

Board of Education District Tax Request  
Hearing  
Monday, September 16, 2019 6:15 PM

Virginia Moon Administrative Center  
8545 Park Drive  
Ralston, NE 68127-3621

## **Agenda**

1. Call To Order
2. 2019/2020 District Tax Request Hearing  
**Speaker(s):** Mr. Jason Buckingham
3. Adjourn

# Ralston Public Schools

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Budget Hearing  
2019/2020

# General Fund Budget Description

- General Fund Operating Budget - \$36,489,954
- Voluntary Separation – \$49,649 (GF)
- District Depreciation Fund beginning balance is at \$2,334,614
- Special Building Fund has a balance of \$1,741,357



**Ralston**  
PUBLIC SCHOOLS

# 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	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	5.0%
Common Levy Proceeds	\$10,221,918	\$9,859,938	\$9,220,924	\$10,168,587	\$10,723,924	\$11,346,236	\$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	20.0%
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	1.1%
Homestead Exemption Tax	\$253,000	\$253,000	\$240,000	\$240,000	\$235,000	\$210,000	\$200,000	\$225,000	\$419,794	\$235,000	4.4%
Tuition From Individuals	\$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%
Interest On Investments	\$25,000	\$12,000	\$0	\$9,000	\$9,000	\$9,000	\$10,000	\$10,000	\$14,137	\$10,000	0.0%
Local Fees & Fines	\$65,000	\$65,000	\$60,000	\$60,000	\$45,000	\$35,000	\$44,000	\$40,675	\$43,992	\$40,000	-1.7%
Other Local Revenue	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$12,000	\$10,000		\$10,000	0.0%
County Fines & Licenses	\$140,000	\$140,000	\$125,000	\$140,000	\$120,000	\$110,000	\$95,000	\$90,000	\$99,127	\$83,000	-7.8%
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	7.4%
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	-4.5%
Special Education Transportation	\$170,000	\$160,000	\$204,053	\$155,000	\$175,000	\$175,000	\$230,000	\$225,000	\$240,687	\$220,000	-2.2%
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	-7.0%
Public Power Sales Tax	\$395,000	\$395,000	\$341,099	\$340,000	\$325,000	\$305,000	\$305,000	\$340,000	\$468,139	\$365,000	7.4%
EduJobs Funding	\$626,929	\$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		-100.0%
Tax Anticipation Notes	\$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	4.6%

# Disbursement History

DISBURSEMENTS	2012-13	2012-13	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	18-19 Act	2019-2020	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	7.4%
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	1.8%
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	0.4%
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	-4.4%
Board of Education	\$170,000	\$170,000	\$195,200	\$197,500	\$199,000	\$269,000	\$214,000	\$218,500	\$194,059	\$218,500	0.0%
General Administration	\$551,569	\$504,295	\$505,646	\$510,187	\$549,461	\$690,106	\$702,111	\$642,703	\$833,768	\$749,337	16.6%
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	3.0%
Business	\$641,440	\$633,756	\$636,459	\$679,566	\$670,107	\$743,837	\$766,859	\$729,241	\$560,119	\$739,887	1.5%
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	1.3%
Maintenance Of Plant	\$831,501	\$867,994	\$841,477	\$848,189	\$888,455	\$879,458	\$870,092	\$837,106	\$853,671	\$908,587	8.5%
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	4.9%
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	4.6%

# Other Funds

as of 8/31/2019



**Ralston**  
PUBLIC SCHOOLS

- Activity Funds - \$ 302,280
- Bond Fund -\$ 5,046,427
- Building Fund - \$1,741,357
- Depreciation Fund - \$2,334,614
- QCPUF - \$ 1,574,064

# Tax Request Information

	2018-2019		2019-2020	
	Tax Request	Levy	Tax Request	Levy
<b>General Fund</b>	\$17,242,181	1.05	\$18,100,535	1.0197
<b>Building Fund</b>	\$	0	\$536,698	0.0302
<b>Voluntary Separation</b>	\$335,218	.0241	\$(GF)	.000
<b>Bond Fund</b>	\$1,644,190	.1021	\$3,243,025	.1827
<b>QCPUF</b>	\$1,427,606	.0869	\$351,744	.0198
<b>Sub-Total</b>	<b>\$20,649,195</b>	<b>1.2575</b>	<b>\$22,232,002</b>	<b>1.2501</b>
<b>Learning Community Common Levy</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>0</b>
<b>Total Levy request</b>	<b>\$20,855,687</b>	<b>1.2575</b>	<b>\$22,454,322</b>	<b>1.2501</b>



# Ralston

**PUBLIC SCHOOLS**

## Levy History

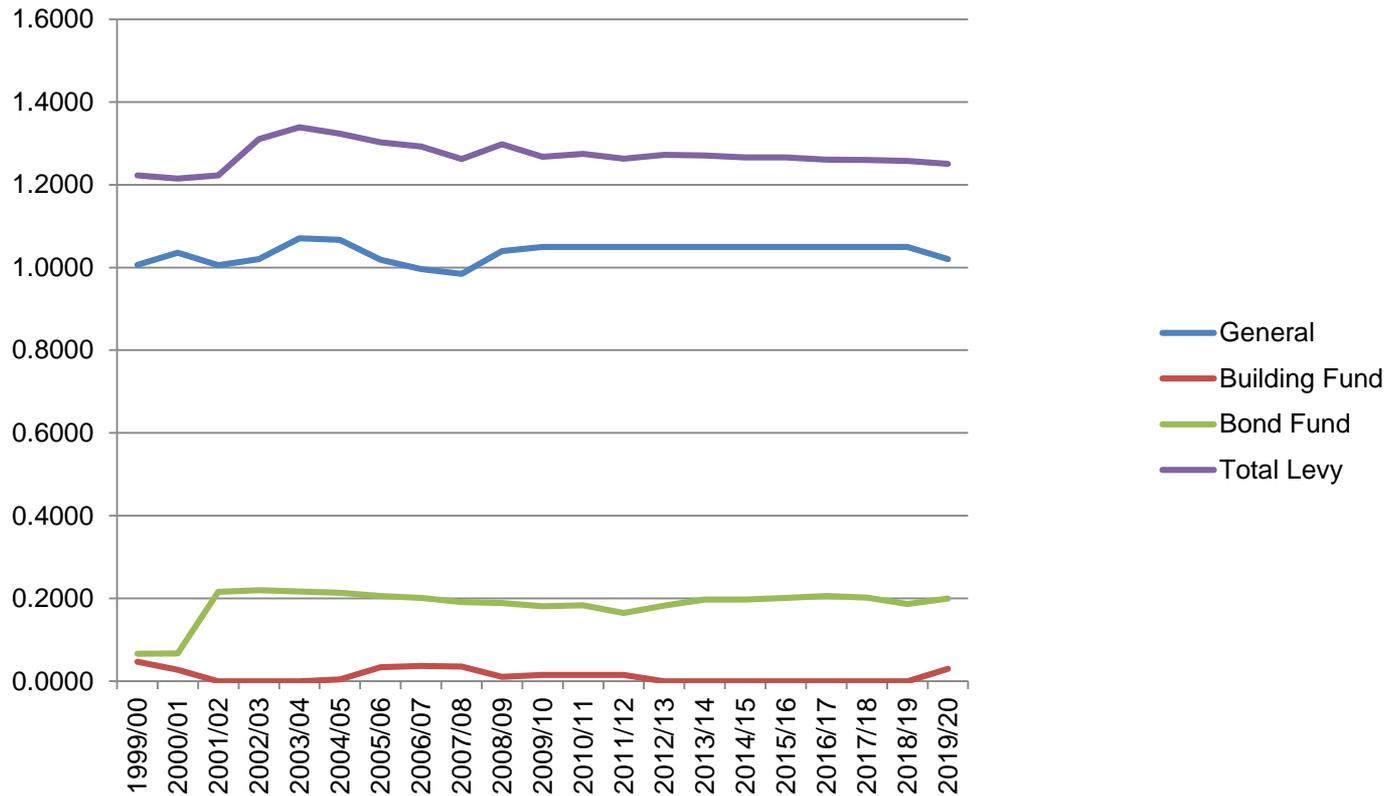
Year	General	Building Fund	Bond Fund	Total Levy
1999/00	1.0060	0.0469	0.0661	1.2226
2000/01	1.0354	0.0278	0.0673	1.2149
2001/02	1.0058	0.0000	0.2159	1.2226
2002/03	1.0204	0.0000	0.2197	1.3100
2003/04	1.0706	0.0000	0.2170	1.3387
2004/05	1.0665	0.0043	0.2137	1.3236
2005/06	1.0189	0.0340	0.2062	1.3026
2006/07	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	1.2525



# Ralston

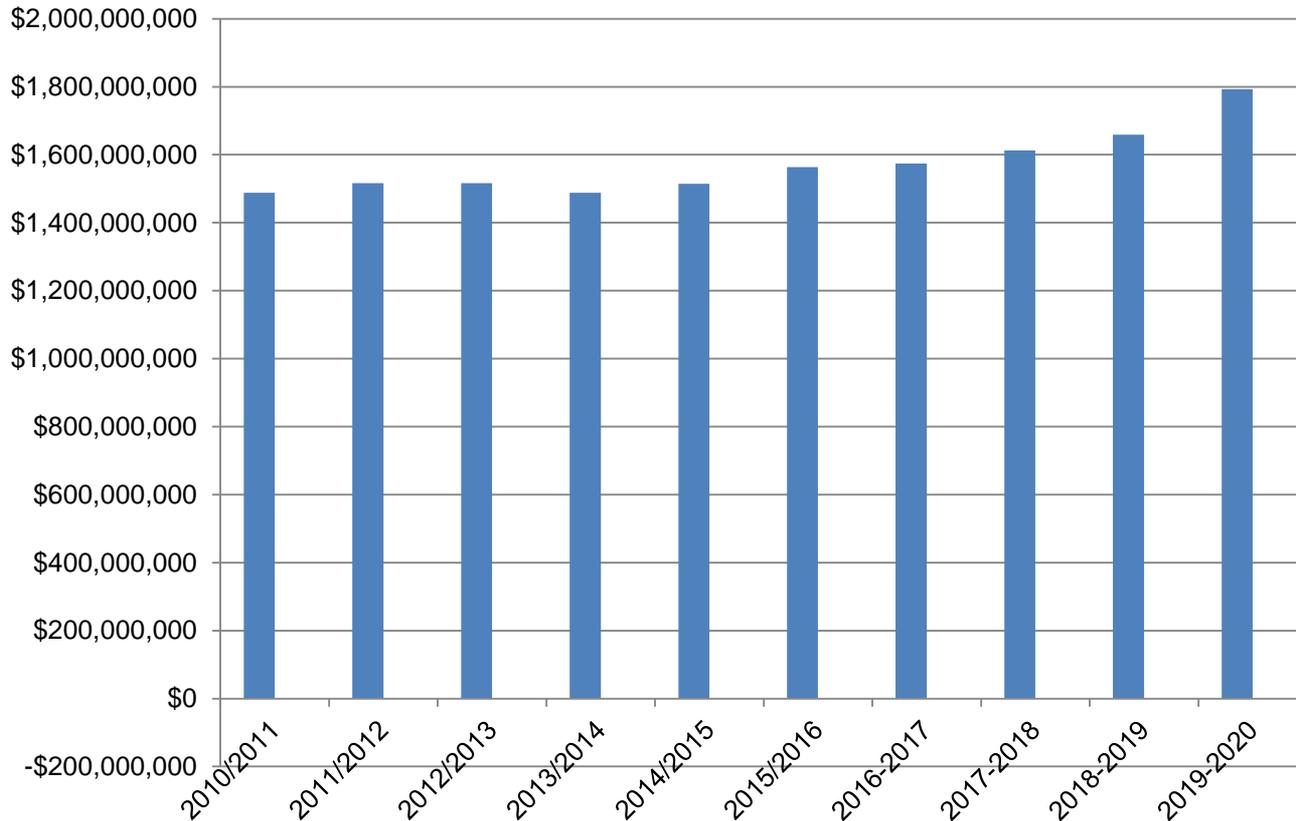
PUBLIC SCHOOLS

## Levy History



# Valuation History

## RPS 10 Year Valuation Trend



# Summary



**Ralston**  
PUBLIC SCHOOLS

- Certified Valuation increased 8.08% to \$1,792,723,470
- The General Fund Levy of \$1.01976.
- The levy outside the lid is \$0.2025
- Total Levy for 2019/2020 is \$ 1.2525
- This represents a decrease in the levy of \$.0049 from 18-19.
- Total Budget All Funds increased by 4.6% from 18-19,
- 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



**Ralston**  
PUBLIC SCHOOLS

**2019/2020 TAX REQUEST RESOLUTION  
FOR  
DOUGLAS COUNTY SCHOOL DISTRICT #54**

WHEREAS, public was given at least five days in advance of a Special Public Hearing called for the purpose of discussing and approving or modifying the District's Tax Requests for the 2019/2020 school fiscal year for the General Fund, Bond Fund, Special Building Fund, and Qualified Capital Purpose Undertaking Fund of Douglas County School District #54; and,

WHEREAS, such Special Public Hearing was held before the Board of Education (hereinafter "the Board") of Douglas School District #54 (hereinafter "the District") at the time, date, and place announced in the notice published in a newspaper of general circulation, a copy of which notice and proof of publication of which is attached hereto as Exhibit A, all as required by law; and,

WHEREAS, the Board provided an opportunity to receive comment, information and evidence from persons in attendance at such Special Hearing; and,

WHEREAS, the total assessed value of the property differs from last year's total assessed value by 8.08%, 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 **\$1.1633** per \$100 of assessed value; the Ralston Public Schools proposes to adopt a property tax requests that will cause its tax rate to be **\$1.2525** per \$100 of assessed value.

WHEREAS, based on the proposed property tax request and changes in other revenue, the total operating budget of the Ralston Public Schools will exceed last year's by **4.6%**.

WHEREAS, the Board, after having reviewed the District's Tax Requests for each said fund, and after public consideration of the matter, has determined that the Final Tax Requests as listed below are necessary in order to carry out the functions of the District, as determined by the Board for the 2019/2020 school fiscal year.

NOW BE IT THEREFORE RESOLVED that (1) the Tax Request for the General Fund should be, and hereby is set at **\$18,281,540**; (2) the Tax Request for the Bond Fund should be, and hereby is set at **\$3,275,455**; (3) the Tax Request for the Special Building Fund should be, and hereby is set at **\$542,065**; and (4) the Tax Request for the Qualified Capital Purpose Undertaking Fund should be, and hereby is set at **\$355,261**.

It is so moved by (Name of Board Member) and seconded by (Name of Board Member) this 16th day of September, 2019.

Roll Call vote as follows:

Linda Richards	YES	NO	
Heather Johnson	YES	NO	
Jay Irwin	YES	NO	Absent
Mike Overkamp	YES	NO	
Elizabeth Kumru	YES	NO	
Mary Roarty	YES	NO	

The undersigned herewith certifies, as Secretary of the Board of Education of Douglas County School District #54, that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

Mike Overkamp, Board Secretary

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