



Special
BOARD OF EDUCATION
MEETING



September 8, 2014

BOARD OF EDUCATION
MILLARD PUBLIC SCHOOLS
OMAHA, NEBRASKA

SPECIAL BOARD MEETING
6:00 P.M.

STROH ADMINISTRATION CENTER
5606 SOUTH 147th STREET
September 8, 2014

AGENDA

A. Call to Order

The Public Meeting Act is posted on the Wall and Available for Public Inspection

B. Roll Call

C. Public Comments on agenda items - This is the proper time for public questions and comments on agenda items only. Please make sure a request form is given to the Board President before the meeting begins.

D. New Business:

1. Adopt the FYE15 Budget
2. Adopt the FYE15 Tax Request

E. Adjournment

BOARD OF EDUCATION
MILLARD PUBLIC SCHOOLS
OMAHA, NEBRASKA

SPECIAL BOARD MEETING
6:00 P.M.

STROH ADMINISTRATION CENTER
5606 SOUTH 147th STREET
September 8, 2014

ADMINISTRATIVE MEMORANDUM

A. Call to Order

The Public Meeting Act is posted on the wall and available for public inspection

B. Roll Call

C. Public Comments on agenda items - This is the proper time for public questions and comments on agenda items only. Please make sure a request form is given to the Board President prior to the meeting.

D.1. Motion by _____, seconded by _____, that the FYE15 Budget be adopted as submitted in the Revised Budget Summary and that such document be incorporated herein in its entirety by this reference. (See enclosure.)

D.2. Motion by _____, seconded by _____, that approval be given to the Resolution Regarding FYE15 Property Tax Requests as submitted and that such resolution be incorporated in its entirety into this motion. (See enclosure.)

E. Adjournment

AGENDA SUMMARY SHEET

AGENDA ITEM: Adoption of Proposed FYE15 Budget

MEETING DATE: September 8, 2014

DEPARTMENT: General Administration

TITLE & BRIEF DESCRIPTION: Adoption of Proposed FYE15 Budget – The adoption of the Superintendent’s Recommended FYE15 Budget

ACTION DESIRED: Approval x Discussion Information Only

BACKGROUND: On September 2nd, the board conducted the hearing required by Nebraska statutes before it may adopt its budget for the ensuing year. Copies of FYE15 Budget were given to the board members and made available to the public at that hearing.

In the budgeting process, the District had estimated an increase of 1.60% in property values. The actual property values (certified) increased by 1.67%, thus the receipts from property taxes (keeping the levy unchanged) increased slightly.

In light of the above, the budget summary was amended accordingly. The amendments reflect the same tax levies (total \$1.25) discussed at the hearings. A copy of the original “Notice of Budget Hearing and Budget Summary” and a copy of the “Revised Budget Summary” are attached.

OPTIONS AND ALTERNATIVES: n/a


RECOMMENDATION: It is recommended that the FYE15 Budget be adopted as submitted in the Revised Budget Summary and that such document be incorporated herein in its entirety by this reference.

STRATEGIC PLAN REFERENCE: n/a

IMPLICATIONS OF ADOPTION/REJECTION: n/a

TIMELINE: Immediate.

RESPONSIBLE PERSON: Ken Fossen. Associate Superintendent (General Administration)

SUPERINTENDENT’S APPROVAL: 

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

State of Nebraska
Budget Form - NBH-School District
 Statement of Publication

Millard Public Schools (28-0017) in Douglas 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 2nd day of September, 2014 at 5:00 o'clock, P.M., at Don Stroh Administration Center (5606 S. 147th Street, Omaha, NE 68137) 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.

Clerk/Secretary

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Fee and Delinquent Tax Allowance (6)	Total Personal and Real Property Tax Requirement (7)	
	2012-2013 (1)	2013-2014 (2)	2014-2015 (3)					
General	\$ 204,646,063.00	\$ 210,362,916.00	\$ 218,330,850.00	\$ 31,260,077.00	\$ 238,491,227.00	\$ 112,118.07	\$ 11,211,818.07	Total Personal and Real Property Tax Requirement For Bonds
Depreciation	\$ 608,139.00	\$ 600,000.00	\$ 8,997,194.00		\$ 8,997,194.00			
Employee Benefit	\$ 27,441,658.00	\$ 27,304,621.00	\$ 35,095,134.00	\$ -	\$ 35,095,134.00			
Contingency	\$ -	\$ 2,370.00	\$ 1,000,000.00		\$ 1,000,000.00			
Activities	\$ 5,954,995.00	\$ 6,000,000.00	\$ 8,000,000.00	\$ 1,000,000.00	\$ 9,000,000.00			\$ 14,015,151.38
School Lunch	\$ 11,319,106.00	\$ 12,000,000.00	\$ 14,000,000.00	\$ 1,000,000.00	\$ 15,000,000.00			
Bond	\$ 81,491,035.00	\$ 27,660,432.67	\$ 15,095,613.33	\$ 16,799,669.00	\$ 18,020,282.33	\$ 140,151.38	\$ 14,015,151.38	Total Personal and Real Property Tax Requirement for ALL Other
Special Building	\$ 7,091,249.00	\$ 21,000,000.00	\$ 38,390,143.00		\$ 35,614,843.00	\$ 28,033.31	\$ 2,803,333.31	
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,015,151.38
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -			
Student Fee	\$ 1,053,909.00	\$ 1,400,000.00	\$ 1,557,590.00	\$ 100,000.00	\$ 1,657,590.00			
0	\$ -	\$ -	\$ -	\$ -	\$ -			
TOTALS	\$ 339,606,154.00	\$ 306,330,339.67	\$ 340,466,524.33	\$ 50,159,746.00	\$ 362,876,270.33	\$ 280,302.76	\$ 28,030,302.76	

REVISED BUDGET SUMMARY

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Fee and Delinquent Tax Allowance (6)	Total Personal and Real Property Tax Requirement (7)	
	2012-2013 (1)	2013-2014 (2)	2014-2015 (3)					
General	\$ 204,646,063.00	\$ 210,362,916.00	\$ 218,330,850.00	\$ 31,271,924.00	\$ 238,491,227.00	\$ 112,237.74	\$ 11,223,784.74	Total Personal and Real Property Tax Requirement For Bonds
Depreciation	\$ 608,139.00	\$ 600,000.00	\$ 8,997,194.00		\$ 8,997,194.00			
Employee Benefit	\$ 27,441,658.00	\$ 27,304,621.00	\$ 35,095,134.00	\$ -	\$ 35,095,134.00			\$ 14,029,730.16
Contingency	\$ -	\$ 2,370.00	\$ 1,000,000.00		\$ 1,000,000.00			
Activities	\$ 5,954,995.00	\$ 6,000,000.00	\$ 8,000,000.00	\$ 1,000,000.00	\$ 9,000,000.00			Total Personal and Real Property Tax Requirement for ALL Other
School Lunch	\$ 11,319,106.00	\$ 12,000,000.00	\$ 14,000,000.00	\$ 1,000,000.00	\$ 15,000,000.00			
Bond	\$ 81,491,035.00	\$ 27,660,432.67	\$ 15,095,613.33	\$ 16,814,102.00	\$ 18,020,282.33	\$ 140,297.16	\$ 14,029,730.16	\$ 14,029,734.21
Special Building	\$ 7,091,249.00	\$ 21,000,000.00	\$ 38,392,733.00		\$ 35,614,843.00	\$ 28,059.47	\$ 2,805,949.47	
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -			
Student Fee	\$ 1,053,909.00	\$ 1,400,000.00	\$ 1,557,590.00	\$ 100,000.00	\$ 1,657,590.00			
0	\$ -	\$ -	\$ -	\$ -	\$ -			
TOTALS	\$ 339,606,154.00	\$ 306,330,339.67	\$ 340,469,114.33	\$ 50,186,026.00	\$ 362,876,270.33	\$ 280,594.37	\$ 28,059,464.37	

AGENDA SUMMARY SHEET

AGENDA ITEM: Adoption of FYE15 Property Tax Requests

MEETING DATE: September 8, 2014

DEPARTMENT: General Administration

TITLE & BRIEF DESCRIPTION: Adoption of FYE15 Property Tax Requests – The board action required by Nebraska law if the district desires to adopt property tax requests which differ from the property tax requests of the prior year.

ACTION DESIRED: Approval x Discussion ___ Information Only ___

BACKGROUND: *Neb. Rev. Stat. §77-1601.02* provides that the property tax requests for the prior year shall be the property tax requests for the current year unless the governing body of the school district conducts a public hearing and, thereafter, passes, by a majority vote, a resolution setting the tax requests at a different amount.

Based on the district's FYE15 Budget, the tax requests for the general fund, bond fund, and special building fund need to be modified as follows:

<u>Fund</u>	<u>FYE14 Tax Request</u>	<u>FYE15 Tax Request</u>	<u>FYE15 Tax Levv</u>
General Fund	\$ 10,119,357	\$11,223,785	0.1200
Bond Fund	\$ 14,719,065	\$14,029,730	0.1500
Building Fund	\$ 919,942	\$ 2,805,949	<u>0.0300</u>
			0.3000

A proposed Resolution incorporating property tax requests consistent with the FYE15 Budget adopted by the Board is attached.

A copy of the original "Notice of Special Hearing to Set Final Tax Request" (which was published prior to the September 2nd Public Hearing) and a copy of the "Revised Final Tax Request" are attached. The revised numbers are the ones being proposed for adoption by the board.

OPTIONS AND ALTERNATIVES:

n/a

RECOMMENDATION:

It is recommended that approval be given to the Resolution Regarding FYE15 Property Tax Requests as submitted and that such resolution be incorporated in its entirety into this motion.

STRATEGIC PLAN REFERENCE:

n/a

IMPLICATIONS OF ADOPTION/REJECTION:

n/a

TIMELINE:

n/a

RESPONSIBLE PERSON:

Ken Fossen, Associate Superintendent (General Administration)

SUPERINTENDENT'S APPROVAL:



**SCHOOL DISTRICT 017
DOUGLAS COUNTY, NEBRASKA
a/k/a Millard Public Schools**

Resolution Regarding FYE15 Property Tax Requests

BE IT RESOLVED by the Board of Education of Douglas County School District 017 (a/k/a the Millard Public Schools) as follows:

1. That, in accordance with *Neb. Rev. Stat. §77-1601.02*, the board finds and determines that, in order to fund its adopted FYE14 budget, the property tax requests for the general fund, bond fund, and building fund should be and hereby are modified from the previous year as follows:

<u>Fund</u>	<u>FYE14 Tax Request</u>	<u>FYE15 Tax Request</u>	<u>FYE15 Tax Levy</u>
General Fund	\$ 10,119,357	\$11,223,785	0.1200
Bond Fund	\$ 14,719,065	\$14,029,730	0.1500
Building Fund	\$ 919,942	\$ 2,805,949	<u>0.0300</u>
			0.3000

2. That the Douglas County Board of Equalization establish FYE15 property tax levies for the Millard Public Schools consistent with the requests contained hereinabove.

Notice of Special Hearing To Set Final Tax Request

Millard Public Schools (28-0017) in Douglas 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 2nd day of September 2014 at 5:00 o'clock P.M., at Don Stroh Administration Center (5606 S. 147th Street, Omaha, NE 68137) for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2013/14 Budget Information

2014/15 Budget Information

Fund	2013-2014 Property Tax Request	2013 Tax Rate	Property Tax Rate (2013-2014 Request Divided By 2014 Valuation)	2014-2015 Proposed Property Tax Request	Proposed 2014 Tax Rate
General Fund	10,119,357.00	0.110000	0.108293	11,211,818.07	0.120000
Bond Fund(s) K - 12	14,719,065.00	0.160000	0.157516	14,015,151.38	0.150000
Bond Fund(s) K - 8			0.000000		0.000000
Bond Fund(s) 9 - 12			0.000000		0.000000
Bond Fund _____			0.000000		0.000000
Special Building Fund	919,942.00	0.010000	0.009845	2,803,333.31	0.030000
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	-	0.000000
Qualified Capital Purpose Undertaking Fund K - 8			0.000000		0.000000
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000		0.000000

Revised Final Tax Request

2013/14 Budget Information

2014/15 Budget Information

Fund	2013-2014 Property Tax Request	2013 Tax Rate	Property Tax Rate (2013-2014 Request Divided By 2014 Valuation)	2014-2015 Proposed Property Tax Request	Proposed 2014 Tax Rate
General Fund	10,119,357.00	0.110000	0.108192	11,223,784.74	0.120000
Bond Fund(s) K - 12	14,719,065.00	0.160000	0.157370	14,029,730.16	0.150000
Bond Fund(s) K - 8			0.000000		0.000000
Bond Fund(s) 9 - 12			0.000000		0.000000
Bond Fund _____			0.000000		0.000000
Special Building Fund	919,942.00	0.010000	0.009836	2,805,949.47	0.030000
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	-	0.000000
Qualified Capital Purpose Undertaking Fund K - 8			0.000000		0.000000
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000		0.000000