



**State Aid
Certification
Form**

FORMULA STUDENTS CALCULATION					
Full Membership	+	ADAPTR Rate	-	Contested Out	Formula Students
1		547		1	943.15
K-12 Adjustment	+	1,000,000,000			0.00
Early Childhood (EC)	+	100 students	+	1000	0.00
Total Formula Students					943.15

FORMULA NEEDS CALCULATION	
Basic Funding	6,804,000.00
Poverty Allowance	227,000.00
Limited English Proficiency Allowance	207,118.00
Focus School & Program Allowance	0.00
Summer School Allowance	0.00
Special Receipts Allowance	31,286.00
Transportation Allowance	122,293.00
Elementary Site Allowance	0.00
Distance Education & Telecommunications Allowance	8,800.00
Community Achievement	0.00
Student Growth Adjustment	0.00
Community Achievement Plan Adjustment	0.00
Limited English Proficiency Allowance Correction	0.00
Student Growth Adjustment Correction	0.00
Poverty Allowance Correction	0.00
New Qualified LEP Adjustment	0.00
Total Formula Needs	7,388,417.00
Total Formula Needs	7,388,417.00

FORMULA RESOURCES CALCULATION	
Yield From Local Effort Rate	610,007.388 / 100 = 6,100,073.88
Net Option Funding	0.00
Allocated Income Tax Funds	94,851.00
Other Annual Receipts	86,442.00
Community Achievement Plan Aid	0.00
Total Formula Resources	7,161,366.88

STATE AID CALCULATION	
Equalization Aid	831,188.00
Net Option Funding	0.00
Allocated Income Tax Funds	94,851.00
Community Achievement Plan Aid	0.00
Total State Aid Calculated	926,039.00
From Year 2019-2020 State Aid Correction	-4,462,270.00
Total State Aid	-3,536,231.00
Corporate Adjustment from year prior to 2019/20	0.00

**2019/20
ALLOWANCES**

***Recognizes
Funding
For....***

NEED & ALLOWANCES

- ✓Transportation
- ✓Distance Education & Telecommunication
- ✓Elementary Site
- ✓Summer School
- ✓Focus School & Programs
- ✓Special Receipts
- ✓Poverty/Limited English Proficiency (LEP)
- ✓Community Achievement

**2020/21
ADJUSTMENTS**

***Adds Money to the
Formula For....***

NEED & ADJUSTMENTS

- ✓Student Growth
- ✓Two-Year New School
- ✓System Averaging

NEED & CORRECTIONS

OCCURS.....Two years after the district receives the allowance.
Compares the estimated to what actually occurred.

WHY.....Aligns the funding with when the expenditure or student growth is expected.

Poverty & Limited English Proficiency Corrections

- Subtract any excess allowance received
- Penalized if plan requirement are not met
- LEP – Disqualified for current Year; minimum spending requirement are not met

Student Growth Correction

- An amount added or subtracted
- Aligns with actual student growth

COMPONENTS OF RESOURCES

YIELD FROM LOCAL EFFORT RATE

- Property tax capacity
- Local Effort rate = hypothetical tax rate
- Applies a tax rate to valuations

NET OPTION FUNDING

- Provides funding for the additional students being educated
- Enrollment Option Program

ALLOCATED INCOME TAX

- Distributes a percentage of individual income taxes back to the school district

OTHER ACTUAL RECEIPTS

- Power district sales tax
- Fines/license fees
- Tuition
- Interest
- Special Education
- State Grants
- Motor vehicles
- Non-Categorical Federal Funds

COMMUNITY ACHIEVEMENT PLAN AID

- Aid for cooperative programs in the Learning Community
- Sharing of administrative and instructional staff for approval and accreditation requirements

REVENUE SOURCES

Prior Year Correction

2020/21 Certification

2020/21 Recalculation

DIFFERENCE

2020/21 Prior Year Correction

+

2020/21 TEEOSA Aid

Prior Year Correction

Included on State Aid Certification Form

Positive Correction:

- Lump-Sum Payment
 - Over \$1000 can be paid in Sept. through an application process.
 - Under \$1000 is automatically paid w/o application
 - If a district does not request a Lump-Sum Payment, it will be included in the 10 monthly installments

STATE AID CALCULATION	
Equalization Aid	0.00
Net Option Funding	744,387.00
Allocated Income Tax Funds	168,418.00
Community Achievement Plan Aid	0.00
Total State Aid Calculated	912,805.00
Prior Year (2018/19) State Aid Correction	2,001.00
Total State Aid	914,806.00
Carryover Adjustment from years prior to 2018/19	0.00

Negative Correction:

STATE AID CALCULATION	
Equalization Aid	651,595.00
Net Option Funding	0.00
Allocated Income Tax Funds	56,621.00
Community Achievement Plan Aid	0.00
Total State Aid Calculated	708,216.00
Prior Year (2018/19) State Aid Correction	(4,460.00)
Total State Aid	703,756.00
Carryover Adjustment from years prior to 2018/19	0.00

COMMON QUESTIONS

Why does our school district receive very little state aid?

Possibly a non-equalized district

- Do not receive equalization aid
- Resources are greater than your needs
- Equalization Aid is largest component of TEEOSA Aid
- Property rich = less support from the state

We are finally having more districts move back into equalization although slowly.

- Decreased valuations
- Decreased enrollment

COMMON QUESTIONS

I'm a non-equalized district
....does TEEOSA aid matter?

NET OPTION FUNDING

ALLOCATED INCOME TAX

COMMUNITY ACHIEVEMENT PLAN AID

EQUALIZATION AID

2020/21 TEEOSA Aid Model
84 Equalized Districts
160 Non-Equalized Districts

COMMON QUESTIONS

*Does my general fund levy rate
have any effect on TEEOSA aid?*

**No, general fund levy rate
does not effect TEEOSA aid.**

COMMON QUESTIONS

*Can districts maximize
their financial situation?*

- Understand the components of formula need
- Code revenues and expenses correctly
- Look at the whole picture when determining where to code expenses
- Submit verified data by the due dates

School District Funds

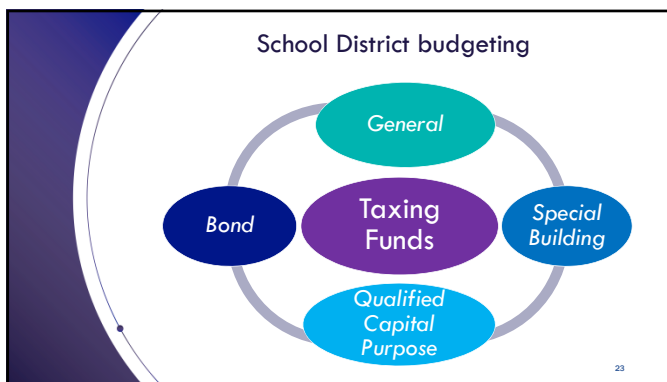
Bryce Wilson

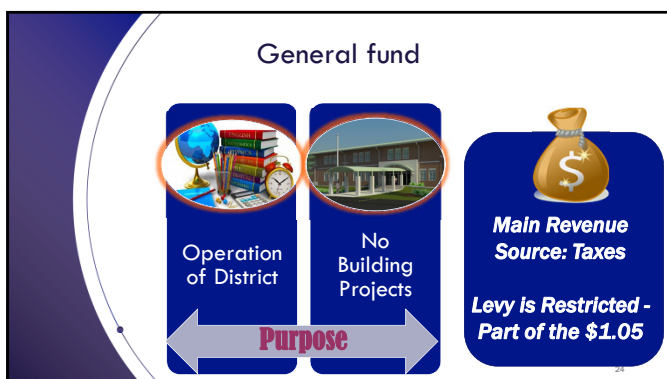
CLASSIFICATION OF FUNDS

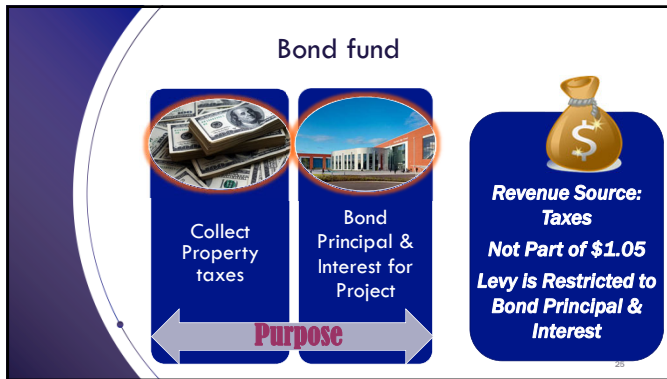
❖ This information may be found on the Nebraska Department of Education's website:

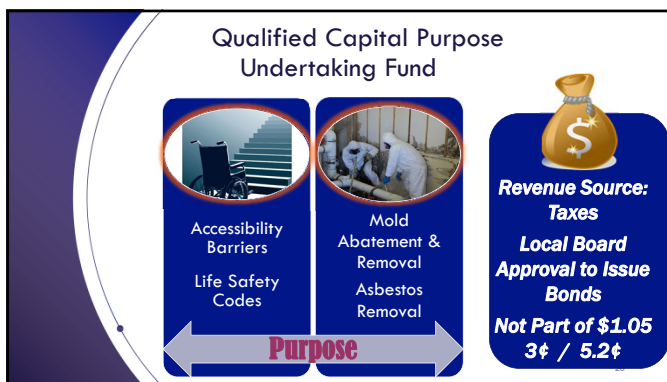
- Rule 2:
https://cdn.education.ne.gov/wp-content/uploads/2017/10/Rule2_2017.pdf
- Users' Manual:
 School District
<https://cdn.education.ne.gov/wp-content/uploads/2020/06/1920SchDistrictUsersManual.pdf>
 ESU's
<https://cdn.education.ne.gov/wp-content/uploads/2020/06/1920ESUUsersManual.pdf>

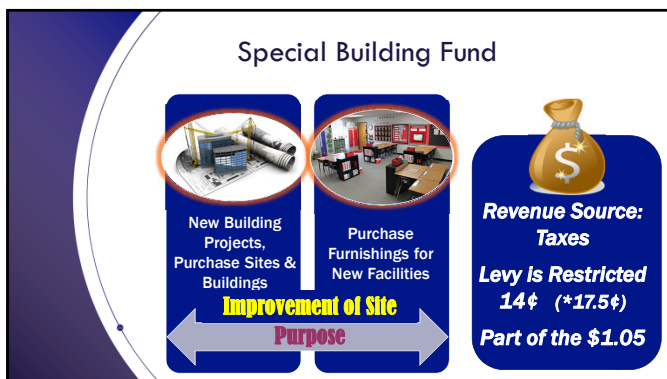
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Taxing funds

Tax proceeds must be spent for the purposes for which they were originally collected.

- ✓ *Building projects cannot be paid out of the General Fund.*

Interfund Loans can be made Between Taxing Funds

Depreciation fund

Spread out Capital Outlay Costs

School Buses
Computers
Text Books

REPLACEMENT Purpose

Revenue Source:
General Fund Transfers

Restricted by
Allowable Reserves Limit

Employee benefit fund

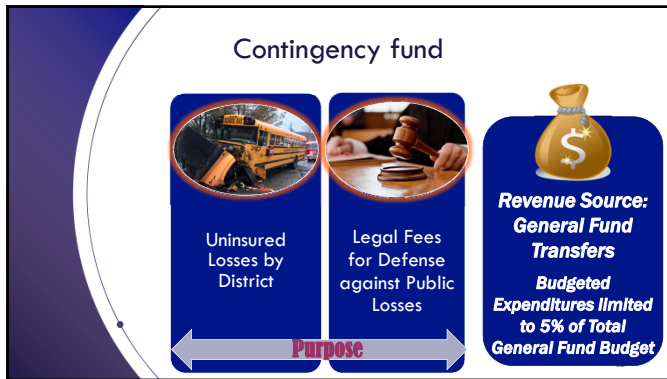
Reserve General Fund Money for Benefit of District Employees

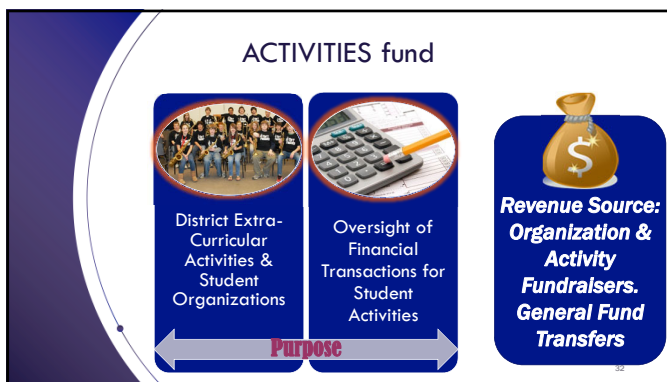
Early Retirements
Unemployment Compensation Deductibles

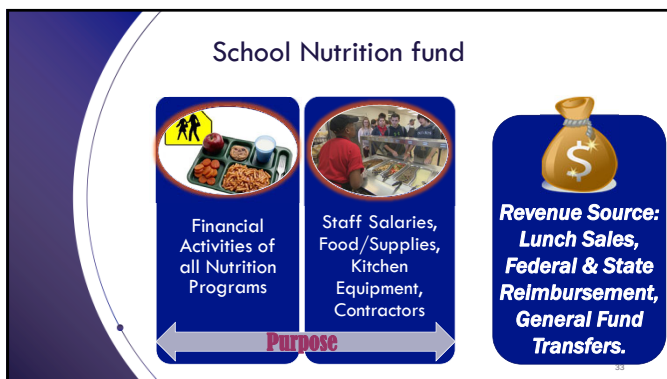
Purpose

Revenue Source:
General Fund Transfers


Restricted by
Allowable Reserves Limit









Cooperative fund



Shared Teacher or Administrator, Program Between Two or More Districts




Used by District Serving as Fiscal Agent to Pay Shared Expense




Revenue Source:
Shared Expense From Member Districts. General Fund Transfers by District serving as Fiscal Agent.

Purpose


Student Fee fund



Record Transactions Fee-Based Programs



Extra-Curricular Activities, Post-Secondary Education, Summer/Night School



Revenue Source:
Fees Collected by Each Category.
Not Funded by Tax Revenue

Purpose

Levy & Spending Exclusions

Michelle Cartwright

General Fund Exclusions

Levy Exclusions

Allows a levy more the \$1.05 statutory maximum levy

Expenditure Exclusions

Allows district to budget more than Certified Budget Authority

Levy Exclusions - additional

- Bond Principal & Interest
 - Available only in General, Bond and QCPUF Funds
- Voluntary Termination Agreements
 - Certificated employees only
- Judgments not covered by liability insurance
 - General Fund

Listed on Schedule B

Levy Exclusions – Schedule B

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 Underwriting Funds (Column D)
1	Total Personal and Real Property Taxes - Cover Page	-	-	-
2	Exclusions	-	-	-
3	Rounded indebtedness secured by a levy on property (includes Co. Treasurer Comm.)	-	-	-
4	Indebtedness not paid by property taxes	-	-	-
5	Levy for immediate agreement with certificated staff employees' voluntary payments	-	-	-
6	Voluntary termination agreements with certificated Teachers 10/1/17 and after	-	-	-
7				
8				
9				
10				
11				
12	Total Exclusions (Line 3 + Line 11)	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	-	-	-
14	Assessed Valuation	-	-	-
15	Levy Subject to Limitation (Line 13 / Line 14 x 100)	#DIV/0!	#DIV/0!	#DIV/0!
16	Table Levy for Compliance	#DIV/0!		

General Fund Expenditure Exclusions

State Board Approval is NOT Required for:

- Special Education Budget
 - SPED Transportation
 - Pre-school SPED and Transportation
 - SPED-Related Student Services (21XXs)
 - Physical Therapy
 - Occupational Therapy
 - Visual Impaired
 - Psychological Services
 - Speech Path & Audiology

General Fund Expenditure Exclusions, cont'd

State Board Approval is NOT Required for:

- Special Grant Funds
 - Pre-approved by State Board each year
 - Listed in LC-2 under Special Grant Funds line
 - Commonly used grant programs
 - Title Programs
 - IDEA
 - State Programs

Supplemental Grants on the Special Grant Fund List

Appear at the bottom of Special Grant Fund List, in the LC-2 noted with an *
Need State Board Approval

- Insurance Settlements
- Inter-fund Loans
- Reimbursements for Wards of the Court
- Repayments to County Governments for Previous Overpayments
- Short Term Borrowing
- Grants from City or County Government
- Grants from Corporations, Foundations, or Other Private Interests

Pre-populated Grants on LC-2

Need State Board Approval
Remains in the base for calculation of future budget authority

- New Elementary Attendance Site(s)
- 2019/20 Early Childhood Education Grants
- Retirement Incentive/Staff Development for newly consolidated districts

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New Elementary Attendance Site(s)

Exclusion is for costs related to first year of operating a new elementary attendance site(s)

- *District would have to qualify for the State Aid Elementary Site Allowance*
- *Salaries for all staff in the new site(s) (certificated and non-certificated)*
- *Utilities, building maintenance, etc*

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Early Childhood Education Grants

Eligible if 2020/21 is first year early childhood membership is included in district's formula students

- *Expenditure exclusion is equal to 2019/20 Early Childhood Grant increased by 2.5% BAGR (Basic Allowable Growth Rate)*
- *Eligible districts will be contacted by NDE*
- *Template Available on FOS Website*

Repairs to Infrastructure Damaged by a Natural Disaster

Must be declared a disaster by Governor or FEMA

- *Flooding*
- *Tornados*
- *Wildfires*

Judgments Not Covered by Liability Insurance

- Judgment entered against a District that obligates the district to pay
- Does not include Orders from the Commission of Industrial Relations (CIR)

Distance Education Courses

- To qualify, a district must be providing distance education course through ESU Coordinating Council to other schools
- Exclusion is the amount actually received as payment from another school

Timeline to Request State Board Approval

Filing Deadline	State Board Meeting Date
July 13, 2020	August 7, 2020
August 10, 2020	September 4, 2020
September 10, 2020	October 2, 2020
October 12, 2020	November 13, 2020

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Requesting State Board Approval

Send request to NDE via email as a PDF

- Use templates provided on FOS Website
- Provide details of the grant request
 - Name and purpose of grant
 - Amount of grant
 - Round grant amounts
- Board approval will be posted on FOS website

May include in budget prior to State Board Approval

Email to michelle.cartwright@nebraska.gov

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

_____, _____ in _____ 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 _____ day of _____, 2019 at _____ o'clock, _____ 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.

	Actual Disbursements & Transfers 2017-2018 (1)	Actual/Estimated Disbursements & Transfers 2018-2019 (2)	Budgeted Disbursements & Transfers 2019-2020 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
FUNDS						
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Nutrition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Breakdown of Property Tax				Bond Purposes	Non-Bond Purposes	Total
				\$ -	\$ -	\$ -

Budget Hearing Requirements

- Publish Hearing Notice Four Calendar Days Prior to Hearing*
- Hold Hearing to Adopt Budget
- Special Hearing to Set Final Tax Request
 - Four day public notice
 - If errors are found in notice, not required to re-publish
 - Must submit Tax Request to County Clerk by **October 13**

*Labor Day printing schedule – Ask local newspaper when to submit hearing notice



Hearing Date – to discuss and approve budget

- Set hearing date
 - Avoid setting hearing last week before the 20th in case hearing notice doesn't get published
- Hold open hearing
- Provide presentation on comparison of prior year budget to proposed budget
- Allow time for patron questions and discussion
- Close Hearing
- Take Board Vote to approve Budget

Notice of Summary of Budget Changes

If Budget adopted is changed from what was originally published District must:

- Publish within 20 days after the budget was adopted
- Hearing must be held if over 20 days since budget was adopted

Clerical, Math, or Accounting Errors

- No hearing required if the total budget is not affected by more than 1% or the property tax does not increase
- Board action can correct error within 30 days after budget adoption or after notification from Auditor's Office

Filing the Budget

Submit to:

- Auditor of Public Accounts
 - Mail or Upload PDF
- County Clerk
 - Mail or Email PDF
- NDE Portal
 - Upload in the LC-2

2020/21 Budget Timeline

Date Due	Budget Activity
August 20	Assessed valuation certified by county
September 20	Filing deadline for Budget and LC-2 to NDE, Auditor of Public Accounts, and County Clerk
October 13	Resolution setting all tax requests filed
December 31	Filing deadline for the Report of Joint Public Agency & Interlocal Agreements <ul style="list-style-type: none"> • File with the Auditor of Public Accounts

<https://www.education.ne.gov/fos/budgeting-school-district/>

2020/21 Budget/LC-2 Forms & Related Materials

- School District Budget Form & related materials (from the Auditor of Public Accounts website)
- LC-2 (Portal)
- LC-2 Instructions
- Budget Test
- Property Tax Resolution Template
- Budget Timeline
- Expenditure Exclusions Requiring State Board Approval
- Filing Deadlines for Expenditure Exclusion
 - Notice: State Board Approval of Expenditure Exclusions will be posted on this webpage within 5 working days after the State Board Meeting. Email notifications are no longer sent to school districts.
 - Expenditure Exclusion Requests Approved by the State Board
 - June 5, 2020
 - No meeting in July
- Template Letters for Expenditure Exclusions
 - Retirement Contribution Increase Exclusion
 - Voluntary Termination Exclusion
 - 2013/2014 Early Childhood Education Grants Exclusion for 2020/21

Enrollment Option Program

NEBRASKA DEPARTMENT OF EDUCATION

RULE 19

REGULATIONS REGARDING SCHOOL ENROLLMENT

TITLE 19, NEBRASKA ADMINISTRATIVE CODE, CHAPTER 19

EFFECTIVE DATE: JUNE 1, 2017 (REVISED)

State of Nebraska
Department of Education
2000 North 30th Street
Lincoln, Nebraska 68505

No Changes for 2020/21

NEBRASKA
DEPARTMENT OF EDUCATION

Enrollment Option Program
Frequently Asked Questions (FAQs)

Version:
Enrollment Option Program
Frequently Asked Questions (FAQs)
Revised: August 2019

<https://www.education.ne.gov/EnrollmentOptionProgram/faq>

Revised: August 2019 & May 20, 2020

<https://www.education.ne.gov/fos/enrollment-option-application-instructions-faqs/>

School District Budgeting Process

Janice Eret

Preparing a Budget

No standard method for preparing a budget.

- Evaluate district needs
 - Board goals
 - Teacher raises
 - Building improvements or projects
- Budget to a Specific levy
 - Board sets maximum levy for district

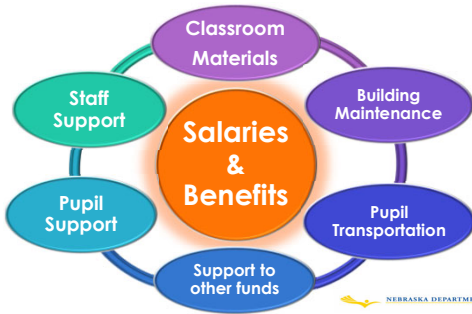
 NEBRASKA DEPARTMENT OF EDUCATION

School District Budget Cycle



 NEBRASKA DEPARTMENT OF EDUCATION

General Fund Disbursements



 NEBRASKA DEPARTMENT OF EDUCATION

General Fund Revenue

Local

- Property & Motor Vehicle Taxes
- Interest & Local Fines and Licenses

State

- State Aid, State Grants, Apportionment
- SPED Reimbursement

Federal

- IDEA & Title Funding, Medicaid
- Other Federal Grant Funding

Non-Revenue

- Transfers from other funds, Loans, Sale of District Property, Insurance Proceeds

NEBRASKA DEPARTMENT OF EDUCATION

2020-2021 STATE OF NEBRASKA SCHOOL DISTRICT BUDGET FORM																								
County District #: _____ Class #: _____		TO THE COUNTY BOARD AND COUNTY CLERK OF _____ County																						
This budget is for the Period SEPTEMBER 1, 2020 through AUGUST 31, 2021																								
Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:																								
AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR: General Fund Bond Funds (If More Than 1 Bond Fund - Total All Together) Special Building Fund Qualified Capital Purpose Undertaking Fund Total All Funds		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">Principal and Interest on Bonds</th> <th style="text-align: left;">All Other Purposes</th> <th style="text-align: left;">TOTAL</th> </tr> <tr><td>\$ -</td><td>\$ -</td><td>\$ -</td></tr> <tr><td>\$ -</td><td>\$ -</td><td>\$ -</td></tr> <tr><td>\$ -</td><td>\$ -</td><td>\$ -</td></tr> <tr><td>\$ -</td><td>\$ -</td><td>\$ -</td></tr> <tr><td>\$ -</td><td>\$ -</td><td>\$ -</td></tr> <tr><td>\$ -</td><td>\$ -</td><td>\$ -</td></tr> </table>		Principal and Interest on Bonds	All Other Purposes	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Principal and Interest on Bonds	All Other Purposes	TOTAL																						
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Outstanding Bonded Indebtedness as of September 1, 2020 (Include Bond Funds and Qualified Capital Purpose Undertaking Fund) \$ - Principal \$ - Interest Total Outstanding Bonded Indebtedness		Total Certified Valuation (All Counties) \$ - (Certification of Valuations) from County Assessor MUST be attached																						
County Clerk's Use Only		Report of Joint Public Agency & Interlocal Agreements Was this School District involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2019 through June 30, 2020? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, Please attach Interlocal Agreement Report by September 20th.																						
APA Contact Information Auditor of Public Accounts State Capital, Suite 2003 Lincoln, NE 68509 Telephone: (402) 477-2111 FAX: (402) 471-3301 Website: www.auditors.nebraska.gov Questions - E-Mail: Deann.Haefliger@nebraska.gov		Report of Trade Names, Corporate Names & Business Names Did the Substitution operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2019 through June 30, 2020? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, Please submit Trade Name Report by September 20th.																						
		Has your School District held a successful election to extend the term limits provided in Statute 77-3442, which is in effect for 2019-2020 school fiscal year? <input type="checkbox"/> YES <input type="checkbox"/> NO																						
		Submission Information Budget Due by 9-20-2020 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																						

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SCHOOL DISTRICT BUDGET FORM
 STATE OF NEBRASKA
 This Budget is for the Period SEPTEMBER 1, 2020 through AUGUST 31, 2021

District Valuation
Due to Districts by August 20

Total Certified Valuation (All Counties)
 (Certification of valuations from County Assessor, **MAY** for election)

Budget Due by 9-20-2020

1. School District 2020-2021 Budget
 2. County Board 2020-2021 Budget

SCHOOL DISTRICT BUDGET FORM
 STATE OF NEBRASKA
 This Budget is for the Period SEPTEMBER 1, 2020 through AUGUST 31, 2021

District Debt (Principal & Interest)

- Bond Fund
- QCPU Fund

Outstanding Bonded Indebtedness as of September 1, 2020
 (Include Bond Fund and Qualified Capital Purpose Underlying Fund)

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

Budget Due by 9-20-2020

1. School District 2020-2021 Budget
 2. County Board 2020-2021 Budget

SCHOOL DISTRICT BUDGET FORM
 STATE OF NEBRASKA
 This Budget is for the Period SEPTEMBER 1, 2020 through AUGUST 31, 2021

Report of Joint Public Agency & Interlocal Agreements

- Report contracted ESU Services

Report of Joint Public Agency & Interlocal Agreements
 Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2019 through June 30, 2020?
☐ YES ☐ NO
 If YES, please attach Interlocal Agreement Report of September 20th.

Report of Trade Names, Corporate Names & Business Names
 Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2019 through June 30, 2020?
☐ YES ☐ NO
 If YES, please attach Trade Name Report of September 20th.

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2019-2020 school fiscal year?
☐ YES ☐ NO

Budget Due by 9-20-2020

1. School District 2020-2021 Budget
 2. County Board 2020-2021 Budget

[illegible][illegible]

Budget Worksheets

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2019 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000%			
3	Special Education Instructional Programs (Include Pre-School)	1200%			
4	Support Services - Pupils (SPED Related)	2100%			
5					
6	Support Services - Pupils (Non-SPED Related)	2100%			
7	Support Services - Instructional	2200%			
8					
9	Board of Education	2310			
10	Executive Administration Services	2320			
11	District Legal Services	2330			
12	Office of the Principal	2410			
13	General Administration - Business Services	2500			
14	Maintenance and Operation of Buildings & Sites	2600%			
15	Vehicle Acquisition & Maintenance	2650			
16	Regular Pupil Transportation	2700 / 2720 / 2730 / 2740			
17	Special Education Pupil Transportation (Include Pre-School)	2750 / 2760 / 2770 / 2780			
18					
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500%			
22	Debt Services	5000			
23	Federal Programs	6000%			
24					
25	Transfers to Fund	8000			
26	Interfund Loan/Repayment to Fund				
27					
28					

Completing the Worksheets

**Audit Report
or AFR
SUMMARY**

**Actual
Column
2018/19**

**Internal
Board
Reports**

**Actual/
Estimated
Column
2019/20**

**Internal Board
Reports &
Board Goals/
Considerations**

**Adopted
Column
2020/21**

Completing Worksheets using District Audit

**Husker School District
Huskerville, NE**
Financial Statements &
Supplementary Information
August 31, 2020

*Use audit
schedules to
complete first
column of
worksheets*

**Husker School District
General Fund
Year ending August 31, 20**

Add:

- SPED Budget
- Grants
- Expenditure Exclusions

LC-2

- Calculates Total Allowable Budget Authority
- Determines if budget is in compliance with Expenditure & Reserve Limitation
- Calculates Unused Budget Authority
- Submitted through NDE Portal

Unused Budget Authority

Basic Concept:

\$10,000,000 Maximum Budget Authority

Minus

\$9,500,000 Amount Actually Budgeted

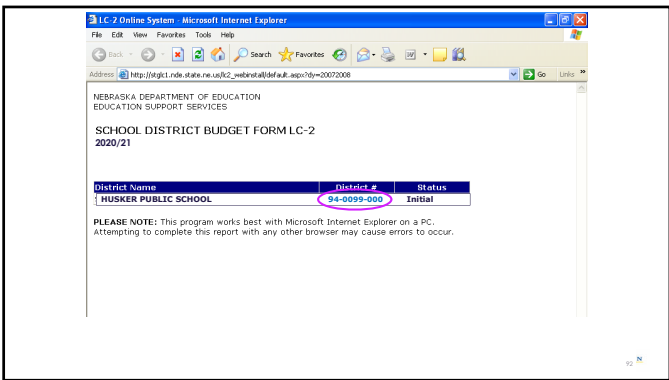
Equals

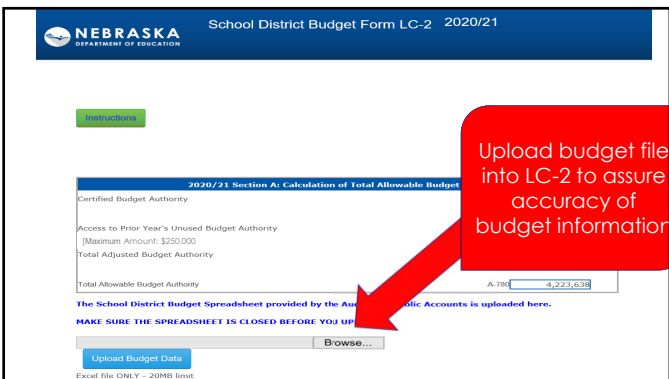
\$500,000 Unused Budget Authority

Unused Budget Authority

- Unused Budget Authority carries forward into future school fiscal years
- Advantageous to have little or no 2020/21 Unused Budget Authority (LC-2 Line B-150)
- Provides more flexibility for future budgeting for district







2020/21 Section A: Calculation of Total Allowable Budget Authority

Certified Budget Authority	A-101	4,200,722
Access to Prior Year's Unused Budget Authority (Maximum Amount: \$250,000)	A-350	250,000
Total Adjusted Budget Authority	A-361	4,450,722
Total Allowable Budget Authority	A-786	4,450,722

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.
MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Excel file ONLY - 20MB limit
 Update the budget data any time a change is made to the Budget Spreadsheet.
 Instead of uploading your Budget Doc, you can manually enter the data from the School District Budget S

2020/21 General Fund Budget of Disbursements & Transfers and Unused Budget Authority

2020/21 General Fund Budget of Disbursements & Transfers	B-108	0
2020/21 Special Grant Funds	B-115	0
2020/21 Special Education Budget of Disbursements & Transfers	B-128	0
2020/21 General Fund Ltd Exclusions	B-138	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	0
2020/21 Unused Budget Authority	B-150	4,450,722

Special Grant Fund List

Total Special Grant Funds: 3.00

Click "Save Grants"

* Items denoted with a * must be approved by the State Board of Education.
 Email your request for approval of these items to:
 Michelle Cartwright at michelle.cartwright@nebraska.gov

Grant Description		
Adult Education & Family Literacy Act Grants		
Adult Education - English Literacy/Civics Grants		
Adult Education Volunteer Coordination Program	1.03	0
Annenberg Foundation Grants (Rural Challenge)	1.04	0

Federal Grants:

- IDEA
- Title Funds

State Grants

- High Ability
- Early Childhood

Medicaid

Grants from Corporations

Grant Allocations

- Allocations for IDEA Grants and ESSA Title Grants available mid-August.
 - ✓ IDEA Allocations: Special Education Finance
 - ✓ ESSA Title Allocations: Federal Programs Finance
- Use prior year grant amounts until 2020/21 allocations are available.
- Place on Special Grant List and under Revenue on General Fund Worksheet

2020/21 Section A: Calculation of Total Allowable Budget Authority

Certified Budget Authority	A-10	4,200,722
Access to Prior Year's Unused Budget Authority (Maximum Amount: \$250,000)	A-35	250,000
Total Adjusted Budget Authority	A-36	4,450,722
Total Allowable Budget Authority	A-78	4,450,722

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.
MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Upload Budget Data

Browse...

Excel file ONLY - 20MB limit
Update the budget data any time a change is made to the Budget Spreadsheet.
Instead of uploading your Budget Doc, you can manually enter the data from the School District Budget S


2020/21 General Fund Budget of Disbursements & Transfers
and Unused Budget Authority

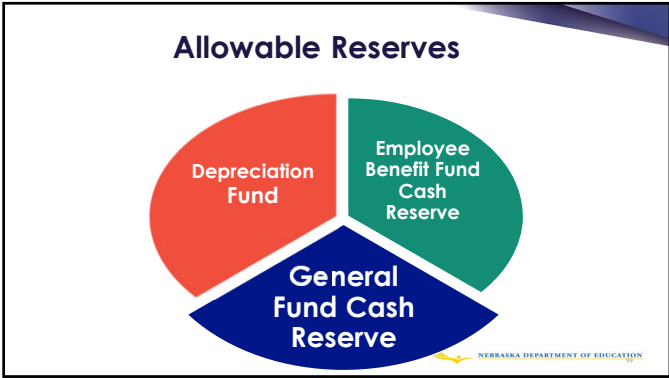
2020/21 General Fund Budget of Disbursements & Transfers	B-10	6,450,722
2020/21 Special Grant Funds	B-11	700,000
2020/21 Special Education Budget of Disbursements & Transfers	B-12	1,000,000
2020/21 General Fund Ltd Exclusions	B-13	300,000
Total Adjusted General Fund Budget of Disbursements & Transfers	B-14	4,450,722
2020/21 Unused Budget Authority	B-15	0

Allowable Reserves

2020/21 Allowable Reserves and Total Reserves

2020/21 Applicable Allowable Reserve Percentage	C-17	45.00
2020/21 Total Allowable Reserves	C-18	2,902,825
2020/21 General Fund Necessary Cash Reserve	C-30	1,600,000
2020/21 Depreciation Fund Total Requirements	C-31	950,000
2020/21 Employee Benefit Fund Necessary Cash Reserve	C-32	0
Total Reserves	C-34	2,550,000





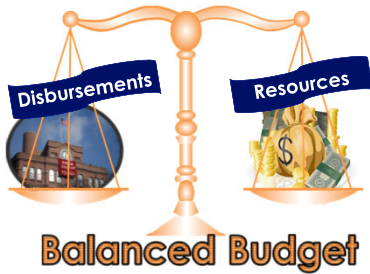
General Fund Cash Reserve

- Budgeting Tool for School Districts
- Helps with Cash Flow
- Budget 3-4 Months of Disbursements as Cash Reserve in General Fund
- **Not** a limitation on cash in the bank

This is not "Beginning Cash" or "Cash On Hand"



General Fund Cash Reserve



**Levying
Additional
Tax Dollars
Helps Cash
Flow**



Necessary Cash Reserve Percentage



Does not limit the amount a school district may have as Total Beginning Balance or Total Ending Balance




LC-2 System

Error messages appear when information entered exceeds:

- Access to Prior Year's Unused Budget Authority
- Expenditure Limitation
- Allowable Reserves Percentage

LC-2 cannot be submitted with error message



NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

SCHOOL DISTRICT BUDGET FORM LC-2

NDE 03-056
Issd 6/2017

District Number:
District Name:
Class:

Your 2020/21 LC-2 has been submitted and you should receive an email confirmation shortly

Choose File | No file chosen

PDF ONLY - 20MB limit


Mailed or emailed budgets will not be accepted by NDE.

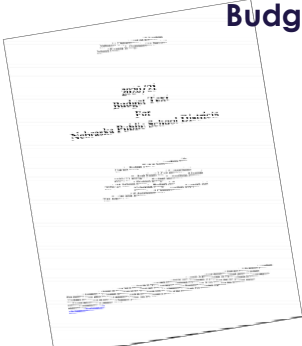
You have loaded the following Budget Documents:
No Budget Documents loaded

Budgets mailed or emailed will not be accepted

Upload feature appears after submitting LC-2 by clicking "District Approval"

Email sent confirming NDE received Budget docs






Budget Text

- Explanation of budgeting terms
- Provides statute reference
- Updated each year to incorporate Legislative changes

Estimating Valuation Change

- County Assessors Certify Valuation by August 20
 - ✓ Posted on County Assessor's website
 - ✓ Sent by email
 - ✓ Receive in mail
- Nebraska Property Assessment & Taxation Estimate
 - ✓ County average valuation % change
 - ✓ Available in April-May each year





How Do I Calculate My Levy

(Total Tax Request ÷ Assessed Valuation) x 100

$(3,484,848 \div 350,000,000) \times 100$

= .995671 Levy

How Much Will My Levy Generate in Property Taxes??

(Levy	x	Valuation)	÷	100
(.97	x	350,000,000)	÷	100

\$3,395,000 Property Tax Request

What does a penny of my levy generate in Property Taxes?

Move decimal over 4 spaces to the left on district valuation

\$350,000,000 valuation

1¢ equals \$35,000



Was the Levy Set Correctly??

- Make sure the levy set by the counties matches what your board has approved
- Contact the county clerk(s) immediately if you see a problem!

**No Changes can be made
after November 5**

Estimating Valuation Change

- County Assessors Certify Valuation by August 20
 - ✓Posted on County Assessor's website
 - ✓Sent by email
 - ✓Receive in mail
- Nebraska Property Assessment & Taxation Estimate
 - ✓County average valuation % change
 - ✓Available in April-May each year



Budgeting General Guidelines

- ✓ Over-estimate expenditures and under estimate receipts
- ✓ Round to the nearest dollar – *NO PENNIES!!*
- ✓ Unspent budget increases beginning balance for next year
- ✓ Set Budget Hearing in early September
- ✓ Check spending in each fund in early August

 NEBRASKA DEPARTMENT OF EDUCATION

- ✓ Expenditure exclusion requests sent in to NDE?
- ✓ Use LC-2 while working on budget!
- ✓ Is budget under spending, levy & reserve Limits?
- ✓ Does the LC-2 & budget match?
- ✓ Publish hearing notices – 4 day notice!

 NEBRASKA DEPARTMENT OF EDUCATION

- ✓ Did hearing notices actually get printed in the newspaper?
- ✓ Reserve time for public comment at budget hearing.
- ✓ Submit budget info to NDE, APA & County Clerks.
- ✓ Submit Tax Resolution to County.
- ✓ Confirm tax request set correctly.

First Time Administrator Developing a Budget

- Visit with out-going superintendent and NCSA Mentor
- Get to know business manager/bookkeeper/secretary
- Locate electronic and/or paper copy of budget, AFR, audit, valuation information
- Call NDE for help!

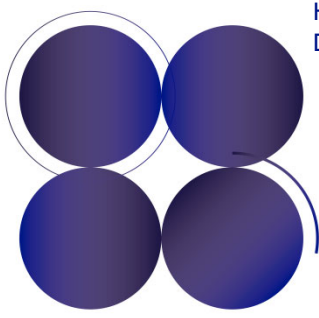




NEBRASKA DEPARTMENT OF EDUCATION

District Administrator Responsibilities

NDE Helpdesk




Helpdesk Support for Portal District Administrators

- Portal Management
 - District Administrator Responsibilities
- Student / Staff Reporting
 - ADVISER Validation
 - Staff Reporting
- Data Collections
 - Consolidated Data Collections (CDC)

Portal Management


[District Administrator Responsibilities document](#)

- New and Outgoing Administrators
 - Portal account stays with the person, not the district
- 3 Main Tabs
 - Data Collections
 - Student & Staff (NSSRS)
 - District Admin
 - Only District Administrators have this tab



District Admin Tab

- Collection Activation Codes
 - Activation codes for every collection in the portal
 - NDE Helpdesk does not distribute district level codes



Tasks

Collection Activation Codes

Administrator Reports

This page provides District Administrators with the Activation Codes for every collection in the portal.

Choose Collection:

What are the different UserTypes?

Choose District:

These codes are 10 characters long, and are Case Sensitive. Case letter L's (l) can exist in the codes, and might be con

Administrator Reports

- Access for district by User or by Collection

Do Not Share Log In Information

District Admin Tab

Unrestricted Data Collections (UDCs)

UDC	Agency ID	Agency Name	User Type	Restrictions	Status
201100001			GENERAL	None	Active
201100002			ASSESSMENT	None	Active
201100003			TRANSPORTATION	None	Active
201100004			STAFF	None	Active
201100005			UNIVERSITY	None	Active
201100006			FEDERAL	None	Active
201100007			ALL	None	Active
201100008			APPROXIMATE	Only user	Active
201100009			FINANCIAL	None	Active
201100010			SPN	None	Active

Collection Activation Codes

- Activation Codes by UserType
 - Potential Restrictions
- Current users with access to those collections
 - Remove access here

Student & Staff (NSSRS) Tab

ADVISER Validation

Fall

- September / October – start to review Errors/Warnings
- October 1-15 – review Verification Reports
 - Using As of October 1st reporting window for Fall 20-21 data
 - And End of Year reporting window for 19-20 Follow Up collection)
- On/around October 31 – District Admin Approve

Year End

- May/June 2021

Due Dates are Due Dates

ADVISER Resources

- **ADVISER Resources**
<https://www.education.ne.gov/dataservices/adviser-resources/>
 - Calendar
 - ADVISER Guidance

Student & Staff (NSSRS) Tab

Staff Reporting 2020-2021

- Sept 15 – Statutory Due Date
- Oct 15 – Fall Due Date
- Oct 31 – Audit Window Due Date
- June 15 – Year End Due Date
- June 30 – Final Year End Close

Due Dates are Due Dates

Student & Staff (NSSRS) Tab

NSSRS Validation

Staff Reporting Errors and Reports

- Current Certification Report
- Current Personnel Report
- Out of Endorsement Report
- Staff Reporting for GMS Grants
- Title I Paraprofessionals
- NEP Teacher Demographics

Staff Resources

- **Staff Resources**
- <https://www.education.ne.gov/dataservices/staff/>
- Staff Reporting Manual

Data Collections Tab

A few examples...

- Census Report
- AQUESTT-EBA
- Counselor and Library/Media Not Endorsed
- Rule 10 Assurances
- High Ability Learners
- Consolidated Data Collections (CDC)

Due Dates are Due Dates

Data Collections Tab

Consolidated Data Collections (CDC)

- A collection of collections
- Multiple Activation Code UserTypes
 - Only one user can be APPROVER – this is the District Admin
- A few examples ...
 - Summer School Supplement
 - Non-Certificated Staff
 - Student Growth Adjustment

Due Dates are Due Dates

Consolidated Data Collections (CDC) Resources

- CDC
 - <https://www.education.ne.gov/dataservices/consolidated-data-collection-cdc/>
 - Calendar
 - Instructions for each collection



NDE Helpdesk

- ADVISERHelp@Nebraskacloud.org
- 888-285-0556 (voicemail only)



Thank you!

New Superintendent
Wrap up

Bryce Wilson

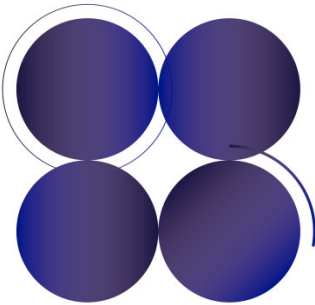
Annual Financial Report (AFR)

- Reports Revenue and Disbursements for all funds
- Major Source of Data Used to Calculate State Aid

Accuracy of information is very important!!!

Annual Financial Report (AFR)

- Due November 1, 2019
- AFR File is uploaded through the AFR Online System in NDE Portal



Accounting Structure & Users' Manual

- Contains coding structure
- Updated each summer
- Available on the FOS Website
- Transactions coded correctly equal happy auditors!



Audit Requirement

- State Statute §79-1089 requires that a public accountant or a certified public accountant annually examine all financial records maintained by school districts.
- Important part of Nebraska's Transparency and Accountability Program.



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Audit Requirements

- Average Daily Membership must be audited by your independent auditors.
 - Template available for auditors.
- School District must have individual capable of overseeing financial statement preparation otherwise:
 - Must hire acct firm to prepare f/s that is different from the firm that audits the f/s.

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Superintendent Pay Transparency Act -- Budget Schedule D

- Collects Superintendent Contract Compensation detailed information as required by §79-2401 thru §79-2405
- Instructions to complete Schedule D included on Schedule D.
- A template for posting the Meeting Notice when contract/amendments are discussed and approved by local board is available on the FOS website.
- Publish in newspaper or post on school website

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[illegible]

Mileage Reimbursement Rates

\$.575 per mile Effective Jan. 1, 2020

- Regular Resident District Students:
 - \$.6388 per mile
 - Qualify if living 4 miles from school
 - Reimburse from 3 miles
 - One way travel once a day
- Enrollment Option Students
 - \$.8194 per mile
 - Qualify if on free lunch
 - Reimburse from 3 miles
 - One way travel once a day

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NDE Portal

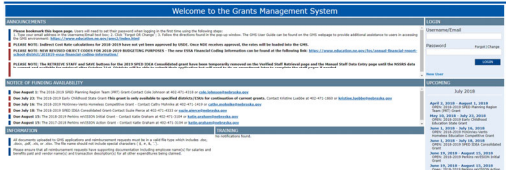
- School Districts report most of their information to NDE through NDE Portal
- <https://portal.education.ne.gov>
- Data Collections
 - Consolidate Data Collection
 - ADVISOR – Student Information System

Grants Management System (GMS)

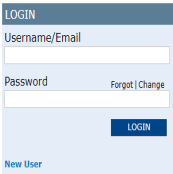
- Enables districts to create, submit, and amend certain grant applications.
- Allows districts to create and submit grant reimbursement requests.
- Assists districts in tracking the status of applications, allocation, and reimbursements amounts.

Accessing GMS

<https://nde.mtwgms.org/NDEGMSWebv02/logon.aspx>



Accessing GMS



First Time Use:

1. Type your email address in "Username/Email test box"
2. Click "Forgot/Change"
3. Follow directions in next pop-up window

Contact Cathy Von Kaenel for help

GMS related questions

- Grant Applications (Title) – Beth Wooster
 - Phone - (402) 471-1740
 - E-Mail - bdione.stuehmer@nebraska.gov
- Grant Applications (IDEA) – Greg Prochazka
 - Phone - (402) 471-4314
 - E-Mail - Greg.Prochazka@nebraska.gov
- Grant Reimbursement Request – Contact Links in GMS
 - <https://nde.mtwgms.org/NDEGMSWebv02/logon.aspx>
- Activation codes and technical assistance – Cathy Von Kaenel
 - Phone - (402) 471-2482
 - E-Mail - Cathy.VonKaenel@nebraska.gov

Website Addresses

Nebraska Department of Education
<http://www.education.ne.gov>

Finance & Organizational Services
<http://www.education.ne.gov/FOS>

Nebraska Department of Education Portal
<https://portal.education.ne.gov>

NDE Payment Information
<https://www.education.ne.gov/fos/payment-information/>

1.48

Budget Assistance

- Administrators' Days Virtual
 - July 29th & July 30th
 - 8 a.m. – Noon
 - 1 p.m. – 3 p.m.

1.49

Notification of State Payments


- Department of Education Payment Information
 - www.education.ne.gov/fos/payment-information
 - Grants Management System (GMS)
 - Payment Information
 - Audit Confirmation
- All District Payments from State of Nebraska
 - paul.haas@Nebraska.gov
 - Request to receive email notification of *all* payments to district from State of Nebraska
 - Email must be sent from Superintendent
 - Only one email per district

1.50

Follow Bryce on Twitter

bryce wilson@NDE_Finance

- School finance related reminders
- Upcoming school finance due dates
- Legislative updates




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NDE School Finance Team

Bryce Wilson	
➤ bryce.wilson@nebraska.gov	402-471-4320
Kevin Lyons	
➤ kevin.lyons@Nebraska.gov	402-471-3323
Janice Eret	
➤ janice.eret@nebraska.gov	402-471-2248
Michelle Cartwright	
➤ Michelle.cartwright@nebraska.gov	402-471-0526

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You Made It!



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