

Board of Education Tax Request and Budget Hearing

Wednesday, September 9, 2015 6:00 PM

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

Jan Bostelman: Present

Stonie Cooper: Present

Mark Janak: Present

Megan Kozisek: Present

Nate Radenslaben: Absent

Chris Rezac: Present

Kim TePoel: Present

Marlene Wade: Present

Dan Zysset: Absent

1. Call Meeting To Order

1.1. Tax Request Hearing

Motion to close the tax request hearing at 6:16 P.M. Passed with a motion by Marlene Wade and a second by Mark Janak.

Jan Bostelman: Yea, Stonie Cooper: Yea, Mark Janak: Yea, Megan Kozisek: Yea, Chris Rezac: Yea, Kim TePoel: Yea, Marlene Wade: Yea

## 1.2. Budget Hearing

Motion to close the budget hearing at 6:29 P.M. Passed with a motion by Marlene Wade and a second by Jan Bostelman.

Jan Bostelman: Yea, Stonie Cooper: Yea, Mark Janak: Yea, Megan Kozisek: Yea, Nate Radenslaben: Yea, Chris Rezac: Yea, Kim TePoel: Yea, Marlene Wade: Yea, Dan Zysset: Yea

## 2. Adjournment

2015-2016 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	2,400,000.00	3,077,129.41	4,984,705.99	8,061,835.40	664,656.39	5,297,179.01	5,961,835.40	2,100,000.00	8,061,835.40
Depreciation	121,666.91	421,666.91		421,666.91			421,666.91		421,666.91
Employee Benefit	3,496.19	3,496.19		3,496.19			3,496.19		3,496.19
Contingency	-	-		-			-		-
Activities	55,612.54	293,024.84		293,024.84			293,024.84		293,024.84
School Lunch	19,536.62	170,036.62		170,036.62			170,036.62		170,036.62
Bond	150,963.44	150,963.44	40,000.00	190,963.44			178,000.00	12,963.44	190,963.44
Special Building	872,154.07	872,154.07	460,000.00	1,332,154.07			1,332,154.07		1,332,154.07
Qualified Capital Purpose Undertaking	395,033.19	395,033.19	157,592.61	552,625.80			552,625.80		552,625.80
Cooperative	-	-		-			-		-
Student Fee	23,067.67	23,067.67		23,067.67			23,067.67		23,067.67
<b>TOTAL ALL FUNDS</b>	<b>4,041,530.63</b>	<b>5,406,572.34</b>	<b>5,642,298.60</b>	<b>11,048,870.94</b>	<b>664,656.39</b>	<b>5,297,179.01</b>	<b>8,935,907.50</b>	<b>2,112,963.44</b>	<b>11,048,870.94</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.

**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)	4,984,705.99	40,000.00	460,000.00	157,592.61
COUNTY TREASURER'S COMMISSION AT 1% (Line B)	50,350.52	404.04	4,646.46	1,591.84
DELINQUENT TAX ALLOWANCE (If over 5% of Line A, see Instructions) (Line C)	-	-	-	-
<b>TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B + Line C) (Line D)</b>	<b>5,035,056.51</b>	<b>40,404.04</b>	<b>464,646.46</b>	<b>159,184.45</b>

<b>CERTIFIED STATE AID</b>	<b>19,379.81</b>	<b>\$</b>	<b>205,000.00</b>
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<b>COUNTY TREASURER'S BALANCE, 9-1-2015</b>	<b>500,000.00</b>	<b>150,963.44</b>	<b>220,769.48</b>	<b>50,000.00</b>
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**2015-2016  
STATE OF NEBRASKA  
SCHOOL DISTRICT BUDGET FORM**

County-District #: 12-0502 Class #: 3

East Butler

TO THE COUNTY BOARD AND COUNTY CLERK OF  
Butler County County

This budget is for the Period **SEPTEMBER 1, 2015 through AUGUST 31, 2016**

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		\$ 5,035,056.51	\$ 5,035,056.51
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ 40,404.04		\$ 40,404.04
Special Building Fund		\$ 464,646.46	\$ 464,646.46
Qualified Capital Purpose Undertaking Fund		\$ 159,184.45	\$ 159,184.45
<b>Total All Funds</b>	\$ 40,404.04	\$ 5,658,887.42	\$ 5,699,291.46

Outstanding Bonded Indebtedness as of September 1, 2015  
*(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)*

\$	2,345,000.00	Principal
\$	468,478.74	Interest
\$	2,813,478.74	<b>Total Outstanding Bonded Indebtedness</b>

County Clerk's Use Only

**Total Certified Valuation (All Counties)**

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

852,502,931.00

**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, 2014 through June 30, 2015?

YES       NO  
*If YES, Please submit Interlocal Agreement Report by December 31, 2015.*

**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, 2014 through June 30, 2015?

YES       NO  
*If YES, Please submit Trade Name Report by December 31, 2015.*

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2014-2015 school fiscal year?

YES       NO

**Submission Information - Adopted Budget Due by 9-20-2015**

1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509  
**Submit Adobe PDF Document via Website:**  
<http://www.auditors.nebraska.gov/>

2. County Board (SEC. 13-508), C/O County Clerk

3. Nebraska Dept. of Education

**APA Contact Information**

Auditor of Public Accounts  
 Telephone: (402) 471-2111      FAX: (402) 471-3301  
 Website: [www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)  
 Questions - E-Mail: [Deann.Haeffner@nebraska.gov](mailto:Deann.Haeffner@nebraska.gov)

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

State of Nebraska  
**Budget Form - NBH-School District**  
 Statement of Publication

East Butler (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 9th day of September, 2015 at 6:00 o'clock, P.M., at 212 South Madison Street, Brainard, NE 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)
	2013-2014 (1)	2014-2015 (2)	2015-2016 (3)				
General	\$ 4,947,846.36	\$ 5,502,117.27	\$ 5,961,835.40	\$ 2,100,000.00	\$ 3,077,129.41	\$ 50,350.52	\$ 5,035,056.51
Depreciation	\$ 114,554.87	\$ 152,085.27	\$ 421,666.91	-	\$ 421,666.91	-	-
Employee Benefit	\$ -	\$ 544.00	\$ 3,496.19	-	\$ 3,496.19	-	-
Contingency	\$ -	\$ -	\$ -	-	\$ -	-	-
Activities	\$ 235,602.35	\$ 201,198.80	\$ 293,024.84	-	\$ 293,024.84	-	-
School Lunch	\$ 144,595.63	\$ 130,427.00	\$ 170,036.62	-	\$ 170,036.62	-	-
Bond	\$ 106,843.75	\$ 85,273.75	\$ 178,000.00	\$ 12,963.44	\$ 150,963.44	\$ 404.04	\$ 40,404.04
Special Building	\$ 620,531.19	\$ 242,483.68	\$ 1,332,154.07	-	\$ 872,154.07	\$ 4,646.46	\$ 464,646.46
Qualified Capital Purpose Undertaking	\$ 167,363.12	\$ 292,533.41	\$ 552,625.80	-	\$ 395,033.19	\$ 1,591.84	\$ 159,184.45
Cooperative	\$ -	\$ -	\$ -	-	\$ -	-	-
Student Fee	\$ -	\$ 485.00	\$ 23,067.67	-	\$ 23,067.67	-	-
<b>TOTALS</b>	<b>\$ 6,337,337.27</b>	<b>\$ 6,607,148.18</b>	<b>\$ 8,935,907.50</b>	<b>\$ 2,112,963.44</b>	<b>\$ 5,406,572.34</b>	<b>\$ 56,992.86</b>	<b>\$ 5,699,291.46</b>

Total Personal and Real Property Tax Requirement For Bonds  
\$ 40,404.04

Total Personal and Real Property Tax Requirement for ALL Other  
\$ 5,658,887.42

# Notice of Special Hearing To Set Final Tax Request

East Butler (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 9 day of September 2015 at 6:00 o'clock P.M., at 212 South Madison Street, Brainard, NE 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.

		<b>2014/15 Budget Information</b>			<b>2015/16 Budget Information</b>		
Fund	2014-2015 Property Tax Request	2014 Tax Rate	Property Tax Rate (2014-2015 Request Divided By 2015 Valuation)	2015-2016 Proposed Property Tax Request	Proposed 2015 Tax Rate		
General Fund	4,383,838.34	0.570329	0.514231	5,035,056.51	0.590620		
Bond Fund(s) K - 12			0.000000		0.000000		
Bond Fund(s) K - 8	40,404.04	0.023824	0.023824	20,202.02	0.010939		
Bond Fund(s) 9 - 12	40,404.04	0.023737	0.023737	20,202.02	0.010898		
Bond Fund			0.000000		0.000000		
Special Building Fund	303,030.30	0.039424	0.035546	464,646.46	0.054040		
Qualified Capital Purpose Undertaking Fund K - 12	222,222.22	0.028249	0.026067	159,184.45	0.018673		
Qualified Capital Purpose Undertaking Fund K - 8			0.000000		0.000000		
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000		0.000000		

2015-2016 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	2,400,000.00	3,077,129.41	4,984,705.99	8,061,835.40	664,656.39	5,297,179.01	5,961,835.40	2,100,000.00	8,061,835.40
Depreciation	121,666.91	421,666.91		421,666.91			421,666.91		421,666.91
Employee Benefit	3,496.19	3,496.19		3,496.19			3,496.19		3,496.19
Contingency	-	-		-			-		-
Activities	55,612.54	293,024.84		293,024.84			293,024.84		293,024.84
School Lunch	19,536.62	170,036.62		170,036.62			170,036.62		170,036.62
Bond	150,963.44	150,963.44	40,000.00	190,963.44			178,000.00	12,963.44	190,963.44
Special Building	872,154.07	872,154.07	460,000.00	1,332,154.07			1,332,154.07		1,332,154.07
Qualified Capital Purpose Undertaking	395,033.19	395,033.19	157,592.61	552,625.80			552,625.80		552,625.80
Cooperative	-	-		-			-		-
Student Fee	23,067.67	23,067.67		23,067.67			23,067.67		23,067.67
<b>TOTAL ALL FUNDS</b>	<b>4,041,530.63</b>	<b>5,406,572.34</b>	<b>5,642,298.60</b>	<b>11,048,870.94</b>	<b>664,656.39</b>	<b>5,297,179.01</b>	<b>8,935,907.50</b>	<b>2,112,963.44</b>	<b>11,048,870.94</b>

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**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)	4,984,705.99	40,000.00	460,000.00	157,592.61
COUNTY TREASURER'S COMMISSION AT 1% (Line B)	50,350.52	404.04	4,646.46	1,591.84
DELINQUENT TAX ALLOWANCE (If over 5% of Line A, see Instructions) (Line C)	-	-	-	-
<b>TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B + Line C) (Line D)</b>	<b>5,035,056.51</b>	<b>40,404.04</b>	<b>464,646.46</b>	<b>159,184.45</b>

<b>CERTIFIED STATE AID</b>	<b>19,379.81</b>	<b>\$</b>	<b>205,000.00</b>
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<b>COUNTY TREASURER'S BALANCE, 9-1-2015</b>	<b>500,000.00</b>	<b>150,963.44</b>	<b>220,769.48</b>	<b>50,000.00</b>
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**2015-2016  
STATE OF NEBRASKA  
SCHOOL DISTRICT BUDGET FORM**

County-District #: 12-0502 Class #: 3

East Butler

TO THE COUNTY BOARD AND COUNTY CLERK OF  
Butler County County

This budget is for the Period **SEPTEMBER 1, 2015 through AUGUST 31, 2016**

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			\$ 5,035,056.51	\$ 5,035,056.51
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]		\$ 40,404.04		\$ 40,404.04
Special Building Fund			\$ 464,646.46	\$ 464,646.46
Qualified Capital Purpose Undertaking Fund			\$ 159,184.45	\$ 159,184.45
<b>Total All Funds</b>		\$ 40,404.04	\$ 5,658,887.42	\$ 5,699,291.46

Outstanding Bonded Indebtedness as of September 1, 2015  
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

\$	2,345,000.00	Principal
\$	468,478.74	Interest
\$	2,813,478.74	<b>Total Outstanding Bonded Indebtedness</b>

County Clerk's Use Only

**Total Certified Valuation (All Counties)**

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

852,502,931.00

**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, 2014 through June 30, 2015?

YES  NO

If YES, Please submit Interlocal Agreement Report by December 31, 2015.

**Report of Trade Names, Corporate Names & Business Names**

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YES  NO

If YES, Please submit Trade Name Report by December 31, 2015.

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2014-2015 school fiscal year?

YES  NO

**APA Contact Information**

Auditor of Public Accounts

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

Website: [www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)

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

**Submission Information - Adopted Budget Due by 9-20-2015**

1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509

Submit Adobe PDF Document via Website:

<http://www.auditors.nebraska.gov/>

2. County Board (SEC. 13-508), C/O County Clerk

3. Nebraska Dept. of Education

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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Clerk/Secretary

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Depreciation	\$ 114,554.87	\$ 152,085.27	\$ 421,666.91	-	\$ 421,666.91	-	-
Employee Benefit	\$ -	\$ 544.00	\$ 3,496.19	-	\$ 3,496.19	-	-
Contingency	\$ -	\$ -	\$ -	-	\$ -	-	-
Activities	\$ 235,602.35	\$ 201,198.80	\$ 293,024.84	-	\$ 293,024.84	-	-
School Lunch	\$ 144,595.63	\$ 130,427.00	\$ 170,036.62	-	\$ 170,036.62	-	-
Bond	\$ 106,843.75	\$ 85,273.75	\$ 178,000.00	\$ 12,963.44	\$ 150,963.44	\$ 404.04	\$ 40,404.04
Special Building	\$ 620,531.19	\$ 242,483.68	\$ 1,332,154.07	-	\$ 872,154.07	\$ 4,646.46	\$ 464,646.46
Qualified Capital Purpose Undertaking	\$ 167,363.12	\$ 292,533.41	\$ 552,625.80	-	\$ 395,033.19	\$ 1,591.84	\$ 159,184.45
Cooperative	\$ -	\$ -	\$ -	-	\$ -	-	-
Student Fee	\$ -	\$ 485.00	\$ 23,067.67	-	\$ 23,067.67	-	-
<b>TOTALS</b>	<b>\$ 6,337,337.27</b>	<b>\$ 6,607,148.18</b>	<b>\$ 8,935,907.50</b>	<b>\$ 2,112,963.44</b>	<b>\$ 5,406,572.34</b>	<b>\$ 56,992.86</b>	<b>\$ 5,699,291.46</b>

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Total Personal and Real Property Tax Requirement for ALL Other  
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<b>2014/15 Budget Information</b>			<b>2015/16 Budget Information</b>		
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General Fund	4,383,838.34	0.570329	0.514231	5,035,056.51	0.590620
Bond Fund(s) K - 12			0.000000		0.000000
Bond Fund(s) K - 8	40,404.04	0.023824	0.023824	20,202.02	0.010939
Bond Fund(s) 9 - 12	40,404.04	0.023737	0.023737	20,202.02	0.010898
Bond Fund			0.000000		0.000000
Special Building Fund	303,030.30	0.039424	0.035546	464,646.46	0.054040
Qualified Capital Purpose Undertaking Fund K - 12	222,222.22	0.028249	0.026067	159,184.45	0.018673
Qualified Capital Purpose Undertaking Fund K - 8			0.000000		0.000000
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000		0.000000