

## Hearing to Set Final Tax Request/Special Board of Education Meeting

Monday, September 25, 2023 7:00 PM

High School Media Center

as advertised in the *Pilot-Tribune/Enterprise* and on [fortcalhounschoools.org](http://fortcalhounschoools.org)

Mike Bonacci: Present  
Josh Christensen: Present  
Cassie Kelly: Present  
Amanda Schrum: Present  
Kelli Shaner: Present  
Ted Welchert: Present

### HEARING TO SET FINAL TAX REQUEST

-Hearing Called to Order: The president called the hearing to order at 7:00 PM. There were 3 administrators and 3 visitors present.

-Note Nebraska Open Meeting Laws: So noted

-Excused Absences: All members were present.

-Roll Call: Mike Bonacci, Present; Josh Christensen, Present; Cassie Kelly, Present; Amanda Schrum, Present; Kelli Shaner, Present; Ted Welchert, Present.

-Purpose of the Hearing: The purpose of the hearing is to set the final tax request for 2023-24.

-Review of Proposed 2023-24 Final Tax Request: The figures and tax request are the same as was presented at the Budget Hearing and meeting on September 11, 2023. There were no changes.

-Board of Education Comments: Board members reiterated that there were no changes.

-Public Comments: 1 more visitor arrived. Jackie Mapes referred to the Grand Total page of the handout and asked for a clarification of debt services. She also asked about the amount being budgeted and with the high assessments there are properties up for sale. She questioned the levy increase when valuations have increased significantly. President Schrum commented that we have a small land mass as compared to Arlington and Blair and when the state changed the formula our State Aid increased by only about \$160,000. Mapes suggested cuts as that what you have to do at home if there is not enough money. The board would have had to cut staff and they didn't want to do that. There was discussion about option monies, where it came from and if there's not enough money for it why does the school keep taking them. There was a comment about the new field/track and that we "really need to watch what we do". Donald Casey asked about the percentage of students who are out of district here and in Arlington and Blair. Mr. Green said we know our numbers but not theirs. Casey then asked if funding boiled down to the number of students and land mass and Mr. Green said yes and yes. Kelli Shaner said the formula is complicated. We had been equalized and now we aren't. Larry Kusek cited the "pink card" and stated with just the county, city and school levies his taxes have increased about \$1,000 with the new valuations, not yet knowing what the other entities will do. His taxes have increased approximately 20%. President Schrum said the board has decreased the levy. Mr. Green said that card is only based on what the levy could be and our figures were not in that number. Kusek said a person on a pension with no cost of living increase is finding it harder and harder every year. A comment was made that the board needs to do a better job of "sharpening their pencil"

and be diligent in keeping the amount down. It makes no sense that valuation goes up like that. Kelli Shaner said the board looks very closely at the budget as they are all taxpayers too. They do the best they can with funds available and costs mainly locked in. She noted the board is working to pay off bonds ahead of time to save money. The new formula has changed things dramatically for us however we are hoping to still give back in the future. Mapes said she knows about budgeting as treasurer for the fire department, but with the valuations we need to take a conservative approach instead of adding to the increase. President Schrum said there is only so much control they have and Mapes added we all need to tow the line and clamp down on spending.

-Adjournment of Hearing To Set Final Tax Request: Being no further comments or questions the hearing was adjourned at 7:16 PM.

## **SPECIAL SEPTEMBER 25, 2023 BOARD MEETING**

### **REGULAR AGENDA**

#### **ROUTINE BUSINESS**

-Call to Order: The meeting was called to order at 7:17 PM.

-Roll Call: Mike Bonacci, Present; Josh Christensen, Present; Cassie Kelly, Present; Amanda Schrum, Present; Kelli Shaner, Present; Ted Welchert, Present.

-Note Nebraska Open Meeting Laws: So noted

-Excused Absences: There were none.

-Approval of Agenda: Moved that the agenda be approved as presented. This motion, made by Shaner and seconded by Kelly, Passed. Mike Bonacci: Yea, Josh Christensen: Yea, Cassie Kelly: Yea, Amanda Schrum: Yea, Kelli Shaner: Yea, Ted Welchert: Yea

#### **-Budget Motions**

•General Fund Budget: Moved that the General Fund Budget for the 2023-24 school year be set at \$13,372,237.00 with a property tax requirement of \$5,929,798.00 resulting in a tax rate of 0.95. This motion, made by Bonacci and seconded by Christensen, Passed.

Mike Bonacci: Yea, Josh Christensen: Yea, Cassie Kelly: Yea, Amanda Schrum: Yea, Kelli Shaner: Yea, Ted Welchert: Yea

•Special Building Fund Budget: Moved that the Special Building Fund Budget for the 2023-24 school year be set at \$1,372,067.59 with a property tax asking of \$624,189.00 resulting in a tax rate of 0.10. This motion, made by Christensen and seconded by Kelly, Passed. Mike Bonacci: Yea, Josh Christensen: Yea, Cassie Kelly: Yea, Amanda Schrum: Yea, Kelli Shaner: Yea, Ted Welchert: Yea

•Bond Fund Budget: Moved that the Bond Fund Budget for the 2023-24 school year be set at \$1,700,000.00 with a property tax asking of \$811,446.00 resulting in a tax rate of 0.13. This motion, made by Kelly and seconded by Christensen, Passed. Mike Bonacci: Yea, Josh Christensen: Yea, Cassie Kelly: Yea, Amanda Schrum: Yea, Kelli Shaner: Yea, Ted Welchert: Yea. It was noted that this is one of the funds where the rate was lowered by 2¢ by the board.

•Qualified Capital Purpose Fund: Moved that the Qualified Capitol Purpose Fund Budget for the 2023-24 school year be set at \$330,000.00 with a property tax asking of \$156,047.00 resulting in a tax rate of 0.025. This motion, made by Shaner and seconded by Christensen, Passed. Mike Bonacci: Yea, Josh Christensen: Yea, Cassie Kelly: Yea, Amanda Schrum: Yea, Kelli Shaner: Yea, Ted Welchert: Yea. This is the second fund tax asking that was lowered. This tax asking

was lowered taking ½¢ off this bond as well. Mike Bonacci commented that this board has made it a practice of lowering bond tax asking for 8 years now.

#### SET THE PROPERTY TAX REQUESTS

#### RESOLUTION SETTING PROPERTY TAX REQUESTS

Moved that the board of education pass Resolution 2023 1-3 Setting the Property Tax Request- WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Fort Calhoun Community Schools passes by a majority vote a resolution or ordinance setting the tax request; and WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request; NOW THEREFORE, the Governing Body of Fort Calhoun Community Schools resolves that: 1. The 2023-24 property tax request be set at: General Fund: \$5,929,798.00, Bond Fund: \$811,446.00, Special Building Fund: \$624,189.00, Qualified Capital Purpose Fund: \$156,047.00. 2. The total assessed value of property differs from last year's total assessed value by 14.56 percent. 3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 1.073651 per \$100 of assessed value. 4. Fort Calhoun Community Schools proposes to adopt a property tax request that will cause its tax rate to be 1.205 per \$100 of assessed value. 5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Fort Calhoun Community Schools will increase last year's budget by 3.14 percent. 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2023. This motion, made by Christensen and seconded by Schrum, Passed. Dated this 25th day of September, 2023. Mike Bonacci: Yea, Josh Christensen: Yea, Cassie Kelly: Yea, Amanda Schrum: Yea, Kelli Shaner: Yea, Ted Welchert: Yea

#### ADJOURN

There was no further business, and the meeting was adjourned at 7:26 PM.