

BUDGET HEARING

Thursday, September 5, 2019 6:00 PM

East Butler School
212 South Madison Street
Brainard, NE 68626-0036

Megan Kozisek: Present

Ryan Pekarek: Present

Dylan Spatz: Absent

Sarah Strizek: Present

Kim TePoel: Present

Dan Zysset: Present

1. Call Meeting To Order

2. Roll Call

3. Flag Salute

4. Approve Agenda

5. Motion to approve the agenda as presented Passed with a motion by Sarah Strizek and a second by Kim TePoel.

6. Megan Kozisek: Yea, Ryan Pekarek: Yea, Sarah Strizek: Yea, Kim TePoel: Yea, Dan Zysset: Yea

7.

8. Patron's Comments

Comments will be limited to 3 minutes per patron and a total allocation of 10 minutes for all comments.

9. Informational Items

1. Budget Hearing

10. Adjournment

11. Motion to adjourn at 6:15 Passed with a motion by Dan Zysset and a second by Sarah Strizek.

12. Megan Kozisek: Yea, Ryan Pekarek: Yea, Sarah Strizek: Yea, Kim TePoel: Yea, Dan Zysset: Yea

13.

PROPERTY TAX RESOLUTION

2019/2020 TAX REQUEST RESOLUTION FOR EAST BUTLER PUBLIC SCHOOL DISTRICT 12-0502

WHEREAS, public was given at least five days in advance of a Special Public Hearing called for the purpose of discussing and approving or modifying the District’s Tax Requests for the **2019/2020** school fiscal year for the General Fund, Bond Fund, Special Building Fund, and Qualified Capital Purpose Undertaking Fund of BUTLER COUNTY School District **12-0502** and,

WHEREAS, such Special Public Hearing was held before the Board of Education (hereinafter “the Board”) of BUTLER COUNTY School District **12-0502** (hereinafter “the District”) at the time, date, and place announced in the notice published in a newspaper of general circulation, a copy of which notice and proof of publication of which is attached hereto as Exhibit A, all as required by law; and,

WHEREAS, the Board provided an opportunity to receive comment, information and evidence from persons in attendance at such Special Hearing; and,

WHEREAS, the total assessed value of the property differs from last year’s total assessed value by -2%; the tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be \$0.613631 per \$100 of assessed value; the **EAST BUTLER PUBLIC SCHOOL DISTRICT** proposes to adopt a property tax requests that will cause its tax rate to be \$0.612178 per \$100 of assessed value.

WHEREAS, based on the proposed property tax request and changes in other revenue, the total operating budget of **EAST BUTLER PUBLIC SCHOOL DISTRICT** will 1% LESS THAN LAST YEAR..

WHEREAS, the Board, after having reviewed the District’s Tax Requests for each said fund, and after public consideration of the matter, has determined that the Final Tax Requests as listed below are necessary in order to carry out the functions of the District, as determined by the Board for the **2019/2020** school fiscal year.

NOW BE IT THEREFORE RESOLVED that (1) the Tax Request for the General Fund should be, and hereby is set at \$4,847,916.00 (2) the Tax Request for the Bond Fund should be, and hereby is set at \$0 (3) the Tax Request for the Special Building Fund should be, and hereby is set at \$454,54500 and (4) the Tax Request for the Qualified Capital Purpose Undertaking Fund should be, and hereby is set at \$188,122.00

It is so moved by (Name of Board Member)_____ and seconded by (Name of Board Member) _____this 5th day of September, 2019.

Roll Call vote as follows:

Megan Kozisek	YES	NO
Kim TePoel	YES	NO
Dan Zysset	YES	NO
Ryan Pekarek	YES	NO
Dylan Spatz	YES	NO
Sarah Strizek	YES	NO

The undersigned herewith certifies, as Secretary of the Board of Education of BUTLER School District 12-0502 that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

_____, Secretary

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

County-District #: 12-0502 Class #: 3
East Butler Public Schools
TO THE COUNTY BOARD AND COUNTY CLERK OF
Butler County

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

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 4,847,916.00	\$ 4,847,916.00
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]	\$ -		\$ -
Special Building Fund	\$ -	\$ 454,545.00	\$ 454,545.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ 188,122.00	\$ 188,122.00
Total All Funds	\$ -	\$ 5,490,583.00	\$ 5,490,583.00

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

\$ 1,754,000.00	Principal
\$ 272,814.00	Interest
\$ 2,026,814.00	Total Outstanding Bonded Indebtedness

Total Certified Valuation (All Counties) \$ 896,893,028

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

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2018 through June 30, 2019?

YES NO

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

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2018 through June 30, 2019?

YES NO

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

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2018-2019 school fiscal year?

YES NO

Submission Information

Budget Due by 9-20-2019

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

County Clerk's Use Only

APA Contact Information

Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509

Telephone: (402) 471-2111 FAX: (402) 471-3301

Website: www.auditors.nebraska.gov

Questions - E-Mail: Deann.Haeffner@nebraska.gov

2019-2020 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL 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	3,454,137.00	4,008,228.00	4,799,437.00	8,807,665.00	1,148,614.00	5,559,051.00	6,707,665.00	2,100,000.00	8,807,665.00
Depreciation	98,062.00	176,372.00		176,372.00			176,372.00		176,372.00
Employee Benefit	1,056.00	1,056.00		1,056.00			1,056.00	-	1,056.00
Contingency	-	-		-			-		-
Activities	73,202.00	150,000.00		150,000.00			150,000.00	-	150,000.00
School Nutrition	21,350.00	206,000.00		206,000.00			206,000.00	-	206,000.00
Bond	-	-	-	-			-	-	-
Special Building	437,398.00	437,398.00	450,000.00	887,398.00			887,398.00		887,398.00
Qualified Capital Purpose Undertaking	487,607.00	487,607.00	186,241.00	673,848.00			673,848.00	-	673,848.00
Cooperative	-	-		-			-	-	-
Student Fee	16,453.00	19,353.00		19,353.00			19,353.00	-	19,353.00
				-					-
TOTAL ALL FUNDS	4,589,265.00	5,486,014.00	5,435,678.00	10,921,692.00	1,148,614.00	5,559,051.00	8,821,692.00	2,100,000.00	10,921,692.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
	PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	4,799,437.00	-	450,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	48,479.00	-	4,545.00	1,881.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,847,916.00	-	454,545.00	188,122.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 46,091.00	\$ -

COUNTY TREASURER'S BALANCE, 9-1-2019			
-	-	-	-

2018-2019 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	3,798,259.00	4,402,002.00	5,170,271.00	9,572,273.00	1,035,340.00	5,082,796.00	6,118,136.00	3,454,137.00
Depreciation	86,062.00	190,062.00		190,062.00			92,000.00	98,062.00
Employee Benefit	3,491.00	9,171.00		9,171.00			8,115.00	1,056.00
Contingency	-	-		-			-	-
Activities	71,334.00	221,539.00		221,539.00			148,337.00	73,202.00
School Nutrition	16,677.00	226,596.00		226,596.00			205,246.00	21,350.00
Bond	-	-	-	-			-	-
Special Building	880,547.00	880,547.00	115,723.00	996,270.00			558,872.00	437,398.00
Qualified Capital Purpose Undertaking	491,552.00	491,552.00	185,299.00	676,851.00			189,244.00	487,607.00
Cooperative	-	-		-			-	-
Student Fee	20,216.00	23,156.00		23,156.00			6,703.00	16,453.00
				-				-
TOTAL ALL FUNDS	5,368,138.00	6,444,625.00	5,471,293.00	11,915,918.00	1,035,340.00	5,082,796.00	7,326,653.00	4,589,265.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES	
\$	142,896.00

East Butler Public Schools
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	4,847,916.00	-	454,545.00	188,122.00
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		188,122.00
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7	Voluntary termination agreements from collective bargaining agreement with certificated employees 9/1/18 to 8/31/19 up to 50%	-			
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	-	-	188,122.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	4,847,916.00	-	454,545.00	-
14	Assessed Valuation	896,893,028	896,893,028	896,893,028	896,893,028
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.540523	0.000000	0.050680	0.000000
16	Total Levy for Compliance	0.591203			

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

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

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

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

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

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

Voluntary Termination Exclusions

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

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

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

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
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General Fund	\$ 4,847,916.00	\$ 896,893,028	0.540523
Special Building Fund	\$ 454,545.00	\$ 896,893,028	0.05068
Bond Fund	\$ -	\$ 896,893,028	0
Bond Fund	\$ -	\$ 896,893,028	0
Bond Fund	\$ -	\$ 896,893,028	0
QCPUF Fund	\$ 188,122.00	\$ 896,893,028	0.020975
QCPUF Fund	\$ -	\$ 896,893,028	0
	\$ -	\$ 896,893,028	0
	\$ -	\$ 896,893,028	0
	\$ -	\$ 896,893,028	0
	\$ -	\$ 896,893,028	0
	\$ -	\$ 896,893,028	0
	\$ -	\$ 896,893,028	0
	\$ -	\$ 896,893,028	0
	\$ -	\$ 896,893,028	0
Total	\$ 5,490,583.00		\$ 0.612178

Must agree to Cover

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

East Butler Public Schools (12-0502) in Butler 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 5 day of 09, 2019 at 6:00 o'clock, P.M., at 212 S Madison St, Brainard NE 68626 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours.

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2017-2018 (1)	2018-2019 (2)	2019-2020 (3)			
General	\$ 6,305,118.00	\$ 6,118,136.00	\$ 6,707,665.00	\$ 2,100,000.00	\$ 4,008,228.00	\$ 4,847,916.00
Depreciation	\$ 87,803.00	\$ 92,000.00	\$ 176,372.00		\$ 176,372.00	
Employee Benefit	\$ -	\$ 8,115.00	\$ 1,056.00	\$ -	\$ 1,056.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 201,196.00	\$ 148,337.00	\$ 150,000.00	\$ -	\$ 150,000.00	
School Nutrition	\$ 187,940.00	\$ 205,246.00	\$ 206,000.00	\$ -	\$ 206,000.00	
Bond	\$ 1,458.00	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 586,998.00	\$ 558,872.00	\$ 887,398.00		\$ 437,398.00	\$ 454,545.00
Qualified Capital Purpose Undertaking	\$ 186,916.00	\$ 189,244.00	\$ 673,848.00	\$ -	\$ 487,607.00	\$ 188,122.00
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 1,689.00	\$ 6,703.00	\$ 19,353.00	\$ -	\$ 19,353.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 7,559,118.00	\$ 7,326,653.00	\$ 8,821,692.00	\$ 2,100,000.00	\$ 5,486,014.00	\$ 5,490,583.00

Notice of Special Hearing To Set Final Tax Request

East Butler Public Schools (12-0502) in Butler 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 5 day of 09 2019 at 6:15 o'clock P.M., at 212 S Madison St, Brainard NE 68626 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.

	2018-2019	2019-2020	Change
Property Valuations	918,782,090	896,893,028	-2%

2018/19 Budget Information

2019/20 Budget Information

Fund	2018-2019 Operating Budget	2018-2019 Property Tax Request	2018 Tax Rate	Property Tax Rate (2018-2019 Request Divided By 2019 Valuation)	2019-2020 Operating Budget	2019-2020 Proposed Property Tax Request	Proposed 2019 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,486,335.82	5,222,495.91	0.568415	0.582287	6,707,665.00	4,847,916.00	0.540523	-5%	3%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	#DIV/0!
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Special Building Fund	1,197,318.82	90,909.09	0.009895	0.010136	887,398.00	454,545.00	0.050680	412%	-26%
Qualified Capital Purpose Undertaking Fund K - 12	667,963.00	190,386.87	0.020722	0.021227	673,848.00	188,122.00	0.020975	1%	1%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Total	8,351,617.64	5,503,791.87	0.599032	0.613650	8,268,911.00	5,490,583.00	0.612178	2%	-1%