

Centura Board of Education Budget Hearing
Wednesday, September 2, 2020 6:00 PM
Centura High School Library
201 N. Hwy 11
Cairo, NE 68824

Agenda

1. Roll call
2. Public hearing for the purposes of hearing support, opposition, criticism, suggestions, or observations of taxpayers related to the 2020-21 proposed budgets
3. Public comment
4. Public hearing to discuss the district property tax request for the 2020-21 fiscal year.
5. Public comment
6. Adjournment

2020-2021 Proposed Budget

Presented for Public Hearing
Wednesday, September 2, 2020
6:00 p.m.
Centura School Board Room
201 N Hwy 11
Cairo, Ne 68824



Budgets

General Fund
Special Building Fund
Student Fee Fund
Depreciation Fund
Employee Benefit Fund
School Fund
Activities Fund

To: Centura Board of Education
 From: Ryan Ruhl, Superintendent
 RE: 2020-2021 Proposed Budget

The enclosed budget information includes the requirements of the State of Nebraska Budget Proposal.

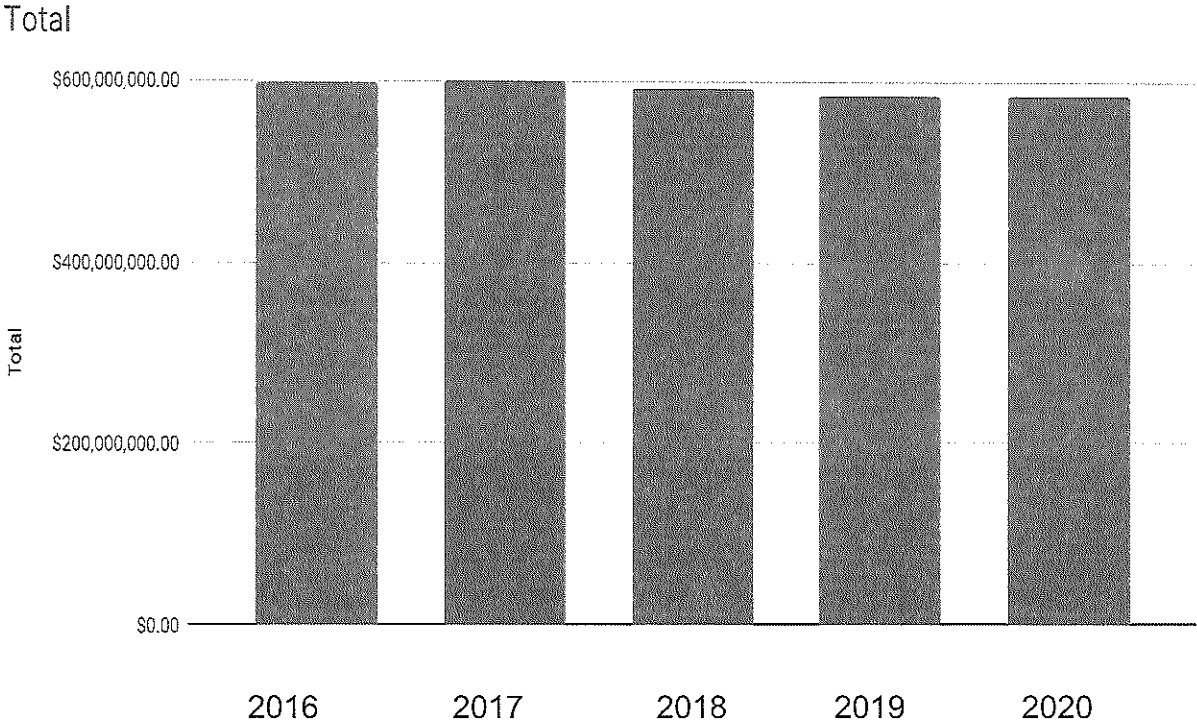
The final "Certification of Valuation" arrived on August 20, 2020. The following pages contain the official valuations from each county. Our valuation decreased by 0.12% in the dollar amount of \$727,739. The difference when you compare last year's penny amount of \$58,442 compared to the 2020-21 penny amount of \$58,369.

VALUATIONS

County	2017	2018	2019	2020	+/- % Diff.
Hall	\$267,513,964.00	\$258,779,294.00	\$ 250,623,764.00	\$ 248,056,529.00	
Howard	\$289,754,457.00	\$290,626,717.00	\$ 292,801,681.00	\$ 295,892,892.00	
Sherman	\$12,037,529.00	\$11,885,857.00	\$ 11,466,662.00	\$ 10,966,706.00	
Buffalo	\$30,017,800.00	\$30,058,343.00	\$ 29,527,244.00	\$ 28,775,485.00	
Totals	\$599,323,750.00	\$591,350,211.00	\$ 584,419,351.00	\$ 583,691,612.00	-0.12%

County Valuations

The Chart below represents the County Valuations starting at the left with 2016 and running through to 2020.



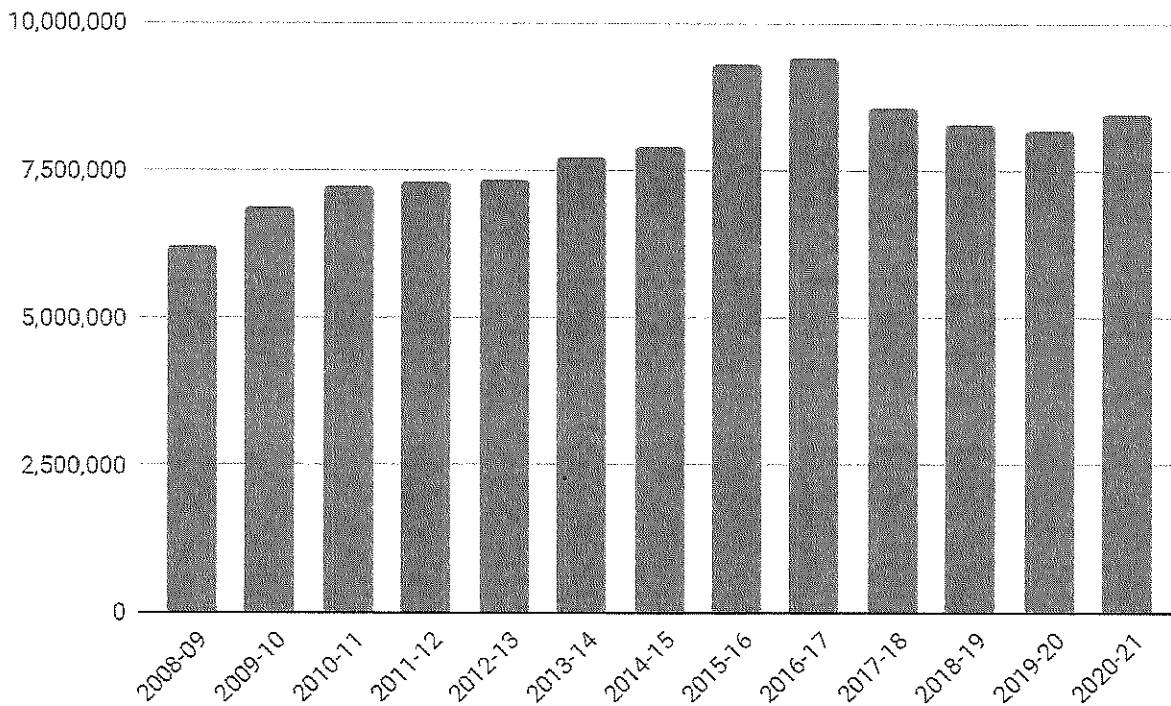
The County Valuations have decreased from 2017 to 2020 by an amount of \$15,632,138.

General Fund

The Property Tax request of \$5,803,030, requiring a \$0.994195 levy, is proposed for the 2020-21 budget. The General Fund Tax request dollar amount remains flat from the 2019-2020 budget. The tax asking amount is 0.994195 and represents a little over 99 cents of the levy amount.

The bar graph below shows the General Fund's total budget, that includes the total operating expenses. The General Fund for 2020-2021 is affected by a 6.8% increase in insurance premiums and another \$75,217.

Total General Fund Budget Comparison. (2008-2020)



Centura has experienced a steady decrease in State Aid over the past two years. Since a State Aid of \$395,640 in 2018 to our current State Aid in 2020 of \$288,973. The amount is a two-year difference of \$106,667. Despite the decrease, we can keep the General Fund tax asking flat.

State Aid

2013-14	\$ 1,428,564.00
2014-15	\$ 1,121,475.00
2015-16	\$ 334,732.00
2016-17	\$ 304,563.00
2017-18	\$ 305,052.00
2018-19	\$ 395,640.00
2019-20	\$ 364,190.00
2020-21	\$288,973.00

Special Building Fund

The Tax request for the 2020-2021 Building Fund is \$252,525, with a tax levy of 0.043263. The dollar amount is \$250,000, and a County Assessor Fee to reach the \$252,525 amount. The number of 0.043263 represents a little over 4 cents on the levy.

Year	Building Fund Dollar Amount	Building Fund Tax asking
2015-2016	\$802,345.00	0.141656
2016-2017	\$591,684.00	0.098984
2017-2018	\$295,932.00	0.049378
2018-2019	\$55,556.00	0.009395
2019-2020	\$126,263.00	0.021605
2020-2021	\$252,525.00	0.043263

Student Fee Fund

There will not be a change in the balance of \$840.00. The amount is the same total from the 2019-20 budget. The student fee fund is a nontax fund.

Depreciation Fund

The proposed budget requests a \$250,000 transfer from the General Fund to maintain depreciated facilities, equipment, and maintenance. When considering purchasing a bus, fixing the parking lot and sidewalks, door or window replacement, and completing the contract on lights, funds come from the Depreciation Fund. Money in this account is transferred from the General Fund account and doesn't require additional tax funding.

Employee Benefit Fund

The Employee Benefit fund will not require any additional budgeting for the 2019-20 school year. A balance of \$17,300 remains, and its use is for unemployment claims.

School Lunch and Activities Fund

In the past, Centura's budget has transferred funds into these accounts. In 2019-2020 \$13,000.00 was transferred from the General Fund to the Activities Fund and not needed for the Lunch Fund. The budgeted transfer amount is \$15,000 for the 2020-21 budget. The Activity Fund utilizes nearly \$18,000 in official/umpire fees to run a competition.

PROPOSED 2020-2021 BUDGET

Board Goals:

1. **Build the Cash Reserves**
2. **Add 250K into the Building Fund**
3. **Cut Spending**

The proposed budget will ask for:

General Fund	\$5,803,030.00	requiring 0.994195
Building Fund	\$252,525.00	requiring 0.043263
The total	\$6,055,555	tax levy 1.037458.

This budget will ask for 0% more in the tax levy for the General Fund and address the School Board Goals of levying \$250,000 into the Building Fund. The overall budget is a 2% increase in the tax rate.

See the next page for the 2019/20 and 2020/2021 Final Tax Request for this Special Budget Hearing.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Centura (47-0100) in Howard 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 2 day of September, 2020 at 6:00 o'clock, p.m., at Centura High School 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.

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)
	2018-2019 (1)	2019-2020 (2)	2020-2021 (3)			
General	\$ 7,027,000.00	\$ 7,726,277.00	\$ 8,463,329.00	\$ 1,456,412.00	\$ 4,174,741.00	\$ 5,803,030.00
Depreciation	\$ 68,350.00	\$ 199,604.00	\$ 445,390.00		\$ 445,390.00	
Employee Benefit	\$ -	\$ -	\$ 17,399.00	\$ -	\$ 17,399.00	
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	
Activities	\$ 299,449.00	\$ 229,650.00	\$ 351,956.00	\$ -	\$ 351,956.00	
School Nutrition	\$ 240,398.00	\$ 229,679.00	\$ 267,516.00	\$ 28,866.00	\$ 296,382.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 272,147.00	\$ 323,655.00	\$ 414,200.00		\$ 164,200.00	\$ 252,525.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Fee	\$ -	\$ -	\$ 840.00	\$ -	\$ 840.00	
TOTALS	\$ 7,907,344.00	\$ 8,708,865.00	\$ 9,960,630.00	\$ 1,485,278.00	\$ 5,450,908.00	\$ 6,055,555.00

Notice of Special Hearing To Set Final Tax Request

Centura (47-0100) in Howard 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 2 day of September 2020 at 6:00 o'clock p.m., at Centura High School for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

2019-2020 2020-2021 Change

Property Valuations	584,419,351	583,691,612	0%
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2019/20 Budget Information

2020/21 Budget Information

Fund	2019-2020 Operating Budget	2019-2020 Property Tax Request	2019 Tax Rate	Property Tax Rate (2019-2020 Request Divided By 2020 Valuation)	2020-2021 Operating Budget	2020-2021 Proposed Property Tax Request	Proposed 2020 Tax Rate
General Fund	8,189,662.00	5,794,035.00	0.991417	0.992653	8,463,329.00	5,803,030.00	0.994195
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000
Bond Fund(s) K - 8			0.000000	0.000000			0.000000
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000
Bond Fund			0.000000	0.000000			0.000000
Special Building Fund	515,635.00	126,263.00	0.021605	0.021632	414,200.00	252,525.00	0.043263
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000
Total	8,705,297.00	5,920,298.00	1.013022	1.014285	8,877,529.00	6,055,555.00	1.037458

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS


TAX YEAR 2020
 (certification required annually)

To: CENTURA

TAXABLE VALUE LOCATED IN THE COUNTY OF HALL COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value
SCHOOL #100 GENERAL	3	47-0100		\$248,056,529
SCHOOL #100 BLDG	3	47-0100		\$248,056,529

I Krisli Wold, Hall County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.



(signature of county assessor)

08/19/2020
 (date)

CC: County Clerk, Hall County, NE County

CC: County Clerk where school district is headquartered, if different county, Hall County, NE County

Note to School District: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division

CERTIFICATION OF TAXABLE VALUE
FOR SCHOOL DISTRICTS
TAX YEAR 2020

(certification required on or before August 20th of each year)

TO :

TAXABLE VALUE LOCATED IN THE COUNTY OF HOWARD

NAME of Base School District	Class of School	Base School Code	Unified/Learning Comm. Code	School District Taxable Value
CENTURA 100	3	47-0100		295,892,892

I Neal Dethlefs, Howard County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. 13-509.



 (signature of county assessor)

8-18-2020

 (date)

CC: County Clerk, Howard County
 CC: County Clerk, where school district is headquartered, if different county, Howard County

Note to School District: A copy of the Certification of Value must be attached to the budget document.


**CERTIFICATION OF TAXABLE VALUE
FOR SCHOOL DISTRICTS
TAX YEAR 2020**
{certification required on or before August 20th of each year}

**TO: CENTURA SCHOOL DISTRICT
ATTN: SUPERINTENDENT OF SCHOOLS
PO BOX 430
CARO, NE 68824**

TAXABLE VALUE LOCATED IN THE COUNTY OF BUFFALO

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value
CENTURA 100	3	47-0100		28,775,485

I Ethel Skinner, BUFFALO County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509.


(signature of county assessor)

August 13th 2020
(date)

CC: County Clerk, BUFFALO County

CC: County Clerk where school district is headquartered, if different county, _____ County

Note to School District: A copy of the Certification of Value must be attached to the budget document.

**CERTIFICATION OF TAXABLE VALUE
FOR SCHOOL DISTRICTS
TAX YEAR 2020**
{certification required on or before August 20th of each year}

TO: SCHOOL DIST # 100C
CENTURA PUBLIC SCHOOLS
PO BOX 430
CAIRO NE 68824

TAXABLE VALUE LOCATED IN THE COUNTY OF SHERMAN

Name of School District	Class of School	Base School Code	Unified/Learning Comm. Code	School District Taxable Value
SD 100 CENTURA	3	47-0100		10,966,706

I SHERIE KUSZAK, SHERMAN County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509.

Sherie Kuszak
(signature of county assessor)

8/17/20
(date)

CC: County Clerk, SHERMAN County

CC: County Clerk where school district is headquartered, if different county, _____ County

Note to School District: A copy of the Certification of Value must be attached to the budget document

