

BOARD OF EDUCATION SPECIAL BUDGET & POLICY WORKSHOP

Friday, September 18, 2015 4:30 PM

Morrill High School Multi-Purpose Room
508 Jefferson Ave.
Morrill, NE 69358

Morrill Public School District is committed to empowering students to become confident, knowledgeable, productive and responsible citizens of a diverse, ever-changing world"

I. CALL TO ORDER FOR REGULAR MEETING

- I.1. Pledge to the Flag
- I.2. Roll Call

Motion to Excuse Cynthia Guerue from the Sept 18, 2015 Special Budget & Policy Workshop Passed with a motion by Mr. Bill Zwiebel and a second by Billy Stauffer.

Yea: 5, Nay: 0

- I.3. Notification of Open Meetings Law Posting
- I.4. Recognition of Recording
- II. APPROVAL OF AGENDA

Approval of the agenda Passed with a motion by Mr. Dick Burford and a second by Mr. Bill Zwiebel.

Yea: 5, Nay: 0

III. PUBLIC HEARING

Open Public Hearing at 4:35 PM. Superintendent Sherwood gave an overview of how the tax levy works. With no public comment, opposition or suggestions the Public Hearing was adjourned at 4:42 PM.

- IV. Consider/possible approve the 2015-16 Budgets and Set the Final Tax Request
- IV.1. consider possibly approve the 2015 -2016 budgets

approval of the 2015-2016 budgets totaling \$6,339,591.00 Passed with a motion by Mr. Bill Zwiebel and a second by Mr. Dick Burford.

Yea: 5, Nay: 0

- IV.2. consider/possible approval to Set the Final Tax Request

approval to Set the Final Tax Request at 1.10199 and .052 for QZAB Passed with a motion by Mr. Bill Zwiebel and a second by Mr. Dick Burford.

Yea: 5, Nay: 0

V. Consider/possibly approve the bid for resurfacing the all-weather track

approval to resurface the all-weather track for \$76,155.00 Passed with a motion by Billy Stauffer and a second by Mr. Bill Zwiebel.

Yea: 5, Nay: 0

VI. Next Regular Meeting Date October 12, 2015

VII. ADJOURNMENT

Meeting Adjourned at 4:50 PM.

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, 2013.

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 2013-2014 budget you will receive the message "Budget Not Balanced".

The County Treasurer's Commission is a calculation, if you wish to alter the County Treasurer's Commission amount to round to a whole number or for a similar reason you may over-write the formula.

Worksheet Pages - **FOR YOUR USE ONLY - NOT TO BE SUBMITTED TO THE STATE**

The last 15 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.

Due by September 20th:

- Budget Form
(If you utilized the School District Budget Worksheets, Please Do Not Mail it in.)
- 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, Line 28 agrees to Schedule C District Property Tax (Column A).
- Proof of Publication for Notice of Budget Hearing (NBH).
- Schedules A, B, and C
- 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 December 31st.

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 Area**
It will put information consistently throughout Budget Form.

MUST COMPLETE THESE LINES

County-District #:	79-0011-000
Name of School:	Morrill Public Schools
Name of County:	Scotts Bluff County
Class:	III
Hearing Held On:	
Day of month:	18
Month:	September
Year:	2015
Time:	4:30
A.M. or P.M.:	PM
Location of Hearing:	High School MultiPurpose Room
Special Hearing to Set Final Tax Request Held On:	
Day of month:	18
Month:	September
Year:	2015
Time:	4:30
A.M. or P.M.:	PM
Location of Hearing:	High School MultiPurpose Room

**MUST
COMPLETE
This Yellow
Section**

**2015-2016
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM**

County-District #: 79-0011-000 Class #: III
Morrill Public Schools
TO THE COUNTY BOARD AND COUNTY CLERK OF
Scotts Bluff County

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

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund		\$ 3,526,237.84	\$ 3,526,237.84
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]	\$ -		\$ -
Special Building Fund		\$ 213,711.61	\$ 213,711.61
Qualified Capital Purpose Undertaking Fund		\$ 185,216.73	\$ 185,216.73
Total All Funds	\$ -	\$ 3,925,166.18	\$ 3,925,166.18

NOTE: We have removed the signature from the front cover, but you are now required to remit a copy of the board minutes or resolution where the budget was adopted

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

\$ -	Principal
\$ -	Interest
\$ -	Total Outstanding Bonded Indebtedness

Total Certified Valuation (All Counties) \$ 356,186,029

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

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2014 through June 30, 2015?

YES NO

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

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2014 through June 30, 2015?

YES NO

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

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

YES NO

County Clerk's Use Only

APA Contact Information

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

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

- Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509
Submit Adobe PDF Document via Website:
<http://www.auditors.nebraska.gov/>
- County Board (SEC. 13-508), C/O County Clerk
- Nebraska Dept. of Education

2015-2016 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	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	395,107.34	2,172,577.74	3,490,975.50	5,663,553.24	359,343.02	4,958,507.48	5,317,850.50	345,702.74	5,663,553.24
Depreciation	182,041.87	182,191.87		182,191.87			182,191.87		182,191.87
Employee Benefit	17,298.80	25,000.00		25,000.00			25,000.00	-	25,000.00
Contingency	-	-		-			-		-
Activities	64,858.48	214,858.48		214,858.48			145,000.00	69,858.48	214,858.48
School Lunch	27,190.77	214,215.77		214,215.77			191,500.00	22,715.77	214,215.77
Bond	-	-	-	-			-	-	-
Special Building	39,792.13	39,792.13	211,574.50	251,366.63			251,366.63		251,366.63
Qualified Capital Purpose Undertaking	79,662.69	79,662.69	183,364.56	263,027.25			226,682.00	36,345.25	263,027.25
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	805,952.08	2,928,298.68	3,885,914.56	6,814,213.24	359,343.02	4,958,507.48	6,339,591.00	474,622.24	6,814,213.24

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

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	3,490,975.50	-	211,574.50	183,364.56
COUNTY TREASURER'S COMMISSION AT 1% (Line B)	35,262.34	-	2,137.11	1,852.17
DELINQUENT TAX ALLOWANCE (If over 5% of Line A, see Instructions) (Line C)	-	-	-	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B + Line C) (Line D)	3,526,237.84	-	213,711.61	185,216.73

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 1,029,840.40	\$ 140,000.00

COUNTY TREASURER'S BALANCE, 9-1-2015			
8,650.70	-	-	-

2014-2015 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	860,284.00	2,429,845.35	3,141,675.00	5,571,520.35	485,280.00	4,691,133.01	5,176,413.01	395,107.34
Depreciation	171,079.57	190,477.34		190,477.34			8,435.47	182,041.87
Employee Benefit	14,874.61	44,383.36		44,383.36			27,084.56	17,298.80
Contingency	-	-		-			-	-
Activities	65,346.37	214,026.17		214,026.17			149,167.69	64,858.48
School Lunch	9,176.00	288,921.37		288,921.37			261,730.60	27,190.77
Bond	-	-	-	-			-	-
Special Building	30,072.00	30,646.23	9,145.90	39,792.13			-	39,792.13
Qualified Capital Purpose Undertaking	330,848.00	341,065.45	88,432.21	429,497.66			349,834.97	79,662.69
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	1,481,680.55	3,539,365.27	3,239,253.11	6,778,618.38	485,280.00	4,691,133.01	5,972,666.30	805,952.08

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	
\$	597.00

2013-2014 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	1,083,061.00	3,290,966.00	2,873,521.00	6,164,487.00	551,405.00	4,752,798.00	5,304,203.00	860,284.00
Depreciation	54,203.00	204,305.00		204,305.00			33,225.43	171,079.57
Employee Benefit	10,707.00	24,875.00		24,875.00			10,000.39	14,874.61
Contingency	-	-		-			-	-
Activities	45,000.00	182,375.37		182,375.37			117,029.00	65,346.37
School Lunch	5,913.00	250,506.00		250,506.00			241,330.00	9,176.00
Bond	-	-	-	-			-	-
Special Building	21,948.00	29,990.00	82.00	30,072.00			-	30,072.00
Qualified Capital Purpose Undertaking	51,390.00	2,088,777.00	75.00	2,088,852.00			1,758,004.00	330,848.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	\$ 1,272,222.00	6,071,794.37	2,873,678.00	8,945,472.37	551,405.00	4,752,798.00	7,463,791.82	1,481,680.55

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	
\$	159,166.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Morill Public Schools
ADDRESS	PO Box 486
CITY & ZIP CODE	Morill 69358
TELEPHONE	308-247-3414
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Jim Hessler	Joe Sherwood	Deb Baker
TITLE /FIRM NAME	Chairperson	Superintendent	Business Manager
TELEPHONE	308-247-3038	308-247-3414	308-247-3414
EMAIL ADDRESS	jim.hessler@mpslions.org	joe.sherwood@mpslions.org	deb.baker@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.		2015-2016 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	Total Repairs to Infrastructure Damaged by a Natural Disaster (Lines 1 through 8)	\$ -
10	Judgments: (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	Total Judgments (Lines 11 through 16)	\$ -
18	Distance Education Courses	
19	Voluntary Termination Agreements	
20	Retirement Contribution Increase (Through Fiscal Year 2016-2017)	
21	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 + Line 18 + Line 19 + Line 20)	\$ -

Schedule B - Exclusions From the Levy Limitation

County-District #

79-0011-000

Morrill Public Schools

Line No.		General Fund (Column A)	Bond Fund (Column B)	Special Building Fund (Column C)	Qualified Capital Purpose Undertaking Fund (Column D)
1	Total Personal and Real Property Taxes (From Page 2, Property Tax Recap, Line D)	\$ 3,526,237.84	\$ -	\$ 213,711.61	\$ 185,216.73
2	Exclusions:				
3	Voluntary termination agreements with certificated employees:				
4					
5	Special Building Fund projects commenced prior to April 1, 1996:				
6					
7					
8					
9					
10	Judgments not paid by liability insurance:				
11					
12					
13					
14	Lease-purchase contracts approved prior to July 1, 1998:				
15					
16					
17					
18					
19					
20					
21					
22	Bonded indebtedness approved according to law and secured by a levy on property:				
23	Bond Principal *		\$ -		\$ 100,000.00
24	Bond Interest *		\$ -		\$ 83,364.56
25	Total Exclusions before 1% County Treasurer's Commission (Lines 4 through 24)	\$ -	\$ -	\$ -	\$ 183,364.56
26	1% County Treasurer's Commission on Exclusions (.01 X Line 25)	\$ -	\$ -	\$ -	\$ 1,852.17
27	Total Exclusions (Line 25 + Line 26)	\$ -	\$ -	\$ -	\$ 185,216.73
28	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 27)	\$ 3,526,237.84	\$ -	\$ 213,711.61	\$ -

* Taxes levied by a school district on or after April 2, 2008, for the payment of the principal of, premium of, or interest on such a general obligation bond of such school district and the payment of all costs associated with membership in a risk management pool shall be subject to the levy limit.

Schedule C - Levy Limit Calculation

School Name: Morrill Public Schools

NOTE: This Schedule is not provided for levy setting purposes.

County-District # 79-0011-000

Line No.		District Property Tax Request LESS Exclusions (Should agree to Line 28 of Schedule B) (Column A)	District Assessed Valuation (Column B)	Levy Subject to Limitation [(Column A / Column B) x 100] (Column C)
1	General Fund	3,526,237.84	356,186,029.00	0.989999
2	Bond Fund	-	356,186,029.00	-
3	Bond Fund K-8		356,186,029.00	-
4	Bond Fund 9-12		356,186,029.00	-
5	Bond Fund _____		356,186,029.00	-
6	Special Building Fund	213,711.61	356,186,029.00	0.060000
7	Qualified Capital Purpose Undertaking Fund	-	356,186,029.00	-
8	Qualified Capital Purpose Undertaking Fund K-8		356,186,029.00	-
9	Qualified Capital Purpose Undertaking Fund 9-12		356,186,029.00	-
10	Learning Community General Fund Levy			
11	Learning Community Special Building Levy			
12	Total Levy Subject to Limitation (Total of Lines 1 through 11)			1.049999

NOTE: If the total levy, per this Schedule (Line 12, Column C), is \$1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Line 12, Column C, 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 Line 12, Column C, is greater than \$1.05 and you held a successful election to override the levy, which is in effect for the 2012-2013 school fiscal year, 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. (Statute 79-10,110).

Learning Community Member Schools - The total levy, which must be \$1.05 or less, includes the Learning Community General Fund, Learning Community Special Building Fund, School District General Fund, and School District Special Building Fund.

NOTE: The sole purpose of this Schedule is to determine if the School District has met the levy limitation. This Schedule is not provided for levy setting purposes. Please note that because the property tax request (per this Schedule) does not include the property tax request attributable to the exclusion items, the levy (per this Schedule) may not reflect the levy set by your County Board of Equalization.

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.

Superintendent Pay Transparency Notice—Proposed Contract (Joe Sherwood)

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 _____, 20__ at ___ am/pm at the _____ Room in _____, Nebraska.

After the 2015/16 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 2015/16 year and future years are listed below:

	2015/16 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 110,000.00	\$ 110,000.00	\$ 220,000.00
Compensation for activities outside of the regular salary:			
• <i>Extended contracts / Activities outside of regular salary</i>			\$ -
• <i>Bonus/Incentive/Performance Pay</i>	\$ 9,166.67		\$ 9,166.67
• <i>Stipends</i>			\$ -
• <i>All other costs not mentioned above</i>			\$ -
Benefits and Payroll Costs Paid by district:			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 17,000.00	\$ 17,000.00	\$ 34,000.00
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district</i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 18,150.00	\$ 18,150.00	\$ 36,300.00
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>			\$ -
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00
• <i>Cell Phone/Internet reimbursement</i>	\$ 600.00	\$ 600.00	\$ 1,200.00
• <i>Relocation reimbursement</i>	\$ 1,800.00		\$ 1,800.00
• <i>Travel allowance/reimbursement</i>	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
Totals:	\$ 163,716.67	\$ 152,750.00	\$ 316,466.67

Instructions for Completing Schedule D -Superintendent Pay Transparency Act Notice

Schedule D is provided to collect current and future costs to a school district for the services of the school superintendent in accordance with LB 470.

To complete Schedule D, enter the following information (where applicable) into highlighted cells on Schedule D. Row 1 & 2 have been provided to assist with the school publication requirements of LB 470, they are not a required part of this form and may be left incomplete.

Cell Reference	Item	Description
F4	Contract Length	The number of years that remain until end of the contract.
E11	Base Pay	The total base pay before any deductions.
F14	Extended Contracts	Amount paid if number of days in contract increase. Include extra duty pay, e.g. coaching.
F15	Bonus, Incentive or Performance Pay	Amount paid if specific conditions listed in the contract are met.
F16	Stipends	Additional compensation for additional hours, days worked, or extra duty pay (sports or activities).
F17	All other costs not listed above	Any other additional compensation paid by the district.
F20	Insurance	District cost for health-related insurance [e.g., Health, Dental, Life, Long Term Disability (% rate of salary + benefits)]
F21	Cafeteria Plan Stipend	District contribution to the individual's plan. Includes individual's or family deductible.
F22	Cash in lieu of insurance	Amount paid by the district for not participating in the district insurance plan(s).
F24	Employee's share of retirement...	Amount paid by district to cover retirement contribution, deferred compensation, FICA and Medicare traditionally paid by an employee.
F25	District share of retirement...	Amount paid by district for the employer share of retirement (9.8778%), FICA (6.2% up to \$117,000) and Medicare (1.45%).
F26	IRS value of housing allowance	Amount equal to the fair market rental value of the housing (purchased or provided).
F27	IRS value of vehicle allowance	Amount equal to annual cost of a vehicle – sole use for superintendent (purchased or provided).
F28	Leave days	Estimated leave days used (e.g. 3-year average); additional leave days included in contract; value of unused leave balance from previous year.
F29	Annuities	Amount paid by the district to purchase annuities.
F30	Service Credit Purchase	Amount paid by district to purchase additional school retirement credit.
F31	Association / Membership Dues	Cost of all memberships and fees paid by district.
F32	Cell Phone/Internet Reimbursement	Cost of cell phone and internet bills reimbursed by district.
F33	Relocation reimbursement	Cost of all moving expenses for relocation reimbursed by the district.
F34	Travel allowance reimbursement	Cost transportation paid by the district; projected or based on previous year's travel; (e.g. mileage, fuel, per diem rate).
F34	Mileage allowance	Monthly mileage allowance paid by district
F36	Educational tuition assistance	Amount to be paid by district for cost of job-related tuition.
F37	All other benefit costs not listed above	Employee's share of any other benefit if paid by the district (e.g. stipends for expenses).

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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

Morrill Public Schools (79-0011-000) in Scotts Bluff County 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 18 day of September, 2015 at 4:30 o'clock, PM, at High School MultiPurpose Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours.

 Clerk/Secretary

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Fee and Delinquent Tax Allowance	Total Personal and Real Property Tax Requirement
	2013-2014	2014-2015	2015-2016				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
General	\$ 5,304,203.00	\$ 5,176,413.01	\$ 5,317,850.50	\$ 345,702.74	\$ 2,172,577.74	\$ 35,262.34	\$ 3,526,237.84
Depreciation	\$ 33,225.43	\$ 8,435.47	\$ 182,191.87		\$ 182,191.87		
Employee Benefit	\$ 10,000.39	\$ 27,084.56	\$ 25,000.00	\$ -	\$ 25,000.00		
Contingency	\$ -	\$ -	\$ -		\$ -		
Activities	\$ 117,029.00	\$ 149,167.69	\$ 145,000.00	\$ 69,858.48	\$ 214,858.48		
School Lunch	\$ 241,330.00	\$ 261,730.60	\$ 191,500.00	\$ 22,715.77	\$ 214,215.77		
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ -	\$ -	\$ 251,366.63		\$ 39,792.13	\$ 2,137.11	\$ 213,711.61
Qualified Capital Purpose Undertaking	\$ 1,758,004.00	\$ 349,834.97	\$ 226,682.00	\$ 36,345.25	\$ 79,662.69	\$ 1,852.17	\$ 185,216.73
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -		
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTALS	\$ 7,463,791.82	\$ 5,972,666.30	\$ 6,339,591.00	\$ 474,622.24	\$ 2,928,298.68	\$ 39,251.62	\$ 3,925,166.18

Total Personal and Real Property Tax Requirement For Bonds

\$ -

Total Personal and Real Property Tax Requirement for ALL Other

\$ 3,925,166.18

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 18 day of September 2015 at 4:30 o'clock PM, at High School MultiPurpose Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2014/15 Budget Information

2015/16 Budget Information

Fund	2014-2015 Property Tax Request	2014 Tax Rate	Property Tax Rate (2014-2015 Request Divided By 2015 Valuation)	2015-2016 Proposed Property Tax Request	Proposed 2015 Tax Rate
General Fund	3,453,232.29	1.045199	0.969502	3,526,237.84	0.989999
Bond Fund(s) K - 12			0.000000	-	0.000000
Bond Fund(s) K - 8			0.000000		0.000000
Bond Fund(s) 9 - 12			0.000000		0.000000
Bond Fund _____			0.000000		0.000000
Special Building Fund	15,151.52	0.004586	0.004254	213,711.61	0.060000
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	185,216.73	0.052000
Qualified Capital Purpose Undertaking Fund K - 8			0.000000		0.000000
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000		0.000000

3,468,383.81

1.049785

0.973756

NOTICE OF AMENDED BUDGET HEARING AND AMENDED BUDGET SUMMARY

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

Morrill Public Schools (79-0011-000) in Scotts Bluff County County, Nebraska

NOTE: You need to publish both the original budget summary and the amended summary. Make sure original matches what was published if you made adjustments on the form pages

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 13-511, that the governing body will meet on the ___ day of ___, at ___ o'clock at _____ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to amending the budget which was originally adopted on the ___ day of ___, 2015. Due to unforeseen circumstances, actual expenditures for the current fiscal year will exceed budgeted expenditures unless the current fiscal year budget of expenditures is revised. (State reasons why amending budget including dollar amount). The originally adopted budget of expenditures cannot be reduced during the remainder of the current fiscal year to meet the need for additional money because (state reasons). The budget detail is available at the office of the Clerk during regular business hours.

Clerk/Secretary

AMENDED BUDGET

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Fee and Delinquent Tax Allowance (6)	Total Personal and Real Property Tax Requirement (7)
	2013-2014 (1)	2014-2015 (2)	2015-2016 (3)				
General	\$ 5,304,203.00	\$ 5,176,413.01	\$ 5,317,850.50	\$ 345,702.74	\$ 2,172,577.74	\$ 35,262.34	\$ 3,526,237.84
Depreciation	\$ 33,225.43	\$ 8,435.47	\$ 182,191.87		\$ 182,191.87		
Employee Benefit	\$ 10,000.39	\$ 27,084.56	\$ 25,000.00	\$ -	\$ 25,000.00		
Contingency	\$ -	\$ -	\$ -		\$ -		
Activities	\$ 117,029.00	\$ 149,167.69	\$ 145,000.00	\$ 69,858.48	\$ 214,858.48		
School Lunch	\$ 241,330.00	\$ 261,730.60	\$ 191,500.00	\$ 22,715.77	\$ 214,215.77		
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ -	\$ -	\$ 251,366.63		\$ 39,792.13	\$ 2,137.11	\$ 213,711.61
Qualified Capital Purpose Undertaking	\$ 1,758,004.00	\$ 349,834.97	\$ 226,682.00	\$ 36,345.25	\$ 79,662.69	\$ 1,852.17	\$ 185,216.73
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -		
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTALS	\$ 7,463,791.82	\$ 5,972,666.30	\$ 6,339,591.00	\$ 474,622.24	\$ 2,928,298.68	\$ 39,251.62	\$ 3,925,166.18

Total Personal and Real Property Tax Requirement For Bonds

\$ -

Total Personal and Real Property Tax Requirement for ALL Other

\$ 3,925,166.18

ORIGINAL BUDGET

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Fee and Delinquent Tax Allowance (6)	Total Personal and Real Property Tax Requirement (7)
	2013-2014 (1)	2014-2015 (2)	2015-2016 (3)				
General	\$ 5,304,203.00	\$ 5,176,413.01	\$ 5,317,850.50	\$ 345,702.74	\$ 2,172,577.74	\$ 35,262.34	\$ 3,526,237.84
Depreciation	\$ 33,225.43	\$ 8,435.47	\$ 182,191.87		\$ 182,191.87		
Employee Benefit	\$ 10,000.39	\$ 27,084.56	\$ 25,000.00	\$ -	\$ 25,000.00		
Contingency	\$ -	\$ -	\$ -		\$ -		
Activities	\$ 117,029.00	\$ 149,167.69	\$ 145,000.00	\$ 69,858.48	\$ 214,858.48		
School Lunch	\$ 241,330.00	\$ 261,730.60	\$ 191,500.00	\$ 22,715.77	\$ 214,215.77		
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ -	\$ -	\$ 251,366.63		\$ 39,792.13	\$ 2,137.11	\$ 213,711.61
Qualified Capital Purpose Undertaking	\$ 1,758,004.00	\$ 349,834.97	\$ 226,682.00	\$ 36,345.25	\$ 79,662.69	\$ 1,852.17	\$ 185,216.73
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -		
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTALS	\$ 7,463,791.82	\$ 5,972,666.30	\$ 6,339,591.00	\$ 474,622.24	\$ 2,928,298.68	\$ 39,251.62	\$ 3,925,166.18

Total Personal and Real Property Tax Requirement For Bonds

\$ -

Total Personal and Real Property Tax Requirement for ALL Other

\$ 3,925,166.18

Individual Fund Pages Following This Page

These Fund Pages DO NOT need to be submitted.

THESE PAGES ARE FOR YOUR USE ONLY !

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

79-0011-000

Line No.	GENERAL FUND	Function Number	ACTUAL	ACTUAL/ESTIMATED	ADOPTED
			9-1-2013 to 8-31-2014 (Column 1)	9-1-2014 to 8-31-2015 (Column 2)	9-1-2015 to 8-31-2016 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1100	2,415,085.00	2,513,128.90	2,598,758.81
3	Special Education Instructional Programs	1200	551,405.00	468,321.00	344,966.52
4	Support Services - Pupils	2100/2150	249,745.00	245,175.17	342,157.45
5	Support Services - Staff	2200	195,799.00	150,087.94	235,831.15
6	Board of Education	2310	74,084.00	73,760.00	118,450.00
7	Executive Administration Services	2320	165,064.00	176,251.00	192,443.03
8	District Legal Services	2330			
9	Office of the Principal	2400	310,507.00	322,383.00	309,654.92
10	General Administration - Business Services	2510	105,576.00	80,458.00	83,009.62
11	Vehicle Acquisition & Maintenance	2520			
12	Maintenance and Operation of Building(s) & Site(s)	2600	376,662.00	452,535.00	496,225.82
13	Regular Pupil Transportation	2750	242,627.00	250,865.00	264,892.97
14	School Age Special Education Pupil Transportation	2760	16,925.00	16,959.00	14,376.50
15	Community Services	3000			
16	State Categorical Programs	3500	32,400.00		
17	Federal Programs	4000	279,878.00	289,338.00	304,165.71
18	Debt Services	5000	5,160.00	8,046.00	
19	Summer School	6000	15,056.00	1,511.00	
20	Adult Education	7000			
21	Transfers to _____ Fund	8000	259,897.00	127,594.00	
22	Interfund Loan/Repayment to _____ Fund				
23	Early Retirement	2900	8,333.00		12,918.00
24					
25					
26					
27					
28					
29					
30	Total Disbursements & Transfers (Including SPED)		5,304,203.00	5,176,413.01	
31	Total Special Education Disbursements		551,405.00	485,280.00	359,343.02
32	Total Non-Special Education Disbursements & Transfers		4,752,798.00	4,691,133.01	4,958,507.48
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				5,317,850.50
34	NECESSARY CASH RESERVE				345,702.74
35	TOTAL REQUIREMENTS				5,663,553.24

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

79-0011-000

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2013 to 8-31-2014 (Column 1)	ACTUAL/ESTIMATED 9-1-2014 to 8-31-2015 (Column 2)	ADOPTED 9-1-2015 to 8-31-2016 (Column 3)
36	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
37	Cash Balance, 9-1		1,083,061.00	70,651.63	386,456.64
38	Investments, 9-1				
39	County Treasurer's Balance, 9-1			789,632.37	8,650.70
40	Total Beginning Balance		1,083,061.00	860,284.00	395,107.34
41	LOCAL SOURCES				
42	Carline Tax	1115	39,454.00	817.00	35,000.00
43	Public Power District Sales Tax	1120			
44	Motor Vehicle Taxes	1125	159,166.00	597.00	140,000.00
45	Tuition Received from Other Districts	1210/15/30	7,145.00	8,847.00	6,000.00
46	Tuition Received from Individuals	1220/40	6,025.00	18,886.00	13,000.00
47	Other Tuition	1250/60/70	300.00		-
48	Transportation Received from Other Districts	1310/30	9,719.00	15,899.00	9,000.00
49	Transportation Received from Individuals	1320/40			
50	Interest	1410	371.00	13,635.00	500.00
51	Local License Fees/Court Fines	1610/20	1,952.00	5,390.00	3,000.00
52	Community Service Activities	1810		34.00	30.00
53	Other Local Receipts	1910/20/90	178.00	1,140.00	600.00
54	Nameplate Capacity Tax	3133			
55					
56	COUNTY AND ESU SOURCES				
57	Fines and License Fees	2110	33,358.00	22,162.00	15,000.00
58	Other County Sources	2130	399.00		
59	ESU Receipts	2210			
60					
61					
62	STATE SOURCES				
63	State Aid	3110	1,208,967.00	1,132,215.35	1,029,840.40
64	Special Education Programs	3120	205,221.00	65,465.00	135,000.00
65	Special Education Transportation	3125	10,350.00	19,273.00	4,000.00
66	Homestead Exemption	3130	53,414.00	65,913.00	
67	Payments for High Ability Learners	3135			
68	Payments for Wards of the State or Court	3160/61			
69	Pro-Rate Motor Vehicles	3180	11,692.00	11,068.00	9,000.00
70	Other State Appropriations	3145/55/ 65/75/85		2,199.00	1,000.00

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

79-0011-000

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2013 to 8-31-2014 (Column 1)	ACTUAL/ESTIMATED 9-1-2014 to 8-31-2015 (Column 2)	ADOPTED 9-1-2015 to 8-31-2016 (Column 3)
71	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
72	State Apportionment	3200	53,992.00	2,046.00	40,000.00
73	In-Lieu-of School Land Tax	3300			
74	State Categorical Programs	3500	1,600.00	12,000.00	8,000.00
75	Other State Receipts	3990	379.00	11,960.00	5,000.00
76	Property Tax Credit	3131	102,065.00		
77	FEDERAL SOURCES				
78	Title I (Includes NCLB Title I)	4200	92,243.00	27,479.00	90,000.00
79	Innovation Education Program Strategies (Includes NCLB Title V)	4300	45,368.00	31,099.00	25,000.00
80	Title VI-B, Birth to Age 5 Special Education	4400	110,351.00	62,061.00	55,000.00
81	Medicaid in Public Schools	4450	1,559.00	14,570.00	10,000.00
82	Medicaid Administrative Activities in Public Schools	4455	29,931.00	513.00	500.00
83	Title 8 (Impact Aid)	4500			
84	Other Federal Non-Categorical Receipts	4600			
85					
86	Vocational Education (Carl Perkins)	4700			
87	Other Federal Categorical Receipts ((Includes all other NCLB Programs)	4800/4900	7,185.00		7,000.00
88					
89	Grants from Corporations & Other Private Interests	4995		3,759.00	101,500.00
90					
91	NON-REVENUE SOURCES				
92	Tax Anticipation Notes	5150			
93	Long Term Loans	5200			
94	Insurance Adjustments	5300	6,645.00	13,781.00	30,000.00
95	Sale of Property	5400	3,186.00	30.00	500.00
96	Transfers from _____ Fund	5500			
97	Cash Balance from Dissolved/Merged Districts	5610			
98	Non-Resident High School Tuition Funds	5650			
99	Other Non-Revenue Receipts	5690	5,690.00	6,723.00	4,000.00
100	Learning Community Property Taxes				
101	Interfund Loan/Repayment From _____ Fund				
102	Total Available Resources Before Property Taxes		3,290,966.00	2,429,845.35	2,172,577.74
103	Personal and Real Property Taxes	1110	2,873,521.00	3,141,675.00	3,490,975.50
104	TOTAL RESOURCES AVAILABLE		6,164,487.00	5,571,520.35	5,663,553.24
105	Less: Disbursements & Transfers		5,304,203.00	5,176,413.01	
106	BALANCE FORWARD		860,284.00	395,107.34	

PROPERTY TAX RECAP

1. Tax from Line 103
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Delinquent Tax Allowance (If over 5% of line 103, see instructions.)
4. Total Personal and Real Property Tax Requirement

3,490,975.50
35,262.34
3,526,237.84

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 104 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.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2013 to 8-31-2014 (Column 1)	ACTUAL/ESTIMATED 9-1-2014 to 8-31-2015 (Column 2)	ADOPTED 9-1-2015 to 8-31-2016 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3	Capital Outlay		33,225.43	8,435.47	182,191.87
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	755			
12	Total Disbursements & Transfers		33,225.43	8,435.47	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				182,191.87
14	TOTAL REQUIREMENTS				182,191.87
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		54,203.00	171,079.57	182,041.87
17	Investments, 9-1				
18	Total Beginning Balance		54,203.00	171,079.57	182,041.87
19	LOCAL SOURCES				
20	Interest	1410	102.00	278.34	150.00
21	Insurance Settlement			19,119.43	
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5500	150,000.00		
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		204,305.00	190,477.34	182,191.87
28	Less: Disbursements & Transfers		33,225.43	8,435.47	
29	BALANCE FORWARD		171,079.57	182,041.87	

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.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2013 to 8-31-2014 (Column 1)	ACTUAL/ESTIMATED 9-1-2014 to 8-31-2015 (Column 2)	ADOPTED 9-1-2015 to 8-31-2016 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		10,000.39	27,084.56	25,000.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	755			
12	Total Disbursements & Transfers		10,000.39	27,084.56	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				25,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				25,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		10,707.00	14,874.61	17,298.80
18	Investments, 9-1				
19	Total Beginning Balance		10,707.00	14,874.61	17,298.80
20	LOCAL SOURCES				
21	Interest	1410			
22	Other Receipts		14,168.00	29,508.75	7,701.20
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5500			
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		24,875.00	44,383.36	25,000.00
29	Less: Disbursements & Transfers		10,000.39	27,084.56	
30	BALANCE FORWARD		14,874.61	17,298.80	

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.	CONTINGENCY FUND	Object/ Source Number	ACTUAL 9-1-2013 to 8-31-2014 (Column 1)	ACTUAL/ESTIMATED 9-1-2014 to 8-31-2015 (Column 2)	ADOPTED 9-1-2015 to 8-31-2016 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Legal Services	317			
3	Judgments/Settlements	643			
4					
5					
6					
7	Transfers to General Fund	755			
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	1410			
17					
18	NON-REVENUE SOURCES				
19	Transfers from General Fund	5500			
20					
21	TOTAL RESOURCES AVAILABLE		-	-	-
22	Less: Disbursements & Transfers		-	-	
23	BALANCE FORWARD		-	-	

2014-2015 Budgeted Calculation of Maximum Total Disbursements & Transfers

$$\begin{array}{r}
 \$ \underline{\hspace{10em} 5,317,850.50} \quad \times .05 = \underline{\hspace{10em} 265,892.53} \\
 \text{(Total Budget of Disbursements \& Transfers-General Fund)} \quad \text{(Column 3, Line 9 may not exceed this amount)} \\
 \text{[From General Fund (Page 1 of 3) Line 33]}
 \end{array}$$

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 #

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2013 to 8-31-2014 (Column 1)	ACTUAL/ESTIMATED 9-1-2014 to 8-31-2015 (Column 2)	ADOPTED 9-1-2015 to 8-31-2016 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2					
3	Activity Expenses		117,029.00	149,167.69	145,000.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	755			
12	Total Disbursements & Transfers		117,029.00	149,167.69	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				145,000.00
14	NECESSARY CASH RESERVE				69,858.48
15	TOTAL REQUIREMENTS				214,858.48
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		45,000.00	65,346.37	64,858.48
18	Investments, 9-1				
19	Total Beginning Balance		45,000.00	65,346.37	64,858.48
20	LOCAL SOURCES				
21	Interest	1410			
22	Activities Receipts	1710	137,375.37	146,690.90	150,000.00
23					
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5500		1,988.90	
27					
28	TOTAL RESOURCES AVAILABLE		182,375.37	214,026.17	214,858.48
29	Less: Disbursements & Transfers		117,029.00	149,167.69	
30	BALANCE FORWARD		65,346.37	64,858.48	

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.	SCHOOL LUNCH FUND	Object/ Source Number	ACTUAL 9-1-2013 to 8-31-2014 (Column 1)	ACTUAL/ESTIMATED 9-1-2014 to 8-31-2015 (Column 2)	ADOPTED 9-1-2015 to 8-31-2016 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100	71,018.00	83,450.44	80,000.00
3	Employee Benefits	200	15,773.00	17,362.89	13,000.00
4	Purchased Services	300	1,664.00	2,582.90	2,500.00
5	Supplies & Materials (Excluding Food)	400	21,120.00	14,826.83	10,000.00
6	Food	470	128,414.00	136,798.83	80,000.00
7	Capital Outlay (New & Replacement)	500	218.00	3,209.55	6,000.00
8			3,123.00	3,499.16	
9					
10					
11	Transfers to General Fund	755			
12	Total Disbursements & Transfers		241,330.00	261,730.60	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				191,500.00
14	NECESSARY CASH RESERVE				22,715.77
15	TOTAL REQUIREMENTS				214,215.77
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		5,913.00	9,176.00	27,190.77
18	Investments, 9-1				
19	Total Beginning Balance		5,913.00	9,176.00	27,190.77
20	LOCAL SOURCES				
21	Interest	1410	20.00	21.23	25.00
22	Sale of Lunches/Milk	1720	34,178.00	57,986.63	74,000.00
23	donations			37.50	
24	STATE SOURCES				
25	State Reimbursement	3150	1,383.00	109,294.00	110,000.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4800	107,419.00		3,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5500	101,593.00	112,406.01	
32					
33	TOTAL RESOURCES AVAILABLE		250,506.00	288,921.37	214,215.77
34	Less: Disbursements & Transfers		241,330.00	261,730.60	
35	BALANCE FORWARD		9,176.00	27,190.77	

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 Lunch Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

79-0011-000

Line No.	BOND FUND	Object/Source Number	ACTUAL 9-1-2013 to 8-31-2014 (Column 1)	ACTUAL/ESTIMATED 9-1-2014 to 8-31-2015 (Column 2)	ADOPTED 9-1-2015 to 8-31-2016 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	610			
3	Bond - Principal	610			
4	Bond - Interest	620			
5					
6	Transfers to General Fund	755			
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	1410			
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130			
24	Pro-Rate Motor Vehicle	3180			
25	In-Lieu-Of School Land Tax	3300			
26	Property Tax Credit				
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5100			
29	Transfers from General Fund	5500			
30					
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1110			
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. Delinquent Tax Allowance (If over 5% of line 33, see instructions.)
4. 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, 2015

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, 2015:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2015-2016			\$ -
2016-2017			\$ -
2017-2018			\$ -
2018-2019 and thereafter			\$ -
Total All Years	\$ -	\$ -	\$ -

BUDGET STATEMENT AND CERTIFICATION OF TAX

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

Line No.	SPECIAL BUILDING FUND	Object/Source Number	ACTUAL 9-1-2013 to 8-31-2014 (Column 1)	ACTUAL/ESTIMATED 9-1-2014 to 8-31-2015 (Column 2)	ADOPTED 9-1-2015 to 8-31-2016 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	300			
3	Capital Outlay (New Only)	500			
4	Site Acquisition & Improvements	510			251,366.63
5	Building Acquisition & Improvement	520			
6					
7	Loan Repayment	610/620			
8	Transfers to General Fund	755			
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		-	-	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				251,366.63
12	TOTAL REQUIREMENTS				251,366.63
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		21,948.00	30,072.00	39,792.13
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1				
17	Total Beginning Balance		21,948.00	30,072.00	39,792.13
18	LOCAL SOURCES				
19	Carline Tax	1115		160.00	
20	Interest	1410	42.00	74.23	
21					
22					
23	STATE SOURCES				
24	Homestead Exemption	3130		340.00	
25	Pro-Rate Motor Vehicles	3180			
26	In-Lieu-Of School Land Tax	3300			
27	Property Tax Credit				
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5100			
32	Long Term Loans	5200			
33	Sale of Property	5400			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund		8,000.00		
36	Total Available Resources Before Property Taxes		29,990.00	30,646.23	39,792.13
37	Personal and Real Property Taxes	1110	82.00	9,145.90	211,574.50
38	TOTAL RESOURCES AVAILABLE		30,072.00	39,792.13	251,366.63
39	Less: Disbursements & Transfers		-	-	
40	BALANCE FORWARD		30,072.00	39,792.13	

PROPERTY TAX RECAP

1. Tax From Line 37	211,574.50
2. Compute County Treasurer's Commission at 1% of tax requirement.	2,137.11
3. Delinquent Tax Allowance (If over 5% of Line 37, see instructions.)	
4. Total Personal and Real Property Tax Requirement.	213,711.61

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 9-1-2013 to 8-31-2014 (Column 1)	ACTUAL/ESTIMATED 9-1-2014 to 8-31-2015 (Column 2)	ADOPTED 9-1-2015 to 8-31-2016 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	520	1,704,312.00	326,700.00	
3	Bond - Refunded	610	42,177.00		
4	Bond - Principal	610			128,000.00
	Bond - Interest	620	3,515.00	23,134.97	98,682.00
6	Transfers to General Fund	755			
7	Interfund Loan/Repayment To _____ Fund		8,000.00		
8	Total Disbursements & Transfers		1,758,004.00	349,834.97	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				226,682.00
10	NECESSARY CASH RESERVE				36,345.25
11	TOTAL REQUIREMENTS				263,027.25
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1		51,390.00	330,848.00	79,662.69
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		51,390.00	330,848.00	79,662.69
17	LOCAL SOURCES				
18	Carline Tax	1115		1,393.30	
18	Interest	1410	517.00	290.92	
20					
21	STATE SOURCES				
22	Homestead Exemption	3130		2,950.00	
23	Pro-Rate Motor Vehicle	3180		425.53	
24	In-Lieu-Of School Land Tax	3300			
25	Property Tax Credit			5,157.70	
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5100	2,036,870.00		
30	Long Term Loans	5200			
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		2,088,777.00	341,065.45	79,662.69
33	Personal and Real Property Taxes	1110	75.00	88,432.21	183,364.56
34	TOTAL RESOURCES AVAILABLE		2,088,852.00	429,497.66	263,027.25
35	Less: Disbursements & Transfers		1,758,004.00	349,834.97	
36	BALANCE FORWARD		330,848.00	79,662.69	

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Delinquent Tax Allowance (If over 5% of line 33, see instructions.)
4. Total Personal and Real Property Tax Requirement.

PROPERTY TAX RECAP	
	183,364.56
	1,852.17
	185,216.73

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.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2013 to 8-31-2014 (Column 1)	ACTUAL/ESTIMATED 9-1-2014 to 8-31-2015 (Column 2)	ADOPTED 9-1-2015 to 8-31-2016 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1100/1200			
3	Support Services - Pupils	2100/2150			
4	Support Services - Staff	2200			
5	Executive Administration Services	2320			
6	Office of the Principal	2400			
7	General Administration - Business Services	2510			
8	Community Services	3000			
9	State Categorical Programs	3500			
10	Federal Programs	4000			
11	Summer School	6000			
12	Adult Education	7000			
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Tuition Received from Districts	1210/30			
24					
25	STATE SOURCES				
26	State Non-Categorical Programs	3100			
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5500			
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.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2013 to 8-31-2014 (Column 1)	ACTUAL/ESTIMATED 9-1-2014 to 8-31-2015 (Column 2)	ADOPTED 9-1-2015 to 8-31-2016 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities Fees				
3	Postsecondary Education Fees				
4	Summer or Night School Fees				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Interest	1410			
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.