

Board of Education Budget Hearing
Monday, September 20, 2021 8:00 AM
Shelby-Rising City School Rm. 402
650 N. Walnut
Shelby, NE 68662-0218

1. Call to Order
2. Announce Open Meeting Act Posting and Location
3. Recognition of Visitors
During this time visitors may request to the board the opportunity to speak at the appropriate time. The Board then allow for Public Comments. Each speaker will be limited to 5 minutes and all of the Public Comment time will be limited to 30 minutes. An exception will be made for those speakers appearing on the Agenda as presenters.
4. Approval of Agenda
5. Presentation: 2021-2022 Budget Information
6. Conduct Hearing on the 2021-2022 Budgets of Expenses (This hearing covers the General Fund, Depreciation Fund, Activities Fund, School Nutrition Fund, School Bond Fund, and Building Fund).
7. Adjournment



Shelby-Rising City Schools 2021-2022 Budget Hearing



September 14, 2021
Board and Public Information

Prepared by Tucker Tejkl, Supt.

September 2021



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Executive Summary

This document is to assist the School Board and Stakeholders in assessing the financial condition and needs of the Shelby-Rising City School District.



The District utilizes the following funds and an explanation of each is included:

GENERAL FUND – Is the account used for the annual operations of the school district. This fund receives revenue from property tax (levy), various county taxes, state reimbursements, net-option funding, and federal program support. The expenditure limit for this account is called budget authority and set through the TEEOSA formula established by the Nebraska Legislature and managed by the Nebraska Department of Education. The General Fund has a levy limit of \$1.05.

SPECIAL BUILDING FUND – is the account used for new construction or building improvements. This account generates revenue from property tax (separate levy) and/or bond funds. Expenditures should not include unplanned repairs; it is designed for specific improvement projects. The Building Fund has a levy limit of \$0.14.

DEPRECIATION FUND – is the account established in order to facilitate the eventual purchase of costly capital outlay by reserving such monies by transferring unused funds from the General Fund. The purpose of this fund is to spread replacement costs (by accumulation of funds over time) in order to avoid a disproportionate tax effort in a single year to meet such an expense. Typical expenditures include buses, vans, technology, track/field surfacing, HVAC equipment, and IT equipment.

BOND FUND – is the account that is used to accumulate property tax funds that are levied in order to pay back general obligations bonds that are taken out by the school district to make improvements to a building(s) or certain infrastructure needs. There is no limit on the amount that can be levied, as long as it does not substantially exceed the annual bond obligation payments.

SCHOOL NUTRITION FUND – This was formerly called the Lunch Fund. The fund is designed to take receipts and make payments for the operation of the school nutrition program. Any deficit that would occur becomes the responsibility of the General Fund.

ACTIVITIES FUND – is required to account for the fiscal operations of student organizations, inter-school athletics, and other self-supporting or partially self-supporting school activities. This account does not count toward the annual expenditure limits established in the Budget Authority.



EMPLOYEE BENEFIT FUND – An employee benefit fund may be established in order to specifically reserve General Fund money for the benefit of school district employees. This is typically used to manage a 125 plan, unemployment compensation, early retirement, or HSA contributions.

CONTINGENCY FUND – A contingency fund is authorized by statute and may be used to fund uninsured losses and legal fees incurred by the district for the defense against public losses. This fund may not exceed 5% of the total budgeted general fund expenditures.

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND (QCPUF) – This fund may be established for the removal of environmental hazards and the reduction or elimination of accessibility barriers to schools. The tax levy for and duration of this fund is restricted to \$0.03 over five years.

COOPERATIVE FUND – The Cooperative Fund may be used by the school district acting as the fiscal agent for any cooperative activity between two or more political subdivisions. All school districts, including the school district acting as fiscal agent, shall show the payment for services to the cooperative in their General Fund.

STUDENT FEES FUND – as authorized by statute, is a separate fund not supported by tax revenue. Includes all moneys collected from students pursuant to the Public Elementary and Secondary Student Fee Authorization Act. Included are the fees for Extracurricular Activities, Postsecondary Education, and Summer/Night School.

Tax Valuation of District

When taxing, the District uses the certified valuations of all property established by the Assessors Office(s) in both Polk County and Butler County. Shelby-Rising City Schools does not have influence or input on the decisions regarding property valuation. The tax asking for each fund is determined by the valuation multiplied by the levy, with \$0.01 of levy accounting for \$10 per \$100,000 of property valuation.

Consolidated District Valuation History

Year	Butler County	Change	Polk County	Change	Total Valuation	Change
11-12	\$173,143,924		\$236,543,539		\$409,687,463	
12-13	\$190,671,982	10.12%	\$263,580,881	11.43%	\$454,252,863	10.88%
13-14	\$227,587,958	19.36%	\$316,255,272	19.98%	\$543,843,230	19.72%
14-15	\$255,188,613	12.13%	\$375,838,839	18.84%	\$631,027,452	16.03%
15-16	\$279,799,429	9.64%	\$446,078,466	18.69%	\$725,877,895	15.03%
16-17	\$316,414,611	13.09%	\$467,830,337	4.88%	\$784,244,948	8.04%
17-18	\$322,293,389	1.86%	\$472,627,166	1.03%	\$794,920,555	1.36%
18-19	\$323,863,507	0.49%	\$454,727,685	-3.79%	\$778,591,192	-2.05%
19-20	\$326,318,640	0.76%	\$432,632,222	-4.86%	\$758,950,862	-2.52%
20-21	\$324,000,064	-0.71	\$435,269,438	0.61	\$759,269,502	0.04
21-22	\$ 329,602,950	1.73%	\$ 437,742,215	0.57%	\$ 767,345,165.00	1.06%



District Revenue

Shelby-Rising City Schools has not received state equalization aid from the State of Nebraska since the merger. For the first two years, incentive aid is given to assist districts in managing the reduction of staff after the merger. State Aid for the purposes of this chart includes revenue received for teacher allocation aid, state income tax, and net-option funding.

A historical chart for State Aid Revenue

Year	State Aid	% Change
11-12	\$376,580.50	
12-13	\$241,903.85	-35.76%
13-14	\$328,699.94	35.88%
14-15	\$113,624.81	-65.43%
15-16	\$275,653.52	142.60%
16-17	\$396,850.00	43.97%
17-18	\$439,956.00	10.86%
18-19	\$305,206.00	-30.63%
19-20	\$509,393.00	66.90%
20-21	\$645,898.00	21.20%
21-22	\$538,884.00	-16.6%

Additional revenue for the General Fund comes in the form of State or Federal Program Grants (qualifications and limitations apply), county taxes, and local property tax. All other funds receive their revenue from direct property tax or general fund transfers. The exception is our building fund, which received revenue from the Bond Issue passed in 2015.

A historical chart for Property Tax Asking to support the General Fund

Year	GF Levy	GF Tax Asking	% Change
11-12	\$1.00	\$4,196,130.14	
12-13	\$1.00	\$4,542,528.63	8.26%
13-14	\$0.894	\$4,861,958.48	7.03%
14-15	\$0.605	\$3,822,341.52	-21.38%
15-16	\$0.600	\$4,355,267.37	13.94%
16-17	\$0.600	\$4,705,469.69	8.04%
17-18	\$0.644	\$5,119,288.37	8.79%
18-19	\$0.685	\$5,333,349.67	4.18%
19-20	\$0.699	\$5,305,066.53	-0.53%
20-21	\$0.679	\$5,163,032.61	-2.7%
21-22	\$0.671	\$5,145,263.00	-0.003%



Factors that impact Tax Asking include State Aid, State/Federal Program Grants, and SPED Reimbursements. The tax asking is the difference between that total and the total anticipated expenditures from the General Fund. In 2013-2014 the district had a Cash Reserve that was calculated into the formula for necessary revenue. The District attempts to carry enough Cash Reserve to operate for three months to offset the delayed timeline for receipts from Property Tax and the State of Nebraska.

General Fund

The General Fund cash balance on August 31, 2021 was \$1,968,602 compared to \$1,745,681 at the end of the 2020 fiscal period. This is considered a required cash reserve and is not factored into the revenue for the 2021-2022 fiscal period.

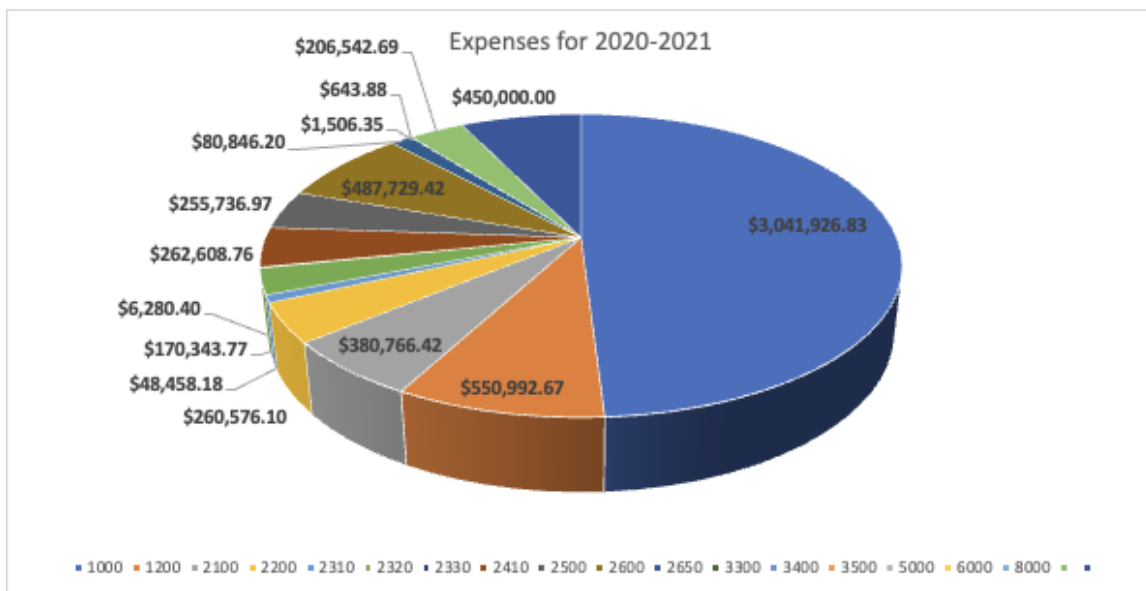
Below is a comparison of annual budgeted expenditures by year and actual expenditures and transfers by year. The percentage change will show the budget expenditure (planned and actual) increase or decrease by year.

Year	GF Planned Budget	% Change	GF Actual Expenditures	% Change
11-12	\$6,426,863.00		\$5,258,235.16	
12-13	\$5,863,612.00	-8.76%	\$5,715,864.43	+8.70%
13-14	\$5,706,379.88	-2.68%	\$5,524,244.39	-3.35%
14-15	\$5,797,247.90	+1.59%	\$5,509,323.39	-0.27%
15-16	\$5,729,655.00	-1.17%	\$5,690,555.06*	+3.29%
16-17	\$5,871,606.33	+2.47%	\$5,910,986.41**	+3.87%
17-18	\$6,105,502.00	+3.98%	\$6,303,281.37***	+6.64%
18-19	\$6,459,465.00	+5.80%	\$6,200,269.65	-1.63%
19-20	\$6,504,758.00	+0.70%	\$6,137,528.00	-1.1%
20-21	\$6,264,732.00	-3.7%	\$6,191,461.00	-0.1%
21-22	\$6,131,091.00	-0.02%		

* - Includes \$182,000 used for asbestos abatement not covered in 2015 bond issue.

** - Includes \$259,314 used for construction/renovation not covered in bond.

*** - Includes a \$200,000 expenditure for final construction billing.



Special Building Fund

The District will levy \$0.01 for the Special Building Fund for the 2021-2022 fiscal period. The current balance of the building fund is \$97,011.13 as of August 31, 2021. The fund is being used for the reasons listed below.

In prior years, tax asking for the Special Building Fund was used for land acquisition, land development, excavation/demolition, and large construction/repair projects. Below is a historical chart of tax asking by year for the Special Building Fund.

Special Building Fund

Year	Tax Asking	Levy
11-12	\$122,906.24	\$0.030
12-13	\$136,275.86	\$0.030
13-14	\$250,167.89	\$0.046
14-15	\$599,476.08	\$0.095
15-16	\$290,351.16	\$0.040
16-17	\$0	\$0.000
17-18	\$214,628.55	\$0.027
18-19	\$194,647.80	\$0.027
19-20	\$220,096.75	\$0.029
20-21	\$151,853.90	\$0.020
21-22	\$76,737.00	\$0.01

Depreciation Fund

The balance at the end of the 2020-2021 fiscal year was \$779,194.37, which includes a cash balance of \$429,194.37 and a certificate of deposit with Pinnacle Bank of \$172,000. Annually the increase in the account comes from the sale of surplus equipment that is depreciated out, interest, and General Fund transfers.

A \$350,000 transfer from the General Fund was made at the end of the 2020-2021 fiscal year. Expenditures are anticipated for the 2021-2022 fiscal period. The goal of the account balance is to address replacement of technology (staff computers in 2021), addressing our Junior High locker rooms and replacement of existing lighting fixtures (Changing to LED) throughout the building.

Bond Fund

The District passed a \$14.9 million bond issue in March of 2015. The first payment occurred in December of 2015 and will occur annually at the full amount starting with this fiscal period (2016-2017). One of the two bonds was reissued in 2020 with a considerable savings to the district which resulted in the reduction of the levy by nearly one cent.

The current balance of the Bond Fund (August 30, 2021) is \$730,679.35, with a tax receipt coming in September as part of the 2020-2021 fiscal period.

Bond Taxation by Year

2015-2016	\$0.109895	\$ 797,703.51	2019-2020	\$0.1335	\$1,013,199.00
2016-2017	\$0.162583	\$1,275,052.04	2020-2021	\$0.1251	\$ 949,845.15
2017-2018	\$0.128000	\$1,017,498.31	2021-2022	\$0.1185	\$ 909,091.00
2018-2019	\$0.1300	\$1,012,168.55			

School Nutrition Fund

The District’s Food Program received approximately \$80,000 in federal funds to reimburse free and reduced lunch qualified students. The program is self-sufficient with all expenditures including staffing, benefits, supplies, and equipment being paid from program receipts. Meal prices are set by formula from the Federal Program based on student meal participation. Meal prices remained stable for the 2021-22 school year as we were approved for another year of free meals for all of our families. The balance at the end of the 2020-2021 fiscal school year was \$54,156.18. Possible expenditures might include a serving station and improvement of the quality of food.



Activities Fund

Annually the District transfers funds from the General Fund to balance out expenses from school activities that do not generate revenue. At the end of the 2020-2021 school year the General Fund transferred \$100,000 to activities. Additional funds will be used to offset covid related attendance issues, addressing JH uniforms for our winter activities and the accounts that come up **red** each year. This year we had to make up for a deficit of \$26,000. The end of fiscal period balance, not including the transfer (August 31, 2020) for the Activity Fund was as follows:

Cash Balance	\$ 63,898.58
Transfer	\$ 100,000.00
Pinnacle Bank CD	\$ 38,000.00
Total	\$ 201,898.58

The Pinnacle Bank CD is to support the Activity Fund when revenue does not meet the needs and to offset non-revenue athletic and activity programs.

Employee Benefit Fund

The District uses this fund to manage the 125-plan for certificated employees. Funds are withheld from monthly paychecks and deposited here. The expenditures equal claims made by participating employees. The cash balance for the end of the 2020-2021 fiscal year is **\$16,336.21.**

Contingency Fund

Is not used by the District.

Qualified Capital Purpose Undertaking Fund (QCPUF)

Is not used by the District.

Cooperative Fund

Is not used by the District.

Student Fee Fund

Has a balance of **\$15,000** that is annually collected and distributed back into the Activities Fund if no expenditures are required.

Inter-Fund Loans

Currently the District does not have any inter-fund loans outstanding.



Total Levy of District Historical

The total levy is the combined tax asking for all above funds. For the 2020-2021 school year the total tax levy will be approximately \$0.8251 cents. This year's tax asking is less than the prior year for the third time since the consolidation in 2011.

Year	Valuation	Total Levy	Total Tax Asking	% Change
11-12	\$409,687,463	\$1.03	\$4,219,780.87	
12-13	\$454,252,863	\$1.03	\$4,678,804.49	+ 10.88%
13-14	\$543,843,230	\$0.95	\$5,166,510.69	+ 10.42%
14-15	\$631,027,452	\$0.700451	\$4,420,038.10	- 14.45%
15-16	\$725,877,895	\$0.749895	\$5,443,322.04	+ 23.15%
16-17	\$784,244,948	\$0.762583	\$5,980,518.65	+ 9.87%
17-18	\$794,920,555	\$0.799000	\$6,351,415.23	+ 6.20%
18-19	\$778,591,192	\$0.840000	\$6,540,166.01	+2.97%
19-20	\$758,950,862	\$0.861500	\$6,538,361.68	-0.03%
20-21	\$759,269,502	\$0.825100	\$6,264,731.66	-4.29%
21-22	\$767,345,165	\$0.799000	\$6,131,091.00	-0.02%

This upcoming year, the largest cost will be results from:

- The addition of instructional staff salaries and benefits (ELL, SPED 5-8, music teacher) by 282K.
 - These costs will continue to rise in future years to come as the new staff moves horizontally on the salary schedule along with the benefits from the superintendent.
- Increase in classified wages by 50k.
- Increase in extra duty by 12K
- Drop in state aid (option enrollment) by 107K

Reasons we can decrease our overall asking in levy:

- Cash reserve (cash flow in bank) was at 2.5 million at the end of the fiscal year compared to 1.7 million at the end of the 2019-2020 fiscal year.
 - 450K was transferred at the end of August 2021
- Under the .80 cent that was told to our public when this bond first initiated
- Have enough in depreciation to help for items that may go “wonky” throughout the year.



2021-2022	<i>Levy</i>	<i>Tax Asking</i>	<i>+/-</i>	<i>% Change</i>
GF	0.670528	\$ 5,145,263	\$ (17,768.42)	-0.333%
Bond	0.118472	\$ 909,091	\$ (40,754.15)	-4.026%
Building	0.010000	\$ 76,737	\$ (75,116.90)	-38.591%
Total	0.799000	\$ 6,131,088	\$ (133,644.13)	-2.043%

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".

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](tel:4024712111) 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.

Checklist of Items to be Completed and Submitted

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.
- List Computation Form LC-2 and the Special Grant Fund List completed and submitted
- 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. This report should detail interlocal agreements the District was involved in during the 2020-2021 year.

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 Results for the special election to override the levy limits.

Interlocal Agreement Report and Trade Name Report. Due September 20th. If the Reports are not filed on time, the Subdivision can be charged a **\$20 per day fine** in a separate tab. If the Subdivision does not have any Interlocal Agreements or Trade Names, please mark the appropriate box on Page 1 to reduce the chance of a fine.

LB 148 passed by the legislature in 2020 and in effect for 2021-2022 budgets requires specific procedures to be followed during the Budget Hearing: Budget hearing must be held separately from regular scheduled meeting and cannot be limited by time. Nothing indicates the hearing cannot be held the same day a At least 3 copies of budget must be available to the public. Presentation must be given outlining key provisions of the proposed budget, including, but not limited to, a comparison with the prior years budget. Any member of public desiring to speak on the proposed budget shall be allowed to address governing body and given a reasonable amount of time to do so. Requires public body to record the methods and dates of meeting notices in its minutes.

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

INPUT ↓

County-District #:	72-0032
Name of School:	Shelby-Rising City Public Schools
Name of County:	Polk
Class:	III
Current Valuation	767,345,165
Prior Valuation	759,269,502
Prior Year Property Tax Request	
Prior Year Levy Rate	
Hearing Held On:	

Day of month:	14
Month:	September
Year:	2021
Time:	7:30
A.M. or P.M.:	P.M.
Location of Hearing:	Room 402 (S-RC High School)
Special Hearing to Set Final Tax Request Held On:	
Day of month:	14
Month:	September

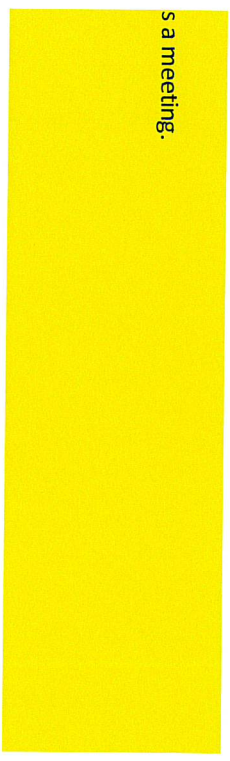
Year: 2021
Time: 7:45
A.M. or P.M.: P.M.
Location of Hearing: Room 402 (S-RC High School)

NOTE: ELECTRONIC FILERS

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

ntil the Reports are filed. The Reports have been added to this file as

s a meeting.



ut Budget Form.

a. If you do not select your school name, the field

Include ALL agreements the School is a member of.

Agreements or agreements between two or more subdivisions in cooperation Act. Statute 13-801

Cooperation Act to permit local governmental units to make the most efficient use of resources by enabling them to cooperate with other localities on a basis of mutual advantage. The Act provides for joint action in manner and pursuant to forms of governmental organization that will best serve the interests of the population, and other factors influencing the needs and development of local

Agreement Period (Column 2)	Description (Column 3)	
7/1/16 to indefinite	911 Dispatching Services	

Add rows or copy the sheet tab to create another page

2021-2022
 STATE OF NEBRASKA
 SCHOOL DISTRICT BUDGET FORM

County-District #: 72-0032 Class #: III
 Shelby-Rising City Public Schools
 TO THE COUNTY BOARD AND COUNTY CLERK OF
 Polk County

This budget is for the Period SEPTEMBER 1, 2021 through AUGUST 31, 2022

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		\$	-	\$	5,145,263.00	\$	5,145,263.00
Bond Funds) <i>(If More Than 1 Bond Fund - Total All Together)</i>		\$	909,091.00	\$	909,091.00	\$	909,091.00
Special Building Fund		\$	-	\$	76,737.00	\$	76,737.00
Qualified Capital Purpose Undertaking Fund		\$	-	\$	-	\$	-
Total All Funds		\$	909,091.00	\$	5,222,000.00	\$	6,131,091.00
Outstanding Bonded Indebtedness as of September 1, 2021 <i>(Include Bond Funds) and Qualified Capital Purpose Undertaking Fund)</i>		\$	12,285,000.00			\$	767,345,165
	Principal	\$	1,829,099.77				
	Interest	\$	14,114,099.77				
Total Outstanding Bonded Indebtedness							

County Clerk's Use Only

Report of Joint Public Agency & Interlocal Agreements
 (Certification of Valuation(s) from County Assessor *MUST* be attached)

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2020 through June 30, 2021?
 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, 2020 through June 30, 2021?
 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 2021-2022 school fiscal year?
 YES NO

Submission Information

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

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: Jeff.Schreier@nebraska.gov

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

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

	TOTAL BEGINNING BALANCE Column 1	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Includes Discretion) 4, 7, 22, 69B, 90	PERSONAL AND REAL PROPERTY TAXES 5, 9, 9B, 9C, 9D, 9E, 9F, 9G, 9H, 9I, 9J, 9K, 9L, 9M, 9N, 9O, 9P, 9Q, 9R, 9S, 9T, 9U, 9V, 9W, 9X, 9Y, 9Z	2021-2022 BUDGET ADOPTED				TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) 9, 9B, 9C, 9I	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS 6, 7, 22, 22B, 22C, 22D, 22E, 22F, 22G, 22H, 22I, 22J, 22K, 22L, 22M, 22N, 22O, 22P, 22Q, 22R, 22S, 22T, 22U, 22V, 22W, 22X, 22Y, 22Z	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS 8, 21, 22, 22B, 22C, 22D, 22E, 22F, 22G, 22H, 22I, 22J, 22K, 22L, 22M, 22N, 22O, 22P, 22Q, 22R, 22S, 22T, 22U, 22V, 22W, 22X, 22Y, 22Z	NECESSARY CASH RESERVE (Column 8) 1, 600, 000.00	TOTAL RESOURCES (Column 9) 9, 9B, 9C, 9I
				BUDGET OF DISBURSEMENTS & TRANSFERS 6, 7, 22, 22B, 22C, 22D, 22E, 22F, 22G, 22H, 22I, 22J, 22K, 22L, 22M, 22N, 22O, 22P, 22Q, 22R, 22S, 22T, 22U, 22V, 22W, 22X, 22Y, 22Z	BUDGET OF DISBURSEMENTS & TRANSFERS 7, 22, 22B, 22C, 22D, 22E, 22F, 22G, 22H, 22I, 22J, 22K, 22L, 22M, 22N, 22O, 22P, 22Q, 22R, 22S, 22T, 22U, 22V, 22W, 22X, 22Y, 22Z	BUDGET OF DISBURSEMENTS & TRANSFERS 8, 21, 22, 22B, 22C, 22D, 22E, 22F, 22G, 22H, 22I, 22J, 22K, 22L, 22M, 22N, 22O, 22P, 22Q, 22R, 22S, 22T, 22U, 22V, 22W, 22X, 22Y, 22Z	BUDGET OF DISBURSEMENTS & TRANSFERS 1, 600, 000.00					
General	2,789,144.00	4,722,698.00	5,093,810.00	890,000.00	7,327,228.00	8,217,228.00	546,053.00	1,600,000.00	546,053.00		546,053.00	
Discretion	396,053.00	546,053.00				8,217,228.00					546,053.00	
Employee Benefit	12,926.00	65,000.00				65,000.00					65,000.00	
Category	-	-				-					-	
Activities	126,624.00	306,624.00				306,624.00					306,624.00	
Senior Nutrition	89,762.00	309,162.00				309,162.00					309,162.00	
Food	704,497.00	1,604,497.00				1,604,497.00					1,604,497.00	
Special Building	94,035.00	94,035.00				170,905.00					170,905.00	
Qualified Capital Purpse	-	-				-					-	
Underfunding	-	-				-					-	
Cooperative	-	-				-					-	
Student Fee	-	-				-					-	
TOTAL ALL FUNDS	4,138,011.00	6,248,999.00	6,089,790.00	890,000.00	7,327,228.00	11,219,489.00	1,600,000.00		1,600,000.00		1,600,000.00	

PERSONAL AND REAL PROPERTY TAX RECAP

PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	PERSONAL AND REAL PROPERTY TAXES 5, 9, 9B, 9C, 9D, 9E, 9F, 9G, 9H, 9I, 9J, 9K, 9L, 9M, 9N, 9O, 9P, 9Q, 9R, 9S, 9T, 9U, 9V, 9W, 9X, 9Y, 9Z	RESOURCES AVAILABLE (Col 2 + Col 3) 9, 9B, 9C, 9I	BUDGET OF DISBURSEMENTS & TRANSFERS 6, 7, 22, 22B, 22C, 22D, 22E, 22F, 22G, 22H, 22I, 22J, 22K, 22L, 22M, 22N, 22O, 22P, 22Q, 22R, 22S, 22T, 22U, 22V, 22W, 22X, 22Y, 22Z	BUDGET OF DISBURSEMENTS & TRANSFERS 7, 22, 22B, 22C, 22D, 22E, 22F, 22G, 22H, 22I, 22J, 22K, 22L, 22M, 22N, 22O, 22P, 22Q, 22R, 22S, 22T, 22U, 22V, 22W, 22X, 22Y, 22Z	BUDGET OF DISBURSEMENTS & TRANSFERS 8, 21, 22, 22B, 22C, 22D, 22E, 22F, 22G, 22H, 22I, 22J, 22K, 22L, 22M, 22N, 22O, 22P, 22Q, 22R, 22S, 22T, 22U, 22V, 22W, 22X, 22Y, 22Z	NECESSARY CASH RESERVE (Column 8) 1, 600, 000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	5,093,810.00	5,093,810.00	900,000.00	9,091.00	767.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,145,583.00	5,145,583.00	909,000.00	9,958.00	767.00	-

CERTIFIED STATE AID	538,884.00	\$	MOTOR VEHICLE TAXES	240,000.00
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COUNTY TREASURER'S BALANCE - 9-1-2021	1,000,000.00	200,000.00	44,026.00
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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.

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

County-District # 72-0032

Shelby-Rising City Public Schools

2020-2021 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	2,855,380.00	4,933,114.00	4,300,000.00	9,233,114.00	706,000.00	5,818,000.00	6,524,000.00	2,709,114.00
Depreciation	444,053.00	446,053.00		446,053.00			50,000.00	396,053.00
Employee Benefit	12,926.00	62,926.00		62,926.00			50,000.00	12,926.00
Contingency	-	-		-			-	-
Activities	136,124.00	316,624.00		316,624.00			190,000.00	126,624.00
School Nutrition	66,362.00	276,762.00		276,762.00			187,000.00	89,762.00
Bond	804,497.00	804,497.00	700,000.00	1,504,497.00			800,000.00	704,497.00
Special Building	125,335.00	144,035.00	110,000.00	254,035.00			160,000.00	94,035.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
TOTAL ALL FUNDS	4,444,677.00	6,984,011.00	5,110,000.00	12,094,011.00	706,000.00	5,818,000.00	7,961,000.00	4,133,011.00

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
\$ 240,000.00

ACTUAL RESOURCES AND DISBURSEMENTS

County-District # 72-0032

Shelby-Rising City Public Schools

2019-2020 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	2,412,777.00	4,417,233.00	4,792,107.00	9,209,340.00	694,359.00	5,659,601.00	6,353,960.00	2,855,380.00	
Depreciation	447,064.00	525,054.00		525,054.00			81,001.00	444,053.00	
Employee Benefit	10,515.00	59,480.00		59,480.00			46,554.00	12,926.00	
Contingency	-	-		-			-	-	
Activities	101,473.00	275,450.00		275,450.00			139,326.00	136,124.00	
School Lunch	67,831.00	244,762.00		244,762.00			178,400.00	66,362.00	
Bond	751,385.00	871,686.00	914,588.00	1,786,274.00			981,777.00	804,497.00	
Special Building	61,198.00	86,072.00	196,333.00	282,405.00			157,070.00	125,335.00	
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	
Cooperative	-	-		-			-	-	
Student Fee	-	-		-			-	-	
TOTAL ALL FUNDS	\$ 3,852,243.00	6,479,737.00	5,903,028.00	12,382,765.00	694,359.00	5,659,601.00	7,938,088.00	4,444,677.00	

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
\$ 250,032.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence is received.

NAME Shelby-Rising City Public Schools
ADDRESS 650 North Walnut Street
CITY & ZIP CODE Shelby, NE 68662
TELEPHONE (402) 527-5946
WEBSITE www.shelby.esu7.org

BOARD CHAIRPERSON

NAME Geoff Ruth

TITLE /FIRM NAME Chairperson

TELEPHONE _____

EMAIL ADDRESS gruth@shelby.esu7.org

CLERK/TREASURER/SUPERINTENDENT/OTHER

NAME Tucker Tejki

TITLE /FIRM NAME Tucker Tejki

TELEPHONE (402) 527-5946

EMAIL ADDRESS tejki@shelby.esu7.org

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

Board Chairperson

Clerk / Treasurer / Superintendent / Other

Preparer



should be sent

PREPARER

Tucker Tejki

Tucker Tejki

(402) 527-5946

ttejki@shelby.esu7.org

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

72-0032

Shelby-Rising City Public Schools

Line No.	2021-2022 Amount Budgeted To Spend
1	
2	
3	
4	
5	
6	
7	
8	
9	\$ -
10	
11	
12	
13	
14	
15	
16	
17	\$ -
18	
19	
20	\$ 92,019.00
21	
22	\$ 92,019.00

Superintendent Pay Transparency Notice—Proposed Contract Update or New Superintendent

Notice is hereby given that Shelby-Staring City Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on June 14th, 2021 at 12pm at the Conference Room (402) in Shelby, Nebraska.

After the 2021/22 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 2021/22 year and future years are listed below:

	2021/22 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 117,500.00	\$ 117,500.00	\$ 235,000.00
Compensation for activities outside of the regular salary:			
• Extended contracts/Activities outside of regular salary			
• Bonus/Incentive/Performance Pay			
• Stipends			
• All other costs not mentioned above			
Benefits and Payroll Costs Paid by district:			
• Cafeteria Plan Stipend			
• Insurance (Health, Dental, Life, Long Term Disability)			
• Long-term plan Stipend			
• Cash in lieu of insurance			
• Employee's share of retirement - deferred compensation, FICA and Medicare			
• District share of retirement, FICA and Medicare			
• IRS value of housing allowance			
• IRS value of vehicle allowance			
• Additional leave days			
• Annuitites			
• Service Credit Purchase			
• Cell Personal/Internet Stipend	335.00	335.00	670.00
• Relocation reimbursement	9,000.00	9,000.00	18,000.00
• Travel Allowance/Reimbursement	4,000.00	4,000.00	8,000.00
• Mortgage Allowance			
• Education Allowance			
• District School/Child Care not mentioned above			
TOTALS	\$ 122,735.00	\$ 122,735.00	\$ 245,470.00

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/district requirements of LB 470. They are not required part of this form and may be left incomplete.

Cell Reference	Item	Description
F14	Contract length	The number of years that remain until end of the contract.
F15	Base Pay	The total base pay before any deductions.
F16	Extended Contracts	Amount paid if number of days in contract increase. Include extra duty pay, e.g. coaching.
F17	Bonus, Incentive or Performance Pay	Amount paid if specific conditions listed in the contract are met.
F18	Stipends	Additional compensation for additional hours, days worked or extra duty pay (bonus or activities).
F19	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, life and 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).
F23	Employee's share of retirement...	Amount paid by district to cover retirement contribution, deferred compensation, FICA and Medicare traditionally paid by an employee.
F24	District share of retirement...	Amount paid by district for the employer share of retirement (e.g. 7.25%, FICA (6.2% up to \$17,000) and Medicare (1.45%)).
F25	IRS value of housing allowance	Amount equal to the fair market rental value of the housing furnished or provided.
F26	IRS value of vehicle allowance	Amount equal to annual cost of a vehicle -- sole used for superintendent (includes or provided).
F27	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.
F28	Annuitites	Amount paid by district to purchase additional school retirement credit.
F29	Service Credit Purchase	Amount paid by district to purchase additional school retirement credit.
F30	Cell Personal/Internet Stipend	Cost of cell phone and/or internet service provided by the district.
F31	Relocation reimbursement	Cost of all moving expenses for relocation authorized by the district.
F32	Travel Allowance/Reimbursement	Monthly reimbursement paid by the district, authorized or based on previous year's travel. (e.g., mileage, fuel per diem and other expenses).
F33	Mortgage Allowance	Monthly reimbursement paid by the district.
F34	Education Allowance	Monthly reimbursement paid by the district.
F35	District School/Child Care not mentioned above	Amount to be paid by district for costs of child-care tuition.
F36	All other benefit costs not listed above	Employee's share of any other benefit (paid by the district) (e.g., stipends for expenses).
F37		

RESOLUTION SETTING THE PROPERTY TAX REQUEST

NOTE: This sheet is protected to prevent unintended errors. If you would like to unlock go to Review>Unprotect Sheet

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Governing Body of Shelby-Rising City Public Schools passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Shelby-Rising City Public Schools resolves that:

1. The 2021-2022 property tax request be set at:

General Fund: \$ 5,145,263.00
Bond Fund: \$ 909,091.00
Special Building Fund: \$ 76,737.00

2. The total assessed value of property differs from last year's total assessed value by 1.06 percent.

3. 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 0.816417 per \$100 of assessed value.

4. Shelby-Rising City Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.799 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Shelby-Rising City Public Schools will increase or decrease last year's budget by 3.2 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 13, 2021.

Motion by _____, seconded by _____ to adopt Resolution # _____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2021

NOTE 1: If you need separate levies for separate funds your resolution should identify the tax request by fund. #1 should be modified to identify each fund that has a tax levy

NOTE 2: This sample resolution is intended solely to assist political subdivisions. It is not a required form. Each political subdivision is responsible for ensuring the resolution is accurate and complies with all requirements set forth in State Statute Section 77-1601.02

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Shelby-Rising City Public Schools (72-0032) in Polk 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 14 day of September, 2021 at 7:30 o'clock, P.M., at Room 402 (S-R-C High School) for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2019-2020 (1)	2020-2021 (2)	2021-2022 (3)	(4)	(5)	(7)
General	\$ 6,353,960.00	\$ 6,524,000.00	\$ 8,217,228.00	\$ 1,600,000.00	\$ 4,722,698.00	\$ 5,145,263.00
Depreciation	\$ 81,007.00	\$ 50,000.00	\$ 546,053.00	-	\$ 546,053.00	-
Employee Benefit	\$ 46,554.00	\$ 50,000.00	\$ 65,000.00	-	\$ 65,000.00	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Activities	\$ 139,326.00	\$ 190,000.00	\$ 306,624.00	-	\$ 306,624.00	-
School Nutrition	\$ 179,400.00	\$ 187,000.00	\$ 309,162.00	-	\$ 309,162.00	-
Bond	\$ 981,777.00	\$ 800,000.00	\$ 1,604,497.00	-	\$ 704,497.00	\$ 909,091.00
Special Building	\$ 157,070.00	\$ 160,000.00	\$ 170,905.00	-	\$ 94,935.00	\$ 76,737.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 7,938,088.00	\$ 7,981,000.00	\$ 11,219,469.00	\$ 1,600,000.00	\$ 6,748,969.00	\$ 6,131,091.00

Breakdown of Property Tax		Bond Purposes		Non-Bond Purposes		Total
\$	909,091.00	\$	909,091.00	\$	5,222,000.00	\$ 6,131,091.00

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.

If 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.

Can we hold the hearings the same day as the board meeting to approve the budget and tax request?
 LB 148 (2020) states the budget hearing must be held separately from regularly scheduled meeting and cannot be limited by time. Nothing indicates the hearing cannot be held the same day as a meeting.

INVOICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

Shelby-Rising City Public Schools (72-0032) in Park 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 14 day of September 2021 at 7:45 o'clock P.M., at Room 402 (S-R-C High School) for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2020-2021	2021-2022	Change
	759,269,502	767,345,165	1%

Fund	2020/21 Budget Information			2021/22 Budget Information			Proposed	Change	Change in
	2020-2021	2020-2021	2020	2021-2022	2021-2022	2021-2022			
General Fund	7,912,719.00	5,163,032.61	0.680000	0.672844	8,217,228.00	5,145,263.00	0.670528	-1%	4%
Bond Fund(s) K - 12	1,535,271.50	949,945.15	0.123100	0.123783	1,604,497.00	909,091.00	0.118472	-5%	5%
Special Building Fund	235,000.00	151,853.90	0.020000	0.019790	170,905.00	76,737.00	0.010000	-50%	-27%
Total	9,682,990.50	6,264,731.66	0.825100	0.816417	9,992,630.00	6,131,091.00	0.739000	-3%	3%

NOTE
 This worksheet is protected to eliminate possible unwanted changes to formulas, but can be unprotected by the school to make appropriate changes as necessary by going under the Review section and clicking Unprotect Sheet.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #: 72-0032

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2019 to 8-31-2020 (Column 1)	ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2)	ADOPTED 9-1-2021 to 8-31-2022 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	3,325,460.00	3,400,000.00	3,600,000.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	528,275.00	535,000.00	650,000.00
4	Support Services - Pupils (SPED Related)	2100's	139,992.00	145,000.00	180,000.00
5					
6	Support Services - Pupils (Non-SPED Related)	2100's	213,173.00	245,000.00	250,000.00
7	Support Services - Instructional	2200's	304,063.00	310,000.00	320,000.00
8					
9	Board of Education	2310	46,073.00	47,000.00	50,000.00
10	Executive Administration Services	2320	171,422.00	180,000.00	190,000.00
11	District Legal Services	2330	15,444.00	20,000.00	20,000.00
12	Office of the Principal	2410	255,651.00	260,000.00	270,000.00
13	General Administration - Business Services	2500	221,033.00	225,000.00	290,000.00
14	Maintenance and Operation of Buildings (s) & Site(s)	2600's	539,555.00	545,000.00	620,000.00
15	Vehicle Acquisition & Maintenance	2650			
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2750	244,179.00	245,000.00	260,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2724 / 2731 / 2732 / 2753	26,092.00	26,000.00	60,000.00
18					
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3600's			
22	Debt Services	5000	1,200.00	1,000.00	1,410.00
23	Federal Programs	6000's	282,348.00	290,000.00	320,000.00
24					
25	Transfers to Fund	8000	40,000.00	50,000.00	50,000.00
26	Interfund Loan/Repayment to Fund				185,818.00
27					900,000.00
28					
29					
30	Total Disbursements & Transfers (including SPED)		6,353,960.00	6,524,000.00	
31	Total Special Education Disbursements	1200 + 2100 + 2702	594,358.00	708,000.00	890,000.00
32	Total Non-Special Education Disbursements & Transfers		5,659,601.00	5,818,000.00	7,327,228.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (including SPED)				8,217,228.00
34	NECESSARY CASH RESERVE				1,600,000.00
35	TOTAL REQUIREMENTS				Budget Not Balanced
36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		1,394,494.00	1,758,355.00	1,709,114.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		1,018,283.00	1,097,025.00	1,000,000.00
41	Total Beginning Balance		2,412,777.00	2,855,380.00	2,709,114.00
42					
43	RECEIPTS & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	2,628.00	2,500.00	2,500.00
46	Public Power District Sales Tax	1120	33,458.00	33,000.00	33,000.00
47	Motor Vehicle Taxes	1125	250,032.00	240,000.00	240,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335	8,676.00	8,000.00	8,000.00
49	Tuition Received from Individuals	1311-13 / 1370	4,867.00	4,000.00	4,000.00
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360			
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440	466.00	400.00	400.00
53	Interest	1510 / 1520	11,369.00	10,000.00	10,000.00
54	Community Service Activities	1600	20.00		
55	Other Local Receipts	1910 / 1920 / 1990			
56	Local License Fees/Court Fines	1911 / 1921	600.00	500.00	500.00
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925	500.00	500.00	
59	Other Misc		55,761.00	50,000.00	50,000.00
60	Other		14,125.00	14,000.00	14,000.00
61	Other		10,363.00	10,000.00	10,000.00
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	18,511.00	15,000.00	15,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210	257.00	200.00	
68					
69					
70	STATE SOURCES				
71	State Aid	3110	509,393.00	646,934.00	538,884.00
72	Special Education Programs	3120	243,384.00	240,000.00	240,000.00
73	Special Education Transportation	3125	2,916.00	2,900.00	2,500.00
74	Homestead Exemption	3130	36,520.00	35,000.00	
75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	10,466.00	10,000.00	10,000.00
77	Payments for High Ability Learners	3535	2,342.00	2,000.00	2,000.00
78	Other State Appropriations				
79					
80					
81					
82					
83					
84	State Apportionment	3400	47,957.00	45,000.00	45,000.00
85	Other				
86	State Categorical Programs	3600's	42,845.00	40,000.00	40,000.00
87	Other State Receipts	3660	834.00	800.00	800.00
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	495,811.00	480,000.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	42,941.00	40,000.00	40,000.00
91		4526-4528, 4531			
92	ERATE		17,475.00	17,000.00	17,000.00
93					
94	IDEA Programs	4512-4523	89,918.00	85,000.00	85,000.00
95		4416-4418			
96					
97	Medicaid in Public Schools	4708	4,235.00	4,000.00	4,000.00
98	Medicaid Administrative Activities in Public Schools	4709			
99	Title B (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101	REAP		38,115.00	35,000.00	35,000.00
102					
103	ESSER III				400,000.00
104	Vocational Education (Carl Perkins)	4525			
105	Other Federal Categorical Receipts	4530	1,100.00	1,000.00	1,000.00
106					
107	Grants from Corporations & Other Private Interests	4710			
108					
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150	1.00		
111	Long Term Loans	5400			
112	Insurance Adjustments	5301			
113	Sale of Property	5300	1,150.00	1,000.00	1,000.00
114	Transfers from Fund	5200			160,000.00
115	Cash Balance from Dissolved/Merged Districts	5610			
116					
117	Other Non-Revenue Receipts				
118	Learning Community Property Taxes	5600	5,420.00	4,000.00	4,000.00
119	Interfund Loan/Repayment From Fund				
120	Total Available Resources Before Property Taxes		4,417,233.00	4,933,114.00	4,722,698.00
121	Personal and Real Property Taxes	1100	4,792,107.00	4,300,000.00	5,093,810.00
122	TOTAL RESOURCES AVAILABLE		9,209,340.00	9,233,114.00	9,816,508.00
123	Less: Disbursements & Transfers		6,353,960.00	6,524,000.00	
124	BALANCE FORWARD		2,855,380.00	2,709,114.00	

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

PROPERTY TAX RECAP	5,093,810.00
	51,453.00
	5,145,263.00

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 122 must agree with TOTAL REQUIREMENTS on line 35 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

72-0032

Line No.	DEPRECIATION FUND	Object Source Number	ACTUAL 9-1-2019 to 8-31-2020 (Column 1)	ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2)	ADOPTED 9-1-2021 to 8-31-2022 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		81,000.00	50,000.00	546,053.00
3					
4					
5					
6					
7					
8			1.00		
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		81,001.00	50,000.00	546,053.00
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				546,053.00
14	TOTAL REQUIREMENTS				546,053.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		447,064.00	444,053.00	396,053.00
17	Investments, 9-1				
18	Total Beginning Balance		447,064.00	444,053.00	396,053.00
19	LOCAL SOURCES				
20	Interest	1510	2,318.00	2,000.00	
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	75,000.00		150,000.00
24			672.00		
25					
26					
27	TOTAL RESOURCES AVAILABLE		525,054.00	446,053.00	546,053.00
28	Less: Disbursements & Transfers		81,001.00	50,000.00	
29	BALANCE FORWARD		444,053.00	396,053.00	

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 #

72-0032

Line No.	CONTINGENCY FUND	Object/Source Number	ACTUAL 9-1-2019 to 8-31-2020 (Column 1)	ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2)	ADOPTED 9-1-2021 to 8-31-2022 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Legal Services	2330			
3	Judgments/Settlements	820			
4					
5					
6					
7	Transfers to General Fund	8000-911			
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	1510			
17					
18	NON-REVENUE SOURCES				
19	Transfers from General Fund	5200			
20					
21	TOTAL RESOURCES AVAILABLE				
22	Less: Disbursements & Transfers				
23	BALANCE FORWARD				

2021-2022 Budgeted Calculation of Maximum Total Disbursements & Transfers

$$\begin{array}{r}
 \$ \underline{\hspace{1cm}} \hspace{1cm} 8,217,228.00 \hspace{1cm} \times \hspace{1cm} .05 = \hspace{1cm} \underline{\hspace{1cm}} \hspace{1cm} 410,861.40 \\
 \text{(Total Budget of Disbursements \& Transfers-General Fund)} \\
 \text{[From General Fund Line 33]} \hspace{10cm} \text{(Column 3, Line 9 may not exceed this amount)}
 \end{array}$$

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 #

72-0032

Line No.	EMPLOYEE BENEFIT FUND	Object/Source Number	ACTUAL 9-1-2019 to 8-31-2020 (Column 1)	ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2)	ADOPTED 9-1-2021 to 8-31-2022 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		46,554.00	50,000.00	65,000.00
3					
4					
5					
6					
7					
8					
9					
10	Transfers to General Fund				
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		46,554.00	50,000.00	65,000.00
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				
14	NECESSARY CASH RESERVE				65,000.00
15	TOTAL REQUIREMENTS				65,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		10,515.00	12,926.00	12,926.00
18	Investments, 9-1				
19	Total Beginning Balance		10,515.00	12,926.00	12,926.00
20	LOCAL SOURCES				
21	Interest	1510			
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200	48,965.00	50,000.00	52,074.00
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		59,480.00	62,926.00	65,000.00
29	Less: Disbursements & Transfers		46,554.00	50,000.00	
30	BALANCE FORWARD		12,926.00	12,926.00	

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 #

72-0032

Line No.	ACTIVITIES FUND	Object/Source Number	ACTUAL 9-1-2019 to 8-31-2020 (Column 1)	ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2)	ADOPTED 9-1-2021 to 8-31-2022 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			139,326.00	190,000.00	306,624.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund				
12	Total Disbursements & Transfers	8000-911	139,326.00	190,000.00	306,624.00
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				306,624.00
17	Cash Balance, 9-1		101,473.00	136,124.00	126,624.00
18	Investments, 9-1				
19	Total Beginning Balance		101,473.00	136,124.00	126,624.00
20	LOCAL SOURCES				
21	Interest	1510	644.00	500.00	
22	Activities Receipts	1790	66,035.00	70,000.00	70,000.00
23	Admissions	1710	50,420.00	70,000.00	70,000.00
24			5,552.00		
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	40,000.00	40,000.00	40,000.00
27			11,326.00		
28	TOTAL RESOURCES AVAILABLE		275,450.00	316,624.00	306,624.00
29	Less: Disbursements & Transfers		139,326.00	190,000.00	
30	BALANCE FORWARD		136,124.00	126,624.00	

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 #

72-0032

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2019 to 8-31-2020 (Column 1)	ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2)	ADOPTED 9-1-2021 to 8-31-2022 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	62,776.00	65,000.00	140,000.00
3	Employee Benefits	200's	10,955.00	12,000.00	14,000.00
4	Purchased Services	300 / 400	4,949.00		10,000.00
5	Supplies & Materials (Excluding Food)	610	99,599.00	110,000.00	15,000.00
6	Food	630			130,000.00
7	Capital Outlay (New & Replacement)	731, 733, 739			162.00
8			121.00		
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		178,400.00	187,000.00	309,162.00
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				
14	NECESSARY CASH RESERVE				309,162.00
15	TOTAL REQUIREMENTS				309,162.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		67,831.00	66,362.00	89,762.00
18	Investments, 9-1				
19	Total Beginning Balance		67,831.00	66,362.00	89,762.00
20	LOCAL SOURCES				
21	Interest	1510	421.00	400.00	400.00
22	Sale of Lunches/Milk	1610-1650	66,963.00	20,000.00	25,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	777.00	15,000.00	5,000.00
26			1.00		
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	108,769.00	175,000.00	180,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200			
32					
33	TOTAL RESOURCES AVAILABLE		244,762.00	276,762.00	309,162.00
34	Less: Disbursements & Transfers		178,400.00	187,000.00	
35	BALANCE FORWARD		66,362.00	89,762.00	

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 #

72-0032

Line No.	BOND FUND	Other Source Number	ACTUAL 9-1-2019 to 8-31-2020 (Column 1)	ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2)	ADOPTED 9-1-2021 to 8-31-2022 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831	981,777.00	650,000.00	1,000,000.00
3	Bond - Principal	831		150,000.00	
4	Bond - Interest	832			604,497.00
5					
6	Transfers to General Fund	8000-811			
7	Interfund Loan/Repayment To				
8	Total Disbursements & Transfers		981,777.00	800,000.00	1,604,497.00
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				1,604,497.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				1,604,497.00
12	BEGINNING BALANCES, RECEIPTS & TRANSFERS				
13	Cash Balance, 9-1		561,685.00	599,540.00	504,497.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1		189,720.00	204,957.00	200,000.00
16	Total Beginning Balance		751,385.00	804,497.00	704,497.00
17					
18	Carline Tax	1115	502.00		
19	Interest	1510	3,824.00		
20			8,423.00		
21			6,887.00		
22	STATE SOURCES				
23	Homestead Exemption	3130	6,882.00		
24	Pre-Rate Motor Vehicle	3180	1,865.00		
25	Personal Prop. Tax		90,952.00		
26	Property Tax Credit		3,141.00		
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Refunding)	5010	4,897.00		
29	Transfers from General Fund	8200			
30			1.00		
31	Interfund Loan/Repayment from				
32	Total Available Resources Exceeds Property Taxes		871,685.00	804,497.00	704,497.00
33	Personal and Real Property Taxes	1180	974,585.00	700,000.00	900,000.00
34	TOTAL RESOURCES AVAILABLE		1,786,270.00	1,504,497.00	1,604,497.00
35	Less: Disbursements & Transfers		801,777.00	800,000.00	800,000.00
36	BALANCE FORWARD		804,497.00	704,497.00	704,497.00

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

PROPERTY TAX RECAP
 900,000.00
 9,097.00
 909,097.00

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, 2021

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, 2021:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2021-2022	\$ 705,000.00	\$ 196,843.94	\$ 901,843.94
2022-2023	\$ 715,000.00	\$ 188,077.50	\$ 903,077.50
2023-2024	\$ 730,000.00	\$ 182,052.50	\$ 912,052.50
2024-2025 and thereafter	\$ 10,135,000.00	\$ 1,262,125.83	\$ 11,397,125.83
Total	\$ 12,285,000.00	\$ 1,829,099.77	\$ 14,114,099.77
All Years	\$ 12,285,000.00	\$ 1,829,099.77	\$ 14,114,099.77

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

72-0032

Line No.	SPECIAL BUILDING FUND	Object Source Number	ACTUAL 9-1-2019 to 8-31-2020 (Column 1)	ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2)	ADOPTED 9-1-2021 to 8-31-2022 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Processed Services	400			
3	Supplies	800			
4	Capital Outlay / New Equip	700S			
5	Site Acquisition & Improvements	710	2.00		
6	Building Acquisition & Improvement	720	157,068.00	160,000.00	170,905.00
7	Loan Repayment	831/832			
8	Unfunded Commitment To Fund				
9	Total Disbursements & Transfers		157,070.00	160,000.00	170,905.00
10	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS			170,905.00	170,905.00
12	TOTAL REQUIREMENTS				
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		24,717.00	80,813.00	50,000.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		36,481.00	44,522.00	44,035.00
17	Total Beginning Balance		61,198.00	125,335.00	94,035.00
18	LOCAL SOURCES				
19	Cattle Tax	115	109.00	500.00	
20	Interest	1510	558.00	1,000.00	
21			1,375.00	1,000.00	
22			323.00	300.00	
23	STATE SOURCES				
24	Homestead Exemption	3190	1,516.00	1,000.00	200.00
25	Pre-Rate Motor Vehicles	3180	422.00	200.00	700.00
26	Property Tax Credit	3151	742.00	700.00	700.00
27	FEDERAL SOURCES				
28	Property Tax Credit	3151	19,828.00	15,000.00	
29	Total Federal Receipts	4001S			
30	NON-REVENUE SOURCES				
31	State of Bonds	5701			
32	Large Term Loans	5400			
33	State of Property	5300			
34	Learning Community Property Taxes				
35	Unfunded Commitment From Fund				
36	Total Available Resources Before Property Taxes		86,072.00	144,035.00	94,935.00
37	Personal and Real Property Taxes	1100	196,333.00	110,000.00	75,870.00
38	TOTAL RESOURCES AVAILABLE		282,405.00	254,035.00	170,905.00
39	Less: Disbursements & Transfers		157,070.00	160,000.00	
40	BALANCE FORWARD		125,335.00	94,035.00	
		PROPERTY TAXES			
			75,970.00	76,700.00	76,737.00

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

1. Tax From Line 37
 2. Compute County Treasurer's Commission at 1% of tax requirement.
 3. 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%.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0032**

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2019 to 8-31-2020 (Column 1)	ACTUAL/ESTIMATED 9-1-2020 to 8-31-2021 (Column 2)	ADOPTED 9-1-2021 to 8-31-2022 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's			
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's			
4	Support Services - Staff	2200's			
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's			
10	Federal Programs	6000's			
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	1321			
24					
25	STATE SOURCES				
26	State Non-Categorical Programs				
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000's			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5200			
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.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Shelby-Rising City Public Schools (72-0032) in Polk 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 20 day of September, 2021 at 8 o'clock, A.M., at Room 402 (S-RC High School) for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2019-2020 (1)	2020-2021 (2)	2021-2022 (3)			
General	\$ 6,353,960.00	\$ 6,524,000.00	\$ 8,217,228.00	\$ 1,599,280.00	\$ 4,722,698.00	\$ 5,145,263.00
Depreciation	\$ 81,001.00	\$ 50,000.00	\$ 546,053.00		\$ 546,053.00	
Employee Benefit	\$ 46,554.00	\$ 50,000.00	\$ 65,000.00	\$ -	\$ 65,000.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 139,326.00	\$ 190,000.00	\$ 306,624.00	\$ -	\$ 306,624.00	
School Nutrition	\$ 178,400.00	\$ 187,000.00	\$ 309,162.00	\$ -	\$ 309,162.00	
Bond	\$ 981,777.00	\$ 800,000.00	\$ 1,604,497.00	\$ -	\$ 704,497.00	\$ 909,091.00
Special Building	\$ 157,070.00	\$ 160,000.00	\$ 170,905.00		\$ 94,935.00	\$ 76,737.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 7,938,088.00	\$ 7,961,000.00	\$ 11,219,469.00	\$ 1,599,280.00	\$ 6,748,969.00	\$ 6,131,091.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	\$ 909,091.00	\$ 5,222,000.00	\$ 6,131,091.00