

Property Tax Request Hearing(following budget hearing)

Monday, September 12, 2022 8:00 PM

High School Library

P.O. Box 8400

Ravenna, NE 68869-8400

1. Call 2022-2023 Property Tax Request Hearing to Order and Roll Call - Open Meeting Law
2. Excuse Absent Board Members
3. Approval of Agenda
4. Discuss, consider, and take all action necessary to record in the board minutes the publication method used to notify the public of the 2022-23 Property Tax Request Hearing Notice
5. Hear support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.
6. Adjournment

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 10-0069

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Ravenna Public Schools passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Ravenna Public Schools resolves that:

1. The 2022-2023 property tax request be set at:

General Fund:	\$	5,187,495.00
Bond Fund:	\$	-
Special Building Fund:	\$	666,956.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

- The total assessed value of property differs from last year’s total assessed value by 18.04 percent.
- 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 0.675173 per \$100 of assessed value.
- Ravenna Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.78999 per \$100 of assessed value.
- Based on the proposed property tax request and changes in other revenue, the total operating budget of Ravenna Public Schools will increase (or decrease) last year’s budget by 11.9 percent.
- A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2022.

Motion by _____, seconded by _____ to adopt Resolution # _____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2022

Notice of Special Hearing To Set Final Tax Request

Ravenna Public Schools (10-0069) in Buffalo County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 12th day of, September 2022 at Immediately following the budget hearing o'clock P.M. , at Ravenna Public Schools High School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2021-2022	2022-2023	Change
Property Valuations	627,811,680	741,070,644	18%

2021-2022 Budget Information

2022-2023 Budget Information

Fund	2021-2022 Operating Budget	2021-2022 Property Tax Request	2021 Tax Rate	Property Tax Rate (2021-2022 Request Divided By 2022 Valuation)	2022-2023 Operating Budget	2022-2023 Proposed Property Tax Request	Proposed 2022 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	8,631,582.00	4,652,266.00	0.741029	0.627776	9,397,145.00	5,187,495.00	0.700000	-6%	9%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund _____			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	1,010,047.00	351,246.00	0.055948	0.047397	1,393,085.00	666,956.00	0.089999	61%	38%
Qualified Capital Purpose Undertaking Fund K - 12	10,000.00		0.000000	0.000000	10,000.00	-	0.000000	#DIV/0!	0%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	9,651,629.00	5,003,512.00	0.796977	0.675173	10,800,230.00	5,854,451.00	0.789999	-1%	12%

_____ Times _____ Amount \$ _____

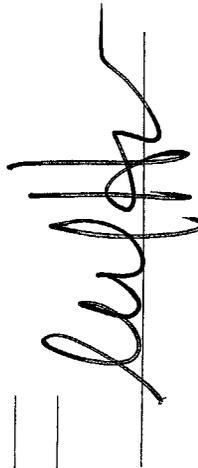
AFFIDAVIT OF PUBLICATION

_____ of Nebraska }
_____ of Buffalo } SS:

I, Scott L. Wachter, being first duly sworn, says that he is owner and publisher of **THE RAVENNA** weekly newspaper printed in its entirety at its office maintained in Ravenna, in said county prior to the first publication of the annexed notice and has a bona fide circulation of more than 300 copies, and that the notice, true copy of which is hereto annexed was published on said paper as follows:

on the 7th day of September, 2022 (year)

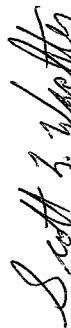
day of _____
day of _____
day of _____
day of _____
day of _____



Suscribed in my presence and sworn to before me this

day of September, 2022

GENERAL NOTARY - State of Nebraska
SCOTT L. WACHTER
My Comm. Exp. December 3, 2022



Notary Public

Area for Notary stamp

Notice of Special Hearing To Set Final Tax Request

Ravenna Public Schools (10-0069) in Buffalo County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 12th day of September 2022 at immediately following the budget hearing o'clock P.M., at Ravenna Public Schools High School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2021-2022	2022-2023	Change
	627,611,680	741,070,644	18%

2021-2022 Budget Information

2022-2023 Budget Information

Fund	2021-2022 Operating Budget	2021-2022 Property Tax Request	2021 Tax Rate	Property Tax Rate (2021-2022 Request Divided By 2022 Valuation)	2022-2023 Operating Budget	2022-2023 Proposed Property Tax Request	Proposed 2022 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	8,631,562.00	4,652,266.00	0.741029	0.627776	9,397,145.00	5,187,495.00	0.700000	-6%	9%
Bond Fund(s) K - 12			0.000000	0.000000			0.000000	#DIV/0!	
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	
Special Building Fund	1,010,047.00	351,246.00	0.055948	0.047397	1,393,085.00	666,956.00	0.089999	61%	38%
Qualified Capital Purpose Undertaking Fund K - 12	10,000.00		0.000000	0.000000	10,000.00		0.000000	#DIV/0!	0%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	
Total	9,651,629.00	5,003,512.00	0.796977	0.675173	10,800,230.00	5,854,451.00	0.789999	-1%	12%

Times _____ Amount \$ _____

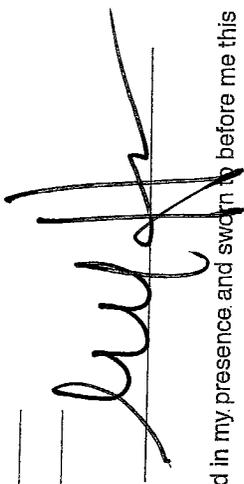
AFFIDAVIT OF PUBLICATION

of Nebraska }
 County of Buffalo } SS:

I, Happ, being first duly sworn, says that he is owner and publisher of **THE RAVENNA** weekly newspaper printed in its entirety at its office maintained in Ravenna, in said county and of general circulation therein and has been published for more than 52 weeks prior to the first publication of the annexed notice and has a bona fide circulation more than 300 copies, and that the notice, true copy of which is hereto annexed was published in said paper as follows:

Publication being on the 7th day of September, 2022 (Year)
 subsequent publication(s) on the _____ day of _____, _____

_____ day of _____
 _____ day of _____
 _____ day of _____
 _____ day of _____
 _____ day of _____



Suscribed in my presence and sworn to before me this

day of September, 2022



Notary Public

GENERAL NOTARY - State of Nebraska
 SCOTT L. WACHTER
 My Comm. Exp. December 3, 2022

Area for Notary stamp

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Ravenna Public Schools (10-0069) in Buffalo County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 12th day of September, 2022 at 8:00 o'clock, P.M., at Ravenna Public Schools High School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2020-2021 (1)	2021-2022 (2)	2022-2023 (3)			
General	\$ 6,648,676.00	\$ 7,818,671.00	\$ 9,397,145.00	\$ 1,235,106.00	\$ 5,496,631.00	\$ 5,187,495.00
Depreciation	\$ 181,214.00	\$ 120,000.00	\$ 478,535.00		\$ 478,535.00	
Employee Benefit	\$ -	\$ -	\$ 116,449.00	\$ -	\$ 116,449.00	
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	
Activities	\$ 208,660.00	\$ 269,420.00	\$ 366,915.00	\$ -	\$ 366,915.00	
School Nutrition	\$ 316,876.00	\$ 340,739.00	\$ 327,214.00	\$ -	\$ 327,214.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	
Special Building	\$ 206,326.00	\$ 328,420.00	\$ 1,393,085.00		\$ 732,799.00	\$ 666,956.00
Qualified Capital Purpose Undertaking	\$ 216,314.00	\$ 216.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 7,778,066.00	\$ 8,877,466.00	\$ 12,089,343.00	\$ 1,235,106.00	\$ 7,528,543.00	\$ 5,854,451.00

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 10-0069

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Governing Body of Ravenna Public Schools passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Ravenna Public Schools resolves that:

- 1. The 2021-2022 property tax request be set at:

General Fund:	\$	4,652,266.00
Bond Fund:	\$	-
Special Building Fund:	\$	351,246.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

- 2. The total assessed value of property differs from last year’s total assessed value by -9.47 percent.
- 3. 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 0.796417 per \$100 of assessed value.
- 4. Ravenna Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.796977 per \$100 of assessed value.
- 5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Ravenna Public Schools will increase or decrease last year’s budget by 10.85 percent.
- 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 13, 2021.

Motion by _____, seconded by _____ to adopt Resolution #_____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2021

Notice of Special Hearing To Set Final Tax Request

Ravenna Public Schools (10-0069) in Buffalo County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 13th day of, September 2021 Immediately following the budget hearing in the Ravenna Public Schools High School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2020-2021	2021-2022	Change
Property Valuations	693,479,459	627,811,680	-9%

2020/21 Budget Information

2021/22 Budget Information

Fund	2020-2021 Operating Budget	2020-2021 Property Tax Request	2020 Tax Rate	Property Tax Rate (2020-2021 Request Divided By 2021 Valuation)	2021-2022 Operating Budget	2021-2022 Proposed Property Tax Request	Proposed 2021 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	7,889,559.00	4,824,626.00	0.695713	0.768483	8,631,582.00	4,652,266.00	0.741029	7%	9%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund _____			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	817,693.00	175,374.00	0.025289	0.027934	1,010,047.00	351,246.00	0.055948	121%	24%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	10,000.00	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	8,707,252.00	5,000,000.00	0.721002	0.796417	9,651,629.00	5,003,512.00	0.796977	11%	11%