23 property tax request at \$11,037,489.52.

5. **Adjourn**

This meeting was adjourned at 12:11 pm.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Garing Public Schools (79-0016) in Scotts Bluff 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 27th day of September, 2022 at 12:00 o'clock, PM, at Central Office 1518 10th Street Garing, NE, 69341 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>

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 still applies. If there is not time to publish and hold meeting prior to the September 30 deadline, your budget will be late 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 error and submit a new version to the Auditor, County Clerk and Dept. of Education. You are not required to hold a hearing to 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 held by time. Nothing indicates the hearing cannot be held the same day as a meeting.

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	\$ 22,587,385.00	\$ 21,820,507.67	\$ 29,437,462.20	\$ 650,000.00	\$ 21,066,590.20	\$ 9,111,992.00
Depreciation	\$ 435,817.00	\$ 7,890.60	\$ 450,000.00		\$ 450,000.00	
Employee Benefit	\$ 2,048.00	\$ 9,333.45	\$ 136,500.00		\$ 136,500.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 353,386.00	\$ 406,553.62	\$ 800,000.00		\$ 800,000.00	
School Nutrition	\$ 809,275.00	\$ 993,711.19	\$ 1,334,555.45		\$ 1,334,555.45	
Bond	\$ 1,646,477.00	\$ 3,032,323.45	\$ 2,891,365.00	\$ 1,024,623.00	\$ 1,040,863.79	\$ 2,904,166.21
Special Building	\$ 107,727.00	\$ 187,560.07	\$ 669,164.00		\$ 609,104.00	\$ -
Qualified Capital Purpose Undertaking	\$ -	\$ 114,921.00	\$ 353,600.00		\$ 110,000.00	\$ 246,263.00
Cooperative	\$ -	\$ -	\$ -		\$ -	
Student Fee	\$ 1,800.00	\$ 479.69	\$ 33,737.23		\$ 33,737.23	
TOTALS	\$ 25,944,015.00	\$ 26,573,280.74	\$ 36,106,583.88	\$ 1,674,623.00	\$ 25,641,410.67	\$ 12,262,421.21

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 2,016,617.52	\$ 9,020,872.00	\$ 11,037,489.52

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.

Notice of Special Hearing To Set Final Tax Request

Gering Public Schools (79-0016) in Scotts Bluff 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 27th day of, September 2022 at Immediately following o'clock P.M., at Central Office 1519 10th Street Gering, NE, 69341 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

NOTE

This worksheet is protected to eliminate possible unwanted changes to formulas, but can be unprotected by the sheet to make appropriate changes as necessary by going under the Review section and clicking Unprotect Sheet.

	2021-2022	2022-2023	Change
Property Valuations	823,539,595	859,140,497	4%

Fund	2021-2022 Budget Information				2022-2023 Budget Information				
	2021-2022	2021-2022	2021	Property Tax Rate	2022-2023	2022-2023	Proposed	Change	Change in
General Fund	27,623,580.00	8,647,071.00	1.049988	1.005479	29,437,462.20	9,020,872.00	1,049988	0%	7%
Bond Fund(s) K - 12	2,891,365.00	1,811,968.00	0.220022	0.210905	2,891,365.00	1,890,298.10	0.220022	0%	0%
Bond Fund(s) K - 0			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	669,164.00		0.000000	0.000000	669,164.00	=	0.000000	#DIV/0!	0%
Qualified Capital Purpose Undertaking Fund K - 12	244,084.00	246,263.00	0.029903	0.028664	353,800.00	126,319.42	0.014703	-51%	45%
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	31,428,193.00	10,705,302.00	1.299913	1.246048	33,351,791.20	11,037,489.52	1.284713	-1%	6%

Notes:

- (1) The example publications included here are solely to hear taxpayer input at the tax request 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 Tax Request Hearing. This is a sample form only - it is not a required form. Each subdivision is responsible for ensuring their publication includes all information required by the statutes. Each subdivision may need to modify the sample forms for the circumstances specific to your subdivision.
- (3) If your subdivision is increasing the Property Tax request above the allowable growth percentage (2% plus real growth percentage), you are subject to the postcard notification and joint public hearing requirements of the Property Tax Request Act (§ 77-1633). You are required to attend the Joint Public Hearing outlined in § 77-1633. You are not required to hold the Special Hearing to Set the Final Tax Request as outlined in § 77-1632. You are still required to hold the Budget Hearing, regardless. If the tax request does not exceed the allowable growth percentage, you will continue to hold the Special Hearing to set Final Tax Request as has been done in the past.