

**Board of Education Budget Hearing  
Wednesday, September 20, 2023 8:00 PM**

**Bayard High School Library  
726 4th Avenue  
Bayard, NE 69334**

Notice is hereby given that a Board of Education Budget Hearing of the School District of Bayard in the Counties of Morrill, Scotts Bluff, Box Butte, and Banner in the State of Nebraska will be held on Wednesday, September 20, 2023 at 8:00 PM in the Bayard High School Library located at 726 4<sup>th</sup> Avenue, Bayard, NE 69334, which meeting shall be open to the public. An agenda for such meeting, kept continuously current is available for public inspection during normal business hours at the office of the Superintendent, located at 726 4<sup>th</sup> Avenue, Bayard, NE 69334.

**AGENDA**

- I. Opening the Meeting
  - I.A. Call to Order
  - I.B. Open Meetings Act
  - I.C. Notice of Meeting
  - I.D. Roll Call
  - I.E. Status of Absent Board Members
- II. Approval of Agenda
- III. Conduct Hearing on the 2023-2024 Budgets of Expenses (This hearing covers the General Fund, Depreciation Fund, Employee Benefit Fund, Activities Fund, School Nutrition Fund, Bond Fund, Special Building Fund, Cooperative Fund, and Student Fee Fund)
- IV. Adjournment

**The Bayard Public Schools Board of Education reserves the right to convene a Closed Session for purposes in accordance with 84-1410(1). The Board of Education also reserves the right to change the order of agenda items at the discretion of the Presiding Officer of the Board of Education.**

# Bayard School Board of Education Annual Calendar

January	February	March	April	May	June
<ul style="list-style-type: none"> <li>* Oath of Office</li> <li>* Board Officer Elections</li> <li>* Designate Depository of the District</li> <li>* Designate Legal Firm for the District</li> <li>* Designate Auditors for the District</li> <li>* Designate Official to Apply for Grants and Testify Before Legislature</li> <li>* Board Code of Ethics</li> <li>* Discuss Board Committees</li> <li>* Approve Policy Manual</li> <li>* Review of Accountability and Disclosure Commission Conflict of Interest Reporting Form</li> <li>* NASB Legislative Issues Conference</li> </ul>	<ul style="list-style-type: none"> <li>* Committee on American Civics Meeting</li> <li>* Policy Committee Meeting</li> <li>* Board Committee Assignments</li> <li>* Review Draft of School Calendar</li> <li>* Curriculum Review and Approve Course Catalog</li> <li>* Approve Negotiated Agreement with BEA</li> <li>* Update on State Standards Requirements</li> <li>* Discuss and Take Action on Compensation of Principals and Directors</li> <li>* NASB President's Retreat</li> <li>* NASB Budget and Finance Workshop</li> <li>* NSBA Advocacy Institute</li> </ul>	<ul style="list-style-type: none"> <li>* Curriculum Committee Meeting</li> <li>* Building Committee Meeting</li> <li>* Approve School Calendar</li> <li>* Adopt Resolution Pertaining to Non-Resident Students</li> <li>* Tour of School Buildings, Facilities, Bus Barn</li> <li>* Review 5 Year Facilities Plan</li> <li>* Consider Curriculum Proposals</li> <li>* Discuss Compensation of Superintendent</li> <li>* NASB Membership Renewal</li> <li>* NAEP State Convention</li> </ul>	<ul style="list-style-type: none"> <li>* Board Workshop</li> <li>* Board Self-Assessment And Board Goals</li> <li>* Approve FFA Trip to National FFA Convention</li> <li>* Review Strategic Plan Progress Report</li> <li>* Take Action on Compensation of Superintendent</li> <li>* NASB Spring Legal Workshop</li> <li>* NRCSA Conference</li> <li>* NSBA Annual Conference and Exposition</li> </ul>	<ul style="list-style-type: none"> <li>* Review Extra-Duty Assignments</li> <li>* Approve Classified Staff Handbook, Preschool Handbook, and Pathfinders Program Handbook</li> <li>* Finalize Plan for District Summer Improvements</li> <li>* Review Pathfinders Program</li> <li>* Distribute Superintendent Evaluation (Long Form)</li> <li>* Attend Graduation Ceremony</li> <li>* Attend Staff Retirement Recognition</li> </ul>	<ul style="list-style-type: none"> <li>* NSAA Related Activities Budget</li> <li>* Approve Activities Handbook for Head Coaches and Sponsors, Student and Parent Activity Handbook, and Student and Parent Handbook</li> <li>* Review State Aid Certification</li> <li>* Transportation Director Report</li> <li>* Evaluate Superintendent (Long Form) and Superintendent Goals</li> <li>* NASB School Law Seminar</li> </ul>

# Bayard School Board of Education Annual Calendar

July	August	September	October	November	December
<ul style="list-style-type: none"> <li>* Policy Committee Meeting</li> <li>* Establish Prices for Athletic Admission and Activity Tickets</li> <li>* Establish Prices for School Lunch and Breakfast Programs</li> <li>* Reaffirm Vision Statement, Mission Statement, and Core Covenants</li> <li>* Approve Certificated Staff Handbook and Substitute Teacher Handbook</li> <li>* Hearing on Student Fee Policy, Parental Involvement Policy, Student Anti-Bullying Policy, and School Wellness Policy</li> </ul>	<ul style="list-style-type: none"> <li>* Budget and Audit Committee Meeting for District Budget</li> <li>* Budget and Audit Committee Meeting with Auditors</li> <li>* Tour of School Buildings, Facilities, and Bus Barn</li> <li>* Authorize Payment of Bills Through End of August</li> <li>* Review Annual Emergency Plan</li> <li>* District School Safety Assessment</li> <li>* Board Welcome of New Staff</li> <li>* Board Staff Steak Fry</li> <li>* NASB Area Membership Meetings</li> </ul>	<ul style="list-style-type: none"> <li>* Budget Hearing</li> <li>* Final Tax Request Hearing</li> <li>* Adopt District Budget</li> <li>* Approve Tax Resolution For General Fund, Special Building Fund, and Bond Fund</li> <li>* Review Summer School Program</li> <li>* NASA/NASB Labor Relations Conference</li> </ul>	<ul style="list-style-type: none"> <li>* Policy Committee Meeting</li> <li>* Board Workshop</li> <li>* Consider BEA Request for Recognition as Bargaining Agent</li> <li>* Discuss Negotiations Timeline and Collective Bargaining with BEA</li> <li>* Review Fall District Enrollment Numbers</li> <li>* Review SPED and HAL Programs</li> <li>* Review Statewide Assessment Results</li> <li>* Appoint NASB Delegate Assembly Representative</li> <li>* NASB Facilities and Construction Workshop</li> </ul>	<ul style="list-style-type: none"> <li>* Committee on American Civics Meeting</li> <li>* Teacher Staff Committee Meeting for Negotiations</li> <li>* Approve Audit/Annual Financial Report</li> <li>* Review ACT Results</li> <li>* Prom Plan Presentation</li> <li>* Review District Annual Report</li> <li>* Request Nominations for the Volunteer Section of the Mike Cillessen Memorial Board</li> <li>* Distribute Superintendent Evaluation (Short Form)</li> <li>* NASB State Education Conference</li> <li>* NASB Delegate Assembly</li> </ul>	<ul style="list-style-type: none"> <li>* Teacher Staff Committee Distributes Staff Recognition Items</li> <li>* Select Nominations for the Volunteer Section of the Mike Cillessen Memorial Board</li> <li>* Superintendent Evaluation (Short Form)</li> <li>* NASB New Board Member Workshop</li> </ul>

## **POLICY NO. 9106 - BOARD MEMBER CODE OF ETHICS**

Board members' actions, verbal and nonverbal, reflect the attitude and the beliefs of the school district. Therefore, board members must conduct themselves professionally and in a manner fitting to their position.

Each board member shall follow the code of ethics stated in this policy.

### **AS A SCHOOL BOARD MEMBER:**

1. I will listen.
2. I will respect the opinion of others.
3. I will recognize the integrity of my predecessors and associates and the merit of their work.
4. I will be motivated only by an earnest desire to serve my school district and the children of my school district community in the best possible way.
5. I will not use the school district or any part of the school district program for my own personal advantage or for the advantage of my friends or supporters.
6. I will vote for a closed session of the board if the situation requires it, but I will consider "secret" sessions of board members unethical.
7. I will recognize that to promise in advance of a meeting how I will vote on any proposition which is to be considered is to close my mind and agree not to think through other facts and points of view which may be presented in the meeting.
8. I will expect, in board meetings, to spend more time on education programs and procedures than on business details.
9. I will recognize that authority rests with the board in legal session and not with individual members of the board, except as authorized by law.
10. I will make no disparaging remarks, in or out of the board meeting, about other members of the board or their opinions.
11. I will express my honest and most thoughtful opinions frankly in board meetings in an effort to have decisions made for the best interests of the children and the education program.
12. I will insist that the members of the board participate fully in board action and recommend that when special committees are appointed, they serve only in an investigative and advisory capacity.
13. I will abide by majority decisions of the board.
14. I will carefully consider petitions, resolutions and complaints and will act in the best interests of the school district.
15. I will not discuss the confidential business of the board in my home, on the street or in my office; the place for such discussion is the board meeting.
16. I will endeavor to keep informed on local, state and national educational developments of significance so I may become a better board member.

#### IN MEETING MY RESPONSIBILITY TO MY SCHOOL DISTRICT COMMUNITY:

1. I will consider myself a trustee of public education and will do my best to protect it, conserve it, and advance it, giving to the children of my school district community the educational facilities that are as complete and adequate as it is possible to provide.
2. I will consider it an important responsibility of the board to interpret the aims, methods and attitudes of the school district to the community.
3. I will earnestly try to interpret the needs and attitudes of the school district community and do my best to translate them into the education program of the school district.
4. I will attempt to procure adequate financial support for the school district.
5. I will represent the entire school district rather than individual electors, patrons or groups.
6. I will not regard the school district facilities as my own private property but as the property of the people.

#### IN MY RELATIONSHIP WITH THE SUPERINTENDENT AND EMPLOYEES:

1. I will function, in meeting the legal responsibility that is mine, as part of a legislative, policy-forming body, not as an administrative officer.
2. I will recognize that it is my responsibility, together with that of my fellow board members, to see the school district is properly run and not to run them myself.
3. I will expect the school district to be administered by the best-trained technical and professional people it is possible to procure within the financial resources of the school district.
4. I will recognize the superintendent as executive officer of the board.
5. I will work through the administrative employees of the board, not over or around them.
6. I will expect the superintendent to keep the board adequately informed through oral and written reports.
7. I will vote to hire employees only after the recommendation of the superintendent has been received.
8. I will insist that contracts be equally binding on teachers and board.
9. I will give the superintendent power commensurate with the superintendent's responsibility and will not in any way interfere with, or seek to undermine, the superintendent's authority.
10. I will give the superintendent friendly counsel and advice.
11. I will present any personal criticism of employees to the superintendent.
12. I will refer complaints to the proper administrative officer.

TO COOPERATE WITH OTHER SCHOOL BOARDS:

1. I will not employ a superintendent, principal or teacher who is already under contract with another school district without first securing assurance from the proper authority that the person can be released from contract.
2. I will consider it unethical to pursue any procedure calculated to embarrass a neighboring board or its representatives.
3. I will not recommend an employee for a position in another school district unless I would employ the individual under similar circumstances.
4. I will answer all inquiries about the standing and ability of an employee to the best of my knowledge and judgment, with complete frankness.
5. I will associate myself with board members of other school districts for the purpose of discussing school district issues and cooperating in the improvement of the education program.

Legal Reference:                      Neb. Statute 79-526

Adopted: 10-08-12

Reviewed: 1-12-15, 1-11-16, 5-8-17, 1-14-19, 3-11-19, 1-13-20

## 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

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## Due by September 30th:

- 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.
- Page 6 - Real Growth Value per Assessor agrees to Certification from County Assessor
- Page 6 - Prior Year Total Real Property Valuation agrees to Certification from County Assessor
- Page 6 - Current tax request (line 7) agrees to total tax request on cover page
- Page 6 - Prior year tax request (line 1) agrees to tax request on cover page of last year's budget
- Page 6 - If Line 7 is greater than Line 6, political subdivision participated in Joint Public Hearing, and was included on Postcard notification
- 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 completed and submitted
- 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 30th. This report should detail interlocal agreements the District was involved in during the 2022-2023 year.

## **If your school district has held a successful election to override the levy limits which is in effect for this budget year, and/or a successful election to override the Property Tax Request Authority, you will also need:**

- Election Ballot and Certified Election Results for the special election to override the levy limits and/or the Property Tax Request Authority .

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

**INPUT ↓**

County-District #:	<u>62-0021</u>	
Name of School:	<u>Bayard Public Schools</u>	
Name of County:	<u>Morrill</u>	<i>Do not include the word "County"</i>
Class:	<u>3</u>	
Current School District Taxable Value	<u>353,444,918</u>	<i>From County Assessor Certifi</i>
Prior School District Taxable Value	<u>320,070,950</u>	<i>From Prior Year Budget, Cove</i>
Prior Year TOTAL Property Tax Request	<u>3,561,735.00</u>	<i>From Prior Year Budget, Cove</i>
Prior Year Property Tax Request - All Other Purposes ONLY	<u>3,345,919.00</u>	<i>From Prior Year Budget, Cove</i>
Prior Year Levy Rate	<u>1.112796</u>	<i>Prior Year total levy set by Co</i>
School District Real Growth Value	<u>691,190.00</u>	<i>From County Assessor Certifi</i>
School District Prior Year Total Real Property Valuation	<u>297,061,197.00</u>	<i>From County Assessor Certifi</i>
Hearing Held On:	<u></u>	
Day of month:	<u>20</u>	
Month:	<u>Sept.</u>	
Year:	<u>2023</u>	
Time:	<u>8:00</u>	
A.M. or P.M.:	<u>P.M.</u>	
Location of Hearing:	<u>Bayard High School Library</u>	
Special Hearing to Set Final Tax Request Held On:	<u></u>	
Day of month:	<u>20</u>	
Month:	<u>Sept.</u>	
Year:	<u>2023</u>	
Time:	<u>the conclusion of the Budget Hearing</u>	
A.M. or P.M.:	<u>P.M.</u>	
Location of Hearing:	<u>Bayard High School Library</u>	





**2023-2024**  
**STATE OF NEBRASKA**  
**SCHOOL DISTRICT BUDGET FORM**

County-District #: **62-0021**      Class #: **3**  
 Bayard Public Schools  
 TO THE COUNTY BOARD AND COUNTY CLERK OF  
 Morrill County

**This budget is for the Period SEPTEMBER 1, 2023 through AUGUST 31, 2024**

**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		\$ 3,487,693.00	\$ 3,487,693.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ 220,737.00		\$ 220,737.00
Special Building Fund		\$ 121,212.00	\$ 121,212.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
<b>Total All Funds</b>	<b>\$ 220,737.00</b>	<b>\$ 3,608,905.00</b>	<b>\$ 3,829,642.00</b>

Outstanding Bonded Indebtedness as of September 1, 2023 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i> <table border="1" style="width: 100%; margin-top: 10px;"> <tr> <td align="right">\$ 820,000.00</td> <td>Principal</td> </tr> <tr> <td align="right">\$ 13,530.00</td> <td>Interest</td> </tr> <tr> <td align="right"><b>\$ 833,530.00</b></td> <td><b>Total Outstanding Bonded Indebtedness</b></td> </tr> </table>	\$ 820,000.00	Principal	\$ 13,530.00	Interest	<b>\$ 833,530.00</b>	<b>Total Outstanding Bonded Indebtedness</b>	<table border="1" style="width: 100%; margin-bottom: 10px;"> <tr> <td><b>Total Certified Valuation (All Counties)</b></td> <td align="right">\$ 344,444,918</td> </tr> </table> (Certification of Valuation(s) from County Assessor <b>MUST</b> be attached)	<b>Total Certified Valuation (All Counties)</b>	\$ 344,444,918
\$ 820,000.00	Principal								
\$ 13,530.00	Interest								
<b>\$ 833,530.00</b>	<b>Total Outstanding Bonded Indebtedness</b>								
<b>Total Certified Valuation (All Counties)</b>	\$ 344,444,918								
<b>Report of Joint Public Agency &amp; Interlocal Agreements</b>									
Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2022 through June 30, 2023? align="center"> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO If YES, Please submit Interlocal Agreement Report by September 30th.									

County Clerk's Use Only	<table border="1" style="width: 100%; margin-bottom: 10px;"> <tr> <td colspan="2" style="text-align: center;"><b>Report of Trade Names, Corporate Names &amp; Business Names</b></td> </tr> <tr> <td colspan="2">                     Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2022 through June 30, 2023?                      align="center"&gt;<input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO                      If YES, Please submit Trade Name Report by September 30th.                 </td> </tr> <tr> <td colspan="2">                     Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2023-2024 school fiscal year?                      align="center"&gt;<input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO                 </td> </tr> </table>	<b>Report of Trade Names, Corporate Names &amp; Business Names</b>		Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2022 through June 30, 2023? align="center"> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If YES, Please submit Trade Name Report by September 30th.		Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2023-2024 school fiscal year? align="center"> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	
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Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2023-2024 school fiscal year? align="center"> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO							

<b>APA Contact Information</b> Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509 Telephone: (402) 471-2111      FAX: (402) 471-3301 Website: <a href="http://auditors.nebraska.gov">auditors.nebraska.gov</a>  Questions - E-Mail: <a href="mailto:Jeff.Schreier@nebraska.gov">Jeff.Schreier@nebraska.gov</a>	<table border="1" style="width: 100%; margin-bottom: 10px;"> <tr> <td align="center" colspan="2"><b>Submission Information</b></td> </tr> <tr> <td align="center" colspan="2"><b>Budget Due by 9-30-2023</b></td> </tr> <tr> <td align="center" colspan="2"><b>Submit budget to:</b></td> </tr> <tr> <td>1. Auditor of Public Accounts -Electronically on Website or Mail</td> <td></td> </tr> <tr> <td>2. County Board (SEC. 13-508), C/O County Clerk</td> <td></td> </tr> <tr> <td>3. Nebraska Dept. of Education -Upload to NDE Portal only</td> <td></td> </tr> </table>	<b>Submission Information</b>		<b>Budget Due by 9-30-2023</b>		<b>Submit budget to:</b>		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	
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**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # 62-0021  
 Bayard Public Schools

<b>2023-2024 BUDGET ADOPTED</b>									
	<b>TOTAL BEGINNING BALANCE</b> (Column 1)	<b>TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES</b> (Including Beginning Balances) (Column 2)	<b>PERSONAL AND REAL PROPERTY TAXES</b> (Column 3)	<b>TOTAL RESOURCES AVAILABLE</b> (Col 2 + Col 3) (Column 4)	<b>TOTAL BUDGET OF DISBURSEMENTS &amp; TRANSFERS - SPECIAL EDUCATION</b> (Column 5)	<b>TOTAL BUDGET OF DISBURSEMENTS &amp; TRANSFERS - NON-SPECIAL EDUCATION</b> (Column 6)	<b>TOTAL BUDGET OF DISBURSEMENTS &amp; TRANSFERS</b> (Col 5 + Col 6) (Column 7)	<b>NECESSARY CASH RESERVE</b> (Column 8)	<b>TOTAL REQUIREMENTS</b> (Col 7 + Col 8) (Column 9)
General	661,053.00	3,752,091.00	3,452,816.00	7,204,907.00	777,000.00	6,427,907.00	7,204,907.00	-	7,204,907.00
Depreciation	84,794.00	84,794.00		84,794.00			84,794.00		84,794.00
Employee Benefit	117,995.00	117,995.00		117,995.00			117,995.00	-	117,995.00
Contingency	-	-		-			-		-
Activities	354,234.00	354,234.00		354,234.00			354,234.00	-	354,234.00
School Nutrition	62,476.00	368,000.00		368,000.00			368,000.00	-	368,000.00
Bond	192,539.00	195,239.00	218,530.00	413,769.00			218,530.00	195,239.00	413,769.00
Special Building	62,306.00	64,056.00	120,000.00	184,056.00			184,056.00		184,056.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	2,000.00	5,000.00		5,000.00			5,000.00	-	5,000.00
				-					-
<b>TOTAL ALL FUNDS</b>	<b>1,537,397.00</b>	<b>4,941,409.00</b>	<b>3,791,346.00</b>	<b>8,732,755.00</b>	<b>777,000.00</b>	<b>6,427,907.00</b>	<b>8,537,516.00</b>	<b>195,239.00</b>	<b>8,732,755.00</b>

<b>PERSONAL AND REAL PROPERTY TAX RECAP</b>	<b>General Fund</b>	<b>Bond Fund(s)</b> [Total Of All Bond Funds]	<b>Special Building Fund</b>	<b>Qualified Capital Purpose Undertaking Fund</b>
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	3,452,816.00	218,530.00	120,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	34,877.00	2,207.00	1,212.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,487,693.00	220,737.00	121,212.00	-

<b>CERTIFIED STATE AID</b>	<b>MOTOR VEHICLE TAXES</b>
\$ 1,847,221.00	\$ 170,000.00

<b>COUNTY TREASURER'S BALANCE, 9-1-2023</b>			
450,000.00	1,925.00	2,306.00	-

2022-2023 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	1,242,918.00	4,552,942.00	2,902,267.00	7,455,209.00	723,563.00	6,070,593.00	6,794,156.00	661,053.00
Depreciation	83,506.00	84,794.00		84,794.00			-	84,794.00
Employee Benefit	152,819.00	153,776.00		153,776.00			35,781.00	117,995.00
Contingency	-	-		-			-	-
Activities	516,623.00	710,234.00		710,234.00			356,000.00	354,234.00
School Nutrition	106,235.00	351,202.00		351,202.00			288,726.00	62,476.00
Bond	190,935.00	207,644.00	201,620.00	409,264.00			216,725.00	192,539.00
Special Building	184,725.00	196,495.00	-	196,495.00			134,189.00	62,306.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	5,000.00		5,000.00			3,000.00	2,000.00
				-				-
<b>TOTAL ALL FUNDS</b>	<b>2,477,761.00</b>	<b>6,262,087.00</b>	<b>3,103,887.00</b>	<b>9,365,974.00</b>	<b>723,563.00</b>	<b>6,070,593.00</b>	<b>7,828,577.00</b>	<b>1,537,397.00</b>

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 Workshe

<b>MOTOR VEHICLE TAXES</b>	
<b>\$</b>	<b>174,250.00</b>

2021-2022 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	1,063,123.00	4,896,992.00	2,903,197.00	7,800,189.00	561,817.00	5,995,454.00	6,557,271.00	1,242,918.00
Depreciation	82,058.00	83,506.00		83,506.00			-	83,506.00
Employee Benefit	174,439.00	191,683.00		191,683.00			38,864.00	152,819.00
Contingency	-	-		-			-	-
Activities	498,349.00	924,097.00		924,097.00			407,474.00	516,623.00
School Lunch	85,803.00	374,629.00		374,629.00			268,394.00	106,235.00
Bond	179,505.00	198,302.00	205,002.00	403,304.00			212,369.00	190,935.00
Special Building	311,502.00	486,083.00	64,199.00	550,282.00			365,557.00	184,725.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
<b>TOTAL ALL FUNDS</b>	<b>\$ 2,394,779.00</b>	<b>7,155,292.00</b>	<b>3,172,398.00</b>	<b>10,327,690.00</b>	<b>561,817.00</b>	<b>5,995,454.00</b>	<b>7,849,929.00</b>	<b>2,477,761.00</b>

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 Workshe

<b>MOTOR VEHICLE TAXES</b>	
<b>\$</b>	<b>169,272.00</b>

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

NAME Bayard Public Schools  
 ADDRESS 726 4th Avenue  
 CITY & ZIP CODE Bayard, NE 69334  
 TELEPHONE (308) 586-1325  
 WEBSITE www.bayardpublicschools.org

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	<u>Donna Stuart</u>	<u>Rodney E. Olson Jr.</u>	<u>Rodney E. Olson Jr.</u>
TITLE /FIRM NAME	<u>Chairperson</u>	<u>Superintendent of Schools</u>	<u>Superintendent of Schools</u>
TELEPHONE	<u>(308) 631-3455</u>	<u>(402) 984-4193</u>	<u>(402) 984-4194</u>
EMAIL ADDRESS	<u>donna.stuart@bayardtigers.org</u>	<u>rodney.olson@bayardtigers.org</u>	<u>rodney.olson@bayardtigers.org</u>

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

Bayard Public Schools

**2023-2024 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM**

**CALCULATION OF ALLOWABLE GROWTH PERCENTAGE**

**Prior Year Non-Bond Property Tax Request** (1) \$ 3,345,919.00  
(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)

**Base Limitation Percentage Increase (2%)** 2.00 % (2)

**Real Growth Percentage Increase**

691,190.00 / 297,061,197.00 = 0.23 % (3)  
2023 Real Growth Value per Assessor      Prior Year Total Real Property Valuation per Assessor

**Total Allowable Growth Percentage Increase (Line 2 + Line 3)** (4) 2.23 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) \$ 74,613.99

**TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)** (6) \$ 3,420,532.99  
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

**ACTUAL PROPERTY TAX REQUEST**

**2023-2024 ACTUAL Non-Bond Property Tax Request** (7) \$ 3,608,905.00  
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

**Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.**

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

**SCHEDULE A GENERAL FUND LID EXCLUSIONS**

County-District #

62-0021

Bayard Public Schools

Line No.		2023-2024 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	<b>Total Repairs to Infrastructure Damaged by a Natural Disaster</b> (Lines 1 through 8)	\$ -
10	<b>Judgments:</b> (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	<b>Total Judgments</b> (Lines 11 through 16)	\$ -
18	<b>Distance Education Courses</b>	
19	<b>Amounts eligible as exclusion for Voluntary Termination Agreements</b>	
20	<b>Retirement Contribution Increase</b>	
21	<b>Native American Impact Aid</b>	
22	<b>Total General Fund Lid Exclusions - To LC-2 Form</b> (Line 9 + Line 17 to 21)	\$ -

Bayard 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	Total Personal and Real Property Taxes -Cover Page	3,487,693.00	220,737.00	121,212.00	-
2	<b>Exclusions:</b>				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	220,737.00		-
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	<b>Total Exclusions (Line 3 + Line 11)</b>	-	220,737.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,487,693.00	-	121,212.00	-
14	Assessed Valuation	344,444,918	344,444,918	344,444,918	344,444,918
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	1.012555	0.000000	0.035191	0.000000
16	Total Levy for Compliance	1.047746			

**Property Tax Request MUST also be within the School District's Property Tax Request Authority.**

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	\$ 3,487,693.00	\$ 344,444,918	1.012555
Special Building Fund	\$ 121,212.00	\$ 344,444,918	0.035191
Bond Fund	\$ 220,737.00	\$ 344,444,918	0.064085
Bond Fund	\$ -	\$ 344,444,918	0.000000
Bond Fund	\$ -	\$ 344,444,918	0.000000
QCPUF Fund	\$ -	\$ 344,444,918	0.000000
QCPUF Fund	\$ -	\$ 344,444,918	0.000000
	\$ -	\$ 344,444,918	0.000000
	\$ -	\$ 344,444,918	0.000000
	\$ -	\$ 344,444,918	0.000000
	\$ -	\$ 344,444,918	0.000000
	\$ -	\$ 344,444,918	0.000000
	\$ -	\$ 344,444,918	0.000000
	\$ -	\$ 344,444,918	0.000000
Total	\$ 3,829,642.00		\$ 1.111831

Must agree to Cover

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

Notice is hereby given that Bayard Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on April 10, 2022 at 7:00 pm at the High School Library Room in Bayard, Nebraska.

After the 2023/24 school year, how many years remain on the contract:  
(Column F must be completed if additional years remain on contract.)

1

The estimated costs to the district for the 2023/24 year and future years are listed below:

	2023/24 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
<b>Base Pay for the Total FTE</b>	\$ 135,000.00	\$ 135,000.00	\$ 270,000.00
<b>Compensation for activities outside of the regular salary:</b>			
• <i>Extended contracts / Activities outside of regular salary</i>			\$ -
• <i>Bonus/Incentive/Performance Pay</i>			\$ -
• <i>Stipends</i>			\$ -
• <i>All other costs not mentioned above</i>			\$ -
<b>Benefits and Payroll Costs Paid by district:</b>			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 16,583.00	16583	\$ 33,166.00
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district</i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 23,679.00	\$ 23,679.00	\$ 47,358.00
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>			\$ -
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>			\$ -
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>			\$ -
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
<b>Totals:</b>	<b>\$ 175,262.00</b>	<b>\$ 175,262.00</b>	<b>\$ 350,524.00</b>

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION NO. \_\_\_\_\_**

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Bayard Public Schools passes by a majority vote a resolution or ordinance setting the tax request; and

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

NOW, THEREFORE, the Governing Body of Bayard Public Schools resolves that:

1. The 2023-2024 property tax request be set at:

General Fund:	\$	3,487,693.00
Bond Fund:	\$	220,737.00
Special Building Fund:	\$	121,212.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year’s total assessed value by 15.95 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 1.112796 per \$100 of assessed value.

4. Bayard Public Schools proposes to adopt a property tax request that will cause its tax rate to be 1.111831 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Bayard Public Schools will increase (or decrease) last year’s budget by -4.35 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2023.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to adopt Resolution # \_\_\_\_\_.

Voting yes were:

Voting no were:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Bayard Public Schools (62-0021) in Morrill 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 20 day of Sept., 2023 at 8:00 o'clock, P.M., at Bayard High School Library 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	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 6,557,271.00	\$ 6,794,156.00	\$ 7,204,907.00	\$ -	\$ 3,752,091.00	\$ 3,487,693.00
Depreciation	\$ -	\$ -	\$ 84,794.00		\$ 84,794.00	
Employee Benefit	\$ 38,864.00	\$ 35,781.00	\$ 117,995.00	\$ -	\$ 117,995.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 407,474.00	\$ 356,000.00	\$ 354,234.00	\$ -	\$ 354,234.00	
School Nutrition	\$ 268,394.00	\$ 288,726.00	\$ 368,000.00	\$ -	\$ 368,000.00	
Bond	\$ 212,369.00	\$ 216,725.00	\$ 218,530.00	\$ 195,239.00	\$ 195,239.00	\$ 220,737.00
Special Building	\$ 365,557.00	\$ 134,189.00	\$ 184,056.00		\$ 64,056.00	\$ 121,212.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ 3,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 7,849,929.00</b>	<b>\$ 7,828,577.00</b>	<b>\$ 8,537,516.00</b>	<b>\$ 195,239.00</b>	<b>\$ 4,941,409.00</b>	<b>\$ 3,829,642.00</b>

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 220,737.00	\$ 3,608,905.00	\$ 3,829,642.00

## Notice of Special Hearing To Set Final Tax Request

Bayard Public Schools (62-0021) in Morrill County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 20 day of, Sept. 2023 at the conclusion of the Budget Hearing o'clock P.M., at Bayard High School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2022-2023	2023-2024	Change
Property Valuations	297,061,197	344,444,918	16%

### 2022-2023 Budget Information

### 2023-2024 Budget Information

Fund	2022-2023 Operating Budget	2022-2023 Property Tax Request	2022 Tax Rate	Property Tax Rate (2022-2023 Request Divided By 2023 Valuation)	2023-2024 Operating Budget	2023-2024 Proposed Property Tax Request	Proposed 2023 Tax Rate	Change in Tax Rate	Change in Operating Budget
<b>General Fund</b>	7,418,471.00	3,224,707.00	1.085536	1.007498	7,204,907.00	3,487,693.00	1.012555	-7%	-3%
<b>Bond Fund(s) K - 12</b>	213,658.00	215,816.00	0.072650	0.067428	218,530.00	220,737.00	0.064085	-12%	2%
<b>Bond Fund(s) K - 8</b>	-	-	0.000000	0.000000	-	-	0.000000	#DIV/0!	0
<b>Bond Fund(s) 9 - 12</b>	-	-	0.000000	0.000000	-	-	0.000000	#DIV/0!	0
<b>Bond Fund</b>	-	-	0.000000	0.000000	-	-	0.000000	#DIV/0!	0
<b>Special Building Fund</b>	321,637.00	121,212.00	0.040804	0.037870	184,056.00	121,212.00	0.035191	-14%	-43%
<b>Qualified Capital Purpose Undertaking Fund K - 12</b>	-	-	0.000000	0.000000	-	-	0.000000	#DIV/0!	0
<b>Qualified Capital Purpose Undertaking Fund K - 8</b>	-	-	0.000000	0.000000	-	-	0.000000	#DIV/0!	0
<b>Qualified Capital Purpose Undertaking Fund 9 - 12</b>	-	-	0.000000	0.000000	-	-	0.000000	#DIV/0!	0
<b>Total</b>	7,953,766.00	3,561,735.00	1.198990	1.112796	7,607,493.00	3,829,642.00	1.111831	-7%	-4%

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # **62-0021**

Line No.	<b>GENERAL FUND</b>	Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	<b>DISBURSEMENTS &amp; TRANSFERS</b>				
2	All Instruction Except Special Education Instructional Programs	1000's	2,947,671.00	2,950,000.00	3,068,000.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	555,771.00	646,264.00	672,000.00
4	Support Services - Pupils (SPED Related)	2100's		72,299.00	75,000.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	237,474.00	230,000.00	251,755.00
7	Support Services - Instructional	2200's	94,453.00	109,156.00	113,000.00
8	Other Support Services	2134's	110,785.00	110,000.00	115,000.00
9	Board of Education	2310	155,007.00	178,264.00	185,000.00
10	Executive Administration Services	2320	173,894.00	180,342.00	188,000.00
11	District Legal Services	2330	9,412.00	15,000.00	16,000.00
12	Office of the Principal	2410	323,979.00	349,273.00	364,000.00
13	General Administration - Business Services	2500	246,711.00	230,000.00	340,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	604,710.00	605,000.00	629,000.00
15	Vehicle Acquisition & Maintenance	2650			
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	218,246.00	225,000.00	234,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 /	6,046.00	5,000.00	30,000.00
18	Summer School	1300	22,153.00	22,500.00	23,152.00
19	Community Services	3300	355.00	500.00	1,000.00
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	120,514.00	145,558.00	151,000.00
22	Debt Services	5000			
23	Federal Programs	6000's	718,515.00	720,000.00	741,000.00
24	Other State Catagorical	3599	11,575.00		8,000.00
25	Transfers to _____ Fund	8000			
26	Interfund Loan/Repayment to _____ Fund				
27					
28					
29					
30	<b>Total Disbursements &amp; Transfers (Including SPED)</b>		<b>6,557,271.00</b>	<b>6,794,156.00</b>	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	561,817.00	723,563.00	777,000.00
32	Total Non-Special Education Disbursements & Transfers		5,995,454.00	6,070,593.00	6,427,907.00
33	<b>TOTAL BUDGET OF DISBURSEMENTS &amp; TRANSFERS (Including SPED)</b>				<b>7,204,907.00</b>
34	NECESSARY CASH RESERVE				
35	<b>TOTAL REQUIREMENTS</b>				<b>7,204,907.00</b>

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		1,063,123.00	452,000.00	211,053.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1			790,918.00	450,000.00
41	Total Beginning Balance		1,063,123.00	1,242,918.00	661,053.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	16,377.00	14,894.00	15,000.00
46	Public Power District Sales Tax	1120	2,286.00	2,536.00	2,500.00
47	Motor Vehicle Taxes	1125	169,272.00	174,250.00	170,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335	3,000.00		
49	Tuition Received from Individuals	1311-13 / 1370	7,350.00	4,791.00	5,000.00
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	114.00	7,455.00	4,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990	3,671.00	500.00	500.00
56	Local License Fees/Court Fines	1911 / 1921	4,030.00	520.00	500.00
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925	7,000.00		1,000.00
59	Penalties & Interest on Taxes (1140)		12,076.00		1,000.00
60	Misc from other NE Schools (1951)			655.00	500.00
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	24,176.00	24,022.00	24,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210	20,881.00	25,743.00	20,000.00
68					
69					
70	STATE SOURCES				
71	State Aid	3110	1,985,560.00	1,847,935.00	1,847,221.00
72	Special Education Programs	3120	219,260.00	255,251.00	500,000.00
73	Special Education Transportation	3125	8,605.00	2,735.00	5,000.00
74	Homestead Exemption	3130	53,545.00	65,220.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	7,451.00	7,456.00	7,000.00
77	Payments for High Ability Learners	3535			
78	Other State Appropriations				
79	Flex Funding School Age Support Services (3166)		8,589.00		13,000.00
80	Distant Education (3512)		5,910.00	10,337.00	5,000.00
81	High Ability Learners (3535)		4,740.00	4,537.00	4,000.00
82	Early Childhood (3540)		71,380.00	30,618.00	15,000.00
83					
84	State Apportionment	3400	42,100.00	64,102.00	60,000.00
85	Other				
86	State Categorical Programs	3500's	9,653.00		1,000.00
87	Other State Receipts	3990	422.00	6,399.00	1,000.00
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	188,114.00	191,035.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	265,183.00	124,000.00	110,000.00
91		4526-4528, 4531			
92	Reap (4310)		19,981.00	23,906.00	20,000.00
93	Title I Comprehensive Support (4212)		305,833.00	153,000.00	99,062.00
94	IDEA Programs	4512-4523	75,489.00		
95		4416-4418			
96					
97	Medicaid in Public Schools	4708			
98	Medicaid Administrative Activities in Public Schools	4709			
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524	1,812.00	4,204.00	2,000.00
101	ESSER II	4997	101,425.00	112,178.00	
102	Medicaid in Public Schools	4708	8,642.00	6,806.00	6,000.00
103	Medicaid Administrative Activities in Public Schools	4709	11,720.00	9,577.00	9,000.00
104	Vocational Education (Carl Perkins)	4525			
105	Other Federal Categorical Receipts	4530	3,000.00		
106	Title IV Part B 21st Century	4531	50,000.00	50,000.00	50,000.00
107	Grants from Corporations & Other Private Interests	4710			
108	ESSER III	4998	115,222.00	76,676.00	80,000.00
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301		8,686.00	
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			12,755.00
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		4,896,992.00	4,552,942.00	3,752,091.00
121	Personal and Real Property Taxes	1100	2,903,197.00	2,902,267.00	3,452,816.00
122	TOTAL RESOURCES AVAILABLE		7,800,189.00	7,455,209.00	7,204,907.00
123	Less: Disbursements & Transfers		6,557,271.00	6,794,156.00	
124	BALANCE FORWARD		1,242,918.00	661,053.00	

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	
	3,452,816.00
	34,877.00
	3,487,693.00

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

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**62-0021**

Line No.	<b>DEPRECIATION FUND</b>	Object/ Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3	Bus Purchases				84,794.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				84,794.00
14	TOTAL REQUIREMENTS				84,794.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		82,058.00	83,506.00	84,794.00
17	Investments, 9-1				
18	Total Beginning Balance		82,058.00	83,506.00	84,794.00
19	LOCAL SOURCES				
20	Interest	1510	1,448.00	1,288.00	
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200			
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		83,506.00	84,794.00	84,794.00
28	Less: Disbursements & Transfers		-	-	
29	BALANCE FORWARD		83,506.00	84,794.00	

**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 #

**62-0021**

Line No.	<b>EMPLOYEE BENEFIT FUND</b>	Object/ Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3	Retirement Incentive Plan Payment	2900	38,849.00	35,781.00	117,995.00
4	Other Expenses	2900	15.00		
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		38,864.00	35,781.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				117,995.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				117,995.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		174,439.00	152,819.00	117,995.00
18	Investments, 9-1				
19	Total Beginning Balance		174,439.00	152,819.00	117,995.00
20	LOCAL SOURCES				
21	Interest	1510	179.00	957.00	
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200	10,000.00		
25	Other Non-Revenue Receipts	5690	7,065.00		
26					
27					
28	TOTAL RESOURCES AVAILABLE		191,683.00	153,776.00	117,995.00
29	Less: Disbursements & Transfers		38,864.00	35,781.00	
30	BALANCE FORWARD		152,819.00	117,995.00	

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 #

**62-0021**

Line No.	<b>ACTIVITIES FUND</b>	Object/ Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2					
3	Miscellaneous Expenditures	2900	407,474.00	356,000.00	354,234.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		407,474.00	356,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				354,234.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				354,234.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		498,349.00	516,623.00	354,234.00
18	Investments, 9-1				
19	Total Beginning Balance		498,349.00	516,623.00	354,234.00
20	LOCAL SOURCES				
21	Interest	1510	562.00	3,937.00	
22	Activities Receipts	1790	246,183.00	189,674.00	
23	Admissions	1710			
24	Other Local Receipts	1990	29,003.00		
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	150,000.00		
27					
28	TOTAL RESOURCES AVAILABLE		924,097.00	710,234.00	354,234.00
29	Less: Disbursements & Transfers		407,474.00	356,000.00	
30	BALANCE FORWARD		516,623.00	354,234.00	

**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 #

**62-0021**

Line No.	<b>SCHOOL NUTRITION FUND</b>	Object/ Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	63,631.00	68,226.00	78,000.00
3	Employee Benefits	200's	34,847.00	35,000.00	40,000.00
4	Purchased Services	300 / 400			
5	Supplies & Materials (Excluding Food)	610	9,407.00	10,000.00	10,000.00
6	Food	630	152,418.00	170,000.00	190,000.00
7	Capital Outlay (New & Replacement)	731, 733, 739	5,384.00	5,500.00	50,000.00
8	Other Local Receipts	3100	2,707.00		
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		268,394.00	288,726.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				368,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				368,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		85,803.00	106,235.00	62,476.00
18	Investments, 9-1				
19	Total Beginning Balance		85,803.00	106,235.00	62,476.00
20	LOCAL SOURCES				
21	Interest	1510	49.00	1,080.00	500.00
22	Sale of Lunches/Milk	1610-1650	17,954.00	61,913.00	500.00
23	Other Local Receipts	1990	2,977.00	1,828.00	1,000.00
24	STATE SOURCES				
25	State Reimbursement	3150		3,516.00	5,000.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	267,846.00	176,630.00	270,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200			28,524.00
32					
33	TOTAL RESOURCES AVAILABLE		374,629.00	351,202.00	368,000.00
34	Less: Disbursements & Transfers		268,394.00	288,726.00	
35	BALANCE FORWARD		106,235.00	62,476.00	

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

**School Nutrition Fund**

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**62-0021**

Line No.	<b>BOND FUND</b>	Object/ Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831	205,000.00	210,000.00	205,000.00
4	Bond - Interest	832	7,369.00	6,475.00	13,530.00
5	Other	5000		250.00	
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		212,369.00	216,725.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				218,530.00
10	NECESSARY CASH RESERVE				195,239.00
11	TOTAL REQUIREMENTS				413,769.00
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		179,505.00	190,935.00	190,614.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				1,925.00
16	Total Beginning Balance		179,505.00	190,935.00	192,539.00
17	LOCAL SOURCES				
18	Carline Tax	1115	1,147.00	688.00	500.00
19	Interest	1510	40.00	2,089.00	2,000.00
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130	3,750.00	3,458.00	
24	Pro-Rate Motor Vehicle	3180	524.00	348.00	200.00
25					
26	Property Tax Credit	3131	13,176.00	10,126.00	
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
30	Other State Receipts	3990	160.00		
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		198,302.00	207,644.00	195,239.00
33	Personal and Real Property Taxes	1100	205,002.00	201,620.00	218,530.00
34	TOTAL RESOURCES AVAILABLE		403,304.00	409,264.00	413,769.00
35	Less: Disbursements & Transfers		212,369.00	216,725.00	
36	BALANCE FORWARD		190,935.00	192,539.00	

PROPERTY TAX RECAP

218,530.00
2,207.00
220,737.00

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

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, 2023

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, 2023:  
*(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)*

Fiscal Year	Principal	Interest	Total
2023-2024	\$ 205,000.00	\$ 13,530.00	\$ 218,530.00
2024-2025	\$ 210,000.00	\$ 11,070.00	\$ 221,070.00
2025-2026	\$ 205,000.00	\$ 7,800.00	\$ 212,800.00
2026-2027 and thereafter	\$ 200,000.00	\$ 4,400.00	\$ 204,400.00
<b>Total All Years</b>	<b>\$ 820,000.00</b>	<b>\$ 36,800.00</b>	<b>\$ 856,800.00</b>

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**62-0021**

Line No.	<b>SPECIAL BUILDING FUND</b>	Object/ Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400	72,826.00		75,000.00
3	Supplies	600			34,056.00
4	Capital Outlay (New Only)	700's			
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720		134,189.00	75,000.00
7	Loan Repayment	831 / 832			
8	ESSER II Building Improvements		292,731.00		
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		365,557.00	134,189.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				184,056.00
12	TOTAL REQUIREMENTS				184,056.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		311,502.00	184,725.00	60,000.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1				2,306.00
17	Total Beginning Balance		311,502.00	184,725.00	62,306.00
18	LOCAL SOURCES				
19	Carlline Tax	1115	324.00	511.00	500.00
20	Interest	1510	101.00	1,293.00	1,000.00
21	Public Power District Sales Tax	1120	45.00	88.00	50.00
22					
23	STATE SOURCES				
24	Homestead Exemption	3130	1,060.00	2,451.00	
25	Pro-Rate Motor Vehicles	3180	143.00	247.00	200.00
26					
27	Property Tax Credit	3131	3,744.00	7,180.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's	169,164.00		
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		486,083.00	196,495.00	64,056.00
37	Personal and Real Property Taxes	1100	64,199.00		120,000.00
38	TOTAL RESOURCES AVAILABLE		550,282.00	196,495.00	184,056.00
39	Less: Disbursements & Transfers		365,557.00	134,189.00	
40	BALANCE FORWARD		184,725.00	62,306.00	

PROPERTY TAX RECAP

120,000.00
1,212.00
121,212.00

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.

**Special Building Fund**

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**62-0021**

Line No.	<b>QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND</b>	Object/ Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (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		-	-	

**PROPERTY TAX RECAP**

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.

**Qualified Capital Purpose Undertaking Fund**

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**62-0021**

Line No.	<b>COOPERATIVE FUND</b>	Function/ Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (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.**

**Cooperative Fund**

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**62-0021**

Line No.	<b>STUDENT FEE FUND</b>	Function/ Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities			1,500.00	2,500.00
3	Postsecondary Education			1,500.00	2,500.00
4	Summer or Night School				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	3,000.00	
15	TOTAL BUDGET OF DISBURSEMENTS				5,000.00
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				5,000.00
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1				2,000.00
20	Investments, 9-1				
21	Total Beginning Balance		-	-	2,000.00
22	LOCAL SOURCES				
23	Interest	1510			
24	Extracurricular Activities Fees	1741			
25	Postsecondary Education Fees	1742			
26	Summer or Night School Fees	1743			
27	General Fund Transfer			5,000.00	3,000.00
28					
29					
30	NON-REVENUE SOURCES				
31					
32					
33					
34	TOTAL RESOURCES AVAILABLE		-	5,000.00	5,000.00
35	Less: Disbursements		-	3,000.00	
36	BALANCE FORWARD		-	2,000.00	

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