

Budget Hearing

Wednesday, September 13, 2023
6:00 PM

HS SPED room in Tecumseh
358 North 6th Street
Tecumseh, NE 68450

1. Board of Education/Superintendent Workshop
2. Call to Order/Roll Call

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 2022-2023 year.

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

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

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

INPUT ↓

County-District #:	400050	
Name of School:	Johnson County Central	
Name of County:	Johnson	<i>Do not include the word "County"</i>
Class:	III	
Current School District Taxable Value	\$809,533,247	<i>From County Assessor Certificate</i>
Prior School District Taxable Value	\$759,977,776	<i>From Prior Year Budget, Cover</i>
Prior Year TOTAL Property Tax Request	\$7,979,725	<i>From Prior Year Budget, Cover</i>
Prior Year Property Tax Request - All Other Purposes ONLY	\$7,979,725	<i>From Prior Year Budget, Cover</i>
Prior Year Levy Rate	1.049995	<i>Prior Year total levy set by County</i>
School District Real Growth Value	\$5,807,402	<i>From County Assessor Certificate</i>
School District Prior Year Total Real Property Valuation	\$731,652,484	<i>From County Assessor Certificate</i>
Hearing Held On:		
Day of month:	13	
Month:	September	
Year:	2023	
Time:	6:00	
A.M. or P.M.:	P.M.	
Location of Hearing:	Johnson County Central High School, Room 204	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	13	
Month:	September	
Year:	2023	
Time:	6:10	
A.M. or P.M.:	P.M.	
Location of Hearing:	Johnson County Central High School, Room 204	

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

Johnson County Central

Johnson

SUBDIVISION NAME	COUNTY	
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Johnson County	9-1 to 8-31	Purchase of vehicle fuel
Educational Service Unit #4	9-1 to 8-31	Core services, SPED services, Technology services, Professional Development services
SENCAP	9-1 to 8-31	Career Academy Services
Educational Service Unit #5	9-1 to 8-31	Powerschool and E-rate services
Lincoln Public Schools	9-1 to 8-31	Hearing services
ALICAP	9-1 to 8-31	Insurance services
Network Nebraska & DVLG	9-1 to 8-31	Distance Learning & Internet services
Digital and Virtual Learning Group (DLVG)	9-1 to 8-31	Technology Services
Education of Children Who Are Blind or Visually Impaired (NCECBVI)	9-1 to 8-31	Education and Support for Visually Impaired
nebraska Joint Utilities Management Program (NJUMP)	9-1 to 8-31	Natural Gas at Reduced Rate
ESU6	9-1 to 8-31	eRate application process help
ESU2	9-1 to 8-31	Nebraska Statewide Canvas Initiative
NASB	9-1 to 8-31	Nebraska Education Based Medicaid Administrative Claiming (NEBMAC)
ESU Cooperative Purchasing	9-1 to 8-31	Cooperative Purchasing
Johnson County Hospital	9-1 to 8-31	OT/PT Services

2023-2024
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 400050 Class #: III
 Johnson County Central
 TO THE COUNTY BOARD AND COUNTY CLERK OF
 Johnson County

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

Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 6,803,077.00	\$ 6,803,077.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ -		\$ -
Special Building Fund	\$ -	\$ 1,103,030.00	\$ 1,103,030.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ 242,663.00	\$ 242,663.00
Total All Funds	\$ -	\$ 8,148,770.00	\$ 8,148,770.00

Outstanding Bonded Indebtedness as of September 1, 2023 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i> <table border="1" style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 10%;">\$ -</td> <td>Principal</td> </tr> <tr> <td>\$ -</td> <td>Interest</td> </tr> <tr> <td>\$ -</td> <td>Total Outstanding Bonded Indebtedness</td> </tr> </table>	\$ -	Principal	\$ -	Interest	\$ -	Total Outstanding Bonded Indebtedness	<table border="1" style="width: 100%; margin-bottom: 10px;"> <tr> <td style="width: 70%;">Total Certified Valuation (All Counties)</td> <td align="right">\$ 809,533,247</td> </tr> </table> (Certification of Valuation(s) from County Assessor MUST be attached)	Total Certified Valuation (All Counties)	\$ 809,533,247
\$ -	Principal								
\$ -	Interest								
\$ -	Total Outstanding Bonded Indebtedness								
Total Certified Valuation (All Counties)	\$ 809,533,247								
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, 2022 through June 30, 2023? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <i>If YES, Please submit Interlocal Agreement Report by September 30th.</i>									

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, 2022 through June 30, 2023? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <i>If YES, Please submit Trade Name Report by September 30th.</i>	
Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2023-2024 school fiscal year? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

APA Contact Information	Submission Information
Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509 Telephone: (402) 471-2111 FAX: (402) 471-3301 Website: auditors.nebraska.gov Questions - E-Mail: Jeff.Schreier@nebraska.gov	<h2 style="margin: 0;">Budget Due by 9-30-2023</h2> <p>Submit budget to:</p> <ol style="list-style-type: none"> 1. Auditor of Public Accounts -Electronically on Website or Mail 2. County Board (SEC. 13-508), C/O County Clerk 3. Nebraska Dept. of Education -Upload to NDE Portal only

2023-2024 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	1,608,622.00	4,897,566.00	6,735,046.00	11,632,612.00	1,367,962.00	9,264,650.00	10,632,612.00	1,000,000.00	11,632,612.00
Depreciation	4,451.00	4,451.00		4,451.00			4,451.00		4,451.00
Employee Benefit	498.00	498.00		498.00			498.00	-	498.00
Contingency	14,794.00	14,847.00		14,847.00			14,847.00		14,847.00
Activities	74,800.00	446,000.00		446,000.00			446,000.00	-	446,000.00
School Nutrition	39,754.00	462,994.00		462,994.00			462,994.00	-	462,994.00
Bond	16,945.00	16,945.00	-	16,945.00			16,945.00	-	16,945.00
Special Building	1,362,468.00	1,384,063.00	1,092,000.00	2,476,063.00			2,476,063.00		2,476,063.00
Qualified Capital Purpose Undertaking	10,764.00	10,764.00	240,236.00	251,000.00			251,000.00	-	251,000.00
Cooperative	-	-		-			-	-	-
Student Fee	12,746.00	16,896.00		16,896.00			16,896.00	-	16,896.00
				-					-
TOTAL ALL FUNDS	3,145,842.00	7,255,024.00	8,067,282.00	15,322,306.00	1,367,962.00	9,264,650.00	14,322,306.00	1,000,000.00	15,322,306.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
	PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	6,735,046.00	-	1,092,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	68,031.00	-	11,030.00	2,427.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	6,803,077.00	-	1,103,030.00	242,663.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 715,886.00	\$ 300,000.00

COUNTY TREASURER'S BALANCE, 9-1-2023			
1,084,557.00	-	136,246.00	108.00

2022-2023 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,461,368.00	4,405,832.00	6,876,114.00	11,281,946.00	1,277,062.00	8,396,262.00	9,673,324.00	1,608,622.00
Depreciation	4,442.00	4,451.00		4,451.00			-	4,451.00
Employee Benefit	498.00	498.00		498.00			-	498.00
Contingency	14,753.00	14,794.00		14,794.00			-	14,794.00
Activities	71,545.00	439,456.00		439,456.00			364,656.00	74,800.00
School Nutrition	67,240.00	436,379.00		436,379.00			396,625.00	39,754.00
Bond	16,898.00	16,930.00	15.00	16,945.00			-	16,945.00
Special Building	956,761.00	992,783.00	575,046.00	1,567,829.00			205,361.00	1,362,468.00
Qualified Capital Purpose Undertaking	10,760.00	10,764.00	-	10,764.00			-	10,764.00
Cooperative	-	-		-			-	-
Student Fee	23,721.00	24,746.00		24,746.00			12,000.00	12,746.00
				-				-
TOTAL ALL FUNDS	3,627,986.00	6,346,633.00	7,451,175.00	13,797,808.00	1,277,062.00	8,396,262.00	10,651,966.00	3,145,842.00

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
\$ 290,562.00

2021-2022 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,301,304.00	4,182,431.00	6,707,656.00	10,890,087.00	1,020,964.00	7,407,755.00	8,428,719.00	2,461,368.00
Depreciation	1,926.00	4,472.00		4,472.00			30.00	4,442.00
Employee Benefit	498.00	498.00		498.00			-	498.00
Contingency	14,710.00	14,753.00		14,753.00			-	14,753.00
Activities	14,924.00	386,358.00		386,358.00			314,813.00	71,545.00
School Lunch	59,200.00	447,354.00		447,354.00			380,114.00	67,240.00
Bond	16,886.00	16,898.00	-	16,898.00			-	16,898.00
Special Building	516,871.00	561,818.00	439,477.00	1,001,295.00			44,534.00	956,761.00
Qualified Capital Purpose Undertaking	10,759.00	10,760.00	-	10,760.00			-	10,760.00
Cooperative	-	-		-			-	-
Student Fee	10,873.00	23,721.00		23,721.00			-	23,721.00
				-				-
TOTAL ALL FUNDS	\$ 2,947,951.00	5,649,063.00	7,147,133.00	12,796,196.00	1,020,964.00	7,407,755.00	9,168,210.00	3,627,986.00

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
\$ 301,864.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME Johnson County Central Public Schools
 ADDRESS 358 N 6th St.
 CITY & ZIP CODE Tecumseh 68450
 TELEPHONE (402) 335-3320
 WEBSITE www.jccentral.org

BOARD CHAIRPERSON

CLERK/TREASURER/SUPERINTENDENT/OTHER

PREPARER

NAME	Kim Wellensiek	Jon Rother	Jon Rother
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	(402) 209-9543	(402) 335-3320	(402) 335-3320
EMAIL ADDRESS	kim.wellensiek@jccentral.org	jon.rother@jccentral.org	jon.rother@jccentral.org

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

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

Johnson County Central

2023-2024 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 7,979,725.00
(Total Personal and Real Property Tax Required for All Other Purposes from prior year budget - Cover Page)

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

Real Growth Percentage Increase

$$\frac{5,807,402.00}{2023 \text{ Real Growth Value per Assessor}} \div \frac{731,652,484.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.79} \% (3)$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.79 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 222,634.33

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 8,202,359.33
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2023-2024 ACTUAL Non-Bond Property Tax Request (7) \$ 8,148,770.00
(Total Personal and Real Property Tax Required for All Other Purposes 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 the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

400050

Johnson County Central

Line No.		2023-2024 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	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	\$ 127,412.00
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ 127,412.00

Johnson County Central
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	6,803,077.00	-	1,103,030.00	242,663.00
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		242,663.00
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	-	-	242,663.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	6,803,077.00	-	1,103,030.00	-
14	Assessed Valuation	809,533,247	809,533,247	809,533,247	809,533,247
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.840370	0.000000	0.136255	0.000000
16	Total Levy for Compliance	0.976625			

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

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

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

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

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

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

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

Voluntary Termination Exclusions

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

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

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

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
------	----------------	-----------	---------------

General Fund	\$ 6,803,077.00	\$ 809,533,247	0.840370
Special Building Fund	\$ 1,103,030.00	\$ 809,533,247	0.136255
Bond Fund	\$ -	\$ 809,533,247	0.000000
Bond Fund	\$ -	\$ 809,533,247	0.000000
Bond Fund	\$ -	\$ 809,533,247	0.000000
QCPUF Fund	\$ 242,663.00	\$ 809,533,247	0.029976
QCPUF Fund	\$ -	\$ 809,533,247	0.000000
	\$ -	\$ 809,533,247	0.000000
	\$ -	\$ 809,533,247	0.000000
	\$ -	\$ 809,533,247	0.000000
	\$ -	\$ 809,533,247	0.000000
	\$ -	\$ 809,533,247	0.000000
	\$ -	\$ 809,533,247	0.000000
Total	\$ 8,148,770.00		\$ 1.006601

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract (Jon H. Rother)

Notice is hereby given that Johnson County Central Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on April 12, 2023 at 6:00 am at the High School Computer Lab Room in Tecumseh, Nebraska.

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

1

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

	2023/24 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 142,300.00	\$ -	\$ 142,300.00
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>	\$ 26,176.00	\$ 0	\$ 26,176.00
• <i>Cafeteria Plan Stipend</i>	\$ -	\$ 0	\$ -
• <i>Cash in lieu of insurance</i>	\$ -	\$ 0	\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district</i>	\$ 24,802.89	\$ -	\$ 24,802.89
• <i>District's share of retirement, FICA and Medicare</i>	\$ 24,942.06	\$ -	\$ 24,942.06
• <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>	\$ 335.00	\$ -	\$ 335.00
• <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>	\$ -	\$ -	\$ -
Totals:	\$ 218,555.95	\$ -	\$ 218,555.95

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 09-13-23

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Johnson County Central 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 Johnson County Central resolves that:

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

General Fund:	\$	6,803,077.00
Bond Fund:	\$	-
Special Building Fund:	\$	1,103,030.00
Qualified Capital Purpose	\$	242,663.00
Undertaking Fund:		

- 2. The total assessed value of property differs from last year’s total assessed value by 6.52 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 0.985719 per \$100 of assessed value.
- 4. Johnson County Central proposes to adopt a property tax request that will cause its tax rate to be 1.006601 per \$100 of assessed value.
- 5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Johnson County Central will increase (or decrease) last year’s budget by 7.91 percent.
- 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2023.

Motion by _____, seconded by _____ to adopt Resolution #09-13-23.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2023

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Johnson County Central (400050) in Johnson 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 13 day of September, 2023 at 6:00 o'clock, P.M., at Johnson County Central High School, Room 204 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 8,428,719.00	\$ 9,673,324.00	\$ 10,632,612.00	\$ 1,000,000.00	\$ 4,897,566.00	\$ 6,803,077.00
Depreciation	\$ 30.00	\$ -	\$ 4,451.00		\$ 4,451.00	
Employee Benefit	\$ -	\$ -	\$ 498.00	\$ -	\$ 498.00	
Contingency	\$ -	\$ -	\$ 14,847.00		\$ 14,847.00	
Activities	\$ 314,813.00	\$ 364,656.00	\$ 446,000.00	\$ -	\$ 446,000.00	
School Nutrition	\$ 380,114.00	\$ 396,625.00	\$ 462,994.00	\$ -	\$ 462,994.00	
Bond	\$ -	\$ -	\$ 16,945.00	\$ -	\$ 16,945.00	\$ -
Special Building	\$ 44,534.00	\$ 205,361.00	\$ 2,476,063.00		\$ 1,384,063.00	\$ 1,103,030.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ 251,000.00	\$ -	\$ 10,764.00	\$ 242,663.00
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ 12,000.00	\$ 16,896.00	\$ -	\$ 16,896.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 9,168,210.00	\$ 10,651,966.00	\$ 14,322,306.00	\$ 1,000,000.00	\$ 7,255,024.00	\$ 8,148,770.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ -	\$ 8,148,770.00	\$ 8,148,770.00

Notice of Special Hearing To Set Final Tax Request

Johnson County Central (400050) in Johnson 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 13 day of, September 2023 at 6:10 o'clock P.M., at Johnson County Central High School, Room 204 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2022-2023	2023-2024	Change
Property Valuations	759,977,776	809,533,247	7%

2022-2023 Budget Information

2023-2024 Budget Information

Fund	2022-2023 Operating Budget	2022-2023 Property Tax Request	2022 Tax Rate	Property Tax Rate (2022-2023 Request Divided By 2023 Valuation)	2023-2024 Operating Budget	2023-2024 Proposed Property Tax Request	Proposed 2023 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	10,789,839.00	7,308,703.00	0.961700	0.902829	10,632,612.00	6,803,077.00	0.840370	-13%	-1%
Bond Fund(s) K - 12	16,902.00	-	0.000000	0.000000	16,945.00	-	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	1,578,285.00	671,022.00	0.088295	0.082890	2,476,063.00	1,103,030.00	0.136255	54%	57%
Qualified Capital Purpose Undertaking Fund K - 12	10,759.00	-	0.000000	0.000000	251,000.00	242,663.00	0.029976	#DIV/0!	2233%
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	12,395,785.00	7,979,725.00	1.049995	0.985719	13,376,620.00	8,148,770.00	1.006601	-4%	8%

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **400050**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	4,276,195.00	4,792,951.00	5,429,000.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	802,992.00	976,900.00	1,064,162.00
4	Support Services - Pupils (SPED Related)	2100's	186,317.00	272,500.00	274,400.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	285,582.00	301,002.00	309,680.00
7	Support Services - Instructional	2200's	265,815.00	302,781.00	315,560.00
8					
9	Board of Education	2310	123,633.00	175,456.00	181,790.00
10	Executive Administration Services	2320	223,348.00	226,541.00	226,910.00
11	District Legal Services	2330	23,608.00	10,000.00	14,700.00
12	Office of the Principal	2410	527,411.00	572,000.00	588,000.00
13	General Administration - Business Services	2500	60,596.00	45,000.00	49,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	724,100.00	761,362.00	749,700.00
15	Vehicle Acquisition & Maintenance	2650	1,798.00	3,000.00	5,000.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	340,009.00	319,548.00	333,200.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 /	31,655.00	27,662.00	29,400.00
18					
19	Community Services	3300			
20	Categorical Grant from Corporation	3400	19,645.00	10,251.00	25,000.00
21	State Categorical Programs	3500's	7,161.00	8,000.00	8,000.00
22	Debt Services	5000			
23	Federal Programs	6000's	409,297.00	697,370.00	909,110.00
24					
25	Transfers to Activity Fund (Activity & Lunch Funds)	8000	100,000.00	150,000.00	100,000.00
26	Interfund Loan/Repayment to _____ Fund				
27		9000	19,557.00	21,000.00	20,000.00
28					
29					
30	Total Disbursements & Transfers (Including SPED)		8,428,719.00	9,673,324.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	1,020,964.00	1,277,062.00	1,367,962.00
32	Total Non-Special Education Disbursements & Transfers		7,407,755.00	8,396,262.00	9,264,650.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				10,632,612.00
34	NECESSARY CASH RESERVE				1,000,000.00
35	TOTAL REQUIREMENTS				11,632,612.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		1,207,591.00	1,036,623.00	524,065.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		1,093,713.00	1,424,745.00	1,084,557.00
41	Total Beginning Balance		2,301,304.00	2,461,368.00	1,608,622.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	16,229.00	4,970.00	6,000.00
46	Public Power District Sales Tax	1120	6,426.00	7,375.00	7,500.00
47	Motor Vehicle Taxes	1125	301,864.00	290,562.00	300,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335	-		
49	Tuition Received from Individuals	1311-13 / 1370	7,040.00	6,980.00	7,000.00
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360	720.00		
51	Transportation Received from Individuals	1410-1411	-		
52	Transportation Received from Other Districts	1420-1440	-		
53	Interest	1510 / 1520	1,114.00	1,500.00	1,550.00
54	Community Service Activities	1800	367.00	5,309.00	5,500.00
55	Other Local Receipts	1910 / 1920 / 1990	1,845.00	3,635.00	3,200.00
56	Local License Fees/Court Fines	1911 / 1921	6,935.00	3,826.00	4,000.00
57	Nameplate Capacity Tax	3133	-		
58	Categorical Grants from Corporations / Private	1925	10,000.00	765.00	4,000.00
59	Penalties and Interest on Taxes (1140)		17,233.00	22,866.00	24,000.00
60	Other Taxes (1190)		367.00		
61	Other Textbook Sales (1941)		59.00		
62	Other Misc. Revenues from Other School Districts within the State (1951)		609.00		
63	Other Post Secondary	1955	5,568.00	5,066.00	5,500.00
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	51,652.00	30,000.00	35,000.00
66	Other County Sources	2130	3.00	35.00	35.00
67	ESU Receipts	2210	146.00	2,455.00	2,400.00
68					
69					
70	STATE SOURCES				
71	State Aid	3110	57,595.00	57,928.00	715,886.00
72	Special Education Programs	3120	320,973.00	350,186.00	812,110.00
73	Special Education Transportation	3125	6,927.00	14,323.00	23,000.00
74	Homestead Exemption	3130	79,721.00	75,000.00	

75	Payments for Wards of the State or Court	3160 / 3161	-		
76	Pro-Rate Motor Vehicles	3180	17,316.00	15,200.00	16,000.00
77	Payments for High Ability Learners	3535	4,603.00	4,400.00	4,500.00
78	Other State Appropriations				
79					
80					
81					
82					
83					
84	State Apportionment	3400	76,023.00	104,597.00	108,000.00
85	Other				
86	State Categorical Programs	3500's	600.00	690.00	750.00
87	Other State Receipts	3990	2,078.00	2,715.00	3,100.00
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	540,956.00	531,147.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	138,545.00	121,709.00	158,134.00
91		4526-4528, 4531	270.00		
92	eRate (4105)			28,000.00	30,000.00
93	REAP (4310)			64,370.00	32,000.00
94	IDEA Programs	4512-4523	149,373.00	110,241.00	125,000.00
95		4416-4418	1,024.00		
96					
97	Medicaid in Public Schools	4708	1,640.00	15,511.00	15,000.00
98	Medicaid Administrative Activities in Public Schools	4709	14,207.00	8,206.00	8,000.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101	MIPS/MAPS				
102	ESSER II (4997) & ESSER III (4998)				788,900.00
103					
104	Vocational Education (Carl Perkins)	4525	1,999.00	372.00	375.00
105	Other Federal Categorical Receipts	4530			
106					4.00
107	Grants from Corporations & Other Private Interests	4710			500.00
108	Title IV-A: Student Support (18/19 Formula) & Presidential Declared Dis	4969, 4995	10,341.00	10,000.00	10,000.00
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400	92.00		
112	Insurance Adjustments	5301	1,026.00		
113	Sale of Property	5300	5,853.00	112.00	2,000.00
114	Transfers from _____ Fund	5200			
115	Cash Balance from Dissolved/Merged Districts	5610			

116	Non Program Receipt (9000)		19,583.00		20,000.00
117	Other Non-Revenue Receipts	5690	2,205.00	44,413.00	10,000.00
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		4,182,431.00	4,405,832.00	4,897,566.00
121	Personal and Real Property Taxes	1100	6,707,656.00	6,876,114.00	6,735,046.00
122	TOTAL RESOURCES AVAILABLE		10,890,087.00	11,281,946.00	11,632,612.00
123	Less: Disbursements & Transfers		8,428,719.00	9,673,324.00	
124	BALANCE FORWARD		2,461,368.00	1,608,622.00	

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

PROPERTY TAX RECAP	
	6,735,046.00
	68,031.00
	6,803,077.00

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 #

400050

Line No.	DEPRECIATION FUND	Object/Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3	Miscellaneous		30.00		4,451.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		30.00	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				4,451.00
14	TOTAL REQUIREMENTS				4,451.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		1,926.00	4,442.00	4,451.00
17	Investments, 9-1				
18	Total Beginning Balance		1,926.00	4,442.00	4,451.00
19	LOCAL SOURCES				
20	Interest	1510		9.00	
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	2,500.00		
24	Other		45.00		
25			1.00		
26					
27	TOTAL RESOURCES AVAILABLE		4,472.00	4,451.00	4,451.00
28	Less: Disbursements & Transfers		30.00	-	
29	BALANCE FORWARD		4,442.00	4,451.00	

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 #

400050

Line No.	EMPLOYEE BENEFIT FUND	Object/Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				498.00
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				498.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				498.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		498.00	498.00	498.00
18	Investments, 9-1				
19	Total Beginning Balance		498.00	498.00	498.00
20	LOCAL SOURCES				
21	Interest	1510			
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200			
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		498.00	498.00	498.00
29	Less: Disbursements & Transfers		-	-	
30	BALANCE FORWARD		498.00	498.00	

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 #

400050

Line No.	CONTINGENCY FUND	Object/Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Legal Services	2330			14,847.00
3	Judgments/Settlements	820			
4					
5					
6					
7	Transfers to General Fund	8000-911			
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				14,847.00
10	TOTAL REQUIREMENTS				14,847.00
11	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
12	Cash Balance, 9-1		14,710.00	2,753.00	14,794.00
13	Investments, 9-1			12,000.00	
14	Total Beginning Balance		14,710.00	14,753.00	14,794.00
15	LOCAL SOURCES				
16	Interest	1510	43.00	41.00	53.00
17					
18	NON-REVENUE SOURCES				
19	Transfers from General Fund	5200			
20					
21	TOTAL RESOURCES AVAILABLE		14,753.00	14,794.00	14,847.00
22	Less: Disbursements & Transfers		-	-	
23	BALANCE FORWARD		14,753.00	14,794.00	

2021-2022 Budgeted Calculation of Maximum Total Disbursements & Transfers

$$\begin{array}{l}
 \$ \underline{10,632,612.00} \quad \times .05 = \underline{531,630.60} \\
 \text{(Total Budget of Disbursements \& Transfers-General Fund)} \quad \text{(Column 3, Line 9 may not exceed this amount)} \\
 \text{[From General Fund Line 33]}
 \end{array}$$

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

400050

Line No.	ACTIVITIES FUND	Object/Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Other Support Services		314,813.00		
3	Disbursements			364,656.00	446,000.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		314,813.00	364,656.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				446,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				446,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		14,924.00	71,545.00	74,800.00
18	Investments, 9-1				
19	Total Beginning Balance		14,924.00	71,545.00	74,800.00
20	LOCAL SOURCES				
21	Interest	1510	477.00	88.00	20.00
22	Activities Receipts	1790	94,076.00	97,000.00	99,000.00
23	Admissions	1710	176,881.00	170,823.00	172,180.00
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	100,000.00	100,000.00	100,000.00
27					
28	TOTAL RESOURCES AVAILABLE		386,358.00	439,456.00	446,000.00
29	Less: Disbursements & Transfers		314,813.00	364,656.00	
30	BALANCE FORWARD		71,545.00	74,800.00	

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 #

400050

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	183,285.00	156,540.00	177,325.00
3	Employee Benefits	200's	47,109.00	76,859.00	80,000.00
4	Purchased Services	300 / 400		1,054.00	2,500.00
5	Supplies & Materials (Excluding Food)	610	16,569.00	16,503.00	17,500.00
6	Food	630	127,847.00	145,669.00	165,669.00
7	Capital Outlay (New & Replacement)	731, 733, 739		9-1-2022 to 8-31-2023	20,000.00
8	Repairs & Maintenance		3,192.00		
9	Other		2,112.00		
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		380,114.00	396,625.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				462,994.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				462,994.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		59,200.00	67,240.00	39,754.00
18	Investments, 9-1				
19	Total Beginning Balance		59,200.00	67,240.00	39,754.00
20	LOCAL SOURCES				
21	Interest	1510	35.00	24.00	40.00
22	Sale of Lunches/Milk	1610-1650	48,763.00	105,603.00	110,500.00
23	Other		3,269.00		
24	STATE SOURCES				
25	State Reimbursement	3150		2,460.00	2,700.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	336,087.00	211,052.00	240,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200		50,000.00	70,000.00
32					
33	TOTAL RESOURCES AVAILABLE		447,354.00	436,379.00	462,994.00
34	Less: Disbursements & Transfers		380,114.00	396,625.00	
35	BALANCE FORWARD		67,240.00	39,754.00	

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 #

400050

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831			
4	Bond - Interest	832			
5					16,945.00
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				16,945.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				16,945.00
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		16,886.00	16,898.00	16,945.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		16,886.00	16,898.00	16,945.00
17	LOCAL SOURCES				
18	Carline Tax	1115			
19	Interest	1510	2.00	32.00	
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130			
24	Pro-Rate Motor Vehicle	3180			
25					
26	Property Tax Credit		10.00		
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		16,898.00	16,930.00	16,945.00
33	Personal and Real Property Taxes	1100		15.00	
34	TOTAL RESOURCES AVAILABLE		16,898.00	16,945.00	16,945.00
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		16,898.00	16,945.00	

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.

Bond Fund

School District Total Debt Outstanding as of September 1, 2023

The district officers of any school district in Nebraska shall have power, on the terms and conditions set forth in sections 10-702 to 10-716, to issue the bonds of the district for the purpose of (1) purchasing a site for and erecting thereon a schoolhouse or schoolhouses or a teacherage or teacherages, or for such purchase or erection, or purchasing an existing building or buildings for use as a schoolhouse or schoolhouses, including the site or sites upon which such building or buildings are located, and furnishing the same, in such district, (2) retiring registered warrants, and (3) paying for additions to or repairs for a schoolhouse or schoolhouses or a teacherage or teacherages.

School districts also have the ability to issue bonds as set forth in State Statute Section 79-10,110 for the purpose of paying amounts necessary for the abatement of environmental hazards, accessibility barrier elimination, or modifications for life safety code violations, indoor air quality, or mold abatement and prevention.

The District has the following debt outstanding as of September 1, 2023:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2023-2024			\$ -
2024-2025			\$ -
2025-2026			\$ -
2026-2027 and thereafter			\$ -
Total All Years	\$ -	\$ -	\$ -

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

400050

Line No.	SPECIAL BUILDING FUND	Object/Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400		83,811.00	611,880.00
3	Supplies	600			
4	Capital Outlay (New Only)	700's			1,039,183.00
5	Site Acquisition & Improvements	710		121,550.00	825,000.00
6	Building Acquisition & Improvement	720			
7	Loan Repayment	831 / 832			
8	Repairs & Maintenance		44,534.00		
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		44,534.00	205,361.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				2,476,063.00
12	TOTAL REQUIREMENTS				2,476,063.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		455,333.00	863,222.00	1,226,222.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		61,538.00	93,539.00	136,246.00
17	Total Beginning Balance		516,871.00	956,761.00	1,362,468.00
18	LOCAL SOURCES				
19	Carlline Tax	1115	381.00	431.00	495.00
20	Interest	1510	1,707.00	1,069.00	1,800.00
21	Interest on Investments		152.00	13,014.00	18,000.00
22					
23	STATE SOURCES				
24	Homestead Exemption	3130	5,327.00	3,777.00	
25	Pro-Rate Motor Vehicles	3180	1,123.00	1,100.00	1,300.00
26					
27	Property Tax Credit	3131	36,257.00	16,631.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		561,818.00	992,783.00	1,384,063.00
37	Personal and Real Property Taxes	1100	439,477.00	575,046.00	1,092,000.00
38	TOTAL RESOURCES AVAILABLE		1,001,295.00	1,567,829.00	2,476,063.00
39	Less: Disbursements & Transfers		44,534.00	205,361.00	
40	BALANCE FORWARD		956,761.00	1,362,468.00	

PROPERTY TAX RECAP

1,092,000.00
11,030.00
1,103,030.00

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

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 38 must agree with TOTAL REQUIREMENTS on line 12 in the Adopted Column.

Special Building Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **400050**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720			251,000.00
3	Bond - Refunded	831			
4	Bond - Principal	831			
5	Bond - Interest	832			
6					
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				251,000.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				251,000.00
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1		10,759.00	10,760.00	10,656.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1			-	108.00
16	Total Beginning Balance		10,759.00	10,760.00	10,764.00
17	LOCAL SOURCES				
18	Carline Tax	1115			
18	Interest	1510	1.00	4.00	
20					
21	STATE SOURCES				
22	Homestead Exemption	3130			
23	Pro-Rate Motor Vehicle	3180			
24					
25	Property Tax Credit	3131			
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000's			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5301			
30	Long Term Loans	5400			
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		10,760.00	10,764.00	10,764.00
33	Personal and Real Property Taxes	1100			240,236.00
34	TOTAL RESOURCES AVAILABLE		10,760.00	10,764.00	251,000.00
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		10,760.00	10,764.00	

PROPERTY TAX RECAP

1. Tax From Line 33	240,236.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	2,427.00
3. Total Personal and Real Property Tax Requirement.	242,663.00

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 #

400050

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's			
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's			
4	Support Services - Staff	2200's			
5	Executive Administration Services	2320			
6	Office of the Principal	2410			
7	General Administration - Business Services	2500			
8	Community Services	3300			
9	State Categorical Programs	3500's			
10	Federal Programs	6000's			
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321			
24					
25	STATE SOURCES				
26	State Non-Categorical Programs				
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000's			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5200			
35					
36	TOTAL RESOURCES AVAILABLE		-	-	-
37	Less: Disbursements		-	-	
38	BALANCE FORWARD		-	-	

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

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

Cooperative Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

400050

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities			12,000.00	16,896.00
3	Postsecondary Education				
4	Summer or Night School				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	12,000.00	
15	TOTAL BUDGET OF DISBURSEMENTS				16,896.00
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				16,896.00
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1		10,873.00	23,721.00	12,746.00
20	Investments, 9-1				
21	Total Beginning Balance		10,873.00	23,721.00	12,746.00
22	LOCAL SOURCES				
23	Interest	1510			
24	Extracurricular Activities Fees	1741	12,848.00	1,025.00	4,150.00
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		23,721.00	24,746.00	16,896.00
35	Less: Disbursements		-	12,000.00	
36	BALANCE FORWARD		23,721.00	12,746.00	

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