

Board of Education Regular
Meeting/Business
Monday, September 8, 2025 5:45 PM

Virginia Moon Administrative Center
8545 Park Drive
Ralston, NE 68127

Agenda

1. Ralston Public Schools 2025-2026 District Tax Request Hearing
Speaker(s): Aaron Bredenkamp
2. Adjourn

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%

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%

Valuation	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	\$ 1,792,723,470	\$ 1,912,399,115	\$ 1,971,895,050	\$ 2,102,130,455	\$ 2,340,248,555	\$2,450,204,865	\$2,609,004,635

General Fund	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
General Fund Budget	\$36,298,326	\$37,520,589	\$38,729,266	\$41,880,775	\$43,741,764	\$45,594,945	\$47,460,942
(Budget +/-)	\$1,224,713	\$1,222,263	\$1,208,677	\$3,151,509	\$1,860,989	\$1,853,181	\$1,865,997
Tax Requirement	\$18,100,535	\$19,481,801	\$20,499,898	\$21,044,479	\$20,978,518	\$22,103,725	\$23,723,814
1% Treasurer's Fee	\$181,005	\$194,818	\$204,999	\$212,570	\$211,904	\$223,270	\$239,634
Total	\$18,281,540	\$19,676,619	\$20,704,897	\$21,257,049	\$21,190,422	\$22,326,995	\$23,963,448
Estimated Levy	\$1.0198	\$1.0500	\$1.0500	\$1.0112	\$0.9055	\$0.9112	\$0.918490

Special Building Fund	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Taxable base	\$17,747,962	\$18,932,751	\$19,521,761	\$21,021,305	\$23,402,486	\$24,502,049	\$26,090,046
Total Tax Funds	\$ 536,698	\$ -	\$ -	\$ 807,167	\$ 1,000,000	\$ 1,000,000	\$ 250,000
1% Treasurer's Fee	\$5,367	\$0	\$0	\$8,153	\$10,101	\$10,101	\$2,525
Total	\$ 542,065	\$ -	\$ -	\$ 815,320	\$ 1,010,101	\$ 1,010,101	\$ 252,525
Estimated Levy	\$0.0302	\$0.0000	\$0.0000	\$0.0388	\$0.0432	\$0.0412	\$0.009679

Budget Total (Under The Lid)	\$1.05	\$1.05	\$1.05	\$1.05	\$0.95	\$0.95	\$0.93
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Voluntary Separation	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Amount of Fund	\$49,649	\$105,000	\$129,961	\$140,000	\$245,000	\$241,000	\$237,000
Auto Tax Estimate							
Total Tax Funds	\$49,649	\$105,000	\$129,961	\$140,000	\$245,000	\$241,000	\$237,000
1% Treasurer's Fee	\$496.49	\$1,050.00	\$1,300	\$1,414	\$2,475	\$2,434	\$2,394
Total	\$50,145.49	\$106,050.00	\$131,261	\$141,414	\$247,475	\$243,434	\$239,394
Estimated Levy	\$0.00277	\$0.00549	\$0.00659	\$0.00673	\$0.01057	\$0.00994	\$0.009176
	\$1.0528	\$1.0555	\$1.0566	\$1.0567	\$0.9592	\$0.9624	\$0.9373

General Obligation Bond Fund	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Tax Requirement	3,243,025	3,700,000	1,636,940	4,125,000	4,700,000	\$5,600,000	\$5,600,000
Auto Tax Estimate (Income)							
Amount Of Property Tax	\$3,243,025	3,700,000	1,636,940	4,125,000	3,893,128	\$5,600,000	\$5,600,000
1% Treasurer's Fee	32430.25	37000	16369	41667	39324	\$56,565.60	\$56,565.60
Total	\$3,275,455	\$3,737,000	\$1,653,309	\$4,166,667	\$3,932,452	\$5,656,566	\$5,656,566
Estimated Levy	\$0.1827	\$0.19541	\$0.08384	\$0.19821	\$0.16804	\$0.23086	\$0.216809

Limited Bond Fund (QCPUF, BABS, QSCB)	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Tax Requirement	\$351,744	\$72,356	\$591,204	\$0	\$0	\$0	\$0
Auto Tax Estimate (Income)							
Amount Of Property Tax	\$351,744	\$72,356	\$591,204	\$0	\$0	\$0	\$0
1% Treasurer's Fee	\$3,517.44	\$723.56	\$5,912	\$0	\$0	\$0	\$0
Total	\$355,261.12	\$73,079.56	\$597,116.04	\$0.00	\$0.00	\$0.00	\$0.00
Estimated Levy	\$0.0198	\$0.0038	\$0.03028	\$0.00000	\$0.00000	\$0.00000	\$0.00000

Cooperative Fund	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Amount of Fund	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
Total Tax Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Estimated Levy	\$0.00						
Outside the lid total	\$0.2053	\$0.2047	\$0.1207	\$0.2049	\$0.1786	\$0.2408	\$0.2260
Total All Funds	\$39,979,188	\$41,436,719	\$41,110,952	\$46,188,856	\$47,921,691	\$51,494,945	\$53,356,902
Inc./Dec. All Funds	\$1,464,491	\$1,457,531	(\$325,766)	\$5,077,904	\$1,732,835	\$3,573,254	\$1,861,957
Total Tax Dollars (All Funds)	\$22,504,468	\$23,592,749	\$23,086,583	\$26,380,450	\$26,380,450	\$29,237,095	\$30,111,933
Inc./Dec. Budget Dollars	\$1,648,781	\$1,088,281	(\$506,165)	\$3,293,867	(\$0)	\$2,856,645	\$874,838
Est. School Tax Levy	\$1.2553	\$1.2547	\$1.1707	\$1.2549	\$1.1272	\$1.1933	\$1.154154
Inc/Dec	(\$0.0022)	(\$0.0006)	(\$0.0840)	\$0.0842	(\$0.1277)	\$0.0660	(\$0.0391)

Ralston Public Schools 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

