

Tax Request Hearing
Monday, September 11, 2023 Tax Request
Hearing Will Begin Immediately Following the
Budget Hearing

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

Agenda

1. Opening the Meeting
 - 1.A. Call to Order
 - 1.B. Nebraska Open Meetings Law
 - 1.C. Publication of Meeting
 - 1.D. Roll Call
2. Welcome Visitors and Public Comment
3. Tax Request Hearing - This meeting is for the purpose of conducting a public hearing on and to discuss and/or modify the Kenesaw Public School District's Tax Request for the 2023-2024 fiscal year.
4. Adjourn

2023-2024 Tax Request Review

September 2023

General Fund - Review of Last 8 Years

<u>Year</u>	<u>PK-12</u>	<u>Valuation</u>	<u>GF Levy</u>	<u>Total Levy</u>	<u>Total Request</u>
23-24	279	\$505,851,615	74.38	89.35	\$4,519,979.00
22-23	282	\$462,770,494	81.03	95.24	\$4,407,576.00
21-22	270	\$436,145,588	85.58	97.97	\$4,272,727.00
20-21	257	\$439,344,332	82.19	94.38	\$4,146,464.00
19-20	263	\$453,659,891	78.48	90.84	\$4,121,148.00
18-19	276	\$459,812,697	61.76	83.24	\$3,827,480.89
17-18	271	\$467,621,479	65.23	83.59	\$3,908,847.94
16-17	280	\$488,259,413	70.33	81.7	\$3,989,079.49

6-Year General Fund Review Continued

8 Year Valuation Comparison




Projected Levy for Kenesaw Public

Levy Amounts



Budget Worksheet Review

- Cover Page
 - 2023-2024 Budget Adopted
 - 2023-2024 Allowable Growth Percentage Form
 - Notice of Budget Hearing and Budget Summary
 - Notice of Special Hearing to Set Final Tax Request
 - Debt Outstanding
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**2023-2024
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM**

County-District #: 01-0003 Class #: Class III
Kenesaw Public Schools
TO THE COUNTY BOARD AND COUNTY CLERK OF
Adams 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	\$ -	\$ 3,762,404.00	\$ 3,762,404.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ 353,535.00		\$ 353,535.00
Special Building Fund	\$ -	\$ 404,040.00	\$ 404,040.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ 353,535.00	\$ 4,166,444.00	\$ 4,519,979.00

Outstanding Bonded Indebtedness as of September 1, 2023 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i>	Total Certified Valuation (All Counties)	\$ 505,851,615
\$ 1,160,000.00 Principal	<i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>	
\$ 30,187.50 Interest	Report of Joint Public Agency & Interlocal Agreements	
\$ 1,190,187.50 Total Outstanding Bonded Indebtedness	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,	
		<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 successor 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		Budget Due by 9-30-2023	
Telephone: (402) 471-2111	FAX: (402) 471-3301	Submit budget to:	
Website: auditors.nebraska.gov		1. Auditor of Public Accounts -Electronically on Website or Mail	
		2. County Board (SEC. 13-508), C/O County Clerk	

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	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION	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	2,715,724.00	4,155,339.00	3,724,780.00	7,880,119.00	750,000.00	5,214,500.00	5,964,500.00	1,915,619.00	7,880,119.00
Depreciation	535,281.00	650,000.00		650,000.00			650,000.00		650,000.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	168,899.00	400,000.00		400,000.00			400,000.00	-	400,000.00
School Nutrition	52,500.00	350,000.00		350,000.00			350,000.00	-	350,000.00
Bond	396,500.00	400,000.00	350,000.00	750,000.00			400,000.00	350,000.00	750,000.00
Special Building	648,250.00	650,000.00	400,000.00	1,050,000.00			1,050,000.00		1,050,000.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
TOTAL ALL FUNDS	4,517,154.00	6,605,339.00	4,474,780.00	11,080,119.00	750,000.00	5,214,500.00	8,814,500.00	2,265,619.00	11,080,119.00

PERSONAL AND REAL PROPERTY TAX RECAP

	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	3,724,780.00	350,000.00	400,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	37,624.00	3,535.00	4,040.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,762,404.00	353,535.00	404,040.00	-

CERTIFIED STATE AID MOTOR VEHICLE TAXES

\$	730,459.00	\$	150,000.00
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COUNTY TREASURER'S BALANCE, 9-1-2023

873,124.00	82,135.00	48,250.00	-
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2023-2024 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year <u>Non-Bond</u> Property Tax Request	(1)	\$	4,069,192.00
<i>(Total Personal and Real Property Tax Required for All Other Purposes from prior year budget - Cover Page)</i>			
Base Limitation Percentage Increase <input type="text" value="2%"/>	2.00	%	(2)
Real Growth Percentage Increase			
1,694,679.00 / 439,213,910.00 =	0.39	%	(3)
2023 Real Growth Value per Assessor	Prior Year Total Real Property Valuation per Assessor		
Total Allowable Growth Percentage Increase (Line 2 + Line 3)	(4)		2.39 %
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)	(5)	\$	97,253.69
TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)	(6)	\$	4,166,445.69
<i>(Without needing to attend Joint Public Hearing, or be included on postcard notification)</i>			

ACTUAL PROPERTY TAX REQUEST

2023-2024 ACTUAL <u>Non-Bond</u> Property Tax Request	(7)	\$	4,166,444.00
<i>(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)</i>			

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.

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 11th day of September, 2023 at 6:30 o'clock, P.M., at the 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. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 4,840,009.00	\$ 5,205,000.00	\$ 5,964,500.00	\$ 1,915,619.00	\$ 4,155,339.00	\$ 3,762,404.00
Depreciation	\$ 362,836.00	\$ 73,500.00	\$ 650,000.00		\$ 650,000.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 299,593.00	\$ 235,566.00	\$ 400,000.00	\$ -	\$ 400,000.00	
School Nutrition	\$ 215,631.00	\$ 229,085.00	\$ 350,000.00	\$ -	\$ 350,000.00	
Bond	\$ 332,235.00	\$ 333,085.00	\$ 400,000.00	\$ 350,000.00	\$ 400,000.00	\$ 353,535.00
Special Building	\$ 444,954.00	\$ 670,829.00	\$ 1,050,000.00		\$ 650,000.00	\$ 404,040.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 6,495,258.00	\$ 6,747,065.00	\$ 8,814,500.00	\$ 2,265,619.00	\$ 6,605,339.00	\$ 4,519,979.00

Bond Purposes	Non-Bond Purposes	Total
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Breakdown of Property Tax	\$ 353,535.00	\$ 4,166,444.00	\$ 4,519,979.00
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Notice of Special Hearing To Set Final Tax Request

Kenesaw Public Schools (01-0003) in Adams 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 11th day of, September 2023 immediately following the Budget Hearing, at the Kenesaw School Library 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	462,770,494	505,851,615	9.31%

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	5,597,500.00	3,750,000.00	0.810337	0.741324	5,964,500.00	3,762,404.00	0.743776	-8.21%	6.56%
Bond Fund(s) K - 12	625,000.00	338,384.00	0.073121	0.066894	400,000.00	353,535.00	0.069889	-4.42%	-36.00%
Special Building Fund	775,000.00	319,192.00	0.068974	0.063100	1,050,000.00	404,040.00	0.079873	15.80%	35.48%
Total	6,997,500.00	4,407,576.00	0.952432	0.871318	7,414,500.00	4,519,979.00	0.893538	-6.18%	5.96%

Bond Fund Outstanding Debt

What Questions, Suggestions, or Concerns Do You Have?

