

Board of Education Special Meeting  
Thursday, August 27, 2020 6:30 PM  
District Office  
508 Jefferson Ave.  
Morrill, NE 69358

**I. CALL TO ORDER FOR SPECIAL MEETING**

1.
  1. Pledge to the Flag
- 2.
3.
  2. Roll Call
- 4.
5.
  3. Notification of Open Meetings Law Posting
- 6.
- 7.
8.
  4. Recognition of Recording

**II. APPROVE AGENDA**

**III. BUSINESS**

1.
  5. Consider approval of Early Childhood Classroom paras: Alyssa Nowling & Cara Edington
- 2.
3.
  6. Discuss the School District Budgets for the 2020-2021 school year
- 4.
5.
  7. Discuss the Tax Levy request in preparation for the Public Hearing
- 6.
7.
  8. Consider/possibly approve transfers from General Fund
    - a. Activity Fund to zero out negative balances

b. Depreciation Fund

8.

9.

9. Update and take any necessary action related to organization of Morrill School Foundation

10.

11.

10. Discussion to form consensus on mask wearing on bus routes

12.

**IV. NEXT MEETING**

V.

11. Public Hearing (September 8, 6:30 pm)

12. Budget Adoption and set the Tax Levy & Regular Board Meeting (September 14, 7:30 pm)

VI.

**VII. ADJOURNMENT**

## 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](#) with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

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**Due by September 20th:**

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

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

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

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

**INPUT ↓**

County-District #:	79-0011-000	
Name of School:	Morrill Public Schools	
Name of County:	Scotts Bluff	<i>Do not include the word "County"</i>
Class:	III	
Current Valuation		393,333,116
Prior Valuation		386,234,660
Prior Year Property Tax Request		4,256,085.30
Prior Year Levy Rate	1.100000	
Hearing Held On:		
Day of month:	8	
Month:	September	
Year:	2020	
Time:	6:30	
A.M. or P.M.:	PM	
Location of Hearing:	508 Jefferson Ave, District Board Room	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	8	
Month:	September	
Year:	2020	
Time:	6:30	
A.M. or P.M.:	PM	
Location of Hearing:	508 Jefferson Ave, District Board Room	



**REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES**  
**REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020**

**Morrill Public Schools**

**Scotts Bluff**

SUBDIVISION NAME

COUNTY

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

Pride Cub Care

Tri Community Preschool

Morrill Elementary School

Morrill High School



2020-2021 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	950,480.20	3,449,060.36	3,855,057.85	7,304,118.21	571,777.00	6,732,341.21	7,304,118.21	-	7,304,118.21
Depreciation	432,523.90	632,523.90		632,523.90			632,523.90		632,523.90
Employee Benefit	10,428.52	60,438.52		60,438.52			60,438.52	-	60,438.52
Contingency	-	-		-			-		-
Activities	55,210.73	245,410.73		245,410.73			245,410.73	-	245,410.73
School Nutrition	12,052.01	264,082.01		264,082.01			264,082.01	-	264,082.01
Bond	-	-	-	-			-	-	-
Special Building	243,994.64	247,594.64	233,639.87	481,234.51			481,234.51		481,234.51
Qualified Capital Purpose Undertaking	186,927.54	191,327.54	202,488.22	393,815.76			393,815.76	-	393,815.76
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
<b>TOTAL ALL FUNDS</b>	<b>1,891,617.54</b>	<b>5,090,437.70</b>	<b>4,291,185.94</b>	<b>9,381,623.64</b>	<b>571,777.00</b>	<b>6,732,341.21</b>	<b>9,381,623.64</b>	<b>-</b>	<b>9,381,623.64</b>

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)	3,855,057.85	-	233,639.87
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	38,940.00	-	2,360.00	2,045.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,893,997.85	-	235,999.87	204,533.22

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 1,568,276.00	\$ 150,000.00

COUNTY TREASURER'S BALANCE, 9-1-2020			
895,120.28	-	-	-

2019-2020 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	1,272,054.00	3,976,683.43	3,448,095.82	7,424,779.25	498,462.46	5,975,836.59	6,474,299.05	950,480.20
Depreciation	259,137.00	606,391.37		606,391.37			173,867.47	432,523.90
Employee Benefit	9,732.00	39,964.98		39,964.98			29,536.46	10,428.52
Contingency	-	-		-			-	-
Activities	78,326.00	192,613.63		192,613.63			137,402.90	55,210.73
School Nutrition	7,652.00	280,062.37		280,062.37			268,010.36	12,052.01
Bond	-	-	-	-			-	-
Special Building	249,217.00	268,657.29	210,524.90	479,182.19			235,187.55	243,994.64
Qualified Capital Purpose Undertaking	159,687.00	175,234.25	183,912.79	359,147.04			172,219.50	186,927.54
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-			-	-
<b>TOTAL ALL FUNDS</b>	<b>2,035,805.00</b>	<b>5,539,607.32</b>	<b>3,842,533.51</b>	<b>9,382,140.83</b>	<b>498,462.46</b>	<b>5,975,836.59</b>	<b>7,490,523.29</b>	<b>1,891,617.54</b>

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

<b>MOTOR VEHICLE TAXES</b>	
<b>\$</b>	<b>148,138.55</b>

2018-2019 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	1,083,710.00	3,567,216.00	3,541,262.00	7,108,478.00	460,359.00	5,376,065.00	5,836,424.00	1,272,054.00
Depreciation	55,064.00	259,137.00		259,137.00			-	259,137.00
Employee Benefit	13,229.00	33,810.00		33,810.00			24,078.00	9,732.00
Contingency	-	-		-			-	-
Activities	74,588.00	266,682.00		266,682.00			188,356.00	78,326.00
School Lunch	2,505.00	176,421.00		176,421.00			168,769.00	7,652.00
Bond	-	-	-	-			-	-
Special Building	227,997.00	249,042.00	214,797.00	463,839.00			214,622.00	249,217.00
Qualified Capital Purpose Undertaking	199,402.00	217,860.00	186,203.00	404,063.00			244,376.00	159,687.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
<b>TOTAL ALL FUNDS</b>	<b>\$ 1,656,495.00</b>	<b>4,770,168.00</b>	<b>3,942,262.00</b>	<b>8,712,430.00</b>	<b>460,359.00</b>	<b>5,376,065.00</b>	<b>6,676,625.00</b>	<b>2,035,805.00</b>

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

<b>MOTOR VEHICLE TAXES</b>	
<b>\$</b>	<b>169,333.00</b>

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

NAME	<b>Morrill Public Schools</b>
ADDRESS	<b>508 Jefferson Ave</b>
CITY & ZIP CODE	<b>Morrill, 69358</b>
TELEPHONE	<b>308-247-3414</b>
WEBSITE	<b>www.mpslions.org</b>

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	David Sherrod	Joe Sherwood	Stacy Rodriguez
TITLE /FIRM NAME	Chairperson	Superintendent	Business Manager
TELEPHONE	970-819-4219	308-247-3414	308-247-3414
EMAIL ADDRESS	david.sherrod@mpslions.org	joe.sherwood@mpslions.org	stacy.rodriguez@mpslions.org

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

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

**SCHEDULE A GENERAL FUND LID EXCLUSIONS**

County-District #

79-0011-000

Morrill Public Schools

Line No.		2019-2020 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	<b>Total Repairs to Infrastructure Damaged by a Natural Disaster</b> (Lines 1 through 8)	\$ -
10	<b>Judgments:</b> (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	<b>Total Judgments</b> (Lines 11 through 16)	\$ -
18	<b>Distance Education Courses</b>	
19	<b>Amounts eligible as exclusion for Voluntary Termination Agreements</b>	
20	<b>Retirement Contribution Increase</b>	
21	<b>Native American Impact Aid</b>	
22	<b>Total General Fund Lid Exclusions - To LC-2 Form</b> (Line 9 + Line 17 to 21)	\$ -

Morrill 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	3,893,997.85	-	235,999.87	204,533.22
2	<b>Exclusions:</b>				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		204,533.22
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					
8					
9					
10					
11					
12	<b>Total Exclusions (Line 3 + Line 11)</b>	-	-	-	204,533.22
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,893,997.85	-	235,999.87	-
14	Assessed Valuation	393,333,116	393,333,116	393,333,116	393,333,116
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.990000	0.000000	0.060000	0.000000
16	Total Levy for Compliance	1.050000			

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
General Fund	\$ 3,893,997.85	\$ 393,333,116	0.99
Special Building Fund	\$ 235,999.87	\$ 393,333,116	0.06
Bond Fund	\$ -	\$ 393,333,116	0
Bond Fund	\$ -	\$ 393,333,116	0
Bond Fund	\$ -	\$ 393,333,116	0
QCPUF Fund	\$ 204,533.22	\$ 393,333,116	0.052
QCPUF Fund	\$ -	\$ 393,333,116	0
	\$ -	\$ 393,333,116	0
	\$ -	\$ 393,333,116	0
	\$ -	\$ 393,333,116	0
	\$ -	\$ 393,333,116	0
	\$ -	\$ 393,333,116	0
	\$ -	\$ 393,333,116	0
Total	\$ 4,334,530.94		\$ 1.102000

Must agree to Cover

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

Notice is hereby given that Morrill Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on May 18, 2020 at 7:30 pm at the District Board Room in Morrill, Nebraska.

After the 2020/21 school year, how many years remain on the contract:

(Column

2

F must be completed if additional years remain on contract.)

The estimated costs to the district for the 2020/21 year and future years are listed below:

	2020/21 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
<b>Base Pay for the Total FTE</b>	\$ 130,000.00	\$ 272,000.00	\$ 402,000.00
<b>Compensation for activities outside of the regular salary:</b>			
• <i>Extended contracts / Activities outside of regular salary</i>			\$ -
• <i>Bonus/Incentive/Performance Pay</i>			\$ -
• <i>Stipends</i>	\$ 14,980.64	\$ 29,961.28	\$ 44,941.92
• <i>All other costs not mentioned above</i>			\$ -
<b>Benefits and Payroll Costs Paid by district:</b>			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 8,286.96	16573.92	\$ 24,860.88
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district</i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 23,000.00	\$ 46,000.00	\$ 69,000.00
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>		\$ 18,000.00	\$ 18,000.00
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 2,500.00	\$ 5,000.00	\$ 7,500.00
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>			\$ -
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
<b>Totals:</b>	<b>\$ 178,767.60</b>	<b>\$ 387,535.20</b>	<b>\$ 566,302.80</b>

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Morrill Public Schools (79-0011-000) in Scotts Bluff 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 8 day of September, 2020 at 6:30 o'clock, PM, at 508 Jefferson Ave, District Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours.

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)
	2018-2019 (1)	2019-2020 (2)	2020-2021 (3)			
General	\$ 5,836,424.00	\$ 6,474,299.05	\$ 7,304,118.21	\$ -	\$ 3,449,060.36	\$ 3,893,997.85
Depreciation	\$ -	\$ 173,867.47	\$ 632,523.90		\$ 632,523.90	
Employee Benefit	\$ 24,078.00	\$ 29,536.46	\$ 60,438.52	\$ -	\$ 60,438.52	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 188,356.00	\$ 137,402.90	\$ 245,410.73	\$ -	\$ 245,410.73	
School Nutrition	\$ 168,769.00	\$ 268,010.36	\$ 264,082.01	\$ -	\$ 264,082.01	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 214,622.00	\$ 235,187.55	\$ 481,234.51		\$ 247,594.64	\$ 235,999.87
Qualified Capital Purpose Undertaking	\$ 244,376.00	\$ 172,219.50	\$ 393,815.76	\$ -	\$ 191,327.54	\$ 204,533.22
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 6,676,625.00</b>	<b>\$ 7,490,523.29</b>	<b>\$ 9,381,623.64</b>	<b>\$ -</b>	<b>\$ 5,090,437.70</b>	<b>\$ 4,334,530.94</b>

## Notice of Special Hearing To Set Final Tax Request

Morrill Public Schools (79-0011-000) in Scotts Bluff 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 8 day of September 2020 at 6:30 o'clock PM, at 508 Jefferson Ave, District Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2019-2020	2020-2021	Change
Property Valuations	386,234,660	393,333,116	2%

### 2019/20 Budget Information

### 2020/21 Budget Information

Fund	2019-2020 Operating Budget	2019-2020 Property Tax Request	2019 Tax Rate	Property Tax Rate (2019-2020 Request Divided By 2020 Valuation)	2020-2021 Operating Budget	2020-2021 Proposed Property Tax Request	Proposed 2020 Tax Rate	Change in Tax Rate	Change in Operating Budget
<b>General Fund</b>	7,013,255.98	3,823,524.88	0.989949	0.972083	7,304,118.21	3,893,997.85	0.990000	0%	4%
<b>Bond Fund(s) K - 12</b>			0.000000	0.000000	-	-	0.000000	#DIV/0!	#DIV/0!
<b>Bond Fund(s) K - 8</b>			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
<b>Bond Fund(s) 9 - 12</b>			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
<b>Bond Fund _____</b>			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
<b>Special Building Fund</b>	479,868.23	231,728.80	0.059997	0.058914	481,234.51	235,999.87	0.060000	0%	0%
<b>Qualified Capital Purpose Undertaking Fund K - 12</b>	360,346.79	200,831.62	0.051997	0.051059	393,815.76	204,533.22	0.052000	0%	9%
<b>Qualified Capital Purpose Undertaking Fund K - 8</b>			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
<b>Qualified Capital Purpose Undertaking Fund 9 - 12</b>			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
<b>Total</b>	7,853,471.00	4,256,085.30	1.101943	1.082056	8,179,168.48	4,334,530.94	1.102000	0%	4%

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # **79-0011-000**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	2,814,061.00	3,025,719.26	3,270,415.30
3	Special Education Instructional Programs (Include Pre-School)	1200's	460,359.00	497,926.03	561,957.00
4	Support Services - Pupils (SPED Related)	2100's			
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	441,490.00	572,118.53	823,650.00
7	Support Services - Instructional	2200's	167,818.00	202,503.60	244,480.00
8					
9	Board of Education	2310	93,087.00	95,883.62	189,876.00
10	Executive Administration Services	2320	205,446.00	208,246.57	225,450.00
11	District Legal Services	2330	7,385.00	9,383.78	10,000.00
12	Office of the Principal	2410	333,416.00	353,456.27	325,050.00
13	General Administration - Business Services	2500	123,793.00	118,996.32	135,450.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	432,736.00	426,128.90	700,725.00
15	Vehicle Acquisition & Maintenance	2650			
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	193,796.00	163,999.24	263,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 /		536.43	9,820.00
18			39,472.00	8,073.75	
19	Community Services	3300	1,882.00	3,937.98	8,000.00
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's		34,612.85	
22	Debt Services	5000	321.00		
23	Federal Programs	6000's	313,969.00	430,644.83	519,113.82
24					
25	Transfers to _Activities & Depreciation_ Fund	8000	207,393.00	322,131.09	17,131.09
26	Interfund Loan/Repayment to _____ Fund				
27					
28					
29					
30	Total Disbursements & Transfers (Including SPED)		5,836,424.00	6,474,299.05	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	460,359.00	498,462.46	571,777.00
32	Total Non-Special Education Disbursements & Transfers		5,376,065.00	5,975,836.59	6,732,341.21
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				7,304,118.21
34	NECESSARY CASH RESERVE				
35	TOTAL REQUIREMENTS				7,304,118.21

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		170,755.00	274,438.00	55,359.92
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		912,955.00	997,616.00	895,120.28
41	Total Beginning Balance		1,083,710.00	1,272,054.00	950,480.20
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	38,962.00	25,587.68	30,000.00
46	Public Power District Sales Tax	1120			
47	Motor Vehicle Taxes	1125	169,333.00	148,138.55	150,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335	2,700.00		2,700.00
49	Tuition Received from Individuals	1311-13 / 1370	49,977.00	45,836.24	45,000.00
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			
53	Interest	1510 / 1520	12,658.00	21,774.08	15,000.00
54	Community Service Activities	1800	56,726.00	26,782.36	25,000.00
55	Other Local Receipts	1910 / 1920 / 1990	15,775.00	35.00	
56	Local License Fees/Court Fines	1911 / 1921		10,663.38	11,000.00
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925		4,617.00	2,500.00
59					
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	24,001.00	10,886.17	12,000.00
66	Other County Sources	2130			50,000.00
67	ESU Receipts	2210			
68					
69					
70	STATE SOURCES				
71	State Aid	3110	1,338,850.00	1,570,438.00	1,568,276.00
72	Special Education Programs	3120	129,075.00	171,327.00	110,000.00
73	Special Education Transportation	3125	1,335.00	264.00	
74	Homestead Exemption	3130	66,854.00	55,859.75	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	11,530.00	11,564.85	11,000.00
77	Payments for High Ability Learners	3535			
78	Other State Appropriations		12,362.00		
79					
80					
81					
82					
83					
84	State Apportionment	3400	49,739.00	56,735.51	50,000.00
85	Other				
86	State Categorical Programs	3500's			
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	213,396.00	230,086.66	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	63,416.00	133,138.00	200,000.00
91		4526-4528, 4531			
92	Head Start		45,675.00	51,025.03	50,000.00
93	REAP		15,615.00	33,224.00	30,242.00
94	IDEA Programs	4512-4523	147,265.00	61,167.00	94,000.00
95		4416-4418			
96					
97	Medicaid in Public Schools	4708	12,807.00	6,571.34	8,000.00
98	Medicaid Administrative Activities in Public Schools	4709	2,030.00	7,765.73	4,000.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524	3,425.00		1,500.00
101					
102					
103					
104	Vocational Education (Carl Perkins)	4525		4,000.00	
105	Other Federal Categorical Receipts	4530			23,362.16
106					
107	Grants from Corporations & Other Private Interests	4710			
108					
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301			
113	Sale of Property	5300		6,680.90	
114	Transfers from _____ Fund	5200			
115	Cash Balance from Dissolved/Merged Districts	5610			

116					
117	Other Non-Revenue Receipts	5690		10,461.20	5,000.00
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		3,567,216.00	3,976,683.43	3,449,060.36
121	Personal and Real Property Taxes	1100	3,541,262.00	3,448,095.82	3,855,057.85
122	TOTAL RESOURCES AVAILABLE		7,108,478.00	7,424,779.25	7,304,118.21
123	Less: Disbursements & Transfers		5,836,424.00	6,474,299.05	
124	BALANCE FORWARD		1,272,054.00	950,480.20	

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

PROPERTY TAX RECAP	
	3,855,057.85
	38,940.00
	3,893,997.85

**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 #

**79-0011-000**

Line No.	<b>DEPRECIATION FUND</b>	Object/ Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		-		
3	Interactive Boards, Bus, Tractor			173,867.47	
4	Replacement Interactive Boards				23,816.14
5	Tractor				6,906.62
6	Unencumbered Balance for Track Replacement				601,801.14
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	173,867.47	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				632,523.90
14	TOTAL REQUIREMENTS				632,523.90
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		55,064.00	259,137.00	432,523.90
17	Investments, 9-1				
18	Total Beginning Balance		55,064.00	259,137.00	432,523.90
19	LOCAL SOURCES				
20	Interest	1510	1,446.00	2,004.37	
21				40,250.00	
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	202,627.00	305,000.00	200,000.00
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		259,137.00	606,391.37	632,523.90
28	Less: Disbursements & Transfers		-	173,867.47	
29	BALANCE FORWARD		259,137.00	432,523.90	

**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 #

**79-0011-000**

Line No.	<b>EMPLOYEE BENEFIT FUND</b>	Object/ Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3	DISBURSEMENT OF BENEFITS		24,078.00	29,536.46	40,000.00
4					
5					
6					
7					
8					
9	Unencumbered balance for benefits				20,438.52
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		24,078.00	29,536.46	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				60,438.52
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				60,438.52
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		13,229.00	9,732.00	10,428.52
18	Investments, 9-1				
19	Total Beginning Balance		13,229.00	9,732.00	10,428.52
20	LOCAL SOURCES				
21	Interest	1510		8.87	10.00
22			20,581.00	30,224.11	50,000.00
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200			
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		33,810.00	39,964.98	60,438.52
29	Less: Disbursements & Transfers		24,078.00	29,536.46	
30	BALANCE FORWARD		9,732.00	10,428.52	

**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 # **79-0011-000**

Line No.	<b>CONTINGENCY FUND</b>	Object/ Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (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		-	-	

2019-2020 Budgeted Calculation of Maximum Total Disbursements & Transfers

$$\begin{array}{r}
 \$ \qquad \qquad \qquad 7,304,118.21 \quad \times .05 = \qquad \qquad \qquad 365,205.91 \\
 \hline
 \text{(Total Budget of Disbursements \& Transfers-General Fund)} \qquad \qquad \qquad \text{(Column 3, Line 9 may not exceed this amount)} \\
 \text{[From General Fund Line 33]}
 \end{array}$$

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

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # **79-0011-000**

Line No.	<b>ACTIVITIES FUND</b>	Object/ Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	DISBURSEMENTS		188,356.00	137,402.90	180,000.00
3					
4					
5					
6					
7					
8					
9	Unencumbered Activity funds balances				65,410.73
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		188,356.00	137,402.90	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				245,410.73
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				245,410.73
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		74,588.00	78,326.00	55,210.73
18	Investments, 9-1				
19	Total Beginning Balance		74,588.00	78,326.00	55,210.73
20	LOCAL SOURCES				
21	Interest	1510		214.17	200.00
22	Activities Receipts	1790	187,328.00	114,073.46	190,000.00
23	Admissions	1710			
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	4,766.00		
27					
28	TOTAL RESOURCES AVAILABLE		266,682.00	192,613.63	245,410.73
29	Less: Disbursements & Transfers		188,356.00	137,402.90	
30	BALANCE FORWARD		78,326.00	55,210.73	

**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 #

**79-0011-000**

Line No.	<b>SCHOOL NUTRITION FUND</b>	Object/ Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	82,335.49	117,484.53	130,000.00
3	Employee Benefits	200's	30,838.60	24,457.96	24,000.00
4	Purchased Services	300 / 400	1,282.24	768.84	1,000.00
5	Supplies & Materials (Excluding Food)	610	10,612.84	12,462.24	10,000.00
6	Food	630	43,185.93	74,150.57	60,000.00
7	Capital Outlay (New & Replacement)	731, 733, 739	513.90	33,966.00	39,082.01
8				801.06	
9				3,919.16	
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		168,769.00	268,010.36	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				264,082.01
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				264,082.01
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		2,505.00	7,652.00	12,052.01
18	Investments, 9-1				
19	Total Beginning Balance		2,505.00	7,652.00	12,052.01
20	LOCAL SOURCES				
21	Interest	1510		21.37	30.00
22	Sale of Lunches/Milk	1610-1650		14,744.31	20,000.00
23			173,916.00		
24	STATE SOURCES				
25	State Reimbursement	3150		327.45	2,000.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211		257,317.24	230,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200			
32					
33	TOTAL RESOURCES AVAILABLE		176,421.00	280,062.37	264,082.01
34	Less: Disbursements & Transfers		168,769.00	268,010.36	
35	BALANCE FORWARD		7,652.00	12,052.01	

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

**School Nutrition Fund**

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**79-0011-000**

Line No.	<b>BOND FUND</b>	Object/ Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831			
4	Bond - Interest	832			
5					
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				-
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1				
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		-	-	-
17	LOCAL SOURCES				
18	Carline Tax	1115			
19	Interest	1510			
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130			
24	Pro-Rate Motor Vehicle	3180			
25					
26	Property Tax Credit				
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
30					
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1100			
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	-	

PROPERTY TAX RECAP

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

	-
	-
	-

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

**Bond Fund**

## School District Total Debt Outstanding as of September 1, 2020

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, 2020:  
*(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)*

Fiscal Year	Principal	Interest	Total
2020-2021	\$ <u>328,112.63</u>	\$ <u>3,604.13</u>	\$ <u>331,716.76</u>
2022-2022	\$ <u>331,666.71</u>	\$ <u>28,855.36</u>	\$ <u>360,522.07</u>
2022-2023	\$ <u>334,166.71</u>	\$ <u>26,355.36</u>	\$ <u>360,522.07</u>
2023-2024 and thereafter	\$ <u>1,332,743.23</u>	\$ <u>100,981.98</u>	\$ <u>1,433,725.21</u>
<b>Total All Years</b>	<b>\$ <u><u>2,326,689.28</u></u></b>	<b>\$ <u><u>159,796.83</u></u></b>	<b>\$ <u><u>2,486,486.11</u></u></b>

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**79-0011-000**

Line No.	<b>SPECIAL BUILDING FUND</b>	Object/ Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400			
3	Supplies	600			
4	Capital Outlay (New Only)	700's	6,335.00	26,932.32	
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720			
7	Loan Repayment	831 / 832	208,287.00	208,255.23	210,000.00
8	Balloon Payment savings				271,234.51
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		214,622.00	235,187.55	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				481,234.51
12	TOTAL REQUIREMENTS				481,234.51
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		227,997.00	249,217.00	243,994.64
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1				
17	Total Beginning Balance		227,997.00	249,217.00	243,994.64
18	LOCAL SOURCES				
19	Carlline Tax	1115	2,361.00	1,798.01	1,500.00
20	Interest	1510	996.00	1,548.08	1,500.00
21			4.00		
22					
23	STATE SOURCES				
24	Homestead Exemption	3130	4,052.00	3,392.25	
25	Pro-Rate Motor Vehicles	3180	699.00	700.93	600.00
26					
27	Property Tax Credit	3131	12,933.00	12,001.02	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		249,042.00	268,657.29	247,594.64
37	Personal and Real Property Taxes	1100	214,797.00	210,524.90	233,639.87
38	TOTAL RESOURCES AVAILABLE		463,839.00	479,182.19	481,234.51
39	Less: Disbursements & Transfers		214,622.00	235,187.55	
40	BALANCE FORWARD		249,217.00	243,994.64	

**PROPERTY TAX RECAP**

1. Tax From Line 37	233,639.87
2. Compute County Treasurer's Commission at 1% of tax requirement.	2,360.00
3. Total Personal and Real Property Tax Requirement.	235,999.87

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

**Special Building Fund**

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # **79-0011-000**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/ Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720	106,424.00	5,295.00	
3	Bond - Refunded	831			
4	Bond - Principal	831	121,000.00	93,580.15	100,000.00
5	Bond - Interest	832	16,952.00	72,244.35	75,000.00
6	Unencumbered Balance			1,100.00	218,815.76
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		244,376.00	172,219.50	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				393,815.76
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				393,815.76
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1		199,402.00	159,687.00	186,927.54
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		199,402.00	159,687.00	186,927.54
17	LOCAL SOURCES				
18	Carline Tax	1115	2,046.00	1,558.28	1,500.00
18	Interest	1510	1,083.00	2,102.75	2,400.00
20			3.00		
21	STATE SOURCES				
22	Homestead Exemption	3130	3,512.00	2,335.97	
23	Pro-Rate Motor Vehicle	3180	606.00	607.46	500.00
24					
25	Property Tax Credit	3131	11,208.00	8,942.79	
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000's			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5301			
30	Long Term Loans	5400			
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		217,860.00	175,234.25	191,327.54
33	Personal and Real Property Taxes	1100	186,203.00	183,912.79	202,488.22
34	TOTAL RESOURCES AVAILABLE		404,063.00	359,147.04	393,815.76
35	Less: Disbursements & Transfers		244,376.00	172,219.50	
36	BALANCE FORWARD		159,687.00	186,927.54	

PROPERTY TAX RECAP

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

	202,488.22
	2,045.00
	204,533.22

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

**Qualified Capital Purpose Undertaking Fund**

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**79-0011-000**

Line No.	<b>COOPERATIVE FUND</b>	Function/ Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (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.**

**Cooperative Fund**

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**79-0011-000**

Line No.	<b>STUDENT FEE FUND</b>	Function/ Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities				
3	Postsecondary Education				
4	Summer or Night School				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Interest	1510			
24	Extracurricular Activities Fees	1741			
25	Postsecondary Education Fees	1742			
26	Summer or Night School Fees	1743			
27					
28					
29					
30	NON-REVENUE SOURCES				
31					
32					
33					
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements		-	-	
36	BALANCE FORWARD		-	-	

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

## Transfers Recommendation

8/27/2020

There were several line items, in the activity fund, that had negative balances at the end of this year. The largest negative balance was in the GATE line item. The COVID-19 closure and cancellation of spring activities changed everything significantly.

The amount needed to bring each negative line item out of the red is \$17,131.09. It is required by state statute to do this before the end of each fiscal year. Therefore, the business office recommends a transfer \$17,131.09 from the General Fund to the **Activity Fund**.

The business office is also recommending a transfer of 305,000 from the General Fund to the Depreciation Fund for the future Track Resurfacing project. After paying the annual payment from Depreciation in September for the Tractor (\$6909.62) and the Tierney Boards (\$23,816.44), the Depreciation fund (after this transfer) will have \$401,000. It would be my plan at the end of the 2020-2021 school year, to transfer another \$200,000 at least to the Depreciation fund. Josh Guerue is hopeful that we could wait another TWO maybe THREE years before having to replace the track. This should allow us to grow the Depreciation Fund to at least \$1 Million, before having to pay for a track.

Therefore, the business office is also recommending a transfer of 305,000 from the General Fund to the **Depreciation Fund**.