

KENESAW PUBLIC SCHOOLS -
Budget Hearing
Wednesday, September 11, 2019 7:30 PM

Kenesaw Public School Library
110 N Fifth Avenue
Kenesaw, NE 68956-1563

Agenda

1. Call to Order - 7:30 pm
2. Declaration of Legal Meeting
 - A. Budget Hearing - This hearing is for the purpose of hearing support, opposition, criticism, suggestions, or observations of taxpayers relating to the proposed budget for the 2019-2020 school budget year and to consider amendments relative thereto.
3. Welcome Visitors and Public Comment
4. Close Budget Hearing

2019-2020 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)	BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	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	1,651,096.00	2,725,063.00	3,524,937.00	6,250,000.00	600,000.00	4,150,000.00	4,750,000.00	1,500,000.00	6,250,000.00
Depreciation	626,706.00	626,706.00		626,706.00			626,706.00		626,706.00
Employee Benefit	-	-		-			-		-
Contingency	-	-		-			-		-
Activities	142,058.00	442,058.00		442,058.00			442,058.00		442,058.00
School Nutrition	46,963.00	259,000.00		259,000.00			259,000.00		259,000.00
Bond	220,794.00	220,794.00	350,000.00	570,794.00			570,794.00		570,794.00
Special Building	663,710.00	663,710.00	205,000.00	868,710.00			868,710.00		868,710.00
Qualified Capital Purpose Undertaking	-	-		-			-		-
Cooperative	-	-		-			-		-
Student Fee	-	-		-			-		-
TOTAL ALL FUNDS	3,351,327.00	4,937,331.00	4,079,937.00	9,017,268.00	600,000.00	4,150,000.00	7,517,268.00	1,500,000.00	9,017,268.00

PERSONAL AND REAL PROPERTY TAX RECAP

	PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	General Fund	Bond Funds (Total Of All Bond Funds)	Special Building Fund	Qualified Capital Purpose Undertaking Fund
	3,524,937.00	35,605.00	3,560,542.00	3,524,937.00	350,000.00	205,000.00	-
				35,605.00	3,535.00	2,071.00	-
				3,560,542.00	353,535.00	207,071.00	-

CERTIFIED STATE AID	204,265.00	MOTOR VEHICLE TAXES	120,000.00
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COUNTY TREASURER'S BALANCE, 9-1-2019	500,000.00	20,794.00	100,000.00
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Please Complete this **Basic Data Input** -It will put information consistently throu

INPUT ↓

County-District #:

01-0003

Name of School:

Kenesaw Public Schools

Name of County:

Adams

Class:

D-1

Current Valuation

453,659,891

Prior Valuation

459,812,697

Prior Year Property Tax Request

3,827,510.06

Prior Year Levy Rate

0.832407

Hearing Held On:

Day of month:

11

Month: September

Year: 2019

Time: 7:30

A.M. or P.M.:

PM

Location of Hearing:

Kenesaw School Library

Special Hearing to Set Final Tax Request Held On:

Day of month:

11

Month: September

Year: 2019

Time: 7:45

A.M. or P.M.:

PM

Location of Hearing:

Kenesaw School Library

Do not include the word "County

**2019-2020
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM**

This budget is for the Period **SEPTEMBER 1, 2019** through **AUGUST 31, 2020**

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

County-District #: 01-0003 _____ Class #: D-1
Kenesaw Public Schools
TO THE COUNTY BOARD AND COUNTY CLERK OF
Adams County

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds		TOTAL
	All Other Purposes		
General Fund	\$ -	\$ 3,560,542.00	\$ 3,560,542.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ 353,535.00		\$ 353,535.00
Special Building Fund	\$ -	\$ 207,071.00	\$ 207,071.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ 353,535.00	\$ 3,767,613.00	\$ 4,121,148.00

Outstanding Bonded Indebtedness as of September 1, 2019
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

\$ 2,325,000.00	Principal
\$ 239,782.00	Interest
\$ 2,564,782.00	Total Outstanding Bonded Indebtedness

County Clerk's Use Only

Total Certified Valuation (All Counties) \$ 453,659,891
(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, 2018 through June 30, 2019?
 YES NO
If YES, Please submit Interlocal Agreement Report by September 20th.

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, 2018 through June 30, 2019?
 YES NO
If YES, Please submit Trade Name Report by September 20th.

Has your School District held a successful election to override the levy limits provided in Statute 77-344.2, which is in effect for 2018-2019 school fiscal year?
 YES NO

Submission Information

Budget Due by 9-20-2019

Submit budget to:

- Auditor of Public Accounts - Electronically on Website or Mail
- County Board (SEC. 13-508), C/O County Clerk
- Nebraska Dept. of Education - Upload to NDE Portal 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.Haeflner@nebraska.gov

2019-2020 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 AVAILABLE RESOURCES (Col 2 + Col 3) (Column 4)	BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	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	1,651,096.00	2,725,063.00	3,524,937.00	6,250,000.00	600,000.00	4,150,000.00	4,750,000.00	1,500,000.00	6,250,000.00
Depreciation	626,706.00	626,706.00		626,706.00			626,706.00		626,706.00
Employee Benefit	-	-		-			-		-
Contingency	-	-		-			-		-
Activities	142,058.00	442,058.00		442,058.00			442,058.00		442,058.00
School Nutrition	46,963.00	259,000.00		259,000.00			259,000.00		259,000.00
Bond	220,794.00	220,794.00	350,000.00	570,794.00			570,794.00		570,794.00
Special Building	663,710.00	663,710.00	205,000.00	868,710.00			868,710.00		868,710.00
Qualified Capital Purpose Undertaking	-	-		-			-		-
Cooperative	-	-		-			-		-
Student Fee	-	-		-			-		-
TOTAL ALL FUNDS	3,351,327.00	4,937,331.00	4,079,937.00	9,017,268.00	600,000.00	4,150,000.00	7,517,268.00	1,500,000.00	9,017,268.00

PERSONAL AND REAL PROPERTY TAX RECAP

PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	General Fund	Bond Fund(s) [Total Of All Bond Fund(s)]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
3,524,937.00	35,605.00	3,560,542.00	3,524,937.00	350,000.00	205,000.00	-
			35,605.00	3,535.00	2,071.00	-
			3,560,542.00	353,535.00	207,071.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES	COUNTY TREASURER'S BALANCE, 9-1-2019
\$ 204,265.00	\$ 120,000.00	500,000.00
		20,794.00
		100,000.00
		-

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 01-0003
Kenesaw Public Schools

2019-2020 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)	BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	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	1,651,096.00	2,725,063.00	3,524,937.00	6,250,000.00	600,000.00	4,150,000.00	4,750,000.00	1,500,000.00	6,250,000.00
Depreciation	626,706.00	626,706.00		626,706.00			626,706.00		626,706.00
Employee Benefit	-	-		-			-		-
Contingency	-	-		-			-		-
Activities	142,058.00	442,058.00		442,058.00			442,058.00		442,058.00
School Nutrition	46,963.00	259,000.00		259,000.00			259,000.00		259,000.00
Bond	220,794.00	220,794.00	350,000.00	570,794.00			570,794.00		570,794.00
Special Building	663,710.00	663,710.00	205,000.00	868,710.00			868,710.00		868,710.00
Qualified Capital Purpose Undertaking	-	-	-	-			-		-
Cooperative	-	-	-	-			-		-
Student Fee	-	-	-	-			-		-
TOTAL ALL FUNDS	3,351,327.00	4,937,331.00	4,079,937.00	9,017,268.00	600,000.00	4,150,000.00	7,517,268.00	1,500,000.00	9,017,268.00

PERSONAL AND REAL PROPERTY TAX RECAP

PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	GENERAL FUND	BOND FUNDS (Total Of All Bond Funds)	SPECIAL BUILDING FUND	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	35,605.00	3,535.00	2,071.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,560,542.00	353,535.00	207,071.00	-

CERTIFIED STATE AID	204,265.00	MOTOR VEHICLE TAXES	120,000.00
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COUNTY TREASURER'S BALANCE, 9-1-2019	500,000.00	20,794.00	100,000.00	-
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2018-2019 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE 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	2,730,596.00	3,584,596.00	2,000,000.00	5,584,596.00	602,500.00	3,331,000.00	3,933,500.00	1,651,096.00
Depreciation	719,149.00	726,614.00		726,614.00			99,908.00	626,706.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	157,058.00	357,058.00		357,058.00			215,000.00	142,058.00
School Nutrition	78,263.00	222,963.00		222,963.00			176,000.00	46,963.00
Bond	325,794.00	329,794.00	231,000.00	560,794.00			340,000.00	220,794.00
Special Building	741,921.00	1,588,530.00	-	1,588,530.00			924,820.00	663,710.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
TOTAL ALL FUNDS	4,752,781.00	6,809,555.00	2,231,000.00	9,040,555.00	602,500.00	3,331,000.00	5,689,228.00	3,351,327.00

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
\$ 125,000.00

2017-2018 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	3,291,355.00	4,169,530.00	2,854,042.00	7,023,572.00	567,606.00	3,725,370.00	4,292,976.00	2,730,596.00
Depreciation	432,028.00	784,847.00		784,847.00			65,698.00	719,149.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	118,887.00	565,782.00		565,782.00			408,724.00	157,058.00
School Lunch	31,715.00	236,890.00		236,890.00			158,627.00	78,263.00
Bond	207,441.00	314,143.00	347,228.00	661,371.00			335,577.00	325,794.00
Special Building	959,836.00	1,065,361.00	417,350.00	1,482,711.00			740,790.00	741,921.00
Qualified Capital Purpose Undertaking	-	-		-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
TOTAL ALL FUNDS	\$ 5,041,262.00	7,136,553.00	3,618,620.00	10,755,173.00	567,606.00	3,725,370.00	6,002,392.00	4,752,781.00

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
\$ 128,408.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Kenesaw Public Schools (01-0003 _____) in Adams 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 11 day of September, 2019 at 7:30 o'clock, PM, at Kenesaw 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.

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)
	2017-2018 (1)	2018-2019 (2)	2019-2020 (3)			
General	\$ 4,292,976.00	\$ 3,933,500.00	\$ 4,750,000.00	\$ 1,500,000.00	\$ 2,725,063.00	\$ 3,560,542.00
Depreciation	\$ 65,698.00	\$ 99,908.00	\$ 626,706.00		\$ 626,706.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	
Activities	\$ 408,724.00	\$ 215,000.00	\$ 442,058.00	\$ -	\$ 442,058.00	
School Nutrition	\$ 158,627.00	\$ 176,000.00	\$ 259,000.00	\$ -	\$ 259,000.00	
Bond	\$ 335,577.00	\$ 340,000.00	\$ 570,794.00	\$ -	\$ 220,794.00	\$ 353,535.00
Special Building	\$ 740,790.00	\$ 924,820.00	\$ 868,710.00		\$ 663,710.00	\$ 207,071.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 6,002,392.00	\$ 5,689,228.00	\$ 7,517,268.00	\$ 1,500,000.00	\$ 4,937,331.00	\$ 4,121,148.00

**Kenesaw Public Schools
Schedule B - Levies**

Levy Limit Compliance

Levies Expected to be Set by County

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)	Purpose Undertaking Funds (Column D)
1	3,560,542.00	353,535.00	207,071.00	-
2	Exclusions:			
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	353,535.00		-
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	Voluntary termination agreements from collective bargaining agreement with certificated employees 9/1/18 to 8/31/19 up to 50%			-
8				-
9				-
10				-
11				-
12	Total Exclusions (Line 3 + Line 11)	353,535.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,560,542.00	207,071.00	-
14	Assessed Valuation	453,659,891	453,659,891	453,659,891
15	Levy Subject to Limitation (Line 13 / Line 14 x 100)	0.784948	0.000000	0.000000
16	Total Levy for Compliance	0.830493		

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

Fund	Property Taxes	Valuation	Expected Levy
General Fund	\$ 3,560,542.00	\$ 453,659,891	0.784948
Special Building Fund	\$ 207,071.00	\$ 453,659,891	0.045645
Bond Fund	\$ 353,535.00	\$ 453,659,891	0.07793
Bond Fund	\$ -	\$ 453,659,891	0
Bond Fund	\$ -	\$ 453,659,891	0
QCPUF Fund	\$ -	\$ 453,659,891	0
QCPUF Fund	\$ -	\$ 453,659,891	0
QCPUF Fund	\$ -	\$ 453,659,891	0
Total	\$ 4,121,148.00	\$ 453,659,891	0.908423

Must agree to Cover

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 & 79-10.11002)

Special Building Fund Levy Limit on Building Fund levy of 1.4 cents (Statute 79-10.120)

REMEMBER: 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