

BOX BUTTE COUNTY SCHOOL DISTRICT #07-0010

HEMINGFORD PUBLIC SCHOOLS

BOARD OF EDUCATION MEETING AGENDA

Wednesday, February 1, 2023

Mobius Conference Room

The Board of Education of School District 07-0010 will meet on Wednesday, February 1, 2023 in the Mobius Conference Room as duly advertised in the Hemingford Ledger.

- I. Pledge of Allegiance
- II. Notices
- III. Call Meeting to Order
 - III.A. Roll Call
 - III.B. Excuse Absent Board Member(s)
- IV. Approval of Agenda
- V. Discussion Items
 - V.A. Clifton Strengthsfinder Workshop Facilitated by Dr. Kelley Rice (9:30 to 11:00)
 - V.B. Presentation and Discussion Regarding Education Finance
 - V.C. Discussion Regarding District Communication
 - V.D. Discussion, Reflection, and Planning in Response to Insights and Perspectives Shared During the Strategic Planning Community Engagement Session
- VI. Adjournment

Welcome to the Hemingford Public Schools Board of Education Meeting.

The board welcomes citizens to attend board meetings to become acquainted with the programs and operations of the district. Members of the public are also encouraged to share their ideas and opinions with the Board during the agenda item labeled "Public Comment". Comments or questions from the audience at any other time during the meeting except for the agenda item "Public Comment" will be declared out of order.

School board meetings are a meeting held in public; however, the meetings are not public meetings.

TALKING POINTS FOR BOARD MEETING

3 MINUTES PER INDIVIDUAL/30 MINUTES ON TOPIC

The board chair will recognize these individuals to make their comments at the appropriate time. Only those speakers recognized by the board chair shall be allowed to speak. Comments by others are out of order. If disruptive, the individual making the comments, or other individuals causing disruption may be asked to leave the board meeting.

The purpose of public participation is a forum for the public to provide information and be heard by the members of the board. By law, the board is not allowed to respond, discuss, or take action on items that are not included in the published agenda.

Any written or printed materials to be circulated for a meeting of the school board must be submitted to the superintendent by the **Thursday** preceding a Monday night meeting. (Per policy # 0204.12)

*If you want to speak, you must fill out a Public Comment Request Card. When you have completed this, please submit the card to the superintendent. The cards will be numbered as they are received by the superintendent. You will be called on, by the board president, according to the number on your completed Public Comment Request Card. The board president will signal when the speaker has 30 seconds remaining.

*By law, you must state your name, address, and we ask that you state the topic you are addressing, before you begin.

*If you are planning to speak about personnel or student matters involving an individual, please understand that our policies require that such concerns initially be directed to the administration for consideration. Board members **may not** respond to any questions you ask or comments you make about individual staff members or students.

+++++tear off+++++tear off+++++tear off+++++

Number	
--------	--

Hemingford School District—Board of Education
Public Comment Request Card
Name:
District resident: <input type="checkbox"/> Yes <input type="checkbox"/> No
Address:
City/State/Zip Code:
Agenda Item or Topic to address:
Signature:



Order Confirmation

Order# 0000349978

Client

HEMINGFORD SCHOOL DISTRICT 10

Phone: 3084873328

Account: 1041036

Address: PO BOX 217
HEMINGFORD NE 693480217

Payor

HEMINGFORD SCHOOL DISTRICT 10

Phone: 3084873328

Account: 1041036

Address: PO BOX 217
HEMINGFORD NE 693480217

Ad Content Proof

Note: Ad size does not reflect actual ad

MEETING NOTICE

Retreat/Work Session Meeting at 9:00 am on February 1st at Mobius

Notice is hereby given that a retreat/work session meeting of the Board of Education of the School District of Hemingford, in the Counties of Box Butte, Dawes, and Sheridan in the State of Nebraska, A/K/A School District #10 of Box Butte County, Nebraska, will be held at 10:00 a.m. on Wednesday the 1st day of February 2023, in the Board Room at Mobius (523 Niobrara Avenue, Hemingford, Nebraska), which meeting shall be open to the public. An agenda for such meeting, kept continuously current, is available for public inspection at the office of the Superintendent, located at 913 Niobrara Avenue, Hemingford, Nebraska 68948.

Published in the Hemingford Ledger
Hemingford, NE
January 19, 2023 ZNEZ

Sales Rep **Accnt Rep** **Ordered By**
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Total Amount **\$6.00**
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Amount Due **\$6.00** **Tear Sheets** **Proofs** **Affidavits** **Blind Box**
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Run Schedule Invoice Text: MEETING NOTICE Retreat/Work Session Meeting at 9:00

Run Dates 1/19/2023

TagLine: MEETING NOTICE



Hemingford Public Schools

Home of the Bobcats

Budget and Finance

February 1, 2023

Carl Dietz

First National Capital Markets

SCHOOL FUNDS

General Fund

- ❖ Finances all facets of services rendered by the district.
- ❖ A General Fund is maintained by all districts.
- ❖ General Fund expenditures are limited by statute.
- ❖ The Tax Levy for this fund is restricted.
- ❖ The bulk of all K-12 educational expenses are General Fund Expenses.

Depreciation Fund

- ❖ The Depreciation Fund is not specifically provided for in law; therefore, this fund shall be considered a component of the General Fund.
- ❖ Used to spread replacement costs over a period of years in order to avoid a disproportionate tax effort in a single year
- ❖ This fund is restricted by statute as part of the Allowable Reserve limitation.

Employee Benefit Fund

- ❖ Established in order to specifically reserve General Fund money for the benefit of school district employees (unemployment compensation, early retirement, health insurance deductibles, etc.)
- ❖ The cash reserve of this fund is restricted by statute as part of the Allowable Reserve limitation.
- ❖ The Employee Benefit Fund is not specifically provided for in law; therefore, this fund shall be considered a component of the General Fund.

Activities Fund

- ❖ Activities Fund is required to account for the financial operations of quasi-independent student organizations.
- ❖ The inclusion of such accounts in the General Fund would distort the financial position of the basic school operation.
- ❖ The Activities Fund shall not be used to record general operation revenues or expenditures, nor shall this fund be used as a clearinghouse for the General Fund.

School Nutrition Fund

- ❖ The School Nutrition Fund is required to accommodate the financial activities of all Nutrition Programs operated by the school district.
- ❖ The School Nutrition Fund shall reflect a record of all revenues and expenditures incident to the operation of all Nutrition Programs.
- ❖ If a deficit is incurred in the operation, the deficiency shall be covered by funds transferred from the General Fund.

Special Building Fund

- ❖ A Special Building Fund shall be established when a school board decides to acquire or improve sites and/or to erect, alter or improve buildings.

- ❖ The sale of bonds, the sale of property, or tax receipts will be the primary sources of revenue for the Special Building Fund.
- ❖ The tax levy for this fund is restricted to 14¢ with local board approval or 17.5¢ following a vote of the people for a term not to exceed ten years.

Bond Fund

- ❖ Bond Fund shall be used to record tax receipts, investment interest, and the payment of bond principal, interest, and other related costs.
- ❖ Revenue from a levy to retire bonds is retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the school district.
- ❖ Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended on the actual building project.

Qualified Capital Purpose Undertaking Fund

- ❖ A Qualified Capital Purpose Undertaking Fund (QCPUF) may be established for:
 - removal of environmental hazards
 - elimination of accessibility barriers in school buildings
 - repayment of a qualified zone academy bonds
 - modifications for life safety code violations
 - mold abatement and prevention projects
- ❖ Effective April 22, 2016, the tax levy for this fund is restricted to 3¢ and cannot exceed ten years for each project.
- ❖ A majority vote of the board of education is required to issue bonds to be supported by a tax levy for each qualified capital purpose.

Student Fees Fund

- ❖ The Student Fee Fund is a separate school district fund not funded by tax revenue into which all money collected from students must be deposited.
- ❖ Included are fees for Extracurricular Activities, Postsecondary Education and Summer or Night School.

Cooperative Fund

- ❖ The Cooperative Fund may be used by the school district acting as the fiscal agent for any cooperative activity between two or more political subdivisions.

Contingency Fund

- ❖ A Contingency Fund may be established by a school district to fund uninsured losses and legal fees incurred by the school district for defense against public losses.
- ❖ Expenditures from this fund shall not exceed five percent of the total budgeted General Fund expenditures of the school district.
- ❖ Many districts do not use this fund.

DISTRICT RECEIPTS

Local Receipts-Property Tax, Carline Tax, Public Power Sales Tax, Motor Vehicle Tax

Other Receipts-County Fines, ESU Receipts

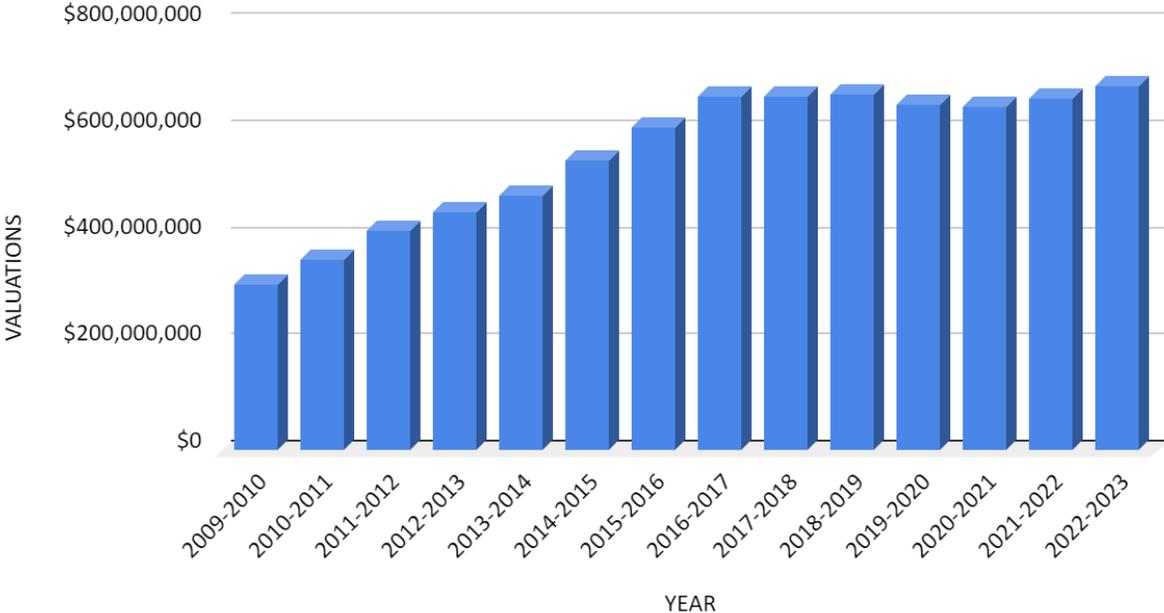
State Receipts-State Aid, Special Education, Homestead Exemption, Property Tax Credit, Personal Property Tax Credit, State Apportionment

Federal Receipts-Title Programs/ESSA, Impact Aid, REAP, IDEA, ARRA, ESSER, Medicaid

The primary source of funding for the district is local receipts. During fiscal year 2010-2011, 65% of the total General Fund receipts came from local sources compared to 75% in 2021-2022. 67% of that total comes in the form of local taxes. The General Fund tax request increased almost \$1 million from fiscal year 2010 to 2012. The chart below shows historical receipts from fiscal year 2011 through 2022 and a projection for fiscal year 2023.

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	
Taxes	\$2,872,494	\$4,015,931	\$3,514,727	\$3,777,658	\$4,211,740	\$4,343,550	
Total Local	\$3,076,063	\$4,203,100	\$3,703,198	\$3,968,603	\$4,410,907	\$4,546,843	
State	\$1,156,392	\$1,061,903	\$1,216,533	\$1,197,345	\$1,292,671	\$1,403,909	
Federal	\$361,731	\$296,685	\$233,057	\$200,222	\$187,165	\$167,403	
Other	\$121,811	\$38,865	\$31,629	\$30,788	\$46,967	\$323,589	
TOTAL	\$4,715,997	\$5,600,553	\$5,184,417	\$5,396,958	\$5,937,710	\$6,441,744	
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Taxes	\$4,508,888	\$4,473,574	\$4,417,352	\$4,596,920	\$4,762,747	\$5,189,125	\$5,612,427
Total Local	\$4,707,518	\$4,669,052	\$4,613,852	\$4,794,938	\$4,987,149	\$5,625,900	\$5,812,427
State	\$1,449,577	\$1,526,807	\$1,600,730	\$1,615,490	\$1,524,662	\$1,638,971	\$1,600,000
Federal	\$115,999	\$116,134	\$200,687	\$221,499	\$204,974	\$304,336	\$800,000
Other	\$32,118	\$60,373	\$50,394	\$53,223	\$81,090	\$22,997	\$60,000
TOTAL	\$6,305,212	\$6,372,366	\$6,465,663	\$6,685,150	\$6,797,875	\$7,592,204	\$8,272,427

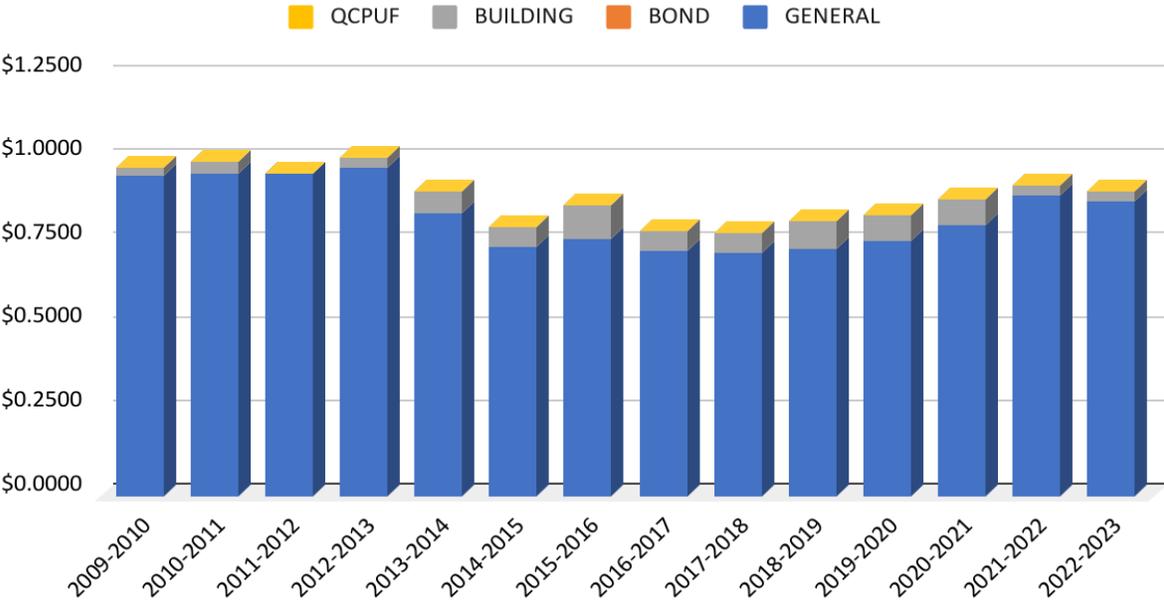
Historical Valuations



District Levy

The General Fund levy has fluctuated from a low of \$.7252 in 2017-2018 to \$.9780 in 2012-2013. The district levied .8814 in the General Fund for the current fiscal year. Total Levy has fluctuated between \$.7859 to \$1.01.

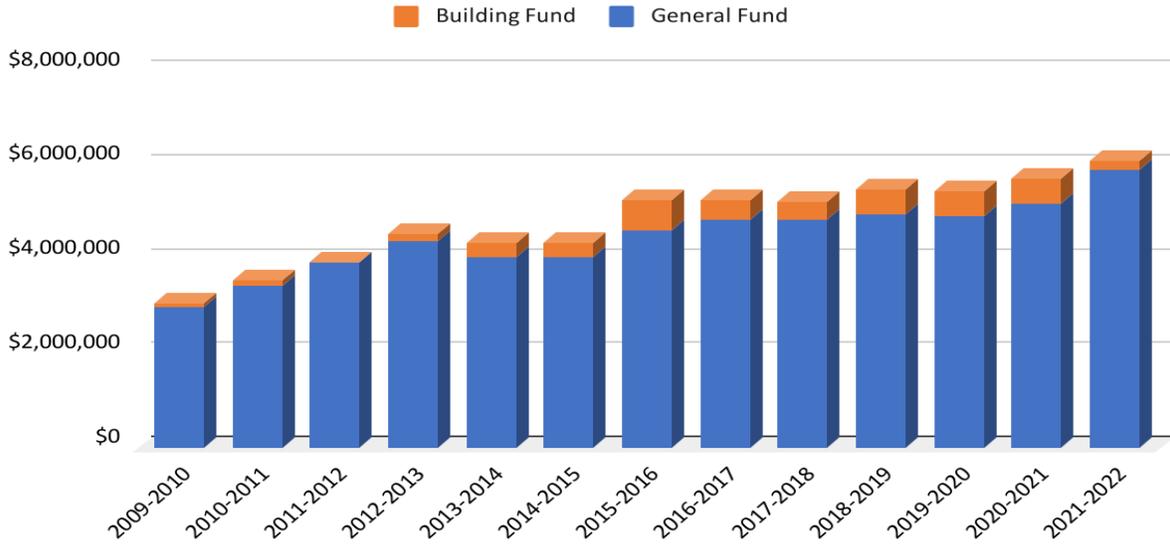
Levy History



Total Tax Request

The district has taxed only the General Fund and Special Building Fund since 2009-2010 and has varied from \$3,047,191 in 2009-10 to \$6,098,107 this year.

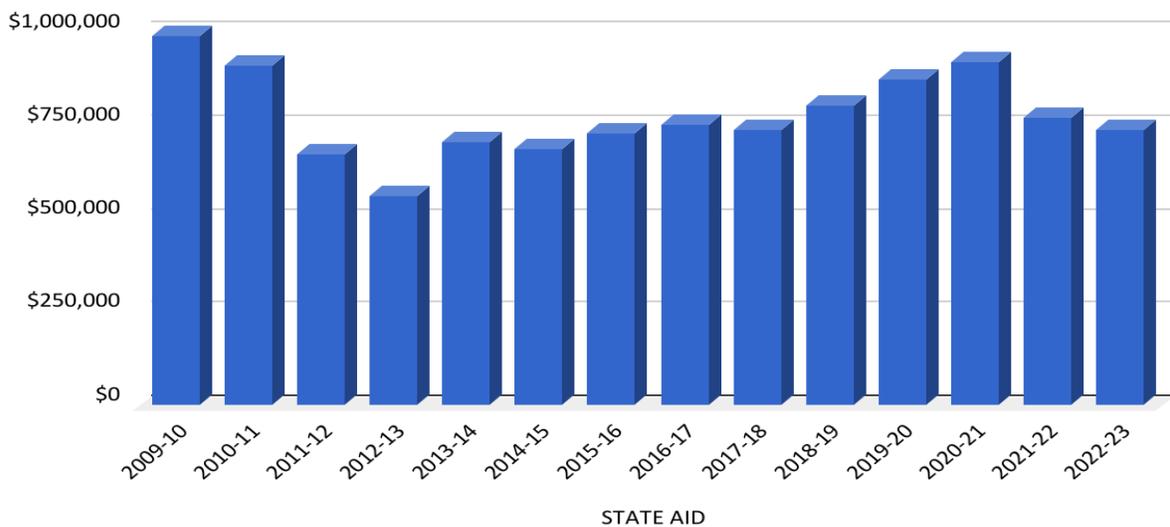
Tax Request History and Projection



State Aid

The district was equalized in 2009-2010, but not in 2010-2011. The majority of the aid is Option Enrollment money.

STATE AID



SYSTEM NEEDS		
	2022-2023	2021-2022
Basic Funding	\$5,700,415	\$5,871,622
Special Rec Allow	\$184,482	\$195,187
Transportation Allow	\$331,605	\$256,374
Dist. Ed. allow	\$37,003	\$37,003
SYSTEM NEEDS	\$6,253,505	\$6,360,186
RESOURCES		
Local Effort Rate	\$6,727,025	\$6,589,193
Option Funding	\$711,882	\$748,599
Income Tax Funds	\$27,575	\$23,033
Other Rec	\$461,549	\$477,081
Formula Resources	\$7,928,031	\$7,837,906
Equalization Aid	-\$1,674,526	-\$1,477,720
Option Funding	\$711,882	\$748,599
Income Tax Funds	\$27,575	\$23,033
Prior year Correction	\$263	-\$527
Total State Aid	\$739,720	\$771,105

- ❖ **STATE AID COMPONENTS:** As enrollment decreases the Basic Funding and System Needs decrease, and as property valuations increase Formula Resources increase,
 - **System Needs:** (the components affecting your district are included below)
 - **Basic Funding**-A comparison group of 10 smaller and 10 larger districts.
 - **Poverty Allowance**-A formula based on percentage of free and reduced lunches, or students under 19 residing in homes with adjusted gross income equal to or less than the amount of household income that would allow a student to be a free lunch student.
 - **Limited English Proficiency Allowance**-The amount the district designates they will spend on English Proficiency.
 - **Special Receipts Allowance**-Each district's special education receipts for the most recently available complete data year.
 - **Transportation Allowance**-Transportation costs for both regular and special education children. Activity mileage not included.
 - **Distance Ed Allowance**-85% of the district's actual distance education expenditures.

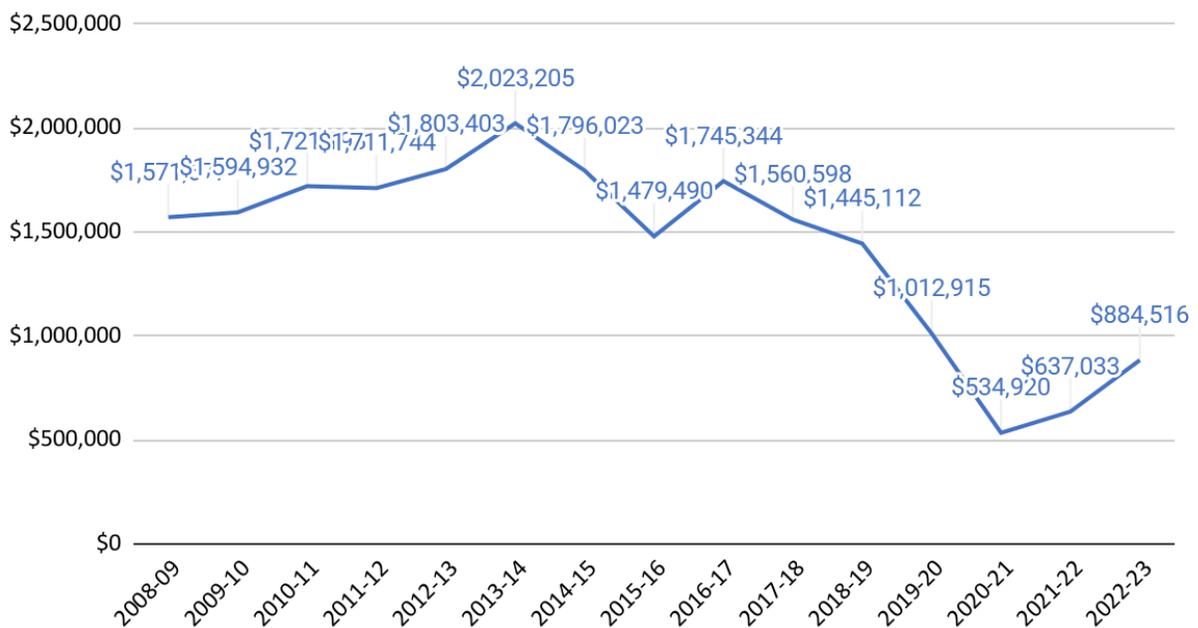
- ❖ **SYSTEM RESOURCES:** (The components affecting your district are included below)

- **Local Effort Rate**-Adjusted valuation divided by 100 multiplied by the Local Effort Rate of \$1.00.
- **Option Funding**-The number of students opting out subtracted from the students opting into a district in grades (K-12). The positive number is multiplied by (\$10,397.20) for the current year. This number changes annually.
- **Allocated Income Tax Funds**-Two and twenty-three hundredths percent of the Nebraska income tax liability of residents of the Local System.
- **Other Receipts**-Other Actual Receipts include various local, state, and non-categorical federal receipts. (Fines, Interest, Special Education School Age, Pro-Rate Motor Vehicle).

❖ **EQUALIZATION AID**-The amount that the total formula needs exceeds total formula resources.

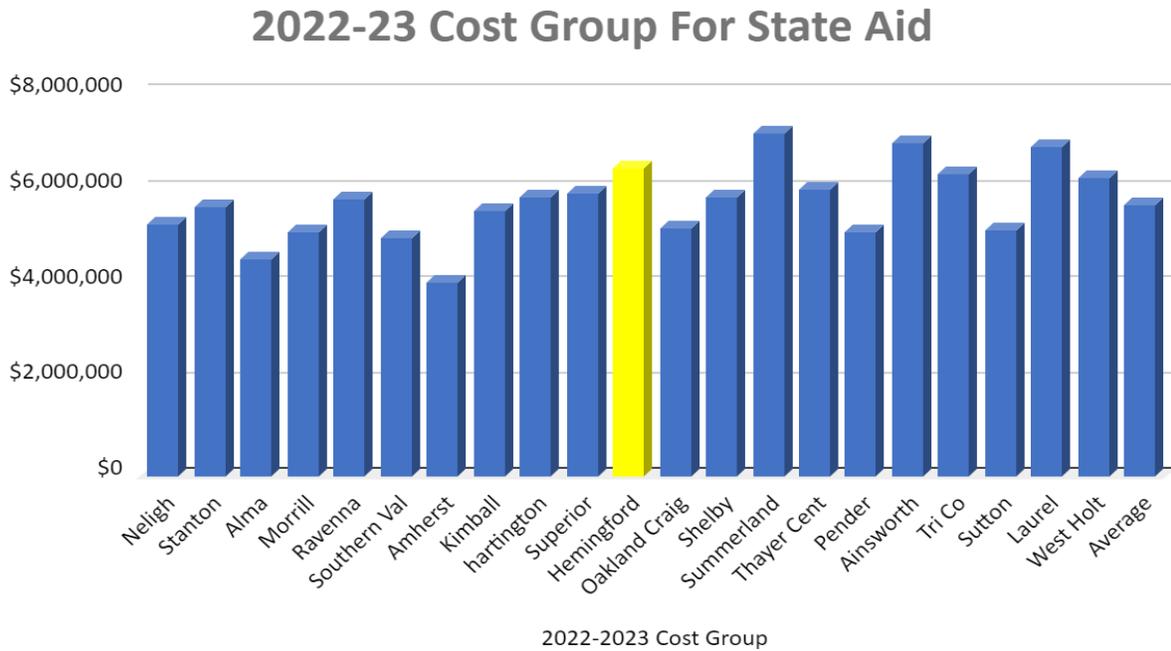
General Fund Cash Balance-We recommend three months of operating expenditures to be carried as a cash balance on August 31 of the fiscal year. Your bills average slightly over \$500K monthly, so a cash balance of over \$1.5M is recommended.

General Fund Cash Balance



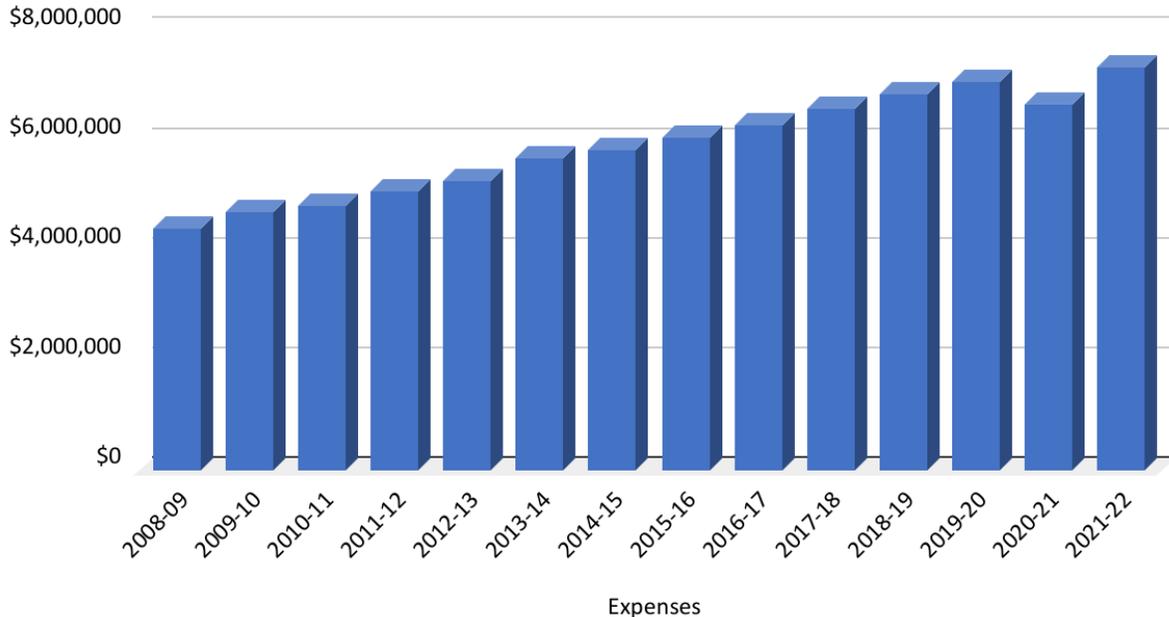
DISTRICT EXPENSES-

According to the adjusted GFOE for calculating state aid, Hemingford was the fourth highest spending district in this cost group, about \$800K higher than the average.



General Fund expenses have increased an average of 5.5% since 2008-09. Expenses decreased 5.67% from fiscal year 2020 to 2021 mostly due to a decrease in salaries for teaching staff and maintenance staff. You also purchased a vehicle(s) during 2020. The district had 7% increases during FY 2010 and FY 2014.

GENERAL FUND EXPENSES (5.5% annual increase)



AFR DATA

The 2020-2021 Annual Financial Report-AFR for Hemingford was compared to seven other similar sized districts. The chart below shows how Hemingford compares with this group of districts. Hemingford spent about \$130,000 more than the array average.

CODE #	PROGRAM	Local	Array Avg	Difference
1100	Regular Ed	\$3,490,801	\$3,092,837	-\$397,964
1200	Special Ed	\$641,953	\$708,570	\$66,617
1300	Summer Schl	\$0	\$4,128	\$4,128
2100	Support-Pupil	\$225,064	\$409,699	\$184,635
2200	Support-Staff	\$299,489	\$200,196	-\$99,293
2300	General Adm	\$198,943	\$254,784	\$55,841
2400	Principal	\$336,667	\$356,898	\$20,231
2500	Bus. Serv.	\$108,784	\$145,452	\$36,668
2600	Buildings	\$562,564	\$553,946	-\$8,618
2700	Transp.	\$466,298	\$252,675	-\$213,623
2900	Cent Serv	\$0	\$21,048	\$21,048
3500	HA/State EC	\$0	\$18,496	\$18,496
4000	Facilities	\$0	\$27,765	\$27,765
5000	Debt Serv	\$53,744	\$0	-\$53,744
6000	Federal	\$239,902	\$452,306	\$212,404
8000	Transfers	\$75,000	\$69,853	-\$5,147
TOTAL		\$6,699,209	\$6,568,653	-\$130,556

AFR Payroll-Payroll for Hemingford was compared to the group average and the chart below shows how much Hemingford spends for payroll compared to the array average.

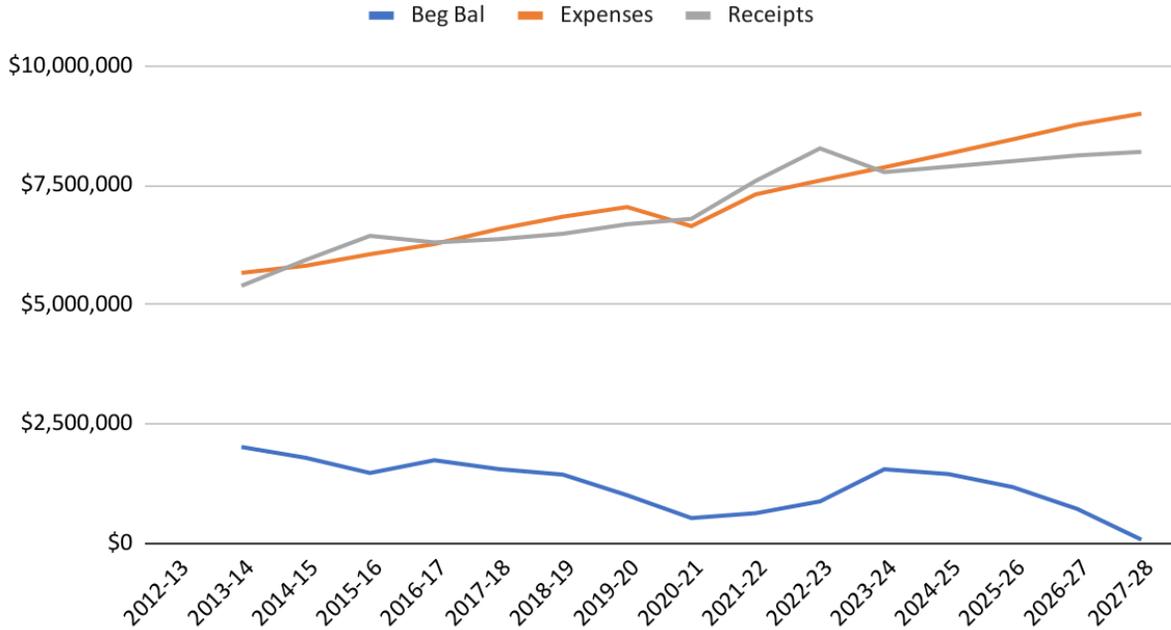
PROGRAM	Code	Hemingford	Average	Difference
Regular Ed	1100	\$3,361,482	\$2,411,577	\$949,905
SPED	1200	\$559,348	\$599,208	-\$39,860
Guidance Other	2100	\$173,267	\$147,317	\$25,950
Library/Tech	2200	\$130,075	\$95,391	\$34,684
Exec Admin	2300	\$154,411	\$207,821	-\$53,410
Principal	2400	\$335,880	\$347,628	-\$11,748
Central Serv	2500	\$170,494	\$206,265	-\$35,771
Building/grounds	2600	\$259,109	\$244,955	\$14,154
Transportation	2700	\$239,289	\$124,438	\$114,851
Comm/HAL	3000			\$0
Federal	6000	\$149,900	\$248,660	-\$98,760
TOTAL		\$5,492,558	\$4,650,428	\$842,130

PROJECTING FUTURE RECEIPTS, EXPENSES AND CASH BALANCE

The total receipts are based on valuations increasing 2% annually, a constant levy of .88, state and federal receipts remaining the same (except for the bump in ESSER money this year). Expenses are based on an annual payroll increase of 4% and other bills increasing 3% annually.

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Beg Bal	\$1,012,915	\$534,920	\$637,033	\$884,516	\$1,557,016	\$1,456,030	\$1,182,435	\$727,884	\$83,677
Expenses	\$7,045,036	\$6,645,465	\$7,310,126	\$7,599,927	\$7,876,601	\$8,163,523	\$8,461,077	\$8,769,664	\$9,000,000
Receipts	\$6,685,151	\$6,797,875	\$7,592,204	\$8,272,427	\$7,775,615	\$7,889,928	\$8,006,526	\$8,125,457	\$8,200,000
End Bal	\$534,920	\$637,033	\$884,516	\$1,557,016	\$1,456,030	\$1,182,435	\$727,884	\$83,677	-\$716,323

Cash Balance Projection



PLANNING FOR CAPITAL EXPENDITURES-GENERAL FUND-See Capital Replacement Chart on separate spreadsheet,

Hemingford has over \$1.5 million worth of vehicles. A General Fund Budget of over \$150,000 annually will help build a transportation replacement schedule for the district. The district currently budgets \$100K.

**Thank you for allowing us to be a part of this
important process!**

**Carl Dietz
First National Capital Markets**

**FNCM is not acting as a MA or underwriter. Member
FINRA, SIPC and MSRB**

**Data sources:
education.ne.gov/fos
nep.education.ne.gov
auditors.nebraska.gov**

Hemingford Public Schools

Dr. Travis Miller, Superintendent
Misty Curtis, High School Principal
Eric Arneson, Elementary Principal
Mandy Plog, Special Education Director

Fax: (308) 487-5215
High School: (308) 487-3328
Elementary: (308) 487-3330

913 Niobrara Ave, PO Box 217
Hemingford, NE 69348
www.hemingfordschools.org

September 30, 2022

Nebraska Auditor of Public Accounts
State Capitol, Suite 2303
P.O. Box 98917
Lincoln, Nebraska 68509-8917

Nebraska Department of Education
Finance and Organizational Services
500 S. 84th St., 2nd Floor
Lincoln, NE 68510-2611

Judy Messersmith
Box Butte County Clerk
PO Box 678
Alliance, NE 69301

Please accept the attached documentation related to the Bayard Public School Budget and Tax Request:

- Proof of Publication for Notice of Budget Hearing
- Tax Request Resolution
- Copy of online LC-2 and Special Grant Fund List
- School District Budget Form (Entire Document) including:
 - Schedules A, B, C & D of the School District Budget Form
 - Notice of Budget Hearing and Budget Summary
 - Interlocal Agreements Listing/Report
- Minutes from Joint Public Hearing
- Minutes from Special Board Meeting to Approve Budget and Adopt Tax Resolution
- Copies of Certifications of Taxable Value

If you need any additional information, please contact me via email at tmiller@gubn.org or phone at 308-487-3328.

Sincerely,



Dr. Travis W. Miller
Superintendent of Schools

AFFIDAVIT OF PUBLICATION

StarHerald

PO Box 1709
Scottsbluff, NE 69363

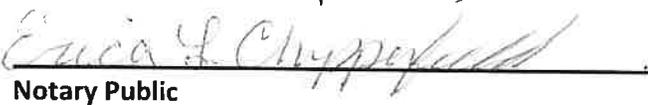
State of Nebraska
County of Scotts Bluff } ss.

I, (the undersigned) do solemnly swear that I am the Accounts Receivable Bookkeeper of the Star-Herald, a legal newspaper of general circulation, published daily except Mondays, at Scottsbluff, Scotts Bluff County, Nebraska; that notice here to attached and which forms a part of this affidavit was published in said paper, and that said notice was published in the regular and entire issues and every number of the paper on the days mentioned, the same being the corresponding day of the week during the period of time of publication and that said notice was published in the newspaper proper and not in the supplement, with insertion date(s) having been on:

9/08/2022



Subscribed in my presence and sworn before me this 30th day of September, 2022



Notary Public

Printer's Fee: \$ 167.75
Customer Number: 1041036
Order Number: 0000327303

State of Nebraska – General Notary
ERICA L CHIPPERFIELD
My Commission Expires
November 21, 2023

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Hemmingford Public Schools (07-0010) in Box Butte 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 12 day of September, 2022 at 7:00 o'clock, P.M., at South Campus Meeting Room 816 Nobara Avenue, Hemmingford, Nebraska 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
	2020-2021 (1)	2021-2022 (2)	2022-2023 (3)	(4)	(5)	(7)
General	\$ 6,699,209.00	\$ 8,145,576.00	\$ 8,634,868.00	\$ 622,740.00	\$ 3,213,092.00	\$ 6,105,572.00
Depreciation	\$ -	\$ -	\$ 175,000.00	\$ -	\$ 175,000.00	\$ -
Employee Benefit	\$ 65,552.00	\$ 21,385.00	\$ 168,881.00	\$ -	\$ 168,881.00	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Activities	\$ 216,555.00	\$ 231,642.00	\$ 396,940.00	\$ -	\$ 396,940.00	\$ -
School Nutrition	\$ 265,905.00	\$ 329,000.00	\$ 398,647.00	\$ -	\$ 398,647.00	\$ -
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 229,179.00	\$ 136,119.00	\$ 2,620,003.00	\$ -	\$ 2,320,003.00	\$ 303,030.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -
Student Fee	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -
TOTALS	\$ 7,473,460.00	\$ 8,663,722.00	\$ 12,499,339.00	\$ 622,740.00	\$ 6,777,563.00	\$ 6,408,602.00

PUBLISHED IN THE SCOTTSBLUFF STAR HERALD SEPTEMBER 8, 2022

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2023-1

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Hemingford 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 Hemingford Public Schools resolves that:

1. The 2022-2023 property tax request be set at:

General Fund:	\$	6,105,572.00
Bond Fund:	\$	-
Special Building Fund:	\$	303,030.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by 3.88 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 0.890631 per \$100 of assessed value.

4. Hemingford Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.935979 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Hemingford Public Schools will increase (or decrease) last year's budget by 7.11 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2022.

Motion by Turek, seconded by Ansley to adopt Resolution # 2023-1.

Voting yes were:

Justin Ansley
Brian Schumacher
D. A. W.
B. Smith
Bonnie A. Randolph
Beck Dorvalma

Voting no were:

Dated this 26th day of September, 2022

District Number: 07-0010-000
District Name: HEMINGFORD PUBLIC SCHOOLS
District Phone: (308)487-3328

Instructions (https://cdn.education.ne.gov/wp-content/uploads/2021/06/2122_LC2Instructions.pdf)

2022/23 Section A: Calculation of Total Allowable Budget Authority	
Certified Budget Authority	A-101 6,639,104
Access to Prior Year's Unused Budget Authority [Maximum Amount: \$764]	A-355 764
Total Adjusted Budget Authority	A-361 6,639,868
Total Allowable Budget Authority	A-780 6,639,868

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

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

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

2022/23 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority	
2022/23 General Fund Budget of Disbursements & Transfers	B-100 8,634,868
2022/23 Special Grant Funds	B-110 920,000
2022/23 Special Education Budget of Disbursements & Transfers	B-120 1,075,000
2022/23 General Fund Lid Exclusions	B-130 0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140 6,639,868
2022/23 Unused Budget Authority	B-150 0

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

Total Unused Budget Authority

District Number: 07-0010-000
 District Name: HEMINGFORD PUBLIC SCHOOLS
 District Phone: (308)487-3328

Special Grant Fund List

[Return to LC2](#)

Total Special Grant Funds 3.00 920,000

[Save Grants](#)

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

[Print Grants](#)

*** Items denoted with a * must be approved by the State Board of Education.
 Email your request for approval of these items to:**

Michelle Cartwright at michelle.cartwright@nebraska.gov

Grant Description	Line	Amount
ACE/Cultural Connections	1.110	<input type="text" value="0"/>
Adult Education - English Literacy/Civics Grants	1.115	<input type="text" value="0"/>
Adult Education & Family Literacy Act Grants	1.120	<input type="text" value="0"/>
Adult Education Volunteer Coordination Program	1.125	<input type="text" value="0"/>
Annenberg Foundation Grants (Rural Challenge)	1.130	<input type="text" value="0"/>
ARP-HCY I & II	1.135	<input type="text" value="0"/>
Artist-in-Schools/Communities Grants	1.140	<input type="text" value="30,000"/>
Beyond School Bells Grant	1.145	<input type="text" value="0"/>
Building Safe and Responsive Schools Grants	1.150	<input type="text" value="0"/>
Career and Technical Education Grants (Carl Perkins)	1.155	<input type="text" value="25,000"/>

Career Pathway Advancement Project (CPAP)	1.160	<input type="text" value="0"/>
Century Link/NETA Grants	1.165	<input type="text" value="0"/>
Child Care & Development Fund	1.170	<input type="text" value="0"/>
Clean School Bus FY22-26	1.175	<input type="text" value="0"/>
Community 4 Kids Grant	1.180	<input type="text" value="0"/>
Community Incentive Grants	1.185	<input type="text" value="0"/>
Department of Justice STOP Violence Grant	1.190	<input type="text" value="0"/>
Distance Learning Grants (Federal)	1.195	<input type="text" value="10,000"/>
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.200	<input type="text" value="0"/>
Early Childhood Education Program Ages 3-5 Grants	1.205	<input type="text" value="0"/>
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.210	<input type="text" value="0"/>
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	<input type="text" value="0"/>
EducationQuest Foundation Community Grants	1.220	<input type="text" value="0"/>
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	<input type="text" value="0"/>
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.230	<input type="text" value="50,000"/>
ESEA Title III Grants - Immigrant Education Grants	1.235	<input type="text" value="0"/>
ESEA Title III Grants - Language Instruction for English Learners	1.240	<input type="text" value="0"/>
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	<input type="text" value="0"/>
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.250	<input type="text" value="0"/>
ESEA Title IX - McKinney-Vento Homeless Assistance Act Grants	1.255	<input type="text" value="0"/>
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.260	<input type="text" value="30,000"/>

ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.265	<input type="text" value="0"/>
ESSERS I/II/III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.270	<input type="text" value="600,00"/>
Forest Service Grants (Conservation Education)	1.275	<input type="text" value="0"/>
GEERS – Governor’s Emergency Education Relief Fund (CARES, CRRSA)	1.280	<input type="text" value="0"/>
Great Plains Communications Grants (Commitment to the Schools)	1.285	<input type="text" value="0"/>
Head Start Grants	1.290	<input type="text" value="0"/>
High Ability Learner Incentive Grants (Gifted)	1.295	<input type="text" value="5,000"/>
High School Equivalency Assistance Act Grants	1.300	<input type="text" value="0"/>
IDEA Part B & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, and Non-public)	1.305	<input type="text" value="95,000"/>
IDEA Special Education Discretionary Grants (includes State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants, and other Office of Special Education Program (OSEP) Grants	1.310	<input type="text" value="0"/>
Immigrant Impact Education Grants	1.315	<input type="text" value="0"/>
Improving Health & Education Outcomes for Young People	1.320	<input type="text" value="0"/>
Indian Education Grants	1.325	<input type="text" value="0"/>
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.330	<input type="text" value="0"/>
Innovation in Education Program Grants (includes funds from USDE)	1.335	<input type="text" value="0"/>
Johnson-O'Malley Grants	1.340	<input type="text" value="0"/>
JROTC	1.345	<input type="text" value="0"/>
Kiewit Foundation Grants	1.350	<input type="text" value="0"/>
Magnet School Grants	1.355	<input type="text" value="0"/>
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.360	<input type="text" value="0"/>
Medicaid in Public Schools (MIPS)	1.365	<input type="text" value="20,000"/>

Mentoring for Success Grants	1.370	<input type="text" value="0"/>
Microsoft Settlement Agreement	1.375	<input type="text" value="0"/>
National Assessment of Educational Progress (NAEP)	1.380	<input type="text" value="0"/>
National Science Foundation Grants	1.385	<input type="text" value="0"/>
NDEQ	1.390	<input type="text" value="0"/>
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	<input type="text" value="0"/>
NE Improving Student Health	1.400	<input type="text" value="0"/>
NE Improving Student Health (CARES Act)	1.405	<input type="text" value="0"/>
NE Youth Suicide Prevention 21	1.410	<input type="text" value="0"/>
Nebraska Arts Council Grants	1.415	<input type="text" value="0"/>
Nebraska Community Foundation/TeamMates Grants	1.420	<input type="text" value="0"/>
Nebraska Environmental Trust Grants	1.425	<input type="text" value="0"/>
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.430	<input type="text" value="0"/>
Nebraska Grant for School Emergency Management	1.435	<input type="text" value="0"/>
Nebraska Humanities Grants	1.440	<input type="text" value="0"/>
Nebraska Natural Resources Commission Grants	1.445	<input type="text" value="0"/>
Nebraska STOP School Violence Prevention Training Program	1.450	<input type="text" value="0"/>
Nebraska STOP School Violence Threat Assessment Program	1.455	<input type="text" value="0"/>
Preschool Development Grant (PDG)	1.460	<input type="text" value="0"/>
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	<input type="text" value="0"/>
Refugee School Impact Grant	1.470	<input type="text" value="0"/>
reVISION Action Grant	1.475	<input type="text" value="0"/>
Ritonya-Buscher-Poehling Foundation Grants	1.480	<input type="text" value="0"/>
Safe Routes to Schools Grant	1.485	<input type="text" value="35,000"/>

Save the Children Grant	1.490	10,000
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.500	10,000
Smaller Learning Communities Program Grants	1.505	0
SPED Planning Region Team	1.510	0
Stackable, instructionally embedded, Portable Science (SIPS) Assessments.	1.515	0
Statewide Longitudinal Data System	1.520	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.530	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.540	0
Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.550	0
Vocational Rehabilitation Grants	1.555	0
Young Adult Tobacco Prevention	1.560	0
*Insurance Settlements	1.565	0
*Interfund Loans	1.570	0
*Reimbursements for Wards of the Court	1.575	0
*Short-Term Borrowings	1.580	0
*Special Supplementary Grants from City or County Governments	1.585	0
*Special Supplementary Grants from City or County Governments	1.590	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.600	0

*** Items denoted with a * must be approved by the State Board of Education.
Email your request for approval of these items to:**

Michelle Cartwright at michelle.cartwright@nebraska.gov

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](#) 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

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 2021-2022 year.

chool district has held a successful election to override the levy limits, which is in effect for this budget year, you need:

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

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

INPUT ↓

County-District #:	<u>07-0010</u>	
Name of School:	<u>Hemingford Public Schools</u>	
Name of County:	<u>Box Butte</u>	<i>Do not include the word "County"</i>
Class:	<u>III</u>	
Current School District Taxable Value	<u>684,695,058</u>	<i>From County Assessor Certificate</i>
Prior School District Taxable Value	<u>659,098,008</u>	<i>From Prior Year Budget, Cover</i>
Prior Year Property Tax Request	<u>6,098,106.00</u>	<i>From Prior Year Budget, Cover</i>
Prior Year Levy Rate	<u>0.925220</u>	<i>Prior Year total levy set by Cou</i>
School District Real Growth Value	<u>1,699,558.00</u>	<i>From County Assessor Certificate</i>
School District Prior Year Total Real Property Valuation	<u>617,927,904.00</u>	<i>From County Assessor Certificate</i>
Hearing Held On:	<u></u>	
Day of month:	<u>12</u>	
Month:	<u>September</u>	
Year:	<u>2022</u>	
Time:	<u>6:30</u>	
A.M. or P.M.:	<u>P.M.</u>	
Location of Hearing:	<u>South Campus Meeting Room</u>	
Special Hearing to Set Final Tax Request Held On:	<u></u>	
Day of month:	<u>12</u>	
Month:	<u>September</u>	
Year:	<u>2022</u>	
Time:	<u>6:45</u>	
A.M. or P.M.:	<u>P.M.</u>	
Location of Hearing:	<u>South Campus Meeting Room</u>	

**2022-2023
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM**

County-District #: 07-0010 Class #: III
Hemingford Public Schools
TO THE COUNTY BOARD AND COUNTY CLERK OF
Box Butte County

This budget is for the Period SEPTEMBER 1, 2022 through AUGUST 31, 2023

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	\$ -	\$ 6,105,572.00	\$ 6,105,572.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ -		\$ -
Special Building Fund	\$ -	\$ 303,030.00	\$ 303,030.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ -	\$ 6,408,602.00	\$ 6,408,602.00

<p>Outstanding Bonded Indebtedness as of September 1, 2022 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i></p> <table border="1"> <tr> <td>\$ -</td> <td>Principal</td> </tr> <tr> <td>\$ -</td> <td>Interest</td> </tr> <tr> <td>\$ -</td> <td>Total Outstanding Bonded Indebtedness</td> </tr> </table>	\$ -	Principal	\$ -	Interest	\$ -	Total Outstanding Bonded Indebtedness	<p>Total Certified Valuation (All Counties) \$ 684,695,058 <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p> <p align="center">Report of Joint Public Agency & Interlocal Agreements</p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2021 through June 30, 2022? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <i>If YES, Please submit Interlocal Agreement Report by September 30th.</i></p>
\$ -	Principal						
\$ -	Interest						
\$ -	Total Outstanding Bonded Indebtedness						

County Clerk's Use Only	<p align="center">Report of Trade Names, Corporate Names & Business Names</p> <p>Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2021 through June 30, 2022? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <i>If YES, Please submit Trade Name Report by September 30th.</i></p> <p>Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2022-2023 school fiscal year? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p>
-------------------------	--

APA Contact Information	Submission Information
<p>Auditor of Public Accounts State Capitol, Suite 2303 Lincoln, NE 68509 Telephone: (402) 471-2111 FAX: (402) 471-3301 Website: auditors.nebraska.gov Questions - E-Mail: Jeff.Schreier@nebraska.gov</p>	<p align="center">Budget Due by 9-30-2022</p> <p align="center">Submit budget to:</p> <ol style="list-style-type: none"> 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

2022-2023 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	1,070,455.00	3,213,092.00	6,044,516.00	9,257,608.00	1,075,000.00	7,559,868.00	8,634,868.00	622,740.00	9,257,608.00
Depreciation	-	175,000.00		175,000.00			175,000.00		175,000.00
Employee Benefit	68,881.00	168,881.00		168,881.00			168,881.00	-	168,881.00
Contingency	-	-		-			-		-
Activities	146,940.00	396,940.00		396,940.00			396,940.00	-	396,940.00
School Nutrition	23,647.00	398,647.00		398,647.00			398,647.00	-	398,647.00
Bond	-	-	-	-			-	-	-
Special Building	2,311,003.00	2,320,003.00	300,000.00	2,620,003.00			2,620,003.00		2,620,003.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	100,000.00		100,000.00			100,000.00	-	100,000.00
Student Fee	-	5,000.00		5,000.00			5,000.00	-	5,000.00
				-					-
TOTAL ALL FUNDS	3,620,926.00	6,777,563.00	6,344,516.00	13,122,079.00	1,075,000.00	7,559,868.00	12,499,339.00	622,740.00	13,122,079.00

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)	6,044,516.00	-	300,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	61,056.00	-	3,030.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	6,105,572.00	-	303,030.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 739,720.00	\$ 185,000.00

COUNTY TREASURER'S BALANCE, 9-1-2022			
1,000,000.00	-	311,003.00	-

2021-2022 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	1,965,556.00	4,016,031.00	5,200,000.00	9,216,031.00	791,768.00	7,353,808.00	8,145,576.00	1,070,455.00
Depreciation	-	-		-			-	-
Employee Benefit	90,266.00	90,266.00		90,266.00			21,385.00	68,881.00
Contingency	-	-		-			-	-
Activities	168,582.00	378,582.00		378,582.00			231,642.00	146,940.00
School Nutrition	86,688.00	352,647.00		352,647.00			329,000.00	23,647.00
Bond	-	-	-	-			-	-
Special Building	2,200,322.00	2,247,122.00	200,000.00	2,447,122.00			136,119.00	2,311,003.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-			-	-
TOTAL ALL FUNDS	4,511,414.00	7,084,648.00	5,400,000.00	12,484,648.00	791,768.00	7,353,808.00	8,863,722.00	3,620,926.00

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	
\$	190,000.00

2020-2021 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	1,813,139.00	3,902,018.00	4,762,747.00	8,664,765.00	702,962.00	5,996,247.00	6,699,209.00	1,965,556.00
Depreciation	-	-		-			-	-
Employee Benefit	55,810.00	155,818.00		155,818.00			65,552.00	90,266.00
Contingency	-	-		-			-	-
Activities	135,511.00	385,137.00		385,137.00			216,555.00	168,582.00
School Lunch	72,029.00	352,653.00		352,653.00			265,965.00	86,688.00
Bond	-	-	-	-			-	-
Special Building	1,908,170.00	1,958,704.00	467,797.00	2,426,501.00			226,179.00	2,200,322.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	\$ 3,984,659.00	6,754,330.00	5,230,544.00	11,984,874.00	702,962.00	5,996,247.00	7,473,460.00	4,511,414.00

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	
\$	188,172.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Hemingford Public Schools
ADDRESS	
CITY & ZIP CODE	Hemingford 69348
TELEPHONE	308-487-3328
WEBSITE	hemingfordschools.org

BOARD CHAIRPERSON

CLERK/TREASURER/SUPERINTENDENT/OTHER

NAME	Justin Ansley	Dr. Travis Miller
TITLE /FIRM NAME	Chairperson	Superintendent
TELEPHONE	308-760-7004	308-487-3328
EMAIL ADDRESS	justin.ansley@gubn.org	tmiller@gubn.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



should be sent

PREPARER

Dr. Travis Miller

Superintendent

308-487-3328

tmiller@gubn.org

Hemingford Public Schools

2022-2023 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 6,098,106.00
(Total Personal and Real Property Tax Required from prior year budget - Cover Page)

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

Real Growth Percentage Increase

$$\frac{1,699,558.00}{2022 \text{ Real Growth Value per Assessor}} \div \frac{617,927,904.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.28} \% \text{ (3)}$$

Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds (§13-518). The County Assessor must provide you with separate growth amounts.

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.28 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 139,036.82

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 6,237,142.82

ACTUAL PROPERTY TAX REQUEST

2022-2023 ACTUAL Total Property Tax Request (7) \$ 6,408,602.00
(Total Personal and Real Property Tax Required 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 your proposed property tax request and telephone number to the County Clerk by September 5th. 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 #

07-0010

Hemingford Public Schools

Line No.		2022-2023 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)	\$ -

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

Notice is hereby given that _____ 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 2022/23 school year, how many years remain on the contract:
(Column F must be completed if additional years remain on contract.)

0

The estimated costs to the district for the 2022/23 year and future years are listed below:

	2022/23 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 145,000.00		\$ 145,000.00
Compensation for activities outside of the regular salary:			
• <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>			\$ -
Benefits and Payroll Costs Paid by district:			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>			\$ -
• <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>	\$ 25,416.00		\$ 25,416.00
• <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>	\$ 1,185.00		\$ 1,185.00
• <i>Cell Phone/Internet reimbursement</i>	\$ 1,200.00		\$ 1,200.00
• <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>			\$ -
Totals:	\$ 172,801.00	\$ -	\$ 172,801.00

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Hemingford 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 Hemingford Public Schools resolves that:

1. The 2022-2023 property tax request be set at:

General Fund:	\$	6,105,572.00
Bond Fund:	\$	-
Special Building Fund:	\$	303,030.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year’s total assessed value by 3.88 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 0.890631 per \$100 of assessed value.
4. Hemingford Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.935979 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Hemingford Public Schools will increase (or decrease) last year’s budget by 7.11 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2022.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2022

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Hemingford Public Schools (07-0010) in Box Butte 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 12 day of September, 2022 at 6:30 o'clock, P.M., at South Campus Meeting Room 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)
	2020-2021 (1)	2021-2022 (2)	2022-2023 (3)			
General	\$ 6,699,209.00	\$ 8,145,576.00	\$ 8,634,868.00	\$ 622,740.00	\$ 3,213,092.00	\$ 6,105,572.00
Depreciation	\$ -	\$ -	\$ 175,000.00		\$ 175,000.00	
Employee Benefit	\$ 65,552.00	\$ 21,385.00	\$ 168,881.00	\$ -	\$ 168,881.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 216,555.00	\$ 231,642.00	\$ 396,940.00	\$ -	\$ 396,940.00	
School Nutrition	\$ 265,965.00	\$ 329,000.00	\$ 398,647.00	\$ -	\$ 398,647.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 226,179.00	\$ 136,119.00	\$ 2,620,003.00		\$ 2,320,003.00	\$ 303,030.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	
Student Fee	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 7,473,460.00	\$ 8,863,722.00	\$ 12,499,339.00	\$ 622,740.00	\$ 6,777,563.00	\$ 6,408,602.00

Notice of Special Hearing To Set Final Tax Request

Hemingford Public Schools (07-0010) in Box Butte 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 12 day of, September 2022 at 6:45 o'clock P.M., at South Campus Meeting Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2021-2022	2022-2023	Change
Property Valuations	659,098,008	684,695,058	4%

2021-2022 Budget Information

2022-2023 Budget Information

Fund	2021-2022 Operating Budget	2021-2022 Property Tax Request	2021 Tax Rate	Property Tax Rate (2021-2022 Request Divided By 2022 Valuation)	2022-2023 Operating Budget	2022-2023 Proposed Property Tax Request	Proposed 2022 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	8,234,325.00	5,896,086.00	0.894569	0.861126	8,634,868.00	6,105,572.00	0.891721	0%	5%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	2,273,221.00	202,020.00	0.030651	0.029505	2,620,003.00	303,030.00	0.044258	44%	15%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	10,507,546.00	6,098,106.00	0.925220	0.890631	11,254,871.00	6,408,602.00	0.935979	1%	7%

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

07-0010

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2020 to 8-31-2021 (Column 1)	ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2)	ADOPTED 9-1-2022 to 8-31-2023 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	3,490,801.00	3,202,534.00	4,047,257.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	641,953.00	661,088.00	900,000.00
4	Support Services - Pupils (SPED Related)	2100's	40,191.00	104,965.00	150,000.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	184,873.00	175,108.00	200,000.00
7	Support Services - Instructional	2200's	299,489.00	305,977.00	350,000.00
8					
9	Board of Education	2310	38,984.00	225,814.00	40,000.00
10	Executive Administration Services	2320	154,928.00	142,934.00	173,000.00
11	District Legal Services	2330	5,031.00	4,461.00	5,000.00
12	Office of the Principal	2410	336,667.00	346,053.00	360,000.00
13	General Administration - Business Services	2500	108,784.00	174,786.00	120,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	562,564.00	480,057.00	700,000.00
15	Vehicle Acquisition & Maintenance	2650		52,163.00	253,000.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	445,480.00	483,573.00	595,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793	20,818.00	25,715.00	25,000.00
18	Safety	2670		20,081.00	100,000.00
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's		1,829.00	
22	Debt Services	5000			
23	Federal Programs	6000's	239,902.00	698,723.00	546,611.00
24					
25	Transfers to _____ Fund	8000	75,000.00	86,924.00	70,000.00
26	Interfund Loan/Repayment to _____ Fund				
27		9000	53,744.00	952,791.00	
28					
29					
30	Total Disbursements & Transfers (Including SPED)		6,699,209.00	8,145,576.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	702,962.00	791,768.00	1,075,000.00
32	Total Non-Special Education Disbursements & Transfers		5,996,247.00	7,353,808.00	7,559,868.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				8,634,868.00
34	NECESSARY CASH RESERVE				622,740.00
35	TOTAL REQUIREMENTS				9,257,608.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		534,920.00	637,033.00	70,455.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		1,278,219.00	1,328,523.00	1,000,000.00
41	Total Beginning Balance		1,813,139.00	1,965,556.00	1,070,455.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	19,828.00	20,000.00	20,000.00
46	Public Power District Sales Tax	1120			
47	Motor Vehicle Taxes	1125	188,172.00	190,000.00	185,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335	16,003.00	15,000.00	15,000.00
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	7.00		
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	326.00	300.00	500.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990			
56	Local License Fees/Court Fines	1911 / 1921	73.00	70.00	70.00
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925			
59					
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	13,473.00	10,000.00	10,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210			
68					
69					
70	STATE SOURCES				
71	State Aid	3110	820,882.00	771,105.00	739,720.00
72	Special Education Programs	3120	174,929.00	150,000.00	160,000.00
73	Special Education Transportation	3125			
74	Homestead Exemption	3130	30,126.00	30,000.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	15,786.00	15,000.00	10,000.00
77	Payments for High Ability Learners	3535	5,078.00	5,000.00	5,000.00
78	Other State Appropriations				
79					
80					
81					
82					
83	Distance Education		11,579.00	10,000.00	9,000.00
84	State Apportionment	3400	41,688.00	40,000.00	35,000.00
85	Other				
86	State Categorical Programs	3500's			
87	Other State Receipts	3990	42,000.00	40,000.00	35,000.00
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	382,594.00	350,000.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	64,569.00	60,000.00	60,000.00
91		4526-4528, 4531	7,436.00	5,000.00	5,000.00
92				100,000.00	
93					
94	IDEA Programs	4512-4523	3,469.00	3,000.00	3,000.00
95		4416-4418	83,815.00	80,000.00	80,000.00
96					
97	Medicaid in Public Schools	4708	23,009.00	20,000.00	20,000.00
98	Medicaid Administrative Activities in Public Schools	4709	10,485.00	10,000.00	5,000.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101					
102	ESSER I, II, and III				630,347.00
103					
104	Vocational Education (Carl Perkins)	4525	5,150.00	5,000.00	5,000.00
105	Other Federal Categorical Receipts	4530			
106	Forrest Reserve	4707	7,041.00	7,000.00	
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	4,438.00	4,000.00	
113	Sale of Property	5300			
114	Transfers from _____ Fund	5200			

115	Cash Balance from Dissolved/Merged Districts	5610			
116			53,744.00	50,000.00	50,000.00
117	Other Non-Revenue Receipts	5690	63,179.00	60,000.00	60,000.00
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		3,902,018.00	4,016,031.00	3,213,092.00
121	Personal and Real Property Taxes	1100	4,762,747.00	5,200,000.00	6,044,516.00
122	TOTAL RESOURCES AVAILABLE		8,664,765.00	9,216,031.00	9,257,608.00
123	Less: Disbursements & Transfers		6,699,209.00	8,145,576.00	
124	BALANCE FORWARD		1,965,556.00	1,070,455.00	

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

6,044,516.00
61,056.00
6,105,572.00

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 #

07-0010

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2020 to 8-31-2021 (Column 1)	ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2)	ADOPTED 9-1-2022 to 8-31-2023 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3					
4					175,000.00
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				175,000.00
14	TOTAL REQUIREMENTS				175,000.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1				
17	Investments, 9-1				
18	Total Beginning Balance		-	-	-
19	LOCAL SOURCES				
20	Interest	1510			
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200			175,000.00
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		-	-	175,000.00
28	Less: Disbursements & Transfers		-	-	
29	BALANCE FORWARD		-	-	

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 #

07-0010

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2020 to 8-31-2021 (Column 1)	ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2)	ADOPTED 9-1-2022 to 8-31-2023 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3					
4			65,552.00	21,385.00	168,881.00
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		65,552.00	21,385.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				168,881.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				168,881.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		55,810.00	90,266.00	68,881.00
18	Investments, 9-1				
19	Total Beginning Balance		55,810.00	90,266.00	68,881.00
20	LOCAL SOURCES				
21	Interest	1510	8.00		
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200	100,000.00		100,000.00
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		155,818.00	90,266.00	168,881.00
29	Less: Disbursements & Transfers		65,552.00	21,385.00	
30	BALANCE FORWARD		90,266.00	68,881.00	

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 #

07-0010

Line No.	CONTINGENCY FUND	Object/ Source Number	ACTUAL 9-1-2020 to 8-31-2021 (Column 1)	ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2)	ADOPTED 9-1-2022 to 8-31-2023 (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

$$\begin{array}{r}
 \$ \underline{\hspace{10em}} \quad \underline{8,634,868.00} \quad \times .05 = \underline{\hspace{10em}} \quad \underline{431,743.40} \\
 \text{(Total Budget of Disbursements \& Transfers-General Fund)} \quad \text{(Column 3, Line 9 may not exceed this amount)} \\
 \text{[From General Fund Line 33]}
 \end{array}$$

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 #

07-0010

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2020 to 8-31-2021 (Column 1)	ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2)	ADOPTED 9-1-2022 to 8-31-2023 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2					
3					
4			216,555.00	231,642.00	396,940.00
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		216,555.00	231,642.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				396,940.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				396,940.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		135,511.00	168,582.00	146,940.00
18	Investments, 9-1				
19	Total Beginning Balance		135,511.00	168,582.00	146,940.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Activities Receipts	1790			
23	Admissions	1710	209,626.00	210,000.00	200,000.00
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	40,000.00		50,000.00
27					
28	TOTAL RESOURCES AVAILABLE		385,137.00	378,582.00	396,940.00
29	Less: Disbursements & Transfers		216,555.00	231,642.00	
30	BALANCE FORWARD		168,582.00	146,940.00	

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 #

07-0010

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2020 to 8-31-2021 (Column 1)	ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2)	ADOPTED 9-1-2022 to 8-31-2023 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	74,169.00	80,000.00	90,000.00
3	Employee Benefits	200's	19,127.00	25,000.00	27,000.00
4	Purchased Services	300 / 400	2,754.00	3,000.00	3,000.00
5	Supplies & Materials (Excluding Food)	610			8,647.00
6	Food	630	169,915.00	221,000.00	270,000.00
7	Capital Outlay (New & Replacement)	731, 733, 739			
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		265,965.00	329,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				398,647.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				398,647.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		72,029.00	86,688.00	23,647.00
18	Investments, 9-1				
19	Total Beginning Balance		72,029.00	86,688.00	23,647.00
20	LOCAL SOURCES				
21	Interest	1510	17.00	11.00	
22	Sale of Lunches/Milk	1610-1650	28,652.00	25,072.00	35,000.00
23			2,000.00		
24	STATE SOURCES				
25	State Reimbursement	3150	2,050.00	24,101.00	30,000.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	197,623.00	166,775.00	210,000.00
29			15,282.00		
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	35,000.00	50,000.00	100,000.00
32					
33	TOTAL RESOURCES AVAILABLE		352,653.00	352,647.00	398,647.00
34	Less: Disbursements & Transfers		265,965.00	329,000.00	
35	BALANCE FORWARD		86,688.00	23,647.00	

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 #

07-0010

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2020 to 8-31-2021 (Column 1)	ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2)	ADOPTED 9-1-2022 to 8-31-2023 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831			
4	Bond - Interest	832			
5					
6	Transfers to General Fund	8000-911			
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, & TRANSFERS				
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			
19	Interest	1510			
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130			
24	Pro-Rate Motor Vehicle	3180			
25					
26	Property Tax Credit				
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
30					
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.

Bond Fund

School District Total Debt Outstanding as of September 1, 2022

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, 2022:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2022-2023			\$ -
2023-2024			\$ -
2024-2025			\$ -
2025-2026 and thereafter			\$ -
Total All Years	\$ -	\$ -	\$ -

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **07-0010**

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2020 to 8-31-2021 (Column 1)	ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2)	ADOPTED 9-1-2022 to 8-31-2023 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400	226,179.00		
3	Supplies	600		136,119.00	2,620,003.00
4	Capital Outlay (New Only)	700's			
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		226,179.00	136,119.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				2,620,003.00
12	TOTAL REQUIREMENTS				2,620,003.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		1,772,869.00	2,072,501.00	2,000,000.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		135,301.00	127,821.00	311,003.00
17	Total Beginning Balance		1,908,170.00	2,200,322.00	2,311,003.00
18	LOCAL SOURCES				
19	Carline Tax	1115	1,928.00	2,000.00	2,000.00
20	Interest	1510	1,689.00	1,500.00	1,500.00
21			4,867.00	4,000.00	4,000.00
22			320.00	300.00	
23	STATE SOURCES				
24	Homestead Exemption	3130	2,930.00	2,500.00	
25	Pro-Rate Motor Vehicles	3180	1,527.00	1,500.00	1,500.00
26					
27	Property Tax Credit	3131	37,273.00	35,000.00	
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		1,958,704.00	2,247,122.00	2,320,003.00
37	Personal and Real Property Taxes	1100	467,797.00	200,000.00	300,000.00
38	TOTAL RESOURCES AVAILABLE		2,426,501.00	2,447,122.00	2,620,003.00
39	Less: Disbursements & Transfers		226,179.00	136,119.00	
40	BALANCE FORWARD		2,200,322.00	2,311,003.00	

PROPERTY TAX RECAP

300,000.00
3,030.00
303,030.00

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 #

07-0010

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/Source Number	ACTUAL 9-1-2020 to 8-31-2021 (Column 1)	ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2)	ADOPTED 9-1-2022 to 8-31-2023 (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 #

07-0010

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2020 to 8-31-2021 (Column 1)	ACTUAL/ESTIMATED 9-1-2021 to 8-31-2022 (Column 2)	ADOPTED 9-1-2022 to 8-31-2023 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's			100,000.00
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's			
4	Support Services - Staff	2200's			
5	Executive Administration Services	2320			
6	Office of the Principal	2410			
7	General Administration - Business Services	2500			
8	Community Services	3300			
9	State Categorical Programs	3500's			
10	Federal Programs	6000's			
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				100,000.00
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				100,000.00
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			100,000.00
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		-	-	100,000.00
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

Box Butte County
Joint Public Hearing Report

Pursuant to Neb. Rev. Stat. § 77-1633, a joint public hearing was held on September 22, 2022, at 7:00 P.M at the Box Butte County Courthouse, Rm 202.

Notice of the Joint Public Hearing was provided by:

1. Postcard mailed to all affected property taxpayers by the County Assessor on September 8, 2022.
2. Publication in the Alliance Times-Herald on September 14, 2022.
3. Publication in the Hemingford Ledger on September 15, 2022.

The following political subdivision representatives were present at the hearing and gave a brief presentation on their political subdivision's intent to increase their property tax request by more than the allowable growth percentage and the effect of such request on their budget.

Name:	Political Subdivision Represented:
Troy Unzicker	Alliance Public School District #6
Travis Miller	Hemingford Public School District #10

Additionally, the following individuals spoke at the joint public hearing and provided their input on the proposed property tax requests.

Name:	Address:
<u>Janelle Rolls</u>	<u>2130 Gretchen Ct, Alliance, 69301</u>
<u>Larry Snyder</u>	<u>1828 Niobrara Ave, Alliance, 69301</u>
<u>Donna Schekall</u>	<u>540 CR 71, Hemingford, 69348</u>
<u>Jeff Meer</u>	<u>3950 State Hwy 2, Alliance, 69301</u>
<u>Rosa Vazquez</u>	<u>2500 Emerson Ave, Alliance, 69301</u>
<u>Susan Winten</u>	<u>921 Crook St, Hemingford, 69348</u>
<u>Bruce Winten</u>	<u>921 Crook St, Hemingford, 69348</u>
<u>Brandi Hamilton</u>	<u>624 Pioneer Ave, Alliance, 69301</u>
<u>Ron Jones</u>	<u>2671 CR 55, Alliance, 69301</u>

Name:	Organization Represented:
<u>Ginger Meyer</u>	<u>Chadron Schools Superintendent</u>
<u>Mo Hanks</u>	<u>Crawford Schools Superintendent</u>
<u>John McGhehey</u>	<u>Alliance City Council</u>
<u>Josh Freiburger</u>	<u>Alliance Board of Education</u>
<u>Blanche Randolph</u>	<u>Hemingford School Board</u>
<u>Justin Ansley</u>	<u>Hemingford School Board</u>

Total Attendance: 36

After all members of the public present were given a reasonable amount of time to provide their input on the proposed property tax requests, the hearing was closed.

Signed,

Judy Messersmith
Judy Messersmith
Box Butte County Clerk



9-23-2022



Travis Miller <tmiller@gubn.org>

Notice of Joint Public Hearing: Property Tax Request 77-1633

1 message

Box Butte County Clerk <clerk@boxbuttecountyne.gov>

Tue, Sep 6, 2022 at 11:59 AM

To: Travis Miller <tmiller@gubn.org>, "sandi.morava@alliancebulldogs.org" <sandi.morava@alliancebulldogs.org>, Box Butte County Assessor <assessor@boxbuttecountyne.gov>

Alliance Public Schools and Hemingford Public Schools will be participating in the joint public hearing.

The joint public hearing will be held at the Box Butte County Courthouse, [515 Box Butte Avenue, Alliance, NE, Room 202](#), on Thursday, September 22, 2022 at 7:00 p.m.

Judy Messersmith
Box Butte County Clerk
PO Box 678
Alliance, NE 69301
308-762-6565
clerk@boxbuttecountyne.gov

BOX BUTTE COUNTY SCHOOL DISTRICT 07-0010
HEMINGFORD PUBLIC SCHOOLS
HEMINGFORD, NEBRASKA

September 26, 2022
Board of Education Regular Meeting Minutes

A regular meeting of the Board of Education of School District 07-0010 was called to order at 7:04 PM at South Campus by Justin Ansley. Notice of the meeting was given in advance through the Hemingford Ledger. Board members were notified in advance of the meeting.

Attendance Roll Call: Justin Ansley: Present, Brett Cullan: Present, Rick Horstman: Present, Blanche Randolph: Present, Trish Schumacher: Present, Troy Turek: Present.

Motion by Troy Turek that the Agenda be approved as presented Seconded by Trish Schumacher Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Turek: Aye 6-0-0 Motion carried.

The Board conducted a public participation session to receive input on the use of ESSER II and ESSER III funds for the purpose of payment for the MCI motorcoach and to obtain input on the district's Return to Learn Plan.

Motion by Blanche Randolph Approve the Budget for 2022-2023 as follows: General Fund \$8,634,868, Depreciation Fund \$175,000, Employee Benefit Fund \$168,881, Activities Fund \$396,940, School Nutrition Fund \$398,647, Special Building Fund \$2,620,003, Cooperative Fund \$100,000, and Student Fee Fund \$5,000 (Total all funds \$12,499,339) Seconded by Troy Turek Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Turek: Aye 6-0-0 Motion carried.

Motion by Troy Turek Approve the Tax Request Resolution setting the General Fund Tax Request at \$6,105,572 and the Special Building Fund Tax Request at \$303,030. Seconded by Justin Ansley Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Turek: Aye 6-0-0 Motion carried.

Motion by Brett Cullan Approve the use of ESSER II and ESSER III funds for payoff of the activity bus (MCI motorcoach). Seconded by Trish Schumacher Roll Call: Ansley: Aye, Cullan: Aye, Horstman: Aye, Randolph: Aye, Schumacher: Aye, Turek: Aye 6-0-0 Motion carried.

The meeting was adjourned at 7:30 PM.

A work session with Marcia Herring of NASB will be held October 10 at 5:00 PM at South Campus. The next regular meeting of the Hemingford Board of Education will be held on October 12 at 7:00 PM at South Campus.

Dr. Travis Miller
Superintendent

Blanche Randolph
Board Secretary

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2022

{certification required on or before August 20th of each year}

TO:
 HEMINGFORD PUBLIC SCHOOLS
 TRAVIS MILLER
 PO BOX 217
 HEMINGFORD NE 69348-0217

TAXABLE VALUE LOCATED IN THE COUNTY OF BOX BUTTE

Name of School District	Class of School	Base School Code	Unified/Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage ^a
HEMINGFORD 10	3	07-0010		554,927,613	1,114,546	499,660,971	0.22

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

^a Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I MICHELLE ROBINSON, BOX BUTTE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Michelle Robinson Aug 17 2022
(signature of county assessor) *(date)*

CC: County Clerk BOX BUTTE County
 CC: County Clerk where school district is headquartered, if different county, _____ County

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2022

{certification required on or before August 20th of each year}

HEMINGFORD SCHOOL DISTRICT 10

TO: P O BOX 217
HEMINGFORD, NE 69348-0217

TAXABLE VALUE LOCATED IN THE COUNTY OF SHERIDAN

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage ^a
HEMINGFORD 10	3	07-0010		19,000,143	5,337	14,609,099	0.04

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

^a Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I TINA SKINNER SHERIDAN County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Tina W. Skinner
(signature of county assessor) _____
(date) 8-16-2022

CC: County Clerk, SHERIDAN County
CC: County Clerk where school district is headquartered, if different county, _____ County





Dawes County Assessor's Office
 451 Main Street
 Chadron NE 69337
 Phone (308) 432-0103
 Fax (308) 432-3150
 assessor@dawescounty.ne.gov

Roberta "Lindy" Coleman
 Assessor

Echo Clark
 Deputy Assessor

REVISED
 8/18/22

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2022

{certification required on or before August 20th of each year}

SCHOOL DISTRICT HEMINGFORD 10
 PO BOX 217

TO:

HEMINGFORD, NE 69348

TAXABLE VALUE LOCATED IN THE COUNTY OF DAWES

Name of School District	Class of School	Base School Code	Unified/Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage "
HEMINGFORD SCHOOL DIST-10	3	07-0010		110,767,302	579,675	\$103,657,834	0.56

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

* Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I, LINDY COLEMAN, DAWES County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

[Handwritten Signature]
 signature of county assessor

[Handwritten Date]
 date



CC: County Clerk, DAWES

CC: County Clerk where school district is headquartered, if different county, _____ County

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2022/23 STATE AID CERTIFICATION

HEMINGFORD PUBLIC SCHOOLS (07-0010-000)

FORMULA STUDENTS CALCULATION

(Fall Membership	x	ADM/FM Ratio)	+	Contracted Out	=	Formula Students
(371	x	0.9920398404)	+	0	=	368.05
KDG Adjustment		(0 students x .5)			times ADM Factor	=	0.00
Early Childhood (002)		(20 students x 450.0 hours / 1,032 hours x .6)				=	5.23
<i>Total Formula Students</i>							373.28

FORMULA NEEDS CALCULATION

Basic Funding	5,700,415.00
Poverty Allowance	0.00
Limited English Proficiency Allowance	0.00
Focus School & Program Allowance	0.00
Summer School Allowance	0.00
Special Receipts Allowance	184,482.00
Transportation Allowance	331,605.00
Elementary Site Allowance	0.00
Distance Education & Telecommunications Allowance	37,003.00
Averaging Adjustment	0.00
New School Adjustment	0.00
Student Growth Adjustment	0.00
Community Achievement Plan Adjustment	0.00
Limited English Proficiency Allowance Correction	0.00
Student Growth Adjustment Correction	0.00
Poverty Allowance Correction	0.00
Non Qualified LEP Adjustment	0.00
Total Calculated Formula Needs	6,253,505.00
Formula Needs Stabilization	171,672.00
Total Formula Needs	6,425,177.00

FORMULA RESOURCES CALCULATION

Yield From Local Effort Rate	672,702,519 / 100 x 1.0000000000	6,727,025.00
Net Option Funding		711,882.00
Allocated Income Tax Funds		27,575.00
Other Actual Receipts		461,549.00
Community Achievement Plan Aid		0.00
Total Formula Resources		7,928,031.00

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-1418 or (402) 471-4320.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2022/23 STATE AID CERTIFICATION

HEMINGFORD PUBLIC SCHOOLS (07-0010-000)

STATE AID CALCULATION

Equalization Aid	0.00
Net Option Funding	711,882.00
Allocated Income Tax Funds	27,575.00
Community Achievement Plan Aid	0.00
Total State Aid Calculated	739,457.00
Prior Year (2021/22) State Aid Correction	263.00
Total State Aid	739,720.00
Carryover Adjustment from years prior to 2022/23	0.00

2022/23 FORMULA STUDENTS IN ASCENDING ORDER

District Number	District Name	Formula Students	Adjusted General Fund Operating Expenditures	Adjusted General Fund Operating Expenditures per Formula Student
60-0090-000	MC PHERSON COUNTY SCHOOLS	57.88	1,893,200.00	32,709.29
58-0025-000	LOUP COUNTY PUBLIC SCHOOLS	63.04	2,102,098.00	33,346.34
52-0100-000	KEYA PAHA COUNTY SCHOOLS	86.32	2,199,582.00	25,480.75
05-0071-000	SANDHILLS PUBLIC SCHOOLS	89.60	2,527,536.00	28,208.38
83-0500-000	SIOUX COUNTY PUBLIC SCHOOLS	95.17	3,017,748.00	31,707.77
92-0045-000	WHEELER CENTRAL SCHOOLS	95.24	2,871,290.00	30,146.52
82-0015-000	LITCHFIELD PUBLIC SCHOOLS	105.59	2,455,585.00	23,256.28
47-0103-000	ELBA PUBLIC SCHOOLS	112.57	2,360,520.00	20,968.89
03-0500-000	ARTHUR COUNTY SCHOOLS	116.99	2,439,045.00	20,848.30
88-0021-000	ARCADIA PUBLIC SCHOOLS	118.28	2,473,473.00	20,911.79
86-0001-000	THEDFORD PUBLIC SCHOOLS	119.54	2,625,180.00	21,961.57
43-0079-000	HAYES CENTER PUBLIC SCHOOLS	124.39	2,605,636.00	20,947.49
45-0137-000	CHAMBERS PUBLIC SCHOOLS	130.45	2,285,164.00	17,517.45
54-0583-000	VERDIGRE PUBLIC SCHOOLS	133.56	2,455,476.00	18,385.31
30-0054-000	SHICKLEY PUBLIC SCHOOLS	137.36	3,339,123.00	24,309.07
04-0001-000	BANNER COUNTY PUBLIC SCHOOLS	137.80	3,221,948.00	23,381.94
26-0070-000	ALLEN CONSOLIDATED SCHOOLS	140.55	3,322,771.00	23,640.61
30-0001-000	EXETER-MILLIGAN PUBLIC SCHOOLS	146.98	4,026,777.00	27,396.64
17-0003-000	LEYTON PUBLIC SCHOOLS	146.99	3,662,225.00	24,915.27
79-0002-000	MINATARE PUBLIC SCHOOLS	147.67	3,172,714.00	21,484.76
38-0011-000	HYANNIS AREA SCHOOLS	148.37	2,610,171.00	17,592.33
16-0030-000	CODY-KILGORE PUBLIC SCHS	155.46	2,875,476.00	18,497.07
21-0084-000	SARGENT PUBLIC SCHOOLS	156.48	2,752,103.00	17,587.20
17-0009-000	POTTER-DIX PUBLIC SCHOOLS	156.89	3,407,924.00	21,722.39
67-0069-000	LEWISTON CONSOLIDATED SCHOOLS	158.36	3,184,637.00	20,109.76
23-0071-000	CRAWFORD PUBLIC SCHOOLS	161.71	3,344,856.00	20,684.70
85-2001-000	BRUNING-DAVENPORT UNIFIED SYS	165.05	4,294,606.00	26,019.95
59-0013-000	NEWMAN GROVE PUBLIC SCHOOLS	165.59	2,685,706.00	16,218.56
45-0044-000	STUART PUBLIC SCHOOLS	168.62	2,921,701.00	17,326.81
54-0501-000	NIOBRARA PUBLIC SCHOOLS	169.89	3,534,404.00	20,803.95
02-0018-000	ELGIN PUBLIC SCHOOLS	171.57	3,097,157.00	18,051.85
41-0091-000	HAMPTON PUBLIC SCHOOL	171.96	2,958,237.00	17,203.50
21-0089-000	ARNOLD PUBLIC SCHOOLS	171.99	2,690,527.00	15,643.56
46-0001-000	MULLEN PUBLIC SCHOOLS	172.39	3,103,439.00	18,002.31
32-0046-000	MAYWOOD PUBLIC SCHOOLS	172.43	2,956,153.00	17,144.32

2022/23 FORMULA STUDENTS IN ASCENDING ORDER

District Number	District Name	Formula Students	Adjusted General Fund Operating Expenditures	Adjusted General Fund Operating Expenditures per Formula Student
56-0565-000	WALLACE PUBLIC SCH DIST 65 R	172.71	3,667,211.00	21,232.93
21-0180-000	CALLAWAY PUBLIC SCHOOLS	173.63	3,366,870.00	19,391.36
21-0044-000	ANSLEY PUBLIC SCHOOLS	173.95	3,031,488.00	17,427.22
56-0006-000	BRADY PUBLIC SCHOOLS	173.96	3,245,455.00	18,656.76
06-0017-000	ST EDWARD PUBLIC SCHOOLS	174.16	2,990,621.00	17,171.24
57-0501-000	STAPLETON PUBLIC SCHOOLS	174.29	2,849,340.00	16,348.47
32-0095-000	EUSTIS-FARNAM PUBLIC SCHOOLS	174.51	3,077,805.00	17,637.13
70-0542-000	OSMOND COMMUNITY SCHOOLS	174.92	3,212,639.00	18,366.05
27-0062-000	SCRIBNER-SNYDER COMMUNITY SCHS	176.09	3,383,444.00	19,214.42
25-0025-000	CREEK VALLEY SCHOOLS	178.37	3,514,335.00	19,702.52
14-0101-000	WYNOT PUBLIC SCHOOLS	180.10	2,937,426.00	16,310.18
51-0006-000	PAXTON CONSOLIDATED SCHOOLS	184.42	3,340,385.00	18,112.54
81-0003-000	HAY SPRINGS PUBLIC SCHOOLS	186.12	2,897,409.00	15,567.38
37-0030-000	ELWOOD PUBLIC SCHOOLS	198.30	3,329,345.00	16,789.51
49-0033-000	STERLING PUBLIC SCHOOLS	199.75	3,040,012.00	15,218.81
32-0125-000	MEDICINE VALLEY PUBLIC SCHOOLS	201.80	3,213,528.00	15,924.01
48-0303-000	MERIDIAN PUBLIC SCHOOLS	202.15	3,421,888.00	16,927.27
24-0101-000	SUMNER-EDDYVILLE-MILLER SCHS	209.80	3,792,927.00	18,078.92
72-0019-000	OSCEOLA PUBLIC SCHOOLS	211.10	4,152,253.00	19,669.82
50-0001-000	WILCOX-HILDRETH PUBLIC SCHOOLS	211.44	4,426,766.00	20,936.59
35-0001-000	GARDEN COUNTY SCHOOLS	214.00	3,777,223.00	17,650.89
76-0044-000	DORCHESTER PUBLIC SCHOOL	215.53	3,233,522.00	15,002.92
19-0058-000	CLARKSON PUBLIC SCHOOLS	215.55	3,313,880.00	15,373.80
41-0002-000	GILTNER PUBLIC SCHOOLS	215.57	3,399,037.00	15,767.47
75-0100-000	ROCK COUNTY PUBLIC SCHOOLS	216.73	3,710,155.00	17,118.96
18-0011-000	HARVARD PUBLIC SCHOOLS	217.60	3,770,555.00	17,327.80
54-0505-000	ISANTI COMMUNITY SCHOOL	218.20	2,737,757.00	12,547.15
06-0075-000	RIVERSIDE PUBLIC SCHOOLS	219.50	4,196,201.00	19,117.26
54-0576-000	WAUSA PUBLIC SCHOOLS	219.55	3,241,339.00	14,763.64
72-0075-000	HIGH PLAINS COMMUNITY SCHOOLS	221.50	4,668,327.00	21,076.07
01-0123-000	SILVER LAKE PUBLIC SCHOOLS	225.38	4,366,697.00	19,375.10
90-0595-000	WINSIDE PUBLIC SCHOOLS	226.32	3,415,189.00	15,090.05
25-0095-000	SOUTH PLATTE PUBLIC SCHOOLS	226.96	3,611,402.00	15,912.12
76-0068-000	FRIEND PUBLIC SCHOOLS	227.72	3,911,896.00	17,178.73
26-0561-000	EMERSON-HUBBARD PUBLIC SCHOOLS	230.11	3,780,449.00	16,428.79

2022/23 FORMULA STUDENTS IN ASCENDING ORDER

District Number	District Name	Formula Students	Adjusted General Fund Operating Expenditures	Adjusted General Fund Operating Expenditures per Formula Student
15-0536-000	WAUNETA-PALISADE PUBLIC SCHS	230.96	3,756,274.00	16,263.53
19-0039-000	LEIGH COMMUNITY SCHOOLS	232.15	3,612,461.00	15,560.58
34-0100-000	DILLER-ODELL PUBLIC SCHOOLS	232.46	4,052,725.00	17,433.90
91-0002-000	RED CLOUD COMMUNITY SCHOOLS	233.20	3,329,046.00	14,275.27
69-0054-000	BERTRAND PUBLIC SCHOOLS	233.99	3,914,864.00	16,730.87
85-0060-000	DESHLER PUBLIC SCHOOLS	236.67	3,836,006.00	16,207.91
31-0506-000	FRANKLIN PUBLIC SCHOOLS	237.61	4,766,642.00	20,060.52
10-0019-000	SHELTON PUBLIC SCHOOLS	239.52	3,926,880.00	16,394.71
21-0015-000	ANSELMO-MERNA PUBLIC SCHOOLS	240.51	3,351,195.00	13,933.98
93-0083-000	MC COOL JUNCTION PUBLIC SCHS	244.46	3,849,822.00	15,748.13
54-0586-000	BLOOMFIELD COMMUNITY SCHOOLS	247.66	3,916,736.00	15,814.91
69-0055-000	LOOMIS PUBLIC SCHOOLS	253.02	3,475,522.00	13,735.97
24-0004-000	OVERTON PUBLIC SCHOOLS	255.33	3,867,772.00	15,148.32
14-0045-000	RANDOLPH PUBLIC SCHOOLS	257.41	3,906,994.00	15,178.12
01-0003-000	KENESAW PUBLIC SCHOOLS	257.72	4,111,476.00	15,953.06
87-0013-000	WALTHILL PUBLIC SCHOOLS	258.03	4,134,885.00	16,024.86
19-0070-000	HOWELLS-DODGE CONSOLIDATED SCHOO	258.50	3,966,695.00	15,344.85
78-0072-000	MEAD PUBLIC SCHOOLS	258.96	4,525,798.00	17,476.97
73-0179-000	SOUTHWEST PUBLIC SCHOOLS	259.23	4,959,962.00	19,133.61
71-0067-000	HUMPHREY PUBLIC SCHOOLS	259.42	3,903,996.00	15,048.88
33-0021-000	CAMBRIDGE PUBLIC SCHOOLS	262.47	3,946,098.00	15,034.51
11-0020-000	LYONS-DECATUR NORTHEAST SCHS	263.12	4,568,067.00	17,361.19
56-0007-000	MAXWELL PUBLIC SCHOOLS	263.27	4,012,904.00	15,242.64
74-0070-000	HUMBOLDT TABLE ROCK STEINAUER	264.26	6,079,444.00	23,005.79
12-0502-000	EAST BUTLER PUBLIC SCHOOLS	267.65	6,088,645.00	22,748.31
13-0022-000	WEeping WATER PUBLIC SCHOOLS	269.27	4,806,774.00	17,850.82
54-0013-000	CREIGHTON COMMUNITY PUBLIC SCHOOL	271.23	4,420,010.00	16,296.10
67-0001-000	PAWNEE CITY PUBLIC SCHOOLS	271.33	3,774,279.00	13,910.43
29-0117-000	DUNDY CO STRATTON PUBLIC SCHS	273.17	4,504,791.00	16,490.66
36-0100-000	BURWELL PUBLIC SCHOOLS	277.62	3,961,722.00	14,270.50
50-0501-000	AXTELL COMMUNITY SCHOOLS	278.58	4,317,328.00	15,497.87
39-0060-000	CENTRAL VALLEY PUBLIC SCHOOLS	279.51	6,618,181.00	23,677.39
91-0074-000	BLUE HILL COMMUNITY SCHOOLS	285.08	4,821,002.00	16,910.90
20-0020-000	BANCROFT-ROSALIE COMM SCHOOLS	286.95	3,266,651.00	11,383.88
61-0049-000	PALMER PUBLIC SCHOOLS	287.57	3,633,414.00	12,634.82

2022/23 FORMULA STUDENTS IN ASCENDING ORDER

District Number	District Name	Formula Students	Adjusted General Fund Operating Expenditures	Adjusted General Fund Operating Expenditures per Formula Student
44-0070-000	HITCHCOCK CO SCH SYSTEM	290.82	3,591,068.00	12,347.98
82-0001-000	LOUP CITY PUBLIC SCHOOLS	296.60	4,439,465.00	14,967.97
63-0001-000	FULLERTON PUBLIC SCHOOLS	297.66	4,427,322.00	14,873.55
10-0105-000	PLEASANTON PUBLIC SCHOOLS	299.33	2,999,147.00	10,019.54
08-0051-000	BOYD COUNTY SCHOOLS	308.58	4,619,456.00	14,969.97
64-0023-000	JOHNSON-BROCK PUBLIC SCHOOLS	317.51	3,573,056.00	11,253.48
33-0018-000	ARAPAHOE PUBLIC SCHOOLS	321.80	4,294,387.00	13,344.70
70-0005-000	PLAINVIEW PUBLIC SCHOOLS	322.05	4,778,747.00	14,838.50
62-0021-000	BAYARD PUBLIC SCHOOLS	324.84	5,069,251.00	15,605.16
56-0055-000	SUTHERLAND PUBLIC SCHOOLS	330.09	4,403,862.00	13,341.38
93-0096-000	HEARTLAND COMMUNITY SCHOOLS	331.10	4,487,725.00	13,553.91
10-0009-000	ELM CREEK PUBLIC SCHOOLS	331.20	4,676,784.00	14,120.64
54-0096-000	CROFTON COMMUNITY SCHOOLS	334.15	5,326,922.00	15,941.49
33-0540-000	SOUTHERN VALLEY SCHOOLS	339.93	6,769,169.00	19,913.52
72-0015-000	CROSS COUNTY COMMUNITY SCHOOLS	341.17	5,293,544.00	15,515.68
02-0009-000	NELIGH-OAKDALE SCHOOLS	342.36	5,249,818.00	15,334.37
84-0003-000	STANTON COMMUNITY SCHOOLS	351.29	5,625,323.00	16,013.29
42-0002-000	ALMA PUBLIC SCHOOLS	352.56	4,528,610.00	12,845.05
79-0011-000	MORRILL PUBLIC SCHOOLS	353.42	5,093,119.00	14,410.83
10-0069-000	RAVENNA PUBLIC SCHOOLS	356.43	5,754,054.00	16,143.68
34-0001-000	SOUTHERN SCHOOL DISTRICT 1	358.92	4,959,099.00	13,816.58
10-0119-000	AMHERST PUBLIC SCHOOLS	368.48	4,048,579.00	10,987.16
53-0001-000	KIMBALL PUBLIC SCHOOLS	369.77	5,526,228.00	14,944.87
14-0008-000	HARTINGTON NEWCASTLE PUBLIC SCHOO	371.64	5,799,769.00	15,605.78
65-0011-000	SUPERIOR PUBLIC SCHOOLS	372.34	5,905,192.00	15,859.63
07-0010-000	HEMINGFORD PUBLIC SCHOOLS	373.28	6,416,995.00	17,190.87
11-0014-000	OAKLAND CRAIG PUBLIC SCHOOLS	374.65	5,181,065.00	13,829.26
72-0032-000	SHELBY - RISING CITY PUBLIC SCHOOLS	378.02	5,826,089.00	15,412.12
02-0115-000	SUMMERLAND PUBLIC SCHOOLS	379.95	7,127,121.00	18,758.00
85-0070-000	THAYER CENTRAL COMMUNITY SCHS	384.20	5,956,582.00	15,503.90
87-0001-000	PENDER PUBLIC SCHOOLS	384.51	5,084,244.00	13,222.51
09-0010-000	AINSWORTH COMMUNITY SCHOOLS	389.22	6,942,091.00	17,836.12
48-0300-000	TRI COUNTY PUBLIC SCHOOLS	394.74	6,303,018.00	15,967.71
18-0002-000	SUTTON PUBLIC SCHOOLS	395.29	5,140,478.00	13,004.29
14-0054-000	LAUREL-CONCORD-COLERIDGE SCHOOL	395.57	6,878,958.00	17,390.17

2022/23 FORMULA STUDENTS IN ASCENDING ORDER

District Number	District Name	Formula Students	Adjusted General Fund Operating Expenditures	Adjusted General Fund Operating Expenditures per Formula Student
45-0239-000	WEST HOLT PUBLIC SCHOOLS	400.33	6,207,022.00	15,504.63
68-0020-000	PERKINS COUNTY SCHOOLS	403.88	6,142,385.00	15,208.33
20-0030-000	WISNER-PILGER PUBLIC SCHOOLS	405.61	6,184,716.00	15,248.05
63-0030-000	TWIN RIVER PUBLIC SCHOOLS	418.04	7,422,809.00	17,756.37
22-0031-000	HOMER COMMUNITY SCHOOLS	424.19	4,988,525.00	11,760.21
59-0080-000	ELKHORN VALLEY SCHOOLS	425.65	5,817,878.00	13,668.15
40-0126-000	DONIPHAN-TRUMBULL PUBLIC SCHS	426.30	6,193,371.00	14,528.04
26-0001-000	PONCA PUBLIC SCHOOLS	432.42	5,768,406.00	13,339.68
80-0567-000	CENTENNIAL PUBLIC SCHOOLS	433.71	7,244,767.00	16,704.36
34-0034-000	FREEMAN PUBLIC SCHOOLS	434.20	5,272,822.00	12,143.89
78-0107-000	CEDAR BLUFFS PUBLIC SCHOOLS	439.81	6,434,255.00	14,629.53
47-0100-000	CENTURA PUBLIC SCHOOLS	442.57	6,407,910.00	14,478.98
13-0097-000	ELMWOOD-MURDOCK PUBLIC SCHOOLS	456.50	5,494,643.00	12,036.55
40-0083-000	WOOD RIVER RURAL SCHOOLS	467.00	7,272,060.00	15,571.83
62-0063-000	BRIDGEPORT PUBLIC SCHOOLS	468.97	6,540,590.00	13,946.63
49-0050-000	JOHNSON CO CENTRAL PUBLIC SCHS	485.05	6,458,303.00	13,314.74
59-0001-000	MADISON PUBLIC SCHOOLS	490.75	6,007,884.00	12,242.35
90-0560-000	WAKEFIELD PUBLIC SCHOOLS	497.89	5,637,795.00	11,323.48
11-0001-000	TEKAMAH-HERMAN COMMUNITY SCHS	504.24	6,781,067.00	13,447.98
87-0016-000	UMO N HO N NATION PUBLIC SCHS	504.30	5,420,653.00	10,748.92
56-0037-000	HERSHEY PUBLIC SCHOOLS	509.80	7,139,495.00	14,004.48
78-0009-000	YUTAN PUBLIC SCHOOLS	514.96	5,686,554.00	11,042.61
59-0005-000	BATTLE CREEK PUBLIC SCHOOLS	516.56	6,069,752.00	11,750.37
88-0005-000	ORD PUBLIC SCHOOLS	519.47	7,759,618.00	14,937.51
81-0010-000	GORDON-RUSHVILLE PUBLIC SCHS	523.01	6,597,520.00	12,614.44
10-0002-000	GIBBON PUBLIC SCHOOLS	531.78	6,005,118.00	11,292.56
27-0594-000	LOGAN VIEW PUBLIC SCHOOLS	563.10	6,889,789.00	12,235.46
87-0017-000	WINNEBAGO PUBLIC SCHOOLS DISTRICT 1	567.26	8,804,478.00	15,521.05
30-0025-000	FILLMORE CENTRAL PUBLIC SCHS	567.38	6,889,880.00	12,143.23
27-0595-000	NORTH BEND CENTRAL PUBLIC SCHS	570.41	7,970,955.00	13,974.12
06-0001-000	BOONE CENTRAL SCHOOLS	570.43	8,826,494.00	15,473.51
16-0006-000	VALENTINE COMMUNITY SCHOOLS	581.12	9,955,840.00	17,132.02
79-0031-000	MITCHELL PUBLIC SCHOOLS	592.27	7,344,916.00	12,401.39
76-0082-000	WILBER-CLATONIA PUBLIC SCHOOLS	599.86	6,877,320.00	11,464.96
66-0501-000	PALMYRA DISTRICT O R 1	601.87	6,350,826.00	10,551.83

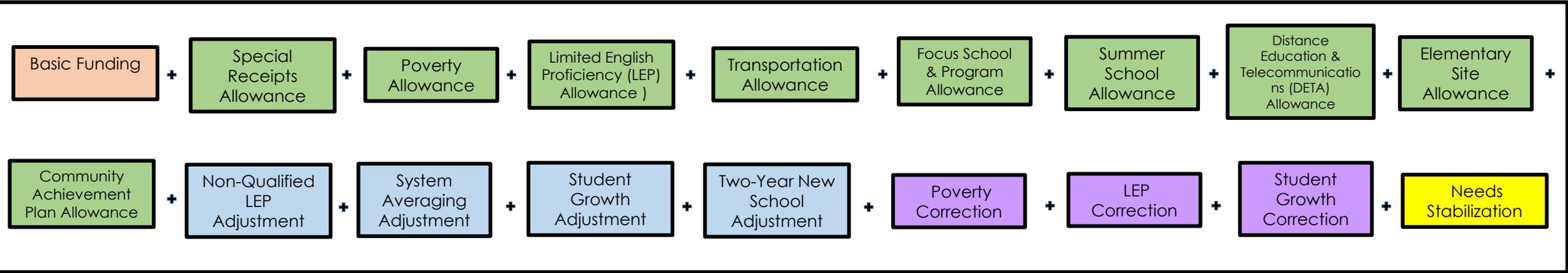
2022/23 FORMULA STUDENTS IN ASCENDING ORDER

District Number	District Name	Formula Students	Adjusted General Fund Operating Expenditures	Adjusted General Fund Operating Expenditures per Formula Student
15-0010-000	CHASE COUNTY SCHOOLS	608.92	7,501,339.00	12,319.06
55-0148-000	MALCOLM PUBLIC SCHOOLS	612.79	6,355,768.00	10,371.79
65-2005-000	SOUTH CENTRAL NEBRASKA UNIFIED 5	619.79	10,667,065.00	17,210.85
13-0032-000	LOUISVILLE PUBLIC SCHOOLS	626.33	8,816,257.00	14,076.16
12-0056-000	DAVID CITY PUBLIC SCHOOLS	635.57	10,218,428.00	16,077.66
13-0056-000	CONESTOGA PUBLIC SCHOOLS	647.65	8,457,553.00	13,058.84
20-0001-000	WEST POINT PUBLIC SCHOOLS	668.96	9,574,347.00	14,312.24
70-0002-000	PIERCE PUBLIC SCHOOLS	676.36	8,040,142.00	11,887.39
47-0001-000	ST PAUL PUBLIC SCHOOLS	680.68	7,598,558.00	11,163.23
89-0024-000	ARLINGTON PUBLIC SCHOOLS	684.26	8,777,548.00	12,827.88
55-0161-000	RAYMOND CENTRAL PUBLIC SCHOOLS	692.30	8,356,583.00	12,070.83
61-0004-000	CENTRAL CITY PUBLIC SCHOOLS	725.84	9,821,772.00	13,531.56
89-0003-000	FORT CALHOUN COMMUNITY SCHS	747.07	9,396,660.00	12,578.10
66-0027-000	SYRACUSE-DUNBAR-AVOCA SCHOOLS	747.95	8,612,664.00	11,515.00
74-0056-000	FALLS CITY PUBLIC SCHOOLS	754.49	9,373,124.00	12,423.06
45-0007-000	O'NEILL PUBLIC SCHOOLS	764.02	9,434,950.00	12,349.11
80-0005-000	MILFORD PUBLIC SCHOOLS	787.01	8,426,994.00	10,707.67
21-0025-000	BROKEN BOW PUBLIC SCHOOLS	798.95	9,266,228.00	11,598.01
50-0503-000	MINDEN PUBLIC SCHOOLS	808.74	9,976,297.00	12,335.62
24-0020-000	GOTHENBURG PUBLIC SCHOOLS	810.78	10,047,384.00	12,392.24
48-0008-000	FAIRBURY PUBLIC SCHOOLS	822.77	10,683,695.00	12,985.09
51-0001-000	OGALLALA PUBLIC SCHOOLS	831.42	10,679,155.00	12,844.45
64-0029-000	AUBURN PUBLIC SCHOOLS	844.21	9,572,973.00	11,339.56
71-0005-000	LAKEVIEW COMMUNITY SCHOOLS	864.18	9,337,307.00	10,804.77
24-0011-000	COZAD COMMUNITY SCHOOLS	888.49	10,582,810.00	11,911.04
23-0002-000	CHADRON PUBLIC SCHOOLS	909.31	10,822,009.00	11,901.34
01-0090-000	ADAMS CENTRAL PUBLIC SCHOOLS	931.98	12,641,177.00	13,563.82
90-0017-000	WAYNE COMMUNITY SCHOOLS	944.56	9,768,267.00	10,341.57
28-0015-000	DOUGLAS CO WEST COMMUNITY SCHS	950.90	11,176,993.00	11,754.15
69-0044-000	HOLDREGE PUBLIC SCHOOLS	976.49	11,283,843.00	11,555.54
78-0001-000	ASHLAND-GREENWOOD PUBLIC SCHS	1,022.75	10,528,922.00	10,294.67
78-0039-000	WAHOO PUBLIC SCHOOLS	1,072.86	10,659,838.00	9,935.89
77-0046-000	SPRINGFIELD PLATTEVIEW COMMUNITY SCHOOLS	1,115.38	14,987,436.00	13,437.06
41-0504-000	AURORA PUBLIC SCHOOLS	1,168.82	15,403,448.00	13,178.64
17-0001-000	SIDNEY PUBLIC SCHOOLS	1,217.62	13,802,634.00	11,335.73

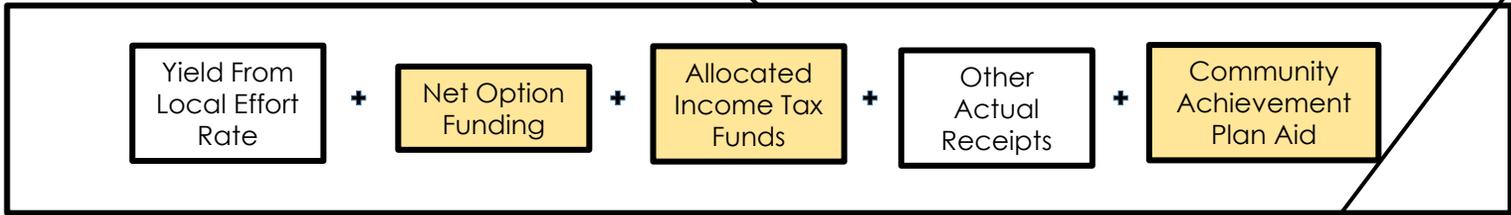
2022/23 FORMULA STUDENTS IN ASCENDING ORDER

District Number	District Name	Formula Students	Adjusted General Fund Operating Expenditures	Adjusted General Fund Operating Expenditures per Formula Student
07-0006-000	ALLIANCE PUBLIC SCHOOLS	1,294.58	13,310,481.00	10,281.72
73-0017-000	MC COOK PUBLIC SCHOOLS	1,343.34	13,704,768.00	10,201.97
13-0001-000	PLATTSMOUTH COMMUNITY SCHOOLS	1,357.82	15,295,480.00	11,264.70
66-0111-000	NEBRASKA CITY PUBLIC SCHOOLS	1,379.35	13,538,626.00	9,815.25
93-0012-000	YORK PUBLIC SCHOOLS	1,393.39	13,445,226.00	9,649.30
40-0082-000	NORTHWEST PUBLIC SCHOOLS	1,409.76	15,244,409.00	10,813.46
80-0009-000	SEWARD PUBLIC SCHOOLS	1,447.13	15,822,430.00	10,933.64
79-0016-000	GERING PUBLIC SCHOOLS	1,780.23	18,118,866.00	10,177.83
19-0123-000	SCHUYLER COMMUNITY SCHOOLS	1,831.88	18,322,684.00	10,002.13
34-0015-000	BEATRICE PUBLIC SCHOOLS	1,864.93	18,327,627.00	9,827.50
76-0002-000	CRETE PUBLIC SCHOOLS	1,927.52	19,612,132.00	10,174.83
55-0145-000	WAVERLY SCHOOL DISTRICT 145	2,125.03	21,139,064.00	9,947.68
89-0001-000	BLAIR COMMUNITY SCHOOLS	2,183.56	20,093,899.00	9,202.34
55-0160-000	NORRIS SCHOOL DIST 160	2,452.79	22,598,069.00	9,213.19
24-0001-000	LEXINGTON PUBLIC SCHOOLS	3,038.91	24,677,857.00	8,120.63
28-0054-000	RALSTON PUBLIC SCHOOLS	3,190.92	29,444,865.00	9,227.70
79-0032-000	SCOTTSBLUFF PUBLIC SCHOOLS	3,254.33	30,591,483.00	9,400.24
01-0018-000	HASTINGS PUBLIC SCHOOLS	3,392.76	30,235,529.00	8,911.79
22-0011-000	SO SIOUX CITY COMMUNITY SCHS	3,616.72	32,694,042.00	9,039.69
56-0001-000	NORTH PLATTE PUBLIC SCHOOLS	3,624.13	35,028,489.00	9,665.36
28-0059-000	BENNINGTON PUBLIC SCHOOLS	3,816.25	34,765,477.00	9,109.86
71-0001-000	COLUMBUS PUBLIC SCHOOLS	3,847.23	36,100,249.00	9,383.43
59-0002-000	NORFOLK PUBLIC SCHOOLS	4,289.40	38,910,119.00	9,071.23
27-0001-000	FREMONT PUBLIC SCHOOLS	4,788.71	41,862,729.00	8,741.97
10-0007-000	KEARNEY PUBLIC SCHOOLS	5,710.83	51,036,301.00	8,936.76
28-0066-000	WESTSIDE COMMUNITY SCHOOLS	6,065.04	62,229,508.00	10,260.36
77-0037-000	GRETNA PUBLIC SCHOOLS	6,127.67	52,527,234.00	8,572.14
77-0001-000	BELLEVUE PUBLIC SCHOOLS	9,120.26	92,622,386.00	10,155.68
40-0002-000	GRAND ISLAND PUBLIC SCHOOLS	9,265.23	85,325,491.00	9,209.21
28-0010-000	ELKHORN PUBLIC SCHOOLS	10,804.77	99,374,933.00	9,197.32
77-0027-000	PAPILLION LA VISTA COMMUNITY SCHOOL:	11,684.34	109,674,508.00	9,386.46
28-0017-000	MILLARD PUBLIC SCHOOLS	22,961.17	204,645,381.00	8,912.67
55-0001-000	LINCOLN PUBLIC SCHOOLS	40,038.23	387,352,563.00	9,674.57
28-0001-000	OMAHA PUBLIC SCHOOLS	49,505.86	491,233,640.00	9,922.74
STATEWIDE TOTALS:		310,960.86	3,346,003,491.00	10,760.21

Nebraska Department of Education
 School Finance and Organization Services
 2022/23 TEEOSA Component Chart



NEEDS *minus* **RESOURCES** *equals* **EQUALIZATION AID**



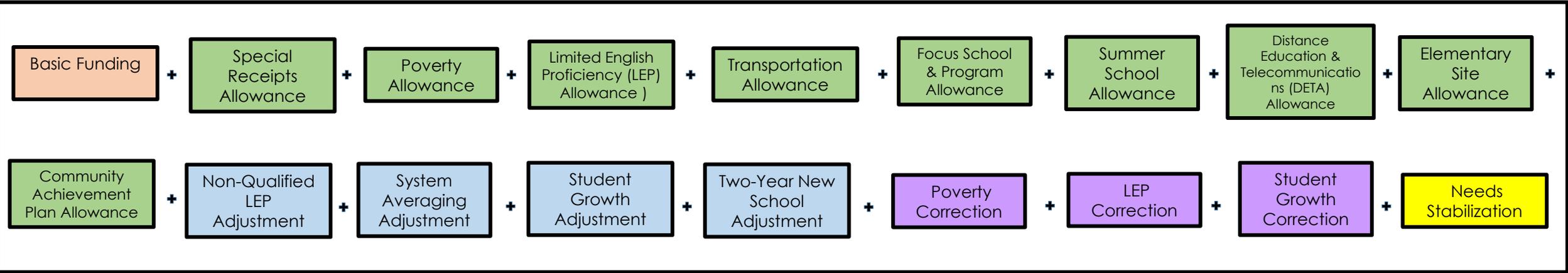
TOTAL CALCULATED STATE AID (FUNDING SOURCES)



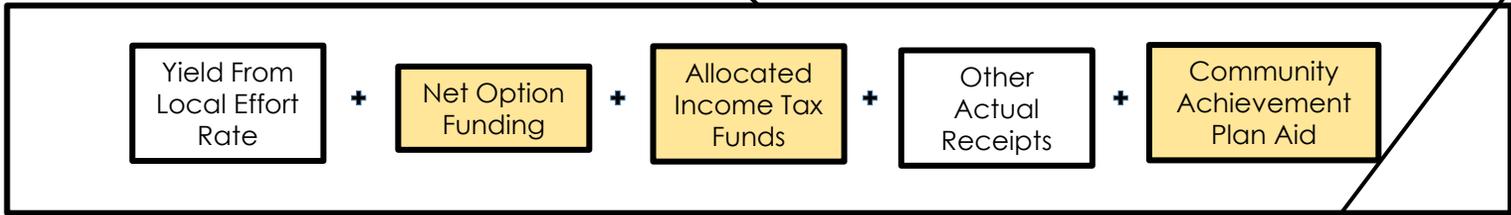
COLOR CHART:

- Green – Allowances
- Blue – Adjustments
- Purple – Corrections
- Orange – Equalization Aid
- Red – Prior Year Correction

Nebraska Department of Education
 School Finance and Organization Services
 2022/23 TEEOSA Component Chart



NEEDS *minus* **RESOURCES** *equals* **EQUALIZATION AID**



TOTAL CALCULATED STATE AID (FUNDING SOURCES)



COLOR CHART:

- Green – Allowances
- Blue – Adjustments
- Purple – Corrections
- Orange – Equalization Aid
- Red – Prior Year Correction

Nebraska Department of Education School Finance & Organization Services

**Tax Equity and Educational Opportunities Support Act
(TEEOSA)
Certification of 2022/23 State Aid**

This Document Contains:

2022/23 TEEOSA Component Chart

Section I.

2022/23 State Aid Component Descriptions & Concept Summary

Section II.

2022/23 State Aid Calculation Codes & Data Sources

Revised October 5, 2022

"This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document. For comments regarding this document contact nde.guidance@nebraska.gov"

Section I. 2022/23 State Aid Component Descriptions & Concept Summary

2022/23 Calculated State Aid to Nebraska's Public Schools:

Consists of one or a combination of the following items:

- Allocated Income Tax Funds
- Equalization Aid
- Community Achievement Plan Aid
- Net Option Funding
- Prior Year Correction

Nebraska Equalization Aid Formula Concept:

Calculated Needs - Calculated Resources = State Equalization Aid

SYSTEM FORMULA NEED

Is the sum of:

Basic Funding + Poverty Allowance + Limited English Proficiency Allowance + Focus School & Program Allowance + Summer School Allowance + Special Receipts Allowance + Transportation Allowance + Elementary Site Allowance + Distance Education & Telecommunications Allowance + Community Achievement Plan Allowance + Non-Qualified Limited English Proficiency Adjustment + System Averaging Adjustment + New School Adjustment + Student Growth Adjustment + Limited English Proficiency Allowance Correction + Poverty Allowance Correction + Student Growth Adjustment Correction

System Formula Need may be adjusted by Formula Needs Stabilization:

Needs Stabilization keeps the 2022/23 formula need between 100% and 112% of the previous year's end recalculated formula need, except the formula need for districts receiving a student growth adjustment is not decreased.

FORMULA STUDENTS

- Students educated by the district and students for which the district pays tuition.
- The Fall Membership count adjusted by the average ratio of ADM to Fall Membership from three prior years for the certification of State Aid and ADM for the final calculation of State Aid.
- Students in Qualified Early Childhood Programs multiplied by the ratio of planned instructional hours of the program divided by 1,032 then multiplied by 0.6.

GENERAL FUND OPERATING EXPENDITURES

- Each district's General Fund Operating Expenditures for the most recently available complete data year. (See listing on page 9)

ADJUSTED GENERAL FUND OPERATING EXPENDITURES

- General Fund Operating Expenditures multiplied by the cost growth factor (1.05) minus Allowances (Transportation Allowance + Special Receipts Allowance + Poverty Allowance + Limited English Proficiency Allowance + Distance Education & Telecommunications Allowance + Elementary Site Allowance + Summer School Allowance + Focus School & Program Allowance + Community Achievement Plan Allowance + Non-Qualified Limited English Proficiency Adjustment

BASIC FUNDING

- A comparison group is established for each District consisting of the 10 larger districts that are closest in size to the District and the 10 smaller districts that are closest in size to the District, as measured by formula students.
- School Districts with less than 900 formula students:
Basic Funding = Average of adjusted general fund operating expenditures for each District in the comparison group excluding both the Districts with the two highest adjusted general fund operating expenditures and the Districts with the two lowest adjusted general fund operating expenditures in the comparison group.
- School Districts with 900 or more formula students:
Basic Funding = District formula students multiplied by average of adjusted general fund operating expenditures per formula student excluding both the Districts with two the highest adjusted general fund operating expenditures per formula student and the Districts with the two lowest adjusted general fund operating expenditures per formula student in the comparison group.

POVERTY ALLOWANCE

The Poverty Allowance is the lesser of:

- The amount the District designates they will spend on poverty for the 2022/23 school year.
- The sum of the statewide average general fund operating expenditures per student multiplied by graduated percentages then multiplied by student weightings based on free lunch/milk students or students under 19 or residing in homes with adjusted gross income in 2020 tax year and 2020/21 school year equal to or less than the maximum household income that would allow a student to be a free lunch or free milk student during the 2020/21 school year.

LIMITED ENGLISH PROFICIENCY (LEP) ALLOWANCE

The Limited English Proficiency Allowance is the lesser of:

- The amount the District designates they will spend on students with limited English proficiency for the 2022/23 school year.
- 25% of the statewide average general fund operating expenditures per student multiplied by the number of limited English proficiency students.

FOCUS SCHOOL & PROGRAM ALLOWANCE - (Only Applies to school districts in a Learning Community)

- 1st Year - Ten percent of the statewide average general fund operating expenditures per formula student (1,204.87) multiplied by the number of students participating in a focus school or program.
- 2nd Year – Ten percent of the statewide average general fund operating expenditures per formula student (1,204.87) multiplied by [(fall membership participating in focus school X 2) – estimated number of students used in prior year calculation].
- 3rd Year – Ten percent of the statewide average general fund operating expenditure per formula student (1,204.87) multiplied by fall membership participating in focus school.

SUMMER SCHOOL ALLOWANCE

The lesser of:

- Actual summer school expenditures
- 85% percent of the statewide average general fund operating expenditures per formula student (10,241.43) multiplied by 2.5% of the summer school student units.

SPECIAL RECEIPTS ALLOWANCE

- District specific special receipts including special education, state ward and accelerated or differentiated curriculum program receipts reported on the Annual Financial Report and receipts from the Medicare Catastrophic Coverage Act of 1988 (MIPS), to the extent the district would have received payment pursuant to the Special Education Act (from DHHS records).
- Each district's special education receipts for the most recently available complete data year.

TRANSPORTATION ALLOWANCE

The lesser of:

- Actual specific transportation costs for both regular and special education
- A calculated amount based on the miles transported, both regular and special education (excluding activities) plus in lieu of transportation for the most recently available complete data year.

ELEMENTARY SITE ALLOWANCE

- Five hundred percent of the statewide average general fund operating expenditures per formula student (60,243.70) multiplied by the number of students per qualified building divided by eight (rounded up to a whole number). If the whole number is greater than the number of elementary site grades, the whole number is equal to the number of elementary site grades.

DISTANCE EDUCATION AND TELECOMMUNICATIONS ALLOWANCE (DETA)

- Eighty-five percent of district's actual distance education and telecommunication costs reported on the Annual Financial Report minus receipts from Federal Universal Service Fee Fund (E-Rate).

COMMUNITY ACHIEVEMENT PLAN ALLOWANCE – (Only Applies to school districts in a Learning Community)

- District participants will receive an allowance equal to the aid. An approved plan shall remain in effect for three years except as revised with the approval of the state board. Reports are required on the success of the plan, evaluation results, and proposed revisions by December 1 immediately following the completion of the first two years of implementation and every three years thereafter.

SYSTEM AVERAGING ADJUSTMENT

- System Averaging Adjustment is calculated for any district with more than 900 formula students and a lower basic funding per formula student than the average basic funding per formula student for all districts with 900 or more formula students (9,460.11).

TWO-YEAR NEW SCHOOL ADJUSTMENT

- The first year new school adjustment for each approved district is equal to the district's basic funding per formula student multiplied by twenty percent of the approved estimated additional student capacity. The second year new school year adjustment for each approved district is equal to the school district's basic funding per formula student multiplied by ten percent of the approved estimated additional student capacity.

STUDENT GROWTH ADJUSTMENT

- The district's basic funding per formula student is multiplied by the approved student growth minus the greater of twenty five students or one percent of fall membership. That amount is then added to fifty percent of the district's basic funding per formula student multiplied by the greater of twenty five students or one percent of the fall membership.

STUDENT GROWTH ADJUSTMENT CORRECTION

- Two years following the certification for the estimated student growth a Student Growth Adjustment Correction will be calculated to adjust the estimated growth to the actual growth. The district's actual growth is compared to their estimated growth. The difference is multiplied by the districts recalculated basic funding per formula student.
- *The absolute value of negative correction shall not exceed the original adjustment.*

POVERTY CORRECTION

- Correction is equal to the poverty allowance minus eighty-five percent of the poverty allowance expenditures if expenditures do not equal at least 117.65% of the Poverty allowance for the most recently available complete data year. Any correction calculated pursuant to this requirement shall be added to any poverty correction calculated pursuant to requirements above to arrive at the total poverty correction.

LIMITED ENGLISH PROFICIENCY (LEP) CORRECTION

- The LEP Correction is equal to the LEP allowance minus eighty-five percent of the LEP allowance expenditures if expenditures do not equal at least 117.65% of the LEP allowance for the most recently available complete data year

NON QUALIFYING LIMITED ENGLISH PROFICIENCY (LEP) ADJUSTMENT

- If the LEP allowance expenditures do not equal 50% or more of the allowance for school fiscal year, the school district shall be disqualified from receiving an LEP allowance for the school fiscal year for which aid is being calculated.

FORMULA RESOURCES

The sum of the Yield from Local Effort Rate (a calculated measure of Local Property Resources) + Net Option Funding + Allocated Income Tax Funds + Other Receipts Actually Received by the District + Community Achievement Plan Aid

YIELD FROM LOCAL EFFORT RATE – (LOCAL PROPERTY RESOURCES)

- Adjusted Valuation divided by 100 multiplied by the Local Effort Rate of \$1.00. Each district's adjusted valuation for tax year 2021 is provided by the Property Tax Administrator (certified October 2021). Real property was adjusted to 96% of actual value and agricultural land was adjusted to 72% of actual value.

NET OPTION FUNDING

- For each district, the students opting out are subtracted from the students opting in at each grade level (K-12). The positive net number of students are then multiplied by 100% of the statewide average Basic Funding per formula student (10,625.10).
- The total for the district cannot be less than zero.
- Since option students are included in the ADM counts of students used to determine a Local System's Needs, the inclusion of the amount as a Resource prevents a Local System which generates Equalization Aid from receiving both Equalization Aid and Net Option Funding based on the impact the students have on Needs.

ALLOCATED INCOME TAX FUNDS (MEASURE OF LOCAL INCOME)

- The Allocated Income Tax Funds provide a mechanism through which the income tax base of the local system is included in the Resources of the Local System. Therefore, the distribution of Equalization Aid responds to the income tax base as well as the potential property tax base of the Local System.
- Two and twenty-three hundredths' percent of the Nebraska income tax liability of residents of the Local System is provided to the Local System as Allocated Income Tax Funds. The income tax liability information is provided by the Department of Revenue based on data submitted on Nebraska income tax forms. (The Nebraska Income Tax Form requests each filer to indicate the high school district in which they reside.)
- The 2022/23 State Aid calculation incorporates Allocated Income Tax Funds based on the 2020 Income Tax year.

OTHER RECEIPTS ACTUALLY RECEIVED BY THE DISTRICT

- Other Actual Receipts are taken primarily from the Annual Financial Report submitted by each district. Receipt information related to the Medicare Catastrophic Coverage Act of 1988 and Impact Aid, if applicable, are taken from other source documents on file with the Department of Education. Other Actual Receipts include various local, state, and non-categorical federal receipts.
- As Reported on the Annual Financial Report; see page 17 of this document for a complete listing:
 - ❖ Examples:
 - √ Fines and License Fees
 - √ Interest
 - √ Special Education School Age
 - √ Pro-Rate Motor Vehicle

COMMUNITY ACHIEVEMENT PLAN AID – (Only Applies to school districts in a Learning Community)

- The districts in the Learning Community who are participating in the community achievement plan will also receive a community achievement plan aid. Members must participate in the plan as part of their accreditation under Rule 10
- The Community Achievement Plan Allowance for each learning community member shall equal 0.4643% of the product of the statewide average general fund operating expenses per formula student multiplied by the total learning community formula students. Distribution to leaning community members is based on 2% of the Poverty/LEP allowances calculated and 3% of the statewide average general fund operating expenditures per formula student for the poverty students exceeding 40% of the formula students (3% of the product of the statewide average general fund operating expenditures per formula student by the difference of poverty students minus 40% of the formula students for such a learning community school district). Counted as a formula resource.

- An approved plan shall remain in effect for three years except as revised with the approval of the state board. The learning community shall submit a report on the success of the plan, evaluation results, and proposed revisions by December 1 immediately following the completion of the first two years of implementation and every three years thereafter.
- For community achievement plans to be implemented beginning with school year 2018-19 and on or before January 1 immediately preceding the school year when the plan or plan renewal will be implemented. The student achievement coordinator or other department staff designated by the commissioner shall return the plan or plan renewal with any suggestions or comments on or before the immediately following February 15 to allow the plan to be revised prior to submission on or before March 15 for final approval by the state board at the state board's April meeting. If the state board rejects a plan or plan renewal, the reasons for the rejection shall be included with the notice of rejection and an opportunity shall be provided to revise the plan or plan renewal and for participating collaborators to appear before the board prior to a reconsideration of approval.

EQUALIZATION AID

- The amount that the total formula needs exceed total formula resources.

ADDITIONAL COMPONENTS OF STATE AID

2022/23 STATE AID FUNDING

- On or before March 1, 2022, the Department must determine the amounts to be distributed to each Local System pursuant to the Tax Equity and Educational Opportunities Support Act based on \$1.00 Local Effort Rate.

Section II. 2022/23 State Aid Calculation Codes & Data Sources

SYSTEM FORMULA NEED

Is the sum of:

Basic Funding + Poverty Allowance + Limited English Proficiency Allowance + Focus School & Program Allowance + Summer School Allowance + Special Receipts Allowance + Transportation Allowance + Elementary Site Allowance + Distance Education & Telecommunications Allowance + System Averaging Adjustment + New School Adjustment + Student Growth Adjustment + Community Achievement Plan Allowance + Non-Qualified Limited English Proficiency Adjustment + Limited English Proficiency Allowance Correction + Poverty Allowance Correction + Student Growth Adjustment Correction

System Formula Need may be adjusted by Formula Needs Stabilization:

2022/23 District Formula Need that is less than 100% of 2021/22 Year End Recalculated Formula Need is increased to 100% of 2021/22 Year End Recalculated Formula Need.

AND

2022/23 District Formula Need that is greater than 112% of 2022/22 Year End Recalculated Formula Need is decreased to 112% of 2021/22 Year End Recalculated Formula Need, except that the Formula Need for Districts receiving a student growth adjustment is not decreased.

Year End Recalculated Formula Needs are the needs as calculated after the data is calculated a second time with updated data including average daily membership data rather than the Fall Membership count and corrections that have been made to district data since the first calculation.

FORMULA STUDENTS

- Students educated by the district and students for which tuition is paid.

DATA SOURCES: As defined for the March 1, 2022 Certification of 2022/23 State Aid:

- √ Fall Membership in Qualified Early Childhood Programs, in grades Kindergarten (KDG = programs under 1,032 instructional hours multiplied by .5); Full-Day Kindergarten (FDK) – 12 grade from the 2021/22 ADVISER October 1, Fall Membership count.
- √ The Fall Membership is adjusted based on the historical ratio of Average Daily Membership (ADM) to Fall Membership using the ratios from 2018/19, 2019/20, and 2020/21.
- √ 4-year-olds in Qualified Early Childhood Fall Membership is multiplied by the ratio of the planned instructional hours of the program divided by 1032 then multiplied by .6.

√ K-12 Contracted Out Students in grades KDG; FDK -12 grade are taken from the 2021/22 ADVISER October 1, Fall Membership count.

DATA SOURCES: As defined for the year-end recalculation of 2022/23 State Aid:

√ Average Daily Membership (ADM) in Qualified Early Childhood Programs and grades KDG; FDK – 12 grade from the 2021/22 ADVISER October 1, Fall Membership count.

√ Contracted Students from the 2021/22 ADVISER October 1, Fall Membership count.

GENERAL FUND OPERATING EXPENDITURES

- Each district's General Fund Operating Expenditures for the most recently available complete data year.
- Calculated from the 2020/21 Annual Financial Report (AFR) as follows:

Total General Fund Expenditures.....		01-2-20400-000
	Minus	
Tuition Paid	1-2-011xx-xxx and 01-2-012xx-xxx with object codes 561, 565, 569 and 01-2-013xx-xxx and 1-2-21xx-xxx with object codes 561	
Adult Education		01-2-01400-000
Transfers from Other Funds		01-1-05200-000
Community Services.....		01-2-03300-000
Redemption of General Fund Debt Service Principal.....	.01-2-05000-805, 807 & 831	
Transportation Paid to Other Districts	01-2-02710-511, 01-2-02711-511, 01-2-02712-511, 01-2-02713-511, 01-2-02714-511 & 01-2-02715-511	
Categorical Grants from Corporations & Other Private Interest		01-2-03400-000
State Categorical Programs.....		01-2-035xx-000
Retirement Incentive Plan.....		01-2-02290-287
Staff Development Assistance.....		01-2-02290-288
Transfers to Bond Fund.....		01-2-08000-914
Tuition Received from Other Educational Entities (Distance Education).....		01-1-01315-000
Summer School Tuition and Fees		01-1-01312-000
Preschool Tuition and Fees		01-1-01370-000
Contributions and Donations		01-1-01920-000
Textbook Loan.....		01-1-03155-000
Medicaid Administrative Activities (MAAPS).....		01-1-04709-000
Impact Aid.....		01-1-04305-000
Johnson O'Malley.....		01-1-04306-000
Legal Services (in excess of .0015 of the 2020/21 formula need)		01-2-02330-000
Levy Override Receipts .99 ((Total General Fund Levy – \$1.05) x (Assessed Value/100))		(Calculated Amt)
Increase in Retirement Contribution.....	Object Code 237 Functions (1xxx, & 2xxx)	
Voluntary Termination (per statute)	Object Code 238 Functions (1xxx, & 2xxx)	
Lobbyist Fees and Expenses	1-2-2310-314, 1-2-2320-314 & 1-2-2510-314	

DATA SOURCE:

2020/21 Annual Financial Report

ADJUSTED GENERAL FUND OPERATING EXPENDITURES

(General Fund Operating Expenditures X 1.05) – (Transportation Allowance + Special Receipts Allowance + Poverty Allowance + Limited English Proficiency Allowance + Distance Education & Telecommunications Allowance + Elementary Site Allowance + Summer School Allowance + Focus School & Program Allowance + Community Achievement Plan Allowance + Non-Qualified Limited English Proficiency Adjustment)

COST GROWTH FACTOR

For school fiscal year 2022/23, the cost growth factor shall equal the sum of: (1) the basic allowable growth rate 2.5% for the school fiscal year in which the aid is to be distributed; plus (2) the basic allowable growth rate 2.5% for the school fiscal year immediately preceding the school fiscal year in which the aid is to be distributed.

BASIC FUNDING

A comparison group is established for each District consisting of:

- (i) The 10 larger districts that are closest in size to the District, measured by formula students, and
- (ii) The 10 smaller districts that are closest in size to the District, measured by formula students

- If there are not 10 Districts that are larger than the District for which basic funding is being calculated or if there are not 10 Districts that are smaller than the District, the comparison group would consist of only as many districts as fit the criteria.
- If more than 1 District has exactly the same number of formula students as the largest or smallest District in the comparison group, all of the Districts with exactly the same number of formula students as the largest or smallest Districts in the comparison group shall be included in the comparison group.
- If 1 or more Districts have exactly the same number of formula students as the District for which basic funding is being calculated, all such Districts would be included in the comparison group in addition to the 10 larger and the 10 smaller Districts.
- The comparison group remains the same for the final recalculation of State Aid.
- School Districts with less than 900 formula students;
Basic Funding = Average of Adjusted General Fund Operating Expenditures for each District in the comparison group excluding both the Districts with the two highest Adjusted General Fund Operating Expenditures and the Districts with the two lowest Adjusted General Fund Operating Expenditures in the comparison group.
- School Districts with 900 or more formula students;
Basic Funding = District formula students X Average Adjusted General Fund Operating Expenditures per formula student excluding both the Districts with the two highest Adjusted General Fund Operating Expenditures per formula student and the Districts with the two lowest Adjusted General Fund Operating Expenditures per formula student.

DATA SOURCES:

- √ 2021/22 ADVISER October 1, Fall Membership count.

POVERTY ALLOWANCE

Poverty Student = number of low income students or the number of students who are free lunch and free milk students whichever is greater + (poverty students – 3 year average of poverty students) if greater than 0.

Low Income Students = number of low income children within the local system X ratio of formula students/total children under 19.

Low Income Child = a child under 19 living in a household having an annual adjusted gross income in 2020 tax year 2020/21 school year equal to or less than the maximum household income for a household of that size that would have allowed the child to meet the income qualifications to be a free lunch and free milk student during the 2020/21 school year.

2022/23 Statewide Average General Fund Operating Expenditures per Formula Student = 12,048.74

The lesser of: Maximum Poverty Allowance designated by the school district OR

Poverty Adjustment Calculation

Local System Formula Students = (Stu)

Poverty Students = (Poverty)

Poverty Adjustment (Povadj)

Stu X .05 = a

Stu X .10 = b

Stu X .15 = c

Stu X .20 = d

Stu X .25 = e

Stu X .30 = f

- If (Poverty) is less than or equal to a, then (Povadj) = 0
- If (Poverty) is greater than a, and (Poverty) is less than or equal to b, then $((\text{Poverty}) - a) \times (.0375 \times \text{Statewide Average GFOE per formula student}) = (\text{Povadj})$
- If (Poverty) is greater than b, and (Poverty) is less than or equal to c, then $((b-a) \times (.0375 \times \text{Statewide Average GFOE per formula student}) + (((\text{Poverty}) - b) \times (.075 \times \text{Statewide Average GFOE per formula student})) = (\text{Povadj})$
- If (Poverty) is greater than c, and (Poverty) is less than or equal to d, then $((b-a) \times (.0375 \times \text{Statewide Average GFOE per formula student}) + ((c-b) \times (.075 \times \text{Statewide Average GFOE per formula student})) + (((\text{Poverty}) - c) \times (.1125 \times \text{statewide average GFOE per formula student})) = (\text{Povadj})$
- If (Poverty) is greater than d, and (Poverty) is less than or equal to e, then $((b-a) \times (.0375 \times \text{Statewide Average GFOE per formula student}) + ((c-b) \times (.075 \times \text{Statewide Average GFOE per formula student})) + ((d-c) \times (.1125 \times \text{Statewide Average GFOE per formula student})) + (((\text{Poverty}) - d) \times (.15 \times \text{Statewide Average GFOE per formula student})) = (\text{Povadj})$
- If (Poverty) is greater than e, and (Poverty) is less than or equal to f, then $((b-a) \times (.0375 \times \text{Statewide Average GFOE per formula student}) + ((c-b) \times (.075 \times \text{Statewide Average GFOE per formula student})) + ((d-c) \times (.1125 \times \text{Statewide Average GFOE per formula student})) + ((e-d) \times (.15 \times \text{Statewide Average GFOE per formula student})) + (((\text{Poverty}) - e) \times (.1875 \times \text{Statewide Average GFOE per formula student})) = (\text{Povadj})$
- If (Poverty) is greater than f, then $((b-a) \times (.0375 \times \text{Statewide Average GFOE per formula student}) + ((c-b) \times (.075 \times \text{Statewide Average GFOE per formula student})) + ((d-c) \times (.1125 \times \text{Statewide Average GFOE per formula student})) + ((e-d) \times (.15 \times \text{Statewide Average GFOE per formula student})) + ((f-e) \times (.1875 \times \text{Statewide Average GFOE per formula student})) + (((\text{Poverty}) - f) \times (.225 \times \text{Statewide Average GFOE per formula student})) = (\text{Povadj})$

DATA SOURCES:

- √ Low income student count is from the 2020 Nebraska Income Tax Returns, Department of Revenue website
- √ Students on free lunch and free milk is taken from the October 2020 Lunch Report, Department of Education, Nutrition Services

LIMITED ENGLISH PROFICIENCY (LEP) ALLOWANCE

The lesser of:

Maximum Limited English Proficiency Allowance designated by the school district

-Or-

25% of the statewide average general fund operating expenditures per formula student (3,012.19) multiplied by (the number of limited English proficient students + (limited English proficient students – 3 year average of limited English proficient students)) if greater than 0.

If the number of limited English proficient students is greater than or equal to 1 but less than 12, the number of limited English proficient students used in the calculation is 12.

DATA SOURCE:

√ 2021/22 ADVISER October 1, Fall Membership count.

FOCUS SCHOOL & PROGRAM ALLOWANCE – (Only applies to school districts in a learning community)

- 1st year (Statewide Average General Fund Operating Expenditures per Formula Student X.10) X Number of Students in Focus School
- 2nd year (Statewide Average General Fund Operating Expenditure per Formula Student X.10) X [(Fall Membership Participating in Focus School X 2) – estimated number of students used in prior year calculation]
- 3rd year (Statewide Average General Fund Operating Expenditure per Formula Student X.10) X (Fall Membership Participating in Focus School)

DATA SOURCES:

□ 2021/22 ADVISER October 1, Fall Membership count

□ 2020/21 Annual Financial Report

SUMMER SCHOOL ALLOWANCE

- Lesser of Actual Summer School Expenditures (1300's) or (.025 X Summer School Student Units) X (.85 X Statewide Average General Fund Operating Expenditure per Formula Student (12,048.74).
 - Summer School Student Units = each student enrolled in summer school for at least 12 days, whether or not the student is in the membership of the school district.
 - The initial number of units for each student =
Sum of the ratios, each rounded down to the nearest whole number: Number of days the student attended summer school for at least 3 hours and less than 6 hours per day ÷ by 12, plus 2 times the number of days the student attended summer school classes for 6 or more hours per day ÷ 12.
 - Additional Summer School Units for each summer school student attributed to a remedial math or reading programs, and for each summer school student attributed to a free lunch or free milk.
 - Summer school student units shall not be calculated for school districts which collect fees for summer school from students who qualify for free or reduced-price lunches.

DATA SOURCES:

√ Fall 2021 CDC Collection, Summer School Student Unit Report

√ 2020/21 Annual Financial Report

SPECIAL RECEIPTS ALLOWANCE

State Receipts for School-Age Special Education	01-1-03120-000
State Receipts for School-Age Special Education Transportation	01-1-03125-000
Payments for Wards of the State/Wards of the Court	01-1-03160-000, 01-1-03161-000
Receipts for Accelerated or Differentiated Curriculum Programs	01-1-03535-000
Flex Funding: Support Services	01-1-03165-000 & 01-1-03166-000
Special Education Tuition Received from other Districts.....	01-1-01323-000, 01-1-01335-000
Special Education Tuition Received from Individuals	01-1-01313-000
Special Education Transportation Receipts from other Districts	01-1-01423-000
Receipts from Medicare Catastrophic Coverage Act of 1988 to the extent the district would have received payment pursuant to the Special Education Act.	

DATA SOURCES:

- √ Special Receipts Allowance includes district specific special education, state ward, and accelerated or differentiated curriculum program receipts reported on the 2020/21 Annual Financial Report and receipts from the Medicare Catastrophic Coverage Act of 1988 to the extent the district would have received payment pursuant to the Special Education Act (from DHHS records) for 2020/21.

TRANSPORTATION ALLOWANCE

- The lesser of actual specific transportation costs or a calculated amount based on the miles transported (excluding activities) plus in-lieu-of transportation for the most recently available complete data year.

DATA SOURCES:

- √ District specific transportation expenditures reported on the 2020/21 Annual Financial Report: Total Regular Pupil Transportation minus Transportation Paid to Another District (01-2-02710-000 + 01-2-02711-000 + 01-2-02720-000 + 01-2-02721-000 + 01-2-02730-000 + 01-2-02731-000 + 01-2-02790-000 + 01-2-02791-000 less object code 511 in those accounts).
-Or-
- √ District specific calculated transportation expenditures based on: Route miles reported on the 2020/21 Pupil Transportation Report in CDC, (Part I) x .58 x 400% + In-Lieu-of Transportation (01-2-02710-332, 01-2-02711-332) reported on the 2020/21 Annual Financial Report.

ELEMENTARY SITE ALLOWANCE

- Elementary Site Allowance is calculated for any district that has at least one qualifying elementary site and submits an application on the CDC.
 - A qualifying elementary attendance site:
 1. Is in a District with multiple elementary attendance sites
 2. Does not have another elementary attendance site within 7 miles in the same school district OR
 3. Is the only public elementary attendance site located in an incorporated city or village
 4. Each District determines which grades are elementary grades
 5. Building where majority of formula students attend is the primary elementary site
 6. The primary elementary site shall not be a qualifying elementary attendance site
 7. All grades designated as elementary grades shall be offered in each elementary attendance site
 8. Elementary grades shall not include grades 9, 10, 11 or 12

The Elementary Site Allowance = Sum of Elementary Site Allowances for each qualifying elementary attendance site in the district.

(Statewide Average General Fund Operating Expenditure per Formula Student times 500% (58,198.85) times Fall membership per building divided by 8 (result is rounded up to a whole number)

If the whole number is greater than the number of elementary site grades, the whole number is equal to the number of elementary site grades.

DATA SOURCES:

√ Fall 2021 CDC Collection, Elementary Site Allowance

DISTANCE EDUCATION & TELECOMMUNICATIONS ALLOWANCE

Is equal to 85% of the difference of the costs for (a) telecommunications services, (b) access to data transmission networks that transmit data to and from the school district, and (c) the transmission of data on such networks paid by the school districts in the local system minus the receipts from the Federal Universal Service Fund.

DATA SOURCES:

√ District specific distance education and telecommunications expenditures on the 2020/21 Annual Financial Report (01-2-01xxx-382, 01-2-02xxx-382, 01-2-03xxx-382, 01-1-04300-382, 01-1-04400-382, 01-1-04600-382, 01-1-04700-382 & 01-1-04900-382,) Minus Universal Service Fund (E-Rate - 01-1-04105-000).

COMMUNITY ACHIEVEMENT PLAN ALLOWANCE – (Only applies to school districts in a learning community)

District participants will receive an allowance equal to the aid.

An approved plan shall remain in effect for three years except as revised with the approval of the state board. The learning community shall submit a report on the success of the plan, evaluation results, and proposed revisions by December 1 immediately following the completion of the first two years of implementation and every three years thereafter.

For community achievement plans to be implemented beginning with school year 2020/21 and on or before January 1 immediately preceding the school year when the plan or plan renewal will be implemented. The student achievement coordinator or other department staff designated by the commissioner shall return the plan or plan renewal with any suggestions or comments on or before the immediately following February 15 to allow the plan to be revised prior to submission on or before March 15 for final approval by the state board at the state board's April meeting. If the state board rejects a plan or plan renewal, the reasons for the rejection shall be included with the notice of rejection and an opportunity shall be provided to revise the plan or plan renewal and for participating collaborators to appear before the board prior to a reconsideration of approval.

SYSTEM AVERAGING ADJUSTMENT

System Averaging Adjustment is calculated for any district with more than 900 formula students and a lower basic funding per formula student than the average basic funding per formula student for all districts with 900 or more formula students (9,460.11).

System Averaging Adjustment = ((Avg Basic Funding per formula student for districts with 900 or more formula students – Districts Basic Funding Per Formula student) X 90 Percent X Districts Formula Students

TWO-YEAR NEW SCHOOL ADJUSTMENT

Two-year New School Adjustment is for districts that build new buildings that increase the capacity of the district's facilities and expected increase student enrollment. Application must be made in the year prior to the opening of the new building.

1st year New School Adjustment = District Basic Funding per formula student X (.20 X Estimated Increased Student Capacity)

2nd year New School Adjustment = District Basic Funding per formula student X (.10 X Estimated Increased Student Capacity)

DATA SOURCES:

- √ Fall 2021 CDC Collection, Two-Year New School Adjustment
- √ Fall 2020 CDC Collection, Two-Year New School Adjustment

STUDENT GROWTH ADJUSTMENT

Application for the Student Growth Adjustment must be submitted to the Nebraska Department of Education the year prior to the year of growth.

District Basic Funding per formula student X (Approved Student Growth – (greater of 25 or 1% X Fall Membership)) + .5 X (District Basic Funding per formula student X greater of 25 or 1% of the Fall Membership)

DATA SOURCES:

- Fall 2021 CDC Collection, Student Growth Adjustment

STUDENT GROWTH CORRECTION

- The district's actual growth is compared to their estimated growth. The difference is multiplied by the districts recalculated basic funding per formula student.
- Student Growth Adjustment Correction = (Actual Growth – Estimated Growth) X district's recalculated basic funding per formula student
- Actual Growth = 2020/21 ADM – 2019/20 Fall Membership
The absolute value of negative correction shall not exceed the original adjustment.

POVERTY CORRECTION

If poverty allowance expenditures do not equal 117.65% or more of the poverty allowance for the most recently available complete data year (2020/21), a correction will be calculated as follows:

Poverty Allowance Correction = Poverty Allowance for 2020/21 – 85% Poverty Allowance Expenditures

Any correction calculated pursuant to this requirement shall be added to any poverty correction calculated pursuant to requirements stated for 2022/23 to arrive at the total poverty correction.

LIMITED ENGLISH PROFICIENCY (LEP) CORRECTION

If the LEP poverty allowance expenditures do not equal 117.65% or more of the LEP allowance for the most recently available complete data year (2020/21) a correction will be calculated as follows:

LEP Allowance Correction = LEP Allowance for 2020/21 – 85% LEP Allowance Expenditures

NON QUALIFYING LIMITED ENGLISH PROFICIENCY (LEP)

If the LEP allowance expenditures do not equal 50% or more of the allowance for school fiscal year, the school district shall be disqualified from receiving an LEP allowance for the school fiscal year for which aid is being calculated.

FORMULA RESOURCES

THE SUM OF:

- Yield from Local Effort Rate
- Net Option Funding
- Allocated Income Tax Funds
- Other Receipts Actually Received by the District
- Community Achievement Plan Aid

YIELD FROM LOCAL EFFORT RATE

Yield from Local Effort Rate = Adjusted Valuation divided by 100 X Local Effort Rate of \$1.00.

LOCAL EFFORT RATE

Set at \$.05 below the maximum levy per §77-3442.

ADJUSTED VALUATION

For 2022/23 State Aid, the adjusted valuation reflects 2021 levels. The Property Tax Administrator adjusts the values to assure that for State Aid purposes:

- real property other than agricultural land is at 96% of market value;
- agricultural land is at 72% of market value as provided by statute; and
- personal property other than motor vehicles is at net book value as defined by statute.

NET OPTION FUNDING

Net Enrollment Option/Open students (students opting in minus students opting out) as of the day of the fall membership count, multiplied by 100% of the statewide average Basic Funding per formula student (10,625.10).

Net Option Funding is equal to each Local System's:

Net Enrollment Option Students X 100% of the Statewide Average Basic Funding per formula student

Except that a Local System's Net Option Funding cannot be less than zero.

DATA SOURCES:

√ 2021/22 ADVISER October 1, Fall Membership count.

ALLOCATED INCOME TAX FUNDS

A percent calculated annually of the net Nebraska income tax liability of each school district's resident individuals in tax year 2020. Each local system's allocated income tax funds shall be calculated by multiplying the local system's income tax liability certified by 2.23%.

DATA SOURCE:

√ 2020 Income Tax Returns, Department of Revenue (certified November 7, 2021)

OTHER RECEIPTS ACTUALLY RECEIVED BY THE DISTRICT

Each Local System's other actual receipts for the most recently available complete data year.

Other Actual Receipts are taken from the 2020/21 Annual Financial Report as follows:

Public Power District Sales Tax	01-1-01120-000
Fines and License Fees	01-1-01911-000, 01-1-01921-000 & 01-1-02110-000
Tuition Receipts.....	01-1-01311-000, 01-1-01312-000, 01-1-01313-000, 01-1-01320-000, 01-1-01321-000, 01-1-01322-000, 01-1-01323-000, 01-1-01330-000 01-1-01331-000, 01-1-1335-000, 01-1-01340-000 & 01-1-01955-000
Transportation Receipts	01-1-01410-000, 01-1-01411-000, 01-1-01420-00, 01-1-01421-000, 01-1-01422, 01-1-01423, 01-1-01430-000, 01-1-01431-000 & 01-1-01440-000
Interest	01-01510-00, 01-1-01520-000, 01-1-01531-000, & 01-1-01540-000
Other Miscellaneous Local/County Receipts	01-1-01115-000, 01-1-01910-000, 01-1-01911-000, 01-1-01921-000, 01-1-01951-000, 01-1-01952-000, 01-1-01960-000, 01-1-01965-000, 01-1-01970-000, 01-1-01990-000, 01-1-01995-000, 01-1-02130-000 & 01-1-02210-000
Special Education/Flex Funding	01-1-03120-000, 01-1-03125-000, 001-1-3166-000 & 01-1-03165-000
Payments for Wards of the State/Wards of the Court	0 1-1-03160-000 & 01-1-03161-000
Receipts from the Temporary School Fund for State Apportionment and Property leased for a Public Purpose	01-1-03400-000
Motor Vehicle Receipts.....	01-1-01125-000
Pro-Rate Motor Vehicle	01-1-03180-000
Other State Receipts	01-1-03990-000
Federal Impact Aid included to the extent allowed by Federal Law.....	01-1-04305-000
Other Non-Categorical Federal Receipts	01-1-04524-000, 01-1-04705-000, 01-1-04706-000 & 01-1-04707-000
Receipts from Medicare Catastrophic Coverage Act of 1988-to the extent the district would have received payment pursuant to the Special Education Act (from DHHS records)	
Receipts for Accelerated or Differentiated Curriculum Programs	01-1-03535-000
Nameplate Capacity Tax	01-1-03133-000

DATA SOURCES:

√ Other Actual Receipts are taken primarily from the Annual Financial Report submitted by each district. Receipt information related to the Medicare Catastrophic Coverage Act of 1988 and Impact Aid, if applicable, are taken from other source documents on file with the Department of Education. Other Actual Receipts include various local, state, and non-categorical federal receipts.

For the final calculation of State Aid, other actual receipts shall be as reported in the 2020/21 Annual Financial Report.

COMMUNITY ACHIEVEMENT PLAN AID

Only applies to school districts in a learning community.

Is equal to 2% of the learning community districts Poverty allowance + 2% of the learning community districts LEP allowance + Poverty students over 40% x 3% x Statewide average GFOE per Formula Students. This determines the districts fully funded community achievement plan allowance. Then the learning community's formula students x statewide average GFOE per formula student x 0.004643 (per State Statute) = an allocation percentage. That allocation percentage x the districts fully funded community achievement plan adjustment = the calculated community achievement plan allowance for that year. Plans not approved will be removed for the fall State Aid Recalculation.

EQUALIZATION AID

Formula Needs – Formula Resources = Equalization Aid

STATE AID CALCULATION

Total State Aid

▶ Total State Aid is the sum of: Net Option Funding + Income Tax Rebate + Community Achievement Plan Aid + Equalization Aid + Prior Year Correction.

Corrections for the Prior Year

▶ In addition to the items that make up a Local System's calculated State Aid for a given year, each year's actual State Aid payments may include adjustments to the prior year's State Aid calculations in accordance with statutory provisions. The corrections to the 2022/23 payments primarily reflect the recalculation of 2021/22 State Aid based on the incorporation of 2020/21 ADM data in place of 2020/21 Fall Membership and allowing the local effort rate to "float" during the recalculation process.

Revised: February 23, 2022



**Community Engagement Session
Feedback Form - January 31, 2023**

Thank you for participating and sharing your thoughts on this community survey. Please plan to return this paper at the end of our session this evening so we can ensure your perspectives and input are reviewed.

1. Identify what you believe are the most important areas the district might focus on improving and expanding learning facilities (please rank order 1-7).

- _____ Modular Classrooms
- _____ Ag Building
- _____ Elementary Classroom Space
- _____ Handicap Accessibility
- _____ High School Classroom Space (e.g., Art Facilities, Science, & PE)
- _____ Extra-Curricular Facilities
- _____ Other: _____

2. How has the Board/District improved communication so far this school year?

What are some areas that could continue to improve in regards to communication?

3. Do you believe the Hemingford Public Schools District provides adequate emotional and mental health resources for both our students and our staff?

Why or why not?

**Thank you for your participation and engagement this evening. Please share any additional information on the reverse side of this document.
We appreciate your contributions!**

Hemingford Public Schools
Strategic Plan 2022-2027

Mission	Empowering individuals to become Resourceful, Respectful, and Responsible Lifelong Learners.						
Vision	Our vision at Hemingford Public Schools is to work with parents and the community to: -create a safe and healthy learning environment for all, -provide and promote opportunities for academic success, -inspire involvement using career interests and strengths, and -prepare caring, responsible, and successful citizens.						
Guiding Principle	Student Centered Learning	Personnel Effectiveness	Student and Staff Well-Being	Communication and Engagement	District Resources	Board Governance	
Objectives	<i>To enhance student learning and social-emotional supports for the health, safety, and well-being of the whole child.</i>	<i>To ensure the district provides educational leadership and highly effective staff to support our students academically, personally, and in their individual social growth, as well as building and sustaining cohesion, collaboration, and unity among the staff.</i>	<i>Develop and sustain a healthy, respectful, caring, safe learning environment for students, faculty, staff, and community resulting in student achievement, effective staff collaboration, and overall school improvement.</i>	<i>Grow and sustain a mutually supportive and trusting partnership with all stakeholder groups for the benefit of the mission and strategic plan of Hemingford Public Schools and to sustain a positive connection with and among the community at large.</i>	<i>To sustain effective and efficient use of resources focused on continuous improvement, expansion and support of student learning, safe and effective learning facilities, and create long-term financial solvency for the district.</i>	<i>To ensure the mission and vision of Hemingford Public Schools aligns to the goals, community expectations, and outcomes utilized to measure improved learning for all students.</i>	
Strategies	Set high expectations to ensure a diverse learning opportunity vital to the success of students by adopting challenging, creative, and rigorous data-based curriculum and instruction aligned both horizontally and vertically to support the success of students' transitions grade to grade and level to level.	Develop and implement a leadership succession program within the district, and a transition process to proactively identify and transition new leadership within the district.	Improve the school district climate and learning environment to support increased student achievement, social-emotional skills, and positive behavior.	Build a strong culture of student, staff, family, and community engagement to overcome barriers. Foster a positive working partnership with parents/guardians and community members to improve and sustain effective and purposeful communications between students, school, parents, family, and community to establish an effective culture for the benefit of student success.	Creation of a comprehensive facilities plan to address both short-term and long-term goals including, but not limited to, new construction, renovation, and maintenance of facilities, and acquiring property to meet the future needs of the district. Build district resource capabilities of internal and external opportunities to grow diverse district offerings such as partnerships, necessary staffing levels, space allocation, resource expenditures, etc.	Annually review the district's vision and mission statements, and progress/success of the district strategic plan. Establish effective communication with stakeholders through actively engaging parents, students, staff, and community members with the intent to promote the district's image, build positive working relationships and sustain long-term partnerships that will best serve education.	
	Implement the Multi-Tiered System of Supports (MTSS) model in the entire district with fidelity to accelerate academic, career, and social-emotional/behavioral instruction and intervention to prepare and empower students.	Identify and implement a plan for administration and staff members to work cooperatively, build trust, and the capacity to establish relationships to sustain long-term improvements while working together to improve student achievement.	Provide social-emotional and behavioral supports district-wide integrated through the MTSS model to realize the potential and resources accessible to benefit a unified student-centered learning initiative.	Foster a caring, inclusive culture where all staff and students feel value and support.	Foster a positive working partnership with business leaders and community members to enhance student learning opportunities.		Participate in continuous and appropriate training and professional development to build shared knowledge and values.
	Build district resource capacities that include the community, students, families, college/universities, and industries working together for college credit and readiness, academic growth, and overall diversity of curricular offerings.	Cultivate a positive learning culture for staff and administrators through an organized and purposeful professional development plan to support relationships, skills, knowledge, and application of instruction to sustain the viability of long-term improvements.	 				Establish and sustain a professional and collaborative working relationship with the superintendent to support and advocate for the growth of student achievement.
	Assess and consider expansion and improvement of learning opportunities to support student engagement and preparedness.	Provide the structure and staffing in each building to ensure that every student is personally connected to the school community and supports the development of the students' academic, social-emotional, and mental health well-being.					

Priority Strategies for Each Guiding Principle



Hemingford Public Schools

Mission, Vision, and School Improvement Goals

Mission Statement

Empowering individuals to become Resourceful, Respectful, and Responsible Lifelong Learners.

Vision Statement

Our vision at Hemingford Public Schools is to work with parents and the community to:

- create a safe and healthy learning environment for all,
- provide and promote opportunities for academic success,
- inspire involvement using career interests and strengths, and
- prepare caring, responsible, and successful citizens.

School Improvement Goals

Academic Goal:

All students will demonstrate growth in math on state and/or national assessments by the end of the 2025-2026 school year.

Instructional Goal:

Students and teachers will be engaged in evidence-based instructional strategies to improve learning.

Adopted by the Board of Education on January 9, 2023

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Schools in the Apple App
store or the Google Play store
to download our app.

Google

Apple

