

**BUDGET HEARING, BUDGER SUMMARY AND FINAL TAX REQUEST OF
MEETING OF THE BOARD OF EDUCATION - AGENDA**

Alma Public Schools

Monday, September 12, 2022

- A. Call to Order and announce location of Open Meetings Act Poster
 - A.1. Verification of Receipt of Notice, which was published in the Harlan County Journal
 - A.2. Roll of Board Members - Excuse absent board members
- B. Open the Budget Hearing/Budget Summary on the 2022-2023 Alma Public Schools Budget @ 6:45pm.
- C. Open the Hearing to discuss the 2022-2023 property tax request for Alma Public Schools @ 6:55pm.
- D. Adjourn

THE BOARD OF EDUCATION OF THE ALMA SCHOOL DISTRICT NO. 2 WILL DISCUSS, CONSIDER, OR TAKE ACTION ON ALL ISSUES MENTIONED IN THIS AGENDA.

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

Due by September 30th:

- Budget Form
- Page 2, Total Resources Available (Column 4) agrees to Total Requirements (Column 9).
- Page 2, Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8).
- Page 3, Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8).
- Page 4, Total Beginning Balance (Column 1) agrees to the prior School District Budget Form, Page 4, Total Ending Balance (Column 8). If it does not agree, please provide explanation.
- Page 6 - Real Growth Value per Assessor agrees to Certification from County Assessor
- Page 6 - Prior Year Total Real Property Valuation agrees to Certification from County Assessor
- Page 6 - Current tax request (line 7) agrees to total tax request on cover page
- Page 6 - Prior year tax request (line 1) agrees to tax request on cover page of last year's budget
- Page 6 - If Line 7 is greater than Line 6, political subdivision participated in Joint Public Hearing, and was included on Postcard notification
- Schedule B, shows the District is in compliance with State Statutes
- Proof of Publication for Notice of Budget Hearing (NBH).
- Schedules A, B, and D completed and submitted
- Certificate of Valuation(s). Total Certified Valuation was completed on Page 1.
- Lid Computation Form LC-2 and the Special Grant Fund List completed and submitted
- Joint Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the Report of Joint Public Agency & Interlocal Agreements is due on or before September 30th. This report should detail interlocal agreements the District was involved in during the 2021-2022 year.

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

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

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

INPUT ↓

County-District #:	<u>42-0002</u>	
Name of School:	<u>Alma Public School</u>	
Name of County:	<u>Harlan</u>	<i>Do not include the word "County"</i>
Class:	<u>3</u>	
Current School District Taxable Value	<u>383,104,939</u>	<i>From County Assessor Certification</i>
Prior School District Taxable Value	<u>353,792,969</u>	<i>From Prior Year Budget, Cover</i>
Prior Year Property Tax Request	<u>3,626,378.00</u>	<i>From Prior Year Budget, Cover</i>
Prior Year Levy Rate	<u>1.025000</u>	<i>Prior Year total levy set by County</i>
School District Real Growth Value	<u>3,632,329.00</u>	<i>From County Assessor Certification</i>
School District Prior Year Total Real Property Valuation	<u>339,487,262.00</u>	<i>From County Assessor Certification</i>
Hearing Held On:	<u></u>	
Day of month:	<u>12th</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>Alma Public School Library</u>	
Special Hearing to Set Final Tax Request Held On:	<u></u>	
Day of month:	<u>12th</u>	
Month:	<u>September</u>	
Year:	<u>2022</u>	
Time:	<u>6:55</u>	
A.M. or P.M.:	<u>P.M.</u>	
Location of Hearing:	<u>Alma Public School Library</u>	

2022-2023
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 42-0002 Class #: 3
 Alma Public School
 TO THE COUNTY BOARD AND COUNTY CLERK OF
 Harlan 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	\$ -	\$ 3,376,687.00	\$ 3,376,687.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ -		\$ -
Special Building Fund	\$ -	\$ 360,869.00	\$ 360,869.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ -	\$ 3,737,556.00	\$ 3,737,556.00

Outstanding Bonded Indebtedness as of September 1, 2022
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

\$ 804,208.00	Principal
\$ 24,659.00	Interest
\$ 828,867.00	Total Outstanding Bonded Indebtedness

Total Certified Valuation (All Counties)	\$ 383,104,939
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*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2021 through June 30, 2022?

YES NO

If YES, Please submit Interlocal Agreement Report by September 30th.

County Clerk's Use Only

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2021 through June 30, 2022?

YES NO

If YES, Please submit Trade Name Report by September 30th.

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2022-2023 school fiscal year?

YES NO

APA Contact Information

Auditor of Public Accounts
 State Capitol, Suite 2303
 Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2022

Submit budget to:

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

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	1,553,030.00	4,419,010.00	3,342,920.00	7,761,930.00	977,800.00	6,160,075.00	7,137,875.00	624,055.00	7,761,930.00
Depreciation	239,793.00	439,793.00		439,793.00			439,793.00		439,793.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	185,310.00	436,507.00		436,507.00			436,507.00	-	436,507.00
School Nutrition	104,392.00	336,000.00		336,000.00			336,000.00	-	336,000.00
Bond	-	-	-	-			-	-	-
Special Building	275,048.00	792,248.00	357,260.00	1,149,508.00			1,149,508.00		1,149,508.00
Qualified Capital Purpose Undertaking	264,309.00	264,513.00	-	264,513.00			264,513.00	-	264,513.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	2,621,882.00	6,688,071.00	3,700,180.00	10,388,251.00	977,800.00	6,160,075.00	9,764,196.00	624,055.00	10,388,251.00

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)	3,342,920.00	-	357,260.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	33,767.00	-	3,609.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,376,687.00	-	360,869.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 1,549,385.00	\$ 200,000.00

COUNTY TREASURER'S BALANCE, 9-1-2022			
314,278.00	-	45,000.00	309.00

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	1,554,045.00	4,416,636.00	3,102,588.00	7,519,224.00	802,453.00	5,163,741.00	5,966,194.00	1,553,030.00
Depreciation	139,689.00	239,793.00		239,793.00			-	239,793.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	171,507.00	366,507.00		366,507.00			181,197.00	185,310.00
School Nutrition	57,919.00	374,014.00		374,014.00			269,622.00	104,392.00
Bond	-	-	-	-			-	-
Special Building	306,674.00	351,381.00	283,310.00	634,691.00			359,643.00	275,048.00
Qualified Capital Purpose Undertaking	192,151.00	201,334.00	86,426.00	287,760.00			23,451.00	264,309.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-			-	-
TOTAL ALL FUNDS	2,421,985.00	5,949,665.00	3,472,324.00	9,421,989.00	802,453.00	5,163,741.00	6,800,107.00	2,621,882.00

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	
\$	184,318.00

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	1,052,934.00	3,990,404.00	2,980,615.00	6,971,019.00	922,061.00	4,494,913.00	5,416,974.00	1,554,045.00
Depreciation	139,515.00	139,689.00		139,689.00			-	139,689.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	147,115.00	337,647.00		337,647.00			166,140.00	171,507.00
School Lunch	24,988.00	244,579.00		244,579.00			186,660.00	57,919.00
Bond	-	-	-	-			-	-
Special Building	227,992.00	268,157.00	469,925.00	738,082.00			431,408.00	306,674.00
Qualified Capital Purpose Undertaking	153,481.00	163,666.00	83,951.00	247,617.00			55,466.00	192,151.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	\$ 1,746,025.00	5,144,142.00	3,534,491.00	8,678,633.00	922,061.00	4,494,913.00	6,256,648.00	2,421,985.00

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
\$ 212,844.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Alma Public Schools
ADDRESS	515 Jewell St. PO Box 170
CITY & ZIP CODE	Alma - 68920
TELEPHONE	308-928-2131
WEBSITE	almacardinals.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Allen Brugh	Jon Davis	Jon Davis
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	308-920-1202	308-928-2131	308-928-2131
EMAIL ADDRESS	brughallen@gmail.com	jon.davis@almacardinals.org	jon.davis@almacardinals.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

Alma Public School

2022-2023 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 3,626,378.00
(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

$$\frac{3,632,329.00}{2022 \text{ Real Growth Value per Assessor}} \div \frac{339,487,262.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{1.07} \% (3)$$

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) 3.07 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 111,329.80

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 3,737,707.80

ACTUAL PROPERTY TAX REQUEST

2022-2023 ACTUAL Total Property Tax Request (7) \$ 3,737,556.00
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or 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 #

42-0002

Alma Public School

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	\$ 91,448.00
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ 91,448.00

Alma Public School
Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	3,376,687.00	-	360,869.00	-
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,376,687.00	-	360,869.00	-
14	Assessed Valuation	383,104,939	383,104,939	383,104,939	383,104,939
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.881400	0.000000	0.094196	0.000000
16	Total Levy for Compliance	0.975596			

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

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

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

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

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

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

Voluntary Termination Exclusions

Line 5 Amounts to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to 9/1/17

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed \$35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
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General Fund	\$ 3,376,687.00	\$ 383,104,939	0.881400
Special Building Fund	\$ 360,869.00	\$ 383,104,939	0.094196
Bond Fund	\$ -	\$ 383,104,939	0.000000
Bond Fund	\$ -	\$ 383,104,939	0.000000
Bond Fund	\$ -	\$ 383,104,939	0.000000
QCPUF Fund	\$ -	\$ 383,104,939	0.000000
QCPUF Fund	\$ -	\$ 383,104,939	0.000000
	\$ -	\$ 383,104,939	0.000000
	\$ -	\$ 383,104,939	0.000000
	\$ -	\$ 383,104,939	0.000000
	\$ -	\$ 383,104,939	0.000000
	\$ -	\$ 383,104,939	0.000000
	\$ -	\$ 383,104,939	0.000000
	\$ -	\$ 383,104,939	0.000000
Total	\$ 3,737,556.00		\$ 0.975596

Must agree to Cover

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

Notice is hereby given that Alma Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on 2/13, 3/13, 4/11, or 5/9, 2023 at 8:00 pm in the school Library in Alma, 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.)

1

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	\$ 161,352.00	\$ 161,352.00	\$ 322,704.00
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>	\$ 16,500.00	16500	\$ 33,000.00
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district</i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 28,500.00	\$ 28,500.00	\$ 57,000.00
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>			\$ -
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>			\$ -
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>			\$ -
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>	\$ 3,500.00	\$ 3,500.00	\$ 7,000.00
Totals:	\$ 209,852.00	\$ 209,852.00	\$ 419,704.00

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 091222

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

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

NOW, THEREFORE, the Governing Body of Alma Public School resolves that:

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

General Fund:	\$	3,376,687.00
Bond Fund:	\$	-
Special Building Fund:	\$	360,869.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year’s total assessed value by 8.29 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 0.946576 per \$100 of assessed value.
4. Alma Public School proposes to adopt a property tax request that will cause its tax rate to be 0.975596 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Alma Public School will increase (or decrease) last year’s budget by 1.36 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 #091222.

Voting yes were:

Voting no were:

Dated this 12th day of September, 2022

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Alma Public School (42-0002) in Harlan 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 12th day of September, 2022 at 6:45 o'clock, P.M., at Alma Public School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (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	\$ 5,416,974.00	\$ 5,966,194.00	\$ 7,137,875.00	\$ 624,055.00	\$ 4,419,010.00	\$ 3,376,687.00
Depreciation	\$ -	\$ -	\$ 439,793.00		\$ 439,793.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 166,140.00	\$ 181,197.00	\$ 436,507.00	\$ -	\$ 436,507.00	
School Nutrition	\$ 186,660.00	\$ 269,622.00	\$ 336,000.00	\$ -	\$ 336,000.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 431,408.00	\$ 359,643.00	\$ 1,149,508.00		\$ 792,248.00	\$ 360,869.00
Qualified Capital Purpose Undertaking	\$ 55,466.00	\$ 23,451.00	\$ 264,513.00	\$ -	\$ 264,513.00	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 6,256,648.00	\$ 6,800,107.00	\$ 9,764,196.00	\$ 624,055.00	\$ 6,688,071.00	\$ 3,737,556.00

Notice of Special Hearing To Set Final Tax Request

Alma Public School (42-0002) in Harlan 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 12th day of, September 2022 at 6:55 o'clock P.M., at Alma Public School Library 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	353,792,969	383,104,939	8%

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	7,119,272.00	3,237,206.00	0.915000	0.844992	7,137,875.00	3,376,687.00	0.881400	-4%	0%
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	1,055,184.00	300,724.00	0.085000	0.078497	1,149,508.00	360,869.00	0.094196	11%	9%
Qualified Capital Purpose Undertaking Fund K - 12	263,010.00	88,448.00	0.025000	0.023087	264,513.00	-	0.000000	-100%	1%
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	8,437,466.00	3,626,378.00	1.025000	0.946576	8,551,896.00	3,737,556.00	0.975596	-5%	1%

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 42-0002

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	2,879,782.00	3,338,447.00	3,512,700.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	543,281.00	581,517.00	686,200.00
4	Support Services - Pupils (SPED Related)	2100's	378,780.00	220,936.00	291,600.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	29,949.00	199628	224,300.00
7	Support Services - Instructional	2200's	58,604.00	60,947.00	72,725.00
8					
9	Board of Education	2310	26,354.00	31,530.00	39,000.00
10	Executive Administration Services	2320	152,203.00	157,300.00	224,200.00
11	District Legal Services	2330	600.00	3,000.00	1,500.00
12	Office of the Principal	2410	246,779.00	246,564.00	295,200.00
13	General Administration - Business Services	2500	84,143.00	86,250.00	122,700.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	617,894.00	672,650.00	800,100.00
15	Vehicle Acquisition & Maintenance	2650			
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	136,173.00	231,900.00	433,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 /			
18					
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	7,479.00	7,500.00	8,000.00
22	Debt Services	5000	5,164.00	6,000.00	200,000.00
23	Federal Programs	6000's	222,438.00	122,025.00	226,650.00
24					
25	Transfers to _____ Fund	8000			
26	Interfund Loan/Repayment to _____ Fund				
27					
28	Other Non Program Receipts	9000	27,351.00		
29					
30	Total Disbursements & Transfers (Including SPED)		5,416,974.00	5,966,194.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	922,061.00	802,453.00	977,800.00
32	Total Non-Special Education Disbursements & Transfers		4,494,913.00	5,163,741.00	6,160,075.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				7,137,875.00
34	NECESSARY CASH RESERVE				624,055.00
35	TOTAL REQUIREMENTS				7,761,930.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		428,176.00	966,403.00	1,238,752.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		624,758.00	587,642.00	314,278.00
41	Total Beginning Balance		1,052,934.00	1,554,045.00	1,553,030.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	104.00	106.00	95.00
46	Public Power District Sales Tax	1120	38,127.00	51,374.00	45,000.00
47	Motor Vehicle Taxes	1125	212,844.00	184,318.00	200,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335			
49	Tuition Received from Individuals	1311-13 / 1370			
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360			
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	8,532.00	975.00	1,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990		3,080.00	2,500.00
56	Local License Fees/Court Fines	1911 / 1921	2,495.00	160.00	
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925	750.00	1,450.00	500.00
59	Penalties and Interest on Taxes (1140)		23,486.00		
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	14,679.00	13,154.00	12,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210			
68					
69					
70	STATE SOURCES				
71	State Aid	3110	1,415,261.00	1,455,372.00	1,549,385.00
72	Special Education Programs	3120	335,653.00	330,000.00	345,000.00
73	Special Education Transportation	3125			
74	Homestead Exemption	3130	69,075.00	51,138.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	7,690.00	5,563.00	7,000.00
77	Payments for High Ability Learners	3535	4,611.00	4,671.00	4,500.00
78	Other State Appropriations		33,955.00		
79					
80					
81					
82					
83					
84	State Apportionment	3400		34,261.00	35,000.00
85	Other	3166	11,514.00		
86	State Categorical Programs	3500's			
87	Other State Receipts	3990			3,000.00
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	224,463.00	239,188.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	66,683.00	78,771.00	80,000.00
91		4526-4528, 4531			
92					
93					
94	IDEA Programs	4512-4523	72,840.00	66,160.00	72,000.00
95		4416-4418			
96					
97	Medicaid in Public Schools	4708	23,414.00	16,685.00	17,000.00
98	Medicaid Administrative Activities in Public Schools	4709	18,745.00	38,188.00	35,000.00
99	Title 8 (Impact Aid)	4305	143,188.00	152,531.00	143,000.00
100	Other Federal Non-Categorical Receipts	4524			
101					
102	REAP	4310	38,114.00	30,781.00	33,000.00
103	Food Control	4705	71,695.00	51,604.00	71,000.00
104	Vocational Education (Carl Perkins)	4525	5,639.00	3,933.00	4,000.00
105	Other Federal Categorical Receipts	4530			
106	ESSA Title IV-A	4969	10,000.00	10,000.00	
107	Grants from Corporations & Other Private Interests	4710			
108	ESSERF	4996	50,945.00	14,616.00	-
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			200,000.00
112	Insurance Adjustments	5301	8,426.00		
113	Sale of Property	5300	30.00		
114	Transfers from _____ Fund	5200			
115	Cash Balance from Dissolved/Merged Districts	5610			

116					
117	Other Non-Revenue Receipts	5690	24,512.00	24,512.00	6,000.00
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		3,990,404.00	4,416,636.00	4,419,010.00
121	Personal and Real Property Taxes	1100	2,980,615.00	3,102,588.00	3,342,920.00
122	TOTAL RESOURCES AVAILABLE		6,971,019.00	7,519,224.00	7,761,930.00
123	Less: Disbursements & Transfers		5,416,974.00	5,966,194.00	
124	BALANCE FORWARD		1,554,045.00	1,553,030.00	

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

PROPERTY TAX RECAP	
	3,342,920.00
	33,767.00
	3,376,687.00

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 #

42-0002

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		-		439,793.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				439,793.00
14	TOTAL REQUIREMENTS				439,793.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		139,515.00	139,689.00	239,793.00
17	Investments, 9-1				
18	Total Beginning Balance		139,515.00	139,689.00	239,793.00
19	LOCAL SOURCES				
20	Interest	1510	174.00	104.00	
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200		100,000.00	200,000.00
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		139,689.00	239,793.00	439,793.00
28	Less: Disbursements & Transfers		-	-	
29	BALANCE FORWARD		139,689.00	239,793.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

42-0002

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					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				-
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1				
18	Investments, 9-1				
19	Total Beginning Balance		-	-	-
20	LOCAL SOURCES				
21	Interest	1510			
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200			
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		-	-	-
29	Less: Disbursements & Transfers		-	-	
30	BALANCE FORWARD		-	-	

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 #

42-0002

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

$$\begin{array}{r}
 \$ \underline{\hspace{10em}} 7,137,875.00 \quad \times .05 = \quad \underline{\hspace{10em}} 356,893.75 \\
 \text{(Total Budget of Disbursements \& Transfers-General Fund)} \quad \quad \quad \text{(Column 3, Line 9 may not exceed this amount)} \\
 \text{[From General Fund Line 33]}
 \end{array}$$

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

42-0002

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	Ext. Curricular Disbursements	1710	166,140.00	181,197.00	436,507.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		166,140.00	181,197.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				436,507.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				436,507.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		147,115.00	171,507.00	185,310.00
18	Investments, 9-1				
19	Total Beginning Balance		147,115.00	171,507.00	185,310.00
20	LOCAL SOURCES				
21	Interest	1510	1.00		
22	Activities Receipts	1790	132,390.00	135,000.00	171,197.00
23	Admissions	1710	58,141.00	60,000.00	80,000.00
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200			
27					
28	TOTAL RESOURCES AVAILABLE		337,647.00	366,507.00	436,507.00
29	Less: Disbursements & Transfers		166,140.00	181,197.00	
30	BALANCE FORWARD		171,507.00	185,310.00	

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 #

42-0002

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		75,000.00	75,000.00
3	Employee Benefits	200's		20,000.00	29,200.00
4	Purchased Services	300 / 400	186,660.00	6,000.00	6,500.00
5	Supplies & Materials (Excluding Food)	610		15,000.00	9,000.00
6	Food	630		153,622.00	161,300.00
7	Capital Outlay (New & Replacement)	731, 733, 739			55,000.00
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		186,660.00	269,622.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				336,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				336,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		24,988.00	57,919.00	104,392.00
18	Investments, 9-1				
19	Total Beginning Balance		24,988.00	57,919.00	104,392.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Sale of Lunches/Milk	1610-1650	64,254.00	62,000.00	65,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	1,101.00	1,200.00	1,200.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	154,236.00	252,895.00	165,408.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200			
32					
33	TOTAL RESOURCES AVAILABLE		244,579.00	374,014.00	336,000.00
34	Less: Disbursements & Transfers		186,660.00	269,622.00	
35	BALANCE FORWARD		57,919.00	104,392.00	

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

School Nutrition Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

42-0002

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	\$ 225,518.00	\$ 9,743.00	\$ 235,261.00
2023-2024	\$ 228,714.00	\$ 6,938.00	\$ 235,652.00
2024-2025	\$ 226,602.00	\$ 4,080.00	\$ 230,682.00
2025-2026 and thereafter	\$ 123,374.00	\$ 3,898.00	\$ 127,272.00
Total All Years	\$ 804,208.00	\$ 24,659.00	\$ 828,867.00

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

42-0002

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			92,984.00
3	Supplies	600			
4	Capital Outlay (New Only)	700's			493,753.00
5	Site Acquisition & Improvements	710	258,715.00	255,955.00	358,026.00
6	Building Acquisition & Improvement	720		86,254.00	-
7	Loan Repayment	831 / 832	172,693.00	17,434.00	204,745.00
8					
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		431,408.00	359,643.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				1,149,508.00
12	TOTAL REQUIREMENTS				1,149,508.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		179,981.00	260,120.00	230,048.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		48,011.00	46,554.00	45,000.00
17	Total Beginning Balance		227,992.00	306,674.00	275,048.00
18	LOCAL SOURCES				
19	Carlline Tax	1115		4,743.00	
20	Interest	1510	357.00	264.00	350.00
21			3,909.00	4,000.00	4,000.00
22					
23	STATE SOURCES				
24	Homestead Exemption	3130			
25	Pro-Rate Motor Vehicles	3180	600.00	700.00	700.00
26					
27	Property Tax Credit	3131	35,299.00	35,000.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			512,150.00
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		268,157.00	351,381.00	792,248.00
37	Personal and Real Property Taxes	1100	469,925.00	283,310.00	357,260.00
38	TOTAL RESOURCES AVAILABLE		738,082.00	634,691.00	1,149,508.00
39	Less: Disbursements & Transfers		431,408.00	359,643.00	
40	BALANCE FORWARD		306,674.00	275,048.00	

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

PROPERTY TAX RECAP	
	357,260.00
	3,609.00
	360,869.00

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 # **42-0002**

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	55,466.00	23,451.00	264,513.00
5	Bond - Interest	832			
6					
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		55,466.00	23,451.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				264,513.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				264,513.00
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1		134,263.00	176,627.00	264,000.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1		19,218.00	15,524.00	309.00
16	Total Beginning Balance		153,481.00	192,151.00	264,309.00
17	LOCAL SOURCES				
18	Carline Tax	1115	3.00	4.00	4.00
18	Interest	1510	207.00	620.00	200.00
20			1,721.00		
21	STATE SOURCES				
22	Homestead Exemption	3130	1,897.00	1,800.00	
23	Pro-Rate Motor Vehicle	3180	224.00	225.00	-
24					
25	Property Tax Credit	3131	6,133.00	6,534.00	
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		163,666.00	201,334.00	264,513.00
33	Personal and Real Property Taxes	1100	83,951.00	86,426.00	-
34	TOTAL RESOURCES AVAILABLE		247,617.00	287,760.00	264,513.00
35	Less: Disbursements & Transfers		55,466.00	23,451.00	
36	BALANCE FORWARD		192,151.00	264,309.00	

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 #

42-0002

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			
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's			
4	Support Services - Staff	2200's			
5	Executive Administration Services	2320			
6	Office of the Principal	2410			
7	General Administration - Business Services	2500			
8	Community Services	3300			
9	State Categorical Programs	3500's			
10	Federal Programs	6000's			
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321			
24					
25	STATE SOURCES				
26	State Non-Categorical Programs				
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000's			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5200			
35					
36	TOTAL RESOURCES AVAILABLE		-	-	-
37	Less: Disbursements		-	-	
38	BALANCE FORWARD		-	-	

NOTE: Pages should only be filled out by the school acting as the fiscal agent for the Cooperative. All schools show payment for services in the General Fund.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 36 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

Cooperative Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

42-0002

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

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

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Alma Public School (42-0002) in Harlan 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 12th day of September, 2022 at 6:45 o'clock, P.M., at Alma Public School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (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	\$ 5,416,974.00	\$ 5,966,194.00	\$ 7,137,875.00	\$ 624,055.00	\$ 4,419,010.00	\$ 3,376,687.00
Depreciation	\$ -	\$ -	\$ 439,793.00		\$ 439,793.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 166,140.00	\$ 181,197.00	\$ 436,507.00	\$ -	\$ 436,507.00	
School Nutrition	\$ 186,660.00	\$ 269,622.00	\$ 336,000.00	\$ -	\$ 336,000.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 431,408.00	\$ 359,643.00	\$ 1,149,508.00		\$ 792,248.00	\$ 360,869.00
Qualified Capital Purpose Undertaking	\$ 55,466.00	\$ 23,451.00	\$ 264,513.00	\$ -	\$ 264,513.00	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 6,256,648.00	\$ 6,800,107.00	\$ 9,764,196.00	\$ 624,055.00	\$ 6,688,071.00	\$ 3,737,556.00

Notice of Special Hearing To Set Final Tax Request

Alma Public School (42-0002) in Harlan 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 12th day of, September 2022 at 6:55 o'clock P.M., at Alma Public School Library 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	353,792,969	383,104,939	8%

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	7,119,272.00	3,237,206.00	0.915000	0.844992	7,137,875.00	3,376,687.00	0.881400	-4%	0%
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	1,055,184.00	300,724.00	0.085000	0.078497	1,149,508.00	360,869.00	0.100000	18%	9%
Qualified Capital Purpose Undertaking Fund K - 12	263,010.00	88,448.00	0.025000	0.023087	264,513.00	-	0.000000	-100%	1%
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	8,437,466.00	3,626,378.00	1.025000	0.946576	8,551,896.00	3,737,556.00	0.981400	-4%	1%

**ALMA PUBLIC SCHOOL
2022-2023
BUDGET INFORMATION**

9/2/22

	2022-2023	2021-2022	2020-2021
Valuation	\$383,104,939.00	\$353,698,416.00	\$343,170,925.00
Difference	\$29,406,523.00	\$10,527,491.00	-\$2,308,605.00
% Increase / % Decrease	8.31%	3.07%	-0.67%
State Aid	\$1,549,385.00	\$1,455,372.00	\$1,415,261.00
Difference	\$94,013.00	\$40,111.00	\$277,804.00
% Increase	6.46%	2.83%	24.42%
Equalization Aid	\$772,473.00	\$758,957.00	\$746,894.00
Option Enrollment Funding	\$773,132.00	\$665,421.00	\$627,375.00
Property Tax	2022-2023	2021-2022	2020-2021
General Fund	\$3,376,687.00	\$3,237,206.00	\$3,140,014.00
Difference	\$139,481.00	\$97,192.00	-\$124,768.00
% Increase/Decrease	4.31%	3.10%	-3.82%
Bond Fund	\$0.00	\$0.00	\$0.00
Special Building Fund	\$360,869.00	\$300,724.00	\$257,375.00
Qualified Capital	\$0.00	\$88,448.00	\$85,793.00
Purpose Fund			
Total Tax Requirement	\$3,737,556.00	\$3,626,378.00	\$3,483,182.00
Difference	\$111,178.00	\$143,196.00	-\$144,050.00
% Increase/Decrease	3.07%	4.11%	-3.97%
Tax Levy	2022-2023	2021-2022	2020-2021
General Fund	\$0.881400	\$0.915000	\$0.915000
Bond Fund	\$0.000000	\$0.000000	\$0.000000
Building Fund	\$0.094196	\$0.085000	\$0.074999
QCPU Fund	\$0.000000	\$0.025000	\$0.025000
Total Tax Levy	\$0.975596	\$1.025000	\$1.014999
Difference	-\$0.0494	\$0.0100	-\$0.0350
% Increase/Decrease	-4.82%	0.99%	-3.33%
Special Education	\$977,800.00	\$886,450.00	\$810,550.00
Difference	\$91,350.00	\$75,900.00	-\$105,030.00
% Increase/Decrease	10.31%	9.36%	-11.47%
Total GF Budget Requirements	2022-2023	2021-2022	2020-2021
	\$7,761,930.00	\$7,419,272.00	\$7,004,803.00
Difference	\$342,658.00	\$414,469.00	\$455,738.00
% Increase/Decrease	4.62%	5.92%	6.96%
Total Budget Requirements	\$10,388,251.00	\$9,652,846.00	\$8,790,082.00
Difference	\$735,405.00	\$862,764.00	\$728,385.00
% Increase/Decrease	7.62%	9.82%	9.04%

Notice of Special Hearing To Set Final Tax Request

Alma Public School (42-0002) in Harlan 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 12th day of, September 2022 at 6:55 o'clock P.M., at Alma Public School Library 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	353,792,969	383,104,939	8%

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	7,119,272.00	3,237,206.00	0.915000	0.844992	7,137,875.00	3,376,687.00	0.881400	-4%	0%
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	1,055,184.00	300,724.00	0.085000	0.078497	1,149,508.00	360,869.00	0.094196	11%	9%
Qualified Capital Purpose Undertaking Fund K - 12	263,010.00	88,448.00	0.025000	0.023087	264,513.00	-	0.000000	-100%	1%
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	8,437,466.00	3,626,378.00	1.025000	0.946576	8,551,896.00	3,737,556.00	0.975596	-5%	1%

**Projected 2022-2023
Alma Public School District
Taxable Value**

9/2/22

General Fund	2022-2023	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Tax \$ Generated
Harlan County Valuation	8.42%	\$342,851,177.00	\$336,313,290.00	\$335,921,807.00	\$333,873,574.00	\$344,602,159.00	\$373,615,268.00	\$3,293,044.97
Furnas County Valuation	4.38%	\$10,994,204.00	\$10,034,600.00	\$9,536,624.00	\$9,275,879.00	\$9,069,264.00	\$9,466,157.00	\$83,434.71
Franklin County Valuation	-2.00%	\$20,976.00	\$21,067.00	\$21,099.00	\$21,472.00	\$23,993.00	\$23,514.00	\$207.25
Total Valuation Increase	8.31%	\$353,866,357.00	\$346,368,957.00	\$345,479,530.00	\$343,170,925.00	\$353,695,416.00	\$383,104,939.00	
	\$29,409,523.00	0.930000%	0.924999%	0.945000%	0.915000%	0.915000%	0.881400%	
A Penny Levy =	\$38,310.49	(\$74,700.87)	(\$87,047.73)	\$60,872.17	(\$124,767.59)	\$96,299.09	\$140,373.88	

\$390,766,567.50

	-2.65%	1.90%	-3.82%	3.07%	4.34%
	Difference from last yr.				
	-\$87,047.73	\$60,872.17	-\$124,767.59	\$96,299.09	\$140,373.88

Building Fund	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	
Harlan County Valuation	\$342,851,177.00	\$336,313,290.00	\$335,921,807.00	\$333,873,574.00	\$344,602,159.00	\$373,615,268.00	\$351,930.64
Furnas County Valuation	\$10,994,204.00	\$10,034,600.00	\$9,536,624.00	\$9,275,879.00	\$9,069,264.00	\$9,466,157.00	\$8,916.74
Franklin County Valuation	\$20,976.00	\$21,067.00	\$21,099.00	\$21,472.00	\$23,993.00	\$23,514.00	\$22.15
Total Valuation	\$353,866,357.00	\$346,368,957.00	\$345,479,530.00	\$343,170,925.00	\$353,695,416.00	\$383,104,939.00	
Levy \$0.0749990% /\$0.14	0.060000%	0.0649990%	0.0749990%	0.0749990%	0.085000%	0.094196%	
\$ raised by levy	\$212,319.81	\$225,136.36	\$259,106.19	\$257,374.76	\$300,641.10	\$360,869.53	
	Difference from last yr.						
	\$70,603.87	\$12,816.54	\$33,969.83	-\$1,731.43	\$43,266.34	\$60,228.42	

QCPUF Bond	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	
Harlan County Valuation	\$342,851,177.00	\$336,313,290.00	\$335,921,807.00	\$333,873,574.00	\$344,602,159.00	\$373,615,268.00	\$0.00
Furnas County Valuation	\$10,994,204.00	\$10,034,600.00	\$9,536,624.00	\$9,275,879.00	\$9,069,264.00	\$9,466,157.00	\$0.00
Franklin County Valuation	\$20,976.00	\$21,067.00	\$21,099.00	\$21,472.00	\$23,993.00	\$23,514.00	\$0.00
Total Valuation	\$353,866,357.00	\$346,368,957.00	\$345,479,530.00	\$343,170,925.00	\$353,695,416.00	\$383,104,939.00	
Levy \$0.025000% /\$0.032	0.025000%	0.023300%	0.030000%	0.025000%	0.025000%	0.000000%	
\$ raised by levy	\$88,466.59	\$80,807.88	\$103,643.86	\$85,792.73	\$88,423.85	\$0.00	
	Difference from last yr.						
	-\$17,816.83	-\$7,658.71	\$22,835.98	-\$17,851.13	\$2,631.12	-\$88,423.85	

Total All Taxes	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	
	\$3,591,743.52	\$3,509,853.62	\$3,627,531.61	\$3,483,181.46	\$3,625,378.01	\$3,737,556.46	
	Difference from last yr.						
	\$3,591,743.52	-\$81,889.90	\$117,677.99	-\$144,350.15	\$142,196.56	\$112,178.45	

	Equalized Aid	Option Funding	State Aid + GF Tax	Difference			
2022-23 State Aid	\$1,549,385.00	\$772,473.00	\$733,132.00	\$4,926,071.93	\$234,386.88		
2021-22 State Aid	\$1,455,372.00	\$758,957.00	\$665,421.00	\$4,691,685.06	\$136,410.09		
2020-21 State Aid	\$1,415,261.00	\$746,894.00	\$627,375.00	\$4,555,274.96			
2019-20 State Aid	\$1,137,457.00	\$647,709.00	\$460,468.00	\$4,402,238.56	County Treasurer's 1%	\$33,766.87	\$3,342,920.06 GF
2018-19 State Aid	\$626,164.00	\$223,912.00	\$368,564.00	\$3,830,073.39	County Treasurer's 1%	\$3,608.70	\$357,260.83 BF
2017-18 State Aid	\$361,475.00	\$0.00	\$339,633.00	\$3,652,432.12	County Treasurer's 1%	\$0.00	\$0.00 QF
2016-17 State Aid	\$274,562.00	\$28,027.00	\$212,225.00	\$3,478,471.39	Total County Tr. 1%	\$37,375.56	\$3,700,180.90 Budget Total
2015-16 State Aid	\$236,765.00	\$0.00	\$187,574.00	\$3,602,422.99			
2014-15 State Aid	\$726,962.00	\$549,292.00	\$118,472.00	\$3,922,421.20			
2013-14 State Aid	\$854,568.00	\$587,234.47	\$173,922.00				

2022-23 Valuations % -INC/DEC		Total Levy 18-19	Total Levy 19-20	Total Levy 20-21	Total Levy 21-22	Total Levy 22-23
Harlan County - Valuations	8.42%	\$29,013,109.00	\$0.00924999	\$0.00945000	\$0.00915000	\$0.00881400
Furnas County - Valuations	4.38%	\$396,893.00	\$0.00064999	\$0.00074999	\$0.00085000	\$0.00094196
Franklin County - Valuations	-2.00%	-\$479.00	\$0.00023330	\$0.00030000	\$0.00025000	\$0.00000000
Total Valuations	8.31%	\$29,409,523.00	\$0.01013328	\$0.01049999	\$0.01025000	\$0.00975596
\$ Difference from last year.			\$0.00036671	-\$0.00035000	\$0.00010001	-\$0.00049404
% Difference from last year.			3.45%	-3.33%	0.99%	-4.82%

2022-2023	GF Taxes	Current Levy Taxes	Difference
Harlan County - Taxes	\$3,644,975.61		
Furnas County - Taxes	\$92,351.45		
Franklin County - Taxes	\$229.40		
	\$3,737,556.46		
2022-23 Budget Information			
Raising the Levy to \$1.05			
\$0.0105	\$4,022,601.86	\$3,737,556.46	\$285,045.40

	Harlan	Furnas	Franklin	
SD Valuation	\$373,615,268	\$9,466,157	\$23,514	\$383,104,939
SD Real Growth	\$3,632,329	\$0	\$0	\$3,632,329
SD Prior Yr Real PV	\$330,395,773	\$9,069,264	\$22,225	\$339,487,262

	Salary	Extra-Duty	Health Ins	Other Benefits	
Administrators	\$ 266,566	3.43%	\$ 40,514	0.52%	\$ 49,749
Teachers	\$ 2,442,276	31.46%	\$ 727,669	9.37%	\$ 459,685
Non-Certified	\$ 817,583	10.53%	\$ 146,237	1.88%	\$ 151,498
	\$ 3,526,425		\$ 914,420		\$ 660,932

\$	7,761,930.00	Totals	
		\$ 356,829	4.60%
		\$ 3,749,275	48.30%
		\$ 1,133,650	14.61%
		\$ 5,239,754	67.51%