

## **Regular Meeting of the St. Paul Board of Education**

7:30 PM

September 11, 2017

Board Room, St. Paul Public School

The St. Paul School Board met in regular session on September 11, 2017 at 7:30 PM. The following board members were in attendance: Shelly Hueftle: Present, Jason Meinecke: Present, Janelle Morgan: Present, Marty Mrkvicka: Present, Dan Scheer: Present, Ken Swinarski: Present.

The president stated that the meeting was properly published in the Phonograph Herald, and/or in 3 public places, per policy

The president stated that the Open Meetings Law is posted on the wall of the meeting room.

The purpose of the special meeting is to hold a public hearing on the proposed 2017-18 budget. There was no public comment on the proposed budget.

The meeting adjourned at 7:32pm.

The meeting was adjourned at \_\_\_\_\_.

Shelly Harrahill

Secretary

## USEFUL INFORMATION

### Note to MAC Users:

You can use a MAC to input information but there have been issues noted in printing from the MAC. The only solution that is known is to print via a PC.

### MUST COMPLETE THIS PAGE - Basic Data Input Area

The Basic Data Input Area is designed to help common information flow throughout the Budget Form.

### Cover Page - Page 1

The Total Property Tax Requirement is carried forward from Page 2; however, you will need to input how much of that tax request is for Principal and Interest on Bonds.

Outstanding Bonded Indebtedness - if you complete the worksheet pages this will fill in automatically. If you do not you will need to indicate your balances as of September 1.

### 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".

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

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

The last 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.

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**Due by September 20th:**

- 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.
- 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
- Certificate of Valuation(s). Total Certified Valuation was completed on Page 1.
- Lid Computation Form LC-2 and the Special Grant Fund List
- Joint Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the Report of Joint Public Agency & Interlocal Agreements is due on or before September 20th.

**If your school district has held a successful election to override the levy limits, which is in effect for this budget year, you will also need:**

- Election Ballot and Certified Election Returns for the special election to override the levy limits.

**NEW for 2017 - LB 151 changes the due date on the Interlocal Agreement Report and Trade Name Report to September 20th. If the Report Subdivision can be charged a \$20 a day fine until the Reports are filed. The Reports have been added to this file as a separate tab. If the Subdivision does not file Interlocal Agreements or Trade Names, please mark the appropriate box on Page 1 to reduce the chance of a fine.**

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

**INPUT ↓**

County-District #:	47-0001
Name of School:	St. Paul Public School
Name of County:	Howard
Class:	3
Hearing Held On:	
Day of month:	Monday 11th
Month:	September
Year:	2017
Time:	7:30
A.M. or P.M.:	PM
Location of Hearing:	School Board Room
Special Hearing to Set Final Tax Request Held On:	
Day of month:	Month 11th
Month:	September
Year:	2017
Time:	7:35
A.M. or P.M.:	PM
Location of Hearing:	School Board Room

reports are not filed on time, the

not have any Interlocal

udget Form.



**Instructions: This form must include ALL agreements**

**Interlocal Agreements are contracts or agreements in accordance with the Interlocal Cooperation Act. Statute 13-802**

It is the purpose of the Interlocal Cooperation Act to permit local governments to exercise their taxing authority and other powers by enabling them to cooperate and thereby to provide services and facilities in a manner and organization that will accord best with geographic, economic, population, and development of local communities. Statute 13-802

**Example**

Parties to Agreement (Column 1)	Agreement Period (Column 2)
ABC County, 123 City	7/1/16 to indefinite

its the School is a member of.

**between two or more subdivisions in  
Article 13-801**

Governmental units to make the most efficient use  
cooperate with other localities on a basis of mutual  
and pursuant to forms of governmental  
organization, and other factors influencing the needs

Description  
(Column 3)

911 Dispatching Services	
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**REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES**  
**REPORTING PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

**St. Paul Public School**

**Howard**

SUBDIVISION NAME

COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

St. Paul Public School

**2017-2018  
STATE OF NEBRASKA  
SCHOOL DISTRICT BUDGET FORM**

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

This budget is for the Period SEPTEMBER 1, 2017 through AUGUST 31, 2018

**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	\$ -	\$ 4,977,777.73	\$ 4,977,777.73
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ 373,737.37		\$ 373,737.37
Special Building Fund	\$ -	\$ 123,232.32	\$ 123,232.32
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
<b>Total All Funds</b>	<b>\$ 373,737.37</b>	<b>\$ 5,101,010.05</b>	<b>\$ 5,474,747.42</b>

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

Outstanding Bonded Indebtedness as of September 1, 2017 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i>	
\$ 2,975,000.00	Principal
\$ 631,787.50	Interest
<b>\$ 3,606,787.50</b>	<b>Total Outstanding Bonded Indebtedness</b>

**Total Certified Valuation (All Counties)**    \$ 625,145,298  
*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use Only

**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, 2016 through June 30, 2017?

YES                       NO

*If YES, Please submit Interlocal Agreement Report by September 20, 2017.*

**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, 2016 through June 30, 2017?

YES                       NO

*If YES, Please submit Trade Name Report by September 20, 2017.*

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2017-2018 school fiscal year?

YES                       NO

**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](http://www.auditors.nebraska.gov)

**Questions - E-Mail:** [Deann.Haefner@nebraska.gov](mailto:Deann.Haefner@nebraska.gov)

**Submission Information**

**Budget Due by 9-20-2017**

**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

2017-2018 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	4,328,893.00	6,619,670.00	4,928,000.00	11,547,670.00	1,020,363.00	8,863,740.00	9,884,103.00	1,663,567.00	11,547,670.00
Depreciation	520,785.00	520,785.00		520,785.00			520,785.00		520,785.00
Employee Benefit	16,297.00	16,297.00		16,297.00			16,297.00	-	16,297.00
Contingency	-	-		-			-		-
Activities	112,084.00	400,000.00		400,000.00			400,000.00	-	400,000.00
School Nutrition	44,213.00	425,000.00		425,000.00			425,000.00	-	425,000.00
Bond	307,781.00	307,781.00	370,000.00	677,781.00			677,781.00	-	677,781.00
Special Building	235,472.00	235,472.00	122,000.00	357,472.00			357,472.00		357,472.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
<b>TOTAL ALL FUNDS</b>	<b>5,565,525.00</b>	<b>8,525,005.00</b>	<b>5,420,000.00</b>	<b>13,945,005.00</b>	<b>1,020,363.00</b>	<b>8,863,740.00</b>	<b>12,281,438.00</b>	<b>1,663,567.00</b>	<b>13,945,005.00</b>

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.

<b>PERSONAL AND REAL PROPERTY TAX RECAP</b>	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)	4,928,000.00	370,000.00	122,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	49,777.73	3,737.37	1,232.32	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,977,777.73	373,737.37	123,232.32	-

**Delinquent Tax Allowance:** the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 1,283,877.00	\$ 250,000.00

COUNTY TREASURER'S BALANCE, 9-1-2017			
-	100,000.00	10,000.00	-

2016-2017 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	4,926,866.00	7,032,643.00	5,100,000.00	12,132,643.00	845,000.00	6,958,750.00	7,803,750.00	4,328,893.00
Depreciation	1,174,941.00	1,220,885.00		1,220,885.00			700,100.00	520,785.00
Employee Benefit	18,853.00	18,865.00		18,865.00			2,568.00	16,297.00
Contingency	-	-		-			-	-
Activities	107,084.00	422,084.00		422,084.00			310,000.00	112,084.00
School Nutrition	72,675.00	414,213.00		414,213.00			370,000.00	44,213.00
Bond	301,876.00	331,780.00	339,624.00	671,404.00			363,623.00	307,781.00
Special Building	245,317.00	250,605.00	32,000.00	282,605.00			47,133.00	235,472.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
<b>TOTAL ALL FUNDS</b>	<b>6,847,612.00</b>	<b>9,691,075.00</b>	<b>5,471,624.00</b>	<b>15,162,699.00</b>	<b>845,000.00</b>	<b>6,958,750.00</b>	<b>9,597,174.00</b>	<b>5,565,525.00</b>

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.

<b>MOTOR VEHICLE TAXES</b>
<b>\$ 250,000.00</b>

2015-2016 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	3,519,280.00	7,688,223.00	4,897,034.00	12,585,257.00	751,836.00	6,906,555.00	7,658,391.00	4,926,866.00
Depreciation	1,413,369.00	1,444,001.00		1,444,001.00			269,060.00	1,174,941.00
Employee Benefit	18,851.00	18,853.00		18,853.00			-	18,853.00
Contingency	-	-		-			-	-
Activities	117,354.00	392,370.00		392,370.00			285,286.00	107,084.00
School Lunch	71,349.00	448,413.00		448,413.00			375,738.00	72,675.00
Bond	191,633.00	343,551.00	324,069.00	667,620.00			365,744.00	301,876.00
Special Building	451,884.00	452,960.00	32,982.00	485,942.00			240,625.00	245,317.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
<b>TOTAL ALL FUNDS</b>	<b>\$ 5,783,720.00</b>	<b>10,788,371.00</b>	<b>5,254,085.00</b>	<b>16,042,456.00</b>	<b>751,836.00</b>	<b>6,906,555.00</b>	<b>9,194,844.00</b>	<b>6,847,612.00</b>

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**  
**\$ 285,860.00**

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

**NAME** St. Paul P.S. John Poppert  
**ADDRESS** 1305 Howard Ave  
**CITY & ZIP CODE** St. Paul, NE 68873  
**TELEPHONE** 308-754-4433  
**WEBSITE** www.stpaulpublicschools.org

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
<b>NAME</b>	<u>Marty Mrkvicka</u>	<u>John Poppert</u>	<u>John Poppert</u>
<b>TITLE /FIRM NAME</b>	<u>Board President</u>	<u>Superintendent</u>	<u></u>
<b>TELEPHONE</b>	<u>308-571-0304</u>	<u>3087544433</u>	<u></u>
<b>EMAIL ADDRESS</b>	<u></u>	<u>jpoppert8@gmail.com</u>	<u></u>

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

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

**SCHEDULE A GENERAL FUND LID EXCLUSIONS**

County-District #

47-0001

St. Paul Public School

Line No.		2017-2018 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	<b>Total Repairs to Infrastructure Damaged by a Natural Disaster</b> (Lines 1 through 8)	\$ -
10	<b>Judgments:</b> (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	<b>Total Judgments</b> (Lines 11 through 16)	\$ -
18	<b>Distance Education Courses</b>	
19	<b>Amounts eligible as exclusion for Voluntary Termination Agreements</b>	
20	<b>Retirement Contribution Increase</b>	
21	<b>Native American Impact Aid</b>	
22	<b>Total General Fund Lid Exclusions - To LC-2 Form</b> (Line 9 + Line 17 + Line 18 + Line 19 + Line 20 * Line 21)	\$ -

St. Paul Public School  
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	4,977,777.73	373,737.37	123,232.32	-
2	<b>Exclusions:</b>				
3	Bonded indebtedness secured by a levy on property	-	370,000.00		-
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 9/1/17 to 8/31/18 up to 75%	-			
8					
9					
10					
11					
12	<b>Total Exclusions (Line 3 + Line 11)</b>	-	370,000.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	4,977,777.73	3,737.37	123,232.32	-
14	Assessed Valuation	625,145,298	625,145,298	625,145,298	625,145,298
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.796259	0.000598	0.019713	0.000000
16	<b>Total Levy for Compliance</b>	0.816570			

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).

**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 75% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/17 to 8/31/18 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	\$ 4,977,777.73	\$ 625,145,298	0.796259
Special Building Fund	\$ 123,232.32	\$ 625,145,298	0.019713
Bond Fund	\$ 373,737.37	\$ 625,145,298	0.059784
Bond Fund	\$ -	\$ 625,145,298	0
Bond Fund	\$ -	\$ 625,145,298	0
QCPUF Fund	\$ -	\$ 625,145,298	0
QCPUF Fund	\$ -	\$ 625,145,298	0
		\$ 625,145,298	0
	\$ -	\$ 625,145,298	0
	\$ -	\$ 625,145,298	0
Total	\$ 5,474,747.42		\$ 0.875756

Must agree to Cover

If you have need for separate Bond levies, put

If you have need for separate QCPUF Fund, p

t amounts in H11 and H12

out amount in cell H14

**Superintendent Pay Transparency Notice—Proposed Contract John Poppert**

Notice is hereby given that St. Paul Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on February 13, 2017 at 7:30pm at the Board of Education Room in St. Paul, Nebraska.

After the 2017/18 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 2017/18 year and future years are listed below:

	2017/18 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
<b>Base Pay for the Total FTE</b>	\$ 140,077.00	\$ 140,077.00	\$ 280,154.00
<b>Compensation for activities outside of the regular salary:</b>			
• <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>	\$ 540.00	\$ 540.00	\$ 1,080.00
<b>Benefits and Payroll Costs Paid by district:</b>			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 21,736.00	21736	\$ 43,472.00
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district</i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 24,552.00	\$ 24,552.00	\$ 49,104.00
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>			\$ -
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 1,400.00	\$ 1,400.00	\$ 2,800.00
• <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>			\$ -
<b>Totals:</b>	<b>\$ 188,305.00</b>	<b>\$ 188,305.00</b>	<b>\$ 376,610.00</b>

**Instructions for Completing Schedule D -Superintendent Pay Transparency Act Notice**

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

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

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

## NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the Monday 11th day of September, 2017 at 7:30 o'clock, PM, at School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours.

Clerk/Secretary

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Fee and Delinquent Tax Allowance (6)	Total Personal and Real Property Tax Requirement (7)
	2015-2016 (1)	2016-2017 (2)	2017-2018 (3)				
General	\$ 7,658,391.00	\$ 7,803,750.00	\$ 9,884,103.00	\$ 1,663,567.00	\$ 6,619,670.00	\$ 49,777.73	\$ 4,977,777.73
Depreciation	\$ 269,060.00	\$ 700,100.00	\$ 520,785.00		\$ 520,785.00		
Employee Benefit	\$ -	\$ 2,568.00	\$ 16,297.00	\$ -	\$ 16,297.00		
Contingency	\$ -	\$ -	\$ -		\$ -		
Activities	\$ 285,286.00	\$ 310,000.00	\$ 400,000.00	\$ -	\$ 400,000.00		
School Nutrition	\$ 375,738.00	\$ 370,000.00	\$ 425,000.00	\$ -	\$ 425,000.00		
Bond	\$ 365,744.00	\$ 363,623.00	\$ 677,781.00	\$ -	\$ 307,781.00	\$ 3,737.37	\$ 373,737.37
Special Building	\$ 240,625.00	\$ 47,133.00	\$ 357,472.00		\$ 235,472.00	\$ 1,232.32	\$ 123,232.32
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -		
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTALS</b>	<b>\$ 9,194,844.00</b>	<b>\$ 9,597,174.00</b>	<b>\$ 12,281,438.00</b>	<b>\$ 1,663,567.00</b>	<b>\$ 8,525,005.00</b>	<b>\$ 54,747.42</b>	<b>\$ 5,474,747.42</b>

Total Personal and Real Property Tax Requirement For Bonds  
\$ 373,737.37

Total Personal and Real Property Tax Requirement for ALL Other  
\$ 5,101,010.05

### Common Questions

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

*Notice must be published 4 days prior to hearing date. State Statute 13-506 states "For purposes of such notice, the four calendar days shall include the day of publication but not the day of hearing."*

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

*If for some reason your notice does not get printed, you are still required to publish and hold another hearing. The 4 day rule still applies. If there is not time to publish and hold meeting prior to the September 20 deadline, your budget will be late and you need to submit as soon as possible.*

**The Board approved a budget different than what was published?**

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

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

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

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

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

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

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

*The change causes the levy to exceed the levy limit.*

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

*The change causes the levy to be reduced*

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

# Notice of Special Hearing To Set Final Tax Request

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

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the Month 11th day of September 2017 at 7:35 o'clock PM, at School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

### **2016/17 Budget Information**

### **2017/18 Budget Information**

Fund	2016-2017 Property Tax Request	2016 Tax Rate	Property Tax Rate (2016-2017 Request <b>Divided By</b> 2017 Valuation)	2017-2018 Proposed Property Tax Request	Proposed 2017 Tax Rate
<b>General Fund</b>	5,100,000.00	0.852100	0.815810	4,977,777.73	0.796259
<b>Bond Fund(s) K - 12</b>	339,624.00	0.061800	0.054327	373,737.37	0.059784
<b>Bond Fund(s) K - 8</b>			0.000000		0.000000
<b>Bond Fund(s) 9 - 12</b>			0.000000		0.000000
<b>Bond Fund _____</b>			0.000000		0.000000
<b>Special Building Fund</b>	32,000.00	0.009800	0.005119	123,232.32	0.019713
<b>Qualified Capital Purpose Undertaking Fund K - 12</b>			0.000000	-	0.000000
<b>Qualified Capital Purpose Undertaking Fund K - 8</b>			0.000000		0.000000
<b>Qualified Capital Purpose Undertaking Fund 9 - 12</b>			0.000000		0.000000
<b>Total</b>	5,471,624.00	0.923700	0.875256	5,474,747.42	0.875756

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 47-0001

Line No.	GENERAL FUND	Source Number	ACTUAL	ACTUAL-ESTIMATED	ADOPTED
			9-1-2015 to 8-31-2016 (Column 1)	9-1-2016 to 8-31-2017 (Column 2)	9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1100	4,282,790.00	4,350,000.00	4,952,925.00
3	Special Education Instructional Programs	1200	750,798.00	825,000.00	980,601.00
4	Support Services - Pupils	2002190	212,041.00	290,000.00	173,202.00
5	Support Services - Staff	2200	125,723.00	128,000.00	154,336.00
6	Board of Education	2310	106,497.00	115,000.00	122,823.00
7	Executive Administration Services	2320	222,110.00	228,000.00	241,586.00
8	District Legal Services	2330	8,156.00	8,000.00	12,000.00
9	Office of the Principal	2400	325,280.00	440,000.00	448,196.00
10	General Administration - Business Services	2510	46,923.00	45,000.00	62,650.00
11	Vehicle Acquisition & Maintenance	2520			
12	Maintenance and Operation of Building(s) & Sites	2600	773,620.00	785,000.00	1,500,245.00
13	Regular Pupil Transportation	2750	227,091.00	249,000.00	405,760.00
14	School Age Special Education Pupil Transportation	2760	1,038.00	20,000.00	39,762.00
15	Community Services	3000		6,250.00	10,438.00
16	State Categorical Programs	3500	95,577.00	65,000.00	115,000.00
17	Federal Programs	4000	319,077.00	205,000.00	340,355.00
18	Debt Services	5000			
19	Summer School	6000		24,500.00	29,382.00
20	Adult Education	7000			
21	Activity	8000		20,000.00	25,000.00
22	Interfund Loan/Repayment to Fund				
23	Transfers from Fund		161,680.00		
24	Unused budget authority				268,842.00
25					
26					
27					
28					
29					
30	Total Disbursements & Transfers (Including SPED)		7,658,391.00	7,803,750.00	
31	Total Special Education Disbursements		751,836.00	845,000.00	1,020,363.00
32	Total Non-Special Education Disbursements & Transfers		6,906,555.00	6,958,750.00	8,863,740.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				9,884,103.00
34	NECESSARY CASH RESERVE				1,663,567.00
35	TOTAL REQUIREMENTS				11,547,670.00
36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		3,519,280.00	4,926,866.00	4,328,893.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1				
41	Total Beginning Balance		3,519,280.00	4,926,866.00	4,328,893.00
42					
43	RECEIPTS & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	4,578.00	3,000.00	3,000.00
46	Public Power District Sales Tax	1120	6,205.00	2,000.00	2,000.00
47	Motor Vehicle Taxes	1125	285,860.00	250,000.00	250,000.00
48	Tuition Received from Other Districts	1210/15/30			
49	Tuition Received from Individuals	1220/40			
50	Other Tuition	1250/60/70			
51	Transportation Received from Other Districts	1310/30			
52	Transportation Received from Individuals	1320/40			
53	Interest	1410	13,088.00	5,000.00	5,000.00
54	Local License Fees/Court Fees	1610/20		1,700.00	1,700.00
55	Community Service Activities	1810			
56	Other Local Receipts	1910/20/30	48,568.00	200.00	200.00
57	Nameplate Capacity Tax	3133			
58					
59					
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fees and License Fees	2110	61,863.00	50,000.00	50,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210			
68					
69					
70	STATE SOURCES				
71	State Aid	3110	2,462,600.00	1,283,877.00	1,283,877.00
72	Special Education Programs	3120	372,855.00	200,000.00	300,000.00
73	Special Education Transportation	3125	764.00	1,000.00	1,000.00
74	Homestead Exemption	3130	101,538.00		
75	Payments for High Ability Learners	3135	6,652.00	5,000.00	5,000.00
76	Payments for Wards of the State or Court	3160/61			
77	Pay-Rate Motor Vehicles	3180	14,156.00	5,000.00	5,000.00
78	Other State Appropriations	3185/86/87/88	95,371.00	25,000.00	25,000.00
79			1,680.00		
80	State ED		16,190.00		
81	SIX-PENCE		102,487.00		
82					
83					
84	State Apportionment	3200		50,000.00	75,000.00
85					
86	State Categorical Programs	3500	1,879.00		60,000.00
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit		333,562.00		
89	FEDERAL SOURCES				
90	Title I (Includes ESSA/NCLB Title I)	4200	239,047.00	85,000.00	85,000.00
91	Innovation Education Program Strategies (Includes ESSA/NCLB Title V)	4300		7,000.00	7,000.00
92	Title VI-B, Birth to Age 5 Special Education	4400		125,000.00	125,000.00
93	Medicaid in Public Schools	4450		5,000.00	5,000.00
94	Medicaid Administrative Activities in Public Schools	4455		2,000.00	2,000.00
95	Title 8 (Impact Aid)	4500			
96	Other Federal Non-Categorical Receipts	4600			
97					
98					
99					
100					
101					
102					
103					
104	Vocational Education (Carl Perkins)	4700			
105	Other Federal Categorical Receipts (Includes all other ESSA/NCLB Programs)	4800/4900			
106					
107	Grants from Corporations & Other Private Interests	4995			
108					
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5200			
112	Insurance Adjustments	5300			
113	Sale of Property	5400			
114	Transfers from Fund	5500			
115	Cash Balance from Dissolved/Merged Districts	5610			
116	Non-Resident High School Tuition Funds	5650			
117	Other Non-Revenue Receipts	5690			
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From Fund				
120	Total Available Resources Before Property Taxes		7,688,223.00	7,032,643.00	6,619,670.00
121	Personal and Real Property Taxes	1110	4,897,034.00	5,100,000.00	4,928,000.00
122	TOTAL RESOURCES AVAILABLE		12,585,257.00	12,132,643.00	11,547,670.00
123	Less: Disbursements & Transfers		7,658,391.00	7,803,750.00	
124	BALANCE FORWARD		4,926,866.00	4,328,893.00	

PROPERTY TAX RECAP	
1. Tax from Line 103	4,928,000.00
2. Compute County Treasurer's Commission at 1% of tax collections.	49,777.73
4. Total Personal and Real Property Tax Requirement	4,977,777.73

**Delinquent Tax Allowance:** the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

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

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**47-0001**

Line No.	<b>DEPRECIATION FUND</b>	Object/Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		269,060.00		520,785.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	755		-	
12	Total Disbursements & Transfers		269,060.00	700,100.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				520,785.00
14	TOTAL REQUIREMENTS				520,785.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		1,413,369.00	1,174,941.00	520,785.00
17	Investments, 9-1				
18	Total Beginning Balance		1,413,369.00	1,174,941.00	520,785.00
19	LOCAL SOURCES				
20	Interest	1410	1,876.00	1,375.00	
21	sale of equipment/Ins payment		26,556.00	44,569.00	
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5500	2,200.00		
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		1,444,001.00	1,220,885.00	520,785.00
28	Less: Disbursements & Transfers		269,060.00	700,100.00	
29	BALANCE FORWARD		1,174,941.00	520,785.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 27 must agree with TOTAL REQUIREMENTS on line 14 in the Adopted Column.

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**47-0001**

Line No.	<b>ACTIVITIES FUND</b>	Object/ Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			285,286.00		400,000.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	755			
12	Total Disbursements & Transfers		285,286.00	310,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				400,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				400,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		117,354.00	107,084.00	112,084.00
18	Investments, 9-1				
19	Total Beginning Balance		117,354.00	107,084.00	112,084.00
20	LOCAL SOURCES				
21	Interest	1410			
22	Activities Receipts	1710	275,016.00	315,000.00	287,916.00
23					
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5500			
27					
28	TOTAL RESOURCES AVAILABLE		392,370.00	422,084.00	400,000.00
29	Less: Disbursements & Transfers		285,286.00	310,000.00	
30	BALANCE FORWARD		107,084.00	112,084.00	

**NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.**

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**47-0001**

Line No.	<b>EMPLOYEE BENEFIT FUND</b>	Object/ Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				16,297.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	755			
12	Total Disbursements & Transfers		-	2,568.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				16,297.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				16,297.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		18,851.00	18,853.00	16,297.00
18	Investments, 9-1				
19	Total Beginning Balance		18,851.00	18,853.00	16,297.00
20	LOCAL SOURCES				
21	Interest	1410	2.00	12.00	
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5500			
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		18,853.00	18,865.00	16,297.00
29	Less: Disbursements & Transfers		-	2,568.00	
30	BALANCE FORWARD		18,853.00	16,297.00	

**Note:** To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**47-0001**

Line No.	<b>CONTINGENCY FUND</b>	Object/ Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Legal Services	317			
3	Judgments/Settlements	643			
4					
5					
6					
7	Transfers to General Fund	755			
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	TOTAL REQUIREMENTS				-
11	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
12	Cash Balance, 9-1				
13	Investments, 9-1				
14	Total Beginning Balance		-	-	-
15	LOCAL SOURCES				
16	Interest	1410			
17					
18	NON-REVENUE SOURCES				
19	Transfers from General Fund	5500			
20					
21	TOTAL RESOURCES AVAILABLE		-	-	-
22	Less: Disbursements & Transfers		-	-	
23	BALANCE FORWARD		-	-	

2014-2015 Budgeted Calculation of Maximum Total Disbursements & Transfers

$$\begin{array}{r}
 \$ \underline{\hspace{10em}} 9,884,103.00 \quad \times .05 = \quad \underline{\hspace{10em}} 494,205.15 \\
 \text{(Total Budget of Disbursements \& Transfers-General Fund)} \quad \quad \quad \text{(Column 3, Line 9 may not exceed this amount)} \\
 \text{[From General Fund Line 33]}
 \end{array}$$

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

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**47-0001**

Line No.	<b>SCHOOL NUTRITION FUND</b>	Object/ Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100	108,294.00		120,000.00
3	Employee Benefits	200	37,163.00		45,000.00
4	Purchased Services	300	228,259.00		260,000.00
5	Supplies & Materials (Excluding Food)	400			
6	Food	470			
7	Capital Outlay (New & Replacement)	500			
8	others		2,022.00		
9					
10					
11	Transfers to General Fund	755			
12	Total Disbursements & Transfers		375,738.00	370,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				425,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				425,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		71,349.00	72,675.00	44,213.00
18	Investments, 9-1				
19	Total Beginning Balance		71,349.00	72,675.00	44,213.00
20	LOCAL SOURCES				
21	Interest	1410	10.00	37.00	
22	Sale of Lunches/Milk	1720	196,124.00	181,641.00	185,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	2,369.00	4,860.00	5,000.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4800	144,368.00	135,000.00	170,787.00
29			9,193.00		
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5500	25,000.00	20,000.00	20,000.00
32					
33	TOTAL RESOURCES AVAILABLE		448,413.00	414,213.00	425,000.00
34	Less: Disbursements & Transfers		375,738.00	370,000.00	
35	BALANCE FORWARD		72,675.00	44,213.00	

**NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.**

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # **47-0001**

Line No.	BOND FUND	Object/Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	610			
3	Bond - Principal	610	265,000.00		270,000.00
4	Bond - Interest	620	100,244.00		100,000.00
5			500.00		307,781.00
6	Transfers to General Fund	755		-	
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		365,744.00	363,623.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				677,781.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				677,781.00
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		191,633.00	301,876.00	207,781.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				100,000.00
16	Total Beginning Balance		191,633.00	301,876.00	307,781.00
17	LOCAL SOURCES				
18	Carline Tax	1115	316.00	270.00	
19	Interest	1410	205.00	262.00	
20	Public Power		419.00		
21					
22	STATE SOURCES				
23	Homestead Exemption	3130	7,004.00	4,649.00	
24	Pro-Rate Motor Vehicle	3180	926.00	741.00	
25	In-Lieu-Of School Land Tax	3300			
26	Property Tax Credit		23,048.00	23,982.00	
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5100			
29	Transfers from General Fund	5500	120,000.00		
30					
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		343,551.00	331,780.00	307,781.00
33	Personal and Real Property Taxes	1110	324,069.00	339,624.00	370,000.00
34	TOTAL RESOURCES AVAILABLE		667,620.00	671,404.00	677,781.00
35	Less: Disbursements & Transfers		365,744.00	363,623.00	
36	BALANCE FORWARD		301,876.00	307,781.00	

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
4. Total Personal and Real Property Tax Requirement.

PROPERTY TAX RECAP	
	370,000.00
	3,737.37
	373,737.37

**Delinquent Tax Allowance:** the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

**Note:** To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

## School District Total Debt Outstanding as of September 1, 2017

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, 2017:  
*(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)*

Fiscal Year	Principal	Interest	Total
2017-2018	\$ 265,000.00	\$ 94,943.00	\$ 359,943.00
2018-2019	\$ 270,000.00	\$ 90,592.00	\$ 360,592.00
2019-2020	\$ 275,000.00	\$ 85,137.00	\$ 360,137.00
2020-2021 and thereafter	\$ 2,165,000.00	\$ 361,115.00	\$ 2,526,115.00
<b>Total All Years</b>	<b>\$ 2,975,000.00</b>	<b>\$ 631,787.00</b>	<b>\$ 3,606,787.00</b>

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # **47-0001**

Line No.	SPECIAL BUILDING FUND	Object/Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	300			357,472.00
3	Capital Outlay (New Only)	500	240,625.00		
4	Site Acquisition & Improvements	510			
5	Building Acquisition & Improvement	520		47,133.00	
6					
7	Loan Repayment	610/620			
8	Transfers to General Fund	755			
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		240,625.00	47,133.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				357,472.00
12	TOTAL REQUIREMENTS				357,472.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		451,884.00	245,317.00	225,472.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1				10,000.00
17	Total Beginning Balance		451,884.00	245,317.00	235,472.00
18	LOCAL SOURCES				
19	Carline Tax	1115		34.00	
20	Interest	1410	949.00	585.00	
21					
22					
23	STATE SOURCES				
24	Homestead Exemption	3130		741.00	
25	Pro-Rate Motor Vehicles	3180	127.00	104.00	
26	In-Lieu-Of School Land Tax	3300			
27	Property Tax Credit			3,824.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5100			
32	Long Term Loans	5200			
33	Sale of Property	5400			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		452,960.00	250,605.00	235,472.00
37	Personal and Real Property Taxes	1110	32,982.00	32,000.00	122,000.00
38	TOTAL RESOURCES AVAILABLE		485,942.00	282,605.00	357,472.00
39	Less: Disbursements & Transfers		240,625.00	47,133.00	
40	BALANCE FORWARD		245,317.00	235,472.00	

PROPERTY TAX RECAP

122,000.00
1,232.32
123,232.32

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

**Delinquent Tax Allowance:** the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **47-0001**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	520			
3	Bond - Refunded	610			
4	Bond - Principal	610			
	Bond - Interest	620			
6	Transfers to General Fund	755			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				-
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1				
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		-	-	-
17	LOCAL SOURCES				
18	Carline Tax	1115			
18	Interest	1410			
20					
21	STATE SOURCES				
22	Homestead Exemption	3130			
23	Pro-Rate Motor Vehicle	3180			
24	In-Lieu-Of School Land Tax	3300			
25	Property Tax Credit				
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5100			
30	Long Term Loans	5200			
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1110			
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	-	

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
4. Total Personal and Real Property Tax Requirement.

PROPERTY TAX RECAP	
	-
	-
	-

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

**Delinquent Tax Allowance:** the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**47-0001**

Line No.	<b>COOPERATIVE FUND</b>	Function/ Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1100/1200			
3	Support Services - Pupils	2100/2150			
4	Support Services - Staff	2200			
5	Executive Administration Services	2320			
6	Office of the Principal	2400			
7	General Administration - Business Services	2510			
8	Community Services	3000			
9	State Categorical Programs	3500			
10	Federal Programs	4000			
11	Summer School	6000			
12	Adult Education	7000			
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Tuition Received from Districts	1210/30			
24					
25	STATE SOURCES				
26	State Non-Categorical Programs	3100			
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5500			
35					
36	TOTAL RESOURCES AVAILABLE		-	-	-
37	Less: Disbursements		-	-	
38	BALANCE FORWARD		-	-	

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

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

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**47-0001**

Line No.	<b>STUDENT FEE FUND</b>	Function/ Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities Fees				
3	Postsecondary Education Fees				
4	Summer or Night School Fees				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Interest	1410			
24	Extracurricular Activities Fees	1741			
25	Postsecondary Education Fees	1742			
26	Summer or Night School Fees	1743			
27					
28					
29					
30	NON-REVENUE SOURCES				
31					
32					
33					
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements		-	-	
36	BALANCE FORWARD		-	-	

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

## 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".

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

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

The last sheets of this file are worksheet (individual fund) pages. These pages are provided for your use; however, you do not have to use them. For more information about the worksheets, see the Budget Guidelines. **If you do utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.**

### Moving From Page to Page:

There are several ways to move around your budget form. You can hold down the CTRL and hit either Page Down (Moves you ahead a sheet) or Page Up (Moves you to previous sheet). The other option is to use your mouse to click on the different sheet tabs.

### I Want to See Descriptions on Left When Inputting Numbers in Budget Column:

On the "View" ribbon in the Window area there is an item called Freeze Panes. Freeze Panes allows you to tell the computer what columns and/or rows you wish to see at all times. Freeze Panes will freeze whatever rows are above your active cell and also whatever columns are to the left of your active cell. By choosing the option again it will turn the option off.

### The Cell Is Locked:

UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or you are trying to input information in the wrong cell.

### You Note Any Errors Or Have Any Problems:

We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to [contact us at \(402\) 471-2111](#) with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

---

**Due by September 20th:**

- Budget Form
- Page 2, Total Resources Available (Column 4) agrees to Total Requirements (Column 9).
- Page 2, Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8).
- Page 3, Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8).
- Page 4, Total Beginning Balance (Column 1) agrees to the prior School District Budget Form, Page 4, Total Ending Balance (Column 8). If it does not agree, please provide explanation.
- Schedule B, shows the District is in compliance with State Statutes
- Proof of Publication for Notice of Budget Hearing (NBH).
- Schedules A, B, and D
- Certificate of Valuation(s). Total Certified Valuation was completed on Page 1.
- Lid Computation Form LC-2 and the Special Grant Fund List
- Joint Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the Report of Joint Public Agency & Interlocal Agreements is due on or before September 20th.

**If your school district has held a successful election to override the levy limits, which is in effect for this budget year, you will also need:**

- Election Ballot and Certified Election Returns for the special election to override the levy limits.

**NEW for 2017 - LB 151 changes the due date on the Interlocal Agreement Report and Trade Name Report to September 20th. If the Report Subdivision can be charged a \$20 a day fine until the Reports are filed. The Reports have been added to this file as a separate tab. If the Subdivision does not file Interlocal Agreements or Trade Names, please mark the appropriate box on Page 1 to reduce the chance of a fine.**

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

**INPUT ↓**

County-District #:	47-0001
Name of School:	St. Paul Public School
Name of County:	Howard
Class:	3
Hearing Held On:	
Day of month:	Monday 11th
Month:	September
Year:	2017
Time:	7:30
A.M. or P.M.:	PM
Location of Hearing:	School Board Room
Special Hearing to Set Final Tax Request Held On:	
Day of month:	Month 11th
Month:	September
Year:	2017
Time:	7:35
A.M. or P.M.:	PM
Location of Hearing:	School Board Room

reports are not filed on time, the

not have any Interlocal

udget Form.



**Instructions: This form must include ALL agreements**

**Interlocal Agreements are contracts or agreements in accordance with the Interlocal Cooperation Act. Statute 13-802**

It is the purpose of the Interlocal Cooperation Act to permit local governments to exercise their taxing authority and other powers by enabling them to cooperate and thereby to provide services and facilities in a manner and organization that will accord best with geographic, economic, population, and development of local communities. Statute 13-802

**Example**

Parties to Agreement (Column 1)	Agreement Period (Column 2)
ABC County, 123 City	7/1/16 to indefinite

its the School is a member of.

**between two or more subdivisions in  
Article 13-801**

Governmental units to make the most efficient use  
cooperate with other localities on a basis of mutual  
and pursuant to forms of governmental  
organization, and other factors influencing the needs

Description  
(Column 3)

911 Dispatching Services	
--------------------------	--

**REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES**  
**REPORTING PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

**St. Paul Public School**

**Howard**

SUBDIVISION NAME

COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

St. Paul Public School

**2017-2018  
STATE OF NEBRASKA  
SCHOOL DISTRICT BUDGET FORM**

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

This budget is for the Period SEPTEMBER 1, 2017 through AUGUST 31, 2018

**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	\$ -	\$ 4,977,777.73	\$ 4,977,777.73
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ 373,737.37		\$ 373,737.37
Special Building Fund	\$ -	\$ 123,232.32	\$ 123,232.32
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
<b>Total All Funds</b>	<b>\$ 373,737.37</b>	<b>\$ 5,101,010.05</b>	<b>\$ 5,474,747.42</b>

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

Outstanding Bonded Indebtedness as of September 1, 2017 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i>	
\$ 2,975,000.00	Principal
\$ 631,787.50	Interest
<b>\$ 3,606,787.50</b>	<b>Total Outstanding Bonded Indebtedness</b>

**Total Certified Valuation (All Counties)**    \$ 625,145,298

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use Only

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, 2016 through June 30, 2017?	
<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
<i>If YES, Please submit Interlocal Agreement Report by September 20, 2017.</i>	

Report of Trade Names, Corporate Names & Business Names	
Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2016 through June 30, 2017?	
<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
<i>If YES, Please submit Trade Name Report by September 20, 2017.</i>	

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2017-2018 school fiscal year?

YES                       NO

**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](http://www.auditors.nebraska.gov)

**Questions - E-Mail:** [Deann.Haefner@nebraska.gov](mailto:Deann.Haefner@nebraska.gov)

**Submission Information**

**Budget Due by 9-20-2017**

**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

2017-2018 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	4,328,893.00	6,619,670.00	4,928,000.00	11,547,670.00	1,020,363.00	8,863,740.00	9,884,103.00	1,663,567.00	11,547,670.00
Depreciation	520,785.00	520,785.00		520,785.00			520,785.00		520,785.00
Employee Benefit	16,297.00	16,297.00		16,297.00			16,297.00	-	16,297.00
Contingency	-	-		-			-		-
Activities	112,084.00	400,000.00		400,000.00			400,000.00	-	400,000.00
School Nutrition	44,213.00	425,000.00		425,000.00			425,000.00	-	425,000.00
Bond	307,781.00	307,781.00	370,000.00	677,781.00			677,781.00	-	677,781.00
Special Building	235,472.00	235,472.00	122,000.00	357,472.00			357,472.00		357,472.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
<b>TOTAL ALL FUNDS</b>	<b>5,565,525.00</b>	<b>8,525,005.00</b>	<b>5,420,000.00</b>	<b>13,945,005.00</b>	<b>1,020,363.00</b>	<b>8,863,740.00</b>	<b>12,281,438.00</b>	<b>1,663,567.00</b>	<b>13,945,005.00</b>

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.

<b>PERSONAL AND REAL PROPERTY TAX RECAP</b>	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)	4,928,000.00	370,000.00	122,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	49,777.73	3,737.37	1,232.32	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,977,777.73	373,737.37	123,232.32	-

**Delinquent Tax Allowance:** the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 1,283,877.00	\$ 250,000.00

COUNTY TREASURER'S BALANCE, 9-1-2017			
-	100,000.00	10,000.00	-

2016-2017 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	4,926,866.00	7,032,643.00	5,100,000.00	12,132,643.00	845,000.00	6,958,750.00	7,803,750.00	4,328,893.00
Depreciation	1,174,941.00	1,220,885.00		1,220,885.00			700,100.00	520,785.00
Employee Benefit	18,853.00	18,865.00		18,865.00			2,568.00	16,297.00
Contingency	-	-		-			-	-
Activities	107,084.00	422,084.00		422,084.00			310,000.00	112,084.00
School Nutrition	72,675.00	414,213.00		414,213.00			370,000.00	44,213.00
Bond	301,876.00	331,780.00	339,624.00	671,404.00			363,623.00	307,781.00
Special Building	245,317.00	250,605.00	32,000.00	282,605.00			47,133.00	235,472.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
<b>TOTAL ALL FUNDS</b>	<b>6,847,612.00</b>	<b>9,691,075.00</b>	<b>5,471,624.00</b>	<b>15,162,699.00</b>	<b>845,000.00</b>	<b>6,958,750.00</b>	<b>9,597,174.00</b>	<b>5,565,525.00</b>

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.

<b>MOTOR VEHICLE TAXES</b>
<b>\$ 250,000.00</b>

2015-2016 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	3,519,280.00	7,688,223.00	4,897,034.00	12,585,257.00	751,836.00	6,906,555.00	7,658,391.00	4,926,866.00
Depreciation	1,413,369.00	1,444,001.00		1,444,001.00			269,060.00	1,174,941.00
Employee Benefit	18,851.00	18,853.00		18,853.00			-	18,853.00
Contingency	-	-		-			-	-
Activities	117,354.00	392,370.00		392,370.00			285,286.00	107,084.00
School Lunch	71,349.00	448,413.00		448,413.00			375,738.00	72,675.00
Bond	191,633.00	343,551.00	324,069.00	667,620.00			365,744.00	301,876.00
Special Building	451,884.00	452,960.00	32,982.00	485,942.00			240,625.00	245,317.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
<b>TOTAL ALL FUNDS</b>	<b>\$ 5,783,720.00</b>	<b>10,788,371.00</b>	<b>5,254,085.00</b>	<b>16,042,456.00</b>	<b>751,836.00</b>	<b>6,906,555.00</b>	<b>9,194,844.00</b>	<b>6,847,612.00</b>

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**  
**\$ 285,860.00**

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

NAME	<b>St. Paul P.S. John Poppert</b>
ADDRESS	<b>1305 Howard Ave</b>
CITY & ZIP CODE	<b>St. Paul, NE 68873</b>
TELEPHONE	<b>308-754-4433</b>
WEBSITE	<b>www.stpaulpublicschools.org</b>

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Marty Mrkvicka	John Poppert	John Poppert
TITLE /FIRM NAME	Board President	Superintendent	
TELEPHONE	308-571-0304	3087544433	
EMAIL ADDRESS		jpoppert8@gmail.com	

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

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

**SCHEDULE A GENERAL FUND LID EXCLUSIONS**

County-District #

47-0001

St. Paul Public School

Line No.		2017-2018 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	<b>Total Repairs to Infrastructure Damaged by a Natural Disaster</b> (Lines 1 through 8)	\$ -
10	<b>Judgments:</b> (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	<b>Total Judgments</b> (Lines 11 through 16)	\$ -
18	<b>Distance Education Courses</b>	
19	<b>Amounts eligible as exclusion for Voluntary Termination Agreements</b>	
20	<b>Retirement Contribution Increase</b>	
21	<b>Native American Impact Aid</b>	
22	<b>Total General Fund Lid Exclusions - To LC-2 Form</b> (Line 9 + Line 17 + Line 18 + Line 19 + Line 20 * Line 21)	\$ -

St. Paul Public School  
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	4,977,777.73	373,737.37	123,232.32	-
2	<b>Exclusions:</b>				
3	Bonded indebtedness secured by a levy on property	-	370,000.00		-
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 9/1/17 to 8/31/18 up to 75%	-			
8					
9					
10					
11					
12	<b>Total Exclusions (Line 3 + Line 11)</b>	-	370,000.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	4,977,777.73	3,737.37	123,232.32	-
14	Assessed Valuation	625,145,298	625,145,298	625,145,298	625,145,298
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.796259	0.000598	0.019713	0.000000
16	<b>Total Levy for Compliance</b>	0.816570			

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).

**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 75% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/17 to 8/31/18 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	\$ 4,977,777.73	\$ 625,145,298	0.796259
Special Building Fund	\$ 123,232.32	\$ 625,145,298	0.019713
Bond Fund	\$ 373,737.37	\$ 625,145,298	0.059784
Bond Fund	\$ -	\$ 625,145,298	0
Bond Fund	\$ -	\$ 625,145,298	0
QCPUF Fund	\$ -	\$ 625,145,298	0
QCPUF Fund	\$ -	\$ 625,145,298	0
		\$ 625,145,298	0
	\$ -	\$ 625,145,298	0
	\$ -	\$ 625,145,298	0
Total	\$ 5,474,747.42		\$ 0.875756

Must agree to Cover

If you have need for separate Bond levies, put

If you have need for separate QCPUF Fund, p

t amounts in H11 and H12

out amount in cell H14

**Superintendent Pay Transparency Notice—Proposed Contract John Poppert**

Notice is hereby given that St. Paul Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on February 13, 2017 at 7:30pm at the Board of Education Room in St. Paul, Nebraska.

After the 2017/18 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 2017/18 year and future years are listed below:

	2017/18 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
<b>Base Pay for the Total FTE</b>	\$ 140,077.00	\$ 140,077.00	\$ 280,154.00
<b>Compensation for activities outside of the regular salary:</b>			
• <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>	\$ 540.00	\$ 540.00	\$ 1,080.00
<b>Benefits and Payroll Costs Paid by district:</b>			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 21,736.00	21736	\$ 43,472.00
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district</i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 24,552.00	\$ 24,552.00	\$ 49,104.00
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>			\$ -
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 1,400.00	\$ 1,400.00	\$ 2,800.00
• <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>			\$ -
<b>Totals:</b>	<b>\$ 188,305.00</b>	<b>\$ 188,305.00</b>	<b>\$ 376,610.00</b>

**Instructions for Completing Schedule D -Superintendent Pay Transparency Act Notice**

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

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

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

## NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the Monday 11th day of September, 2017 at 7:30 o'clock, PM, at School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours.

Clerk/Secretary

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Fee and Delinquent Tax Allowance (6)	Total Personal and Real Property Tax Requirement (7)
	2015-2016 (1)	2016-2017 (2)	2017-2018 (3)				
General	\$ 7,658,391.00	\$ 7,803,750.00	\$ 9,884,103.00	\$ 1,663,567.00	\$ 6,619,670.00	\$ 49,777.73	\$ 4,977,777.73
Depreciation	\$ 269,060.00	\$ 700,100.00	\$ 520,785.00		\$ 520,785.00		
Employee Benefit	\$ -	\$ 2,568.00	\$ 16,297.00	\$ -	\$ 16,297.00		
Contingency	\$ -	\$ -	\$ -		\$ -		
Activities	\$ 285,286.00	\$ 310,000.00	\$ 400,000.00	\$ -	\$ 400,000.00		
School Nutrition	\$ 375,738.00	\$ 370,000.00	\$ 425,000.00	\$ -	\$ 425,000.00		
Bond	\$ 365,744.00	\$ 363,623.00	\$ 677,781.00	\$ -	\$ 307,781.00	\$ 3,737.37	\$ 373,737.37
Special Building	\$ 240,625.00	\$ 47,133.00	\$ 357,472.00		\$ 235,472.00	\$ 1,232.32	\$ 123,232.32
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -		
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTALS</b>	<b>\$ 9,194,844.00</b>	<b>\$ 9,597,174.00</b>	<b>\$ 12,281,438.00</b>	<b>\$ 1,663,567.00</b>	<b>\$ 8,525,005.00</b>	<b>\$ 54,747.42</b>	<b>\$ 5,474,747.42</b>

Total Personal and Real Property Tax Requirement For Bonds  
\$ 373,737.37

Total Personal and Real Property Tax Requirement for ALL Other  
\$ 5,101,010.05

### Common Questions

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

*Notice must be published 4 days prior to hearing date. State Statute 13-506 states "For purposes of such notice, the four calendar days shall include the day of publication but not the day of hearing."*

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

*If for some reason your notice does not get printed, you are still required to publish and hold another hearing. The 4 day rule still applies. If there is not time to publish and hold meeting prior to the September 20 deadline, your budget will be late and you need to submit as soon as possible.*

**The Board approved a budget different than what was published?**

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

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

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

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

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

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

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

*The change causes the levy to exceed the levy limit.*

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

*The change causes the levy to be reduced*

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

# Notice of Special Hearing To Set Final Tax Request

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

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the Month 11th day of September 2017 at 7:35 o'clock PM, at School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

### **2016/17 Budget Information**

### **2017/18 Budget Information**

Fund	2016-2017 Property Tax Request	2016 Tax Rate	Property Tax Rate (2016-2017 Request Divided By 2017 Valuation)	2017-2018 Proposed Property Tax Request	Proposed 2017 Tax Rate
<b>General Fund</b>	5,100,000.00	0.852100	0.815810	4,977,777.73	0.796259
<b>Bond Fund(s) K - 12</b>	339,624.00	0.061800	0.054327	373,737.37	0.059784
<b>Bond Fund(s) K - 8</b>			0.000000		0.000000
<b>Bond Fund(s) 9 - 12</b>			0.000000		0.000000
<b>Bond Fund _____</b>			0.000000		0.000000
<b>Special Building Fund</b>	32,000.00	0.009800	0.005119	123,232.32	0.019713
<b>Qualified Capital Purpose Undertaking Fund K - 12</b>			0.000000	-	0.000000
<b>Qualified Capital Purpose Undertaking Fund K - 8</b>			0.000000		0.000000
<b>Qualified Capital Purpose Undertaking Fund 9 - 12</b>			0.000000		0.000000
<b>Total</b>	5,471,624.00	0.923700	0.875256	5,474,747.42	0.875756

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 47-0001

Line No.	GENERAL FUND	Source Number	ACTUAL	ACTUAL-ESTIMATED	ADOPTED
			9-1-2015 to 8-31-2016 (Column 1)	9-1-2016 to 8-31-2017 (Column 2)	9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1100	4,282,790.00	4,350,000.00	4,952,925.00
3	Special Education Instructional Programs	1200	750,798.00	825,000.00	980,601.00
4	Support Services - Pupils	2002190	212,041.00	290,000.00	173,202.00
5	Support Services - Staff	2200	125,723.00	128,000.00	154,336.00
6	Board of Education	2310	106,497.00	115,000.00	122,823.00
7	Executive Administration Services	2320	222,110.00	228,000.00	241,586.00
8	District Legal Services	2330	8,156.00	8,000.00	12,000.00
9	Office of the Principal	2400	325,280.00	440,000.00	448,196.00
10	General Administration - Business Services	2510	46,923.00	45,000.00	62,650.00
11	Vehicle Acquisition & Maintenance	2520			
12	Maintenance and Operation of Building(s) & Sites	2600	773,620.00	785,000.00	1,500,245.00
13	Regular Pupil Transportation	2750	227,091.00	249,000.00	405,760.00
14	School Age Special Education Pupil Transportation	2760	1,038.00	20,000.00	39,762.00
15	Community Services	3000		6,250.00	10,438.00
16	State Categorical Programs	3500	95,577.00	65,000.00	115,000.00
17	Federal Programs	4000	319,077.00	205,000.00	340,355.00
18	Debt Services	5000			
19	Summer School	6000		24,500.00	29,382.00
20	Adult Education	7000			
21	Activity	8000		20,000.00	25,000.00
22	Interfund Loan/Repayment to Fund				
23	Transfers from Fund		161,680.00		
24	Unused budget authority				268,842.00
25					
26					
27					
28					
29					
30	Total Disbursements & Transfers (Including SPED)		7,658,391.00	7,803,750.00	
31	Total Special Education Disbursements		751,836.00	845,000.00	1,020,363.00
32	Total Non-Special Education Disbursements & Transfers		6,906,555.00	6,958,750.00	8,863,740.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				9,884,103.00
34	NECESSARY CASH RESERVE				1,663,567.00
35	TOTAL REQUIREMENTS				11,547,670.00
36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		3,519,280.00	4,926,866.00	4,328,893.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1				
41	Total Beginning Balance		3,519,280.00	4,926,866.00	4,328,893.00
42					
43	RECEIPTS & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	4,578.00	3,000.00	3,000.00
46	Public Power District Sales Tax	1120	6,205.00	2,000.00	2,000.00
47	Motor Vehicle Taxes	1125	285,860.00	250,000.00	250,000.00
48	Tuition Received from Other Districts	1210/15/30			
49	Tuition Received from Individuals	1220/40			
50	Other Tuition	1250/60/70			
51	Transportation Received from Other Districts	1310/30			
52	Transportation Received from Individuals	1320/40			
53	Interest	1410	13,088.00	5,000.00	5,000.00
54	Local License Fees/Court Fines	1610/20		1,700.00	1,700.00
55	Community Service Activities	1810			
56	Other Local Receipts	1910/20/30	48,568.00	200.00	200.00
57	Nameplate Capacity Tax	3133			
58					
59					
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fees and License Fees	2110	61,863.00	50,000.00	50,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210			
68					
69					
70	STATE SOURCES				
71	State Aid	3110	2,462,600.00	1,283,877.00	1,283,877.00
72	Special Education Programs	3120	372,855.00	200,000.00	300,000.00
73	Special Education Transportation	3125	764.00	1,000.00	1,000.00
74	Homestead Exemption	3130	101,538.00		
75	Payments for High Ability Learners	3135	6,652.00	5,000.00	5,000.00
76	Payments for Wards of the State or Court	3160/61			
77	Pay-Rate Motor Vehicles	3180	14,156.00	5,000.00	5,000.00
78	Other State Appropriations	3185/95/96/98/99	95,371.00	25,000.00	25,000.00
79			1,680.00		
80	State ED		16,190.00		
81	SIX-PENCE		102,487.00		
82					
83					
84	State Apportionment	3200		50,000.00	75,000.00
85					
86	State Categorical Programs	3500	1,879.00		60,000.00
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit		333,562.00		
89	FEDERAL SOURCES				
90	Title I (Includes ESSA/NCLB Title I)	4200	239,047.00	85,000.00	85,000.00
91	Innovation Education Program Strategies (Includes ESSA/NCLB Title V)	4300		7,000.00	7,000.00
92	Title VI-B, Birth to Age 5 Special Education	4400		125,000.00	125,000.00
93	Medicaid in Public Schools	4450		5,000.00	5,000.00
94	Medicaid Administrative Activities in Public Schools	4455		2,000.00	2,000.00
95	Title 8 (Impact Aid)	4500			
96	Other Federal Non-Categorical Receipts	4600			
97					
98					
99					
100					
101					
102					
103					
104	Vocational Education (Carl Perkins)	4700			
105	Other Federal Categorical Receipts (Includes all other ESSA/NCLB Programs)	4800/4900			
106					
107	Grants from Corporations & Other Private Interests	4995			
108					
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5200			
112	Insurance Adjustments	5300			
113	Sale of Property	5400			
114	Transfers from Fund	5500			
115	Cash Balance from Dissolved/Merged Districts	5610			
116	Non-Resident High School Tuition Funds	5650			
117	Other Non-Revenue Receipts	5690			
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From Fund				
120	Total Available Resources Before Property Taxes		7,688,223.00	7,032,643.00	6,619,670.00
121	Personal and Real Property Taxes	1110	4,897,034.00	5,100,000.00	4,928,000.00
122	TOTAL RESOURCES AVAILABLE		12,585,257.00	12,132,643.00	11,547,670.00
123	Less: Disbursements & Transfers		7,658,391.00	7,803,750.00	
124	BALANCE FORWARD		4,926,866.00	4,328,893.00	

PROPERTY TAX RECAP	
1. Tax from Line 103	4,928,000.00
2. Compute County Treasurer's Commission at 1% of tax collections.	49,777.73
4. Total Personal and Real Property Tax Requirement	4,977,777.73

**Delinquent Tax Allowance:** the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

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

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**47-0001**

Line No.	<b>DEPRECIATION FUND</b>	Object/ Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		269,060.00		520,785.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	755		-	
12	Total Disbursements & Transfers		269,060.00	700,100.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				520,785.00
14	TOTAL REQUIREMENTS				520,785.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		1,413,369.00	1,174,941.00	520,785.00
17	Investments, 9-1				
18	Total Beginning Balance		1,413,369.00	1,174,941.00	520,785.00
19	LOCAL SOURCES				
20	Interest	1410	1,876.00	1,375.00	
21	sale of equipment/Ins payment		26,556.00	44,569.00	
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5500	2,200.00		
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		1,444,001.00	1,220,885.00	520,785.00
28	Less: Disbursements & Transfers		269,060.00	700,100.00	
29	BALANCE FORWARD		1,174,941.00	520,785.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 27 must agree with TOTAL REQUIREMENTS on line 14 in the Adopted Column.

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**47-0001**

Line No.	<b>ACTIVITIES FUND</b>	Object/ Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			285,286.00		400,000.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	755			
12	Total Disbursements & Transfers		285,286.00	310,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				400,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				400,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		117,354.00	107,084.00	112,084.00
18	Investments, 9-1				
19	Total Beginning Balance		117,354.00	107,084.00	112,084.00
20	LOCAL SOURCES				
21	Interest	1410			
22	Activities Receipts	1710	275,016.00	315,000.00	287,916.00
23					
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5500			
27					
28	TOTAL RESOURCES AVAILABLE		392,370.00	422,084.00	400,000.00
29	Less: Disbursements & Transfers		285,286.00	310,000.00	
30	BALANCE FORWARD		107,084.00	112,084.00	

**NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.**

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**47-0001**

Line No.	<b>EMPLOYEE BENEFIT FUND</b>	Object/ Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				16,297.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	755			
12	Total Disbursements & Transfers		-	2,568.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				16,297.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				16,297.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		18,851.00	18,853.00	16,297.00
18	Investments, 9-1				
19	Total Beginning Balance		18,851.00	18,853.00	16,297.00
20	LOCAL SOURCES				
21	Interest	1410	2.00	12.00	
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5500			
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		18,853.00	18,865.00	16,297.00
29	Less: Disbursements & Transfers		-	2,568.00	
30	BALANCE FORWARD		18,853.00	16,297.00	

**Note:** To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**47-0001**

Line No.	<b>CONTINGENCY FUND</b>	Object/ Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Legal Services	317			
3	Judgments/Settlements	643			
4					
5					
6					
7	Transfers to General Fund	755			
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	TOTAL REQUIREMENTS				-
11	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
12	Cash Balance, 9-1				
13	Investments, 9-1				
14	Total Beginning Balance		-	-	-
15	LOCAL SOURCES				
16	Interest	1410			
17					
18	NON-REVENUE SOURCES				
19	Transfers from General Fund	5500			
20					
21	TOTAL RESOURCES AVAILABLE		-	-	-
22	Less: Disbursements & Transfers		-	-	
23	BALANCE FORWARD		-	-	

2014-2015 Budgeted Calculation of Maximum Total Disbursements & Transfers

$$\begin{array}{r}
 \$ \underline{\hspace{10em}} 9,884,103.00 \quad \times .05 = \quad \underline{\hspace{10em}} 494,205.15 \\
 \text{(Total Budget of Disbursements \& Transfers-General Fund)} \quad \quad \quad \text{(Column 3, Line 9 may not exceed this amount)} \\
 \text{[From General Fund Line 33]}
 \end{array}$$

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

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**47-0001**

Line No.	<b>SCHOOL NUTRITION FUND</b>	Object/ Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100	108,294.00		120,000.00
3	Employee Benefits	200	37,163.00		45,000.00
4	Purchased Services	300	228,259.00		260,000.00
5	Supplies & Materials (Excluding Food)	400			
6	Food	470			
7	Capital Outlay (New & Replacement)	500			
8	others		2,022.00		
9					
10					
11	Transfers to General Fund	755			
12	Total Disbursements & Transfers		375,738.00	370,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				425,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				425,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		71,349.00	72,675.00	44,213.00
18	Investments, 9-1				
19	Total Beginning Balance		71,349.00	72,675.00	44,213.00
20	LOCAL SOURCES				
21	Interest	1410	10.00	37.00	
22	Sale of Lunches/Milk	1720	196,124.00	181,641.00	185,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	2,369.00	4,860.00	5,000.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4800	144,368.00	135,000.00	170,787.00
29			9,193.00		
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5500	25,000.00	20,000.00	20,000.00
32					
33	TOTAL RESOURCES AVAILABLE		448,413.00	414,213.00	425,000.00
34	Less: Disbursements & Transfers		375,738.00	370,000.00	
35	BALANCE FORWARD		72,675.00	44,213.00	

**NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.**

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # **47-0001**

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	610			
3	Bond - Principal	610	265,000.00		270,000.00
4	Bond - Interest	620	100,244.00		100,000.00
5			500.00		307,781.00
6	Transfers to General Fund	755		-	
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		365,744.00	363,623.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				677,781.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				677,781.00
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		191,633.00	301,876.00	207,781.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				100,000.00
16	Total Beginning Balance		191,633.00	301,876.00	307,781.00
17	LOCAL SOURCES				
18	Carline Tax	1115	316.00	270.00	
19	Interest	1410	205.00	262.00	
20	Public Power		419.00		
21					
22	STATE SOURCES				
23	Homestead Exemption	3130	7,004.00	4,649.00	
24	Pro-Rate Motor Vehicle	3180	926.00	741.00	
25	In-Lieu-Of School Land Tax	3300			
26	Property Tax Credit		23,048.00	23,982.00	
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5100			
29	Transfers from General Fund	5500	120,000.00		
30					
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		343,551.00	331,780.00	307,781.00
33	Personal and Real Property Taxes	1110	324,069.00	339,624.00	370,000.00
34	TOTAL RESOURCES AVAILABLE		667,620.00	671,404.00	677,781.00
35	Less: Disbursements & Transfers		365,744.00	363,623.00	
36	BALANCE FORWARD		301,876.00	307,781.00	

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
4. Total Personal and Real Property Tax Requirement.

PROPERTY TAX RECAP	
	370,000.00
	3,737.37
	373,737.37

**Delinquent Tax Allowance:** the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

**Note:** To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

## School District Total Debt Outstanding as of September 1, 2017

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, 2017:  
*(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)*

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017-2018	\$ 265,000.00	\$ 94,943.00	\$ 359,943.00
2018-2019	\$ 270,000.00	\$ 90,592.00	\$ 360,592.00
2019-2020	\$ 275,000.00	\$ 85,137.00	\$ 360,137.00
2020-2021 and thereafter	\$ 2,165,000.00	\$ 361,115.00	\$ 2,526,115.00
<b>Total All Years</b>	<b>\$ 2,975,000.00</b>	<b>\$ 631,787.00</b>	<b>\$ 3,606,787.00</b>

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # **47-0001**

Line No.	SPECIAL BUILDING FUND	Object/Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	300			357,472.00
3	Capital Outlay (New Only)	500	240,625.00		
4	Site Acquisition & Improvements	510			
5	Building Acquisition & Improvement	520		47,133.00	
6					
7	Loan Repayment	610/620			
8	Transfers to General Fund	755			
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		240,625.00	47,133.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				357,472.00
12	TOTAL REQUIREMENTS				357,472.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		451,884.00	245,317.00	225,472.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1				10,000.00
17	Total Beginning Balance		451,884.00	245,317.00	235,472.00
18	LOCAL SOURCES				
19	Carline Tax	1115		34.00	
20	Interest	1410	949.00	585.00	
21					
22					
23	STATE SOURCES				
24	Homestead Exemption	3130		741.00	
25	Pro-Rate Motor Vehicles	3180	127.00	104.00	
26	In-Lieu-Of School Land Tax	3300			
27	Property Tax Credit			3,824.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5100			
32	Long Term Loans	5200			
33	Sale of Property	5400			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		452,960.00	250,605.00	235,472.00
37	Personal and Real Property Taxes	1110	32,982.00	32,000.00	122,000.00
38	TOTAL RESOURCES AVAILABLE		485,942.00	282,605.00	357,472.00
39	Less: Disbursements & Transfers		240,625.00	47,133.00	
40	BALANCE FORWARD		245,317.00	235,472.00	

PROPERTY TAX RECAP

122,000.00
1,232.32
123,232.32

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

**Delinquent Tax Allowance:** the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **47-0001**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	520			
3	Bond - Refunded	610			
4	Bond - Principal	610			
	Bond - Interest	620			
6	Transfers to General Fund	755			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				-
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1				
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		-	-	-
17	LOCAL SOURCES				
18	Carline Tax	1115			
18	Interest	1410			
20					
21	STATE SOURCES				
22	Homestead Exemption	3130			
23	Pro-Rate Motor Vehicle	3180			
24	In-Lieu-Of School Land Tax	3300			
25	Property Tax Credit				
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5100			
30	Long Term Loans	5200			
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1110			
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	-	

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
4. Total Personal and Real Property Tax Requirement.

PROPERTY TAX RECAP	
	-
	-
	-

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

**Delinquent Tax Allowance:** the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**47-0001**

Line No.	<b>COOPERATIVE FUND</b>	Function/ Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1100/1200			
3	Support Services - Pupils	2100/2150			
4	Support Services - Staff	2200			
5	Executive Administration Services	2320			
6	Office of the Principal	2400			
7	General Administration - Business Services	2510			
8	Community Services	3000			
9	State Categorical Programs	3500			
10	Federal Programs	4000			
11	Summer School	6000			
12	Adult Education	7000			
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Tuition Received from Districts	1210/30			
24					
25	STATE SOURCES				
26	State Non-Categorical Programs	3100			
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5500			
35					
36	TOTAL RESOURCES AVAILABLE		-	-	-
37	Less: Disbursements		-	-	
38	BALANCE FORWARD		-	-	

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

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

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**47-0001**

Line No.	<b>STUDENT FEE FUND</b>	Function/ Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities Fees				
3	Postsecondary Education Fees				
4	Summer or Night School Fees				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Interest	1410			
24	Extracurricular Activities Fees	1741			
25	Postsecondary Education Fees	1742			
26	Summer or Night School Fees	1743			
27					
28					
29					
30	NON-REVENUE SOURCES				
31					
32					
33					
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements		-	-	
36	BALANCE FORWARD		-	-	

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