

Board of Education--District Tax Request
Hearing
Monday, September 14, 2020 5:45 PM

Ralston High School Media Center
8545 Park Drive
Ralston, NE 68127-3621

Agenda

1. Call To Order
2. 2020/2021 District Tax Request Hearing
Speaker(s): Mr. Jason Buckingham
3. Adjourn

Ralston Public Schools

Budget Hearing
2020/2021

General Fund Budget Description

- General Fund Operating Budget - \$37,552,029
- Voluntary Separation – \$105,000 (GF)
- District Depreciation Fund beginning balance is at \$2,382,777.32
- Special Building Fund has a balance of \$520,338



Revenue History

INCOME TOTALS	2012-13	2012-13	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	18-19 Act.	2019-2020	19-20 Act.	2020-2021	Difference
Local District Taxes	\$1,276,500	\$1,501,600	\$1,472,772	\$1,498,962	\$1,547,819	\$1,550,181	\$16,593,696	\$17,242,180	\$17,474,815	\$18,100,535	\$16,519,832	\$19,481,802	7.6%
Common Levy Proceed	\$10,221,918	\$9,859,938	\$9,220,924	\$10,168,587	\$10,723,924	\$11,346,236	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Pro-Rata Motor Vehicle Tax	\$33,000	\$33,000	\$35,000	\$8,000	\$25,000	\$25,000	\$25,000	\$25,000	\$41,996	\$30,000	\$40,071	\$30,000	0.0%
Motor Vehicle Tax	\$1,500,000	\$2,000,000	\$2,000,000	\$2,100,000	\$2,164,822	\$2,175,000	\$2,300,000	\$2,600,000	\$3,082,128	\$2,628,594	\$3,344,359	\$2,365,735	-10.0%
Homestead Exemption Tax	\$253,000	\$253,000	\$240,000	\$240,000	\$235,000	\$210,000	\$200,000	\$225,000	\$419,794	\$235,000	\$812,710	\$250,000	6.4%
Tuition From Individuals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Tuition From Other Districts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$547	\$0	\$0	\$0	0.0%
Interest On Investments	\$25,000	\$12,000	\$0	\$9,000	\$9,000	\$9,000	\$10,000	\$10,000	\$14,137	\$10,000	\$13,005	\$6,000	-40.0%
Local Fees & Fines	\$65,000	\$65,000	\$60,000	\$60,000	\$45,000	\$35,000	\$44,000	\$40,675	\$43,992	\$40,000	\$44,789	\$36,000	-10.0%
Other Local Revenue	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$12,000	\$10,000	\$10,000	\$10,000	\$10,000	\$8,000	-20.0%
County Fines & Licenses	\$140,000	\$140,000	\$125,000	\$140,000	\$120,000	\$110,000	\$95,000	\$90,000	\$99,127	\$83,000	\$90,046	\$70,550	-15.0%
State Aid	\$10,971,246	\$10,926,337	\$11,192,422	\$11,746,714	\$13,143,209	\$13,623,218	\$10,723,037	\$11,425,321	\$11,425,321	\$12,267,825	\$12,160,961	\$11,164,498	-9.0%
Special Education Program	\$2,350,000	\$2,500,000	\$2,230,749	\$2,200,000	\$2,346,236	\$2,451,291	\$2,300,000	\$2,200,000	\$2,320,056	\$2,100,000	\$2,487,509	\$2,100,000	0.0%
Special Education Transportation	\$170,000	\$160,000	\$204,053	\$155,000	\$175,000	\$175,000	\$230,000	\$225,000	\$240,687	\$220,000	\$251,133	\$165,000	-25.0%
Federal Grant Reimbursement													0.0%
State Apportionment	\$390,000	\$365,000	\$425,555	\$405,000	\$410,000	\$410,000	\$425,000	\$430,000	\$406,281	\$400,000	\$438,160	\$400,000	0.0%
Public Power Sales Tax	\$395,000	\$395,000	\$341,099	\$340,000	\$325,000	\$305,000	\$305,000	\$340,000	\$468,139	\$365,000	\$473,188	\$425,000	16.4%
EduJobs Funding	\$626,929	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Income from Cash Balance	\$2,279,292	\$2,666,355	\$1,936,280	\$1,454,869	\$255,569	\$0	\$521,449	\$6,060	\$0	\$0	\$0	\$1,049,445	0.0%
Tax Anticipation Notes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$30,706,885	\$30,887,230	\$29,493,854	\$30,536,132	\$31,535,579	\$32,434,926	\$33,784,182	\$34,869,236	\$36,037,020	\$36,489,954	\$36,675,763	\$37,552,029	2.9%

Disbursement History

DISBURSEMENTS	2012-13	2012-13	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	18-19 Act	2019-2020	19-20 Act.	2020-2021	Difference
Instruction	\$16,284,647	\$15,680,286	\$15,445,874	\$15,217,445	\$15,666,026	\$15,692,946	\$16,530,056	\$17,152,498	\$18,360,405	\$18,418,537	\$17,882,672	\$19,104,896	3.7%
Special Education	\$5,205,889	\$5,297,708	\$4,479,586	\$5,172,462	\$5,143,217	\$5,058,535	\$5,164,136	\$5,593,252	\$5,680,133	\$5,693,360	\$5,551,142	\$5,655,708	-0.7%
Pupil Support Services	\$602,126	\$791,445	\$749,623	\$789,323	\$802,974	\$1,067,837	\$1,081,358	\$1,244,128	\$921,913	\$1,248,591	\$1,218,846	\$1,288,014	3.2%
Staff Support Services	\$1,276,330	\$1,596,976	\$1,457,255	\$1,550,179	\$1,849,068	\$2,034,568	\$2,163,431	\$2,230,089	\$1,846,648	\$2,131,233	\$1,771,465	\$2,170,096	1.8%
Board of Education	\$170,000	\$170,000	\$195,200	\$197,500	\$199,000	\$269,000	\$214,000	\$218,500	\$194,059	\$218,500	\$198,632	\$237,626	8.8%
General Administration	\$551,569	\$504,295	\$505,646	\$510,187	\$549,461	\$690,106	\$702,111	\$642,703	\$833,768	\$749,337	\$905,493	\$779,242	4.0%
Building Administration	\$1,939,977	\$1,946,249	\$1,735,340	\$1,883,020	\$1,941,514	\$2,063,174	\$2,120,211	\$2,130,108	\$2,180,184	\$2,193,284	\$2,250,266	\$2,308,941	5.3%
Business	\$641,440	\$633,756	\$636,459	\$679,566	\$670,107	\$743,837	\$766,859	\$729,241	\$560,119	\$739,887	\$642,504	\$763,375	3.2%
Operation Of Plant	\$2,579,548	\$2,573,533	\$2,578,489	\$2,647,021	\$2,720,032	\$2,770,526	\$2,928,495	\$2,908,987	\$2,792,198	\$2,947,665	\$2,701,049	\$3,048,939	3.4%
Maintenance Of Plant	\$831,501	\$867,994	\$841,477	\$848,189	\$888,455	\$879,458	\$870,092	\$837,106	\$853,671	\$908,587	\$973,176	\$937,107	3.1%
Transportation	\$518,858	\$719,987	\$753,906	\$926,240	\$990,726	\$1,049,939	\$1,128,433	\$1,182,624	\$1,052,268	\$1,240,973	\$939,536	\$1,258,085	1.4%
Total	\$30,706,885	\$30,887,230	\$29,493,854	\$30,536,132	\$31,420,580	\$32,319,926	\$33,784,182	\$34,869,236	\$35,275,366	\$36,489,954	\$35,034,781	\$37,552,029	2.9%

Other Funds

as of 8/31/2020



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- Activity Funds - \$ 323,459
- Bond Fund -\$ 5,602,233
- Building Fund - \$520,338
- Depreciation Fund - \$2,382,423
- QCPUF - \$ 2,578,726

Tax Request Information

	2019-2020		2020-2021	
	Tax Request	Levy	Tax Request	Levy
General Fund	\$18,281,540	1.0198	19,879,388	1.05
Building Fund	\$542,065	0.0302	0	0
Voluntary Separation	\$49649	.00277	\$105,000	.00549
Bond Fund	\$3,275,455	.1827	\$3,737,000	.19541
QCPUF	\$355,261	.0198	\$72,356	.0038
Sub-Total	\$22,454,321	1.2553	\$23,793,744	1.2547
Learning Community Common Levy	\$0	0	\$0	0
Total Levy request	\$22,454,321	1.2553	\$23,793,744	1.2547



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Levy History

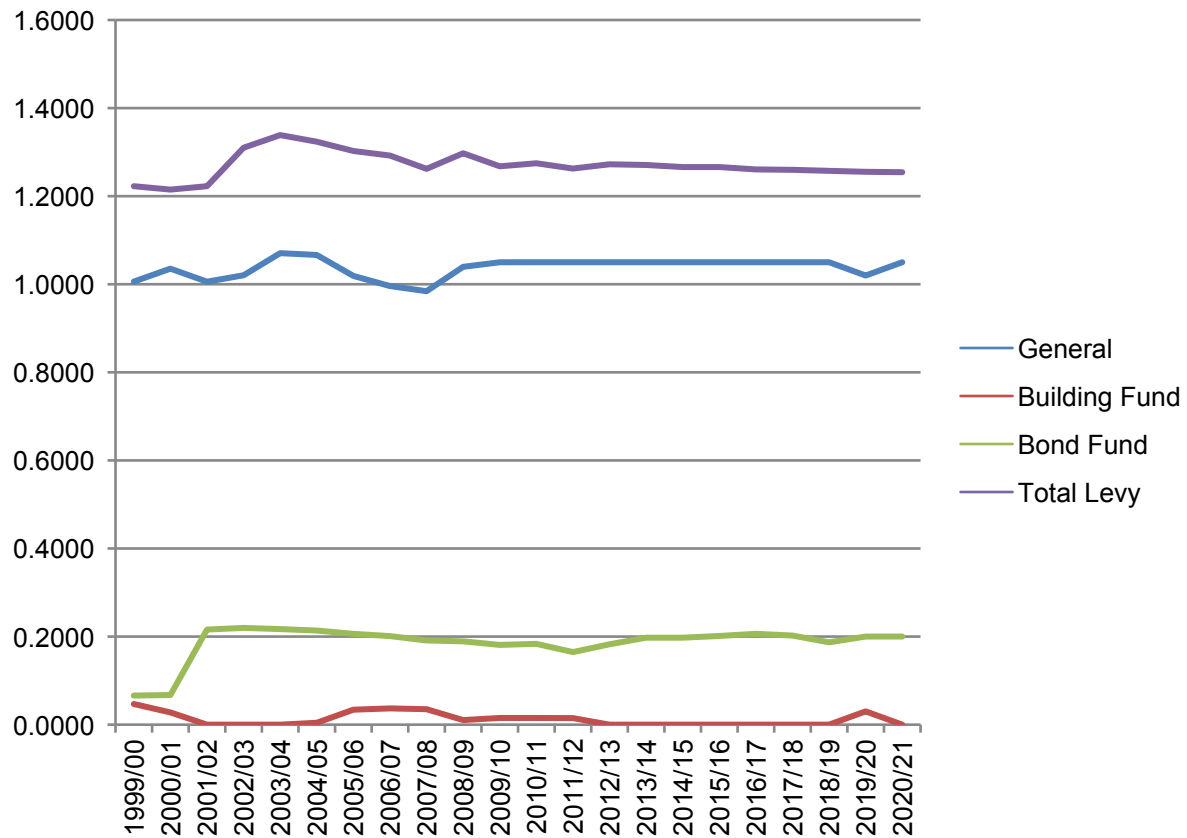
Ralston Public Schools Levy History				
Year	General	Building Fund	Bond Fund	Total Levy
1999/00	1.0060	0.0469	0.0661	1.2226
2000/01	1.0354	0.0278	0.0673	1.2149
2001/02	1.0058	0.0000	0.2159	1.2226
2002/03	1.0204	0.0000	0.2197	1.3100
2003/04	1.0706	0.0000	0.2170	1.3387
2004/05	1.0665	0.0043	0.2137	1.3236
2005/06	1.0189	0.0340	0.2062	1.3026
2006/07	0.9959	0.0369	0.2011	1.2922
2007/08	0.9842	0.0351	0.1912	1.2620
2008/09	1.0396	0.0104	0.1892	1.2974
2009/10	1.0499	0.0152	0.1811	1.2678
2010/11	1.05	0.0152	0.1835	1.2747
2011/12	1.05	0.0149	0.1648	1.2627
2012/13	1.05	0	0.1825	1.2724
2013/14	1.05	0	0.1975	1.2708
2014/15	1.05	0	0.1975	1.2661
2015/16	1.05	0	0.2014	1.2661
2016/17	1.05	0	0.2063	1.2607
2017/18	1.05	0	0.2023	1.2598
2018/19	1.05	0	0.187	1.2575
2019/20	1.0198	0.0302	0.2001	1.2553
2020/21	1.05	0	0.2047	1.2547



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Levy History



Valuation History

<u>Year</u>	<u>Valuation</u>	<u>Change %</u>
1994/1995	\$842,607,210	
1995/1996	\$877,558,880	4.15%
1996/1997	\$975,795,105	11.19%
1997/1998	\$914,370,145	-6.29%
1998/1999	\$945,115,760	3.36%
1999/2000	\$1,023,172,650	8.26%
2000/2001	\$1,270,768,530	24.20%
2001/2002	\$1,283,569,350	1.01%
2002/2003	\$1,256,495,695	-2.11%
2003/2004	\$1,273,636,940	1.36%
2004/2005	\$1,288,498,522	1.17%
2005/2006	\$1,336,507,405	3.73%
2006/2007	\$1,368,785,080	2.42%
2007/2008	\$1,439,522,425	5.17%
2008/2009	\$1,452,122,270	0.88%
2009/2010	\$1,491,535,585	2.71%
2010/2011	\$1,488,527,480	-0.20%
2011/2012	\$1,516,507,365	1.88%
2012/2013	\$1,516,616,800	0.01%
2013/2014	\$1,487,649,120	-1.91%
2014/2015	\$1,514,086,963	1.78%
2015/2016	\$1,563,453,035	3.26%
2016-2017	\$1,573,788,825	0.66%
2017-2018	\$1,612,439,630	2.46%
2018-2019	\$1,658,699,445	2.87%
2019-2020	\$1,792,723,470	8.08%
2020-2021	\$1,912,399,115	6.68%
10 year Valuation Average		2.58%

Summary



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- Certified Valuation increased 6.68% to \$1,912,399,115
- The General Fund Levy of \$1.05.
- The levy outside the lid is \$0.2044
- Total Levy for 2020/2021 is \$ 1.2544
- This represents a decrease in the levy of \$.0006 from 19-20.
- Total Budget All Funds increased by 2.9% from 19-20,
- Bond fund adjusted to increase advanced payments prior to December 2020 callable date. QCPUF reduced to adjust for retirement of BABS.
- Majority of increase in spending is for staff raises, addition of staff.

Questions or Comments



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Appendix B

1. **I move we approve the 2020-21 property tax requests as described in the Tax Request Resolution.**

The 2020/2021 budget requires the following property tax request.

General Fund	\$ 19,879,388	1.05000
Building Fund	\$ 0	.000000
Voluntary Separation	\$ 105,000	0.00549
Unlimited Bond Fund	\$ 3,737,000	0.19541
<u>Limited Bond Fund</u>	<u>\$ 73,079</u>	<u>0.0038</u>
Total All Funds	\$ 23,592,749	1.2547