

Budget Hearing  
Tuesday, September 14, 2021 6:00 PM

High School Media Center  
740 Sherman Avenue  
Grant, Nebraska 69140

## **Agenda**

1. Public Hearings
  1. Call to Order
  2. Verification of Notice of Hearings
  3. Public Comment
  4. Budget Hearing for 2021-22 School Year.
2. Close of Budget Hearing

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY  
and  
NOTICE OF MEETING AND SPECIAL HEARING TO SET FINAL TAX REQUEST**

Notice is hereby given, in compliance with Sections 13-501 to 13-513, that the Perkins County Public School Board of Education will meet on September 14, 2021 at 6:00 p.m. at the Jr/Snr High School Library for the purpose of hearing support, opposition, criticism, suggestions, or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The hearing shall continue until all attendee testimony has concluded. The budget detail is available at the Superintendent's office 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>

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

Perkins County Schools (68\_\_-0020\_\_\_\_) in Perkins 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 14 day of September, 2021 at 6:00 o'clock, P.M., at Jr/Snr High School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

*Valerie J. Jetter*

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2019-2020 (1)	2020-2021 (2)	2021-2022 (3)			
General	\$ 6,394,919.00	\$ 8,012,173.00	\$ 9,398,000.00	\$ -	\$ 3,313,000.00	\$ 6,146,465.00
Depreciation	\$ -	\$ 7,055.00	\$ 288,115.00		\$ 288,115.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 193,516.00	\$ 200,000.00	\$ 531,781.00	\$ -	\$ 531,781.00	
School Nutrition	\$ 247,996.00	\$ 280,680.00	\$ 347,335.00	\$ -	\$ 347,335.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 53,981.00	\$ 105,000.00	\$ 674,520.00		\$ 424,520.00	\$ 252,525.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 6,890,412.00</b>	<b>\$ 8,604,908.00</b>	<b>\$ 11,239,751.00</b>	<b>\$ -</b>	<b>\$ 4,904,751.00</b>	<b>\$ 6,398,990.00</b>

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	\$ -	\$ 6,398,990.00	\$ 6,398,990.00



Perkins County Schools

**Board and Public Budget  
Workshop August 30, 2021  
6:00 P.M.**

The budgetary documents in this packet are not final 2021-2022 budget numbers, but rather preliminary numbers for Board members to discuss and make recommendations to the superintendent for adoption.

GENERAL FUND BUDGET OF EXPENDITURES - STATE BUD			Adopted 2020-21	Proposed 2021-22	Increase/Decrease	
1	1100	ALL INSTRUCTION EXCEPT SPECIAL ED. I	\$3,855,761	\$3,988,715	\$132,954	
2	1200	SPEC ED INSTRUCTIONAL PROGRAMS	\$588,622	\$605,315	\$16,693	
3	2100	SUPPORT SERVICES - SPED Related	\$128,000	\$123,035	(\$4,965)	
4	2100	SUPPORT SERVICES -Non SPED	\$277,810	\$268,013	(\$9,797)	
5	2200	SUPPORT SERVICES - STAFF	\$119,180	\$104,600	(\$14,580)	
6	2310	BOARD OF EDUCATION	\$216,950	\$169,165	(\$47,785)	Decrease-Employee Incenti
7	2320	EXECUTIVE ADMINISTRATION SERVICES	\$258,215	\$264,560	\$6,345	
8	2400	OFFICE OF THE PRINCIPAL & ACTIVITIES I	\$311,435	\$323,965	\$12,530	
9	2510	GENERAL ADMINISTRATION - BUSINESS S	\$104,250	\$126,520	\$22,270	
10	2600	MAINTENANCE AND OPERATION OF BUIL	\$714,385	\$932,797	\$218,412	\$220,000 Activity Bus Purc
11	2710	REGULAR PUPIL TRANSPORTATION	\$150,570	\$146,070	(\$4,500)	
12	2712	SCHOOL AGE SPEC ED PUPIL TRANSPORT.	\$0	\$1,000	\$1,000	
13	3500	STATE CATEGORICAL PROGRAMS - HAL	\$8,000	\$8,000	\$0	
14	5000	DEBT SERVICE	\$10,000	\$10,000	\$0	
15	6000	FEDERAL PROGRAMS	\$285,484	\$567,460	\$281,976	327,810 ESSER Funds
16	8000	TRANSFERS TO LUNCH FUND	\$130,000	\$120,000	(\$10,000)	
17		INTERFUND LOAN/REPAYMENT TO ___ FUND			\$0	
18					\$0	-ESSER III and Bu
19		TOTAL DISBURS. & TRANSFERS, (INCLUDING :	\$7,158,662	\$7,759,215	\$600,553	\$547,810
20		TOTAL SPECIAL EDUCATION DISBURSEMENT:	\$716,622	\$728,350	\$11,728	
21		TOTAL NON-SPED DISBURSEMENT & TRANSFI	\$6,442,040	\$7,030,865	\$588,825	
				\$7,759,215	\$600,553	
		Without ESSER III & Bus Purchase		\$7,211,405	\$52,743	

## General Fund

The General Fund finances all facets of services rendered by the school district. General Fund receipts are classified according to source while its expenditures are classified according to specific functions. The General Fund is maintained by all operating school districts in the state. General Fund expenditures are limited by statute. The tax levy for this fund is restricted. The General Fund cannot be used to purchase buildings or land for the district -- those are functions of the Special Building Fund.

The following is an explanation of the more significant budgeted increases and decreases from the 2020-21 budget to the 2021-22 budget.

### 1100's- Instructional Programs

An increase of \$132,954 in the 1100's (Instructional Programs) is largely due to the following:

**Insurance Health Benefit:** \$20,000

This line item is for classified employees that choose to pay the difference for family insurance. This line item is not factored into the tax asking as it is shown as a revenue when the employee pays the district. This is an expense and a receipt and does impact our budget authority.

**Health Insurance:** \$30,000

**Elementary Salary Budget:** \$25,800 (Dist. under spent last year's budgeted amount -\$30,000)

**Secondary Salary Budget:** \$18,000 (Dist. under spent last year's budgeted amount -\$8,000)

**Technology Instruction:** \$11,200

**Limited English Proficiency Instruction:** \$15,000 (potential paraeducator)

**Text Books:** \$16,000 (planned purchases)

There was a decrease within the preschool line item due to the hire of a new preschool teacher:  
-\$26,000

### 1200's -Special Education

The reassignment of a paraeducator to Special Education is the main reason for the increase in this line item.

\$16,693

### 2100/2200 Supports Services & 2310 Board of Education

Reductions within the 2100/2200's were due to NDE re-coding for fuel and vehicle maintenance repairs in 2190 to 2710 (Student Transportation).

The most significant decrease, particularly 2310, is due to our Alicap dividend reducing our insurance by approximately \$15,000 from the prior year. The Employee Incentive Agreements (early retirement health insurance agreements) for two former employees ended during the 2020-21 budget. The employee incentive agreement accounted for \$32,200 in budgeted dollars last year.

-\$47,785

**2320 Exec. Admin Services; 2400 Office of Principal & Activities; 2510 General Admin.-Business Services**

Increases of \$6,345 and \$12,200 in 2320 and 2400 are reflective of new salary/insurance/benefit packages.

The increase of \$22,270 in 2510 is a result of re-coding and purchases for student management software, data housing, teacher evaluation systems, and technology repairs. The software would include items such as Schoology, School Messenger, PowerSchool, EduClimber, and TeachPoint. Our goal will be to qualify as many of these purchases through our ESSER III dollars as possible.

**2600 Maintenance & Operation of Facilities/Plant**

The increased budgeted amount of \$218,412.00 is for the planned purchasing of a bus during the 2021-22 school year.

\$220,000

**6000 Federal Programs (IDEA, Title I, REAP-Rural Education Achievement Program)**

The significant increase within the 6000's is due to budgeting for the \$327,810 ESSER III fund.

**General Fund Summary and Tax Asking**

PCS operating budget, not factoring in budget authority or cash reserves, for the 2020-21 school year was \$7,158,662.00. The 2021-22 operating budget, not factoring in budget authority or cash reserves, is \$7,759,215. This large increase is contributed mainly to the \$327,810 of ESSER III dollars and \$220,000 earmarked for the potential purchase of an activity bus. Not factoring these two items within the general fund would reflect a budget of 7,211,405.00.

The General Fund receipts, as of August 16, 2020 were \$7,443,937. The General Fund expenses as of August 31, 2020 were \$6,884,939. The district underspent the budgeted dollars and made significant gains in the goal to maintain a cash balance of \$2.0 million. The potential starting cash balance for the 2021-22 school year may be \$1.7 million compared to \$773K and \$1,160,000 the previous two years.

An annual 2.5% increase is a conservative increase in GF expenses each year. With the planned purchase of an activity bus, transfers to the Depreciation Fund for replacement of equipment and potential capital outlay projects (computer hardware, vehicle purchases, building and grounds updates), an increase in salaries and insurance, and potential unforeseen costs, I am recommending an increase in the GF tax asking of 1.15% from the prior year. This increase should further help attain the goal of a cash balance of \$2.0 million and potentially negate the need to significantly increase the tax asking in the future as has been done in the previous two years. The tax asking (1% County Treasurer's Commission included) would increase \$69,697.00 from the prior year. The 2020-21 tax asking was \$6,076,768 and the proposed 2021-22 tax asking is \$6,146,465. Overall school district valuations have decreased which would reflect a 2% increase in the tax rate. The GF levy for the 2020-21 budget year was 0.567337. The proposed GF levy for the 2021-22 budget year would increase to 0.573844. To place this in perspective, \$0.01 on the levy for the 2021/22 school generates \$107,110. The prior year, \$0.01 cent generated \$107,641. I have budgeted for approximately \$7.8 million in revenues for the 2021-22 budget year. I would remind board members and patrons that 100% of

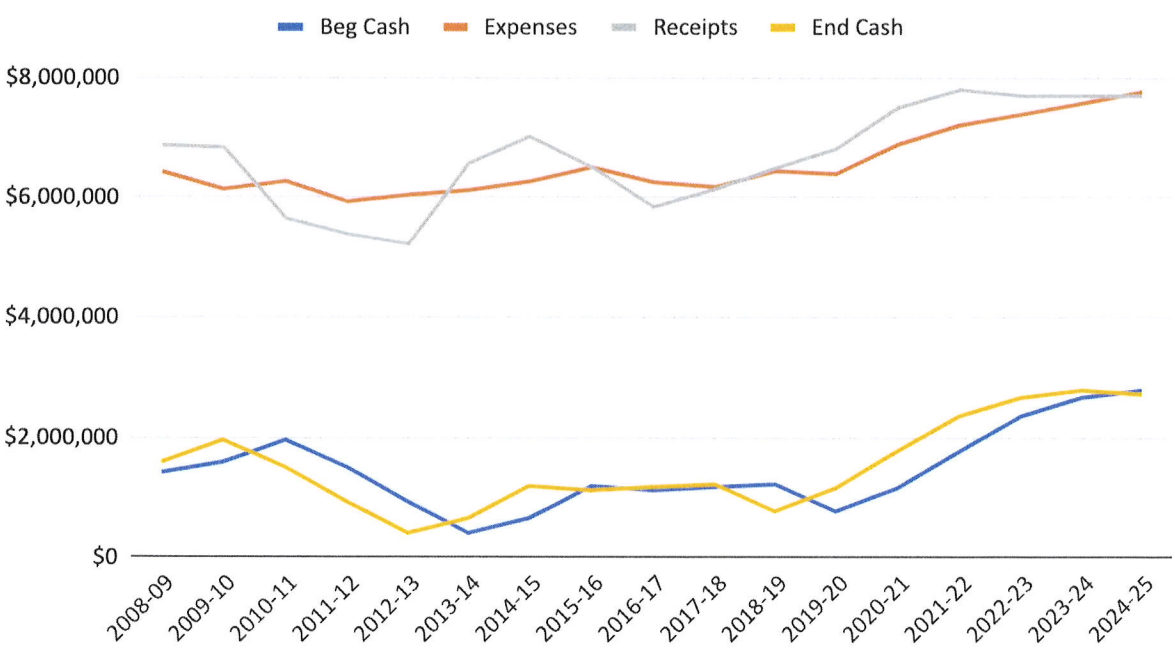
taxes and other sources of revenue are not received in the budgeted year. Additionally, the ESSER III dollars may cover qualifying budgeted items within the 2021-22 budget, but these dollars will also be expensed towards learning loss and items that may not be accounted for in the GF expenditures.

**Recommended Tax Asking: \$6,146,465 Levy: \$0.573844**

Projections  
Expenses, Receipts, & Cash Balance  
General Fund

	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Beg Cash</b>	\$1,159,119	\$1,774,180	\$2,362,775	\$2,671,085	\$2,794,602
<b>Expenses</b>	\$6,884,939	\$7,211,405	\$7,391,690	\$7,576,482	\$7,765,894
<b>Receipts</b>	\$7,500,000	\$7,800,000	\$7,700,000	\$7,700,000	\$7,700,000
<b>End Cash</b>	\$ 1,774,180	\$ 2,362,775	\$ 2,671,085	\$ 2,794,602	\$ 2,728,708

Expenses, Receipts and Cash Bal



The chart above illustrates receipts unchanged from the 2022/23 to 2024/25 budget years and a 2.5% annual increase in expenses 2021/22 to 2024/25.

## **SPECIAL BUILDING FUND**

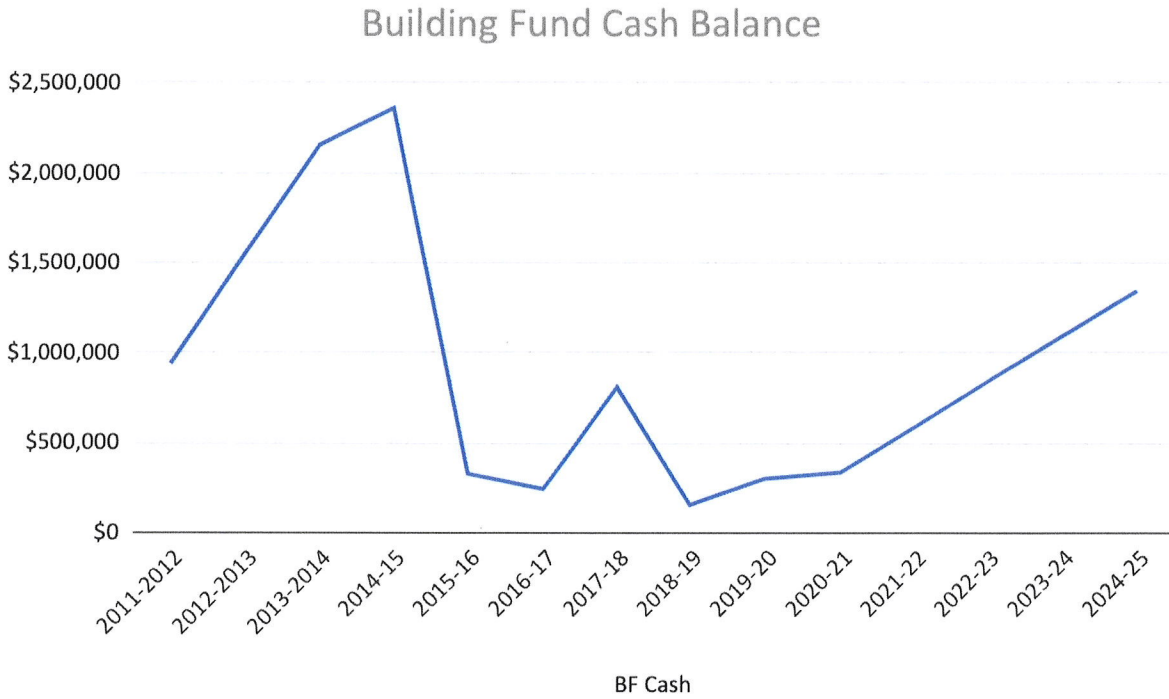
A Special Building Fund shall be established when a school board decides to acquire or improve sites and/or to erect, alter or improve buildings. The sale of bonds, the sale of property, or tax receipts will be the primary sources of revenue for the Special Building Fund. Regardless of the source of money to be used for building construction and related costs, all income for the purposes of this fund shall be accountable through this fund. General Fund expenditures for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those expenditures associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund project is active at the same time, separate accounts for each project may be established within the single Special Building Fund. Teacherage-related transactions are included in the Special Building Fund. The tax levy for this fund is restricted to 14¢ with local board approval or 17.5¢ following a vote of the people for a term not to exceed ten years (§79-1098 R.R.S.).

The 20-21 Tax Request was set at about \$252,525. I am recommending that the 2021-2022 Tax Request remain the same. The 2020-21 levy for the Building Fund was \$0.02346. The levy, with the same tax asking for 2021-22, will be \$0.023576. The roof replacement schedule will begin in the spring of 2022 and continue through 2030. Dollars were expensed out of the building fund for the lighting project at the elementary and secondary school building this past budget year. Additionally, multiple projects have been prioritized over the next ten years: elementary updates, gymnasium and performance room lights/sound system, building and activity ground improvements, and bleachers are a few of the items the board has discussed. Currently the district is waiting to receive a facilities study for the elementary school. Based on the architect's thoughts and ideas, the Board may need to consider increasing this tax asking in the future.

**Recommended BF Tax Asking: \$252,525      Levy: \$0.023576**

### Special Building Fund Cash Balance

BF Cash	2020-21	2021-22	2022-23	2023-24	2024-25
	\$335,000	\$587,525	\$840,050	\$1,092,575	\$1,345,100
	#DIV/0!	75.38%	42.98%	30.06%	23.11%



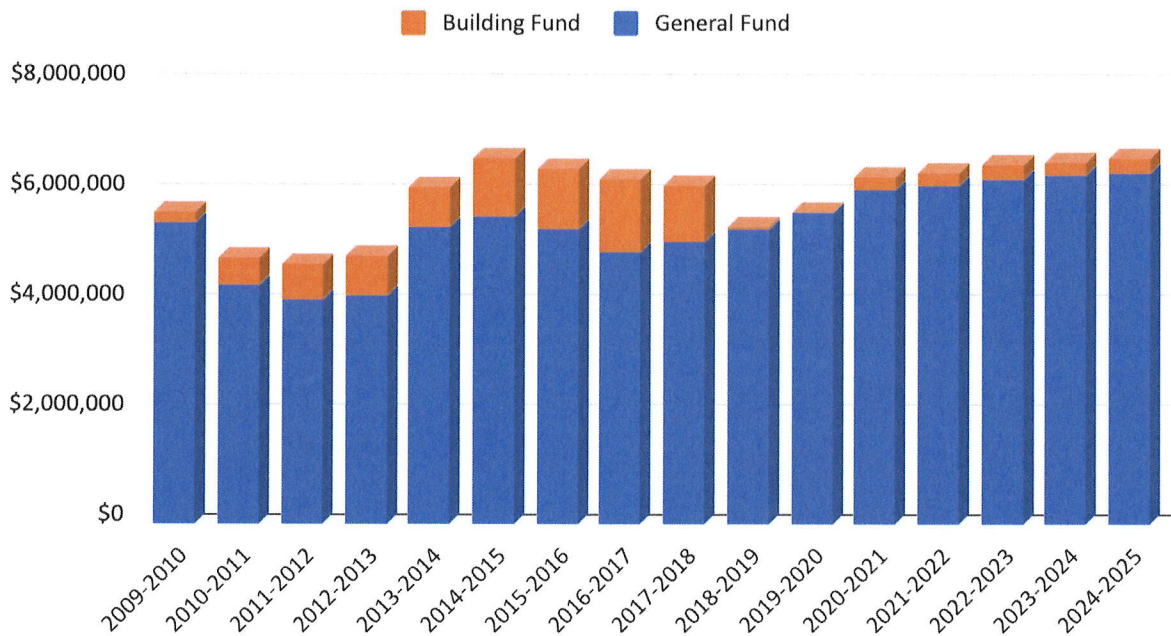
The chart above illustrates an unchanged tax asking of \$252,525 from 2021/22 to 2024/25 without expenses accounted for.

### Tax Request History and Projection

	General Fund	Building Fund	QCPUF	TOTAL
2020-2021	\$6,076,772	\$252,525		\$6,329,297
2021-2022	\$6,146,465	\$252,525		\$6,398,990
2022-2023	\$6,274,531	\$252,525		\$6,527,056
2023-2024	\$6,337,277	\$252,525		\$6,589,802
2024-2025	\$6,400,649	\$252,525		\$6,653,174

The chart above illustrates valuations increasing 1% from 2022/23 to 2024/25 at an unchanged GF levy of \$0.058. The BF levy rate is not factored.

### Tax Request History and Projection



**Valuations, Levies, Tax Asking,**

	2022	2021	2020	2019	2018	2017
Perkins		\$995,292,696	\$1,002,562,937	\$1,022,746,583	\$1,091,198,107	\$1,161,433,496
Chase		\$68,504,995	\$65,788,318	\$68,203,147	\$74,879,839	\$83,942,664
Keith		\$5,653,178	\$6,169,385	\$6,296,780	\$6,282,258	\$6,586,248
Lincoln		\$1,653,817	\$1,884,873	\$1,926,399	\$2,107,913	\$1,702,549
<b>TOTAL</b>		<b>\$1,071,104,686</b>	<b>\$1,076,405,513</b>	<b>\$1,099,172,909</b>	<b>\$1,174,468,117</b>	<b>\$1,253,664,957</b>
		<b>-0.49%</b>	<b>-2.07%</b>	<b>-6.41%</b>	<b>-6.32%</b>	<b>0.09%</b>
<b>Levy</b>						
General		0.573844	0.564543	0.514589	0.455903	0.409554
Building		0.023576	0.023460	0.001547	0.005005	0.080572
Total		0.597420	0.588003	0.516136	0.460908	0.490126
<b>Asking</b>		<b>\$107,110</b>	<b>\$107,641</b>			
General	\$6,269,395	\$6,146,465	\$6,076,772	\$5,656,223	\$5,354,435	\$5,134,435
Building	\$252,525	\$252,524	\$252,525	\$17,004	\$58,782	\$1,010,101
Total	\$6,521,920	\$6,398,989	\$6,329,297	\$5,673,227	\$5,413,218	\$6,144,536
Inc - General	2.00%	1.15%	7.44%	5.64%	4.28%	3.56%
Inc - Total	1.92%	1.10%	11.56%	4.80%	-11.90%	-1.99%
Total GF Exp		\$7,210,000	\$6,884,938	\$6,394,918	\$6,314,430	\$6,077,932
Yearly Inc		4.72%	7.66%	1.27%	3.89%	0.00%
Budgeted GF Exp		\$7,759,215	\$7,158,662			
		327,810				
		\$220,000				
	W/Out ESSER/Bus	\$7,211,405				
Budgeted Revenue		\$7,798,785	\$7,698,880			

## **DEPRECIATION FUND**

A Depreciation Fund may be established by a school district in order to facilitate the eventual purchase of costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund and the Depreciation Fund will show the revenue as a transfer from the General Fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of the Depreciation Fund is to spread replacement costs over a period of years in order to avoid a disproportionate tax effort in a single year to meet such an expense. This fund is restricted by statute as part of the Allowable Reserve limitation. The Depreciation Fund is not specifically provided for in law; therefore, this fund shall be considered a component of the General Fund.

The DF balance on August 29, 2021 was slightly over \$74,000. We may want to consider transferring some money to this fund.

## **EMPLOYEE BENEFIT FUND**

An Employee Benefit Fund may be established in order to specifically reserve General Fund money for the benefit of school district employees (unemployment compensation, early retirement, health insurance deductibles, etc.) To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund, and the Employee Benefit Fund will show the revenue as a transfer from the General Fund. A school district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The cash reserve of this fund is restricted by statute as part of the Allowable Reserve limitation. The Employee Benefit Fund is not specifically provided for in law; therefore, this fund shall be considered a component of the General Fund. PCS has used this fund in the past but has currently does not use the Employee Benefit Fund.

## **CONTINGENCY FUND**

A Contingency Fund is authorized by statute (§79-1072) and may be established by a school district to fund uninsured losses and legal fees incurred by the school district for defense against public losses. Expenditures from this fund shall not exceed five percent of the total budgeted General Fund expenditures of the school district. To allocate monies from the General Fund, a school district shall show the movement of monies as an expense from the General Fund, and the Contingency Fund shall show the revenue as a transfer from the General Fund.

## **ACTIVITIES FUND**

The Activities Fund is required to account for the financial operations of quasi-independent student organizations, inter-school athletics, and other

self-supporting or partially self-supporting school activities. The inclusion of such accounts in the General Fund would distort the financial position of the basic school operation and would complicate the computation of the net expense incurred in conducting school services. The Activities Fund shall not be used to record general operation revenues or expenditures, nor shall this fund be used as a clearinghouse for the General Fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different purposes. The financial operations of all school-connected activities are a legal responsibility of the board of education. If deficits in such activities are incurred, they shall be covered by funds transferred from the General Fund. Such revenue shall finance only those projects that qualify for approval under policies established by the school district board of education for such activities. Districts offering curriculum to build or construct homes or other structures that may be sold to the public should include those revenues and corresponding costs to the Activities Fund. Keep in mind that the Activities Fund funds all activities within the district, not just athletics.

### **SCHOOL NUTRITION FUND**

The School Nutrition Fund is required to accommodate the financial activities of all Nutrition Programs operated by the school district. The School Nutrition Fund shall reflect a record of all revenues and expenditures incident to the operation of all Nutrition Programs. If a deficit is incurred in the operation, the deficiency shall be covered by funds transferred from the General Fund. Federal regulations allow for loans to the Nutrition Fund from the General Fund but must be recorded as a loan when funds are initially loaned to the School Nutrition Fund. These loans must be repaid to the General Fund from the School Nutrition fund without interest. **Transfers from General Fund to the School Nutrition Fund are allowed but those funds cannot be transferred back to the General Fund.**

While all students are eating for “free”, transfers to the fund may be necessary to cover revenue not received in timely order from state and federal programs.

### **BOND FUND**

The Bond Fund shall be used to record tax receipts, investment interest, and the payment of bond principal, interest, and other related costs (i.e., trustee fees). If the fund balance is not sufficient to meet interest or bond retirement payments from the Bond Fund, the General Fund shall be used for these payments. Revenue from a levy to retire bonds in any school district is retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the school district. Funds shall be disbursed upon appropriate demand. All records of the transactions in this area shall be maintained in this fund. Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended on the actual building project. The tax levy for this fund is restricted for expenditures other than principal and interest on bonds. Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended on the actual building project.

### **QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND**

A Qualified Capital Purpose Undertaking Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, the repayment of a qualified zone academy bond issued for a qualified capital purpose, modifications for life safety code violations, life safety hazards, and mold abatement and prevention projects for existing facilities only. General Fund expenditures for the purpose of this fund are not allowable. Qualified Zone Academy Bonds, Qualified School Construction Bonds, and Build America Bonds are included in the Qualified Capital Purpose Undertaking Fund if issued prior to April 19, 2016. Effective April 19, 2016, the tax levy for this fund is restricted to 3¢. The tax levy for Qualified Capital Purpose Undertaking projects in place prior to April 19, 2016, remains at 5.2¢. The levy may exceed the 3¢ levy limit if valuation has decreased from the last year bonds were issued, and the bond principal and interest obligation cannot be met. Tax levies for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, the repayment of a qualified zone academy bond issued for a qualified capital purpose, modifications for life safety code violations, and mold abatement and prevention projects cannot exceed ten years for each project. Tax levies for each qualified capital purpose for which the Qualified Zone Academy Bond (QZAB) is issued according to (§79-10,110 R.R.S.) cannot exceed fifteen years.

## **UNDERSTANDING THE BUDGET DOCUMENT;**

**2021-2022 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	1,845,092.00	3,313,000.00	6,085,000.00	9,398,000.00	728,350.00	8,669,650.00	9,398,000.00		9,398,000.00
Depreciation	168,113.00	368,113.00		368,113.00			368,113.00		368,113.00
Employee Benefit	-	-		-			-		-
Contingency	-	-		-			-		-
Activities	316,781.00	531,781.00		531,781.00			531,781.00		531,781.00
School Nutrition	47,135.00	347,335.00		347,335.00			347,335.00		347,335.00
Bond	-	-		-			-		-
Special Building	529,300.00	529,520.00	250,000.00	779,520.00			779,520.00		779,520.00
Qualified Capital Purpose Undertaking	-	-		-			-		-
Cooperative	-	-		-			-		-
Student Fee	-	-		-			-		-
				-					-
<b>TOTAL ALL FUNDS</b>	<b>2,906,421.00</b>	<b>5,089,749.00</b>	<b>6,335,000.00</b>	<b>11,424,749.00</b>	<b>728,350.00</b>	<b>8,669,650.00</b>	<b>11,424,749.00</b>	<b>-</b>	<b>11,424,749.00</b>

**2020/21 Budget Information**

**2021/22 Budget Information**

Fund	2020-2021 Operating Budget	2020-2021 Property Tax Request	2020 Tax Rate	Property Tax Rate (2020-2021 Request Divided By 2021 Valuation)	2021-2022 Operating Budget	2021-2022 Proposed Property Tax Request	Proposed 2021 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	8,731,635.00	6,076,768.00	0.564543	0.567337	9,398,000.00	6,146,465.00	0.573844	2%	8%
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	527,367.00	252,525.00	0.023460	0.023576	779,520.00	252,525.00	0.023576	0%	48%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Total</b>	<b>9,259,002.00</b>	<b>6,329,293.00</b>	<b>0.588003</b>	<b>0.590913</b>	<b>10,177,520.00</b>	<b>6,398,990.00</b>	<b>0.597420</b>	<b>2%</b>	<b>10%</b>

## NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Perkins County Schools (68\_\_-0020\_\_) in Perkins 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 day of September, 2021 at 6:00 o'clock, P.M., at Jr/Snr High School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	2020/21 Budget Information			2021/22 Budget Information		
	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2019-2020 <small>(1)</small>	2020-2021 <small>(2)</small>	2021-2022 <small>(3)</small>			
General	\$ 6,394,919.00	\$ 8,012,173.00	\$ 9,398,000.00		\$ 3,313,000.00	\$ 6,146,465.00
Depreciation	\$ -	\$ 7,055.00	\$ 368,113.00		\$ 368,113.00	
Employee Benefit	\$ -	\$ -	\$ -		\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 193,516.00	\$ 200,000.00	\$ 531,781.00		\$ 531,781.00	
School Nutrition	\$ 247,996.00	\$ 280,680.00	\$ 347,335.00		\$ 347,335.00	
Bond	\$ -	\$ -	\$ -		\$ -	\$ -
Special Building	\$ 53,981.00	\$ -	\$ 779,520.00		\$ 529,520.00	\$ 252,525.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -		\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -		\$ -	
Student Fee	\$ -	\$ -	\$ -		\$ -	
<b>TOTALS</b>	<b>\$ 6,890,412.00</b>	<b>\$ 8,499,908.00</b>	<b>\$ 11,424,749.00</b>	<b>\$ -</b>	<b>\$ 5,089,749.00</b>	<b>\$ 6,398,990.00</b>

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ -	\$ 6,398,990.00	\$ 6,398,990.00



# Weathercraft Companies

## Roofing, Sheet Metal & Overhead Door Contractors

2401 East 8<sup>th</sup> Street – PO Box 1949

North Platte, NE 69103-1949

Phone: (308) 534-3480

Toll Free: (800) 662-2981

Fax: (308) 532-4625

512 Airport Rd  
McCook, NE 69001  
(308) 345-6670

638 Kiowa Ln  
Broken Bow, NE 68822  
(308) 872-6191

115 S Clayton, Box 295  
Brush, CO 80723  
(970) 842-4311

1020 W 1<sup>st</sup>  
Ogallala, NE 69153  
(308) 284-6029

312 Antelope Dr.  
Chamberlain, SD 57325  
(605) 234-7663

906 West 8<sup>th</sup> St  
Lexington, NE 68850  
(308) 324-3772

Is

YEAR	ROOF REPLACEMENT	TYPE	BUDGET
<del>2020</del>	<del>Elementary Roof H &amp; I</del>	<del>EPDM over Metal</del>	<del>\$ 46,361</del> <i>Completed 18-19</i>
2021	High School Roof A	EPDM over Metal	\$ 37,192
2022	Elementary Roof E	EPDM Ballasted	\$ 52,000
2023	Elementary Roof AB	EPDM Fully-Adh	\$ 70,000
2024	High School Roof G	EPDM Ballasted	\$ 28,000
2025	High School Roof F & L	EPDM Fully-Adh	\$ 35,000
2026	High School Roof J & K & N	EPDM Fully-Adh	\$ 25,000
2027	High School Roof P	EPDM Fully-Adh	\$ 42,000
2028	High School Roof D & Q	EPDM Ballasted	\$ 20,000
2029	High School Roof EB & M	EPDM Ballasted	\$ 70,000
2030	High School Roof C	EPDM Ballasted	\$ 79,000

See Next Pages for Roof Reports

Perkins Co. High School  
740 Sherman Ave.