

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

7:30 PM

September 10, 2018

Board Room, St. Paul Public School

The St. Paul School Board met in regular session on September 10, 2018 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: Absent.

The meeting was called to order at 7:30pm.

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.

Nothing has changed since the budget work session except the bond fund is now \_\_\_\_\_, which saves the district \$250,000 and cuts two years off of the bond payments.

The meeting adjourned at 7:33pm.

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 (C
- 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

**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 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

**INPUT ↓**

County-District #:	47-0001	
Name of School:	St. Paul Public School	
Name of County:	Howard	<i>Do not include the word "County"</i>
Class:	3	
Hearing Held On:		
	Day of month: 10	
	Month: September	
	Year: 2018	
	Time: 7:30	
	A.M. or P.M.: PM	
	Location of Hearing: Board Room	
Special Hearing to Set Final Tax Request Held On:		
	Day of month: 10	
	Month: September	
	Year: 2018	
	Time: 7:35	
	A.M. or P.M.: PM	
	Location of Hearing: Board Room	

**NOTE: ELECTRONIC FILERS**

If you file your budget electronically with the State Auditor, be sure to select your school name on the form. If you do not select your school name, the field will revert to Unified School District and the system will not email receipt.

Reports are not filed on time, the

not have any Interlocal Agreements

: Budget Form.

✓"

re submission page. If you  
it generate a confirmation



**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

Note: If you need additional rows, you can add rows or copy the sheet table

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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to create another page



**2018-2019**  
**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, 2018** through **AUGUST 31, 2019**

**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	\$ -	\$ 4,952,153.49	\$ 4,952,153.49
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ 507,069.69		\$ 507,069.69
Special Building Fund	\$ -	\$ 125,383.84	\$ 125,383.84
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
<b>Total All Funds</b>	<b>\$ 507,069.69</b>	<b>\$ 5,077,537.33</b>	<b>\$ 5,584,607.02</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, 2018  
*(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)*

\$ 3,550,000.00	Principal
\$ 750,952.00	Interest
<b>\$ 4,300,952.00</b>	<b>Total Outstanding Bonded Indebtedness</b>

**Total Certified Valuation (All Counties)**    \$ 626,864,184  
*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

**Report of Joint Public Agency & Interlocal Agreements**

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2017 through June 30, 2018?

YES                       NO

*If YES, Please submit Interlocal Agreement Report by September 20, 2018.*

**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, 2017 through June 30, 2018?

YES                       NO

*If YES, Please submit Trade Name Report by September 20, 2018.*

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

County Clerk's Use Only

**Submission Information**

**Budget Due by 9-20-2018**

**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)

- Submit budget to:**
1. Auditor of Public Accounts -Electronically on Website or Mail
  2. County Board (SEC. 13-508), C/O County Clerk
  3. Nebraska Dept. of Education -Upload to NDE Portal only

Note: If budget is filed electronically through website, you will receive a confirmation. Confirmations will not be sent if filed by mail or email.

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # 47-0001  
St. Paul Public School

2018-2019 BUDGET ADOPTED									
	BEGINNING	RESOURCES BEFORE	AND REAL	RESOURCES	BUDGET OF	BUDGET OF	BUDGET OF	CASH RESERVE	REQUIREMENTS
General	4,113,566.00	6,311,411.00	4,902,632.00	11,214,043.00	1,051,072.00	8,654,406.00	9,705,478.00	1,508,565.00	11,214,043.00
Depreciation	549,823.00	549,823.00		549,823.00			549,823.00		549,823.00
Employee Benefit	16,314.00	16,314.00		16,314.00			16,314.00	-	16,314.00
Contingency	-	-		-			-		-
Activities	124,084.00	424,084.00		424,084.00			424,084.00	-	424,084.00
School Nutrition	56,035.00	433,095.00		433,095.00			433,095.00	-	433,095.00
Bond	244,001.00	3,049,001.00	501,999.00	3,551,000.00			3,551,000.00	-	3,551,000.00
Special Building	321,402.00	321,402.00	124,130.00	445,532.00			445,532.00		445,532.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
<b>TOTAL ALL FUNDS</b>	<b>5,425,225.00</b>	<b>11,105,130.00</b>	<b>5,528,761.00</b>	<b>16,633,891.00</b>	<b>1,051,072.00</b>	<b>8,654,406.00</b>	<b>15,125,326.00</b>	<b>1,508,565.00</b>	<b>16,633,891.00</b>

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the Ge

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
	PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	4,902,632.00	501,999.00	124,130.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	49,521.49	5,070.69	1,253.84	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,952,153.49	507,069.69	125,383.84	-

**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
\$ 1,211,095.00	\$ 280,000.00

COUNTY TREASURER'S BALANCE, 9-1-2018			
100,000.00	100,000.00	51,402.00	-



2017-2018 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	5,231,639.00	7,362,766.00	4,928,000.00	12,290,766.00	822,300.00	7,354,900.00	8,177,200.00	4,113,566.00
Depreciation	596,823.00	596,823.00		596,823.00			47,000.00	549,823.00
Employee Benefit	16,301.00	16,314.00		16,314.00			-	16,314.00
Contingency	-	-		-			-	-
Activities	119,893.00	452,641.00		452,641.00			328,557.00	124,084.00
School Nutrition	64,453.00	396,294.00		396,294.00			340,259.00	56,035.00
Bond	318,949.00	349,601.00	255,000.00	604,601.00			360,600.00	244,001.00
Special Building	201,144.00	206,902.00	122,000.00	328,902.00			7,500.00	321,402.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
<b>TOTAL ALL FUNDS</b>	<b>6,549,202.00</b>	<b>9,381,341.00</b>	<b>5,305,000.00</b>	<b>14,686,341.00</b>	<b>822,300.00</b>	<b>7,354,900.00</b>	<b>9,261,116.00</b>	<b>5,425,225.00</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>\$</b>	<b>280,000.00</b>

2016-2017 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	4,926,866.00	8,306,043.00	4,812,015.00	13,118,058.00	854,473.00	7,031,946.00	7,886,419.00	5,231,639.00
Depreciation	1,174,941.00	1,282,802.00		1,282,802.00			685,979.00	596,823.00
Employee Benefit	18,853.00	18,869.00		18,869.00			2,568.00	16,301.00
Contingency	-	-		-			-	-
Activities	107,085.00	472,963.00		472,963.00			353,070.00	119,893.00
School Lunch	72,675.00	441,078.00		441,078.00			376,625.00	64,453.00
Bond	301,876.00	335,672.00	346,901.00	682,573.00			363,624.00	318,949.00
Special Building	245,317.00	251,456.00	48,077.00	299,533.00			98,389.00	201,144.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
<b>TOTAL ALL FUNDS</b>	<b>\$ 6,847,613.00</b>	<b>11,108,883.00</b>	<b>5,206,993.00</b>	<b>16,315,876.00</b>	<b>854,473.00</b>	<b>7,031,946.00</b>	<b>9,766,674.00</b>	<b>6,549,202.00</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>\$ 285,371.00</b>

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

NAME	<b>St. Paul Public School</b>
ADDRESS	<b>PO Box 325 1305 Howard Ave.</b>
CITY & ZIP CODE	<b>St. Paul 68873</b>
TELEPHONE	<b>308-754-4433</b>
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Marty Mrkvicka	John Poppert	
TITLE /FIRM NAME	Chairperson	Superintendent	
TELEPHONE	308-571-0304	308-754-4433 ext 3	
EMAIL ADDRESS	Mmarty.mrkvicka@spwildcat.org	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.		2018-2019 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 to 21)	\$ -





**Superintendent Pay Transparency Notice—Proposed Contract** *(Name of current or new superintendent)*

Notice is hereby given that \_\_\_\_\_ Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on \_\_\_\_\_, 20\_\_ at \_\_\_ am/pm at the \_\_\_\_\_ Room in \_\_\_\_\_, Nebraska.

After the 2018/19 school year, how many years remain on the contract: \_\_\_\_\_ (Column F must be completed if additional years remain on contract.)

0

The estimated costs to the district for the 2018/19 year and future years are listed below:

	2018/19 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
<b>Base Pay for the Total FTE</b>	\$ 142,807.00		\$ 142,807.00
<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
<b>Benefits and Payroll Costs Paid by district:</b>			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 21,736.00		\$ 21,736.00
• <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>	\$ 25,031.00		\$ 25,031.00
• <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
• <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>\$ 191,514.00</b>	<b>\$ -</b>	<b>\$ 191,514.00</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.
F11	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 10 day of September, 2018 at 7:30 o'clock, PM, at \_\_\_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)
	2016-2017 (1)	2017-2018 (2)	2018-2019 (3)				
General	\$ 7,886,419.00	\$ 8,177,200.00	\$ 9,705,478.00	\$ 1,508,565.00	\$ 6,311,411.00	\$ 49,521.49	\$ 4,952,153.49
Depreciation	\$ 685,979.00	\$ 47,000.00	\$ 549,823.00		\$ 549,823.00		
Employee Benefit	\$ 2,568.00	\$ -	\$ 16,314.00	\$ -	\$ 16,314.00		
Contingency	\$ -	\$ -	\$ -		\$ -		
Activities	\$ 353,070.00	\$ 328,557.00	\$ 424,084.00	\$ -	\$ 424,084.00		
School Nutrition	\$ 376,625.00	\$ 340,259.00	\$ 433,095.00	\$ -	\$ 433,095.00		
Bond	\$ 363,624.00	\$ 360,600.00	\$ 3,551,000.00	\$ -	\$ 3,049,001.00	\$ 5,070.69	\$ 507,069.69
Special Building	\$ 98,389.00	\$ 7,500.00	\$ 445,532.00		\$ 321,402.00	\$ 1,253.84	\$ 125,383.84
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -		
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -		
0	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTALS</b>	<b>\$ 9,766,674.00</b>	<b>\$ 9,261,116.00</b>	<b>\$ 15,125,326.00</b>	<b>\$ 1,508,565.00</b>	<b>\$ 11,105,130.00</b>	<b>\$ 55,846.02</b>	<b>\$ 5,584,607.02</b>

Total Personal and Real Property Tax Requirement For Bonds  
\$ 507,069.69

Total Personal and Real Property Tax Requirement for ALL Other  
\$ 5,077,537.33

**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 10 day of September 2018 at 7:35 o'clock PM, at \_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.

**2017/18 Budget Information**

**2018/19 Budget Information**

<b>Fund</b>	<b>2017-2018</b>	<b>2017</b>	<b>Property Tax Rate</b>	<b>2018-2019</b>	<b>Proposed</b>
<b>General Fund</b>	4,977,777.00	0.796259	0.794076	4,952,153.49	0.789988
<b>Bond Fund(s) K - 12</b>	373,737.00	0.059784	0.059620	507,069.69	0.080890
<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>	123,232.00	0.019713	0.019658	125,383.84	0.020002
<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>	5,474,746.00	0.875756	0.873354	5,584,607.02	0.890880

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # **47-0001**

Line No.	<b>GENERAL FUND</b>	Source Number	ACTUAL 9-1-2016 to 8-31-2017 (Column 1)	ACTUAL/ESTIMATED 9-1-2017 to 8-31-2018 (Column 2)	ADOPTED 9-1-2018 to 8-31-2019 (Column 3)
1	<b>DISBURSEMENTS &amp; TRANSFERS</b>				
2	All Instruction Except Special Education Instructional Programs	1000	4,256,380.00	4,516,500.00	4,529,309.00
3	Special Education Instructional Programs (Include Pre-School)	1200	836,546.00	795,000.00	1,011,464.00
4	Support Services - Pupils	2100	261,283.00	424,800.00	286,709.00
5	Support Services - Staff	2200	134,912.00	138,000.00	261,896.00
6	Board of Education	2310	108,515.00	109,500.00	119,583.00
7	Executive Administration Services	2320	229,463.00	225,000.00	243,057.00
8	District Legal Services	2330	7,172.00	12,500.00	12,000.00
9	Office of the Principal	2410	421,729.00	425,000.00	470,832.00
10	General Administration - Business Services	2500	48,361.00	55,000.00	155,297.00
11	Maintenance and Operation of Building(s) & Site(s)	2600	821,583.00	805,000.00	1,643,219.00
12	Vehicle Acquisition & Maintenance	2650		1,100.00	8,500.00
13	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	299,636.00	254,500.00	453,417.00
14	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793	17,927.00	27,300.00	39,608.00
15	Community Services	3300			
16	State Categorical Programs	3500	88,398.00	68,000.00	131,779.00
17	Debt Services	5000			
18	Federal Programs	6000	312,514.00	285,000.00	293,808.00
19					
20					
21	Transfers to _____ Fund	8000	42,000.00	35,000.00	45,000.00
22	Interfund Loan/Repayment to _____ Fund				
23					
24	unused budget authority				
25					
26					
27					
28					
29					
30	Total Disbursements & Transfers (Including SPED)		7,886,419.00	8,177,200.00	
31	Total Special Education Disbursements		854,473.00	822,300.00	1,051,072.00
32	Total Non-Special Education Disbursements & Transfers		7,031,946.00	7,354,900.00	8,654,406.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				9,705,478.00
34	NECESSARY CASH RESERVE				1,508,565.00
35	TOTAL REQUIREMENTS				11,214,043.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		4,926,866.00	5,231,639.00	4,113,566.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1				100,000.00
41	Total Beginning Balance		4,926,866.00	5,231,639.00	4,113,566.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	5,391.00	3,000.00	3,000.00
46	Public Power District Sales Tax	1120	5,830.00	2,000.00	2,000.00
47	Motor Vehicle Taxes	1125	285,371.00	280,000.00	280,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335			
49	Tuition Received from Individuals	1311-13 / 1370			
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360	7,500.00		
51	Transportation Received from Individuals	1410-1411		5,000.00	5,000.00
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	17,616.00		
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990	8,662.00	250.00	250.00
56	Local License Fees/Court Fines	1911 / 1921	5,140.00		
57	Nameplate Capacity Tax	3133			
58	Contributions		2,880.00		
59					
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	48,434.00	50,000.00	50,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210			
68					
69					
70	STATE SOURCES				
71	State Aid	3110	1,576,049.00	1,283,877.00	1,211,095.00
72	Special Education Programs	3120	367,606.00	200,000.00	220,000.00
73	Special Education Transportation	3125	4,229.00	1,000.00	5,000.00
74	Homestead Exemption	3130	96,138.00		
75	Payments for Wards of the State or Court	3160 / 3161			

76	Pro-Rate Motor Vehicles	3180	13,418.00	5,000.00	5,000.00
77	Payments for High Ability Learners	3535	6,819.00		
78	Other State Appropriations	\$ 3,131.00			25,000.00
79					
80					
81					
82					
83					
84	State Apportionment	3400	93,625.00	50,000.00	70,000.00
85					
86	State Categorical Programs	3500	122,796.00	5,000.00	100,000.00
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit		340,332.00	25,000.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	124,386.00	89,000.00	82,000.00
91					
92					
93					
94	IDEA Programs	4512-4523	189,526.00	125,000.00	135,000.00
95					
96					
97	Medicaid in Public Schools	4708	8,906.00	5,000.00	2,500.00
98	Medicaid Administrative Activities in Public Schools	4709	16,163.00	2,000.00	2,000.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524	20,289.00		
101					
102					
103					
104	Vocational Education (Carl Perkins)	4525			
105	Other Federal Categorical Receipts	4530			
106					
107	Grants from Corporations & Other Private Interests	4710			
108					
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301			
113	Sale of Property	5300 / 6300	12,071.00		
114	Transfers from _____ Fund	5200			
115	Cash Balance from Dissolved/Merged Districts	5610			
116					
117	Other Non-Revenue Receipts	5690			
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				

120	Total Available Resources Before Property Taxes		8,306,043.00	7,362,766.00	6,311,411.00
121	Personal and Real Property Taxes	1100	4,812,015.00	4,928,000.00	4,902,632.00
122	TOTAL RESOURCES AVAILABLE		13,118,058.00	12,290,766.00	11,214,043.00
123	Less: Disbursements & Transfers		7,886,419.00	8,177,200.00	
124	BALANCE FORWARD		5,231,639.00	4,113,566.00	

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

PROPERTY TAX RECAP	
	4,902,632.00
	49,521.49
	4,952,153.49

**Note:** To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 122 must agree with TOTAL REQUIREMENTS on line 35 in the Adopted Column.

v





**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.	DEPRECIATION FUND	Object/Source Number	ACTUAL 9-1-2016 to 8-31-2017 (Column 1)	ACTUAL/ESTIMATED 9-1-2017 to 8-31-2018 (Column 2)	ADOPTED 9-1-2018 to 8-31-2019 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3			685,979.00	47,000.00	549,823.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	911	-		
12	Total Disbursements & Transfers		685,979.00	47,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				549,823.00
14	TOTAL REQUIREMENTS				549,823.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		1,174,941.00	561,500.00	549,823.00
17	Investments, 9-1				
18	Total Beginning Balance		1,174,941.00	596,823.00	549,823.00
19	LOCAL SOURCES				
20	Interest	1510	1,637.00		
21			46,224.00		
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	8000	60,000.00		
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		1,282,802.00	596,823.00	549,823.00
28	Less: Disbursements & Transfers		685,979.00	47,000.00	
29	BALANCE FORWARD		596,823.00	549,823.00	

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>EMPLOYEE BENEFIT FUND</b>	Object/ Source Number	ACTUAL 9-1-2016 to 8-31-2017 (Column 1)	ACTUAL/ESTIMATED 9-1-2017 to 8-31-2018 (Column 2)	ADOPTED 9-1-2018 to 8-31-2019 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3			2,568.00		16,314.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	911		-	
12	Total Disbursements & Transfers		2,568.00	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				16,314.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				16,314.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1			16,301.00	16,314.00
18	Investments, 9-1				
19	Total Beginning Balance		18,853.00	16,301.00	16,314.00
20	LOCAL SOURCES				
21	Interest	1510	16.00	13.00	
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	8000			
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		18,869.00	16,314.00	16,314.00
29	Less: Disbursements & Transfers		2,568.00	-	
30	BALANCE FORWARD		16,301.00	16,314.00	

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>ACTIVITIES FUND</b>	Object/Source Number	ACTUAL 9-1-2016 to 8-31-2017 (Column 1)	ACTUAL/ESTIMATED 9-1-2017 to 8-31-2018 (Column 2)	ADOPTED 9-1-2018 to 8-31-2019 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			353,070.00	328,557.00	360,000.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	911			
12	Total Disbursements & Transfers		353,070.00	328,557.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				424,084.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				424,084.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		107,085.00	119,893.00	124,084.00
18	Investments, 9-1				
19	Total Beginning Balance		107,085.00	119,893.00	124,084.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Activities Receipts	1790	365,878.00	332,748.00	300,000.00
23					
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	8000			
27					
28	TOTAL RESOURCES AVAILABLE		472,963.00	452,641.00	424,084.00
29	Less: Disbursements & Transfers		353,070.00	328,557.00	
30	BALANCE FORWARD		119,893.00	124,084.00	

**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>SCHOOL NUTRITION FUND</b>	Object/ Source Number	ACTUAL 9-1-2016 to 8-31-2017 (Column 1)	ACTUAL/ESTIMATED 9-1-2017 to 8-31-2018 (Column 2)	ADOPTED 9-1-2018 to 8-31-2019 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100	122,967.00	130,100.00	135,000.00
3	Employee Benefits	200	41,049.00	36,250.00	38,000.00
4	Purchased Services	300 / 400	2,512.00		
5	Supplies & Materials (Excluding Food)	610		16,400.00	10,095.00
6	Food	630	210,097.00	157,509.00	250,000.00
7	Capital Outlay (New & Replacement)	730			
8					
9					
10					
11	Transfers to General Fund	911			
12	Total Disbursements & Transfers		376,625.00	340,259.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				433,095.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				433,095.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		72,675.00	64,453.00	56,035.00
18	Investments, 9-1				
19	Total Beginning Balance		72,675.00	64,453.00	56,035.00
20	LOCAL SOURCES				
21	Interest	1510	49.00	85.00	60.00
22	Sale of Lunches/Milk	1610-1650	199,058.00	184,500.00	230,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	2,311.00	2,056.00	2,000.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	136,620.00	125,200.00	120,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	8000	20,000.00	20,000.00	25,000.00
32			10,365.00		
33	TOTAL RESOURCES AVAILABLE		441,078.00	396,294.00	433,095.00
34	Less: Disbursements & Transfers		376,625.00	340,259.00	
35	BALANCE FORWARD		64,453.00	56,035.00	

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 9-1-2016 to 8-31-2017 (Column 1)	ACTUAL/ESTIMATED 9-1-2017 to 8-31-2018 (Column 2)	ADOPTED 9-1-2018 to 8-31-2019 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			2,805,000.00
3	Bond - Principal	831	265,000.00	265,000.00	410,000.00
4	Bond - Interest	832	98,124.00	95,100.00	71,000.00
5	Old Bond		500.00	500.00	265,000.00
6	Transfers to General Fund	911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		363,624.00	360,600.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				3,551,000.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				3,551,000.00
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		318,949.00	318,949.00	144,001.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				100,000.00
16	Total Beginning Balance		301,876.00	318,949.00	244,001.00
17	LOCAL SOURCES				
18	Carline Tax	1115	391.00	350.00	
19	Interest	1510	356.00	352.00	
20			413.00		
21					
22	STATE SOURCES				
23	Homestead Exemption	3130	6,975.00	6,500.00	
24	Pro-Rate Motor Vehicle	3180	969.00	950.00	
25					
26	Property Tax Credit		24,692.00	22,500.00	
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			2,805,000.00
29	Transfers from General Fund	8000			
30					
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		335,672.00	349,601.00	3,049,001.00
33	Personal and Real Property Taxes	1100	346,901.00	255,000.00	501,999.00
34	TOTAL RESOURCES AVAILABLE		682,573.00	604,601.00	3,551,000.00
35	Less: Disbursements & Transfers		363,624.00	360,600.00	
36	BALANCE FORWARD		318,949.00	244,001.00	

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

PROPERTY TAX RECAP	
	501,999.00
	5,070.69
	507,069.69

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%.

## School District Total Debt Outstanding as of September 1, 2018

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, 2018:  
*(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)*

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018-2019	\$ 270,000.00	\$ 90,952.00	\$ 360,952.00
2019-2020	\$ 340,000.00	\$ 80,000.00	\$ 420,000.00
2020-2021	\$ 340,000.00	\$ 80,000.00	\$ 420,000.00
2021-2022 and thereafter	\$ 2,600,000.00	\$ 500,000.00	\$ 3,100,000.00
<b>Total All Years</b>	<b>\$ 3,550,000.00</b>	<b>\$ 750,952.00</b>	<b>\$ 4,300,952.00</b>

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # **47-0001**

Line No.	SPECIAL BUILDING FUND	Object/Source Number	ACTUAL 9-1-2016 to 8-31-2017 (Column 1)	ACTUAL/ESTIMATED 9-1-2017 to 8-31-2018 (Column 2)	ADOPTED 9-1-2018 to 8-31-2019 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	600			
3	Capital Outlay (New Only)	700	98,389.00	7,500.00	445,532.00
4	Site Acquisition & Improvements	710			
5	Building Acquisition & Improvement	720			
6					
7	Loan Repayment	831 / 832			
8					
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		98,389.00	7,500.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				445,532.00
12	TOTAL REQUIREMENTS				445,532.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		245,317.00	201,144.00	270,000.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1				51,402.00
17	Total Beginning Balance		245,317.00	201,144.00	321,402.00
18	LOCAL SOURCES				
19	Carline Tax	1115	62.00	48.00	
20	Interest	1510	710.00	520.00	
21			65.00	65.00	
22					
23	STATE SOURCES				
24	Homestead Exemption	3130	1,112.00	1,000.00	
25	Pro-Rate Motor Vehicles	3180	140.00	125.00	
26					
27	Property Tax Credit		4,050.00	4,000.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300 / 6300			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		251,456.00	206,902.00	321,402.00
37	Personal and Real Property Taxes	1100	48,077.00	122,000.00	124,130.00
38	TOTAL RESOURCES AVAILABLE		299,533.00	328,902.00	445,532.00
39	Less: Disbursements & Transfers		98,389.00	7,500.00	
40	BALANCE FORWARD		201,144.00	321,402.00	

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

PROPERTY TAX RECAP	
	124,130.00
	1,253.84
	125,383.84

**Note:** To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 38 must agree with TOTAL REQUIREMENTS on line 12 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.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/Source Number	ACTUAL 9-1-2016 to 8-31-2017 (Column 1)	ACTUAL/ESTIMATED 9-1-2017 to 8-31-2018 (Column 2)	ADOPTED 9-1-2018 to 8-31-2019 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720			
3	Bond - Refunded	831			
4	Bond - Principal	831			
5	Bond - Interest	832			
6					
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
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	1510			
20					
21	STATE SOURCES				
22	Homestead Exemption	3130			
23	Pro-Rate Motor Vehicle	3180			
24					
25	Property Tax Credit				
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5301			
30	Long Term Loans	5400			
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1100			
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.
3. 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.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2016 to 8-31-2017 (Column 1)	ACTUAL/ESTIMATED 9-1-2017 to 8-31-2018 (Column 2)	ADOPTED 9-1-2018 to 8-31-2019 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000 / 1200			
3	Support Services - Pupils	2100			
4	Support Services - Staff	2200			
5	Executive Administration Services	2320			
6	Office of the Principal	2410			
7	General Administration - Business Services	2500			
8	Community Services	3300			
9	State Categorical Programs	3500			
10	Federal Programs	6000			
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Tuition Received from Districts	1210 / 1230			
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	8000			
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 9-1-2016 to 8-31-2017 (Column 1)	ACTUAL/ESTIMATED 9-1-2017 to 8-31-2018 (Column 2)	ADOPTED 9-1-2018 to 8-31-2019 (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	1510			
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.