

Special Meeting
Monday, September 13, 2021 7:10 PM

Board Room, St. Paul Public School
PO Box 325
St. Paul, NE 68873-0325

Agenda

1. Call to Order
 - 1.1. Recognition of Public Notice of Open Meeting
 - 1.2. Recognition of Posted Notice of the Open Meetings Law
2. Roll Call
3. Business
 - 3.1. Review and set Tax Resolution.
4. Adjournment

USEFUL INFORMATION

Note to MAC Users:

You can use a MAC to input information but there have been issues noted in printing from the MAC. The only solution that is known is to print via a PC.

MUST COMPLETE THIS PAGE - Basic Data Input Area

The Basic Data Input Area is designed to help common information flow throughout the Budget Form.

Cover Page - Page 1

The Total Property Tax Requirement is carried forward from Page 2; however, you will need to input how much of that tax request is for Principal and Interest on Bonds.

Outstanding Bonded Indebtedness - if you complete the worksheet pages this will fill in automatically. If you do not you will need to indicate your balances as of September 1.

Pages 2 through 4 (If you utilize the Worksheet Pages - Begin Inputting on Worksheet Pages)

These pages are currently completed with formulas which pull from the Worksheet Pages. **If you utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.** If you do not wish to utilize the worksheet pages you can simply type in your numbers on Pages 2 through 4. The only cells with formulas that cannot be over-written are those that provide an essential calculation (example - Total Resources Available).

A complete and accurate budget should have the prior year Balance Forward **equal** Total of Beginning Balances. We have built into the spreadsheet a comparison between these two numbers. If these two numbers **do not agree** a statement will appear indicating it must equal prior year balance forward.

We have also built in a comparison between the Total Requirement and Total Resources Available. If these two numbers **do not agree** in the budget you will receive the message "Budget Not Balanced".

Worksheet Pages - **FOR YOUR USE ONLY - NOT TO BE SUBMITTED TO THE STATE**

The last sheets of this file are worksheet (individual fund) pages. These pages are provided for your use; however, you do not have to use them. For more information about the worksheets, see the Budget Guidelines. **If you do utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.**

Moving From Page to Page:

There are several ways to move around your budget form. You can hold down the CTRL and hit either Page Down (Moves you ahead a sheet) or Page Up (Moves you to previous sheet). The other option is to use your mouse to click on the different sheet tabs.

I Want to See Descriptions on Left When Inputting Numbers in Budget Column:

On the "View" ribbon in the Window area there is an item called Freeze Panes. Freeze Panes allows you to tell the computer what columns and/or rows you wish to see at all times. Freeze Panes will freeze whatever rows are above your active cell and also whatever columns are to the left of your active cell. By choosing the option again it will turn the option off.

The Cell Is Locked:

UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or you are trying to input information in the wrong cell.

You Note Any Errors Or Have Any Problems:

We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to [contact us at \(402\) 471-2111](tel:4024712111) with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

Checklist of Items to be Completed and Submitted

Due by September 20th:

- Budget Form
- Page 2, Total Resources Available (Column 4) agrees to Total Requirements (Column 9).
- Page 2, Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8).
- Page 3, Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8).
- Page 4, Total Beginning Balance (Column 1) agrees to the prior School District Budget Form, Page 4, Total Ending Balance (Column 8). If it does not agree, please provide explanation.
- Schedule B, shows the District is in compliance with State Statutes
- Proof of Publication for Notice of Budget Hearing (NBH).
- Schedules A, B, and D
- Certificate of Valuation(s). Total Certified Valuation was completed on Page 1.
- Lid Computation Form LC-2 and the Special Grant Fund List completed and submitted
- Joint Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the Report of Joint Public Agency & Interlocal Agreements is due on or before September 20th. This report should detail interlocal agreements the District was involved in during the 2020-2021 year.

If your school district has held a successful election to override the levy limits, which is in effect for this budget year, you will also need:

- Election Ballot and Certified Election Results for the special election to override the levy limits.

Interlocal Agreement Report and Trade Name Report. Due September 20th. If the Reports are not filed on time, the Subdivision can be charged a \$
 been added to this file as a separate tab. If the Subdivision does not have any Interlocal Agreements or Trade Names, please mark the appropriate box

LB 148 passed by the legislature in 2020 and in effect for 2021-2022 budgets requires specific procedures to be followed during the Budget Hearing:
 Budget hearing must be held separately from regular scheduled meeting and cannot be limited by time. Nothing indicates the hearing cannot be held
 At least 3 copies of budget must be available to the public.
 Presentation must be given outlining key provisions of the proposed budget, including, but not limited to, a comparison with the prior years budget
 Any member of public desiring to speak on the proposed budget shall be allowed to address governing body and given a reasonable amount of time
 Requires public body to record the methods and dates of meeting notices in its minutes.

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

INPUT ↓

County-District #:	<u>470001</u>	
Name of School:	<u>St. Paul Public School</u>	
Name of County:	<u>Howard</u>	<i>Do not include the word "County"</i>
Class:	<u>3</u>	
Current Valuation		<u>653,060,438</u>
Prior Valuation		<u>636,212,235</u>
Prior Year Property Tax Request		<u>6,087,687.00</u>
Prior Year Levy Rate	<u>0.956852</u>	
Hearing Held On:		
	Day of month: <u>13</u>	
	Month: <u>September</u>	
	Year: <u>2021</u>	
	Time: <u>7:00</u>	
	A.M. or P.M.: <u>P.M.</u>	
	Location of Hearing: <u>Superintendent's office</u>	
Special Hearing to Set Final Tax Request Held On:		
	Day of month: <u>13</u>	
	Month: <u>September</u>	

Year: 2021
Time: 7:10
A.M. or P.M.: P.M.
Location of Hearing: Superintendent's office

NOTE: ELECTRONIC FILERS

If you file your budget electronically with the State Auditor, be sure to select your school name on the sub school name, the field will revert to Unified School District and the system will not generate a confirmatio

\$20 per day fine until the Reports are filed. The Reports have
box on Page 1 to reduce the chance of a fine.

eld the same day as a meeting.

t.
e to do so.

ghout Budget Form.

omission page. If you do not select your
n email receipt.

Instructions: This form must include ALL agreements

Interlocal Agreements are contracts or agreements in accordance with the Interlocal Cooperation Act. Statute 13-802

It is the purpose of the Interlocal Cooperation Act to permit local government to exercise their taxing authority and other powers by enabling them to cooperate with other local government to their advantage and thereby to provide services and facilities in a manner and organization that will accord best with geographic, economic, population, and the development of local communities. Statute 13-802

Example

Parties to Agreement (Column 1)	Agreement Period (Column 2)
ABC County, 123 City	7/1/16 to indefinite

Note: If you need additional rows, you can add rows or copy the sheet tab

its the School is a member of.

**between two or more subdivisions in
Article 13-801**

governmental units to make the most efficient use of
state with other localities on a basis of mutual
and pursuant to forms of governmental
action, and other factors influencing the needs and

Description
(Column 3)

911 Dispatching Services	
--------------------------	--

to create another page

2021-2022
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 470001 Class #: 3
 St. Paul Public School
 TO THE COUNTY BOARD AND COUNTY CLERK OF
 Howard County

This budget is for the Period **SEPTEMBER 1, 2021** through **AUGUST 31, 2022**

Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 6,434,343.00	\$ 6,434,343.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ -	\$ -	\$ -
Special Building Fund	\$ -	\$ 131,313.00	\$ 131,313.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ -	\$ 6,565,656.00	\$ 6,565,656.00

NOTE: We have removed the signature from the front cover, but you are now required to remit a copy of the board minutes or resolution where the budget was adopted

Outstanding Bonded Indebtedness as of September 1, 2021
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

\$ 1,579,401.00	Principal
\$ 19,401.00	Interest
\$ 1,598,802.00	Total Outstanding Bonded Indebtedness

Total Certified Valuation (All Counties) \$ 653,060,438
(Certification of Valuation(s) from County Assessor MUST be attached)

County Clerk's Use Only

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, 2020 through June 30, 2021?
 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, 2020 through June 30, 2021?
 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 2021-2022 school fiscal year?
 YES NO

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: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-20-2021

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

Note: If budget is filed electronically through website, you will receive a confirmation. Confirmations will not be sent if filed by mail or email.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 470001
St. Paul Public School

2021-2022 BUDGET ADOPTED									
	BEGINNING	RESOURCES	AND REAL	RESOURCES	BUDGET OF	BUDGET OF	BUDGET OF	CASH RESERVE	REQUIREMENTS
General	2,527,103.39	6,259,287.39	6,370,000.00	12,629,287.39	1,004,835.00	9,325,043.00	10,329,878.00	2,299,409.39	12,629,287.39
Depreciation	77,988.00	77,988.00		77,988.00			77,988.00		77,988.00
Employee Benefit	16,418.00	16,418.00		16,418.00			16,418.00	-	16,418.00
Contingency	-	-		-			-		-
Activities	149,050.00	459,050.00		459,050.00			459,050.00	-	459,050.00
School Nutrition	143,119.00	532,129.00		532,129.00			532,129.00	-	532,129.00
Bond	375,130.00	376,430.00	485,000.00	861,430.00			611,430.00	250,000.00	861,430.00
Special Building	453,352.00	454,702.00	130,000.00	584,702.00			584,702.00		584,702.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	3,742,160.39	8,176,004.39	6,985,000.00	15,161,004.39	1,004,835.00	9,325,043.00	12,611,595.00	2,549,409.39	15,161,004.39

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 Worksheet

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)	6,370,000.00	485,000.00	130,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	64,343.00	4,899.00	1,313.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	6,434,343.00	489,899.00	131,313.00	-

Delinquent Tax Allowance: the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 2,110,184.00	\$ 210,000.00

COUNTY TREASURER'S BALANCE, 9-1-2021			
12,000.00	4,000.00	2,000.00	-

2020-2021 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	2,678,525.00	5,530,045.23	5,722,923.16	11,252,968.39	917,833.00	7,808,032.00	8,725,865.00	2,527,103.39
Depreciation	94,957.00	96,055.00		96,055.00			18,067.00	77,988.00
Employee Benefit	16,412.00	16,418.00		16,418.00			-	16,418.00
Contingency	-	-		-			-	-
Activities	188,155.00	454,185.00		454,185.00			305,135.00	149,050.00
School Nutrition	60,430.00	488,408.00		488,408.00			345,289.00	143,119.00
Bond	270,338.00	2,219,792.00	483,872.00	2,703,664.00			2,328,534.00	375,130.00
Special Building	363,083.00	366,852.00	105,000.00	471,852.00			18,500.00	453,352.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-			-	-
TOTAL ALL FUNDS	3,671,900.00	9,171,755.23	6,311,795.16	15,483,550.39	917,833.00	7,808,032.00	11,741,390.00	3,742,160.39

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	
\$	211,435.75

ACTUAL RESOURCES AND DISBURSEMENTS

County-District # 470001

St. Paul Public School

2019-2020 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	3,221,204.00	6,382,721.00	4,647,302.00	11,030,023.00	685,363.00	7,666,135.00	8,351,498.00	2,678,525.00
Depreciation	432,586.00	433,749.00		433,749.00			338,792.00	94,957.00
Employee Benefit	16,383.00	16,412.00		16,412.00			-	16,412.00
Contingency	-	-		-			-	-
Activities	102,847.00	492,793.00		492,793.00			304,638.00	188,155.00
School Lunch	59,828.00	403,467.00		403,467.00			343,037.00	60,430.00
Bond	154,589.00	260,530.00	486,050.00	746,580.00			476,242.00	270,338.00
Special Building	300,329.00	329,225.00	216,628.00	545,853.00			182,770.00	363,083.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	\$ 4,287,766.00	8,318,897.00	5,349,980.00	13,668,877.00	685,363.00	7,666,135.00	9,996,977.00	3,671,900.00

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
\$ 318,508.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	St. Paul Public School
ADDRESS	1305 HOWARD AVE.
CITY & ZIP CODE	St. Paul 68873
TELEPHONE	308-754-4433
WEBSITE	spwildcats.org

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME		John Poppert	
TITLE /FIRM NAME	Chairperson	Superintendent	
TELEPHONE		3089-754-4433	
EMAIL ADDRESS		john.poppert@spwildcat.org	

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

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

470001

St. Paul Public School

Line No.		2021-2022 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	
20	Retirement Contribution Increase	
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ -

St. Paul Public School
Schedule R - 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	Total Personal and Real Property Taxes -Cover Page	6,434,343.00	-	131,313.00	-
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	6,434,343.00	-	131,313.00	-
14	Assessed Valuation	653,060,438	653,060,438	653,060,438	653,060,438
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.985260	0.000000	0.020107	0.000000
16	Total Levy for Compliance	1.005367			

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	\$ 6,434,343.00	\$ 653,060,438	0.985260
Special Building Fund	\$ 131,313.00	\$ 653,060,438	0.020107
Bond Fund	\$ -	\$ 653,060,438	0.000000
Bond Fund	\$ -	\$ 653,060,438	0.000000
Bond Fund	\$ -	\$ 653,060,438	0.000000
QCPUF Fund	\$ -	\$ 653,060,438	0.000000
QCPUF Fund	\$ -	\$ 653,060,438	0.000000
	\$ -	\$ 653,060,438	0.000000
	\$ -	\$ 653,060,438	0.000000
	\$ -	\$ 653,060,438	0.000000
	\$ -	\$ 653,060,438	0.000000
Total	\$ 6,565,656.00		\$ 1.005367

Must agree to Cover

If you have need for separate Bond levies, put amounts in I11 and I12

If you have need for separate QCPUF Fund, put amount in cell I14

Superintendent Pay Transparency Notice—Proposed Contract John Poppert

Notice is hereby given that St. Paul Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on _____, 20__ at ___ am/pm at the _____ Room in _____, Nebraska.

After the 2021/22 school year, how many years remain on the contract:
(Column F must be completed if additional years remain on contract.)

Enter Years Remaining
0 on Contract Here

The estimated costs to the district for the 2021/22 year and future years are listed below:

	2021/22 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 155,275.00		\$ 155,275.00
Compensation for activities outside of the regular salary:			
• Extended contracts / Activities outside of regular salary	\$ -		\$ -
• Bonus/Incentive/Performance Pay	\$ -		\$ -
• Stipends	\$ -		\$ -
• All other costs not mentioned above	\$ -		\$ -
Benefits and Payroll Costs Paid by district:			
• Insurances (Health, Dental, Life, Long Term Disability)	\$ 22,975.00		\$ 22,975.00
• Cafeteria Plan Stipend	\$ -		\$ -
• Cash in lieu of insurance	\$ -		\$ -
• Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district	\$ -		\$ -
• District's share of retirement, FICA and Medicare	\$ 27,216.00		\$ 27,216.00
• IRS value of housing allowance	\$ -		\$ -
• IRS value of vehicle allowance	\$ -		\$ -
• Additional leave days	\$ -		\$ -
• Annuities	\$ -		\$ -
• Service credit purchase	\$ -		\$ -
• Association / Membership dues	\$ -		\$ -
• Cell Phone/Internet reimbursement	\$ -		\$ -
• Relocation reimbursement	\$ -		\$ -
• Travel allowance/reimbursement	\$ -		\$ -
• Mileage Allowance	\$ -		\$ -
• Educational tuition assistance	\$ -		\$ -
• All other benefit costs not mentioned above	\$ -		\$ -
TOTALS:	\$ 205,466.00	\$ -	\$ 205,466.00

Instructions for Completing Schedule D -Superintendent Pay Transparency Act Notice

Schedule D is provided to collect current and future costs to a school district for the services of the school superintendent in accordance with LB 470.

To complete Schedule D, enter the following information (where applicable) into highlighted cells on Schedule D. Row 1 & 2 have been provided to assist with the school publication requirements of LB 470, they are not a required part of this form and may be left incomplete.

Cell Reference	Item	Description
F4	Contract Length	The number of years that remain until end of the contract.
E11	Base Pay	The total base pay before any deductions.

F14	Extended Contracts	Amount paid if number of days in contract increase. Include extra duty pay, e.g. coaching.
F15	Bonus, Incentive or Performance Pay	Amount paid if specific conditions listed in the contract are met.
F16	Stipends	Additional compensation for additional hours, days worked, or extra duty pay (sports or activities).
F17	All other costs not listed above	Any other additional compensation paid by the district.
F20	Insurance	District cost for health-related insurance [e.g., Health, Dental, Life, Long Term Disability (% rate of salary + benefits)]
F21	Cafeteria Plan Stipend	District contribution to the individual's plan. Includes individual's or family deductible.
F22	Cash in lieu of insurance	Amount paid by the district for not participating in the district insurance plan(s).
F24	Employee's share of retirement...	Amount paid by district to cover retirement contribution, deferred compensation, FICA and Medicare traditionally paid by an employee.
F25	District share of retirement...	Amount paid by district for the employer share of retirement (9.8778%), FICA (6.2% up to \$117,000) and Medicare (1.45%).
F26	IRS value of housing allowance	Amount equal to the fair market rental value of the housing (purchased or provided).
F27	IRS value of vehicle allowance	Amount equal to annual cost of a vehicle – sole use for superintendent (purchased or provided).
F28	Leave days	Estimated leave days used (e.g. 3-year average); additional leave days included in contract; value of unused leave balance from previous year.
F29	Annuities	Amount paid by the district to purchase annuities.
F30	Service Credit Purchase	Amount paid by district to purchase additional school retirement credit.
F31	Association / Membership Dues	Cost of all memberships and fees paid by district.
F32	Cell Phone/Internet Reimbursement	Cost of cell phone and internet bills reimbursed by district.
F33	Relocation reimbursement	Cost of all moving expenses for relocation reimbursed by the district.
F34	Travel allowance reimbursement	Cost transportation paid by the district; projected or based on previous year's travel; (e.g. mileage, fuel, per diem rate).
F34	Mileage allowance	Monthly mileage allowance paid by district
F36	Educational tuition assistance	Amount to be paid by district for cost of job-related tuition.
F37	All other benefit costs not listed above	Employee's share of any other benefit if paid by the district (e.g. stipends for expenses).

RESOLUTION SETTING THE PROPERTY TAX REQUEST

1008

NOTE: This sheet is protected to prevent unintended errors. If you would like to unlock go to Review>Unprotect Sheet

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Governing Body of St. Paul Public School passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of St. Paul Public School resolves that:

1. The 2021-2022 property tax request be set at:

General Fund:	\$	6,434,343.00
Bond Fund:	\$	485,000.00
Special Building Fund:	\$	131,313.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

- 2. The total assessed value of property differs from last year's total assessed value by 2.65 percent.
- 3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 1.023731 per \$100 of assessed value.
- 4. St. Paul Public School proposes to adopt a property tax request that will cause its tax rate to be 1.005367 per \$100 of assessed value.
- 5. Based on the proposed property tax request and changes in other revenue, the total operating budget of St. Paul Public School will increase or decrease last year's budget by 0.88 percent.
- 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 13, 2021.

Motion by _____, seconded by _____ to adopt Resolution # _____.

<u>Voting yes were:</u>	<u>Voting no were:</u>
_____ Marty Mrkvicka _____	_____
_____ Dan Scheer _____	_____
_____ Shelly Huefle _____	_____
_____ Jannelle Morgan _____	_____
_____ Jason Meinecke _____	_____
_____ Phil Thede _____	_____
_____	_____
_____	_____

Dated this _____ day of _____, 2021

NOTE 1: If you need separate levies for separate funds your resolution should identify the tax request by fund. #1 should be modified to identify each fund that has a tax levy

NOTE 2: This sample resolution is intended solely to assist political subdivisions. It is not a required form. Each political subdivision is responsible for ensuring the resolution is accurate and complies with all requirements set forth in State Statute Section 77-1601.02

St. Paul Public School (470001) in Howard 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 13 day of September, 2021 at 7:00 o'clock, P.M., at Superintendent's office 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. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2019-2020 (1)	2020-2021 (2)	2021-2022 (3)			
General	\$ 8,351,498.00	\$ 8,725,865.00	\$ 10,329,878.00	\$ 2,299,409.39	\$ 6,259,287.39	\$ 6,434,343.00
Depreciation	\$ 338,792.00	\$ 18,067.00	\$ 77,988.00		\$ 77,988.00	
Employee Benefit	\$ -	\$ -	\$ 16,418.00	\$ -	\$ 16,418.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 304,638.00	\$ 305,135.00	\$ 459,050.00	\$ -	\$ 459,050.00	
School Nutrition	\$ 343,037.00	\$ 345,289.00	\$ 532,129.00	\$ -	\$ 532,129.00	
Bond	\$ 476,242.00	\$ 2,328,534.00	\$ 611,430.00	\$ 250,000.00	\$ 376,430.00	\$ 489,899.00
Special Building	\$ 182,770.00	\$ 18,500.00	\$ 584,702.00		\$ 454,702.00	\$ 131,313.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 9,996,977.00	\$ 11,741,390.00	\$ 12,611,595.00	\$ 2,549,409.39	\$ 8,176,004.39	\$ 7,055,555.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ -	\$ 6,565,656.00	\$ 6,565,656.00

Common Questions

How many days must the notice be published prior to the meeting?

Notice must be published 4 days prior to hearing date. State Statute 13-506 states "For purposes of such notice, the four calendar days shall include the day of publication but not the day of hearing."

My notice did not get printed, now what do I do?

If for some reason your notice does not get printed, you are still required to publish and hold another hearing. The 4 day rule still applies. If there is not time to publish and hold meeting prior to the September 20 deadline, your budget will be late and you need to submit as soon as possible.

The Board approved a budget different than what was published?

If the Board approves a budget at the meeting that is different than the published information, you must publish a summary of the changes within 20 days after the date the budget is adopted. File your budget timely, and submit publication of summary of changes once that has been published.

Found a calculation error in the budget after it was adopted, now what?

It has been less than 30 days since adoption of the budget:

If the total amount budgeted changes by less than 1% and the property taxes do not increase, you can correct the forms and submit a new version to the Auditor, County Clerk and Dept. of Education. You are not required to hold a hearing or publish the change.

It has been more than 30 days since adoption of the budget:

You must follow the procedures of amending the budget that are found in Statute 13-511. This includes holding a hearing, publication and then filing the new forms with Auditor, County Clerk and Dept. of Education

The County Assessor changes the certified valuation after the budget and tax request has been adopted.

The change causes the levy to exceed the levy limit.

The budget will need to be amended to reduce the property taxes so that the levy limit is not exceeded. Hearing and publication will depend on if it has been less than 30 days after adoption and if total amount budgeted changes by less than 1%.

The change causes the levy to be reduced

The County Board is responsible to set the levy based on the property tax request amount and the valuation, so a change to the valuation will change the levy set, but will not change the amount collected in taxes. Therefore, the budget will not need to be amended.

Can we hold the hearings the same day as the board meeting to approve the budget and tax request?

LB 148 (2020) states the budget hearing must be held separately from regularly scheduled meeting and cannot be limited by time. Nothing indicates the hearing cannot be held the same day as a meeting.

NOTICE OF Special Hearing TO Set Final Tax Request

St. Paul Public School (470001) in Howard 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 13 day of, September 2021 at 7:10 o'clock P.M., at Superintendent's office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

NOTE

This worksheet is protected to eliminate possible unwanted changes to formulas, but can be unprotected by the school to make appropriate changes as necessary by going under the Review section and clicking Unprotect Sheet.

	2020-2021	2021-2022	Change
Property Valuations	636,212,235	653,060,438	3%

2020/21 Budget Information

2021/22 Budget Information

Fund	2020-2021	2020-2021	2020	Property Tax Rate	2021-2022	2021-2022	Proposed	Change in	Change in
General Fund	10,307,558.00	6,087,608.00	0.956852	0.932166	10,329,878.00	6,434,343.00	0.985260	3%	0%
Bond Fund(s) K - 12	699,842.00	469,697.00	0.073827	0.071922	611,430.00	485,000.00	0.074266	1%	-13%
Special Building Fund	418,259.00	128,283.00	0.020164	0.019643	584,702.00	131,313.00	0.020107	0%	40%
Total	11,425,659.00	6,685,588.00	1.050842	1.023731	11,526,010.00	7,050,656.00	1.079633	3%	1%

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **470001**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2019 to 8-31-2020 (Column 1)	ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2)	ADOPTED 9-1-2021 to 8-31-2022 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	4,664,168.00	4,875,000.00	5,600,900.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	660,847.00	700,000.00	761,906.00
4	Support Services - Pupils (SPED Related)	2100's		187,508.00	208,081.00
5		1300	26,046.00	27,500.00	
6	Support Services - Pupil (Non-SPED Related)	2100's	414,631.00	218,755.00	257,094.00
7	Support Services - Instructional	2200's	127,087.00	136,507.00	167,055.00
8					
9	Board of Education	2310	146,018.00	100,210.00	128,520.00
10	Executive Administration Services	2320	248,500.00	251,035.00	261,000.00
11	District Legal Services	2330	5,412.00	4,662.00	10,000.00
12	Office of the Principal	2410	458,123.00	472,476.00	493,896.00
13	General Administration - Business Services	2500	115,301.00	105,305.00	110,471.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	759,856.00	950,000.00	942,344.00
15	Vehicle Acquisition & Maintenance	2650		1,681.00	5,000.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	185,176.00	213,824.00	290,465.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 /	24,516.00	30,325.00	34,848.00
18					
19	Community Services	3300			
20	Categorical Grant from Corporation	3400		5,190.00	13,500.00
21	State Categorical Programs	3500's	98,228.00	83,887.00	90,798.00
22	Debt Services	5000			
23	Federal Programs	6000's	292,089.00	350,000.00	942,000.00
24					
25	Transfers to _____ Fund	8000	83,500.00	12,000.00	12,000.00
26	Interfund Loan/Repayment to _____ Fund				
28	non program		42,000.00		
29					
30	Total Disbursements & Transfers (Including SPED)		8,351,498.00	8,725,865.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	685,363.00	917,833.00	1,004,835.00
32	Total Non-Special Education Disbursements & Transfers		7,666,135.00	7,808,032.00	9,325,043.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				10,329,878.00
34	NECESSARY CASH RESERVE				2,299,409.39
35	TOTAL REQUIREMENTS				12,629,287.39
36					
37	BEGINNING BALANCES				

38	Cash Balance, 9-1		3,221,204.00	2,678,525.00	2,527,103.39
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1				
41	Total Beginning Balance	2789894	3,221,204.00	2,678,525.00	2,527,103.39
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	3,345.00	4,043.01	3,000.00
46	Public Power District Sales Tax	1120	5,858.00		
47	Motor Vehicle Taxes	1125	318,508.00	211,435.75	210,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335			
49	Tuition Received from Individuals	1311-13 / 1370			
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	19,611.00	11,500.00	11,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990	1,593.00		
56	Local License Fees/Court Fines	1911 / 1921	37,426.00	29,574.83	25,000.00
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925	8,180.00	7,004.33	7,000.00
59		1140	18,346.00	15,063.29	15,000.00
60		1990	3,094.00	1,264.00	1,000.00
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110		5,759.27	4,000.00
66	Other County Sources	2130	2,190.00	1,200.00	1,000.00
67	ESU Receipts	2210			
68					
69					
70	STATE SOURCES				
71	State Aid	3110	1,275,375.00	1,677,935.00	2,110,184.00
72	Special Education Programs	3120	386,435.00	329,270.00	250,000.00
73	Special Education Transportation	3125		13,769.00	13,000.00
74	Homestead Exemption	3130	104,037.00	82,275.77	
75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	13,316.00	10,518.43	10,000.00
77	Payments for High Ability Learners	3535	4,943.00	5,803.97	5,000.00

78	Other State Appropriations	3131		411,032.00		
79		3132				
80				18,614.00		
81			\$ 3,134.00	2,062.00		
82						
83						
84	State Apportionment	3400		91,982.00	88,082.22	85,000.00
85	Other					
86	State Categorical Programs	3500's		57,414.00		
87	Other State Receipts	3990				
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134				
89	FEDERAL SOURCES					
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511		149,834.00	94,453.97	110,000.00
91		4526-4528, 4531				
92						
93						
94	IDEA Programs	4512-4523		134,149.00	162,989.00	160,000.00
95		4416-4418				
96						
97	Medicaid in Public Schools	4708		2,896.00	27,184.33	25,000.00
98	Medicaid Administrative Activities in Public Schools	4709		23,446.00	11,403.24	10,000.00
99	Title 8 (Impact Aid)	4305				
100	Other Federal Non-Categorical Receipts	4524				
101						
102						
103						
104	Vocational Education (Carl Perkins)	4525		1,700.00	4,423.14	2,000.00
105	Other Federal Categorical Receipts	4530		1,887.00	28,343.39	650,000.00
106						
107	Grants from Corporations & Other Private Interests	4710				
108						
109	NON-REVENUE SOURCES					
110	Tax Anticipation Notes	5150				
111	Long Term Loans	5400				
112	Insurance Adjustments	5301				
113	Sale of Property	5300				
114	Transfers from _____ Fund	5200				
115	Cash Balance from Dissolved/Merged Districts	5610				
116						
117	Other Non-Revenue Receipts	5690		64,244.00	28,224.29	25,000.00
118	Learning Community Property Taxes					
119	Interfund Loan/Repayment From _____ Fund					
120	Total Available Resources Before Property Taxes			6,382,721.00	5,530,045.23	6,259,287.39
121	Personal and Real Property Taxes	1100		4,647,302.00	5,722,923.16	6,370,000.00

122	TOTAL RESOURCES AVAILABLE		11,030,023.00	11,252,968.39	12,629,287.39
123	Less: Disbursements & Transfers		8,351,498.00	8,725,865.00	
124	BALANCE FORWARD		2,678,525.00	2,527,103.39	

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	
	6,370,000.00
	64,343.00
	6,434,343.00

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

Delinquent Tax Allowance: the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

470001

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2019 to 8-31-2020 (Column 1)	ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2)	ADOPTED 9-1-2021 to 8-31-2022 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3			338,792.00	18,067.00	77,988.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		338,792.00	18,067.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				77,988.00
14	TOTAL REQUIREMENTS				77,988.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		432,586.00	94,957.00	77,988.00
17	Investments, 9-1				
18	Total Beginning Balance		432,586.00	94,957.00	77,988.00
19	LOCAL SOURCES				
20	Interest	1510	1,163.00	709.00	
21	sale of equip			389.00	
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200			
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		433,749.00	96,055.00	77,988.00
28	Less: Disbursements & Transfers		338,792.00	18,067.00	
29	BALANCE FORWARD		94,957.00	77,988.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

470001

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2019 to 8-31-2020 (Column 1)	ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2)	ADOPTED 9-1-2021 to 8-31-2022 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3					
4					
5					
6					
7					
8					
9					16,418.00
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				16,418.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				16,418.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		16,383.00	16,412.00	16,418.00
18	Investments, 9-1				
19	Total Beginning Balance		16,383.00	16,412.00	16,418.00
20	LOCAL SOURCES				
21	Interest	1510	29.00	6.00	
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200			
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		16,412.00	16,418.00	16,418.00
29	Less: Disbursements & Transfers		-	-	
30	BALANCE FORWARD		16,412.00	16,418.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **470001**

Line No.	CONTINGENCY FUND	Object/ Source Number	ACTUAL 9-1-2019 to 8-31-2020 (Column 1)	ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2)	ADOPTED 9-1-2021 to 8-31-2022 (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		-	-	

2021-2022 Budgeted Calculation of Maximum Total Disbursements & Transfers

$$\begin{array}{l}
 \$ \underline{\hspace{10em}} 10,329,878.00 \quad \times .05 = \quad \underline{\hspace{10em}} 516,493.90 \\
 \text{(Total Budget of Disbursements \& Transfers-General Fund)} \quad \quad \quad \text{(Column 3, Line 9 may not exceed this amount)} \\
 \text{[From General Fund Line 33]}
 \end{array}$$

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

470001

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2019 to 8-31-2020 (Column 1)	ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2)	ADOPTED 9-1-2021 to 8-31-2022 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			304,638.00	305,135.00	459,050.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		304,638.00	305,135.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				459,050.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				459,050.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		102,847.00	188,155.00	149,050.00
18	Investments, 9-1				
19	Total Beginning Balance		102,847.00	188,155.00	149,050.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Activities Receipts	1790	389,946.00	266,030.00	300,000.00
23	Admissions	1710			
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200			10,000.00
27					
28	TOTAL RESOURCES AVAILABLE		492,793.00	454,185.00	459,050.00
29	Less: Disbursements & Transfers		304,638.00	305,135.00	
30	BALANCE FORWARD		188,155.00	149,050.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

470001

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2019 to 8-31-2020 (Column 1)	ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2)	ADOPTED 9-1-2021 to 8-31-2022 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	134,126.00	131,645.00	135,000.00
3	Employee Benefits	200's	38,418.00	37,508.00	40,000.00
4	Purchased Services	300 / 400			
5	Supplies & Materials (Excluding Food)	610	15,259.00	16,863.00	17,500.00
6	Food	630	155,234.00	158,754.00	338,629.00
7	Capital Outlay (New & Replacement)	731, 733, 739		519.00	1,000.00
8		800			
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		343,037.00	345,289.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				532,129.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				532,129.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		59,828.00	60,430.00	143,119.00
18	Investments, 9-1				
19	Total Beginning Balance		59,828.00	60,430.00	143,119.00
20	LOCAL SOURCES				
21	Interest	1510	60.00	12.00	10.00
22	Sale of Lunches/Milk	1610-1650	147,216.00	31,301.00	25,000.00
23	Head start reim		5,049.00	13,086.00	12,500.00
24	STATE SOURCES				
25	State Reimbursement	3150	1,789.00	1,750.00	1,500.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	169,525.00	378,431.00	350,000.00
29				3,398.00	
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	20,000.00		
32					
33	TOTAL RESOURCES AVAILABLE		403,467.00	488,408.00	532,129.00
34	Less: Disbursements & Transfers		343,037.00	345,289.00	
35	BALANCE FORWARD		60,430.00	143,119.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **470001**

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2019 to 8-31-2020 (Column 1)	ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2)	ADOPTED 9-1-2021 to 8-31-2022 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831		1,935,000.00	
3	Bond - Principal	831	415,000.00	380,000.00	602,430.00
4	Bond - Interest	832	61,183.00	13,534.00	9,000.00
5	wire fees		59.00		
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		476,242.00	2,328,534.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				
10	NECESSARY CASH RESERVE				611,430.00
11	TOTAL REQUIREMENTS				
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		150,541.00	270,338.00	375,130.00
14	Investments, 9-1		4,048.00		
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		154,589.00	270,338.00	375,130.00
17	LOCAL SOURCES				
18	Carline Tax	1115	351.00	337.00	300.00
19	Interest	1510	220.00	259.00	250.00
20		1140		1,235.00	
21		2800		500.00	
22	STATE SOURCES				
23	Homeslead Exemption	3130	10,903.00	6,348.00	
24	Pro-Rate Motor Vehicle	3180	1,391.00	991.00	750.00
25		3134		172.00	
26	Property Tax Credit		43,076.00		
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101		1,935,000.00	
29	Transfers from General Fund	5200	50,000.00		
30		5690		4,612.00	
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		260,530.00	2,219,792.00	376,430.00
33	Personal and Real Property Taxes	1100	486,050.00	483,872.00	485,000.00
34	TOTAL RESOURCES AVAILABLE				
35	Less: Disbursements & Transfers		476,242.00	2,328,534.00	
36	BALANCE FORWARD				
			270,338.00	375,130.00	

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	
	485,000.00
	4,899.00
	489,899.00

Delinquent Tax Allowance: the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

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

School District Total Debt Outstanding as of September 1, 2021

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, 2021:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2021-2022			\$ -
2022-2023			\$ -
2023-2024			\$ -
2024-2025 and thereafter			\$ -
Total			
All Years	\$ -	\$ -	\$ -

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **470001**

Line No.	SPECIAL BUILDING FUND	Object/Source Number	ACTUAL 9-1-2019 to 8-31-2020 (Column 1)	ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2)	ADOPTED 9-1-2021 to 8-31-2022 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400	42.00		
3	Supplies	600			
4	Capital Outlay (New Only)	700's	182,728.00	18,500.00	584,702.00
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720			
7	Loan Repayment	831 / 832			
8					
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		182,770.00	18,500.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				584,702.00
12	TOTAL REQUIREMENTS				584,702.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		300,329.00	363,083.00	453,352.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1				
17	Total Beginning Balance		300,329.00	363,083.00	453,352.00
18	LOCAL SOURCES				
19	Carline Tax	1115	167.00	111.00	100.00
20	Interest	1510	799.00	1,483.00	1,000.00
21		2800		135.00	
22					
23	STATE SOURCES				
24	Homestead Exemption	3130	5,202.00	1,733.00	
25	Pro-Rate Motor Vehicles	3180	622.00	307.00	250.00
26			520.00		
27	Property Tax Credit	3131	21,586.00		
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		329,225.00	366,852.00	454,702.00
37	Personal and Real Property Taxes	1100	216,628.00	105,000.00	130,000.00
38	TOTAL RESOURCES AVAILABLE		545,853.00	471,852.00	584,702.00
39	Less: Disbursements & Transfers		182,770.00	18,500.00	
40	BALANCE FORWARD		363,083.00	453,352.00	

PROPERTY TAX RECAP	
	130,000.00
	1,313.00
	131,313.00

1. Tax From Line 37
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 38 must agree with TOTAL REQUIREMENTS on line 12 in the Adopted Column.

Delinquent Tax Allowance: the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **470001**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/Source Number	ACTUAL 9-1-2019 to 8-31-2020 (Column 1)	ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2)	ADOPTED 9-1-2021 to 8-31-2022 (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	1115			
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	5301			
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		-	-	-

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
-
-
-

Delinquent Tax Allowance: the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **470001**

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2019 to 8-31-2020 (Column 1)	ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2)	ADOPTED 9-1-2021 to 8-31-2022 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's			
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		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
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					
36	TOTAL RESOURCES AVAILABLE		-	-	-
37	Less: Disbursements		-	-	
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.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **470001**

Line No.	STUDENT FEE FUND	Function/Source Number	ACTUAL 9-1-2019 to 8-31-2020 (Column 1)	ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2)	ADOPTED 9-1-2021 to 8-31-2022 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities				
3	Postsecondary Education				
4	Summer or Night School				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Interest	1510			
24	Extracurricular Activities Fees	1741			
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		-	-	-
35	Less: Disbursements		-	-	
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.