



February 9, 2017, 6:00 pm –
Review of facilities, overview current financial
situation; identify current and future financial
needs and resources;



Louisville Public Schools
"Home of the Lions"

Board of Education
Louisville Public Schools #32
February 9, 2017
Louisville High School Music Room - 6:00 p.m.

Call to Order

1. Pledge of Allegiance
2. Roll Call – Excuse Board Members not in attendance.
3. Indicate how the board agenda was made available to the Board and the public and that the Open Meetings Act is posted as required.

Agenda:

1. Introduction of the process by Board President, Cindy Osterloh and Dr. Don Fritz
2. An overview of the facilities:
Review of session 3 - Overview of programing along with current facility needs and priorities.
3. Presentation and group discussion regarding school finance: Conversation lead by Mr. Farber.

Future meetings:

- *February 15, 2017, 6:00pm* – Finalize school/community priorities and needs; finalize community recommendations.

Community Engagement groups for Monday, January 16, 2017.

Table 1	Table 2	Table 3	Table 4	Table 5	Table 6	Table 7	Table 8
<u>Cindy Osterloh</u>	<u>Kara Habrock</u>	<u>John Winkler</u>	<u>Jon Simon</u>	<u>Sue Laughlin</u>	<u>Ashley Christiansen</u>	<u>Bob Derby</u>	<u>Amy Kerans</u>
Nick Bausch	Danni Barkhurst	Noah Schumaker	Brock Milius	Braydan Hlavac	Lauren Kalkowski	Ellie Geise	Connor Voigtman
Cory Holl	Nick Krause	Rob Geise	Linda Allen	Brett Schwartz	Jesse Zweep	Kendra Craven	Andrew Farber
Dan Henry	Matt Moore	Juli Beck	Mel Reeves	Molly Steiren	Keri Rasby	Tim Hagge	Bev Becker
Ramona Wittee	Jim Group	Nate VanMeter	Sara Muntz	Rob Bauers	Marilyn Kerans	Melanie Staben	Roger Behrns
Rev. Emily Johnson	Daniel Wittee	Melinda Kleven	Jodi Josoff	Andy Mixan	Russ Gray	Diane Heard	Brad Euans
Sheryl Gaston	Kerry Ahl	Dave Pankonin	Ryan Downs	Travis Klein	Deb Mackling	Scott Wolcot	Dawn Hiatt
	Don Tietjen		Nikki Besterfield		Bob Norris		

**Louisville Public School
School/Community Partnership for Essential Planning (SCPEP)
Session III – Summary Notes (Taken from Chart Paper)**

Activity 3.1 – Participants in small groups were asked to review the PreK-12 program Strengths and Challenges from Session II. They were then asked to list and prioritize 2-3 Program Themes. Numbers in parentheses indicate duplicate responses.

Themes

- **Emphasize fundamental life skills/real life application/ soft skills/citizenship (5)**
- **Meet/Exceed Rule 10 Requirements (4)**
- **Excellence in core classes to build a solid foundation (verbal and written) (3)**
- **Early childhood programs (setting them up for success)/enhance preschool (2)**
- **Increase math skills and scores/explore causes (2)**
- **College and career readiness (productive citizens)/21st century skills (2)**
- **Continuous Improvement Process (CIP)**
- **Class offerings (e.g. career/job readiness, dual credits)**
- **Math/Science/Tech/ Engineering (STEM)**
- **Retain/expand vocation education**
- **Refine reg/advisory**
- **Research the cost of Level 3 programs**
- **Maintain high graduation rate**
- **Supporting stimulating, energizing parental involvement in academics outside of classroom**
- **“The problem is not setting goals too high and not achieving them but setting our goals too low and achieving them.” Michelangelo**
- **Hire the best person (staff) for the job**
- **Partnerships outside the school (e.g. job shadowing, field trips, internships)**
- **PreK-12 student integration**
- **Courage to change**
- **Meet the needs of all students (e.g. high ability, middle, sped**
- **Opportunities for involvement (kids engaging/belonging**

Activity 3.2 – In small groups, participants indicated program priorities for Louisville Public Schools. Numbers in parentheses indicate number of groups with similar responses.

General Program Priorities

- **Career/life/college readiness (6)**
- **Core curriculum/foundation (5)**
- **Exceed Rule 10 requirements (4)**
- **Early Childhood (4)**
- **Life skills (soft skills) (4)**
- **Meeting the needs of all learners (4)**
- **Math (3)**
- **Parental Involvement**
- **Purpose driven testing**

Activity 3.3 – Participants in Large Group were asked to prioritize and come to General Agreement on the Program Priorities recommendation for Louisville Public Schools.

- **Exceed Rule 10 requirements**
- **Early Childhood**
- **Core Curriculum**
- **Career/Life/College readiness**



Louisville Public Schools

School Community Partnership for Essential Planning (SCPEP)

November, 2016 – February, 2017

Perkins, The FGI Group, 2016

SCPEP Session IV Agenda

- **Introductions**
- **Revisit Prioritized Programs**
- **Identify Facilities Strengths, Challenges, and Priorities**
- **Overview Finances/Resources**
- **Identify Financial Strengths, Challenges and Priorities**
- **Next Steps?**

Times, Dates, and Agendas

- **Monday, November 21, 2016**– Overview the planning process; revisit district mission and goals; review district demographics and current educational environment; identify strengths and challenges
- **Tuesday, December 20, 2016** - Overview of current curriculum/ program offerings K-12; overview state mandates; identify educational priorities
- **Thursday, January 5, 2016** –Revisit educational priorities; overview current facilities; identify current and future facility needs and priorities
- **Tuesday, February 9, 2017**– Overview current financial situation; identify current and future financial priorities
- **Thursday, February 15, 2017** – Finalize school/community priorities and needs; finalize community recommendations and priorities
- We will identify a Make-up Day if needed.
- TBD Board Strategic Planning Session

Doc #142, The RBK Group, 2016

District Mission

Louisville Public Schools will meet the needs of each learner by providing instruction that results in problem solving, communication and technology skills.

Doc #142, The RBK Group, 2016

Vision

Louisville Public Schools will be a progressive district that engages a community of learners in a collaboration towards excellence in academic, work and social areas as productive members of our society.

Doc #142, The RBK Group, 2016

Introductions

- Introduce self at table
- Activity 4.1, list comments, clarifications, or observations about the Program Priorities
- Share with large group.

Facility Priorities

- Small Group Activity 4.2**
Critical Question: "What facilities are needed to deliver the Program Priorities for LPS in the future?"
- Identify current facilities strengths and challenges
 - Identify facility priorities for the future?
 - Chart and share with Large Group

Financial Overview

Financial Overview

School Budgeting

1.) Classification of funds.-
 A FUND is classified as any sum of money that is derived from identified sources and set aside for any specified activity or purpose.

2.) Statute N79-1089
 Nebraska State statute that requires a district to be audited yearly by a public certified accountant. Report is verified by the state of Nebraska.

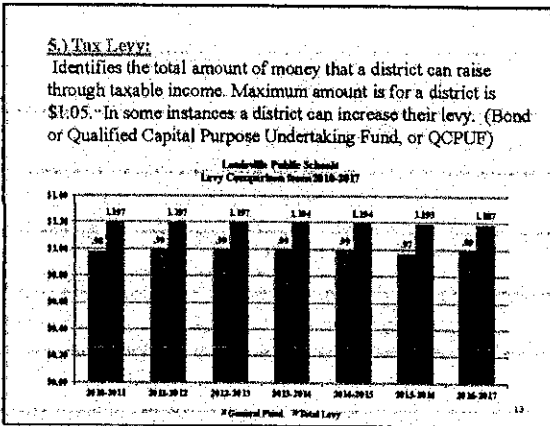
3.) Budget Authority:

Identifies the maximum of funds that a school district can raise. A school districts Budget Authority identifies the total amount of taxable income a district receives and assists in the translation of the allowable levy. The purpose of the "Budget Authority" is to cap an individual school districts allowable expenditures and revenue in the general fund.

2016-2017 Budget Authority: \$ 6,706,597.00
Actual estimated funds generated: \$ 6,621,791.00
Actual estimated unused: \$ 84,896.00

4.) Valuation of a school district
 Taxable value of property, general tangible personal property and public utility personal property in a district.

School Year	Valuation
2010 - 2011	\$ 366,028,889
2011 - 2012	\$ 382,513,449
2012 - 2013	\$ 397,322,927
2013 - 2014	\$ 419,214,697
2014 - 2015	\$ 460,222,985
2015 - 2016	\$ 489,554,738
2016 - 2017	\$ 503,523,745



6.) Taxable school funds - All funds that are acquired through the collection of taxes. In some cases these individual funds can exceed the 1.05 tax levy.

Current levy - .996340

A.) General Fund:

- Finances all aspects of "services rendered" by the district.
- Receipts are classified by specific source.
- Expenditures are classified according to their specific function.
- Maintained by all districts in the state with little variance.
- Tax Levy for this fund is restricted to \$1.05

Current Estimated General fund for 2016-2017: **\$ 8,411,930.31**
 Average Monthly Expenditures: **\$ 590,000.00**
 Avg. Staff expenditures: **\$ 474,000.00**
 Avg. Services and Consumables **\$ 116,000.00**

School District	General Fund	Valuation
Plattsmouth	1.04	\$ 711,449,897
Weeping Water	1.00	\$ 381,018,910
Louisville	.99	\$ 503,523,745
Conestoga	.95	\$ 727,782,145
Albia	.90	\$ 731,158,541
Elmwood-Murdock	.88	\$ 470,270,721

B.) Special Building Fund:

- Established for site improvement or to alter, or improve a building.
- Restricted to the 1.05 levy
- Separate from the general fund.
- Provides a more effective means of identifying expenditures associated with construction activities.
- Estimated Fund (By June 2017): **\$ 641,236.69**
- **Current levy: .040254**

C.) Qualified Capital Purpose Undertaking Funds:

- QCPUF
- Established for the removal of environmental hazards, accessibility barriers, modifications for life safety code violations, mold abatement and prevention, repayment of a bond identified for qualified capital purpose.
- General Fund is separate from the QCPUF
- Requires a majority vote of the board of education.
- Exceeds the 1.05 by .035.
- Current Balance: **\$ 395,903.75**
- Pay off date: **May 2022**
- Average yearly payment: **\$ 65,000**
- **Current levy: .013406**

D.) Bond Fund

- Used to pay principal, interest and other related costs of a bond. (Restricted)
- If the balance is not sufficient, the general fund will be accountable to make up the difference.
- Revenue from a levy beyond the 1.05 is retained in a separate fund and maintained by the county treasurer.
- A financial institution, or the district serves as the fiscal agent of the Bond.
- Requires a majority vote of the district
- Current balance **\$ 6,550,375**
- Avg. Yearly Payment **\$ 595,000**
- Pay off **August 2027**
- **Current levy: .13406**

Additional Funds

- **Student Fee** – Money collected through student fees. Fees must be used for the purpose for which they were collected.
- Estimated: **\$35,000**
- **Depreciation** – Established by a district to facilitate eventual capital outlay expenses. / Transfer from the general fund. / The purpose is to spread replacement costs over a period of years. / Considered a component of general fund.
- Current estimated amount: **\$385,000.00**

Activities Fund – Required to account for the financial operations of quasi – student organizations, inter school athletics and all school activities. / General fund covers all deficiencies / divided into multiple accounts. / Can not be used as a “catch all” for the general fund, must have specific purposes and accounts.

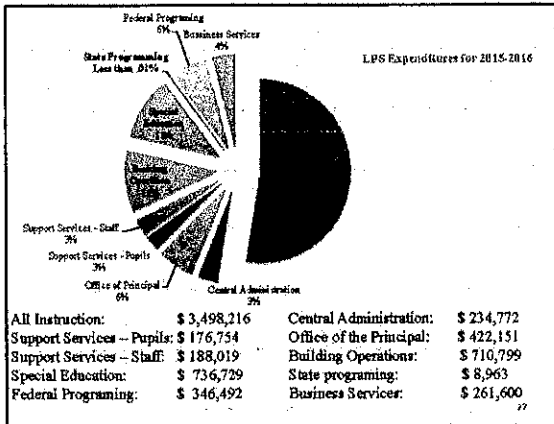
- Estimated: **\$ 300,000.00**

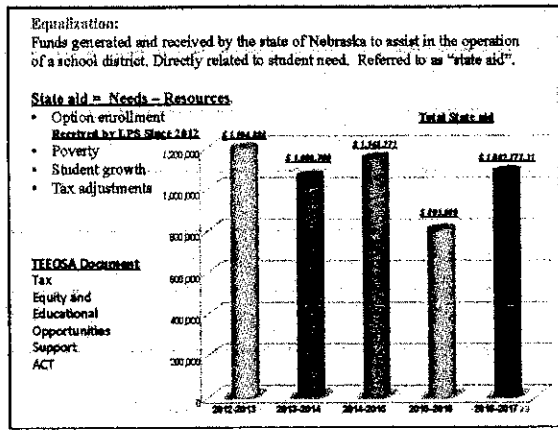
School Lunch – Required to facilitate all financial obligations of the lunch program. / Self – sufficient and supported by state and federal reimbursements, (\$.32 per lunch served) can be covered by general fund if necessary /

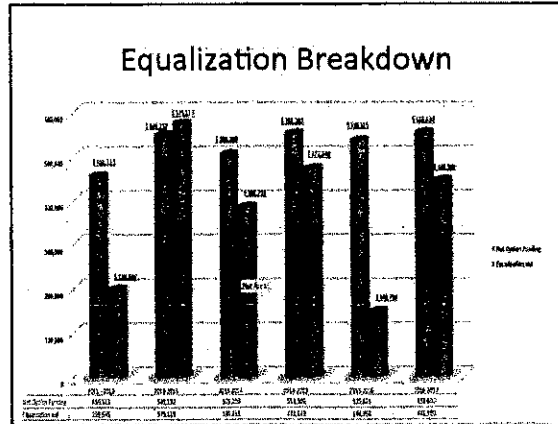
- Estimated: **\$ 250,000.00**

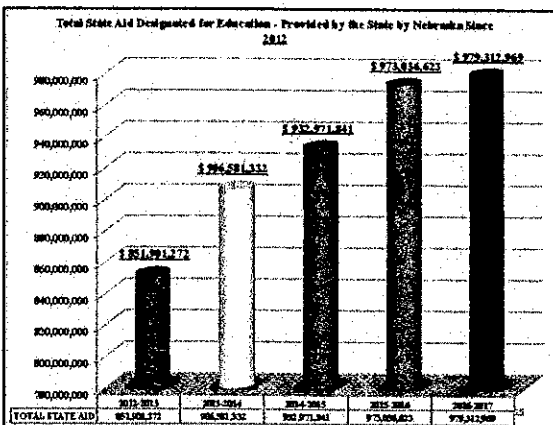
LPS Receipts for 2015 - 2016

Local Sources	\$ 4,972,003.00
County Sources	\$ 34,244.00
State Sources	\$ 1,439,256.00
Federal Sources	\$ 204,679.00
Other	\$ 12,181.00









Financial Priorities

Small Group Activity 4.3
Critical Question: "What financial resources are needed to deliver the Program Priorities for LPS in the future?"

- Identify current financial strengths and challenges
- Identify financial priorities for the future?
- Chart and share with large group

26

Next Session

- Revisit Program and Facility Priorities
- Overview Current Financial Resources
- Develop Additional Recommendations
- Identify Next Steps

27
