Nebraska Department of Education
School Finance & Organization Services

2012-2013 BUDGET AUTHORITY AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION

COUNTY: SCOTTS BLUFF
COUNTY-DISTRICT NUMBER: 79-0031-000
DISTRICT NAME: MITCHELL PUBLIC SCHOOLS

State Statute requires the Department of Education to certify Budget Authority and an Allowable Reserve Percentage to each school district. This information will be prepopulated in the 2012-2013 Budget Form LC-2 and is listed below. The 2012-2013 Budget Form LC-2 will be available on the NDE Portal on or before July 1, 2012.

Certified Budget Authority	**Budget Based**	**7,051,775**
Allowable Reserve Percentage		**35%**

Certified Budget Authority is the greater of the Budget Based Calculation, the Student Growth Adjustment Calculation, or the Formula Needs Calculation. The method used to calculate Certified Budget Authority is shown above and the calculations are detailed below.

Budget Based Calculation: The Total General Fund Budget of Disbursements and Transfers (GFBE) is reduced by Special Grant Funds (SGF), the Special Education Budget of Disbursements and Transfers (SPED), and General Fund Lid Exclusions (GFLE). The Adjusted General Fund Expenditures are grown by the Basic Allowable Growth Rate (BAGR) of .5%.

((GFBE - SGF - SPED - GFLE) X 1.005

Student Growth Adjustment: The Total General Fund Budget of Disbursements and Transfers (GFBE) is reduced by Special Grant Funds (SGF), the Special Education Budget of Disbursements and Transfers (SPED), and General Fund Lid Exclusions (GFLE). The Adjusted General Fund Expenditures are grown by the 2012/13 Student Growth Adjustment (SGA) from the 2012/13 State Aid Certification and adjusted by the 2010/11 Student Growth Correction (SGACORR) from the 2012/13 State Aid Certification.

((GFBE - SGF - SPED - GFLE) + (SGA + SGACORR))

Formula Needs Calculation: The 2012/13 Formula Needs (FN) of the school district are increased by 110%. The 2011/12 Special Education Budget of Disbursements and Transfers (SPED), as filed on or before September 20, 2011, is grown by the Basic Allowable Growth Rate (BAGR) of .5%. The increased 2012/13 Formula Needs are then reduced by the Adjusted Special Education Budget of Disbursements and Transfers.

((FN X 1.10) - (SPED X 1.005)

Data components used to calculate Certified Budget Authority may be found at the following website:
http://www.education.ne.gov/FOS/SchoolFinance/Budget/Certification.html

Any questions about this information or how it is to be used in meeting the budgeting requirements of state law can be directed to School Finance & Organization Services at the Nebraska Department of Education, 301 Centennial Mall South, Box 94987, Lincoln, Nebraska 68509-4987, by calling (402) 471-0526, (402) 471-2248 or by visiting our website at http://education.ne.gov/FOS/SchoolFinance/Budget/Index.html.

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Access to Prior Year's Unused Budget Authority (Additional Growth)

The school district will also be able to access **41,777**.

This amount represents the lesser of 2% of the prior year's adjusted expenditures (2% of Line B-140) or the prior year's Total Unused Budget Authority (Line B-175). To access this additional growth, the school district is required to enter the amount on Line A-355 of the 2012/13 LC-2. The 2012/13 LC-2 will be available on the NDE Portal on or before July 1, 2012.

How to Use Certified Budget Authority and the Additional Growth

Certified Budget Authority (CBA) is the amount a school district will use to begin the budget process. Special Grant Funds (SGF), Special Education Disbursements and Transfers (SPED), Other General Fund Lid Exclusions (GFLE), and the additional growth (ADGROWTH) may be added to Certified Budget Authority (CBA) to determine the Total General Fund Budget of Disbursements and Transfers (GFBE).

CBA + SGF + SPED + GFLE + ADGROWTH = GFBE

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