

Special Board Meeting and Budget
Workshop(HS)
Tuesday, August 27, 2024 5:30 PM

BOARDROOM @ LCC HIGH SCHOOL
502 Wakefield Street
Laurel, NE 68745-0008

Agenda

- I. CALL MEETING TO ORDER
- II. APPROVAL OF AGENDA AND CHANGES TO AGENDA
- III. CONSENT AGENDA
- IV. EXCUSE ABSENT BOARD MEMBERS
- V. PUBLIC COMMENT
- VI. ACTION ITEMS
- VII. DISCUSSION ITEMS
 - VII.1. BUDGET WORKSHOP
- VIII. UPCOMING BOARD MEETINGS, COMMITTEE MEETINGS, AND WORKSHOPS
 - VIII.1. SEPTEMBER 4, 2024 - NASB AREA MEMBERSHIP MEETING (5:00 PM - NECC LIFELONG LEARNING CENTER/NORFOLK)
 - VIII.2. MONDAY, SEPTEMBER 9, 2024 - BUDGET HEARING (7:00 PM - LCC LIBRARY BOARD ROOM/LAUREL)
 - VIII.3. MONDAY, SEPTEMBER 9, 2024 - REGULAR BOARD OF EDUCATION MEETING (7:10 PM - LCC LIBRARY BOARD ROOM/LAUREL)
 - VIII.4. MONDAY, SEPTEMBER 23, 2024 - CEDAR COUNTY JOINT PUBLIC HEARING (6:30 PM - HARTINGTON CITY AUDITORIUM)
- IX. ADJOURN
- X. CALL MEETING TO ORDER
- XI. THE PURPOSE OF THE HEARING IS TO REVIEW, DISCUSS, CONSIDER, RECEIVE INPUT, AND HEAR SUPPORT, OPPOSITION, CRITICISM, SUGGESTIONS, OR OBSERVATIONS OF TAXPAYERS RELATING TO THE PROPOSED 2023-2024 SCHOOL DISTRICT BUDGET.
- XII. ADJOURN BUDGET HEARING

Fund 01 GENERAL FUND CHECKING

Beginning Balance 08/01/2024 \$835,970.98

Receipts

Cedar County Local Taxes \$35,231.50

Cedar County Motor Vehicle Taxes \$25,539.29

Cedar County Fines/License \$1,626.92

Cedar County Homestead Exemption \$6,175.40

Cedar County ProRate MV \$2,569.85

Dixon County Local Taxes \$8,615.34

Dixon County Motor Vehicle Taxes \$7,181.86

Dixon County Homestead Exemption \$1,402.99

Dixon County Fines/License \$264.83

Dixon County Nameplate Capacity \$1,301.27

Wayne County Homestead Exemption \$166.52

Wayne County Motor Vehicle Taxes \$10.11

Wayne County Fines/License \$24.85

State of Nebraska - Title IV \$10,000.00

State of Nebraska - ESSER III \$9,498.00

State of Nebraska - Title II \$11,753.00

State of Nebraska - Title I \$19,123.00

LCC School Lunch Fund - August 2024 Payroll Reimbursement \$1,654.02

LCC School Cooperative Fund - August 2024 Payroll Reimbursement \$2,217.83

Preschool payment \$2,200.00

Miscellaneous receipts \$43.18

Board member - insurance premium \$1,991.86

Interest earned

Total Receipts: \$148,591.62

Disbursements

August Payroll (all funds) \$521,058.06

August General Fund Bills \$170,376.64

RevTrak fee \$3.61

August General Fund Bills - Year-end bills 8/27/24 \$15,934.86

Total Disbursements: (\$707,373.17)

General Fund Checking Balance 8/27/2024

\$277,189.43

GENERAL FUND SAVINGS

Beginning Balance \$33,587.05

Receipts: Interest earned	\$0.00
Ending Savings Account Balance 8/27/2024	\$33,587.05
GENERAL FUND PETTY CASH	\$5,000.00
GENERAL FUND BALANCE 8/27/2024	\$315,776.48

AUGUST PROJECTED PAYROLL

- General Fund
- Lunch Fund
- Cooperative Fund

Total Payroll: **\$0.00**

AUGUST YEAR-END PROJECTED BILLS

- General Fund \$15,934.86
- Employee Benefit Fund \$1,603.78
- Student Fees Fund \$0.00
- Special Building Fund - Bond Account \$0.00
- Special Building Fund - Lease Purchase Account \$0.00
- Special Building Fund - Original Account \$0.00

Total Bills: **\$17,538.64**

Fund 02 DEPRECIATION FUND

Beginning Balance	\$241,192.02
Receipts: Interest earned	
Disbursements:	\$0.00
Ending Balance 8/27/2024	\$241,192.02

Fund 03 EMPLOYEE BENEFIT FUND

Beginning Balance	\$17,105.75
Receipts: Interest earned	
Staff contributions to flex plans	\$4,733.25
Disbursements: Ameriflex	(\$3,981.43)
8/27/24 bills	(\$1,603.78)
Ending Balance 8/27/2024	\$16,253.79

Fund 06 SCHOOL LUNCH/MILK FUND

Beginning Balance	\$32,173.07
Receipts: Lunch/Milk/Reimbursement	
Interest earned	
Disbursements: Food/Supplies/Equipment Purchases	(\$4,731.44)
August 2024 Payroll	(\$1,654.02)
Ending Balance 8/27/2024	\$25,787.61

Fund 07 BOND FUND

Beginning Balance	\$237,724.36
Receipts: Cedar County Taxes	\$6,293.61
Dixon County Taxes	\$1,623.18
Wayne County Taxes	\$23.88
Interest earned	

Disbursements:	\$0.00
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Ending Balance 8/27/2024	\$245,665.03
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Fund 08 SPECIAL BUILDING FUND**SPECIAL BUILDING FUND - Original Account**

Beginning Balance	\$812,513.00
Receipts: interest earned	
Disbursements:	(\$43,471.00)

Ending Balance 8/27/2024	\$769,042.00
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SPECIAL BUILDING FUND - Bond Account

Beginning Balance	\$488,001.48
Receipts: interest earned	
Disbursements:	(\$106,431.77)

Ending Balance 8/27/2024	\$381,569.71
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SPECIAL BUILDING FUND - Lease-Purchase Account

Beginning Balance	\$637,394.84
Receipts: Cedar County Taxes	\$7,125.61
Dixon County Taxes	\$1,836.76
Wayne County Taxes	\$27.02
Interest earned	
Disbursements:	(\$4,270.40)

Ending Balance 8/27/2024	\$642,113.83
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SPECIAL BUILDING FUND TOTAL:	\$1,792,725.54
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Fund 10 COOPERATIVE FUND

Beginning Balance	\$4,989.16
Receipts: Interest earned	
Disbursements: August Payroll-LCC General Fund	(\$2,217.83)

Coop Fund Checking Ending Balance 8/27/2024	\$2,771.33
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CERTIFICATE OF DEPOSIT #22319 (\$987.38 interest / matures 2/13/2024)	\$224,835.38
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Ending Balance 8/27/2024	\$227,606.71
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Fund 12 STUDENT FEE FUND

Beginning Balance \$10,159.70

Receipts: Interest earned

Disbursements: (\$810.21)

Ending Balance 8/27/2024

\$9,349.49

Regular; Beginning Month 09/2023; Processing Month 08/2024; Fund Number 05

Fund: 05 ACTIVITIES FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
05 101	CASH	208,941.17	310,799.61	432,501.52	87,239.26
	Total: Current Assets	208,941.17	310,799.61	432,501.52	87,239.26
Fund Balance					
05 704	FUND BALANCE	152,470.42	0.00	2,119.18	154,589.60
05 704 1008	ACTIVITY DIRECTOR ACCT.	(2,893.17)	1,782.84	249.42	(4,426.59)
05 704 1009	TRACK	585.73	0.00	666.42	1,252.15
05 704 1010	HIGH SCHOOL YEARBOOK	1,393.48	1,901.71	1,430.00	921.77
05 704 1015	MIDDLE SCHOOL YEARBOOK	(23.83)	0.00	0.00	(23.83)
05 704 1020	ART CLUB	5,514.18	233.00	400.00	5,681.18
05 704 1025	HIGH SCHOOL BAND	12,307.48	2,407.31	1,209.38	11,109.55
05 704 1030	MIDDLE SCHOOL BAND	(550.19)	259.10	3,755.10	2,945.81
05 704 1034	CHEERLEADING	1,532.00	2,803.84	3,987.32	2,715.48
05 704 1035	HIGH SCHOOL DANCE	1,330.90	5,762.15	5,677.00	1,245.75
05 704 1040	CLASS OF 2021	7.48	0.00	0.00	7.48
05 704 1045	CLASS OF 2022	1,239.25	0.00	0.00	1,239.25
05 704 1050	CLASS OF 2023	198.08	0.00	0.00	198.08
05 704 1055	CLASS OF 2024	559.02	510.00	165.00	214.02
05 704 1060	CLASS OF 2025	400.00	28.47	0.00	371.53
05 704 1065	CLASS OF 2020	257.94	0.00	0.00	257.94
05 704 1070	BOYS GOLF	491.93	110.00	609.43	991.36
05 704 1075	HIGH ABILITY LEARNERS	17,152.49	2,885.66	1,233.40	15,500.23
05 704 1080	CONCESSIONS	15,991.47	18,439.27	24,850.05	22,402.25
05 704 1085	MIDDLE SCHOOL STUDENT COUNCIL	753.05	6,550.32	6,643.81	846.54
05 704 1090	ELEMENTARY ACTIVITY FUND	852.37	51.12	0.00	801.25
05 704 1092	ELEMENTARY PBIS	(15.71)	482.88	227.81	(270.78)
05 704 1095	ELEMENTARY POP	3,948.15	760.00	0.00	3,188.15
05 704 1100	ELEMENTARY STUDENT COUNCIL	5,053.38	2,216.51	1,580.92	4,417.79
05 704 1101	PRESCHOOL ACTIVITIES	0.00	0.00	525.00	525.00
05 704 1102	DIGITAL MEDIA	976.70	45.00	822.00	1,753.70
05 704 1105	FBLA	5,547.56	15,450.64	10,567.00	663.92
05 704 1110	FCCLA	(3,020.45)	1,656.80	1,199.30	(3,477.95)
05 704 1115	FFA	22,917.02	33,721.87	28,816.43	18,011.58
05 704 1120	FACILITY USE	241.54	0.00	0.00	241.54
05 704 1124	COLERIDGE FITNESS CENTER	(3,571.52)	6,891.83	1,775.07	(8,688.28)
05 704 1125	LAUREL FITNESS CENTER	(25,728.39)	7,526.31	7,705.00	(25,549.70)
05 704 1130	MIDDLE SCHOOL FFA	713.63	0.00	0.00	713.63
05 704 1140	GENERAL ACTIVITIES	(90,425.61)	132,346.68	32,765.54	(190,006.75)
05 704 1145	INDUSTRIAL ARTS	(15,284.79)	4,137.75	341.55	(19,080.99)
05 704 1151	HOMECOMING	(2,255.02)	2,398.41	631.00	(4,022.43)
05 704 1152	PROM	(4,095.46)	4,809.86	0.00	(8,905.32)
05 704 1155	LEO	557.44	0.00	0.00	557.44
05 704 1156	MIDDLE SCHOOL PBIS	(1,017.58)	354.63	175.57	(1,196.64)
05 704 1160	LIBRARY	8,166.13	11,666.30	9,968.49	6,468.32
05 704 1163	MATH CLUB	1,326.13	190.39	185.58	1,321.32
05 704 1165	MISCELLANEOUS ACCOUNT	6,722.62	1,446.70	3,948.00	9,223.92
05 704 1170	NATIONAL HONOR SOCIETY	1,403.73	670.00	1,010.00	1,743.73
05 704 1175	FOOTBALL	2,636.99	1,847.05	544.33	1,334.27
05 704 1180	CROSS COUNTRY	(1,043.07)	1,632.68	5,170.63	2,494.88
05 704 1185	GIRLS GOLF	75.63	685.88	609.43	(0.82)
05 704 1190	QUIZ BOWL	934.55	1,232.18	96.00	(201.63)
05 704 1195	HIGH SCHOOL SCIENCE CLUB	12,994.59	497.33	312.00	12,809.26
05 704 1200	SPANISH CLUB	635.80	216.00	243.00	662.80
05 704 1205	ONE ACTS	2,897.83	1,832.00	2,632.00	3,697.83

Regular; Beginning Month 09/2023; Processing Month 08/2024; Fund Number 05

Fund: 05	ACTIVITIES FUND	<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
05 704 1210	SPEECH	515.92	156.00	400.00	759.92
05 704 1215	HIGH SCHOOL STUDENT COUNCIL	717.67	156.31	0.00	561.36
05 704 1220	FCA	210.00	399.19	1,150.00	960.81
05 704 1225	SKILLS USA	(24,889.11)	8,180.34	3,044.00	(30,025.45)
05 704 1230	VOCAL MUSIC	875.71	3,125.00	2,806.30	557.01
05 704 1235	VOLLEYBALL	2,952.02	5,170.40	3,444.43	1,226.05
05 704 1240	GIRLS BASKETBALL	112.39	850.00	1,009.43	271.82
05 704 1245	BOYS BASKETBALL	6,447.49	4,834.06	975.00	2,588.43
05 704 1250	WRESTLING	727.01	0.00	0.00	727.01
05 704 1255	E-SPORTS	0.00	7,714.79	400.00	(7,314.79)
05 704 1260	SCHOOL PICTURES	2,813.75	0.00	400.00	3,213.75
05 704 1305	AGRICULTURAL FOUNDATION SCHOLARSHIP	10,614.36	1,000.00	0.00	9,614.36
05 704 1310	COLLEGE ACCESS GRANT	1,898.52	1,018.41	0.00	880.11
05 704 1320	STUDENT BOARD MEMBER SCHOLARSHIP	(1,000.00)	0.00	0.00	(1,000.00)
05 704 1400	EDUCATION QUEST FOUNDATION	1,750.00	0.00	2,500.00	4,250.00
05 704 1500	SECURITY BANK SPONSORSHIP	35,733.54	0.00	15,000.00	50,733.54
05 704 1550	CLOVER	0.00	3,807.13	0.87	(3,806.26)
05 704 1600	VIDEO BOARD	2,500.00	0.00	0.00	2,500.00
05 704 1705	GREENHOUSE	26,100.00	120,527.00	117,700.00	23,273.00
Total: Fund Balance		208,941.17	435,379.10	313,677.19	87,239.26
Revenue					
05 1510 0000	INTEREST ON INVESTMENTS	0.00	0.00	1,987.46	1,987.46
05 1790 1009	TRACK	0.00	0.00	666.42	666.42
05 1790 1010	HIGH SCHOOL YEARBOOK	0.00	0.00	1,430.00	1,430.00
05 1790 1020	ART CLUB	0.00	0.00	400.00	400.00
05 1790 1025	HIGH SCHOOL BAND	0.00	0.00	1,209.38	1,209.38
05 1790 1030	MIDDLE SCHOOL BAND	0.00	0.00	3,755.10	3,755.10
05 1790 1034	CHEERLEADING	0.00	0.00	3,987.32	3,987.32
05 1790 1035	HIGH SCHOOL DANCE	0.00	0.00	5,677.00	5,677.00
05 1790 1055	CLASS OF 2024	0.00	0.00	165.00	165.00
05 1790 1070	BOYS GOLF	0.00	0.00	609.43	609.43
05 1790 1075	HIGH ABILITY LEARNERS	0.00	0.00	1,229.00	1,229.00
05 1790 1080	CONCESSIONS	0.00	0.00	24,373.30	24,373.30
05 1790 1085	MIDDLE SCHOOL STUDENT COUNCIL	0.00	2,618.00	6,506.00	3,888.00
05 1790 1092	ELEMENTARY PBIS	0.00	0.00	227.81	227.81
05 1790 1100	ELEMENTARY STUDENT COUNCIL	0.00	0.00	1,580.92	1,580.92
05 1790 1101	PRESCHOOL ACTIVITIES	0.00	0.00	525.00	525.00
05 1790 1102	DIGITAL MEDIA	0.00	0.00	822.00	822.00
05 1790 1105	FBLA	0.00	0.00	10,567.00	10,567.00
05 1790 1110	FCCLA	0.00	0.00	1,199.30	1,199.30
05 1790 1115	FFA	0.00	0.00	28,762.94	28,762.94
05 1790 1124	COLERIDGE FITNESS CENTER	0.00	0.00	1,775.07	1,775.07
05 1790 1125	LAUREL FITNESS CENTER	0.00	0.00	7,705.00	7,705.00
05 1790 1140	GENERAL ACTIVITIES	0.00	0.00	30,372.72	30,372.72
05 1790 1145	INDUSTRIAL ARTS	0.00	0.00	302.00	302.00
05 1790 1151	HOMECOMING	0.00	0.00	631.00	631.00
05 1790 1156	MIDDLE SCHOOL PBIS	0.00	0.00	168.58	168.58
05 1790 1160	LIBRARY	0.00	259.58	9,949.70	9,690.12
05 1790 1163	MATH CLUB	0.00	0.00	185.58	185.58
05 1790 1165	MISCELLANEOUS ACCOUNT	0.00	0.00	3,948.00	3,948.00
05 1790 1170	NATIONAL HONOR SOCIETY	0.00	0.00	1,010.00	1,010.00
05 1790 1175	FOOTBALL	0.00	0.00	544.33	544.33
05 1790 1180	CROSS COUNTRY	0.00	0.00	5,170.63	5,170.63

Regular; Beginning Month 09/2023; Processing Month 08/2024; Fund Number 05

Fund: 05 ACTIVITIES FUND		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
05 1790 1185	GIRLS GOLF	0.00	0.00	609.43	609.43
05 1790 1190	QUIZ BOWL	0.00	0.00	96.00	96.00
05 1790 1195	HIGH SCHOOL SCIENCE CLUB	0.00	0.00	312.00	312.00
05 1790 1200	SPANISH CLUB	0.00	0.00	243.00	243.00
05 1790 1205	ONE ACTS	0.00	0.00	2,632.00	2,632.00
05 1790 1210	SPEECH	0.00	0.00	400.00	400.00
05 1790 1220	FCA	0.00	0.00	1,150.00	1,150.00
05 1790 1225	SKILLS USA	0.00	0.00	3,044.00	3,044.00
05 1790 1230	VOCAL MUSIC	0.00	0.00	2,806.30	2,806.30
05 1790 1235	VOLLEYBALL	0.00	0.00	3,444.43	3,444.43
05 1790 1240	GIRLS BASKETBALL	0.00	0.00	1,009.43	1,009.43
05 1790 1245	BOYS BASKETBALL	0.00	0.00	975.00	975.00
05 1790 1255	E-SPORTS	0.00	0.00	400.00	400.00
05 1790 1260	SCHOOL PICTURES	0.00	0.00	400.00	400.00
05 1790 1400	EDUCATION QUEST FOUNDATION	0.00	0.00	2,500.00	2,500.00
05 1790 1500	SECURITY BANK SPONSORSHIP	0.00	0.00	15,000.00	15,000.00
05 1790 1550	CLOVER	0.00	0.00	0.87	0.87
05 1790 1705	GREENHOUSE	0.00	0.00	117,700.00	117,700.00
05 1990 0000	OTHER MISCELLANEOUS LOCAL RECEIPTS	0.00	0.00	31.72	31.72
05 5200 0000	TRANSFERS FROM OTHER FUNDS	0.00	0.00	100.00	100.00
Total: Revenue		0.00	2,877.58	310,297.17	307,419.59
Expenditure					
05 2900 610 0 000 008	ACTIVITY DIRECTOR ACCOUNT	0.00	1,782.84	249.42	1,533.42
05 2900 610 0 000 020	ART CLUB	0.00	233.00	0.00	233.00
05 2900 610 0 000 070	BOYS GOLF	0.00	110.00	0.00	110.00
05 2900 610 0 000 075	HIGH ABILITY LEARNERS	0.00	2,885.66	4.40	2,881.26
05 2900 610 0 000 124	COLERIDGE FITNESS CENTER	0.00	6,891.83	0.00	6,891.83
05 2900 610 0 000 125	LAUREL FITNESS CENTER	0.00	7,526.31	0.00	7,526.31
05 2900 610 0 000 160	LIBRARY	0.00	11,406.72	18.79	11,387.93
05 2900 610 0 000 165	MISCELLANEOUS ACCOUNT	0.00	1,446.70	0.00	1,446.70
05 2900 610 0 000 175	FOOTBALL	0.00	1,847.05	0.00	1,847.05
05 2900 610 0 000 180	CROSS COUNTRY	0.00	1,632.68	0.00	1,632.68
05 2900 610 0 000 185	GIRLS GOLF	0.00	685.88	0.00	685.88
05 2900 610 0 000 230	VOCAL MUSIC	0.00	3,125.00	0.00	3,125.00
05 2900 610 0 000 235	VOLLEYBALL	0.00	5,170.40	0.00	5,170.40
05 2900 610 0 000 240	GIRLS BASKETBALL	0.00	850.00	0.00	850.00
05 2900 610 0 000 245	BOYS BASKETBALL	0.00	4,834.06	0.00	4,834.06
05 2900 610 0 000 550	CLOVER	0.00	3,807.13	0.00	3,807.13
05 2900 610 0 000 705	GREENHOUSE	0.00	120,527.00	0.00	120,527.00
05 2900 610 1 000 010	HIGH SCHOOL YEARBOOK	0.00	1,901.71	0.00	1,901.71
05 2900 610 1 000 025	HIGH SCHOOL BAND	0.00	2,407.31	0.00	2,407.31
05 2900 610 1 000 034	CHEERLEADING	0.00	2,803.84	0.00	2,803.84
05 2900 610 1 000 035	HIGH SCHOOL DANCE	0.00	5,762.15	0.00	5,762.15
05 2900 610 1 000 055	CLASS OF 2024	0.00	510.00	0.00	510.00
05 2900 610 1 000 060	CLASS OF 2025	0.00	28.47	0.00	28.47
05 2900 610 1 000 080	CONCESSIONS	0.00	18,439.27	476.75	17,962.52
05 2900 610 1 000 102	DIGITAL MEDIA	0.00	45.00	0.00	45.00
05 2900 610 1 000 105	FBLA	0.00	15,450.64	0.00	15,450.64
05 2900 610 1 000 110	FCCLA	0.00	1,656.80	0.00	1,656.80
05 2900 610 1 000 115	FFA	0.00	33,721.87	53.49	33,668.38
05 2900 610 1 000 140	GENERAL ACTIVITIES	0.00	132,346.68	2,392.82	129,953.86
05 2900 610 1 000 145	INDUSTRIAL ARTS	0.00	4,137.75	39.55	4,098.20
05 2900 610 1 000 151	HOMECOMING	0.00	2,398.41	0.00	2,398.41

Regular; Beginning Month 09/2023; Processing Month 08/2024; Fund Number 05

Fund: 05 ACTIVITIES FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
05 2900 610 1 000 152	PROM	0.00	4,809.86	0.00	4,809.86
05 2900 610 1 000 163	MATH CLUB	0.00	190.39	0.00	190.39
05 2900 610 1 000 170	NATIONAL HONOR SOCIETY	0.00	670.00	0.00	670.00
05 2900 610 1 000 190	QUIZ BOWL	0.00	1,232.18	0.00	1,232.18
05 2900 610 1 000 195	HIGH SCHOOL SCIENCE CLUB	0.00	497.33	0.00	497.33
05 2900 610 1 000 200	SPANISH CLUB	0.00	216.00	0.00	216.00
05 2900 610 1 000 205	ONE ACTS	0.00	1,832.00	0.00	1,832.00
05 2900 610 1 000 210	SPEECH	0.00	156.00	0.00	156.00
05 2900 610 1 000 215	HIGH SCHOOL STUDENT COUNCIL	0.00	156.31	0.00	156.31
05 2900 610 1 000 220	FCA	0.00	399.19	0.00	399.19
05 2900 610 1 000 225	SKILLS USA	0.00	8,180.34	0.00	8,180.34
05 2900 610 1 000 255	E-SPORTS	0.00	7,714.79	0.00	7,714.79
05 2900 610 1 000 305	AGRICULTURAL FOUNDATION SCHOLARSHIP	0.00	1,000.00	0.00	1,000.00
05 2900 610 1 000 310	COLLEGE ACCESS GRANT	0.00	1,018.41	0.00	1,018.41
05 2900 610 2 000 090	ELEMENTARY ACTIVITY FUND	0.00	51.12	0.00	51.12
05 2900 610 2 000 092	ELEMENTARY PBIS	0.00	482.88	0.00	482.88
05 2900 610 2 000 095	ELEMENTARY POP	0.00	760.00	0.00	760.00
05 2900 610 2 000 100	ELEMENTARY STUDENT COUNCIL	0.00	2,216.51	0.00	2,216.51
05 2900 610 3 000 030	MIDDLE SCHOOL BAND	0.00	259.10	0.00	259.10
05 2900 610 3 000 085	MIDDLE SCHOOL STUDENT COUNCIL	0.00	3,932.32	137.81	3,794.51
05 2900 610 3 000 156	MIDDLE SCHOOL PBIS	0.00	354.63	6.99	347.64
	Total: Expenditure	0.00	432,501.52	3,380.02	429,121.50
	Total: 05	417,882.34	1,181,557.81	1,059,855.90	911,019.61

Checking Account ID: 5

Check Type: Check

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Amount</u>
10518	08/21/2024				ELANFINANC	ELAN FINANCIAL SERVICES	2,972.42
10519	08/21/2024				HARTINGTON	HARTINGTON-NEWCASTLE PUBLIC SCHOOLS	121.00
10520	08/21/2024				HEALY	HEALY AWARDS, INC.	1,835.47
10521	08/21/2024				LCCDIST54	LAUREL-CONCORD-COLERIDGE SCHOOL DISTRICT #54	250.00
10522	08/21/2024				PENDER	PENDER PUBLIC SCHOOL	151.00
10523	08/21/2024				WAYNECOMMU	WAYNE COMMUNITY SCHOOLS	110.00
10524	08/21/2024		X	08/22/2024	WESTPOINTB	WEST POINT-BEEMER PUBLIC SCHOOLS	100.00
10525	08/22/2024				WESTPOINTB	WEST POINT-BEEMER PUBLIC SCHOOLS	140.00
Check Type Total:		Check			Void Total:	100.00	Total without Voids: 5,579.89
Checking Account Total:		5			Void Total:	100.00	Total without Voids: 5,579.89
Grand Total:					Void Total:	100.00	Total without Voids: 5,579.89

Checking Account ID: 365157

Check Type: Check

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Amount</u>
2067	09/01/2024				CITIZENSBA	CITIZENS STATE BANK	495,486.88
2068	09/01/2024				SECURITY	SECURITY BANK	495,486.88
Check Type Total:			Check			Void Total: 0.00	Total without Voids: 990,973.76
Checking Account Total:		365157				Void Total: 0.00	Total without Voids: 990,973.76
Grand Total:						Void Total: 0.00	Total without Voids: 990,973.76

Checking Account ID: 1

Check Type: Check

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Amount</u>		
110304	08/27/2024				ADADEM	DEMOINE ADAMS	3,500.00		
110305	08/27/2024				ANDERCONST	DENNIS ANDERSON	500.00		
110306	08/27/2024				CLINE	CLINE WILLIAMS	4,845.00		
110307	08/27/2024				OSWALDO	OSWALDO COLON MARFISI	4,100.00		
110308	08/27/2024				ESUONE	EDUCATION SERVICE UNIT ONE	2,114.86		
110309	08/27/2024				ESU1	EDUCATIONAL SERVICE UNIT #1	225.00		
110310	08/27/2024				TRISEW	TRI STATE SEW & VAC, INC.	650.00		
Check Type Total:			Check			Void Total:	0.00	Total without Voids:	15,934.86
Checking Account Total:		1				Void Total:	0.00	Total without Voids:	15,934.86

Checking Account ID: 3

Check Type: Check

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Amount</u>		
3050	08/27/2024				AMERICCLAIM	AMERIFLEX	1,603.78		
Check Type Total:			Check			Void Total:	0.00	Total without Voids:	1,603.78
Checking Account Total:		3				Void Total:	0.00	Total without Voids:	1,603.78
Grand Total:						Void Total:	0.00	Total without Voids:	17,538.64

**Laurel-Concord-Coleridge School
District #54**

Local Tax Receipts from County Treasurers

MONTH	2019-20	%	MONTH	2020-21	%	MONTH	2021-22	%	MONTH	2022-23	%	MONTH	2023-24	%
September	\$1,025,064.25	17.39%	September	\$1,267,440.50	20.53%	September	\$1,316,943.83	20.22%	September	\$1,212,647.51	17.53%	September	\$1,377,030.70	20.58%
October	\$340,229.37	23.16%	October	\$267,036.63	24.86%	October	\$274,521.59	24.44%	October	\$326,676.74	22.25%	October	\$212,159.84	23.75%
November	\$67,225.53	24.30%	November	\$107,292.10	26.60%	November	\$50,377.32	25.21%	November	\$37,093.86	22.78%	November	\$83,790.06	25.00%
December	\$11,570.84	24.50%	December	\$11,181.75	26.78%	December	\$9,567.77	25.36%	December	\$14,660.24	23.00%	December	\$18,909.75	25.28%
January	\$955,391.96	40.71%	January	\$1,102,368.99	44.63%	January	\$1,478,946.16	48.07%	January	\$1,606,320.61	46.21%	January	\$1,326,410.86	45.10%
February	\$325,440.60	46.23%	February	\$303,631.95	49.55%	February	\$275,073.54	52.29%	February	\$173,100.02	48.71%	February	\$212,567.44	48.28%
March	\$94,744.09	47.84%	March	\$116,615.58	51.44%	March	\$102,118.58	53.86%	March	\$145,490.31	50.82%	March	\$114,857.70	50.00%
April	\$293,093.56	52.81%	April	\$307,474.39	56.42%	April	\$376,384.02	59.64%	April	\$350,242.48	55.88%	April	\$310,514.51	54.64%
May	\$1,558,392.28	79.25%	May	\$1,843,789.04	86.29%	May	\$1,733,363.02	86.25%	May	\$1,831,312.48	82.34%	May	\$1,939,467.72	83.62%
June	\$321,314.81	84.70%	June	\$175,315.55	89.13%	June	\$311,451.51	91.04%	June	\$370,144.70	87.69%	June	\$258,257.40	87.48%
July	\$22,776.64	85.09%	July	\$40,561.56	89.79%	July	\$19,427.41	91.33%	July	\$29,566.00	88.12%	July	\$40,730.96	88.09%
August	\$35,236.94	85.69%	August	\$31,145.75	90.29%	August	\$33,129.22	91.84%	August	\$32,985.32	88.60%	August	\$43,846.84	88.74%
Adjustment		85.69%	Adjustment		90.29%	Adjustment		91.84%	Adjustment		88.60%	Adjustment		88.74%
Total	\$5,050,480.87		Total	\$5,573,853.79		Total	\$5,981,303.97		Total	\$6,130,240.27		Total	\$5,938,543.78	
Budgeted	\$5,894,069.00		Budgeted	\$6,173,080.00		Budgeted	\$6,512,599.00		Budgeted	\$6,919,192.00		Budgeted	\$6,691,919.00	
over/under	(\$843,588.13)		over/under	(\$599,226.21)		over/under	(\$531,295.03)		over/under	(\$788,951.73)		over/under	(\$753,375.22)	

General Fund Expenditures

MONTH	2019-20	%	MONTH	2020-21	%	MONTH	2021-22	%	MONTH	2022-23	%	MONTH	2023-24	%
September	\$707,628.51	8.41%	September	\$746,449.58	8.67%	September	\$726,108.97	7.05%	September	\$843,013.71	8.02%	September	\$975,269.83	9.21%
October	\$730,251.14	17.10%	October	\$599,815.74	15.64%	October	\$782,381.18	14.65%	October	\$700,149.06	14.68%	October	\$796,362.90	16.73%
November	\$744,292.53	25.95%	November	\$669,115.03	23.42%	November	\$761,895.24	22.04%	November	\$817,958.94	22.46%	November	\$730,846.86	23.63%
December	\$622,756.74	33.35%	December	\$609,195.12	30.49%	December	\$725,284.02	29.09%	December	\$666,779.51	28.80%	December	\$799,262.02	31.18%
January	\$554,686.89	39.95%	January	\$575,402.26	37.18%	January	\$591,318.96	34.83%	January	\$673,716.31	35.21%	January	\$656,336.17	37.37%
February	\$679,048.37	48.02%	February	\$647,073.32	44.70%	February	\$678,884.50	41.42%	February	\$707,913.94	41.95%	February	\$781,177.25	44.75%
March	\$550,129.69	54.56%	March	\$629,563.71	52.01%	March	\$561,377.67	46.87%	March	\$588,417.50	47.55%	March	\$697,586.96	51.34%
April	\$832,492.26	64.46%	April	\$695,494.90	60.09%	April	\$642,188.70	53.11%	April	\$671,609.00	53.94%	April	\$851,254.57	59.37%
May	\$524,134.43	70.69%	May	\$585,344.98	66.90%	May	\$654,934.92	59.46%	May	\$738,326.94	60.96%	May	\$774,884.34	66.69%
June	\$632,978.93	78.22%	June	\$709,884.86	75.14%	June	\$691,562.05	66.18%	June	\$768,940.09	68.27%	June	\$764,684.10	73.91%
July	\$596,192.71	85.31%	July	\$668,214.85	82.91%	July	\$638,535.09	72.38%	July	\$659,578.02	74.55%	July	\$989,364.57	83.25%
August	\$634,969.51	92.86%	August	\$706,801.30	91.12%	August	\$635,707.67	78.55%	August	\$835,531.07	82.50%	August	\$701,509.46	89.88%
Adjustment		92.86%	Adjustment		91.12%	Adjustment		78.55%	Adjustment		82.50%	Adjustment		89.88%
Total Spent	\$7,809,561.71		Total Spent	\$7,842,355.65		Total Spent	\$8,090,178.97		Total Spent	\$8,671,934.09		Total Spent	\$9,518,539.03	
Budgeted	\$8,410,000.00		Budgeted	\$8,606,700.00		Budgeted	\$10,299,211.00		Budgeted	\$10,511,738.00		Budgeted	\$10,590,631.00	
over/under	(\$600,438.29)		over/under	(\$764,344.35)		over/under	(\$2,209,032.03)		over/under	(\$1,839,803.91)		over/under	(\$1,072,091.97)	

9000 program costs are not included in "total spent"

LAUREL-CONCORD-COLERIDGE SCHOOL DISTRICT #54
BOARD OF EDUCATION
Budget Amendment Hearing
Tuesday, August 13, 2024 7:00 p.m.
Boardroom @ LCC School, Coleridge, NE 68727

I. BUDGET AMENDMENT HEARING

I.1. Call Hearing to Order

President Erwin called the Budget Amendment Hearing to order at 7:00 p.m. on August 13, 2024 in the Board Room at Laurel-Concord-Coleridge School, Coleridge, Nebraska. In addition to board members, the following were present: Superintendent Jeremy Christiansen, High School Principal Diane Hanel, Middle School Principal Mark Leonard, and Elementary Principal Keri Hart. Members of the public were present and welcomed. The meeting notice was published in the August 7, 2024 issue of the Laurel Advocate, posted at the LCC Elementary/High School- Laurel and LCC Middle School- Coleridge, posted at U.S. Post Office- Coleridge, U.S. Post Office- Laurel, Security Bank- Coleridge, Security Bank- Laurel, Citizens State Bank- Laurel, and posted on the school web site. Board members were emailed notice.

I.2. Review, discuss, consider, receive input, and hear support, opposition, criticism, suggestions, or observations of taxpayers relating to amending the 2023-2024 budget.

I.3. Adjourn Budget Amendment Hearing

After discussion, the Budget Amendment Hearing adjourned at 7:03 p.m.

Cedar County School District #54

Submitted by:

Megan Greiner
Recording Secretary

Attested by:

Dustin Thompson
Secretary of the Board

LAUREL-CONCORD-COLERIDGE SCHOOL DISTRICT #54
BOARD OF EDUCATION
Regular Monthly Meeting
Tuesday, August 13, 2024 7:04 p.m.
Board Room @ LCC School, Coleridge, NE 68727

Attendance taken at 7:04 p.m.

Carol Erwin: Present
Jay Hall: Present
Bryan Pippitt: Present
Samuel Recob: Present
Grant Settje: Present
Scott Taylor: Present
Dustin Thompson: Present
Present: 7. Absent: 0.

I. CALL MEETING TO ORDER

The regular meeting was convened at 7:04 p.m. on August 13, 2024 in the Board Room at Laurel-Concord-Coleridge School, Coleridge, Nebraska. The meeting notice was published in the August 7, 2024 issue of the Laurel Advocate, posted at the LCC Elementary/High School-Laurel and LCC Middle School- Coleridge, posted at U.S. Post Office- Coleridge, U.S. Post Office- Laurel, Security Bank- Coleridge, Security Bank- Laurel, Citizens State Bank- Laurel, and posted on the school web site. Said notice stated agenda is readily available for public inspection at the Superintendent's office during normal business hours. Board members were emailed notice. In addition to board members, the following were present: Superintendent Jeremy Christiansen, Middle School Principal Mark Leonard, Elementary Principal Keri Hart, and High School Principal Diane Hanel. Members of the public were present and welcomed. The meeting was duly called to order by President Carol Erwin at 7:04 p.m. Everyone joined in the pledge of allegiance to the flag. Attention was directed to a current copy of the Nebraska Open Meeting Act posted in the room.

II. APPROVAL OF AGENDA AND CHANGES TO AGENDA

Motion to approve the agenda as provided passed with a motion by Dustin Thompson and a second by Sam Recob.

Erwin: Yea, Hall: Yea, Pippitt: Yea, Recob: Yea, Settje: Yea, Taylor: Yea, Thompson: Yea
Yea: 7, Nay: 0

III. CONSENT AGENDA

Motion to approve the consent agenda items including minutes of the July 8, 2024 Hearings minutes; July 8, 2024 Committee on American Civics meeting minutes; July 8, 2024 Regular Board Meeting; Treasurer reports; the General Fund bills in the amount of \$170,376.64 ; the Employee Benefit Fund bill in the amount of \$3,981.43 ; the Student Fees Fund bills in the amount of \$810.21 ; the Special Building Fund- Bond Account bills in the amount of \$106,431.77 ; the Special Building Fund- Lease Purchase Account bill in the amount of \$4,270.40 ; the Special Building Fund-Original Account bills in the amount of \$43,471.00 ; the July 2024 Activity Fund bills in the amount of \$151,519.91 ; and the projected payroll in the

amount of \$521,058.06 passed with a motion by Bryan Pippitt and a second by Scott Taylor. Erwin: Yea, Hall: Yea, Pippitt: Yea, Recob: Yea, Settje: Yea, Taylor: Yea, Thompson: Yea
Yea: 7, Nay: 0

IV. EXCUSE ABSENT BOARD MEMBERS

All board members were present. No action was taken.

V. PUBLIC COMMENT

No member of the public signed in to address the board.

VI. INFORMATION AND PROPOSALS

VI.1. FACULTY AND STUDENT REPORT

Teacher representatives from the Instructional Model and Appraisal Work Group were present to share information about the rationale and process for updating and revising the district's Instructional Model and Teacher Appraisal process.

VI.2. DIRECTOR OF ACTIVITIES & TRANSPORTATION REPORT

Quin Conner's report was available for the Board's review.

VI.3. PRINCIPALS' REPORTS

Mrs. Hart shared her report with the Board. There are a lot of exciting changes in the elementary, including new staff, new curriculum, and a new grading system. Mrs. Hart discussed changes to the handbook, which included a new homework policy, recess policy, and technology policy.

Mr. Leonard shared his report with the Board. He discussed WIN time, where students will receive reading and math supports, as well as Life Skills and STEM enrichment. Mr. Leonard also reviewed policy updates, including the tardy policy and after-school academic support. Backpacks will no longer be allowed in the classroom; locks for the students' lockers are available upon request. The middle school is switching to a one lunch period schedule.

Mrs. Hanel shared her report with the Board. She updated the Board on community/student relations activities, including the InternNE luncheon and student council workshops. The high school is implementing the Character Strong curriculum for ROAR. DeMoine Adams will hold a presentation for students and staff on August 21st.

The written Principal reports are available at the Office of the Superintendent.

VI.4. SUPERINTENDENT'S REPORT

Superintendent Christiansen presented his report to the Board. He provided numerous personnel updates and discussed the professional development days to start the school year. He is continuing to work on the budget development.

VI.5. BOARD COMMITTEE REPORTS

There were no board committee meetings to report on.

VII. ACTION ITEMS

VII.1. CONSIDER, DISCUSS, AND TAKE NECESSARY ACTION WITH REGARD TO THE LCC INSTRUCTIONAL MODEL AND TEACHER APPRAISAL INSTRUMENT.

Motion to approve the revised LCC Instructional Model as provided passed with a motion by Grant Settje and a second by Sam Recob.

Erwin: Yea, Hall: Yea, Pippitt: Yea, Recob: Yea, Settje: Yea, Taylor: Yea, Thompson: Yea

Yea: 7, Nay: 0

Motion to approve the Teacher Appraisal instrument and handbook as provided passed with a motion by Dustin Thompson and a second by Grant Settje.

Erwin: Yea, Hall: Yea, Pippitt: Yea, Recob: Yea, Settje: Yea, Taylor: Yea, Thompson: Yea

Yea: 7, Nay: 0

VII.2. CONSIDER, DISCUSS, AND TAKE NECESSARY ACTION WITH REGARD TO BOARD POLICIES – 7000 SERIES (CONSTRUCTION) ON SECOND READING.

Motion to approve the following board policies (7000 Series-Construction) on second reading: Policy 7000 - Purpose; Policy 7010 - Planning; Policy 7020 - Guidelines for Building New Schools or Remodeling Existing Schools; Policy 7021 - Remodeling; Policy 7022 - PSCA Act - Design-Build Policy; Policy 7023 - Construction Manager at Risk Policy; Policy 7030 - Selection of Architect/Engineer; Policy 7040 - Financing of Construction - Building Fund; Policy 7050 - Bids and Contracts; Policy 7051 - Awarding Contracts; Policy 7052 - Change Orders.

Passed with a motion by Sam Recob and a second by Scott Taylor.

Erwin: Yea, Hall: Yea, Pippitt: Yea, Recob: Yea, Settje: Yea, Taylor: Yea, Thompson: Yea

Yea: 7, Nay: 0

VII.3. CONSIDER, DISCUSS, AND TAKE NECESSARY ACTION WITH REGARD TO INTERLOCAL AGREEMENTS.

Motion to approve the Interlocal Agreement with Randolph Public Schools for the provision of special education services during the 2024-2025 school year passed with a motion by Bryan Pippitt and a second by Scott Taylor.

Erwin: Yea, Hall: Yea, Pippitt: Yea, Recob: Yea, Settje: Yea, Taylor: Yea, Thompson: Yea

Yea: 7, Nay: 0

VII.4. CONSIDER, DISCUSS, AND TAKE NECESSARY ACTION WITH REGARD TO SCHOOL AUDIT SERVICES.

Motion to approve the agreement with Dana F. Cole & Company for annual audit services for the 2023-2024 fiscal year passed with a motion by Dustin Thompson and a second by Bryan Pippitt.

Erwin: Yea, Hall: Yea, Pippitt: Yea, Recob: Yea, Settje: Yea, Taylor: Yea, Thompson: Yea

Yea: 7, Nay: 0

VII.5. CONSIDER, DISCUSS, AND TAKE NECESSARY ACTION WITH REGARD TO THE 2024-2025 HANDBOOKS (STUDENT & FAMILY, FACULTY, CLASSIFIED EMPLOYEES, ACTIVITIES).

Motion to approve the Student and Family Handbook, the Faculty Handbook, the Classified Employees Handbook, and the Activity Handbook for the 2024-2025 school year passed with a motion by Grant Settje and a second by Sam Recob.

Erwin: Yea, Hall: Yea, Pippitt: Yea, Recob: Yea, Settje: Yea, Taylor: Yea, Thompson: Yea

Yea: 7, Nay: 0

VII.6. CONSIDER, DISCUSS, AND TAKE NECESSARY ACTION WITH REGARD TO BUDGET AMENDMENT FOR 2023-2024.

Motion to approve the amended budget including the School Nutrition Fund and the Activities Fund for the 2023-2024 fiscal school year as presented passed with a motion by Scott Taylor and a second by Bryan Pippitt.

Erwin: Yea, Hall: Yea, Pippitt: Yea, Recob: Yea, Settje: Yea, Taylor: Yea, Thompson: Yea

Yea: 7, Nay: 0

VII.7. CONSIDER, DISCUSS, AND TAKE NECESSARY ACTION WITH REGARD TO RESOLUTION APPROVING STAFF TRAININGS.

Motion to approve the Resolution to Approve Staff Trainings for the 2024-2025 school year:

WHEREAS, the School District is required by various state and federal laws to train staff on numerous topics; and,

WHEREAS, during the 2024 legislative session, the Legislature enacted LB 1329; and,

WHEREAS, LB 1329 defers to each Board of Education to determine the reasonable length of time for certain staff training requirements; and

WHEREAS, to ensure that the District's planned training requirements for the 2024-2025 school year comply with LB 1329's requirements, and to ensure the Board of Education is aware of and approves of other required staff trainings during the 2024-2025 school year, the Board of Education adopts this Resolution to find and determine that the following training requirements are reasonable in scope and length.

NOW, THEREFORE, BE IT RESOLVED that the Board of Education hereby determines as follows:

1. The following trainings are reasonable in both length and scope and the Superintendent or designee shall identify the District staff who shall be trained as follows: Behavioral Awareness, Dating Violence Prevention, Suicide Prevention, Concussion Awareness, Fire Drills, Tornado Drills, Intruder Drills, Anti-Bullying, Pupil

Transportation Drivers, Anti-Harassment and Discrimination Requirements for Designed Title IX Positions, Safe Seizure Schools, District Assessment Contact – State Assessments, Seclusion & Restraints, Blood Born Pathogens, Medication Administration, Child Abuse/Neglect Reporting

2. The Superintendent or designee is authorized to implement additional training requirements for staff if the Superintendent or designee determines that additional training would be in the best interest of the District and/or is otherwise required by law.

3. The Superintendent or designee is further authorized to deviate from the source of these training requirements if any unexpected circumstances arise and the Superintendent or designee determines that it is in the best interests of the District to require a different training(s).

4. All District staff who are directed to attend or participate in any training requirement(s) must complete such training(s) in good faith and in accordance with this Resolution and the directives of the Superintendent or designee.

This Resolution shall continue until or unless modified by a vote of the majority of a quorum of the Board of Education.

Passed with a motion by Jay Hall and a second by Grant Settje.

Erwin: Yea, Hall: Yea, Pippitt: Yea, Recob: Yea, Settje: Yea, Taylor: Yea, Thompson: Yea

Yea: 7, Nay: 0

VIII. DISCUSSION ITEMS

VIII.1. COMMUNITY ENGAGEMENT

VIII.2. CONSTRUCTION PROJECT UPDATE

VIII.3. BUILDING BLOCKS CHILDCARE PARTNERSHIP

IX. CORRESPONDENCE AND BULLETINS

Updates from NRCSA and NASB were available for the Board's review.

X. UPCOMING BOARD MEETINGS, COMMITTEE MEETINGS, AND WORKSHOPS

Board members were reminded of upcoming meetings and workshops.

X.1. FINANCE COMMITTEE MEETING – MONDAY, AUGUST 26, 2024 (6:30 A.M. – HIGH SCHOOL CONFERENCE ROOM, LAUREL)

X.2. SPECIAL BOARD OF EDUCATION MEETING AND BUDGET WORKSHOP – TUESDAY, AUGUST 27, 2024 (5:30 P.M. – LCC BOARD ROOM, LAUREL)

X.3. NASB AREA MEMBERSHIP MEETING – WEDNESDAY, SEPTEMBER 4, 2024 (4:30 P.M. – NECC LIFELONG LEARNING CENTER/NORFOLK)

X.4. BUDGET HEARING – MONDAY, SEPTEMBER 9, 2024 (7:00 P.M. – LCC BOARD ROOM, LAUREL)

X.5. HEARING TO SET FINAL TAX REQUEST – MONDAY, SEPTEMBER 9, 2024 (IMMEDIATELY FOLLOWING BUDGET HEARING – LCC BOARD ROOM, LAUREL)

X.6. REGULAR BOARD OF EDUCATION MEETING – MONDAY, SEPTEMBER 9, 2024 (IMMEDIATELY FOLLOWING HEARING TO SET FINAL TAX REQUEST – LCC HIGH SCHOOL BOARD ROOM, LAUREL)

XI. ADJOURN

Meeting adjourned at 8:19 p.m.

Cedar County School District #54

Submitted by:

Megan Greiner
Recording Secretary

Attested by:

Dustin Thompson
Secretary of the Board

2024-2025
Laurel-Concord-Coleridge School
Budget Workshop



GENERAL FUND Budget Summary

2023 - 2024

GENERAL FUND Resources (Actual/Estimated)

- Resources (before Property Taxes): \$5,299,634
 - As compared to 2022-2023: \$4,545,763
- Property Taxes Received: \$5,938,544
 - As compared to 2022-2023: \$6,281,619
 - As compared to Budgeted: \$6,625,000 (- \$686,456)

GENERAL FUND Budget Summary

2023-2024

GENERAL FUND Expenditures (Actual/Estimated)

- Overall State-Submitted Budget: \$11,165,631
 - Necessary Cash Reserve: \$575,000
 - Line Item Budget: \$10,590,631
- Total Disbursements (including Sped): \$9,518,539
 - As compared to 22-23: \$8,672,187
 - Increase: + \$846,352
 - Remaining Budget Balance: \$1,072,092

Total Assessed Valuation

Total Assessed Valuation for 2024-2025

- Total Assessed Valuation: **\$1,248,811,884**
 - As Compared to 2022-2023: **\$1,102,258,192**
 - Increase: **\$146,553,692 (+ 13.3%)**
 - Levy of **\$0.01 = \$124,881**

Assessed Valuation

LCC School Assessed Valuation History

County	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Cedar	\$389,477,837.00	\$432,927,833.00	\$499,679,013.00	\$637,610,403.00	\$743,422,512.00
Dixon	\$83,161,494.00	\$88,479,479.00	\$113,573,047.00	\$134,332,398.00	\$174,600,305.00
Wayne	\$11,895,900.00	\$12,725,936.00	\$14,342,798.00	\$16,781,165.00	\$24,419,506.00
Total	\$484,535,231.00	\$534,133,248.00	\$627,594,858.00	\$788,723,966.00	\$942,442,323.00

County	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Cedar	\$817,339,905.00	\$849,955,179.00	\$799,984,286.00	\$798,452,807.00	\$763,804,509.00
Dixon	\$208,621,559.00	\$208,492,153.00	\$206,108,180.00	\$196,055,444.00	\$189,903,257.00
Wayne	\$26,456,679.00	\$26,484,363.00	\$26,469,789.00	\$26,033,786.00	\$26,146,319.00
Total	\$1,052,418,143.00	\$1,084,931,695.00	\$1,032,562,255.00	\$1,020,542,037.00	\$979,854,085.00

County	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Cedar	\$744,282,896.00	\$753,063,587	\$787,216,214	\$851,270,632	\$957,864,630
Dixon	\$177,486,387.00	\$180,857,648	\$187,599,413	\$220,849,793	\$255,077,827
Wayne	\$25,570,875.00	\$25,840,059	\$27,201,680	\$30,137,767	\$35,869,427
Total	\$947,340,158.00	\$959,761,294	\$1,002,017,307	\$1,102,258,192	\$1,248,811,884

County	\$\$\$ Change	% Change
Cedar	\$106,593,998	12.52%
Dixon	\$34,228,034	15.50%
Wayne	\$5,731,660	19.02%
Total	\$146,553,692	13.30%

Certified State Aid

2023-2024 State Aid Calculation

- Foundation Aid - \$543,403
 - \$1500/per student (ADM)
- Allocated Income Tax Funds - \$105,135
- Prior Year Correction - (3,882)
- Total State Aid - \$644,656 (\$17,699 less than 23/24)

Recent State Aid Receipts:

2023-2024 (\$662,355)

2020-2021 (\$60,928)

2022-2023 (\$73,591)

2019-2020 (\$57,746)

2021-2022 (\$66,354)

2018-2019 (\$62,885)

Special Education Reimbursement

2023-2024 Reimbursement

- \$887,768 (approx. 75% of allowable Sped costs from 22-23)

2024-2025 Reimbursement (Anticipated)

- Approx. 80% of allowable Sped costs from 23-24)
- Estimated Reimbursement - \$850,000
- Categorized as a “Resource” - Reduces Property Tax Authority

GENERAL FUND Budget Proposal

2024-2025

GENERAL FUND Expenditures (Proposed)

- Overall State-Submitted Budget: \$11,218,000
 - As Compared to 2023-2024: \$11,165,631
 - Increase - \$52,369 (+0.05%)
- Necessary Cash Reserve - \$575,000
 - As Compared to 2023-2024: \$575,000

GENERAL FUND Budget Proposal

2024-2025

GENERAL FUND Expenditures (Proposed)

- Line Item Budget/Disbursements & Transfers: \$10,643,000
 - As Compared to 2023-2024: \$10,590,631
 - Increase: \$52,369 (+ 0.5%)
 - Includes Budgeted Transfers of \$450,000
 - Activity Fund = \$150,000
 - Nutrition Fund = \$200,000
 - Depreciation = \$100,000

GENERAL FUND Budget Proposal

2024-2025

GENERAL FUND Expenditures (Proposed)

- Sped Budget/Disbursements & Transfers: \$1,405,750
 - As Compared to 2023-2024: \$1,463,875
 - Decrease: - \$58,125 (- 4%)

GENERAL FUND Revenues (Estimated Before Tax Asking)

- Total Available Resources Before Tax Asking: \$4,159,395
 - As Compared to 2023-2024: \$5,299,634
 - Decrease: - \$1,140,239 (- 21.5%)

GENERAL FUND

Proposed Tax Asking & Levy

GENERAL FUND Proposed Tax Asking and Levy

- Personal and Real Property Tax Asking: \$7,129,904
 - Includes County Treasurer 1% Commission (\$71,299)
 - As Compared to 2023-2024 Tax Asking: \$6,691,919
 - Increase: + \$437,985 (6.5%)
- Proposed GENERAL FUND Levy: \$0.570935
 - As Compared to 2023-2024: \$0.607110
 - As Compared to 2022-2023: \$0.690526
 - Decrease: - \$0.036175

Proposed Tax Asking History

"General Fund"

LCC School Proposed Tax Asking History "General Fund"

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Proposed Tax Asking	\$5,186,807.01	\$5,507,465.60	\$5,746,767.62	\$5,626,116.11	\$6,112,397.00	\$6,006,093.88
General Fund Levy	\$1.0705	\$1.0311	\$0.9157	\$0.7132	\$0.6486	\$0.5757
	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Proposed Tax Asking	\$6,006,093.88	\$6,227,014.38	\$5,555,555.50	\$5,953,605.00	\$6,235,434.00	\$6,578,383
General Fund Levy	\$0.5536	\$0.6031	\$0.544373	\$0.607601	\$0.658204	\$0.685419
	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Proposed Tax Asking	\$6,919,192.00	\$6,691,919.00	\$7,129,904.00			
General Fund Levy	\$0.690526	\$0.607110	\$0.570935			

General Fund Levy Proposed Change

2023-2024
\$0.607110

2024-2025
\$0.570935

Difference - \$0.036175

SPECIAL BUILDING Fund Proposed Levy Details

Special Building Fund Proposed Levy Details

- Proposed Special Building Fund Tax Asking: \$1,085,859
 - Includes County Treasurer 1% Commission (\$10,859)
 - As Compared to 2022/23 and 2023/24 Tax Asking: \$1,085,859
 - No Change in Tax Asking
- Proposed Special Building Fund Levy: \$0.086951
 - As Compared to 2023-2024: \$0.098512
 - Decrease: - \$0.011561
 - As Compared to Campaign Estimate: \$0.109

Lease Purchase Annual Debt Service

\$6,855,000

Split 1/2 with Security Bank and Citizens State Bank

09/01/2022	— \$24,439.98
09/01/2023	\$1,009,208.76
09/01/2024	\$1,011,048.76
09/01/2025	\$1,007,825.02
09/01/2026	\$1,009,537.52
09/01/2027	\$1,006,186.26
09/01/2028	\$1,007,771.26
09/01/2029	\$1,009,271.26

BOND Fund

Proposed Levy Details

BOND Fund Proposed Levy Details

- Proposed Bond Fund Tax Asking: \$969,697
 - Includes County Treasurer 1% Commission (\$9,697)
 - As Compared to 2023-2024 Tax Asking: \$959,596
 - Increase of \$10,101 (+1.05%)
- Operating Budget for 2024-2025: \$1,394,446
 - General Obligation Bond P/I Payments - \$1,081,589
- Proposed Bond Fund Levy: \$0.077650
 - As Compared to 2023-2024: \$0.087057
 - Decrease - \$0.009407 (- 10.8%)
 - As Compared to Campaign Estimate: \$0.0947

Bond Fund Debt Service

\$18,500,000

Principal/Interest (Dec) ~ Interest Only (June)

Series 2021 (\$3,145,000)

08/31/2022	\$32,955.94 (†)
08/31/2023	\$186,372.50
08/31/2024	\$190,908.75
08/31/2025	\$190,328.75
...12/15/2041	

Series 2022 (\$9,695,000)

12/31/2022	\$750,306.67
12/31/2023	\$275,100.00 (Interest Only)
12/31/2024	\$275,100.00 (Interest Only)
...12/31/2036	
12/31/2027	\$820,100
12/31/2042	\$1,008,550
...12/15/2048	

Series 2023 (\$5,660,000)

12/15/2023	\$612,083.33
12/15/2024	\$615,580.00
12/15/2025	\$615,500.00
...12/15/2036	\$509,250.00

Total Proposed Tax Asking Comparison

Total Proposed Tax Asking Comparison

- GENERAL FUND Tax Asking: \$7,129,904
 - As Compared to 2023-2024 Tax Asking: \$6,691,919
 - Increase: + \$437,985 (6.5%)
- SPECIAL BUILDING Fund Tax Asking: \$1,085,859
 - As Compared to 2023-2024 Tax Asking: \$1,085,859
 - No Change
- BOND FUND Tax Asking: \$969,697
 - As Compared to 2023-2024 Tax Asking: \$959,956
 - Increase: + \$10,101 (+1.05%)
- Total Tax Asking (All Funds): \$9,185,460
 - As Compared to 2022-2023 Tax Asking: \$8,737,374
 - Increase: + \$448,086 (+ 5.1%)

Property Tax Request Authority

- **2024-2025 Property Tax Request Authority: \$7,572,854**
 - As compared to 2023-2024 Property Tax Request Authority: \$7,778,778
 - Decrease: (- \$205,924)
 - As compared to 2023-2024 Tax Asking: \$7,777,323
 - Unused Property Tax Request Authority (\$545)
 - Does not include Bond Fund Tax Asking
- Board must vote to authorize up to 7% Additional Property Tax Authority
 - Approved Property Tax Request Authority: \$8,229,993 (+ \$657,139)
 - LCC Proposed Tax Asking (GF, SBF Only): **\$8,215,763**
- **County Tax Asking Hearing (Pink Postcard)**
 - **District will participate in Monday, September 23, 2024**
 - **Board Member MUST be in attendance**
 - Allowable Growth Percentage: 2.47% (\$7,969,889)
 - Increase: + \$192,111 (over Prior Year Tax Request)

Proposed Total Levy Comparisons

	2023-2024 Levy Rates	2024-2025 Levy Rates	Change from 2023-2024
General Fund	\$0.607110	\$0.570935	-0.036175
Special Building Fund	\$0.098512	\$0.086951	-0.011561
Bond Fund	\$0.087057	\$0.077650	-0.009407
Total Levy	\$0.792679	\$0.735536	-0.057143

Notice of Special Hearing to Set Final Tax Request

Total Tax Asking as Compared to Valuation Change

	2023-2024	2024-2025	Change
Property Valuations	1,102,258,192	1,248,811,884	13.3%

	2023-2024 Budget Information			2024-2025 Budget Information	
Fund	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate
General Fund	6,691,919	0.607110	0.535863	7,129,904	0.570935
Special Building Fund	1,085,859	0.098512	0.086951	1,085,859	0.086951
Bond Fund	959,596	0.087057	0.076841	969,697	0.077650
Total	8,737,374	0.792679	0.699655	8,737,374	0.735536

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Laurel-Concord-Coleridge School (14-0054) in Cedar 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 9 day of September, 2024 at 7:00 o'clock, PM, at LCC High School 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. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
FUNDS	2022-2023 (1)	2023-2024 (2)	2024-2025 (3)	(4)	(5)	(7)
General	\$ 8,672,187.00	\$ 9,518,539.00	\$ 10,643,000.00	\$ 575,000.00	\$ 4,159,395.00	\$ 7,129,904.00
Depreciation	\$ 231,852.00	\$ 121,757.00	\$ 341,192.00		\$ 341,192.00	
Employee Benefit	\$ 72,865.00	\$ 65,805.00	\$ 75,394.00	\$ -	\$ 75,394.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 330,261.00	\$ 429,121.00	\$ 512,239.00	\$ -	\$ 512,239.00	
School Nutrition	\$ 419,415.00	\$ 497,278.00	\$ 560,787.00	\$ -	\$ 560,787.00	
Bond	\$ 1,081,355.00	\$ 1,118,249.00	\$ 1,394,446.00	\$ -	\$ 434,446.00	\$ 969,697.00
Special Building	\$ 17,263,413.00	\$ 8,328,369.00	\$ 3,083,848.00		\$ 2,008,848.00	\$ 1,085,859.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ 28,878.00	\$ 72,921.00	\$ 246,806.00	\$ -	\$ 246,806.00	
Student Fee	\$ 4,445.00	\$ 5,317.00	\$ 9,349.00	\$ -	\$ 9,349.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 28,104,671.00	\$ 20,157,356.00	\$ 16,867,061.00	\$ 575,000.00	\$ 8,348,456.00	\$ 9,185,460.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	\$ 969,697.00	\$ 8,215,763.00	\$ 9,185,460.00

**All Funds Budget -
Not Actual Expenditures**

QCPUF Fund Consideration

(Qualified Capital Purpose Undertaking Fund)

- Legacy (Old) Gym HVAC System
 - Current unit/blower is non-functioning (no AC or Heat)
 - Unit is located inside the gym (not rooftop) and vented
 - Condensate line installed at vertical incline
 - Black mold present in blower lining and all ductwork
- Mechanical engineers and contractors have analyzed options of cleaning/refurbishing vs replacement
 - Cleaning of blower is not recommended
 - Recommendation: New ROOFTOP Unit
 - Current project added two steel support beams on existing roof with tie-in

QCPUF Fund Consideration

(Qualified Capital Purpose Undertaking Fund)

- Current Estimated Costs: \$373,300
 - New HVAC System (Removal/Installation) - \$330,000
 - Plumbing/Gas - \$18,500
 - Electrical - \$13,000
 - Demo - \$1,800
 - Finish Work - \$10,000
- Estimates still expected:
 - Tessiers, CW Suter, Volkman

Proposed Total Levy Comparisons with QCPUF Fund

	2023-2024 Levy Rates	2024-2025 Levy Rates	Change from 2023-2024
General Fund	\$0.607110	\$0.570935	-0.036175
Special Building Fund	\$0.098512	\$0.086951	-0.011561
Bond Fund	\$0.087057	\$0.077650	-0.009407
Total Levy	\$0.792679	\$0.735536	-0.057143
QCPUF Fund		\$0.029119	
Total Levy	\$0.792679	\$0.764655	-0.028024

Notice of Special Hearing to Set Final Tax Request

Total Tax Asking as Compared to Valuation Change

with QCPUF Fund

	2023-2024	2024-2025	Change
Property Valuations	1,102,258,192	1,248,811,884	13.3%

	2023-2024 Budget Information			2024-2025 Budget Information	
Fund	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate
General Fund	6,691,919	0.607110	0.535863	7,129,904	0.570935
Special Building Fund	1,085,859	0.098512	0.086951	1,085,859	0.086951
Bond Fund	959,596	0.087057	0.076841	969,697	0.077650
QCPUF Fund				363,636	0.029119
Total	8,737,374	0.792679	0.699655	9,549,096	0.764655

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2022-2023 (1)	2023-2024 (2)	2024-2025 (3)			
General	\$ 8,672,187.00	\$ 9,518,539.00	\$ 10,643,000.00	\$ 575,000.00	\$ 4,159,395.00	\$ 7,129,904.00
Depreciation	\$ 231,852.00	\$ 121,757.00	\$ 341,192.00		\$ 341,192.00	
Employee Benefit	\$ 72,865.00	\$ 65,805.00	\$ 75,394.00	\$ -	\$ 75,394.00	
Contingency	\$ -	\$ -	\$ -		\$	
Activities	\$ 330,261.00	\$ 429,121.00	\$ 512,239.00	\$ -	\$	
School Nutrition	\$ 419,415.00	\$ 497,278.00	\$ 560,787.00	\$ -	\$	
Bond	\$ 1,081,355.00	\$ 1,118,249.00	\$ 1,394,446.00	\$ -	\$	\$ 969,697.00
Special Building	\$ 17,263,413.00	\$ 8,328,369.00	\$ 3,083,848.00		\$ 2,	\$ 1,085,859.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ 360,000.00	\$ -	\$	\$ 363,636.00
Cooperative	\$ 28,878.00	\$ 72,921.00	\$ 246,806.00	\$ -	\$	
Student Fee	\$ 4,445.00	\$ 5,317.00	\$ 9,349.00	\$ -	\$	
	\$ -	\$ -	\$ -	\$ -	\$	
TOTALS	\$ 28,104,671.00	\$ 20,157,356.00	\$ 17,227,061.00	\$ 575,000.00	\$ 8,	\$ 9,549,096.00
				Bond Purposes	Non-Bond Purposes	Total
				969,697.00	\$ 8,579,399.00	\$ 9,549,096.00

With QCPUF Fund

All Funds Budget -
Not Actual Expenditures

COMMENTS

SUGGESTIONS

QUESTIONS

**Laurel-Concord-Coleridge School
District #54**

Local Tax Receipts from County Treasurers

MONTH	2019-20	%	MONTH	2020-21	%	MONTH	2021-22	%	MONTH	2022-23	%	MONTH	2023-24	%
September	\$1,025,064.25	17.39%	September	\$1,267,440.50	20.53%	September	\$1,316,943.83	20.22%	September	\$1,212,647.51	17.53%	September	\$1,377,030.70	20.58%
October	\$340,229.37	23.16%	October	\$267,036.63	24.86%	October	\$274,521.59	24.44%	October	\$326,676.74	22.25%	October	\$212,159.84	23.75%
November	\$67,225.53	24.30%	November	\$107,292.10	26.60%	November	\$50,377.32	25.21%	November	\$37,093.86	22.78%	November	\$83,790.06	25.00%
December	\$11,570.84	24.50%	December	\$11,181.75	26.78%	December	\$9,567.77	25.36%	December	\$14,660.24	23.00%	December	\$18,909.75	25.28%
January	\$955,391.96	40.71%	January	\$1,102,368.99	44.63%	January	\$1,478,946.16	48.07%	January	\$1,606,320.61	46.21%	January	\$1,326,410.86	45.10%
February	\$325,440.60	46.23%	February	\$303,631.95	49.55%	February	\$275,073.54	52.29%	February	\$173,100.02	48.71%	February	\$212,567.44	48.28%
March	\$94,744.09	47.84%	March	\$116,615.58	51.44%	March	\$102,118.58	53.86%	March	\$145,490.31	50.82%	March	\$114,857.70	50.00%
April	\$293,093.56	52.81%	April	\$307,474.39	56.42%	April	\$376,384.02	59.64%	April	\$350,242.48	55.88%	April	\$310,514.51	54.64%
May	\$1,558,392.28	79.25%	May	\$1,843,789.04	86.29%	May	\$1,733,363.02	86.25%	May	\$1,831,312.48	82.34%	May	\$1,939,467.72	83.62%
June	\$321,314.81	84.70%	June	\$175,315.55	89.13%	June	\$311,451.51	91.04%	June	\$370,144.70	87.69%	June	\$258,257.40	87.48%
July	\$22,776.64	85.09%	July	\$40,561.56	89.79%	July	\$19,427.41	91.33%	July	\$29,566.00	88.12%	July	\$40,730.96	88.09%
August	\$35,236.94	85.69%	August	\$31,145.75	90.29%	August	\$33,129.22	91.84%	August	\$32,985.32	88.60%	August	\$43,846.84	88.74%
Adjustment		85.69%	Adjustment		90.29%	Adjustment		91.84%	Adjustment		88.60%	Adjustment		88.74%
Total	\$5,050,480.87		Total	\$5,573,853.79		Total	\$5,981,303.97		Total	\$6,130,240.27		Total	\$5,938,543.78	
Budgeted	\$5,894,069.00		Budgeted	\$6,173,080.00		Budgeted	\$6,512,599.00		Budgeted	\$6,919,192.00		Budgeted	\$6,691,919.00	
over/under	(\$843,588.13)		over/under	(\$599,226.21)		over/under	(\$531,295.03)		over/under	(\$788,951.73)		over/under	(\$753,375.22)	

General Fund Expenditures

MONTH	2019-20	%	MONTH	2020-21	%	MONTH	2021-22	%	MONTH	2022-23	%	MONTH	2023-24	%
September	\$707,628.51	8.41%	September	\$746,449.58	8.67%	September	\$726,108.97	7.05%	September	\$843,013.71	8.02%	September	\$975,269.83	9.21%
October	\$730,251.14	17.10%	October	\$599,815.74	15.64%	October	\$782,381.18	14.65%	October	\$700,149.06	14.68%	October	\$796,362.90	16.73%
November	\$744,292.53	25.95%	November	\$669,115.03	23.42%	November	\$761,895.24	22.04%	November	\$817,958.94	22.46%	November	\$730,846.86	23.63%
December	\$622,756.74	33.35%	December	\$609,195.12	30.49%	December	\$725,284.02	29.09%	December	\$666,779.51	28.80%	December	\$799,262.02	31.18%
January	\$554,686.89	39.95%	January	\$575,402.26	37.18%	January	\$591,318.96	34.83%	January	\$673,716.31	35.21%	January	\$656,336.17	37.37%
February	\$679,048.37	48.02%	February	\$647,073.32	44.70%	February	\$678,884.50	41.42%	February	\$707,913.94	41.95%	February	\$781,177.25	44.75%
March	\$550,129.69	54.56%	March	\$629,563.71	52.01%	March	\$561,377.67	46.87%	March	\$588,417.50	47.55%	March	\$697,586.96	51.34%
April	\$832,492.26	64.46%	April	\$695,494.90	60.09%	April	\$642,188.70	53.11%	April	\$671,609.00	53.94%	April	\$851,254.57	59.37%
May	\$524,134.43	70.69%	May	\$585,344.98	66.90%	May	\$654,934.92	59.46%	May	\$738,326.94	60.96%	May	\$774,884.34	66.69%
June	\$632,978.93	78.22%	June	\$709,884.86	75.14%	June	\$691,562.05	66.18%	June	\$768,940.09	68.27%	June	\$764,684.10	73.91%
July	\$596,192.71	85.31%	July	\$668,214.85	82.91%	July	\$638,535.09	72.38%	July	\$659,578.02	74.55%	July	\$989,364.57	83.25%
August	\$634,969.51	92.86%	August	\$706,801.30	91.12%	August	\$635,707.67	78.55%	August	\$835,531.07	82.50%	August	\$701,509.46	89.88%
Adjustment		92.86%	Adjustment		91.12%	Adjustment		78.55%	Adjustment		82.50%	Adjustment		89.88%
Total Spent	\$7,809,561.71		Total Spent	\$7,842,355.65		Total Spent	\$8,090,178.97		Total Spent	\$8,671,934.09		Total Spent	\$9,518,539.03	
Budgeted	\$8,410,000.00		Budgeted	\$8,606,700.00		Budgeted	\$10,299,211.00		Budgeted	\$10,511,738.00		Budgeted	\$10,590,631.00	
over/under	(\$600,438.29)		over/under	(\$764,344.35)		over/under	(\$2,209,032.03)		over/under	(\$1,839,803.91)		over/under	(\$1,072,091.97)	

9000 program costs are not included in "total spent"

Fund 01 GENERAL FUND CHECKING

Beginning Balance 08/01/2024 \$835,970.98

Receipts

Cedar County Local Taxes \$35,231.50

Cedar County Motor Vehicle Taxes \$25,539.29

Cedar County Fines/License \$1,626.92

Cedar County Homestead Exemption \$6,175.40

Cedar County ProRate MV \$2,569.85

Dixon County Local Taxes \$8,615.34

Dixon County Motor Vehicle Taxes \$7,181.86

Dixon County Homestead Exemption \$1,402.99

Dixon County Fines/License \$264.83

Dixon County Nameplate Capacity \$1,301.27

Wayne County Homestead Exemption \$166.52

Wayne County Motor Vehicle Taxes \$10.11

Wayne County Fines/License \$24.85

State of Nebraska - Title IV \$10,000.00

State of Nebraska - ESSER III \$9,498.00

State of Nebraska - Title II \$11,753.00

State of Nebraska - Title I \$19,123.00

LCC School Lunch Fund - August 2024 Payroll Reimbursement \$1,654.02

LCC School Cooperative Fund - August 2024 Payroll Reimbursement \$2,217.83

Preschool payment \$2,200.00

Miscellaneous receipts \$43.18

Board member - insurance premium \$1,991.86

Interest earned

Total Receipts: \$148,591.62

Disbursements

August Payroll (all funds) \$521,058.06

August General Fund Bills \$170,376.64

RevTrak fee \$3.61

August General Fund Bills - Year-end bills 8/27/24 \$15,934.86

Total Disbursements: (\$707,373.17)

General Fund Checking Balance 8/27/2024

\$277,189.43

GENERAL FUND SAVINGS

Beginning Balance \$33,587.05

Receipts: Interest earned	\$0.00
Ending Savings Account Balance 8/27/2024	\$33,587.05
GENERAL FUND PETTY CASH	\$5,000.00
GENERAL FUND BALANCE 8/27/2024	\$315,776.48

AUGUST PROJECTED PAYROLL

General Fund
Lunch Fund
Cooperative Fund

Total Payroll: **\$0.00**

AUGUST YEAR-END PROJECTED BILLS

General Fund	\$15,934.86
Employee Benefit Fund	\$1,603.78
Student Fees Fund	\$0.00
Special Building Fund - Bond Account	\$0.00
Special Building Fund - Lease Purchase Account	\$0.00
Special Building Fund - Original Account	\$0.00

Total Bills: **\$17,538.64**

Fund 02 DEPRECIATION FUND

Beginning Balance	\$241,192.02
Receipts: Interest earned	
Disbursements:	\$0.00
Ending Balance 8/27/2024	\$241,192.02

Fund 03 EMPLOYEE BENEFIT FUND

Beginning Balance	\$17,105.75
Receipts: Interest earned	
Staff contributions to flex plans	\$4,733.25
Disbursements: Ameriflex	(\$3,981.43)
8/27/24 bills	(\$1,603.78)
Ending Balance 8/27/2024	\$16,253.79

Fund 06 SCHOOL LUNCH/MILK FUND

Beginning Balance	\$32,173.07
Receipts: Lunch/Milk/Reimbursement	
Interest earned	
Disbursements: Food/Supplies/Equipment Purchases	(\$4,731.44)
August 2024 Payroll	(\$1,654.02)
Ending Balance 8/27/2024	\$25,787.61

Fund 07 BOND FUND

Beginning Balance	\$237,724.36
Receipts: Cedar County Taxes	\$6,293.61
Dixon County Taxes	\$1,623.18
Wayne County Taxes	\$23.88
Interest earned	

Disbursements:	\$0.00
----------------	--------

Ending Balance 8/27/2024	\$245,665.03
---------------------------------	---------------------

Fund 08 SPECIAL BUILDING FUND**SPECIAL BUILDING FUND - Original Account**

Beginning Balance	\$812,513.00
Receipts: interest earned	
Disbursements:	(\$43,471.00)

Ending Balance 8/27/2024	\$769,042.00
---------------------------------	---------------------

SPECIAL BUILDING FUND - Bond Account

Beginning Balance	\$488,001.48
Receipts: interest earned	
Disbursements:	(\$106,431.77)

Ending Balance 8/27/2024	\$381,569.71
---------------------------------	---------------------

SPECIAL BUILDING FUND - Lease-Purchase Account

Beginning Balance	\$637,394.84
Receipts: Cedar County Taxes	\$7,125.61
Dixon County Taxes	\$1,836.76
Wayne County Taxes	\$27.02
Interest earned	
Disbursements:	(\$4,270.40)

Ending Balance 8/27/2024	\$642,113.83
---------------------------------	---------------------

SPECIAL BUILDING FUND TOTAL:	\$1,792,725.54
-------------------------------------	-----------------------

Fund 10 COOPERATIVE FUND

Beginning Balance	\$4,989.16
Receipts: Interest earned	
Disbursements: August Payroll-LCC General Fund	(\$2,217.83)

Coop Fund Checking Ending Balance 8/27/2024	\$2,771.33
--	-------------------

CERTIFICATE OF DEPOSIT #22319 (\$987.38 interest / matures 2/13/2024)	\$224,835.38
--	---------------------

Ending Balance 8/27/2024	\$227,606.71
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Fund 12 STUDENT FEE FUND

Beginning Balance \$10,159.70

Receipts: Interest earned

Disbursements: (\$810.21)

Ending Balance 8/27/2024

\$9,349.49

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.

Checklist of Items to be Completed and Submitted

Items that must be submitted to the State Auditor and are due by September 30th:

Budget Form (page 1 - 6)

Schedules A, B, and D

Proof of Publication for: 1) Notice of Budget Hearing; 2) Notice of Special Hearing to Set the Final Tax Request (if applicable); and 3) Notice of Property Tax Authority Hearing (if applicable)

Property Tax Request Resolution

Board minutes showing the School Board's approval of the budget

Certificate of Valuation(s) from County Assessor. Total Certified Valuation was completed on Page 1.

Printout of LC-2 and the Special Grant Fund List (if applicable)

Board minutes showing 70% board approval to request more property taxes than the certified authority amount (if applicable)

Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority (if applicable)

Election Ballot and Certification of Election Results for a successful election to override the levy limitation (if applicable)

Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation (if applicable)

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 30th and should be included with budget submission or filed separately with the PA. This report should detail interlocal agreements the District was involved in during the 2023-2024 year.

Items to ensure budget forms properly completed:

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 they do not agree, please provide explanation.

Page 6 - Real Growth Value per Assessor agrees to Certification from County Assessor

Page 6 - Prior Year Total Real Property Valuation agrees to Certification from County Assessor

Page 6 - Current tax request (line 7) agrees to total non-bond tax request on cover page

Page 6 - Prior year tax request (line 1) agrees to non-bond tax request on cover page of last year's budget

Page 6 - If Line 7 is greater than Line 6, political subdivision participated in Joint Public Hearing, and was included on Postcard notification

Schedule B, shows the District is in compliance with State Statutes

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

INPUT ↓

County-District #:	<u>14-0054</u>	
Name of School:	<u>Laurel-Concord-Coleridge School</u>	
Name of County:	<u>Cedar</u>	<i>Do not include the word "County"</i>
Class:	<u>III</u>	
Current School District Taxable Value	<u>1,248,811,884</u>	<i>From County Assessor Certifica</i>
Prior School District Taxable Value	<u>1,102,258,192</u>	<i>From Prior Year Budget, Cover</i>
Prior Year TOTAL Property Tax Request	<u>8,737,374.00</u>	<i>From Prior Year Budget, Cover</i>
Prior Year Property Tax Request - All Other Purposes ONLY	<u>7,777,778.00</u>	<i>From Prior Year Budget, Cover</i>
Prior Year Levy Rate	<u>0.792679</u>	<i>Prior Year total levy set by Coui</i>
School District Real Growth Value	<u>4,999,360.00</u>	<i>From County Assessor Certifica</i>
School District Prior Year Total Real Property Valuation	<u>1,054,080,382.00</u>	<i>From County Assessor Certifica</i>
Hearing Held On:		
Day of month:	<u>9</u>	
Month:	<u>September</u>	
Year:	<u>2024</u>	
Time:	<u>7:00</u>	
A.M. or P.M.:	<u>PM</u>	
Location of Hearing:	<u>LCC High School Board Room</u>	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	<u>9</u>	
Month:	<u>September</u>	
Year:	<u>2024</u>	
Time:	<u>7:10</u>	
A.M. or P.M.:	<u>PM</u>	
Location of Hearing:	<u>LCC High School Board Room</u>	

**2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM**

County-District #: 14-0054 Class #: III
Laurel-Concord-Coleridge School
TO THE COUNTY BOARD AND COUNTY CLERK OF
Cedar County

This budget is for the Period SEPTEMBER 1, 2024 through AUGUST 31, 2025

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	All Other Purposes	TOTAL
	on Bonds		
General Fund	\$ -	\$ 7,129,904.00	\$ 7,129,904.00
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]	\$ 969,697.00		\$ 969,697.00
Special Building Fund	\$ -	\$ 1,085,859.00	\$ 1,085,859.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ 363,636.00	\$ 363,636.00
Total All Funds	\$ 969,697.00	\$ 8,579,399.00	\$ 9,549,096.00

Outstanding Bonded Indebtedness as of September 1, 2024 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i>	Total Certified Valuation (All Counties)	\$ 1,248,811,884
<input type="checkbox"/> \$ 17,300,000.00 Principal	<i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>	
<input type="checkbox"/> \$ 7,727,772.00 Interest	Report of Joint Public Agency & Interlocal Agreements	
<input type="checkbox"/> \$ 25,027,772.00 Total Outstanding Bonded Indebtedness	Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2023 through June 30, 2024?	
	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO
	<i>If YES, Please submit Interlocal Agreement Report by September 30th.</i>	

County Clerk's Use Only		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, 2023 through June 30, 2024?	
		<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
		<i>If YES, Please submit Trade Name Report by September 30th.</i>	
		Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?	
		<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO

APA Contact Information		Submission Information	
Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509 Telephone: (402) 471-2111 FAX: (402) 471-3301 Website: auditors.nebraska.gov		Budget Due by 9-30-2024	
Questions - E-Mail: Jeff.Schreier@nebraska.gov		Submit budget to:	
		1. Auditor of Public Accounts -Electronically on Website or Mail	
		2. County Board (SEC. 13-508), C/O County Clerk	
		3. Nebraska Dept. of Education -Upload to NDE Portal only	

2024-2025 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	1,719,639.00	4,159,395.00	7,058,605.00	11,218,000.00	1,405,750.00	9,237,250.00	10,643,000.00	575,000.00	11,218,000.00
Depreciation	241,192.00	341,192.00		341,192.00			341,192.00		341,192.00
Employee Benefit	2,392.00	75,394.00		75,394.00			75,394.00	-	75,394.00
Contingency	-	-		-			-		-
Activities	87,239.00	512,239.00		512,239.00			512,239.00	-	512,239.00
School Nutrition	25,787.00	560,787.00		560,787.00			560,787.00	-	560,787.00
Bond	434,446.00	434,446.00	960,000.00	1,394,446.00			1,394,446.00	-	1,394,446.00
Special Building	2,008,848.00	2,008,848.00	1,075,000.00	3,083,848.00			3,083,848.00		3,083,848.00
Qualified Capital Purpose Undertaking	-	-	360,000.00	360,000.00			360,000.00	-	360,000.00
Cooperative	227,606.00	246,806.00		246,806.00			246,806.00	-	246,806.00
Student Fee	9,349.00	9,349.00		9,349.00			9,349.00	-	9,349.00
				-					-
TOTAL ALL FUNDS	4,756,498.00	8,348,456.00	9,453,605.00	17,802,061.00	1,405,750.00	9,237,250.00	17,227,061.00	575,000.00	17,802,061.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
	PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	7,058,605.00	960,000.00	1,075,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	71,299.00	9,697.00	10,859.00	3,636.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	7,129,904.00	969,697.00	1,085,859.00	363,636.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 644,656.00	\$ 350,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
1,403,863.00	188,781.00	216,123.00	-

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,155,195.00	5,299,634.00	5,938,544.00	11,238,178.00	1,218,608.00	8,299,931.00	9,518,539.00	1,719,639.00
Depreciation	359,840.00	362,949.00		362,949.00			121,757.00	241,192.00
Employee Benefit	454.00	68,197.00		68,197.00			65,805.00	2,392.00
Contingency	-	-		-			-	-
Activities	208,941.00	516,360.00		516,360.00			429,121.00	87,239.00
School Nutrition	35,664.00	523,065.00		523,065.00			497,278.00	25,787.00
Bond	605,926.00	712,239.00	840,456.00	1,552,695.00			1,118,249.00	434,446.00
Special Building	9,218,294.00	9,383,031.00	954,186.00	10,337,217.00			8,328,369.00	2,008,848.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	267,213.00	300,527.00		300,527.00			72,921.00	227,606.00
Student Fee	10,185.00	14,666.00		14,666.00			5,317.00	9,349.00
				-			-	-
TOTAL ALL FUNDS	12,861,712.00	17,180,668.00	7,733,186.00	24,913,854.00	1,218,608.00	8,299,931.00	20,157,356.00	4,756,498.00

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

MOTOR VEHICLE TAXES	
\$	357,185.00

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,307,707.00	4,545,763.00	6,281,619.00	10,827,382.00	1,169,305.00	7,502,882.00	8,672,187.00	2,155,195.00
Depreciation	586,766.00	591,692.00		591,692.00			231,852.00	359,840.00
Employee Benefit	68,394.00	73,319.00		73,319.00			72,865.00	454.00
Contingency	-	-		-			-	-
Activities	231,653.00	539,202.00		539,202.00			330,261.00	208,941.00
School Lunch	74,350.00	455,079.00		455,079.00			419,415.00	35,664.00
Bond	730,123.00	824,497.00	862,784.00	1,687,281.00			1,081,355.00	605,926.00
Special Building	19,180,588.00	25,495,692.00	986,015.00	26,481,707.00			17,263,413.00	9,218,294.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	265,537.00	296,091.00		296,091.00			28,878.00	267,213.00
Student Fee	6,871.00	14,630.00		14,630.00			4,445.00	10,185.00
				-				-
TOTAL ALL FUNDS	\$ 23,451,989.00	32,835,965.00	8,130,418.00	40,966,383.00	1,169,305.00	7,502,882.00	28,104,671.00	12,861,712.00

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

MOTOR VEHICLE TAXES	
\$	348,292.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	LAUREL-CONCORD-COLERIDGE SCHOOL
ADDRESS	PO BOX 8
CITY & ZIP CODE	LAUREL, NE 68745
TELEPHONE	(402) 256-3133
WEBSITE	www.lccschool.org

BOARD CHAIRPERSON

CLERK/TREASURER/SUPERINTENDENT/OTHER

NAME	CAROL ERWIN	DUSTIN THOMPSON
TITLE /FIRM NAME	Chairperson	Board Secretary
TELEPHONE	(402) 256-3133	(402) 256-3133
EMAIL ADDRESS	carol.erwin@lccschool.org	dustin.thompson@lccschool.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



should be sent

PREPARER

JEREMY CHRISTIANSEN

Superintendent

(402) 256-3133

jeremy.christiansen@lccschool.org

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 7,777,778.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

$$\frac{4,999,360.00}{2024 \text{ Real Growth Value per Assessor}} \div \frac{1,054,080,382.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.47} \% (3)$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.47 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 192,111.12

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 7,969,889.12
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) \$ 8,579,399.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision **MUST complete the postcard notification requirements, and participate in the joint public hearing.**

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

14-0054

Laurel-Concord-Coleridge School

Line No.		2024-2025 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	Amounts eligible as exclusion for Voluntary Termination Agreements	
20	Retirement Contribution Increase	
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ -

Laurel-Concord-Coleridge School
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	7,129,904.00	969,697.00	1,085,859.00	363,636.00
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	969,697.00		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	969,697.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	7,129,904.00	-	1,085,859.00	363,636.00
14	Assessed Valuation	1,248,811,884	1,248,811,884	1,248,811,884	1,248,811,884
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.570935	0.000000	0.086951	0.029119
16	Total Levy for Compliance	0.687005			

Property Tax Request MUST also be within the School District's Property Tax Request Authority.

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)

REMEMINDER: 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	\$ 7,129,904.00	\$ 1,248,811,884	0.570935
Special Building Fund	\$ 1,085,859.00	\$ 1,248,811,884	0.086951
Bond Fund	\$ 969,697.00	\$ 1,248,811,884	0.077650
Bond Fund	\$ -	\$ 1,248,811,884	0.000000
Bond Fund	\$ -	\$ 1,248,811,884	0.000000
QCPUF Fund	\$ 363,636.00	\$ 1,248,811,884	0.029119
QCPUF Fund	\$ -	\$ 1,248,811,884	0.000000
	\$ -	\$ 1,248,811,884	0.000000
	\$ -	\$ 1,248,811,884	0.000000
	\$ -	\$ 1,248,811,884	0.000000
	\$ -	\$ 1,248,811,884	0.000000
	\$ -	\$ 1,248,811,884	0.000000
	\$ -	\$ 1,248,811,884	0.000000
Total	\$ 9,549,096.00		\$ 0.764655

Must agree to Cover

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

Notice is hereby given that Laurel-Concord-Coleridge School has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on February 12, 2024 at 12:30 pm in the Board Room at LCC Middle School in Coleridge, Nebraska.

After the 2024/25 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 2024/25 year and future years are listed below:

	2024/25 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 143,980.00	\$ 143,980.00	\$ 287,960.00
Compensation for activities outside of the regular salary:			
• <i>Extended contracts / Activities outside of regular salary</i>			\$ -
• <i>Bonus/Incentive/Performance Pay</i>			\$ -
• <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>	\$ 26,752.00	\$ 26,752.00	\$ 53,504.00
• <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>	\$ 25,236.00	\$ 25,236.00	\$ 50,472.00
• <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>	\$ 785.00	\$ 785.00	\$ 1,570.00
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>			\$ -
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00
• <i>All other benefit costs not mentioned above</i>			\$ -
Totals:	\$ 201,753.00	\$ 201,753.00	\$ 403,506.00

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Laurel-Concord-Coleridge School passes by a majority vote a resolution or ordinance setting the tax request; and

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

NOW, THEREFORE, the Governing Body of Laurel-Concord-Coleridge School resolves that:

1. The 2024-2025 property tax request be set at:

General Fund:	\$	7,129,904.00
Bond Fund:	\$	969,697.00
Special Building Fund:	\$	1,085,859.00
Qualified Capital Purpose	\$	363,636.00
Undertaking Fund:		

2. The total assessed value of property differs from last year’s total assessed value by 13.3 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.699655 per \$100 of assessed value.

4. Laurel-Concord-Coleridge School proposes to adopt a property tax request that will cause its tax rate to be 0.764655 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Laurel-Concord-Coleridge School will increase (or decrease) last year’s budget by 2.74 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2024

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Laurel-Concord-Coleridge School (14-0054) in Cedar 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 9 day of September, 2024 at 7:00 o'clock, PM, at LCC High School 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. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2022-2023 (1)	2023-2024 (2)	2024-2025 (3)			
General	\$ 8,672,187.00	\$ 9,518,539.00	\$ 10,643,000.00	\$ 575,000.00	\$ 4,159,395.00	\$ 7,129,904.00
Depreciation	\$ 231,852.00	\$ 121,757.00	\$ 341,192.00		\$ 341,192.00	
Employee Benefit	\$ 72,865.00	\$ 65,805.00	\$ 75,394.00	\$ -	\$ 75,394.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 330,261.00	\$ 429,121.00	\$ 512,239.00	\$ -	\$ 512,239.00	
School Nutrition	\$ 419,415.00	\$ 497,278.00	\$ 560,787.00	\$ -	\$ 560,787.00	
Bond	\$ 1,081,355.00	\$ 1,118,249.00	\$ 1,394,446.00	\$ -	\$ 434,446.00	\$ 969,697.00
Special Building	\$ 17,263,413.00	\$ 8,328,369.00	\$ 3,083,848.00		\$ 2,008,848.00	\$ 1,085,859.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ 360,000.00	\$ -	\$ -	\$ 363,636.00
Cooperative	\$ 28,878.00	\$ 72,921.00	\$ 246,806.00	\$ -	\$ 246,806.00	
Student Fee	\$ 4,445.00	\$ 5,317.00	\$ 9,349.00	\$ -	\$ 9,349.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 28,104,671.00	\$ 20,157,356.00	\$ 17,227,061.00	\$ 575,000.00	\$ 8,348,456.00	\$ 9,549,096.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 969,697.00	\$ 8,579,399.00	\$ 9,549,096.00

Notice of Special Hearing To Set Final Tax Request

Laurel-Concord-Coleridge School (14-0054) in Cedar County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9 day of, September 2024 at 7:10 o'clock PM, at LCC High School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	1,102,258,192	1,248,811,884	13%

2023-2024 Budget Information

2024-2025 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	10,590,631.00	6,691,919.00	0.607110	0.535863	10,643,000.00	7,129,904.00	0.570935	-6%	0%
Bond Fund(s) K - 12	1,394,446.00	959,596.00	0.087057	0.076841	1,394,446.00	969,697.00	0.077650	-11%	0%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Special Building Fund	3,083,848.00	1,085,859.00	0.098512	0.086951	3,083,848.00	1,085,859.00	0.086951	-12%	0%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	360,000.00	363,636.00	0.029119	#DIV/0!	#DIV/0!
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Total	15,068,925.00	8,737,374.00	0.792679	0.699655	15,481,294.00	9,549,096.00	0.764655	-4%	3%

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

14-0054

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	3,897,481.00	4,081,829.00	4,971,250.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	934,078.00	920,760.00	1,055,750.00
4	Support Services - Pupils (SPED Related)	2100's	215,022.00	278,501.00	300,000.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	239,590.00	329,325.00	350,000.00
7	Support Services - Instructional	2200's	228,709.00	272,125.00	300,000.00
8					
9	Board of Education	2310	95,407.00	106,335.00	100,000.00
10	Executive Administration Services	2320	267,947.00	299,375.00	325,000.00
11	District Legal Services	2330	6,614.00	5,888.00	15,000.00
12	Office of the Principal	2410	625,130.00	718,589.00	700,000.00
13	General Administration - Business Services	2500	310,143.00	290,835.00	300,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	785,026.00	1,022,051.00	925,000.00
15	Vehicle Acquisition & Maintenance	2650	8,946.00	17,394.00	50,000.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	323,771.00	435,801.00	450,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793	20,205.00	19,347.00	50,000.00
18					
19	Community Services	3300	244.00	100.00	1,000.00
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	63,605.00	60,456.00	75,000.00
22	Debt Services	5000			
23	Federal Programs	6000's	251,963.00	203,624.00	225,000.00
24	ESSER II/III	6997/6998	173,306.00	193,604.00	
25	Transfers to Nutrition and Activities Funds	8000	225,000.00	262,600.00	450,000.00
26	Interfund Loan/Repayment to _____ Fund				
27					
28					
29					
30	Total Disbursements & Transfers (Including SPED)		8,672,187.00	9,518,539.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	1,169,305.00	1,218,608.00	1,405,750.00
32	Total Non-Special Education Disbursements & Transfers		7,502,882.00	8,299,931.00	9,237,250.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				10,643,000.00
34	NECESSARY CASH RESERVE				575,000.00
35	TOTAL REQUIREMENTS				11,218,000.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		1,237,071.00	751,793.00	315,776.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		1,070,636.00	1,403,402.00	1,403,863.00
41	Total Beginning Balance		2,307,707.00	2,155,195.00	1,719,639.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	1,199.00	1,238.00	1,200.00
46	Public Power District Sales Tax	1120	12,873.00		
47	Motor Vehicle Taxes	1125	348,292.00	357,185.00	350,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335	8,812.00	56,350.00	59,000.00
49	Tuition Received from Individuals	1311-13 / 1370	17,880.00	22,250.00	20,000.00
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	11,934.00	10,904.00	10,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990	14,057.00		
56	Local License Fees/Court Fines	1911 / 1921	1,400.00	1,400.00	1,400.00
57	Nameplate Capacity Tax	3133	5,473.00	5,282.00	5,000.00
58	Categorical Grants from Corporations / Private	1925			
59	Textbook Sales	1941	1,254.00	365.00	
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	16,618.00	18,635.00	20,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210		2,111.00	
68					
69					
70	STATE SOURCES				
71	State Aid	3110	73,591.00	662,355.00	644,656.00
72	Special Education Programs	3120	382,296.00	887,768.00	850,000.00
73	Special Education Transportation	3125	14,386.00	25,231.00	15,000.00
74	Homestead Exemption	3130	48,139.00	46,389.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	14,442.00	13,652.00	14,000.00
77	Payments for High Ability Learners	3535	5,017.00	5,175.00	
78	Other State Appropriations	3599	6,317.00		
79					
80					
81					
82					
83					
84	State Apportionment	3400	80,519.00	78,641.00	80,000.00
85	Other				
86	State Categorical Programs	3500's	7,753.00	7,500.00	7,500.00
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	598,720.00	651,595.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	90,509.00	53,909.00	79,000.00
91		4526-4528, 4531			
92					
93					
94	IDEA Programs	4512-4523	132,223.00	125,117.00	120,000.00
95		4416-4418			
96					
97	Medicaid in Public Schools	4708	17,221.00	15,840.00	15,000.00
98	Medicaid Administrative Activities in Public Schools	4709	6,023.00	3,229.00	4,000.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101	REAP	4310	39,424.00		39,000.00
102	ESSER II/III	4997/4998	252,254.00	34,568.00	100,000.00
103					
104	Vocational Education (Carl Perkins)	4525	4,359.00	14,613.00	5,000.00
105	Other Federal Categorical Receipts	4530			
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	679.00	31,071.00	
114	Transfers from _____ Fund	5200			

115	Cash Balance from Dissolved/Merged Districts	5610			
116					
117	Other Non-Revenue Receipts	5690	24,392.00	12,066.00	
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		4,545,763.00	5,299,634.00	4,159,395.00
121	Personal and Real Property Taxes	1100	6,281,619.00	5,938,544.00	7,058,605.00
122	TOTAL RESOURCES AVAILABLE		10,827,382.00	11,238,178.00	11,218,000.00
123	Less: Disbursements & Transfers		8,672,187.00	9,518,539.00	
124	BALANCE FORWARD		2,155,195.00	1,719,639.00	

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

7,058,605.00
71,299.00
7,129,904.00

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 #

14-0054

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		231,852.00	121,757.00	341,192.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		231,852.00	121,757.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				341,192.00
14	TOTAL REQUIREMENTS				341,192.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		586,766.00	359,840.00	241,192.00
17	Investments, 9-1				
18	Total Beginning Balance		586,766.00	359,840.00	241,192.00
19	LOCAL SOURCES				
20	Interest	1510	4,926.00	3,109.00	
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200			100,000.00
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		591,692.00	362,949.00	341,192.00
28	Less: Disbursements & Transfers		231,852.00	121,757.00	
29	BALANCE FORWARD		359,840.00	241,192.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 27 must agree with TOTAL REQUIREMENTS on line 14 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

14-0054

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				16,254.00
3	Early Retirement		72,865.00		
4	Unemployment Comp - Non Instr			1,532.00	
5	Other Benefits - Prof			1,290.00	
6	Flexible Spending Account Employee Elections/Payroll Deductions			62,983.00	59,140.00
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		72,865.00	65,805.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				75,394.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				75,394.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		68,394.00	454.00	2,392.00
18	Investments, 9-1				
19	Total Beginning Balance		68,394.00	454.00	2,392.00
20	LOCAL SOURCES				
21	Interest	1510	149.00	173.00	
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200	4,776.00	2,821.00	
25	Flexible Spending Account Employee Elections/Payroll Deductions			64,749.00	59,140.00
26	Re-Appropriated Funds				13,862.00
27					
28	TOTAL RESOURCES AVAILABLE		73,319.00	68,197.00	75,394.00
29	Less: Disbursements & Transfers		72,865.00	65,805.00	
30	BALANCE FORWARD		454.00	2,392.00	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

14-0054

Line No.	CONTINGENCY FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (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		-	-	

Budgeted Calculation of Maximum Total Disbursements & Transfers

$$\begin{array}{r}
 \$ \underline{\hspace{10em}} 10,643,000.00 \quad \times .05 = \underline{\hspace{10em}} 532,150.00 \\
 \text{(Total Budget of Disbursements \& Transfers-General Fund)} \qquad \qquad \qquad \text{(Column 3, Line 9 may not exceed this amount)} \\
 \text{[From General Fund Line 33]}
 \end{array}$$

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 #

14-0054

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			330,261.00	429,121.00	512,239.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		330,261.00	429,121.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				512,239.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				512,239.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		231,653.00	208,941.00	87,239.00
18	Investments, 9-1				
19	Total Beginning Balance		231,653.00	208,941.00	87,239.00
20	LOCAL SOURCES				
21	Interest	1510	1,769.00	1,987.00	
22	Activities Receipts	1790	205,780.00	305,332.00	200,000.00
23	Admissions	1710			
24	Greenhouse Donations				75,000.00
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	100,000.00		150,000.00
27	Transfer from Other Fund			100.00	
28	TOTAL RESOURCES AVAILABLE		539,202.00	516,360.00	512,239.00
29	Less: Disbursements & Transfers		330,261.00	429,121.00	
30	BALANCE FORWARD		208,941.00	87,239.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

14-0054

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	135,173.00	169,295.00	220,000.00
3	Employee Benefits	200's	35,002.00	47,444.00	60,787.00
4	Purchased Services	300 / 400	21,052.00	10,090.00	15,000.00
5	Supplies & Materials (Excluding Food)	610	17,426.00	33,225.00	25,000.00
6	Food	630	206,436.00	231,439.00	240,000.00
7	Capital Outlay (New & Replacement)	731, 733, 739			
8	Other		4,326.00	5,785.00	
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		419,415.00	497,278.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				560,787.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				560,787.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		74,350.00	35,664.00	25,787.00
18	Investments, 9-1				
19	Total Beginning Balance		74,350.00	35,664.00	25,787.00
20	LOCAL SOURCES				
21	Interest	1510	530.00	408.00	
22	Sale of Lunches/Milk	1610-1650	119,327.00	118,674.00	125,000.00
23	Other		2,502.00	1,224.00	
24	STATE SOURCES				
25	State Reimbursement	3150	1,523.00		
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	131,847.00	111,321.00	210,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	125,000.00	255,000.00	200,000.00
32	Other			774.00	
33	TOTAL RESOURCES AVAILABLE		455,079.00	523,065.00	560,787.00
34	Less: Disbursements & Transfers		419,415.00	497,278.00	
35	BALANCE FORWARD		35,664.00	25,787.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

14-0054

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Debt Related Expense	831			304,446.00
3	Bond - Principal	831	665,000.00	535,000.00	510,000.00
4	Bond - Interest	832	415,556.00	582,049.00	580,000.00
5	Other		799.00	1,200.00	
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		1,081,355.00	1,118,249.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				1,394,446.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				1,394,446.00
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		730,123.00	417,145.00	245,665.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1			188,781.00	188,781.00
16	Total Beginning Balance		730,123.00	605,926.00	434,446.00
17	LOCAL SOURCES				
18	Carline Tax	1115		176.00	
19	Interest	1510	3,192.00	3,333.00	
20	Other		164.00		
21					
22	STATE SOURCES				
23	Homestead Exemption	3130	6,599.00	6,689.00	
24	Pro-Rate Motor Vehicle	3180	1,593.00	1,930.00	
25	Name Plate Capacity		753.00	749.00	
26	Property Tax Credit		82,073.00	93,436.00	
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		824,497.00	712,239.00	434,446.00
33	Personal and Real Property Taxes	1100	862,784.00	840,456.00	960,000.00
34	TOTAL RESOURCES AVAILABLE		1,687,281.00	1,552,695.00	1,394,446.00
35	Less: Disbursements & Transfers		1,081,355.00	1,118,249.00	
36	BALANCE FORWARD		605,926.00	434,446.00	

PROPERTY TAX RECAP

1. Tax From Line 33	960,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	9,697.00
3. Total Personal and Real Property Tax Requirement.	969,697.00

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

Bond Fund

School District Total Debt Outstanding as of September 1, 2024

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, 2024:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2024-2025	\$ 17,300,000.00	\$ 7,727,772.00	\$ 25,027,772.00
2025-2026			
2026-2027			
2027-2028 and thereafter			
Total All Years	\$ 17,300,000.00	\$ 7,727,772.00	\$ 25,027,772.00

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

14-0054

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400	15,615,850.00	6,427,617.00	2,076,022.00
3	Supplies	600	526,172.00	408,751.00	
4	Capital Outlay (New Only)	700's		480,952.00	
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720	14,453.00		
7	Loan Repayment	831 / 832	1,009,209.00	1,011,049.00	1,007,826.00
8	Bond Issue Costs		97,729.00		
9	Interfund Loan/Repayment To Fund				
10	Total Disbursements & Transfers		17,263,413.00	8,328,369.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				3,083,848.00
12	TOTAL REQUIREMENTS				3,083,848.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		19,180,588.00	9,002,172.00	1,792,725.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1			216,122.00	216,123.00
17	Total Beginning Balance		19,180,588.00	9,218,294.00	2,008,848.00
18	LOCAL SOURCES				
19	Carline Tax	1115		200.00	
20	Interest	1510	149,434.00	48,219.00	
21	Other Local Receipts		188.00		
22	Nameplate Capacity		862.00	850.00	
23	STATE SOURCES				
24	Homestead Exemption	3130	7,555.00	7,546.00	
25	Pro-Rate Motor Vehicles	3180	2,270.00	2,192.00	
26	Public Power District Sales Tax		2,020.00		
27	Property Tax Credit	3131	93,960.00	105,730.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101	5,660,000.00		
32	Long Term Loans	5400			
33	Premium on Bonds		398,815.00		
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From Fund				
36	Total Available Resources Before Property Taxes		25,495,692.00	9,383,031.00	2,008,848.00
37	Personal and Real Property Taxes	1100	986,015.00	954,186.00	1,075,000.00
38	TOTAL RESOURCES AVAILABLE		26,481,707.00	10,337,217.00	3,083,848.00
39	Less: Disbursements & Transfers		17,263,413.00	8,328,369.00	
40	BALANCE FORWARD		9,218,294.00	2,008,848.00	

PROPERTY TAX RECAP

1,075,000.00
10,859.00
1,085,859.00

1. Tax From Line 37
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 38 must agree with TOTAL REQUIREMENTS on line 12 in the Adopted Column.

Special Building Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

14-0054

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720			360,000.00
3	Bond - Refunded	831			
4	Bond - Principal	831			
5	Bond - Interest	832			
6					
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				360,000.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				360,000.00
12	BEGINNING BALANCES & RECEIPTS				
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			
18	Interest	1510			
20					
21	STATE SOURCES				
22	Homestead Exemption	3130			
23	Pro-Rate Motor Vehicle	3180			
24					
25	Property Tax Credit	3131			
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		-	-	-
33	Personal and Real Property Taxes	1100			360,000.00
34	TOTAL RESOURCES AVAILABLE		-	-	360,000.00
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.

360,000.00
3,636.00
363,636.00

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

Qualified Capital Purpose Undertaking Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

14-0054

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's		37,080.00	125,000.00
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's	17,754.00	35,841.00	75,000.00
4	Support Services - Staff	2200's			
5	Executive Administration Services	2320			
6	Office of the Principal	2410			
7	General Administration - Business Services	2500			10,000.00
8	Community Services	3300			
9	State Categorical Programs	3500's			
10	Federal Programs	6000's			
11	Support Services - Building Maintenance		11,124.00		36,806.00
12					
13					
14	Total Disbursements		28,878.00	72,921.00	
15	TOTAL BUDGET OF DISBURSEMENTS				246,806.00
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				246,806.00
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1		265,537.00	267,213.00	227,606.00
20	Investments, 9-1				
21	Total Beginning Balance		265,537.00	267,213.00	227,606.00
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321	8,700.00	6,059.00	
	Interest		2,654.00	4,148.00	
25	Other Local Receipts		19,200.00	23,107.00	19,200.00
26	STATE SOURCES				
27	State Non-Categorical Programs				
28	State Categorical Programs	3500			
29					
30	FEDERAL SOURCES				
31	Federal Programs	4000's			
32					
33					
34	NON-REVENUE SOURCES				
35	Transfers from General Fund	5200			
36					
37	TOTAL RESOURCES AVAILABLE		296,091.00	300,527.00	246,806.00
38	Less: Disbursements		28,878.00	72,921.00	
39	BALANCE FORWARD		267,213.00	227,606.00	

NOTE: Pages should only be filled out by the school acting as the fiscal agent for the Cooperative. All schools show payment for services in the General Fund.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 36 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Laurel-Concord-Coleridge School (14-0054) in Cedar 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 11 day of September, 2023 at 7:00 o'clock, PM, at LCC Middle School Board Room in Coleridge NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 8,089,282.00	\$ 8,671,934.00	\$ 10,590,631.00	\$ 575,000.00	\$ 4,540,631.00	\$ 6,691,919.00
Depreciation	\$ 100,084.00	\$ 436,853.00	\$ 459,454.00		\$ 459,454.00	
Employee Benefit	\$ 66,835.00	\$ 146,377.00	\$ 79,114.00	-	\$ 79,114.00	
Contingency	-	-	-		-	
Activities	\$ 271,784.00	\$ 330,253.00	\$ 323,366.00	-	\$ 323,366.00	
School Nutrition	\$ 382,128.00	\$ 419,415.00	\$ 470,000.00	-	\$ 470,000.00	
Bond	\$ 115,503.00	\$ 1,131,486.00	\$ 1,534,398.00	-	\$ 584,398.00	\$ 959,596.00
Special Building	\$ 4,431,491.00	\$ 17,165,686.00	\$ 10,258,120.00		\$ 9,183,120.00	\$ 1,085,859.00
Qualified Capital Purpose Undertaking	-	-	-	-	-	-
Cooperative	\$ 160,708.00	\$ 28,878.00	\$ 295,400.00	-	\$ 295,400.00	
Student Fee	\$ 550.00	\$ 4,444.00	\$ 10,176.00	-	\$ 10,176.00	
	-	-	-	-	-	
TOTALS	\$ 13,618,365.00	\$ 28,335,326.00	\$ 24,020,659.00	\$ 575,000.00	\$ 15,945,659.00	\$ 8,737,374.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 959,596.00	\$ 7,777,778.00	\$ 8,737,374.00

2023-2024
Laurel-Concord-Coleridge School
Budget Hearing



GENERAL FUND Budget Summary

2022-2023

GENERAL FUND Resources (Actual/Estimated)

- Resources (before Property Taxes): \$4,495,498
 - As compared to 2021-2022: \$4,485,775
- Property Taxes Received: \$6,130,240
 - As compared to 2021-2022: \$5,911,214
 - As compared to Budgeted: \$6,850,000 (- \$719,760)

GENERAL FUND Budget Summary

2022-2023

GENERAL FUND Expenditures (Actual/Estimated)

- Overall State-Submitted Budget: \$11,011,738
 - Necessary Cash Reserve: \$500,000
 - Line Item Budget: \$10,511,738
- Total Disbursements (including Sped): \$8,671,934
 - Remaining Budget Balance: \$1,839,804
 - Includes yet unencumbered federal ESSER funds

Total Assessed Valuation

Total Assessed Valuation for 2023-2024

- Total Assessed Valuation: **\$1,102,258,192**
 - As Compared to 2022-2023: **\$1,002,017,307**
 - Increase: **\$100,240,885 (+ 10.0%)**
 - Levy of **\$0.01 = \$110,225**

Assessed Valuation

LCC School Assessed Valuation History

County	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	
Cedar	\$389,477,837.00	\$432,927,833.00	\$499,679,013.00	\$637,610,403.00	\$743,422,512.00	
Dixon	\$83,161,494.00	\$88,479,479.00	\$113,573,047.00	\$134,332,398.00	\$174,600,305.00	
Wayne	\$11,895,900.00	\$12,725,936.00	\$14,342,798.00	\$16,781,165.00	\$24,419,506.00	
Total	\$484,535,231.00	\$534,133,248.00	\$627,594,858.00	\$788,723,966.00	\$942,442,323.00	
County	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	
Cedar	\$817,339,905.00	\$849,955,179.00	\$799,984,286.00	\$798,452,807.00	\$763,804,509.00	
Dixon	\$208,621,559.00	\$208,492,153.00	\$206,108,180.00	\$196,055,444.00	\$189,903,257.00	
Wayne	\$26,456,679.00	\$26,484,363.00	\$26,469,789.00	\$26,033,786.00	\$26,146,319.00	
Total	\$1,052,418,143.00	\$1,084,931,695.00	\$1,032,562,255.00	\$1,020,542,037.00	\$979,854,085.00	
County	2020-2021	2021-2022	2022-2023	2023-2024	\$\$\$ Change	% Change
Cedar	\$744,282,896.00	\$753,063,587	\$787,216,214	\$851,270,632	\$64,054,418	8.14%
Dixon	\$177,486,387.00	\$180,857,648	\$187,599,413	\$220,849,793	\$33,250,380	17.72%
Wayne	\$25,570,875.00	\$25,840,059	\$27,201,680	\$30,137,767	\$2,936,087	10.79%
Total	\$947,340,158.00	\$959,761,294	\$1,002,017,307	\$1,102,258,192	\$100,240,885	10.00%

Certified State Aid

2023-2024 State Aid Calculation

- Foundation Aid - \$572,562
 - \$1500/per student (ADM)
- Allocated Income Tax Funds - \$89,793
- Total State Aid - \$662,355

Recent State Aid Receipts:

2022-2023 (\$73,591)

2021-2022 (\$66,354)

2020-2021 (\$60,928)

2019-2020 (\$57,746)

2018-2019 (\$62,885)

Special Education Reimbursement

2022-2023 Reimbursement

- \$382,296 (approx. 42% of allowable Sped costs from 21-22)

2023-2024 Reimbursement (Anticipated)

- Approx. 80% of allowable Sped costs from 22-23)
- Estimated Reimbursement - \$780,000
- Categorized as a “Resource”

GENERAL FUND Budget Proposal

2023-2024

GENERAL FUND Expenditures (Proposed)

- Overall State-Submitted Budget: \$11,165,631
 - As Compared to 2022-2023: \$11,011,738
 - Increase - \$153,893 (+1.4%)
 - Includes Federal ESSER Funds = \$218,674
 - Includes Budgeted Depreciation Transfer = \$100,000
 - Necessary Cash Reserve - \$575,000
 - As Compared to 2022-2023: \$500,000

GENERAL FUND Budget Proposal

2023-2024

GENERAL FUND Expenditures (Proposed)

- Line Item Budget/Disbursements & Transfers: \$10,590,631
 - As Compared to 2022-2023: \$10,511,738
 - Increase: \$78,893 (+ 0.8%)
 - Includes Federal ESSER Funds = \$218,674
 - Includes Budgeted Transfers of \$350,000
 - Activity Fund = \$125,000
 - Nutrition Fund = \$125,000
 - Depreciation = \$100,000

GENERAL FUND Budget Proposal

2023-2024

GENERAL FUND Expenditures (Proposed)

- Sped Budget/Disbursements & Transfers: \$1,463,875
 - As Compared to 2022-2023: \$1,430,000
 - Increase: \$33,875 (+ 2.37%)

GENERAL FUND Revenues (Estimated Before Tax Asking)

- Total Available Resources Before Tax Asking: \$4,540,629
 - As Compared to 2022-2023: (+ \$45,131)

GENERAL FUND

Proposed Tax Asking & Levy

GENERAL FUND Proposed Tax Asking and Levy

- Personal and Real Property Tax Asking: \$6,691,919
 - Includes County Treasurer 1% Commission (\$66,169)
 - As Compared to 2022-2023 Tax Asking: \$6,919,192
 - Decrease: \$227,273 (- 3.28%)
 - As Compared to 2022-2023 \$340,809 (+ 5.2%)
- Proposed GENERAL FUND Levy: \$0.607110
 - As Compared to 2022-2023: \$0.690526
 - Decrease: - \$0.083416
 - As Compared to 21-22 to 22-23 Increase: \$0.005107

Proposed Tax Asking History

"General Fund"

LCC School Proposed Tax Asking History "General Fund"

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Proposed Tax Asking	\$5,186,807.01	\$5,507,465.60	\$5,746,767.62	\$5,626,116.11	\$6,112,397.00	\$6,006,093.88
General Fund Levy	\$1.0705	\$1.0311	\$0.9157	\$0.7132	\$0.6486	\$0.5757
	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Proposed Tax Asking	\$6,006,093.88	\$6,227,014.38	\$5,555,555.50	\$5,953,605.00	\$6,235,434.00	\$6,578,383
General Fund Levy	\$0.5536	\$0.6031	\$0.544373	\$0.607601	\$0.658204	\$0.685419
	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Proposed Tax Asking	\$6,919,192.00	\$6,691,919.00				
General Fund Levy	\$0.690526	\$0.607110				

General Fund Levy Proposed Change

2022-2023
\$0.690526

2023-2024
\$0.607110

Difference - \$0.083416

SPECIAL BUILDING Fund

Proposed Levy Details

Special Building Fund Proposed Levy Details

- Proposed Special Building Fund Tax Asking: \$1,085,859
 - Includes County Treasurer 1% Commission (\$10,859)
 - As Compared to 2022-2023 Tax Asking: \$1,085,859
 - No Change in Tax Asking

- Proposed Special Building Fund Levy: \$0.098512
 - As Compared to 2022-2023: \$0.108367
 - Decrease: - \$0.009855
 - As Compared to Campaign Estimate: \$0.109

Lease Purchase Annual Debt Service

\$6,855,000

Split 1/2 with Security Bank and Citizens State Bank

<i>09/01/2022</i>	<i>\$24,439.98</i>
<i>09/01/2023</i>	<i>\$1,009,208.76</i>
<i>09/01/2024</i>	<i>\$1,011,048.76</i>
<i>09/01/2025</i>	<i>\$1,007,825.02</i>
<i>09/01/2026</i>	<i>\$1,009,537.52</i>
<i>09/01/2027</i>	<i>\$1,006,186.26</i>
<i>09/01/2028</i>	<i>\$1,007,771.26</i>
<i>09/01/2029</i>	<i>\$1,009,271.26</i>

BOND Fund

Proposed Levy Details

BOND Fund Proposed Levy Details

- Proposed Bond Fund Tax Asking: \$959,596
 - Includes County Treasurer 1% Commission (\$9,596)
 - As Compared to 2022-2023 Tax Asking: \$948,485
 - Increase of \$11,111 (+1.18%)
- Operating Budget for 2023-2024: \$1,534,398
 - General Obligation Bond P/I Payments - \$1,080,556
- Proposed Bond Fund Levy: \$0.087057
 - As Compared to 2022-2023: \$0.094658
 - Decrease - \$0.007601 (- 8.03%)
 - As Compared to Campaign Estimate: \$0.0947

Bond Fund Debt Service

\$18,500,000

Principal/Interest (Dec) ~ Interest Only (June)

Series 2021 (\$3,145,000)

08/31/2022	\$32,955.94 (I)
08/31/2023	\$186,372.50
08/31/2024	\$190,908.75
...12/15/2041	

Series 2022 (\$9,695,000)

12/31/2022	\$750,306.67
12/31/2023	\$275,100.00 (Interest Only)
...12/31/2036	
12/31/2027	\$820,100
12/31/2042	\$1,008,550
...12/15/2048	

Series 2023 (\$5,660,000)

12/15/2023	\$612,083.33
12/15/2024	\$615,580.00
...12/15/2036	\$509,250.00

Total Proposed Tax Asking Comparison

Total Proposed Tax Asking Comparison

- GENERAL FUND Tax Asking: \$6,691,919
 - As Compared to 2022-2023 Tax Asking: \$6,919,192
 - Decrease: \$227,273 (- 3.28%)
- SPECIAL BUILDING Fund Tax Asking: \$1,085,859
 - As Compared to 2022-2023 Tax Asking: \$1,085,859
 - No Change
- BOND FUND Tax Asking: \$959,956
 - As Compared to 2022-2023 Tax Asking: \$948,485
 - Increase: \$11,111 (+1.18%)
- **Total Tax Asking (All Funds): \$8,737,374**
 - As Compared to 2022-2023 Tax Asking: \$8,953,536
 - Decrease: \$216,162 (- 2.41%)

Property Tax Request Authority

- **2023-2024 Property Tax Request Authority: \$7,778,323**
 - Does not include Bond Fund Tax Asking
 - As compared to 22-23 Tax Asking: \$8,005,051
 - Board can vote to authorize up to 7% Additional Property Tax Authority (+ \$637,367)
 - LCC Proposed Tax Asking (GF, SBF Only): **\$7,777,778**
- **County Tax Asking Hearing - Exempt for 2023-2024**
 - Allowable Growth Percentage: 2.62% (\$8,214,783)

Proposed Total Levy Comparisons

	2022-2023 Levy Rates	2023-2024 Levy Rates	Change from 2022-2023
General Fund	\$0.690526	\$0.607110	-0.083416
Special Building Fund	\$0.108367	\$0.098512	-0.009855
Bond Fund	\$0.094658	\$0.087057	-0.007601
Total Levy	\$0.893551	\$0.792679	-0.100872

Notice of Special Hearing to Set Final Tax Request

Total Tax Asking as Compared to Valuation Change

	2022-2023	2023-2024	Change
Property Valuations	1,002,017,307	1,102,258,192	10.0%

	2022-2023 Budget Information			2023-2024 Budget Information	
Fund	2022-2023 Property Tax Request	2022 Tax Rate	Property Tax Rate (2022-2023 Request Divided By 2023 Valuation)	2023-2024 Proposed Property Tax Request	Proposed 2023 Tax Rate
General Fund	6,919,192	0.690526	0.627729	6,691,919	0.607110
Special Building Fund	1,085,859	0.108367	0.098512	1,085,859	0.098512
Bond Fund	948,485	0.094658	0.086049	959,596	0.087057
Total	8,953,536	0.893551	0.812290	8,737,374	0.792679

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Laurel-Concord-Coleridge School (14-0054) in Cedar 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 11 day of September, 2023 at 7:00 o'clock, PM, at LCC Middle School Board Room in Coleridge NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 8,089,282.00	\$ 8,671,934.00	\$ 10,590,631.00	\$ 575,000.00	\$ 4,540,631.00	\$ 6,691,919.00
Depreciation	\$ 100,084.00	\$ 436,853.00	\$ 459,454.00		\$ 459,454.00	
Employee Benefit	\$ 66,835.00	\$ 146,377.00	\$ 79,114.00	\$ -	\$ 79,114.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 271,784.00	\$ 330,253.00	\$ 323,366.00	\$ -	\$ 323,366.00	
School Nutrition	\$ 382,128.00	\$ 419,415.00	\$ 470,000.00	\$ -	\$ 470,000.00	
Bond	\$ 115,503.00	\$ 1,131,486.00	\$ 1,534,398.00	\$ -	\$ 584,398.00	\$ 959,596.00
Special Building	\$ 4,431,491.00	\$ 17,165,686.00	\$ 10,258,120.00		\$ 9,183,120.00	\$ 1,085,859.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ 160,708.00	\$ 28,878.00	\$ 295,400.00	\$ -	\$ 295,400.00	
Student Fee	\$ 550.00	\$ 4,444.00	\$ 10,176.00	\$ -	\$ 10,176.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 13,618,365.00	\$ 28,335,326.00	\$ 24,020,659.00	\$ 575,000.00	\$ 15,945,659.00	\$ 8,737,374.00
				Bond Purposes	Non-Bond Purposes	Total
				959,596.00	\$ 7,777,778.00	\$ 8,737,374.00

**All Funds Budget -
Not Actual Expenditures**

COMMENTS

SUGGESTIONS

QUESTIONS