

Board of Education Budget Hearing
Monday, September 16, 2019 7:00 PM
Shelby-Rising City School Rm. 402
650 N. Walnut
Shelby, NE 68662-0218

1. Call to Order

2. Announce Open Meeting Act Posting and Location

3. Recognition of Visitors

During this time visitors may request to the board the opportunity to speak at the appropriate time. The Board then allow for Public Comments. Each speaker will be limited to 5 minutes and all of the Public Comment time will be limited to 30 minutes.

An exception will be made for those speakers appearing on the Agenda as presenters.

4. Discussion Items

1. 2019-2020 Budget for All District Funds

5. Adjournment

Shelby-Rising City Schools 2019-2020 Budget Hearing



September 16, 2019
Board and Public Information
Prepared by Chip Kay, Supt.

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Executive Summary

This document is to assist the School Board and Stakeholders in assessing the financial condition and needs to the Shelby-Rising City School District.



The District utilizes the following funds and an explanation of each is included:

GENERAL FUND – Is the account used for the annual operations of the school district. This fund receives revenue from property tax (levy), various county taxes, state reimbursements, net-option funding, and federal program support. The expenditure limit for this account is called budget authority and set through the TEEOSA formula established by the Nebraska Legislature and managed by the Nebraska Department of Education. The General Fund has a levy limit of \$1.05.

SPECIAL BUILDING FUND – is the account used for new construction or building improvements. This account generates revenue from property tax (separate levy) and/or bond funds. Expenditures should not include unplanned repairs; it is designed for specific improvement projects. The Building Fund has a levy limit of \$0.14.

DEPRECIATION FUND – is the account established in order to facilitate the eventual purchase of costly capital outlay by reserving such monies by transferring unused funds from the General Fund. The purpose of this fund is to spread replacement costs (by accumulation of funds over time) in order to avoid a disproportionate tax effort in a single year to meet such an expense. Typical expenditures include buses, vans, technology, track/field surfacing, HVAC equipment, and IT equipment.

BOND FUND – is the account that is used to accumulate property tax funds that are levied in order to pay back general obligations bonds that are taken out by the school district to make improvements to a building(s) or certain infrastructure needs. There is no limit on the amount that can be levied, as long as it does not substantially exceed the annual bond obligation payments.

SCHOOL NUTRITION FUND – This was formerly called the Lunch Fund. The fund is designed to take receipts and make payments for the operation of the school nutrition program. Any deficit that would occur becomes the responsibility of the General Fund.

ACTIVITIES FUND – is required to account for the fiscal operations of student organizations, inter-school athletics, and other self-supporting or partially self-supporting school activities. This account does not count toward the annual expenditure limits established in the Budget Authority.

EMPLOYEE BENEFIT FUND – An employee benefit fund may be established in order to specifically reserve General Fund money for the benefit of school district employees. This is typically used to manage a 125 plan, unemployment compensation, early retirement, or HSA contributions.

CONTINGENCY FUND – A contingency fund is authorized by statute and may be used to fund uninsured losses and legal fees incurred by the district for the defense against public losses. This fund may not exceed 5% of the total budgeted general fund expenditures.

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND (QCPUF) – This fund may be established for the removal of environmental hazards and the reduction or elimination of accessibility barriers to schools. The tax levy for and duration of this fund is restricted to \$0.03 over five years.

COOPERATIVE FUND – The Cooperative Fund may be used by the school district acting as the fiscal agent for any cooperative activity between two or more political subdivisions. All school districts, including the school district acting as fiscal agent, shall show the payment for services to the cooperative in their General Fund.

STUDENT FEES FUND – as authorized by statute, is a separate fund not supported by tax revenue. Includes all moneys collected from students pursuant to the Public Elementary and Secondary Student Fee Authorization Act. Included are the fees for Extracurricular Activities, Postsecondary Education, and Summer/Night School.

Tax Valuation of District

When taxing, the District uses the certified valuations of all property established by the Assessors Office(s) in both Polk County and Butler County. Shelby-Rising City Schools does not have influence or input on the decisions regarding property valuation. The tax asking for each fund is determined by the valuation multiplied by the levy, with \$0.01 of levy accounting for \$10 per \$100,000 of property valuation.

Consolidated District Valuation History

Year	Butler County	Change	Polk County	Change	Total Valuation	Change
11-12	\$173,143,924		\$236,543,539		\$409,687,463	
12-13	\$190,671,982	10.12%	\$263,580,881	11.43%	\$454,252,863	10.88%
13-14	\$227,587,958	19.36%	\$316,255,272	19.98%	\$543,843,230	19.72%
14-15	\$255,188,613	12.13%	\$375,838,839	18.84%	\$631,027,452	16.03%
15-16	\$279,799,429	9.64%	\$446,078,466	18.69%	\$725,877,895	15.03%
16-17	\$316,414,611	13.09%	\$467,830,337	4.88%	\$784,244,948	8.04%
17-18	\$322,293,389	1.86%	\$472,627,166	1.03%	\$794,920,555	1.36%
18-19	\$323,863,507	0.49%	\$454,727,685	-3.79%	\$778,591,192	-2.05%
19-20	\$326,318,640	0.76%	\$432,632,222	-4.86%	\$758,950,862	-2.52%

District Revenue

Shelby-Rising City Schools has not received state equalization aid from the State of Nebraska since the merger. For the first two years, incentive aid is given to assist districts in managing the reduction of staff after the merger. State Aid for the purposes of this chart includes revenue received for teacher allocation aid, state income tax, and net-option funding.



A historical chart for State Aid Revenue

Year	State Aid	% Change
11-12	\$376,580.50	
12-13	\$241,903.85	-35.76%
13-14	\$328,699.94	35.88%
14-15	\$113,624.81	-65.43%
15-16	\$275,653.52	142.60%
16-17	\$396,850.00	43.97%
17-18	\$439,956.00	10.86%
18-19	\$305,206.00	-30.63%
19-20	\$509,393.00	66.90%

Additional revenue for the General Fund comes in the form of State or Federal Program Grants (qualifications and limitations apply), county taxes, and local property Tax. All other funds receive their revenue from direct property tax or general fund transfers. The exception is our building fund, which received revenue from the Bond Issue passed in 2015.

A historical chart for Property Tax Asking to support the General Fund

Year	GF Levy	GF Tax Asking	% Change
11-12	\$1.00	\$4,196,130.14	
12-13	\$1.00	\$4,542,528.63	8.26%
13-14	\$0.894	\$4,861,958.48	7.03%
14-15	\$0.605	\$3,822,341.52	-21.38%
15-16	\$0.600	\$4,355,267.37	13.94%
16-17	\$0.600	\$4,705,469.69	8.04%
17-18	\$0.644	\$5,119,288.37	8.79%
18-19	\$0.685	\$5,333,349.67	4.18%
19-20	\$0.699	\$5,305,066.53	-0.53%

Factors that impact Tax Asking include State Aid, State/Federal Program Grants, and SPED Reimbursements. The tax asking is the difference between that total and the total anticipated expenditures from the General Fund. In 2013-2014 the district had Cash Reserve that was calculated into the formula for necessary revenue. The District attempts to carry enough Cash Reserve to operate for three months to offset the delayed timeline for receipts from Property Tax and the State of Nebraska.

General Fund

The General Fund cash balance on August 31, 2019 was \$1,352,499 compared to \$990,353,68 at the end of the 2018 fiscal period. This is considered required cash reserve and is not factored into the revenue for the 2019-2020 fiscal period.

Below is a comparison of annual budgeted expenditures by year and actual expenditures and transfers by year. The percentage change will show the budget expenditure (planned and actual) increase or decrease by year.

Year	GF Planned Budget	% Change	GF Actual Expenditures	% Change
11-12	\$6,426,863.00		\$5,258,235.16	
12-13	\$5,863,612.00	-8.76%	\$5,715,864.43	+8.70%
13-14	\$5,706,379.88	-2.68%	\$5,524,244.39	-3.35%
14-15	\$5,797,247.90	+1.59%	\$5,509,323.39	-0.27%
15-16	\$5,729,655.00	-1.17%	\$5,690,555.06*	+3.29%
16-17	\$5,871,606.33	+2.47%	\$5,910,986.41**	+3.87%
17-18	\$6,105,502.00	+3.98%	\$6,303,281.37***	+6.64%
18-19	\$6,459,465.00	+5.80%	\$6,200,269.65	-1.63%
19-20	\$6,504,758.00	+0.70%		

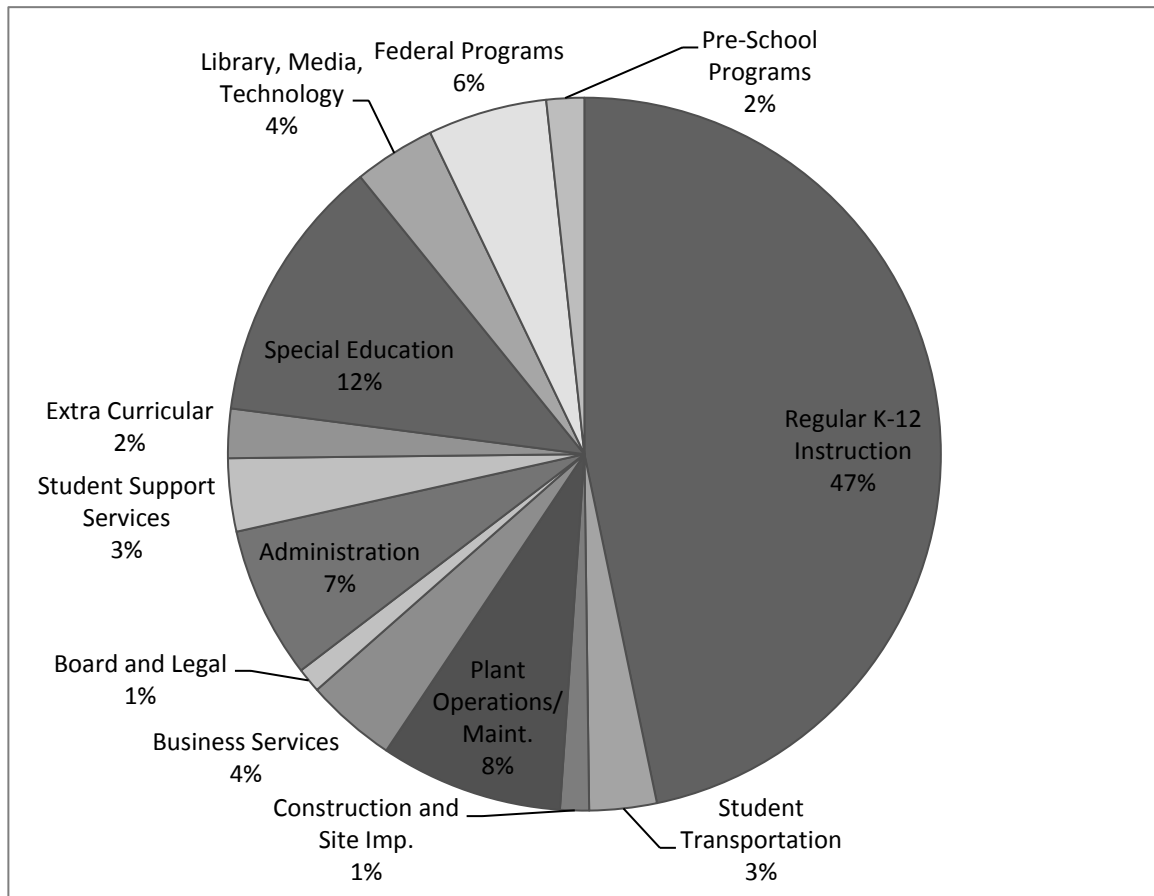
* - Includes \$182,000 used for asbestos abatement not covered in 2015 bond issue.

** - Includes \$259,314 used for construction/renovation not covered in bond.

*** - Includes a \$200,000 expenditure for final construction billing.

This chart shows the percentage of revenue split and categorical expenditures for the 2019-2020 Planned General Fund Budget. The 2019-2020 planned budget is an increase of 0.70% over last year's budgeted expenditures.

2019-20 Anticipated General Fund Revenue



Special Building Fund

The District will levy \$0.029 for the Special Building Fund for the 2019-2020 fiscal period. The current balance of the building fund is \$22,995.17 as of August 31, 2019. The fund is being used to make the remaining payments on the lease purchase of \$160,000 per year through 2021.

In prior years, tax asking for the Special Building Fund was used for land acquisition, land development, excavation/demolition, and large construction/repair projects. Below is a historical chart of tax asking by year for the Special Building Fund.

Special Building Fund

Year	Tax Asking	Levy
11-12	\$122,906.24	\$0.030
12-13	\$136,275.86	\$0.030
13-14	\$250,167.89	\$0.046
14-15	\$599,476.08	\$0.095
15-16	\$290,351.16	\$0.040
16-17	\$0	\$0.000
17-18	\$214,628.55	\$0.027
18-19	\$194,647.80	\$0.027
19-20	\$220,096.75	\$0.029

In 2014-2015 the District had anticipated the need to address building issues and the anticipation of land acquisition if the spring of 2015 Bond Issue passed. That led to a higher than average tax asking in the Special Building Fund.

Depreciation Fund

The balance at the end of the 2018-2019 fiscal year was \$446,431.86, which includes a cash balance (including transfer) of \$274,432.86 and a certificate of deposit with Pinnacle Bank of \$172,000. Annually the increase in the account comes from the sale of surplus equipment that is depreciated out, interest, and General Fund transfers.

An \$85,000 transfer from the General Fund was made at the end of the 2018-2019 fiscal year. Expenditures are anticipated for the 2019-2020 fiscal period. The goal of the account balance is to address any two items (if needed) from the anticipated expenditure item list below.

 <p>Technology</p> <ul style="list-style-type: none"> • Laptops \$150,000 • Infrastructure \$25,000 • Printer/Copier \$25,000 	 <p>Resurfacing</p> <ul style="list-style-type: none"> • Track \$35,000 • Football \$250,000 • Parking Lot \$80,000 	 <p>Transportation</p> <ul style="list-style-type: none"> • Bus \$85,000 • Van \$30,000 	 <p>Equipment</p> <ul style="list-style-type: none"> • Maintenance \$25,000 • Industrial Tech \$50,000 • Scoreboards \$30,000 • Field Lights \$125,000
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Bond Fund

The District passed a \$14.9 million bond issue in March of 2015. The first payment occurred in December of 2015 and will occur annually at the full amount starting with this fiscal period (2016-2017). The annual bond coupon due for 2019 (remaining) is \$806,157.50 and for 2020 will be \$989,815.

The current balance of the Bond Fund (August 30, 2019) is \$552,269.22, with a tax receipt coming in September as part of the 2018-2019 fiscal period.

Bond Taxation by Year

2015-2016	\$0.109895	\$ 797,703.51	2018-2019	\$0.1300	\$1,012,168.55
2016-2017	\$0.162583	\$1,275,052.04	2019-2020	\$0.1335	\$1,013,199.00
2017-2018	\$0.128000	\$1,017,498.31			

School Nutrition Fund

The District's Food Program received approximately \$80,000 in federal funds to reimburse free and reduced lunch qualified students. The program is self-sufficient with all expenditures including staffing, benefits, supplies, and equipment being paid from program receipts. Meal prices are set by formula from the Federal Program based on student meal participation.

Activities Fund

Annually the District transfers funds from the General Fund to balance out expenses from school activities that do not generate revenue. At the end of the 2018-2019 school year the General Fund transferred \$23,544 to activities. The end of fiscal period balance, not including the transfer (August 30, 2019) for the Activity Fund was as follows:

Cash Balance	\$ 35,192.78
Pinnacle Bank CD	\$ 38,000.00
Total	\$ 73,192.78

The Pinnacle Bank CD is to support the Activity Fund when revenue does not meet the needs and to offset non-revenue athletic and activity programs.

Employee Benefit Fund

The District uses this fund to manage the 125-plan for certificated employees. Funds are withheld from monthly paychecks and deposited here. The expenditures equal claims made by participating employees. The fund should not have a carry over balance

Contingency Fund

Is not used by the District.

Qualified Capital Purpose Undertaking Fund (QCPUF)

Is not used by the District.

Cooperative Fund

Is not used by the District.

Student Fee Fund

Has a balance of \$12,000 that is annually collected and distributed back into the Activities Fund if no expenditures are required.

Inter-Fund Loans

Currently the District does not have any inter-fund loans outstanding.

Total Levy of District Historical

The total levy is the combined tax asking for all above funds. For the 2019-2020 school year the total tax levy will be approximately \$0.8615 cents. This year's tax asking is less than the prior year for the second time since the consolidation in 2011.

Year	Valuation	Total Levy	Total Tax Asking	% Change
11-12	\$409,687,463	\$1.03	\$4,219,780.87	
12-13	\$454,252,863	\$1.03	\$4,678,804.49	+ 10.88%
13-14	\$543,843,230	\$0.95	\$5,166,510.69	+ 10.42%
14-15	\$631,027,452	\$0.700451	\$4,420,038.10	- 14.45%
15-16	\$725,877,895	\$0.749895	\$5,443,322.04	+ 23.15%
16-17	\$784,244,948	\$0.762583	\$5,980,518.65	+ 9.87%
17-18	\$794,920,555	\$0.799000	\$6,351,415.23	+ 6.20%
18-19	\$778,591,192	\$0.840000	\$6,540,166.01	+2.97%
19-20	\$758,950,862	\$0.861500	\$6,538,361.68	-0.03%

You will notice that the large increase in 2015-2016 was a result of a lower than average tax asking in 2014-2015 and the first bond payments being due. The low tax asking in the 14-15 fiscal year was a result of using cash reserve. The District has been able to maintain a consistent General Fund tax asking with the addition of Golf (B & G), Softball, Wrestling, Agriculture/FFA, Dual Credit Math, additional transportation miles/services, increased SPED & ELL services, increased student support services, and the K-12 1-to-1 Technology compared to 2011-2012.

General Fund tax asking has increased 26% over 8 years, an average of 3.3% per year. Total tax asking since passing the Bond issue has increased 20% over 5 years, an average of 4% per year. Since moving to a one-site District, total tax asking has increased at less than 3% per year.

Please Complete this **Basic Data Input** -It will put information consistently throug

INPUT ↓

County-District #:

72-0032-000

Name of School:

SHELBY-RISING CITY PUBLIC SCHOOLS

Name of County:

POLK

Do not include the word "County

Class:

III

Current Valuation

758,950,862

Prior Valuation

778,591,192

Prior Year Property Tax Request

6,540,167.22

Prior Year Levy Rate

0.840000

Hearing Held On:

Day of month:

16th

Month:

September

Year:

2019

Time:

7:00

A.M. or P.M.:

P.M.

Location of Hearing:

Room 402

Special Hearing to Set Final Tax Request Held On:

Day of month:

16th

Month:

September

Year:

2019

Time:

7:15

A.M. or P.M.:

P.M.

Location of Hearing:

Room 402

FOR DISCUSSION PURPOSES ONLY

District Number: 72-0032-000
 District Name: SHELBY - RISING CITY PUBLIC SCHOOLS
 District Phone: (402)527-5946

Instructions (https://lc2odd.education.ne.gov/Documents/1920LC2_Instructions.pdf)

2019/20 Section A: Calculation of Total Allowable Budget Authority	
Certified Budget Authority	A-101 <input style="width: 100px;" type="text" value="6,387,562"/>
Access to Prior Year's Unused Budget Authority [Maximum Amount: \$125,246]	A-355 <input style="width: 100px;" type="text" value="125,246"/>
Total Adjusted Budget Authority	A-361 <input style="width: 100px;" type="text" value="6,512,808"/>
Total Allowable Budget Authority	A-780 <input style="width: 100px;" type="text" value="6,512,808"/>

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

No file chosen

Excel file ONLY - 20MB limit

Update the budget data any time a change is made to the Budget Spreadsheet.

2019/20 General Fund Budget of Disbursements & Transfers and Unused Budget Authority	
2019/20 General Fund Budget of Disbursements & Transfers	B-100 <input style="width: 100px;" type="text" value="7,577,509"/>
2019/20 Special Grant Funds	B-110 <input style="width: 100px;" type="text" value="179,841"/>
2019/20 Special Education Budget of Disbursements & Transfers	B-120 <input style="width: 100px;" type="text" value="766,678"/>
2019/20 General Fund Lid Exclusions	B-130 <input style="width: 100px;" type="text" value="118,182"/>
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140 <input style="width: 100px;" type="text" value="6,512,808"/>
2019/20 Unused Budget Authority	B-150 <input style="width: 100px;" type="text" value="0"/>

Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.

FOR DISCUSSION PURPOSES ONLY

Total Unused Budget Authority

2018/19 Total Unused Budget Authority	B-160	417,283
2019/20 General Fund Expenditure Growth	B-162	125,246
Adjusted Unused Budget Authority	B-165	292,037
2019/20 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	292,037

Did you hold a successful special election for additional BUDGET Authority?
(Not a levy override) B-180 Yes No

2019/20 Allowable Reserves and Total Reserves

2019/20 Applicable Allowable Reserve Percentage	C-170	45.00
2019/20 Total Allowable Reserves	C-180	3,409,879
2019/20 General Fund Necessary Cash Reserve	C-300	1,391,505
2019/20 Depreciation Fund Total Requirements	C-310	460,000
2019/20 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	1,851,505

Recalculate LC-2 after making changes to individual lines *(Form not saved)*

Recalculate LC-2

Save a copy of the LC-2 without submitting to NDE *(Save before moving to another page)*

Save LC-2

Submit completed LC-2 to NDE.

You can upload your Budget Documentation on the next screen.
Mailed or emailed budgets will not be accepted by NDE.

District Approval

Log Out of LC-2 system *(If you log out without saving and/or submitting your data, changes will be lost.)*

Log Out

FOR DISCUSSION PURPOSES ONLY

District Number: 72-0032-000
 District Name: SHELBY - RISING CITY PUBLIC SCHOOLS
 District Phone: (402)527-5946

Special Grant Fund List

Return to LC2

Total Special Grant Funds 3.00 179,841

Save Grants

If you made any changes to the Special Grant Fund List, click here before returning to the LC2.

Print Grants

* Items denoted with a * must be approved by the State Board of Education.
 Email your request for approval of these items to:
 Bill Biven at bill.biven@nebraska.gov

Grant Description	Line	Amount
Adult Education & Family Literacy Act Grants	1.01	<input type="text" value="0"/>
Adult Education - English Literacy/Civics Grants	1.02	<input type="text" value="0"/>
Adult Education Volunteer Coordination Program	1.03	<input type="text" value="0"/>
Annenberg Foundation Grants (Rural Challenge)	1.04	<input type="text" value="0"/>
Artist-in-Schools/Communities Grants	1.05	<input type="text" value="0"/>
Beyond School Bells Grant	1.06	<input type="text" value="0"/>
Building Safe and Responsive Schools Grants	1.07	<input type="text" value="0"/>
Career and Technical Education Grants (Carl Perkins)	1.08	<input type="text" value="0"/>
Career Education Grants	1.09	<input type="text" value="0"/>
Century Link/NETA Grants	1.10	<input type="text" value="0"/>
Community Incentive Grants FOR DISCUSSION PURPOSES ONLY	1.11	<input type="text" value="0"/>

Distance Learning Grants (Federal)	1.12	0
Department of Justice STOP Violence Grant	1.13	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.14	0
Early Childhood Education Program Ages 3-5 Grants	1.15	0
Early Childhood Training Program Grants (discretionary)	1.16	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.17	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.18	0
EducationQuest Foundation Community Grants	1.19	0
Forest Service Grants (Conservation Education)	1.20	0
Great Plains Communications Grants (Commitment to the Schools)	1.21	0
Head Start Grants	1.22	0
High Ability Learner Incentive Grants (Gifted)	1.23	4,000
High School Equivalency Assistance Act Grants	1.24	0
IDEA Part B & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, and Non-public)	1.25	86,400
IDEA Special Education Discretionary Grants (includes State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants, and other Office of Special Education Program (OSEP) Grants	1.26	0
Immigrant Impact Education Grants	1.27	0
Improving Health & Education Outcomes for Young People	1.28	0
Indian Education Grants	1.29	0
Innovation in Education Program Grants (includes funds from USDE)	1.30	0
Johnson-O'Malley Grants	1.31	0
Kiewit Foundation Grants	1.32	0

FOR DISCUSSION PURPOSES ONLY

Magnet School Grants	1.33	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.34	0
Mentoring for Success Grants	1.35	0
Microsoft Settlement Agreement	1.36	0
National Science Foundation Grants	1.37	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.38	51,441
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.39	0
ESEA Title III Grants - Immigrant Education Grants	1.40	0
ESEA Title III Grants – Language Instruction for English Learners	1.41	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.42	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.43	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.44	38,000
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.45	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.46	0
Nebraska Arts Council Grants	1.47	0
Nebraska Community Foundation/TeamMates Grants	1.48	0
Nebraska Environmental Trust Grants	1.49	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.50	0
Nebraska Humanities Grants	1.51	0
Nebraska Natural Resources Commission Grants	1.52	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.53	0
Ritonya-Buscher-Poehling Foundation Grants	1.54	0
Refugee School Impact Grant	1.55	0

FOR DISCUSSION PURPOSES ONLY

Safe Routes to Schools Grant	1.56	<input type="text" value="0"/>
Save the Children Grant	1.57	<input type="text" value="0"/>
School Climate Transformation Grant	1.58	<input type="text" value="0"/>
School Health Program Grants	1.59	<input type="text" value="0"/>
Smaller Learning Communities Program Grants	1.60	<input type="text" value="0"/>
SPED Planning Region Team	1.61	<input type="text" value="0"/>
Summer Food Service Program	1.62	<input type="text" value="0"/>
Teaching American History (TAH) Grants	1.63	<input type="text" value="0"/>
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.64	<input type="text" value="0"/>
Textbook Loan Grants (Rule 4)	1.65	<input type="text" value="0"/>
USDA Nutrition Service Grants	1.66	<input type="text" value="0"/>
Vocational Rehabilitation Grants	1.67	<input type="text" value="0"/>
Wind Turbine (Effective Educator) Grants	1.68	<input type="text" value="0"/>
*Insurance Settlements	1.69	<input type="text" value="0"/>
*Interfund Loans	1.70	<input type="text" value="0"/>
*Reimbursements for Wards of the Court	1.71	<input type="text" value="0"/>
*Short-Term Borrowings	1.72	<input type="text" value="0"/>
*Special Supplementary Grants from City or County Governments	1.73	<input type="text" value="0"/>
*Special Supplementary Grants from City or County Governments	1.74	<input type="text" value="0"/>
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.75	<input type="text" value="0"/>
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.76	<input type="text" value="0"/>

* Items denoted with a * must be approved by the State Board of Education.

Email your request for approval of these items to:

Bill Biven at bill.biven@nebraska.gov

FOR DISCUSSION PURPOSES ONLY

**2019-2020
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM**

County-District #: 72-0032-000 Class #: III
SHELBY-RISING CITY PUBLIC SCHOOLS
TO THE COUNTY BOARD AND COUNTY CLERK OF
POLK County

This budget is for the Period **SEPTEMBER 1, 2019 through AUGUST 31, 2020**

**AMOUNT OF PERSONAL AND
REAL PROPERTY TAX REQUIRED FOR:**

	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 5,305,066.91	\$ 5,305,066.91
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ 1,013,198.41		\$ 1,013,198.41
Special Building Fund	\$ -	\$ 220,095.38	\$ 220,095.38
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ 1,013,198.41	\$ 5,525,162.29	\$ 6,538,360.70

Outstanding Bonded Indebtedness as of September 1, 2019
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

\$ 13,090,000.00	Principal
\$ 3,640,525.00	Interest
\$ 16,730,525.00	Total Outstanding Bonded Indebtedness

County Clerk's Use Only

APA Contact Information

Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509
Telephone: (402) 471-2111 FAX: (402) 471-3301
Website: www.auditors.nebraska.gov

Questions - E-Mail: Deann.Haeflner@nebraska.gov

Total Certified Valuation (All Counties)

(Certification of Valuation(s) from County Assessor MUST be attached)

\$ 758,950,862

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2018 through June 30, 2019?

YES NO

If YES, Please submit Interlocal Agreement Report by September 20th.

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2018 through June 30, 2019?

YES NO

If YES, Please submit Trade Name Report by September 20th.

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2018-2019 school fiscal year?

YES NO

Submission Information

Budget Due by 9-20-2019

Submit budget to:

1. Auditor of Public Accounts - Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education - Upload to NDE Portal only

2019-2020 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	2,275,151.18	3,716,998.60	5,252,015.91	8,969,014.51	806,228.29	6,771,281.00	7,577,509.29	1,391,505.22	8,969,014.51
Deprecation	446,856.97	460,000.00		460,000.00			460,000.00		460,000.00
Employee Benefit	10,861.03	75,000.00		75,000.00			75,000.00		75,000.00
Contingency	-	-		-			-		-
Activities	98,536.81	300,000.00		300,000.00			300,000.00		300,000.00
School Nutrition	65,173.87	300,000.00		300,000.00			300,000.00		300,000.00
Bond	759,882.60	765,382.60	1,003,066.41	1,768,449.01			1,768,449.01		1,768,449.01
Special Building	66,616.87	72,105.62	217,894.38	290,000.00			290,000.00		290,000.00
Qualified Capital Purpose Undertaking	-	-	-	-			-		-
Cooperative	-	-	-	-			-		-
Student Fee	-	30,000.00		30,000.00			30,000.00		30,000.00
TOTAL ALL FUNDS	3,723,079.33	5,719,486.82	6,472,976.70	12,192,463.52	806,228.29	6,771,281.00	10,800,958.30	1,391,505.22	12,192,463.52

PERSONAL AND REAL PROPERTY TAX RECAP

	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	5,252,015.91	1,003,066.41	217,894.38	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	53,051.00	10,132.00	2,201.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,305,066.91	1,013,198.41	220,095.38	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 509,393.00	\$ 220,000.00

COUNTY TREASURER'S BALANCE, 9-1-2019		
922,652.71	200,000.00	40,000.00

FOR DISCUSSION PURPOSES ONLY

BUDGET STATEMENT

County-District # 72-0032-000

SHELBY-RISING CITY PUBLIC SCHOOLS

2018-2019 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,066,977.89	3,368,509.47	5,220,049.03	8,588,558.50	629,064.92	5,684,342.40	6,313,407.32	2,275,151.18
Depreciation	235,703.39	487,873.97		487,873.97			41,017.00	446,856.97
Employee Benefit	9,378.74	40,770.18		40,770.18			29,909.15	10,861.03
Contingency	-	-		-			-	-
Activities	71,169.55	267,670.92		267,670.92			169,134.11	98,536.81
School Nutrition	46,055.62	237,456.85		237,456.85			172,281.98	65,173.87
Bond	851,134.90	885,499.52	1,020,039.33	1,905,538.85			1,145,656.25	759,882.60
Special Building	63,582.03	64,366.80	201,693.55	266,060.35			199,443.48	66,616.87
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	20,000.00		20,000.00			20,000.00	-
TOTAL ALL FUNDS	3,344,002.12	5,372,146.71	6,441,781.91	11,813,928.62	629,064.92	5,684,342.40	8,090,849.29	3,723,079.33

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES
\$ 211,609.94

FOR DISCUSSION PURPOSES ONLY

ACTUAL RESOURCES AND DISBURSEMENTS

County-District # 72-0032-000
SHELBY-RISING CITY PUBLIC SCHOOLS

2017-2018 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	1,762,006.00	3,759,152.86	4,602,209.04	8,361,361.90	635,127.00	5,659,257.01	6,294,384.01	2,066,977.89
Depreciation	300,112.33	301,489.39		301,489.39			65,786.00	235,703.39
Employee Benefit	8,999.30	47,687.14		47,687.14			38,308.40	9,378.74
Contingency	-	-		-			-	-
Activities	175,148.56	320,182.30		320,182.30			249,012.75	71,169.55
School Lunch	41,740.04	232,759.13		232,759.13			186,703.51	46,055.62
Bond	701,952.48	786,673.97	1,079,325.93	1,865,999.90			1,014,865.00	851,134.90
Special Building	311.24	825,607.34	193,940.17	1,019,547.51			955,965.48	63,582.03
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	0.10	10.00		10.00			10.00	-
Student Fee	2,555.00	8,040.72		8,040.72			8,040.72	-
TOTAL ALL FUNDS	\$ 2,992,825.05	6,281,602.85	5,875,475.14	12,157,077.99	635,127.00	5,659,257.01	8,813,075.87	3,344,002.12

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES
\$ 232,653.92

FOR DISCUSSION PURPOSES ONLY

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME Shelby-Rising City Public School
ADDRESS 650 N Walnut Street
CITY & ZIP CODE Shelby 68662
TELEPHONE (402) 527-5946
WEBSITE www.shelby.esu7.org

BOARD CHAIRPERSON <hr/> Jeff Kuhnel <hr/> TITLE / FIRM NAME Board President <hr/> TELEPHONE (402) 367-2563 <hr/> EMAIL ADDRESS <u>jkuhnel@thepinnacleagency.com</u>	CLERK/TREASURER/SUPERINTENDENT/OTHER <hr/> Chip Kay <hr/> Superintendent <hr/> (402) 527-5946 <hr/> <u>ckay@shelby.esu7.org</u>
<hr/> Board Chairperson <hr/> <input checked="" type="checkbox"/> Clerk / Treasurer / Superintendent / Other <hr/> <input type="checkbox"/> Preparer	PREPARER <hr/> Chris Norquest, Accountant <hr/> Pekny & Associates, CPA's, PC <hr/> (402) 564-7138 <hr/> <u>chrisn@peknycpa.com</u>

For Questions on this form, who should we contact (please V one): Contact will be via email if supplied.

Board Chairperson
 Clerk / Treasurer / Superintendent / Other
 Preparer

FOR DISCUSSION PURPOSES ONLY

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

72-0032-000

SHELBY-RISING CITY PUBLIC SCHOOLS

Line No.		2018-2019 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	Total Repairs to Infrastructure Damaged by a Natural Disaster (Lines 1 through 8)	\$ -
10	Judgments: (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	Total Judgments (Lines 11 through 16)	\$ -
18	Distance Education Courses	\$ -
19	Amounts eligible as exclusion for Voluntary Termination Agreements	\$ 35,000.00
20	Retirement Contribution Increase	\$ 83,182.00
21	Native American Impact Aid	\$ -
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ 118,182.00

**SHELBY-RISING CITY PUBLIC SCHOOLS
Schedule B - Levies**

Levy Limit Compliance

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No.	General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	6,305,066.91	1,013,198.41	220,095.38	-
2				
3		1,013,198.41		
4				
5				
6				
7				
8				
9				
10				
11				
12		1,013,198.41		
13	5,305,066.91		220,095.38	
14	758,950,862	758,950,862	758,950,862	758,950,862
15	0.699000	0.000000	0.029000	0.000000
16	0.728000			

If the total levy on Line 16 is \$1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than \$1.05 and you did not hold a successful election to override the levy, you are in violation of the levy lid. The school district must reduce property taxes to meet the levy limitation.

If Total of Line 16 is greater than \$1.05 and you held a successful election to override the levy, which is in effect for the you must attach a copy of the election ballot and the certified election returns to your budget.

Qualified Capital Purpose Undertaking Fund Levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

Special Building Fund Levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

REMINDER: School districts that have combined levies greater than \$1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

- Line 5. Amounts to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to 9/1/17
- Line 6. Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed \$35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement
- Line 7. Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process.

Fund	Property Taxes	Valuation	Expected Levy
General Fund	\$ 6,305,066.91	\$ 758,950,862	0.8699
Special Building Fund	\$ 220,095.38	\$ 758,950,862	0.029
Bond Fund	\$ 1,013,198.41	\$ 758,950,862	0.1335
Bond Fund	\$ -	\$ 758,950,862	0
Bond Fund	\$ -	\$ 758,950,862	0
CCPUF Fund	\$ -	\$ 758,950,862	0
CCPUF Fund	\$ -	\$ 758,950,862	0
CCPUF Fund	\$ -	\$ 758,950,862	0
Total	\$ 6,538,360.70	\$ 758,950,862	0.861500

Must agree to Cover

FOR DISCUSSION PURPOSES ONLY

Superintendent Pay Transparency Notice—Proposed Contract (Name of current or new superintendent)

Notice is hereby given that Shelby-Rising City Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on June 17, 2019 at 12:00 pm in Room 402 at Shelby-Rising City Public School in

Shelby, Nebraska.

After the 2019/20 school year, how many years remain on the contract: 0 (Column F must be completed if additional years remain on contract.)

The estimated costs to the district for the 2019/20 year and future years are listed below:

	2019/20 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 137,000.00	\$ -	\$ 137,000.00
Compensation for activities outside of the regular salary:			
• Extended contracts / Activities outside of regular salary	\$ -	\$ -	\$ -
• Bonus/Incentive/Performance Pay	\$ 3,000.00	\$ -	\$ 3,000.00
• Stipends	\$ -	\$ -	\$ -
• All other costs not mentioned above	\$ -	\$ -	\$ -
Benefits and Payroll Costs Paid by district:			
• Insurances (Health, Dental, Life, Long Term Disability)	\$ 16,279.00	\$ 0	\$ 16,279.00
• Cafeteria Plan Stipend	\$ -	\$ 0	\$ -
• Cash in lieu of insurance	\$ -	\$ 0	\$ -
• Employee's share of retirement, deferred compensation, FICA and Medicare <u>if paid by the district</u>	\$ -	\$ -	\$ -
• District's share of retirement, FICA and Medicare	\$ 24,542.00	\$ -	\$ 24,542.00
• IRS value of housing allowance	\$ -	\$ -	\$ -
• IRS value of vehicle allowance	\$ -	\$ -	\$ -
• Additional leave days	\$ -	\$ -	\$ -
• Annuities	\$ -	\$ -	\$ -
• Service credit purchase	\$ -	\$ -	\$ -
• Association / Membership dues	\$ 1,200.00	\$ -	\$ 1,200.00
• Cell Phone/Internet reimbursement	\$ -	\$ -	\$ -
• Relocation reimbursement	\$ -	\$ -	\$ -
• Travel allowance/reimbursement	\$ -	\$ -	\$ -
• Mileage Allowance	\$ -	\$ -	\$ -
• Educational tuition assistance	\$ -	\$ -	\$ -
• All other benefit costs not mentioned above	\$ -	\$ -	\$ -
Totals:	\$ 182,021.00	\$ -	\$ 182,021.00

FOR DISCUSSION PURPOSES ONLY

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

SHELBY-RISING CITY PUBLIC SCHOOLS (72-0032-000) in POLK 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 16th day of September, 2019 at 7:00 o'clock, P.M., at Room 402 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.

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2017-2018 (1)	2018-2019 (2)	2019-2020 (3)			
General	\$ 6,294,384.01	\$ 6,313,407.32	\$ 7,577,509.29	\$ 1,391,505.22	\$ 3,716,998.60	\$ 5,305,066.91
Deprecation	\$ 65,786.00	\$ 41,017.00	\$ 460,000.00		\$ 460,000.00	
Employee Benefit	\$ 38,308.40	\$ 29,909.15	\$ 75,000.00	\$ -	\$ 75,000.00	
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	
Activities	\$ 249,012.75	\$ 169,134.11	\$ 300,000.00	\$ -	\$ 300,000.00	
School Nutrition	\$ 186,703.51	\$ 172,281.98	\$ 300,000.00	\$ -	\$ 300,000.00	
Bond	\$ 1,014,865.00	\$ 1,145,656.25	\$ 1,768,449.01	\$ -	\$ 765,382.60	\$ 1,013,198.41
Special Building	\$ 955,965.48	\$ 199,443.48	\$ 290,000.00		\$ 72,105.62	\$ 220,095.38
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ 10.00	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 8,040.72	\$ 20,000.00	\$ 30,000.00	\$ -	\$ 30,000.00	
TOTALS	\$ 8,813,075.87	\$ 8,090,849.29	\$ 10,800,958.30	\$ 1,391,505.22	\$ 5,719,486.82	\$ 6,538,360.70

FOR DISCUSSION PURPOSES ONLY

Notice of Special Hearing To Set Final Tax Request

SHELBY-RISING CITY PUBLIC SCHOOLS (72-0032-000) in POLK 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 16th day of September 2019 at 7:15 o'clock P.M., at Room 402 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.

Property Valuations	2018-2019	2019-2020	Change
	778,591,192	758,950,862	-3%

2018/19 Budget Information

2019/20 Budget Information

Fund	2018-2019 Operating Budget	2018-2019 Property Tax Request	2018 Tax Rate	Property Tax Rate (2018-2019 Request Divided By 2019 Valuation)	2019-2020 Operating Budget	2019-2020 Proposed Property Tax Request	Proposed 2019 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	7,253,166.00	5,333,349.67	0.685000	0.702727	7,577,509.29	5,305,066.91	0.699000	2%	4%
Bond Fund(s) K - 12	1,820,779.94	1,012,169.56	0.130000	0.133364	1,768,449.01	1,013,198.41	0.133500	3%	-3%
Bond Fund(s) K - 8	-	-	0.000000	0.000000	-	-	0.000000	#DIV/0!	#DIV/0!
Bond Fund(s) 9 - 12	-	-	0.000000	0.000000	-	-	0.000000	#DIV/0!	#DIV/0!
Bond Fund	-	-	0.000000	0.000000	-	-	0.000000	#DIV/0!	#DIV/0!
Special Building Fund	219,396.03	194,647.99	0.025000	0.025647	290,000.00	220,095.38	0.029000	16%	32%
Qualified Capital Purpose Undertaking Fund K - 12	-	-	0.000000	0.000000	-	-	0.000000	#DIV/0!	#DIV/0!
Qualified Capital Purpose Undertaking Fund K - 8	-	-	0.000000	0.000000	-	-	0.000000	#DIV/0!	#DIV/0!
Qualified Capital Purpose Undertaking Fund 9 - 12	-	-	0.000000	0.000000	-	-	0.000000	#DIV/0!	#DIV/0!
Total	9,293,341.97	6,540,167.22	0.840000	0.861738	9,635,958.30	6,538,360.70	0.861500	3%	4%

FOR DISCUSSION PURPOSES ONLY

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0032-000**

Line No.	GENERAL FUND	Source Number	ACTUAL		ADOPTED
			9-1-2017 to 8-31-2018 (Column 1)	9-1-2018 to 8-31-2019 (Column 2)	
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	3,318,221.83	3,169,813.38	3,349,611.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	632,555.64	531,900.96	616,664.29
4			-	-	-
5	Support Services - Pupils (SPED Related)	2100's	-	71,087.38	150,014.00
6	Support Services - Pupil (Non-SPED Related)	2100's	128,981.61	195,148.32	213,005.00
7	Support Services - Instructional	2200's	113,542.04	243,214.33	273,780.00
8			-	-	-
9	Board of Education	2310	45,001.83	43,573.01	62,900.00
10	Executive Administration Services	2320	175,983.87	184,236.16	186,014.00
11	District Legal Services	2330	6,745.00	6,629.18	15,000.00
12	Office of the Principal	2410	253,571.16	264,905.49	260,830.00
13	General Administration - Business Services	2500	227,417.66	261,750.04	268,800.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	739,367.41	630,550.31	540,500.00
15	Vehicle Acquisition & Maintenance	2650	-	374.76	2,800.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	142,096.90	179,413.36	195,300.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793	2,571.36	26,076.58	39,550.00
18			-	-	-
19	Community Services	3300	-	7.98	-
20	Categorical Grant from Corporation	3400	-	-	-
21	State Categorical Programs	3500's	-	8,620.37	4,000.00
22	Debt Services	5000	-	1,200.00	70,000.00
23	Federal Programs	6000's	269,639.70	236,495.76	245,990.00
24	Transfer to Activity Fund	8000	-	-	25,000.00
25	Transfer to Special Building Fund (loan repayment)	8000	200,000.00	-	-
26	Transfer to Employee Benefit Fund	8000	38,688.00	31,391.44	-
27	Transfer to Depreciation Fund	8000	-	85,000.00	-
28	Non-Programmed Charges	9000	-	142,018.51	-
29	Budget Excess (not spending)	9000	-	-	1,057,751.00
30	Total Disbursements & Transfers (Including SPED)		6,294,384.01	6,313,407.32	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	635,127.00	629,064.92	806,228.29
32	Total Non-Special Education Disbursements & Transfers		5,659,257.01	5,684,342.40	6,771,281.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				7,577,509.29
34	NECESSARY CASH RESERVE				1,391,505.22
35	TOTAL REQUIREMENTS				8,969,014.51

FOR DISCUSSION PURPOSES ONLY

36								
37	BEGINNING BALANCES							
38	Cash Balance, 9-1		770,180.85		1,048,393.43		1,352,498.47	
39	Investments, 9-1		-		-		-	
40	County Treasurer's Balance, 9-1		991,825.15		1,018,584.46		922,652.71	
41	Total Beginning Balance		1,762,006.00		2,066,977.89		2,275,151.18	
42								
43	RECEIPTS, & TRANSFERS							
44	LOCAL SOURCES							
45	Carline Tax	1115	3,727.04		2,574.68		3,000.00	
46	Public Power District Sales Tax	1120	30,730.00		30,383.34		21,000.00	
47	Motor Vehicle Taxes	1125	232,653.92		211,609.94		220,000.00	
48	Tuition Received from Other Districts	1321 / 1323 / 1335	42,943.12		22,791.50		45,000.00	
49	Tuition Received from Individuals	1311-13 / 1370	13,929.00		9,565.00		9,000.00	
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360	-		-		-	
51	Transportation Received from Individuals	1410-1411	-		-		-	
52	Transportation Received from Other Districts	1420-1440	-		-		-	
53	Interest	1510 / 1520	21,169.32		31,190.45		-	
54	Community Service Activities	1800	-		-		-	
55	Other Local Receipts	1910 / 1920 / 1990	14,301.25		3,724.27		-	
56	Local License Fees/Court Fines	1911 / 1921	-		-		-	
57	Nameplate Capacity Tax	3133	-		-		8,500.00	
58	Categorical Grants from Corporations / Private	1925	-		-		-	
59	Rental of School Equipment & Facilities		8,590.68		-		-	
60			-		-		-	
61			-		-		-	
62			-		-		-	
63			-		-		-	
64	COUNTY AND ESU SOURCES							
65	Fines and License Fees	2110	16,322.26		3,563.06		15,000.00	
66	Other County Sources	2130	-		-		-	
67	ESU Receipts	2210	-		5,760.49		-	
68			-		-		-	
69			-		-		-	
70	STATE SOURCES							
71	State Aid	3110	439,956.00		305,206.00		509,393.00	
72	Special Education Programs	3120	273,179.00		302,099.00		280,748.00	
73	Special Education Transportation	3125	3,444.00		11,023.00		15,000.00	
74	Homestead Exemption	3130	28,619.69		-		-	

FOR DISCUSSION PURPOSES ONLY

75	Payments for Wards of the State or Court	3160 / 3161	-	-	-	-
76	Pro-Rate Motor Vehicles	3180	9,795.06	4,409.03	9,000.00	-
77	Payments for High Ability Learners	3535	4,125.00	3,377.00	-	-
78	Other State Appropriations		-	-	-	-
79			-	-	-	-
80			-	-	-	-
81			-	-	-	-
82			-	-	-	-
83	Quality Education Grant		-	2,875.24	-	-
84	State Apportionment	3400	49,800.83	44,509.62	45,000.00	-
85	Other		-	-	-	-
86	State Categorical Programs	3500's	2,141.88	-	-	-
87	Other State Receipts	3990	-	2,589.38	-	-
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	439,419.31	81,609.06	-	-
89	FEDERAL SOURCES					
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	102,440.34	71,643.60	51,441.42	-
91		4526-4528, 4531	543.19	-	-	-
92			-	-	-	-
93			-	-	-	-
94	IDEA Programs	4512-4523	83,906.00	86,115.00	86,400.00	-
95		4416-4418	-	-	-	-
96			-	-	-	-
97	Medicaid in Public Schools	4708	2,340.71	2,398.95	-	-
98	Medicaid Administrative Activities in Public Schools	4709	-	737.53	-	-
99	Title 8 (Impact Aid)	4305	-	-	-	-
100	Other Federal Non-Categorical Receipts	4524	50.00	229.98	-	-
101			-	-	-	-
102	Distance Learning	4000	-	-	11,346.00	-
103	Poverty/LEP	4000	-	-	70,019.00	-
104	Vocational Education (Carl Perkins)	4525	-	-	-	-
105	Other Federal Categorical Receipts	4530	2,500.00	5,889.00	4,000.00	-
106	REAP	4992	65,431.00	-	38,000.00	-
107	Grants from Corporations & Other Private Interests	4710	-	-	-	-
108	Estate	4105	-	6,835.50	-	-
109	NON-REVENUE SOURCES					
110	Tax Anticipation Notes	5150	-	-	-	-
111	Long Term Loans	5400	-	-	-	-
112	Insurance Adjustments	5301	17,102.16	-	-	-
113	Sale of Property	5300	-	-	-	-
114	Transfers from Activity Fund	5200	77,223.67	-	-	-
115	Cash Balance from Dissolved/Merged Districts	5610	-	-	-	-

116								
117	Other Non-Revenue Receipts	5690	10,762.43	48,821.96	-	-	-	-
118	Learning Community Property Taxes		-	-	-	-	-	-
119	Interfund Loan/Repayment From _____ Fund		-	-	-	-	-	-
120	Total Available Resources Before Property Taxes		3,759,152.86	3,368,509.47	3,716,998.60	3,716,998.60	3,716,998.60	3,716,998.60
121	Personal and Real Property Taxes	1100	4,602,209.04	5,220,049.03	5,252,015.91	5,252,015.91	5,252,015.91	5,252,015.91
122	TOTAL RESOURCES AVAILABLE		8,361,361.90	8,588,558.50	8,969,014.51	8,969,014.51	8,969,014.51	8,969,014.51
123	Less: Disbursements & Transfers		6,294,384.01	6,313,407.32	6,313,407.32	6,313,407.32	6,313,407.32	6,313,407.32
124	BALANCE FORWARD		2,066,977.89	2,275,151.18	2,275,151.18	2,275,151.18	2,275,151.18	2,275,151.18

- 1. Tax from Line 121
- 2. Compute County Treasurer's Commission at 1% of tax collections.
- 3. Total Personal and Real Property Tax Requirement

PROPERTY TAX RECAP	
	5,252,015.91
	53,051.00
	5,305,066.91

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 122 must agree with TOTAL REQUIREMENTS on line 35 in the Adopted Column.

FOR DISCUSSION PURPOSES ONLY

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

72-0032-000

Line No.	DEPRECIATION FUND DISBURSEMENTS & TRANSFERS	Object/ Source Number	ACTUAL 9-1-2017 to 8-31-2018 (Column 1)	ACTUAL/ESTIMATED 9-1-2018 to 8-31-2019 (Column 2)	ADOPTED 9-1-2019 to 8-31-2020 (Column 3)
1					
2	Re-Appropriated Funds		65,786.00	41,017.00	460,000.00
3			-	-	-
4			-	-	-
5			-	-	-
6			-	-	-
7			-	-	-
8			-	-	-
9			-	-	-
10			-	-	-
11	Transfers to General Fund	8000-911	-	-	-
12	Total Disbursements & Transfers		65,786.00	41,017.00	-
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				460,000.00
14	TOTAL REQUIREMENTS				460,000.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		300,112.33	235,703.39	446,856.97
17	Investments, 9-1		-	-	-
18	Total Beginning Balance		300,112.33	235,703.39	446,856.97
19	LOCAL SOURCES				
20	Interest	1510	1,377.06	4,979.33	13,143.03
21			-	-	-
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	-	85,000.00	-
24	Bond Loan Repayment	5300	-	162,191.25	-
25			-	-	-
26			-	-	-
27	TOTAL RESOURCES AVAILABLE		301,489.39	487,873.97	460,000.00
28	Less: Disbursements & Transfers		65,786.00	41,017.00	-
29	BALANCE FORWARD		235,703.39	446,856.97	-

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 27 must agree with TOTAL REQUIREMENTS on line 14 in the Adopted Column.

FOR DISCUSSION PURPOSES ONLY

Depreciation Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

72-0032-000

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL		
			9-1-2017 to 8-31-2018 (Column 1)	9-1-2018 to 8-31-2019 (Column 2)	9-1-2019 to 8-31-2020 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		38,308.40	29,909.15	75,000.00
3			-	-	-
4			-	-	-
5			-	-	-
6			-	-	-
7			-	-	-
8			-	-	-
9			-	-	-
10			-	-	-
11	Transfers to General Fund	8000-911	-	-	-
12	Total Disbursements & Transfers		38,308.40	29,909.15	75,000.00
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				75,000.00
14	NECESSARY CASH RESERVE				-
15	TOTAL REQUIREMENTS				75,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		8,999.30	9,378.74	10,861.03
18	Investments, 9-1		-	-	-
19	Total Beginning Balance		8,999.30	9,378.74	10,861.03
20	LOCAL SOURCES				
21	Interest	1510	-	-	-
22			-	-	-
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200	38,687.84	31,391.44	64,138.97
25			-	-	-
26			-	-	-
27			-	-	-
28	TOTAL RESOURCES AVAILABLE		47,687.14	40,770.18	75,000.00
29	Less: Disbursements & Transfers		38,308.40	29,909.15	
30	BALANCE FORWARD		9,378.74	10,861.03	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

FOR DISCUSSION PURPOSES ONLY

Employee Benefit Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

72-0032-000

Line No.	CONTINGENCY FUND	Object/Source Number	ACTUAL 9-1-2017 to 8-31-2018 (Column 1)	ACTUAL/ESTIMATED 9-1-2018 to 8-31-2019 (Column 2)	ADOPTED 9-1-2019 to 8-31-2020 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Legal Services	2330	-	-	-
3	Judgments/Settlements	820	-	-	-
4			-	-	-
5			-	-	-
6			-	-	-
7	Transfers to General Fund	8000-911	-	-	-
8	Total Disbursements & Transfers		-	-	-
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS		-	-	-
10	TOTAL REQUIREMENTS		-	-	-
11	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
12	Cash Balance, 9-1		-	-	-
13	Investments, 9-1		-	-	-
14	Total Beginning Balance		-	-	-
15	LOCAL SOURCES				
16	Interest	1510	-	-	-
17			-	-	-
18	NON-REVENUE SOURCES				
19	Transfers from General Fund	5200	-	-	-
20			-	-	-
21	TOTAL RESOURCES AVAILABLE		-	-	-
22	Less: Disbursements & Transfers		-	-	-
23	BALANCE FORWARD		-	-	-

2019-2020 Budgeted Calculation of Maximum Total Disbursements & Transfers

$$\begin{aligned}
 & \$ 7,577,509.29 \quad \times .05 = \quad 378,875.46 \\
 & \text{[Total Budget of Disbursements & Transfers-General Fund]} \quad \text{(Column 3, Line 9 may not exceed this amount)} \\
 & \text{[From General Fund Line 33]}
 \end{aligned}$$

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 21 must agree with TOTAL REQUIREMENTS on line 10 in the Adopted Column.

FOR DISCUSSION PURPOSES ONLY

Contingency Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

72-0032-000

Line No.	ACTIVITIES FUND	Object/Source Number	ACTUAL	ACTUAL/ESTIMATED	ADOPTED
			9-1-2017 to 8-31-2018 (Column 1)	9-1-2018 to 8-31-2019 (Column 2)	9-1-2019 to 8-31-2020 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Supplies & Materials	400	171,789.08	169,134.11	300,000.00
3			-	-	-
4			-	-	-
5			-	-	-
6			-	-	-
7			-	-	-
8			-	-	-
9			-	-	-
10			-	-	-
11	Transfers to General Fund	8000-911	77,223.67	-	-
12	Total Disbursements & Transfers		249,012.75	169,134.11	300,000.00
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				300,000.00
14	NECESSARY CASH RESERVE				-
15	TOTAL REQUIREMENTS				300,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		175,148.56	71,169.55	98,536.81
18	Investments, 9-1		-	-	-
19	Total Beginning Balance		175,148.56	71,169.55	98,536.81
20	LOCAL SOURCES				
21	Interest	1510	647.10	-	-
22	Activities Receipts	1790	144,386.64	171,157.37	201,463.19
23	Admissions	1710	-	-	-
24			-	-	-
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	-	25,344.00	-
27			-	-	-
28	TOTAL RESOURCES AVAILABLE		320,182.30	267,670.92	300,000.00
29	Less: Disbursements & Transfers		249,012.75	169,134.11	
30	BALANCE FORWARD		71,169.55	98,536.81	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

FOR DISCUSSION PURPOSES ONLY

Activities Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

72-0032-000

SCHOOL NUTRITION FUND

Line No.		Object/ Source Number	ACTUAL 9-1-2017 to 8-31-2018 (Column 1)	ACTUAL/ESTIMATED 9-1-2018 to 8-31-2019 (Column 2)	ADOPTED 9-1-2019 to 8-31-2020 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	64,333.46	74,967.33	125,000.00
3	Employee Benefits	200's	11,272.67	-	20,000.00
4	Purchased Services	300 / 400	2,288.00	74.32	10,000.00
5	Supplies & Materials (Excluding Food)	610	2,026.22	2,374.62	10,000.00
6	Food	630	103,018.16	92,370.16	125,000.00
7	Capital Outlay (New & Replacement)	731, 733, 739	3,765.00	2,495.55	10,000.00
8			-	-	-
9			-	-	-
10			-	-	-
11	Transfers to General Fund	8000-911	-	-	-
12	Total Disbursements & Transfers		186,703.51	172,281.98	300,000.00
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				300,000.00
14	NECESSARY CASH RESERVE				-
15	TOTAL REQUIREMENTS				300,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		41,740.04	46,055.62	65,173.87
18	Investments, 9-1		-	-	-
19	Total Beginning Balance		41,740.04	46,055.62	65,173.87
20	LOCAL SOURCES				
21	Interest	1510	241.63	682.24	1,000.00
22	Sale of Lunches/Milk	1610-1650	102,151.34	92,937.06	117,826.13
23	Other Local Receipts	1990	2,138.72	-	-
24	STATE SOURCES				
25	State Reimbursement	3150	661.30	837.24	1,000.00
26			-	-	-
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	85,826.10	96,943.69	115,000.00
29			-	-	-
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	-	-	-
32			-	-	-
33	TOTAL RESOURCES AVAILABLE		232,759.13	237,455.85	300,000.00
34	Less: Disbursements & Transfers		186,703.51	172,281.98	
35	BALANCE FORWARD		46,055.62	65,173.87	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

FOR DISCUSSION PURPOSES ONLY

School Nutrition Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

72-0032-000

Line No.	BOND FUND	Object/Source Number	ACTUAL 9-1-2017 to 8-31-2018 (Column 1)	ACTUAL/ESTIMATED 9-1-2018 to 8-31-2019 (Column 2)	ADOPTED 9-1-2019 to 8-31-2020 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831	-	-	-
3	Bond - Principal	831	605,000.00	615,000.00	625,000.00
4	Bond - Interest	832	380,665.00	368,465.00	356,065.00
5	Other Misc Expense	900	29,200.00	-	787,384.01
6	Transfers to General Fund	8000-911	-	-	-
7	Loan Repayment from Depreciation Fund	8000	-	162,191.25	-
8	Total Disbursements & Transfers		1,014,865.00	1,145,656.25	-
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				1,768,449.01
10	NECESSARY CASH RESERVE				-
11	TOTAL REQUIREMENTS				1,768,449.01
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		539,821.63	652,342.11	559,882.60
14	Investments, 9-1		-	-	-
15	County Treasurers Balance, 9-1		162,130.85	198,792.79	200,000.00
16	Total Beginning Balance		701,952.48	851,134.90	759,882.60
17	LOCAL SOURCES				
18	Carlisle Tax	1115	740.77	-	500.00
19	Interest	1510	5,797.33	6,364.62	5,000.00
20			-	-	-
21			-	-	-
22	STATE SOURCES				
23	Homestead Exemption	3130	5,365.52	-	-
24	Pro-Rate Motor Vehicle	3180	1,819.52	-	-
25					
26	Property Tax Credit		70,998.35	-	-
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101	-	-	-
29	Transfers from General Fund	5200	-	-	-
30	Transfer from Building Fund (loan repayment)	8000	-	28,000.00	-
31	Interfund Loan/Repayment From Fund		-	-	-
32	Total Available Resources Before Property Taxes		786,673.97	885,499.52	765,382.60
33	Personal and Real Property Taxes	1100	1,079,325.93	1,020,039.33	1,003,066.41
34	TOTAL RESOURCES AVAILABLE		1,865,999.90	1,905,538.85	1,768,449.01
35	Less: Disbursements & Transfers		1,014,865.00	1,145,656.25	-
36	BALANCE FORWARD		851,134.90	759,882.60	-

FOR DISCUSSION PURPOSES ONLY

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

PROPERTY TAX RECAP	
1,003,066.41	
10,132.00	
1,013,198.41	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Bond Fund

School District Total Debt Outstanding as of September 1, 2019

The district officers of any school district in Nebraska shall have power, on the terms and conditions set forth in sections 10-702 to 10-716, to issue the bonds of the district for the purpose of (1) purchasing a site for and erecting thereon a schoolhouse or schoolhouses or a teacherage or teacherages, or for such purchase or erection, or purchasing an existing building or buildings for use as a schoolhouse or schoolhouses, including the site or sites upon which such building or buildings are located, and furnishing the same, in such district, (2) retiring registered warrants, and (3) paying for additions to or repairs for a schoolhouse or schoolhouses or a teacherage or teacherages.

School districts also have the ability to issue bonds as set forth in State Statute Section 79-10,110 for the purpose of paying amounts necessary for the abatement of environmental hazards, accessibility barrier elimination, or modifications for life safety code violations, indoor air quality, or mold abatement and prevention.

The District has the following debt outstanding as of September 1, 2019:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2019-2020	\$ 625,000.00	\$ 356,065.00	\$ 981,065.00
2020-2021	\$ 640,000.00	\$ 343,415.00	\$ 983,415.00
2021-2022	\$ 655,000.00	\$ 330,465.00	\$ 985,465.00
2022-2023 and thereafter	\$ 11,170,000.00	\$ 2,610,580.00	\$ 13,780,580.00
Total	\$ 13,090,000.00	\$ 3,640,525.00	\$ 16,730,525.00
All Years	\$ 13,090,000.00	\$ 3,640,525.00	\$ 16,730,525.00

FOR DISCUSSION PURPOSES ONLY

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

72-0032-000

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2017 to 8-31-2018 (Column 1)	ACTUAL/ESTIMATED 9-1-2018 to 8-31-2019 (Column 2)	ADOPTED 9-1-2019 to 8-31-2020 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400	-	-	-
3	Supplies	600	-	-	-
4	Capital Outlay (New Only)	700's	-	-	-
5	Site Acquisition & Improvements	710	-	-	-
6	Building Acquisition & Improvement	720	955,965.48	171,443.48	290,000.00
7	Loan Repayment	831 / 832	-	28,000.00	-
8			-	-	-
9	Interfund Loan/Repayment To	Fund	-	-	-
10	Total Disbursements & Transfers		955,965.48	199,443.48	290,000.00
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				290,000.00
12	TOTAL REQUIREMENTS				290,000.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		246.77	21,657.00	26,616.87
15	Investments, 9-1		-	-	-
16	County Treasurer's Balance, 9-1		64.47	41,925.03	40,000.00
17	Total Beginning Balance		311.24	63,582.03	66,616.87
18	LOCAL SOURCES				
19	Carline Tax	1115	156.26	-	150.00
20	Interest	1510	666.22	784.77	5,338.75
21			-	-	-
22			-	-	-
23	STATE SOURCES				
24	Homestead Exemption	3130	1,199.94	-	-
25	Pro-Rate Motor Vehicles	3180	273.68	-	-
26			-	-	-
27	Property Tax Credit	3131	-	-	-
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's	-	-	-
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101	-	-	-
32	Long Term Loans	5400	595,000.00	-	-
33	Sale of Property	5300	-	-	-
34	Learning Community Property Taxes		-	-	-
35	Other Non-Revenue Receipts	5690	228,000.00	-	-
36	Total Available Resources Before Property Taxes		825,607.34	64,366.80	72,105.62
37	Personal and Real Property Taxes	1100	193,940.17	201,693.55	217,894.38
38	TOTAL RESOURCES AVAILABLE		1,019,547.51	266,060.35	290,000.00
39	Less: Disbursements & Transfers		955,965.48	199,443.48	
40	BALANCE FORWARD		63,582.03	66,616.87	

PROPERTY TAX RECAP

1. Tax From Line 37	217,894.38
2. Compute County Treasurer's Commission at 1% of tax requirement	2,201.00
3. Total Personal and Real Property Tax Requirement	220,095.38

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 38 must agree with TOTAL REQUIREMENTS on line 12 in the Adopted Column.

FOR DISCUSSION PURPOSES ONLY

Special Building Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

72-0032-000

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/ Source Number	ACTUAL 9-1-2017 to 8-31-2018 (Column 1)	ACTUAL/ESTIMATED 9-1-2018 to 8-31-2019 (Column 2)	ADOPTED 9-1-2019 to 8-31-2020 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720	-	-	-
3	Bond - Refunded	831	-	-	-
4	Bond - Principal	831	-	-	-
5	Bond - Interest	832	-	-	-
6					
7	Interfund Loan/Repayment To	Fund	-	-	-
8	Total Disbursements & Transfers		-	-	-
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS		-	-	-
10	NECESSARY CASH RESERVE		-	-	-
11	TOTAL REQUIREMENTS		-	-	-
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1		-	-	-
14	Investments, 9-1		-	-	-
15	County Treasurers Balance, 9-1		-	-	-
16	Total Beginning Balance		-	-	-
17	LOCAL SOURCES				
18	Carline Tax	1445	-	-	-
18	Interest	1510	-	-	-
20					
21	STATE SOURCES				
22	Homestead Exemption	3130	-	-	-
23	Pro-Rate Motor Vehicle	3180	-	-	-
24					
25	Property Tax Credit	3131	-	-	-
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000's	-	-	-
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	6301	-	-	-
30	Long Term Loans	5400	-	-	-
31	Interfund Loan/Repayment From	Fund	-	-	-
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1100	-	-	-
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements & Transfers		-	-	-
36	BALANCE FORWARD		-	-	-

PROPERTY TAX RECAP

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	-

1. Tax From Line 33
2. Compute County/ Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

FOR DISCUSSION PURPOSES ONLY

Qualified Capital Purpose Undertaking Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

72-0032-000

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2017 to 8-31-2018 (Column 1)	ACTUAL/ESTIMATED 9-1-2018 to 8-31-2019 (Column 2)	ADOPTED 9-1-2019 to 8-31-2020 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's	10.00	-	-
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's	-	-	-
4	Support Services - Staff	2200's	-	-	-
5	Executive Administration Services	2320	-	-	-
6	Office of the Principal	2410	-	-	-
7	General Administration - Business Services	2500	-	-	-
8	Community Services	3300	-	-	-
9	State Categorical Programs	3500's	-	-	-
10	Federal Programs	6000's	-	-	-
11			-	-	-
12			-	-	-
13			-	-	-
14	Total Disbursements		10.00	-	-
15	TOTAL BUDGET OF DISBURSEMENTS				
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1		0.10	-	-
20	Investments, 9-1		-	-	-
21	Total Beginning Balance		0.10	-	-
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321	-	-	-
24			-	-	-
25	STATE SOURCES				
26	State Non-Categorical Programs		-	-	-
27	State Categorical Programs	3500	-	-	-
28			-	-	-
29	FEDERAL SOURCES				
30	Federal Programs	4000's	-	-	-
31			-	-	-
32			-	-	-
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5200	-	-	-
35	Non-Revenue Receipts	5690	9.90	-	-
36	TOTAL RESOURCES AVAILABLE		10.00	-	-
37	Less: Disbursements		10.00	-	-
38	BALANCE FORWARD		-	-	-

NOTE: Pages should only be filled out by the school acting as the fiscal agent for the Cooperative. All schools show payment for services in the General Fund.
 Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 36 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

FOR DISCUSSION PURPOSES ONLY

Cooperative Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

72-0032-000

Line No.	STUDENT FEE FUND	Function/Source Number	ACTUAL 9-1-2017 to 8-31-2018 (Column 1)	ACTUAL/ESTIMATED 9-1-2018 to 8-31-2019 (Column 2)	ADOPTED 9-1-2019 to 8-31-2020 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities		8,040.72	20,000.00	30,000.00
3	Postsecondary Education		-	-	-
4	Summer or Night School		-	-	-
5			-	-	-
6			-	-	-
7			-	-	-
8			-	-	-
9			-	-	-
10			-	-	-
11			-	-	-
12			-	-	-
13			-	-	-
14	Total Disbursements		8,040.72	20,000.00	-
15	TOTAL BUDGET OF DISBURSEMENTS				30,000.00
16	NECESSARY CASH RESERVE				-
17	TOTAL REQUIREMENTS				30,000.00
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1		2,555.00	-	-
20	Investments, 9-1		-	-	-
21	Total Beginning Balance		2,555.00	-	-
22	LOCAL SOURCES				
23	Interest	1510	-	-	-
24	Extracurricular Activities Fees	1741	5,485.72	20,000.00	30,000.00
25	Postsecondary Education Fees	1742	-	-	-
26	Summer or Night School Fees	1743	-	-	-
27			-	-	-
28			-	-	-
29			-	-	-
30	NON-REVENUE SOURCES				
31			-	-	-
32			-	-	-
33			-	-	-
34	TOTAL RESOURCES AVAILABLE		8,040.72	20,000.00	30,000.00
35	Less: Disbursements		8,040.72	20,000.00	-
36	BALANCE FORWARD		-	-	-

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

FOR DISCUSSION PURPOSES ONLY

Student Fee Fund