

Board of Education Regular
Meeting/Business
Monday, September 8, 2025 5:30 PM

Virginia Moon Administrative Center
8545 Park Drive
Ralston, NE 68127

Agenda

1. Call To Order
Speaker(s): Board President
2. Ralston Public Schools 2025-2026 District Budget Hearing
Speaker(s): Aaron Bredenkamp
3. Adjourn

Budget Hearing Instructions for Board of Education President

1. Open Meeting - Call to Order
2. Announce copy of Open Meetings Act and its location
3. Read the following: *“The sole item on this special meeting agenda is to conduct a public hearing, as required by State Statute Sections 13-501 to 13-513 of Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the Ralston Public Schools proposed budget and consider amendments relative thereto. Notice of the public hearing was published in the Daily Record, a legal newspaper of general circulation within the District on Thursday, September 4, 2025.”*
4. Dr. Bredenkamp will briefly review 2025/2026 Proposed Budget
5. Public input: *“At this time anyone present and interested is invited to come forward to express any position or opinion concerning the Ralston Public Schools proposed Budget. Please begin by stating your full name and address for the record.....”*
6. Questions
7. Adjournment

RALSTON PUBLIC SCHOOLS

BUDGET HEARING

2025-2026



Fund Balances

as of 8/31

General Fund - \$15,389,907

Bond Fund - \$6,945,879

Special Building Fund - \$18,477,867

Depreciation Fund - \$3,299,937

QCPUF - \$0

Activity Funds - \$308,314



General Fund Budget Description

General Fund Operating Budget - \$47,460,942

Voluntary Separation - \$237,000

Special Building Fund - \$250,000

Anticipated Depreciation Fund transfer - \$500,000



Receipts History

INCOME TOTALS	2020-2021	20-21 Act.	2021-2022	21-22 Act.	2022-2023	23-22 Act.	2023-2024	23-24 Act.	2024-2025	24-25 Actual	2025-2026	Difference
Local District Taxes	\$ 19,481,802	\$ 18,661,361	\$ 20,497,849	\$ 20,959,131	\$ 21,044,479	\$ 20,606,102	\$ 20,978,518	\$ 20,363,046	\$ 22,103,725	\$ 22,596,916	\$ 23,723,814	7.33%
Common Levy Proceed												
Pro-Rata Motor Vehicle Tax	\$ 30,000	\$ 43,209	\$ 30,000	\$ 47,297	\$ 32,000	\$ 45,603	\$ 45,000	\$ 147,303	\$ 45,000	\$ 41,493	\$ 45,000	0.00%
Motor Vehicle Tax	\$ 2,365,735	\$ 3,420,357	\$ 3,400,000	\$ 3,593,381	\$ 3,300,000	\$ 4,023,236	\$ 3,796,100	\$ 3,886,084	\$ 3,500,000	\$ 4,245,879	\$ 3,500,000	0.00%
Homestead Exemption Tax	\$ 250,000	\$ 500,037	\$ 410,000	\$ 562,586	\$ 420,000	\$ 565,114	\$ 550,000	\$ 521,960	\$ 365,000	\$ 691,375	\$ 450,000	23.29%
Tuition From Individuals												
Tuition From Other Districts												
Interest On Investments	\$ 6,000	\$ 11,063	\$ 6,000	\$ 7,258	\$ 15,000	\$ 24,198	\$ 30,000	\$ 23,191	\$ 20,000	\$ 27,836	\$ 20,000	0.00%
Local Fees & Fines	\$ 36,000	\$ 32,932	\$ 35,000	\$ 33,861	\$ 30,000	\$ 29,420	\$ 30,000	\$ 41,273	\$ 30,000	\$ 43,483	\$ 30,000	0.00%
Other Local Revenue	\$ 8,000	\$ 1,600	\$ 8,000	\$ 103,909	\$ 1,500	\$ 10,000	\$ 1,500	\$ 15,890	\$ 1,000	\$ 3,000	\$ 1,000	0.00%
County Fines & Licenses	\$ 70,550	\$ 73,653	\$ 81,000	\$ 73,783	\$ 70,000	\$ 70,424	\$ 70,000	\$ 76,524	\$ 70,000	\$ 89,661	\$ 70,000	0.00%
State Aid	\$ 11,164,498	\$ 11,060,850	\$ 9,787,636	\$ 9,787,636	\$ 10,659,909	\$ 10,659,909	\$ 9,687,575	\$ 9,687,575	\$ 10,697,192	\$ 10,697,192	\$ 9,481,955	-11.36%
Special Education Program	\$ 2,100,000	\$ 1,933,960	\$ 2,100,000	\$ 2,198,749	\$ 2,100,000	\$ 2,164,135	\$ 4,188,093	\$ 4,091,175	\$ 4,188,028	\$ 4,727,214	\$ 4,540,618	8.42%
Special Education Transportation	\$ 165,000	\$ 56,134	\$ 165,000	\$ 213,927	\$ 165,000	\$ 240,558	\$ 240,000	\$ 494,274	\$ 240,000	\$ 611,157	\$ 500,000	108.33%
Federal Grant Reimbursement												
State Apportionment	\$ 400,000	\$ 380,456	\$ 400,000	\$ 372,602	\$ 372,196	\$ 554,881	\$ 435,000	\$ 569,715	\$ 385,000	\$ 1,224,103	\$ 885,000	129.87%
Public Power Sales Tax	\$ 425,000	\$ 460,533	\$ 425,000	\$ 3,977,766	\$ 3,670,691	\$ 3,949,879	\$ 3,950,000	\$ 3,974,007	\$ 3,950,000	\$ 4,251,748	\$ 3,950,000	0.00%
EduJobs Funding												
Income from Cash Balance	\$ 1,049,445	\$ -	\$ 1,437,247	\$ -	\$ -	\$ -	\$ -		\$ -		\$ 263,555	
Tax Anticipation Notes												
Total	\$ 37,552,029	\$ 36,636,148	\$ 38,782,732	\$ 41,931,889	\$ 41,880,775	\$ 42,943,459	\$ 44,001,786	\$ 43,892,018	\$ 45,594,945	\$ 49,251,057	\$ 47,460,942	4.09%

Disbursement History

DISBURSEMENTS	2020-2021	20-21 Act.	2021-2022	20-21 Act.	2022-2023	22-23 Act.	2023-2024	23-24 Act.	2024-2025	24-25 Actual	2025-2026	Difference
Instruction	\$ 19,104,896	\$ 18,857,227	\$ 20,402,083	\$ 19,155,798	\$ 21,686,819	\$ 19,793,320	\$ 22,885,330	\$ 21,236,049	\$ 23,784,986	\$ 22,674,438	\$ 24,475,614	2.90%
Special Education	\$ 5,655,708	\$ 5,402,499	\$ 5,503,587	\$ 5,450,924	\$ 6,295,478	\$ 5,578,375	\$ 6,576,529	\$ 6,387,698	\$ 6,616,885	\$ 6,698,103	\$ 7,148,214	8.03%
Pupil Support Services	\$ 1,288,014	\$ 1,221,533	\$ 1,242,940	\$ 1,345,147	\$ 1,405,644	\$ 1,400,264	\$ 1,442,856	\$ 1,411,164	\$ 1,589,405	\$ 1,659,899	\$ 1,607,927	1.17%
Staff Support Services	\$ 2,170,096	\$ 1,949,596	\$ 2,226,858	\$ 2,004,298	\$ 2,363,250	\$ 2,082,362	\$ 2,625,844	\$ 2,436,983	\$ 2,709,955	\$ 2,370,994	\$ 2,776,715	2.46%
General Administration	\$ 779,242	\$ 708,035	\$ 813,755	\$ 986,613	\$ 835,704	\$ 903,873	\$ 786,919	\$ 936,108	\$ 813,459	\$ 797,392	\$ 844,982	3.88%
Building Administration	\$ 2,308,941	\$ 2,271,189	\$ 2,360,718	\$ 2,379,004	\$ 2,447,574	\$ 2,513,220	\$ 2,533,986	\$ 2,278,760	\$ 2,623,534	\$ 2,463,123	\$ 2,688,076	2.46%
Business	\$ 763,375	\$ 682,582	\$ 772,746	\$ 671,797	\$ 822,403	\$ 1,240,925	\$ 831,301	\$ 911,724	\$ 843,768	\$ 678,087	\$ 710,764	-15.76%
Operation Of Plant	\$ 3,048,939	\$ 2,710,351	\$ 3,059,010	\$ 2,960,119	\$ 3,343,637	\$ 3,084,236	\$ 3,493,176	\$ 3,146,946	\$ 3,717,962	\$ 3,529,831	\$ 4,453,086	19.77%
Maintenance Of Plant	\$ 937,107	\$ 1,013,269	\$ 933,170	\$ 939,013	\$ 1,075,423	\$ 958,933	\$ 1,118,590	\$ 964,283	\$ 1,165,066	\$ 1,336,778	\$ 986,875	-15.29%
Transportation	\$ 1,258,085	\$ 1,026,512	\$ 1,230,239	\$ 1,161,757	\$ 1,367,217	\$ 1,363,665	\$ 1,469,629	\$ 1,656,335	\$ 1,492,299	\$ 1,522,381	\$ 1,636,189	9.64%
Board of Education	\$ 237,626	\$ 196,189	\$ 237,626	\$ 185,465	\$ 237,626	\$ 139,823	\$ 237,626	\$ 200,517	\$ 237,626	\$ 241,525	\$ 132,500	-44.24%
Total	\$ 37,552,029	\$ 36,038,982	\$ 38,782,732	\$ 37,239,935	\$ 41,880,775	\$ 39,058,995	\$ 44,001,786	\$ 41,566,566.8	\$ 45,594,945	\$ 43,972,555	\$ 47,460,942	4.09%

Tax Request Information

	2024-2025		2025-2026	
	Tax Request	Levy	Tax Request	Levy
General Fund	\$22,326,995	.91123	\$23,963,448	.91849
Building Fund	\$1,010,101	.04123	\$252,525	.00968
Voluntary Separation	\$243,434	.00994	\$239,394	.00918
Bond Fund	\$5,656,566	.23086	\$5,656,566	.21681
QCPUF	\$0	.00	\$0	.00
Total Levy request	\$29,237,096	1.19325	\$30,111,933	1.15415



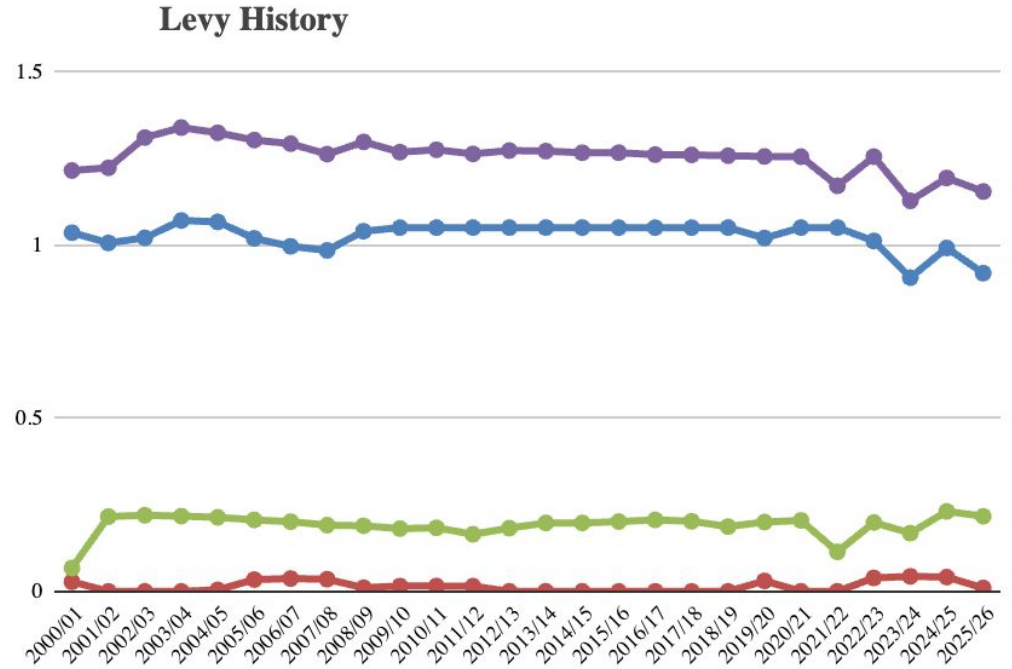
Levy History

Year	General	Building Fund	Bond Fund	Total Levy
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	1.0500	0.0152	0.1835	1.2747
2011/12	1.0500	0.0149	0.1648	1.2627
2012/13	1.0500	0.0000	0.1825	1.2724
2013/14	1.0500	0.0000	0.1975	1.2708
2014/15	1.0500	0.0000	0.1975	1.2661
2015/16	1.0500	0.0000	0.2014	1.2661
2016/17	1.0500	0.0000	0.2063	1.2607
2017/18	1.0500	0.0000	0.2023	1.2598
2018/19	1.0500	0.0000	0.1870	1.2575
2019/20	1.0198	0.0302	0.2001	1.2553
2020/21	1.0500	0.0000	0.2047	1.2547
2021/22	1.0500	0.0000	0.1141	1.1707
2022/23	1.0112	0.0387	0.1988	1.2549
2023/24	0.9055	0.0432	0.1680	1.1272
2024/25	0.9912	0.0412	0.2309	1.1933
2025/26	0.9185	0.0097	0.2168	1.1542



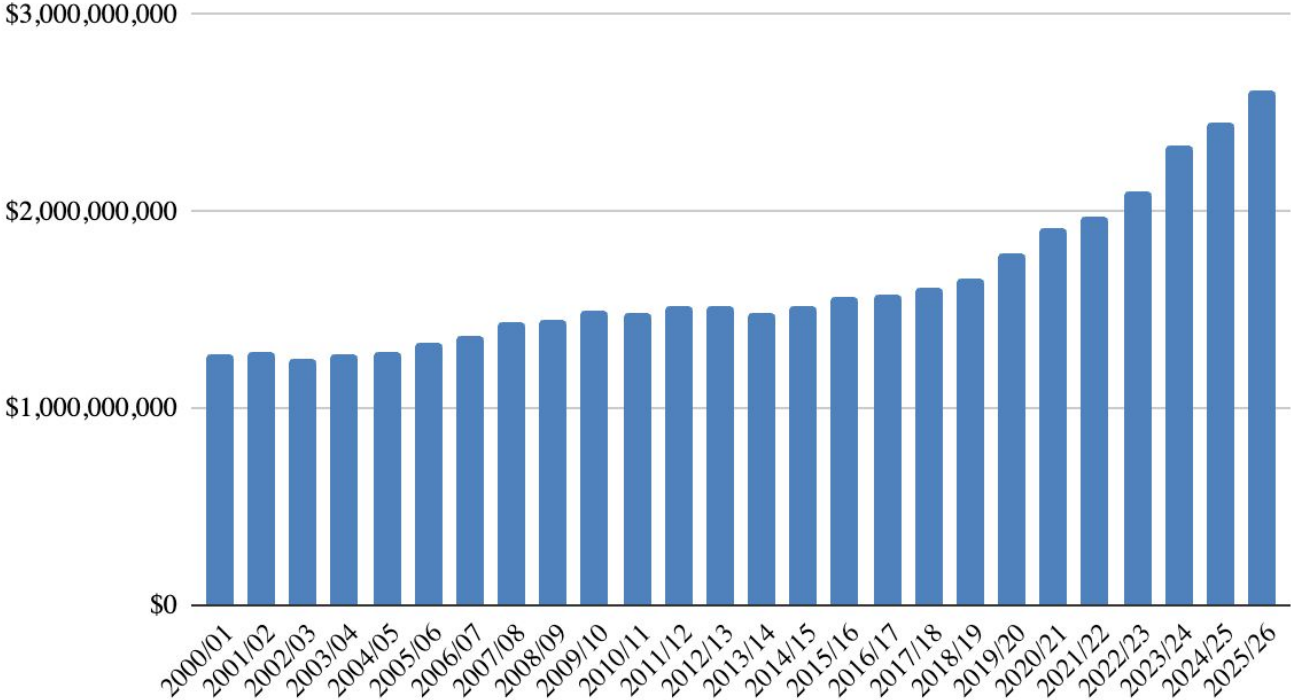
Levy History

- General Fund Levy
- Special Building Fund Levy
- Bond Fund Levy
- Total Levy



Valuation History

Valuation History



Summary

- Certified Valuation increased by 6.48% to \$2,609,004,635
 - Real Growth of 1.71%
- General Fund Levy of \$.9185
- Special Building Fund Levy of \$.0097
 - Total of \$.93 or \$.12 below the \$1.05 Levy Lid
- Bond Fund Levy of \$.2168
 - Decrease of .0141
 - Paying for 2021 and 2023 series bonds for full fiscal year
- **Total Levy for 2024-2025 is \$1.1542**
 - **Decrease of \$.0391**
- General Fund increased by 4.09% from 2024-2025
 - Certified Staff Salary Increase of \$1000 on the base
 - Insurance Premium Increase of 5.5%
- State Aid decrease of 11.36%
 - Loss of \$1.2 million



Questions?

BUDGET HEARING

2025-2026