

Special Meeting and Budget Workshop

Monday, August 26, 2024 7:00 PM

as advertised in the *Enterprise/Pilot-Tribune* and on
fortcalhounschools.org

High School Media Center

ROUTINE BUSINESS

-Call to Order: President Schrum called the meeting to order and asked for a motion to amend the agenda to include Public Participation. A motion was made by Schrum and seconded by Christensen to amend the agenda. Passed. Mike Bonacci: Yea, Josh Christensen: Yea, Cassie Kelly: Yea, Amanda Schrum: Yea, Kelli Shaner: Yea, Ted Welchert: Yea

-Excused Absences: There were none-all members were present.

-Note Nebraska Open Meeting Laws: So noted.

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

-Approval of Agenda: This motion to approve the agenda as amended, 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

-Public Participation: No one asked to address the board.

REGULAR AGENDA

-Board Committee Reports: Cassie Kelly reported for the American Civics Committee that they discussed the 2023-24 budget and the proposed 2024-25 budget. In 2023-24 revenues fell short because not all taxes were paid but with extra monies from grants, the year ended in the black. They also discussed having the superintendent make arrangements to dispose of the old wrestling mats and other miscellaneous items. The Finance Committee discussed the same topics in their meeting.

-2023-24 and 2024-25 Budget Information:

2023-24: Revenue: There was almost \$300,000 in property taxes not collected that was budgeted from local sources. The amount budgeted is a prediction but is based on everyone paying. Mr. Green highlighted the areas that exceeded projections and also those that fell short explaining why. He spoke about State sources including the new law governing special education which fell short being paid a year in arrears, and apportionment monies. Federal monies exceeded predictions because of grants received for CTE, a safety grant secured by Officer Byelick, David Relihan and himself; and a grant through Mr. Wilson that was first denied, then approved partially, and finally approved in full. Materials were purchased and paid in this year. These grants included items for career education materials, bullet-hampering safety film for all windows, and presenters and materials for our staff and community mental health programs. Even with these extra monies there was a shortfall in total revenue of \$23,153.

Expenses: Salaries came in under budget because of not being able to hire the 4 paras we needed, not being able to hire a full-time 6th grade teacher resulting in not being fully staffed hence benefits paid fell short of predictions. Mr. Green explained contracted services, how monies expended from the grants need to be budgeted and accounted for to agree with state line items, and some of these numbers were moved to accommodate this. Other entries included a new lease on the printers/copiers, higher water and sewer charges due to meter corrections, increase in digital and decrease in print curriculum, and maintenance and buying ahead to be able to have discounted prices. Our special education contracted costs increased because of building maintenance at ESU #3. The excess left after all expenses minus the receipt shortfall and some ancillary costs leaves excess funds of \$137,832. The board committees talked about what to do with the excess funds and agreed to put it in Savings and Depreciation. Construction services are part of the replacement schedule so were kept in for things that may happen.

2024-25: Expenses-Salary and benefits are negotiated items, adding 1 new teacher, and paying extra years of experience are included in this budget. In the operational budget, audit fees have increased, as have contracted services for maintenance. Our counselling portion and legal expenditures remain the same. Mileage to parents and staff are lower. Kelli Shaner asked if ESSR money could be used again for counselling and was told that there is no more ESSR money as it was because of COVID and had expired. The board and administration felt that mental health programs for staff and community are important. Replacement monies are never the same from year to year and the water/sewer fees are a big change. Property insurance is up. Tuition bills have dropped as one student has moved from the district but it was taken into account they have ties to the community and could return. Supplies are for the day-to-day operation of the schools, textbook money has dropped but digital curriculum has increased. Even though this is one of the biggest parts of the budget it is increasing by only about \$5,000. They feel they have done a good job of finding places where to be conservative. There is more money in buses/vehicles for increased prices but there is only one bond lease payment this year. The total expenses add up to a 2.6% increase in budget over last year. With 80% being salary and benefits and the contract increase being 2.7% to staff, this leaves a -.1% decrease in spending.

Revenue: The budget represents less in property taxes to be collected, State Aid is a “hard” number given to us from the state, apportionment is up and he predicts an increase in revenues on the state side as State Aid is almost \$500,000 more than 2023-24. This equates to a 2.6% increase as the revenue must equal the expenditures.

Levy Information: Last year the levy was 1.205000. He showed the levy for each fund and the budget authority. The proposed budget represents a 9.5¢ reduction in the levy and still will generate the amount needed. In working the budget, they wanted it to be at or near the cap, not over. Mr. Green continued there will be no vote tonight using the information from tonight to file the paperwork necessary by the end of the month. He concluded by asking for questions.

Angela Carroll commented they all did an excellent job staying within the cap and saving money. She commended them for that. She asked about the Revolving Fund, investment accounts, and Savings & Depreciation vs Building Fund. She was told the Revolving was an account for immediate payments, Savings & Depreciation is a savings account, and these monies can be moved between funds. Fort Calhoun Schools will not be included in the September county-wide meeting but the “pink postcards” will still be sent for the entities who must participate.

She also commented that she understood how valuations affect taxes but is hoping this proposed budget will give taxpayers some relief. She thanked everyone and again commended the board and administration.

-Dissemination of Excess Funds: Moved that the board of education direct the superintendent to disseminate excess funds in the amount of \$137,832.58 to Savings and Depreciation. This motion, made by Kelly and seconded by Bonacci, Passed. Mike Bonacci: Yea, Josh Christensen: Yea, Cassie Kelly: Yea, Amanda Schrum: Yea, Kelli Shaner: Yea, Ted Welchert: Yea. This amount is left over. It is best to place it there for the investment.

-Approval of Claims: Moved that the final 2023-24 Claims be approved in the amount of \$440,473.86 from the General Fund, and \$19,895.00 from Savings and Depreciation. 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. Mr. Green and Cassie Kelly went over the claims that are being paid out to end the year. He explained curriculum, purchases of materials that will cover 3 years of instruction, furnishings, staff support and highlighted items that will be paid from the safety grant Officer Byelick secured. Two of these major items are bullet-hampering safety film for windows and updating access points at the PLC.

-Sale or Disposal of School Property: Moved that the board of education give permission to the superintendent to sell or dispose of old wrestling mats and other miscellaneous items. This motion, made by Christensen and seconded by Schrum, Passed. Mike Bonacci: Yea, Josh Christensen: Yea, Cassie Kelly: Yea, Amanda Schrum: Yea, Kelli Shaner: Yea, Ted Welchert: Yea. There has been an inquiry about the mats and the board must give permission to dispose of them. They have been outside for over 3 years. This will also give permission to dispose of miscellaneous other items as needed.

ADJOURN: President Schrum declared the meeting adjourned at 7:47PM.