

Regular Meeting of the St. Paul Board of Education

7:35 PM

September 12, 2016

Board Room, St. Paul Public School

The St. Paul School Board met in regular session on September 12, 2016 at 7:35 PM. The following board members were in attendance: Daryl Anderson: Present, Shelly Hueftle: Present, Marty Mrkvicka: Absent, Dan Scheer: Present, Kelvin Smith: Present, Ken Swinarski: Present.

Vice President Anderson noted that the meeting was properly published in the Phonograph Herald. Vice President Anderson noted that the Open Meetings Law is posted on the wall of the meeting room. The Board discussed the property tax request as follows, per \$100 of valuation:
the general fund at \$0.85 (\$5,151,515.10);
the building fund at \$.01 (\$59,595.96); and
the bond fund at \$0.06 (\$373737.37).

The meeting adjourned at 7:36pm.

The meeting was adjourned at _____.
Shelly Harrahill
Secretary

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, 2013.

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 2013-2014 budget you will receive the message "Budget Not Balanced".

The County Treasurer's Commission is a calculation, if you wish to alter the County Treasurer's Commission amount to round to a whole number or for a similar reason you may over-write the formula.

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

The last 15 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.

Due by September 20th:

- Budget Form
(If you utilized the School District Budget Worksheets, Please Do Not Mail it in.)
- Page 2, Total Resources Available (Column 4) agrees to Total Requirements (Column 9).
- Page 2, Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8).
- Page 3, Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8).
- Page 4, Total Beginning Balance (Column 1) agrees to the prior School District Budget Form, Page 4, Total Ending Balance (Column 8). If it does not agree, please provide explanation.
- Schedule B, Line 28 agrees to Schedule C District Property Tax (Column A).
- Proof of Publication for Notice of Budget Hearing (NBH).
- Schedules A, B, C, and D
- Certificate of Valuation(s). Total Certified Valuation was completed on Page 1.
- Lid Computation Form LC-2 and the Special Grant Fund List
- 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 December 31st.

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 Returns for the special election to override the levy limits.

Please Complete this **Basic Data Input Area**
It will put information consistently throughout Budget Form.

MUST COMPLETE THESE LINES

County-District #:	47-0001
Name of School:	St. Paul Public School
Name of County:	Howard
Class:	3
Hearing Held On:	
Day of month:	12
Month:	September
Year:	2016
Time:	7:30
A.M. or P.M.:	PM
Location of Hearing:	St. Paul Public School Board Room
Special Hearing to Set Final Tax Request Held On:	
Day of month:	12
Month:	September
Year:	2016
Time:	7:35
A.M. or P.M.:	PM
Location of Hearing:	St.Paul Public School Board Room

**MUST
COMPLETE
This Yellow
Section**

**2016-2017
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM**

County-District #: 47-0001 Class #: 3
St. Paul Public School
TO THE COUNTY BOARD AND COUNTY CLERK OF
Howard County

This budget is for the Period **SEPTEMBER 1, 2016 through AUGUST 31, 2017**

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		\$ 5,151,515.10	\$ 5,151,515.10
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ 373,737.37		\$ 373,737.37
Special Building Fund		\$ 59,595.96	\$ 59,595.96
Qualified Capital Purpose Undertaking Fund		\$ -	\$ -
Total All Funds	\$ 373,737.37	\$ 5,211,111.06	\$ 5,584,848.43

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

Outstanding Bonded Indebtedness as of September 1, 2016 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i>	
\$ 3,505,000.00	Principal
\$ 730,914.00	Interest
\$ 4,235,914.00	Total Outstanding Bonded Indebtedness

Total Certified Valuation (All Counties) \$ 604,511,409

*(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, 2015 through June 30, 2016?
<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
<i>If YES, Please submit Interlocal Agreement Report by December 31, 2015.</i>

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, 2015 through June 30, 2016?
<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
<i>If YES, Please submit Trade Name Report by December 31, 2015.</i>

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2015-2016 school fiscal year?
<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO

County Clerk's Use Only

APA Contact Information
Auditor of Public Accounts State Capitol, Suite 2303 Lincoln, NE 68509
Telephone: (402) 471-2111 FAX: (402) 471-3301
Website: www.auditors.nebraska.gov
Questions - E-Mail: Deann.Haefner@nebraska.gov

Submission Information
Budget Due by 9-20-2016
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

2016-2017 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	4,199,154.00	6,543,083.00	5,100,000.00	11,643,083.00	803,293.00	8,564,000.00	9,367,293.00	2,275,790.00	11,643,083.00
Depreciation	1,002,763.00	1,002,763.00		1,002,763.00			1,002,763.00		1,002,763.00
Employee Benefit	18,851.00	18,851.00		18,851.00			18,851.00	-	18,851.00
Contingency	-	-		-			-		-
Activities	100,560.00	380,000.00		380,000.00			380,000.00	-	380,000.00
School Nutrition	58,156.00	450,000.00		450,000.00			450,000.00	-	450,000.00
Bond	129,930.00	131,175.00	370,000.00	501,175.00			369,154.00	132,021.00	501,175.00
Special Building	369,972.00	371,672.00	59,000.00	430,672.00			430,672.00		430,672.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	5,879,386.00	8,897,544.00	5,529,000.00	14,426,544.00	803,293.00	8,564,000.00	12,018,733.00	2,407,811.00	14,426,544.00

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.

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	5,100,000.00	370,000.00	59,000.00	-
COUNTY TREASURER'S COMMISSION AT 1% (Line B)	51,515.10	3,737.37	595.96	-
DELINQUENT TAX ALLOWANCE (If over 5% of Line A, see Instructions) (Line C)	-	-	-	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B + Line C) (Line D)	5,151,515.10	373,737.37	59,595.96	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 1,576,048.00	\$ 250,000.00

COUNTY TREASURER'S BALANCE, 9-1-2016			
1,000,000.00	-	-	-

2015-2016 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	3,519,280.00	7,552,704.00	4,329,900.00	11,882,604.00	802,500.00	6,880,950.00	7,683,450.00	4,199,154.00
Depreciation	1,413,369.00	1,413,369.00		1,413,369.00			410,606.00	1,002,763.00
Employee Benefit	18,851.00	18,851.00		18,851.00			-	18,851.00
Contingency	-	-		-			-	-
Activities	117,353.00	356,560.00		356,560.00			256,000.00	100,560.00
School Lunch	71,349.00	430,156.00		430,156.00			372,000.00	58,156.00
Bond	191,633.00	220,835.00	279,095.00	499,930.00			370,000.00	129,930.00
Special Building	451,884.00	471,584.00	133,388.00	604,972.00			235,000.00	369,972.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	5,783,719.00	10,464,059.00	4,742,383.00	15,206,442.00	802,500.00	6,880,950.00	9,327,056.00	5,879,386.00

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	
\$	237,000.00

2014-2015 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	2,806,346.00	6,947,155.00	4,587,869.00	11,535,024.00	753,074.00	7,262,670.00	8,015,744.00	3,519,280.00
Depreciation	756,909.00	1,579,314.00		1,579,314.00			165,945.00	1,413,369.00
Employee Benefit	18,851.00	18,851.00		18,851.00			-	18,851.00
Contingency	-	-		-			-	-
Activities	96,133.00	405,330.00		405,330.00			287,977.00	117,353.00
School Lunch	47,089.00	430,169.00		430,169.00			358,820.00	71,349.00
Bond	315,181.00	327,827.00	210,901.00	538,728.00			347,095.00	191,633.00
Special Building	196,871.00	220,563.00	325,795.00	546,358.00			94,474.00	451,884.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-			-	-
TOTAL ALL FUNDS	\$ 4,237,380.00	9,929,209.00	5,124,565.00	15,053,774.00	753,074.00	7,262,670.00	9,270,055.00	5,783,719.00

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	
\$	262,937.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	John Poppert
ADDRESS	P.O. Box 325
CITY & ZIP CODE	St. Paul, 68873
TELEPHONE	308-754-4433
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Marty Mrkvicka	John Poppert	John Poppert
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	308-571-0304	402-366-0942	308-754-4433
EMAIL ADDRESS		jpoppert8@gmail.com	jpoppert8@fmail.com

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

47-0001

St. Paul Public School

Line No.		2016-2017 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	Voluntary Termination Agreements	
20	Retirement Contribution Increase (Through Fiscal Year 2016-2017)	
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 + Line 18 + Line 19 + Line 20 * Line 21)	\$ -

Schedule B - Exclusions From the Levy Limitation

County-District #

47-0001

St. Paul Public School

Line No.		General Fund (Column A)	Bond Fund (Column B)	Special Building Fund (Column C)	Qualified Capital Purpose Undertaking Fund (Column D)
1	Total Personal and Real Property Taxes (From Page 2, Property Tax Recap, Line D)	\$ 5,151,515.10	\$ 373,737.37	\$ 59,595.96	\$ -
2	Exclusions:				
3	Voluntary termination agreements with certificated employees:				
4					
5	Special Building Fund projects commenced prior to April 1, 1996:				
6					
7					
8					
9					
10	Judgments not paid by liability insurance:				
11					
12					
13					
14	Lease-purchase contracts approved prior to July 1, 1998:				
15					
16					
17					
18					
19					
20					
21					
22	Bonded indebtedness approved according to law and secured by a levy on property:				
23	Bond Principal *		\$ 270,000.00		
24	Bond Interest *		\$ 100,054.00		
25	Total Exclusions before 1% County Treasurer's Commission (Lines 4 through 24)	\$ -	\$ 370,054.00	\$ -	\$ -
26	1% County Treasurer's Commission on Exclusions (.01 X Line 25)	\$ -	\$ 3,737.92	\$ -	\$ -
27	Total Exclusions (Line 25 + Line 26)	\$ -	\$ 373,791.92	\$ -	\$ -
28	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 27)	\$ 5,151,515.10	\$ -	\$ 59,595.96	\$ -

* Taxes levied by a school district on or after April 2, 2008, for the payment of the principal of, premium of, or interest on such a general obligation bond of such school district and the payment of all costs associated with membership in a risk management pool shall be subject to the levy limit.

Schedule C - Levy Limit Calculation

School Name: St. Paul Public School

County-District # 47-0001

NOTE: This Schedule is not provided for levy setting purposes.

Line No.		District Property Tax Request LESS Exclusions (Should agree to Line 28 of Schedule B) (Column A)	District Assessed Valuation (Column B)	Levy Subject to Limitation [(Column A / Column B) x 100] (Column C)
1	General Fund	5,151,515.10	604,511,409.00	0.852178
2	Bond Fund	-	604,511,409.00	-
3	Bond Fund K-8		604,511,409.00	-
4	Bond Fund 9-12		604,511,409.00	-
5	Bond Fund _____		604,511,409.00	-
6	Special Building Fund	59,595.96	604,511,409.00	0.009859
7	Qualified Capital Purpose Undertaking Fund	-	604,511,409.00	-
8	Qualified Capital Purpose Undertaking Fund K-8		604,511,409.00	-
9	Qualified Capital Purpose Undertaking Fund 9-12		604,511,409.00	-
10	Learning Community General Fund Levy			
11	Learning Community Special Building Levy			
12	Total Levy Subject to Limitation (Total of Lines 1 through 11)			0.862037

NOTE: If the **total** levy, per this Schedule (Line 12, Column C), is \$1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Line 12, Column C, 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 Line 12, Column C, is greater than \$1.05 and you held a successful election to override the levy, which is in effect for the 2012-2013 school fiscal year, 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 22, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year.** (Statute 79-10,110).

Learning Community Member Schools - The total levy, which must be \$1.05 or less, includes the Learning Community General Fund, Learning Community Special Building Fund, School District General Fund, and School District Special Building Fund.

NOTE: The sole purpose of this Schedule is to determine if the School District has met the levy limitation. This Schedule is not provided for levy setting purposes. Please note that because the property tax request (per this Schedule) does not include the property tax request attributable to the exclusion items, the levy (per this Schedule) may not reflect the levy set by your County Board of Equalization.

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.

Superintendent Pay Transparency Notice—Proposed Contract *(Name of cure)* John Poppert

Notice is hereby given that St. Paul Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on February 14, 2015, at 7:30 am/pm at the Board Room in St. Paul, Nebraska.

After the 2016/17 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 2016/17 year and future years are listed below:

	2016/17 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 138,007.00		\$ 138,007.00
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>	\$ 20,746.00		\$ 20,746.00
• <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>	\$ 10,557.54		\$ 10,557.54
• <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>	\$ 1,400.00		\$ 1,400.00
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>	\$ 4,000.00		\$ 4,000.00
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>	\$ 500.00		\$ 500.00
Totals:	\$ 175,210.54	\$ -	\$ 175,210.54

Instructions for Completing Schedule D -Superintendent Pay Transparency Act Notice

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

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

Cell Reference	Item	Description
F4	Contract Length	The number of years that remain until end of the contract.
E11	Base Pay	The total base pay before any deductions.
F14	Extended Contracts	Amount paid if number of days in contract increase. Include extra duty pay, e.g. coaching.
F15	Bonus, Incentive or Performance Pay	Amount paid if specific conditions listed in the contract are met.
F16	Stipends	Additional compensation for additional hours, days worked, or extra duty pay (sports or activities).
F17	All other costs not listed above	Any other additional compensation paid by the district.
F20	Insurance	District cost for health-related insurance [e.g., Health, Dental, Life, Long Term Disability (% rate of salary + benefits)]
F21	Cafeteria Plan Stipend	District contribution to the individual's plan. Includes individual's or family deductible.
F22	Cash in lieu of insurance	Amount paid by the district for not participating in the district insurance plan(s).
F24	Employee's share of retirement...	Amount paid by district to cover retirement contribution, deferred compensation, FICA and Medicare traditionally paid by an employee.
F25	District share of retirement...	Amount paid by district for the employer share of retirement (9.8778%), FICA (6.2% up to \$117,000) and Medicare (1.45%).
F26	IRS value of housing allowance	Amount equal to the fair market rental value of the housing (purchased or provided).
F27	IRS value of vehicle allowance	Amount equal to annual cost of a vehicle – sole use for superintendent (purchased or provided).
F28	Leave days	Estimated leave days used (e.g. 3-year average); additional leave days included in contract; value of unused leave balance from previous year.
F29	Annuities	Amount paid by the district to purchase annuities.
F30	Service Credit Purchase	Amount paid by district to purchase additional school retirement credit.
F31	Association / Membership Dues	Cost of all memberships and fees paid by district.
F32	Cell Phone/Internet Reimbursement	Cost of cell phone and internet bills reimbursed by district.
F33	Relocation reimbursement	Cost of all moving expenses for relocation reimbursed by the district.
F34	Travel allowance reimbursement	Cost transportation paid by the district; projected or based on previous year's travel; (e.g. mileage, fuel, per diem rate).
F34	Mileage allowance	Monthly mileage allowance paid by district
F36	Educational tuition assistance	Amount to be paid by district for cost of job-related tuition.
F37	All other benefit costs not listed above	Employee's share of any other benefit if paid by the district (e.g. stipends for expenses).

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

State of Nebraska
Budget Form - NBH-School District
 Statement of Publication

St. Paul Public School (47-0001) in Howard County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 12 day of September, 2016 at 7:30 o'clock, PM, at St. Paul Public School Board 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.

Clerk/Secretary

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Fee and Delinquent Tax Allowance (6)	Total Personal and Real Property Tax Requirement (7)
	2014-2015 (1)	2015-2016 (2)	2016-2017 (3)				
General	\$ 8,015,744.00	\$ 7,683,450.00	\$ 9,367,293.00	\$ 2,275,790.00	\$ 6,543,083.00	\$ 51,515.10	\$ 5,151,515.10
Depreciation	\$ 165,945.00	\$ 410,606.00	\$ 1,002,763.00	-	\$ 1,002,763.00	-	-
Employee Benefit	\$ -	\$ -	\$ 18,851.00	\$ -	\$ 18,851.00	-	-
Contingency	\$ -	\$ -	\$ -	-	\$ -	-	-
Activities	\$ 287,977.00	\$ 256,000.00	\$ 380,000.00	\$ -	\$ 380,000.00	-	-
School Nutrition	\$ 358,820.00	\$ 372,000.00	\$ 450,000.00	\$ -	\$ 450,000.00	-	-
Bond	\$ 347,095.00	\$ 370,000.00	\$ 369,154.00	\$ 132,021.00	\$ 131,175.00	\$ 3,737.37	\$ 373,737.37
Special Building	\$ 94,474.00	\$ 235,000.00	\$ 430,672.00	-	\$ 371,672.00	\$ 595.96	\$ 59,595.96
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
TOTALS	\$ 9,270,055.00	\$ 9,327,056.00	\$ 12,018,733.00	\$ 2,407,811.00	\$ 8,897,544.00	\$ 55,848.43	\$ 5,584,848.43

Total Personal and Real Property Tax Requirement For Bonds

\$ 373,737.37

Total Personal and Real Property Tax Requirement for ALL Other

\$ 5,211,111.06

Common Questions

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

*Notice must be published 5 days prior to hearing date. State Statute 25-2221 states "the period of time within which an act is to be done in any action or proceeding shall be computed by excluding the day of the act." Therefore you **should not** count the day of publication toward the 5 day requirement*

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

If for some reason your notice does not get printed, you are still required to publish and hold another hearing. The 5 day rule still applies. If there is not time to publish and hold meeting prior to the September 20 deadline, your budget will be late and you need to submit as soon as possible.

The Board approved a budget different than what was published?

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

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

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

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

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

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

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

The change causes the levy to exceed the levy limit.

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

The change causes the levy to be reduced

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

Notice of Special Hearing To Set Final Tax Request

St. Paul Public School (47-0001) in Howard County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 12 day of September 2016 at 7:35 o'clock PM, at St. Paul Public School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2015/16 Budget Information

2016/17 Budget Information

Fund	2015-2016 Property Tax Request	2015 Tax Rate	Property Tax Rate (2015-2016 Request Divided By 2016 Valuation)	2016-2017 Proposed Property Tax Request	Proposed 2016 Tax Rate
General Fund	5,314,348.00	0.950000	0.879115	5,151,515.10	0.852178
Bond Fund(s) K - 12	383,838.38	0.065534	0.063496	373,737.37	0.061825
Bond Fund(s) K - 8			0.000000		0.000000
Bond Fund(s) 9 - 12			0.000000		0.000000
Bond Fund _____			0.000000		0.000000
Special Building Fund			0.000000	59,595.96	0.009859
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	-	0.000000
Qualified Capital Purpose Undertaking Fund K - 8			0.000000		0.000000
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000		0.000000

NOTICE OF AMENDED BUDGET HEARING AND AMENDED BUDGET SUMMARY

State of Nebraska
Budget Form - NBH-School District
 Statement of Publication

St. Paul Public School (47-0001) in Howard County, Nebraska

NOTE: You need to publish both the original budget summary and the amended summary. Make sure original matches what was published if you made adjustments on the form pages

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 13-511, that the governing body will meet on the ___ day of ___, at ___ o'clock at _____ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to amending the budget which was originally adopted on the ___ day of ___, 2016. Due to unforeseen circumstances, actual expenditures for the current fiscal year will exceed budgeted expenditures unless the current fiscal year budget of expenditures is revised. (State reasons why amending budget including dollar amount). The originally adopted budget of expenditures cannot be reduced during the remainder of the current fiscal year to meet the need for additional money because (state reasons). The budget detail is available at the office of the Clerk during regular business hours.

Clerk/Secretary

AMENDED BUDGET

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Fee and Delinquent Tax Allowance (6)	Total Personal and Real Property Tax Requirement (7)
	2014-2015 (1)	2015-2016 (2)	2016-2017 (3)				
General	\$ 8,015,744.00	\$ 7,683,450.00	\$ 9,367,293.00	\$ 2,275,790.00	\$ 6,543,083.00	\$ 51,515.10	\$ 5,151,515.10
Depreciation	\$ 165,945.00	\$ 410,606.00	\$ 1,002,763.00	-	\$ 1,002,763.00	-	-
Employee Benefit	\$ -	\$ -	\$ 18,851.00	-	\$ 18,851.00	-	-
Contingency	\$ -	\$ -	\$ -	-	\$ -	-	-
Activities	\$ 287,977.00	\$ 256,000.00	\$ 380,000.00	-	\$ 380,000.00	-	-
School Nutrition	\$ 358,820.00	\$ 372,000.00	\$ 450,000.00	-	\$ 450,000.00	-	-
Bond	\$ 347,095.00	\$ 370,000.00	\$ 369,154.00	\$ 132,021.00	\$ 131,175.00	\$ 3,737.37	\$ 373,737.37
Special Building	\$ 94,474.00	\$ 235,000.00	\$ 430,672.00	-	\$ 371,672.00	\$ 595.96	\$ 59,595.96
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	-	\$ -	-	-
Cooperative	\$ -	\$ -	\$ -	-	\$ -	-	-
Student Fee	\$ -	\$ -	\$ -	-	\$ -	-	-
	\$ -	\$ -	\$ -	-	\$ -	-	-
TOTALS	\$ 9,270,055.00	\$ 9,327,056.00	\$ 12,018,733.00	\$ 2,407,811.00	\$ 8,897,544.00	\$ 55,848.43	\$ 5,584,848.43

Total Personal and Real Property Tax Requirement For Bonds

\$ 373,737.37

Total Personal and Real Property Tax Requirement for ALL Other

\$ 5,211,111.06

ORIGINAL BUDGET

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Fee and Delinquent Tax Allowance (6)	Total Personal and Real Property Tax Requirement (7)
	2014-2015 (1)	2015-2016 (2)	2016-2017 (3)				
General	\$ 8,015,744.00	\$ 7,683,450.00	\$ 9,367,293.00	\$ 2,275,790.00	\$ 6,543,083.00	\$ 51,515.10	\$ 5,151,515.10
Depreciation	\$ 165,945.00	\$ 410,606.00	\$ 1,002,763.00	-	\$ 1,002,763.00	-	-
Employee Benefit	\$ -	\$ -	\$ 18,851.00	-	\$ 18,851.00	-	-
Contingency	\$ -	\$ -	\$ -	-	\$ -	-	-
Activities	\$ 287,977.00	\$ 256,000.00	\$ 380,000.00	-	\$ 380,000.00	-	-
School Lunch	\$ 358,820.00	\$ 372,000.00	\$ 450,000.00	-	\$ 450,000.00	-	-
Bond	\$ 347,095.00	\$ 370,000.00	\$ 369,154.00	\$ 132,021.00	\$ 131,175.00	\$ 3,737.37	\$ 373,737.37
Special Building	\$ 94,474.00	\$ 235,000.00	\$ 430,672.00	-	\$ 371,672.00	\$ 595.96	\$ 59,595.96
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	-	\$ -	-	-
Cooperative	\$ -	\$ -	\$ -	-	\$ -	-	-
Student Fee	\$ -	\$ -	\$ -	-	\$ -	-	-
	\$ -	\$ -	\$ -	-	\$ -	-	-
TOTALS	\$ 9,270,055.00	\$ 9,327,056.00	\$ 12,018,733.00	\$ 2,407,811.00	\$ 8,897,544.00	\$ 55,848.43	\$ 5,584,848.43

Total Personal and Real Property Tax Requirement For Bonds

\$ 373,737.37

Total Personal and Real Property Tax Requirement for ALL Other

\$ 5,211,111.06

Individual Fund Pages Following This Page

These Fund Pages DO NOT need to be submitted.

THESE PAGES ARE FOR YOUR USE ONLY !

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **47-0001**

Line No.	GENERAL FUND	Function Number	ACTUAL 9-1-2014 to 8-31-2015 (Column 1)	ACTUAL/ESTIMATED 9-1-2015 to 8-31-2016 (Column 2)	ADOPTED 9-1-2016 to 8-31-2017 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1100	4,101,290.00	4,262,500.00	4,838,552.00
3	Special Education Instructional Programs	1200	751,719.00	800,000.00	778,872.00
4	Support Services - Pupils	2100/2150	201,065.00	163,700.00	169,352.00
5	Support Services - Staff	2200	114,963.00	130,500.00	157,006.00
6	Board of Education	2310	104,436.00	112,500.00	129,347.00
7	Executive Administration Services	2320	206,336.00	204,650.00	235,039.00
8	District Legal Services	2330	7,529.00	8,000.00	6,000.00
9	Office of the Principal	2400	303,732.00	323,000.00	440,338.00
10	General Administration - Business Services	2510	48,072.00	48,000.00	72,150.00
11	Vehicle Acquisition & Maintenance	2520			
12	Maintenance and Operation of Building(s) & Site(s)	2600	702,737.00	880,000.00	1,394,605.00
13	Regular Pupil Transportation	2750	935,774.00	220,500.00	400,062.00
14	School Age Special Education Pupil Transportation	2760	1,355.00	2,500.00	24,421.00
15	Community Services	3000		12,000.00	79,378.00
16	State Categorical Programs	3500	116,259.00	62,000.00	108,000.00
17	Federal Programs	4000	280,201.00	284,400.00	317,916.00
18	Debt Services	5000			
19	Summer School	6000	20,761.00	22,000.00	29,382.00
20	Adult Education	7000			
21	Transfers to _____ Fund	8000	40,000.00	147,200.00	25,000.00
22	Interfund Loan/Repayment to _____ Fund				
23	early ret		79,515.00		161,873.00
24					
25					
26					
27					
28					
29					
30	Total Disbursements & Transfers (Including SPED)		8,015,744.00	7,683,450.00	
31	Total Special Education Disbursements		753,074.00	802,500.00	803,293.00
32	Total Non-Special Education Disbursements & Transfers		7,262,670.00	6,880,950.00	8,564,000.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				9,367,293.00
34	NECESSARY CASH RESERVE				2,275,790.00
35	TOTAL REQUIREMENTS				11,643,083.00

4261479

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

47-0001

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2014 to 8-31-2015 (Column 1)	ACTUAL/ESTIMATED 9-1-2015 to 8-31-2016 (Column 2)	ADOPTED 9-1-2016 to 8-31-2017 (Column 3)
36	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
37	Cash Balance, 9-1		2,806,346.00	3,519,280.00	3,199,154.00
38	Investments, 9-1				
39	County Treasurer's Balance, 9-1				1,000,000.00
40	Total Beginning Balance		2,806,346.00	3,519,280.00	4,199,154.00
41	LOCAL SOURCES				
42	Carline Tax	1115	3,905.00	4,500.00	3,000.00
43	Public Power District Sales Tax	1120	6,405.00	6,200.00	2,000.00
44	Motor Vehicle Taxes	1125	262,937.00	237,000.00	250,000.00
45	Tuition Received from Other Districts	1210/15/30			
46	Tuition Received from Individuals	1220/40			
47	Other Tuition	1250/60/70			
48	Transportation Received from Other Districts	1310/30			
49	Transportation Received from Individuals	1320/40			
50	Interest	1410	10,685.00	10,000.00	5,000.00
51	Local License Fees/Court Fines	1610/20	1,215.00		1,650.00
52	Community Service Activities	1810			
53	Other Local Receipts	1910/20/90	9,471.00	25,000.00	200.00
54	Nameplate Capacity Tax	3133			
55					
56	COUNTY AND ESU SOURCES				
57	Fines and License Fees	2110	75,378.00	53,437.00	50,000.00
58	Other County Sources	2130			
59	ESU Receipts	2210			
60					
61					
62	STATE SOURCES				
63	State Aid	3110	2,569,901.00	2,462,599.00	1,576,048.00
64	Special Education Programs	3120	342,378.00	372,855.00	210,000.00
65	Special Education Transportation	3125	4,613.00	764.00	1,000.00
66	Homestead Exemption	3130	88,422.00	67,536.00	
67	Payments for High Ability Learners	3135	6,611.00	6,652.00	5,000.00
68	Payments for Wards of the State or Court	3160/61			
69	Pro-Rate Motor Vehicles	3180	13,304.00	10,900.00	5,000.00
70	Other State Appropriations	3145/55/ 65/75/85	33,937.00		-

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

47-0001

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2014 to 8-31-2015 (Column 1)	ACTUAL/ESTIMATED 9-1-2015 to 8-31-2016 (Column 2)	ADOPTED 9-1-2016 to 8-31-2017 (Column 3)
71	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
72	State Apportionment	3200	96,937.00	95,371.00	56,282.00
73	In-Lieu-of School Land Tax	3300			
74	State Categorical Programs	3500	40,956.00	118,000.00	2,249.00
75	Other State Receipts	3990		1,800.00	
76	Property Tax Credit			333,500.00	
77	FEDERAL SOURCES				
78	Title I (Includes NCLB Title I)	4200	359,341.00	80,600.00	85,000.00
79	Innovation Education Program Strategies (Includes NCLB Title V)	4300		21,800.00	7,500.00
80	Title VI-B, Birth to Age 5 Special Education	4400		106,800.00	125,000.00
81	Medicaid in Public Schools	4450		4,410.00	500.00
82	Medicaid Administrative Activities in Public Schools	4455		13,700.00	15,000.00
83	Title 8 (Impact Aid)	4500			
84	Other Federal Non-Categorical Receipts	4600			
85					
86	Vocational Education (Carl Perkins)	4700			
87	Other Federal Categorical Receipts ((Includes all other NCLB Programs)	4800/4900			
88					
89	Grants from Corporations & Other Private Interests	4995	200,197.00		
90					(56,500.00)
91	NON-REVENUE SOURCES				
92	Tax Anticipation Notes	5150	14,216.00		
93	Long Term Loans	5200			
94	Insurance Adjustments	5300			
95	Sale of Property	5400			
96	Transfers from _____ Fund	5500			
97	Cash Balance from Dissolved/Merged Districts	5610			
98	Non-Resident High School Tuition Funds	5650			
99	Other Non-Revenue Receipts	5690			
100	Learning Community Property Taxes				
101	Interfund Loan/Repayment From _____ Fund				
102	Total Available Resources Before Property Taxes		6,947,155.00	7,552,704.00	6,543,083.00
103	Personal and Real Property Taxes	1110	4,587,869.00	4,329,900.00	5,100,000.00
104	TOTAL RESOURCES AVAILABLE		11,535,024.00	11,882,604.00	11,643,083.00
105	Less: Disbursements & Transfers		8,015,744.00	7,683,450.00	
106	BALANCE FORWARD		3,519,280.00	4,199,154.00	

PROPERTY TAX RECAP

5,100,000.00
51,515.10
5,151,515.10

1. Tax from Line 103
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Delinquent Tax Allowance (If over 5% of line 103, see instructions.)
4. Total Personal and Real Property Tax Requirement

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 104 must agree with TOTAL REQUIREMENTS on line 35 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

47-0001

Line No.	DEPRECIATION FUND	Object/Source Number	ACTUAL 9-1-2014 to 8-31-2015 (Column 1)	ACTUAL/ESTIMATED 9-1-2015 to 8-31-2016 (Column 2)	ADOPTED 9-1-2016 to 8-31-2017 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3			165,945.00		
4				250,000.00	1,002,763.00
5				160,606.00	
6					
7					
8					
9					
10					
11	Transfers to General Fund	755			
12	Total Disbursements & Transfers		165,945.00	410,606.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				1,002,763.00
14	TOTAL REQUIREMENTS				1,002,763.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		756,909.00	1,413,369.00	1,002,763.00
17	Investments, 9-1				
18	Total Beginning Balance		756,909.00	1,413,369.00	1,002,763.00
19	LOCAL SOURCES				
20	Interest	1410	1,153.00		
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5500	805,000.00		
24			16,252.00		
25					
26					
27	TOTAL RESOURCES AVAILABLE		1,579,314.00	1,413,369.00	1,002,763.00
28	Less: Disbursements & Transfers		165,945.00	410,606.00	
29	BALANCE FORWARD		1,413,369.00	1,002,763.00	

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 #

47-0001

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2014 to 8-31-2015 (Column 1)	ACTUAL/ESTIMATED 9-1-2015 to 8-31-2016 (Column 2)	ADOPTED 9-1-2016 to 8-31-2017 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3					18,851.00
4				-	
5				-	
6					
7					
8					
9					
10					
11	Transfers to General Fund	755			
12	Total Disbursements & Transfers		-	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				18,851.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				18,851.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		18,849.00	18,851.00	18,851.00
18	Investments, 9-1		2.00		
19	Total Beginning Balance		18,851.00	18,851.00	18,851.00
20	LOCAL SOURCES				
21	Interest	1410			
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5500			
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		18,851.00	18,851.00	18,851.00
29	Less: Disbursements & Transfers		-	-	
30	BALANCE FORWARD		18,851.00	18,851.00	

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 #

47-0001

Line No.	CONTINGENCY FUND	Object/ Source Number	ACTUAL 9-1-2014 to 8-31-2015 (Column 1)	ACTUAL/ESTIMATED 9-1-2015 to 8-31-2016 (Column 2)	ADOPTED 9-1-2016 to 8-31-2017 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Legal Services	317			
3	Judgments/Settlements	643			
4					
5					
6					
7	Transfers to General Fund	755			
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	1410			
17					
18	NON-REVENUE SOURCES				
19	Transfers from General Fund	5500			
20					
21	TOTAL RESOURCES AVAILABLE		-	-	-
22	Less: Disbursements & Transfers		-	-	
23	BALANCE FORWARD		-	-	

2014-2015 Budgeted Calculation of Maximum Total Disbursements & Transfers

$$\begin{array}{r}
 \$ \underline{\hspace{10em} 9,367,293.00} \quad \times .05 = \quad \underline{\hspace{10em} 468,364.65} \\
 \text{(Total Budget of Disbursements \& Transfers-General Fund)} \quad \quad \quad \text{(Column 3, Line 9 may not exceed this amount)} \\
 \text{[From General Fund (Page 1 of 3) Line 33]}
 \end{array}$$

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 #

47-0001

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2014 to 8-31-2015 (Column 1)	ACTUAL/ESTIMATED 9-1-2015 to 8-31-2016 (Column 2)	ADOPTED 9-1-2016 to 8-31-2017 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			287,977.00	256,000.00	380,000.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	755			
12	Total Disbursements & Transfers		287,977.00	256,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				380,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				380,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		96,133.00	117,353.00	100,560.00
18	Investments, 9-1				
19	Total Beginning Balance		96,133.00	117,353.00	100,560.00
20	LOCAL SOURCES				
21	Interest	1410			
22	Activities Receipts	1710	309,197.00	239,207.00	279,440.00
23					
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5500			
27					
28	TOTAL RESOURCES AVAILABLE		405,330.00	356,560.00	380,000.00
29	Less: Disbursements & Transfers		287,977.00	256,000.00	
30	BALANCE FORWARD		117,353.00	100,560.00	

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 #

47-0001

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2014 to 8-31-2015 (Column 1)	ACTUAL/ESTIMATED 9-1-2015 to 8-31-2016 (Column 2)	ADOPTED 9-1-2016 to 8-31-2017 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100	110,878.00	111,000.00	112,000.00
3	Employee Benefits	200	33,137.00	36,000.00	37,000.00
4	Purchased Services	300			
5	Supplies & Materials (Excluding Food)	400	214,724.00	225,000.00	301,000.00
6	Food	470			
7	Capital Outlay (New & Replacement)	500			
8			81.00		
9					
10					
11	Transfers to General Fund	755			
12	Total Disbursements & Transfers		358,820.00	372,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				450,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				450,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		47,089.00	71,349.00	58,156.00
18	Investments, 9-1				
19	Total Beginning Balance		47,089.00	71,349.00	58,156.00
20	LOCAL SOURCES				
21	Interest	1410		7.00	
22	Sale of Lunches/Milk	1720	205,985.00	187,300.00	220,344.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	2,555.00	2,200.00	2,200.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4800	140,944.00	144,300.00	144,300.00
29			8,596.00		
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5500	25,000.00	25,000.00	25,000.00
32					
33	TOTAL RESOURCES AVAILABLE		430,169.00	430,156.00	450,000.00
34	Less: Disbursements & Transfers		358,820.00	372,000.00	
35	BALANCE FORWARD		71,349.00	58,156.00	

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 Lunch Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

47-0001

Line No.	BOND FUND	Object/Source Number	ACTUAL 9-1-2014 to 8-31-2015 (Column 1)	ACTUAL/ESTIMATED 9-1-2015 to 8-31-2016 (Column 2)	ADOPTED 9-1-2016 to 8-31-2017 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	610			
3	Bond - Principal	610	245,000.00	285,000.00	270,000.00
4	Bond - Interest	620	101,595.00	85,000.00	99,154.00
5			500.00		
6	Transfers to General Fund	755			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		347,095.00	370,000.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				369,154.00
10	NECESSARY CASH RESERVE				132,021.00
11	TOTAL REQUIREMENTS				501,175.00
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		315,181.00	191,633.00	129,930.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		315,181.00	191,633.00	129,930.00
17	LOCAL SOURCES				
18	Carline Tax	1115	153.00	650.00	600.00
19	Interest	1410	249.00	152.00	145.00
20			247.00		
21					
22	STATE SOURCES				
23	Homestead Exemption	3130	3,463.00	4,658.00	
24	Pro-Rate Motor Vehicle	3180	601.00	695.00	500.00
25	In-Lieu-Of School Land Tax	3300			
26	Property Tax Credit		7,933.00	23,047.00	
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5100			
29	Transfers from General Fund	5500			
30					
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		327,827.00	220,835.00	131,175.00
33	Personal and Real Property Taxes	1110	210,901.00	279,095.00	370,000.00
34	TOTAL RESOURCES AVAILABLE		538,728.00	499,930.00	501,175.00
35	Less: Disbursements & Transfers		347,095.00	370,000.00	
36	BALANCE FORWARD		191,633.00	129,930.00	

PROPERTY TAX RECAP

1. Tax From Line 33	370,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	3,737.37
3. Delinquent Tax Allowance (If over 5% of line 33, see instructions.)	
4. Total Personal and Real Property Tax Requirement.	373,737.37

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Delinquent Tax Allowance (If over 5% of line 33, see instructions.)
4. 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, 2016

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, 2016:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016-2017	\$ 265,000.00	\$ 99,124.00	\$ 364,124.00
2017-2018	\$ 265,000.00	\$ 94,943.00	\$ 359,943.00
2018-2019	\$ 270,000.00	\$ 90,600.00	\$ 360,600.00
2019-2020 and thereafter	\$ 2,705,000.00	\$ 446,247.00	\$ 3,151,247.00
Total All Years	\$ 3,505,000.00	\$ 730,914.00	\$ 4,235,914.00

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **47-0001**

Line No.	SPECIAL BUILDING FUND	Object/Source Number	ACTUAL 9-1-2014 to 8-31-2015 (Column 1)	ACTUAL/ESTIMATED 9-1-2015 to 8-31-2016 (Column 2)	ADOPTED 9-1-2016 to 8-31-2017 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	300			
3	Capital Outlay (New Only)	500	16,632.00		
4	Site Acquisition & Improvements	510			
5	Building Acquisition & Improvement	520		235,000.00	369,972.00
6	interest		1,478.00		60,700.00
7	Loan Repayment	610/620	76,364.00		
8	Transfers to General Fund	755			
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		94,474.00	235,000.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				430,672.00
12	TOTAL REQUIREMENTS				430,672.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		196,871.00	451,884.00	369,972.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1				
17	Total Beginning Balance		196,871.00	451,884.00	369,972.00
18	LOCAL SOURCES				
19	Carline Tax	1115	287.00	300.00	300.00
20	Interest	1410	619.00	500.00	500.00
21	other		458.00	400.00	400.00
22					
23	STATE SOURCES				
24	Homestead Exemption	3130	6,496.00	6,000.00	
25	Pro-Rate Motor Vehicles	3180	949.00	500.00	500.00
26	In-Lieu-Of School Land Tax	3300			
27	Property Tax Credit		14,883.00	12,000.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5100			
32	Long Term Loans	5200			
33	Sale of Property	5400			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		220,563.00	471,584.00	371,672.00
37	Personal and Real Property Taxes	1110	325,795.00	133,388.00	59,000.00
38	TOTAL RESOURCES AVAILABLE		546,358.00	604,972.00	430,672.00
39	Less: Disbursements & Transfers		94,474.00	235,000.00	
40	BALANCE FORWARD		451,884.00	369,972.00	

PROPERTY TAX RECAP

1. Tax From Line 37
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Delinquent Tax Allowance (If over 5% of Line 37, see instructions.)
4. Total Personal and Real Property Tax Requirement.

59,000.00
595.96
59,595.96

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 # **47-0001**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/Source Number	ACTUAL 9-1-2014 to 8-31-2015 (Column 1)	ACTUAL/ESTIMATED 9-1-2015 to 8-31-2016 (Column 2)	ADOPTED 9-1-2016 to 8-31-2017 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	520			
3	Bond - Refunded	610			
4	Bond - Principal	610			
	Bond - Interest	620			
6	Transfers to General Fund	755			
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	1410			
20					
21	STATE SOURCES				
22	Homestead Exemption	3130			
23	Pro-Rate Motor Vehicle	3180			
24	In-Lieu-Of School Land Tax	3300			
25	Property Tax Credit				
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5100			
30	Long Term Loans	5200			
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1110			
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. Delinquent Tax Allowance (If over 5% of line 33, see instructions.)
4. 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 #

47-0001

Line No.	COOPERATIVE FUND	Function/Source Number	ACTUAL 9-1-2014 to 8-31-2015 (Column 1)	ACTUAL/ESTIMATED 9-1-2015 to 8-31-2016 (Column 2)	ADOPTED 9-1-2016 to 8-31-2017 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1100/1200			
3	Support Services - Pupils	2100/2150			
4	Support Services - Staff	2200			
5	Executive Administration Services	2320			
6	Office of the Principal	2400			
7	General Administration - Business Services	2510			
8	Community Services	3000			
9	State Categorical Programs	3500			
10	Federal Programs	4000			
11	Summer School	6000			
12	Adult Education	7000			
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	1210/30			
24					
25	STATE SOURCES				
26	State Non-Categorical Programs	3100			
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5500			
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 #

47-0001

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2014 to 8-31-2015 (Column 1)	ACTUAL/ESTIMATED 9-1-2015 to 8-31-2016 (Column 2)	ADOPTED 9-1-2016 to 8-31-2017 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities Fees				
3	Postsecondary Education Fees				
4	Summer or Night School Fees				
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	1410			
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.