

Centura Board of Education Budget Hearing
Monday, September 13, 2021 5:30 PM
Centura Board Room
P.O. Box 430
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 2021-22 proposed budgets
3. Public comment
4. Public hearing to discuss the district property tax request for the 2021-22 fiscal year.
5. Public comment
6. Adjournment

2021-2022 Proposed Budget

Presented for Public Hearing
Wednesday, September 13, 2021
5:30 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: 2021-2022 Proposed Budget

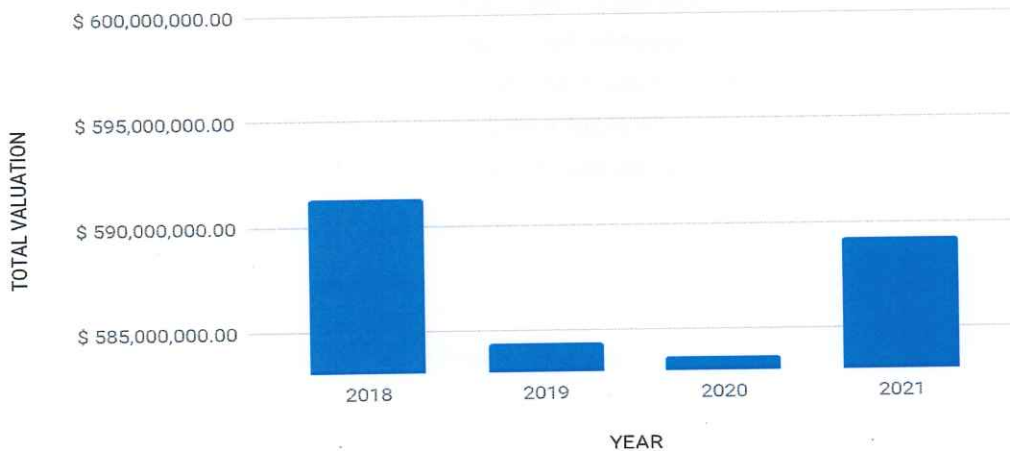
The enclosed budget information includes the requirements of the State of Nebraska Budget Proposal.

The final "Certification of Valuation" arrived on August 20, 2021. The following pages contain the official valuations from each county. Our valuation increased by 0.95% in the dollar amount of \$5,565,582. The difference when you compare last year's penny amount of \$58,369 compared to the 2021-22 penny amount of \$58,925.

VALUATIONS

YEAR	TOTAL VALUATION
2018	\$591,350,211
2019	\$584,419,351
2020	\$583,691,612
2021	\$589,257,194

TOTAL VALUATION vs. YEAR



County Valuations

The Chart below represents the County Valuations starting at the left with 2016 and running through to 2021.

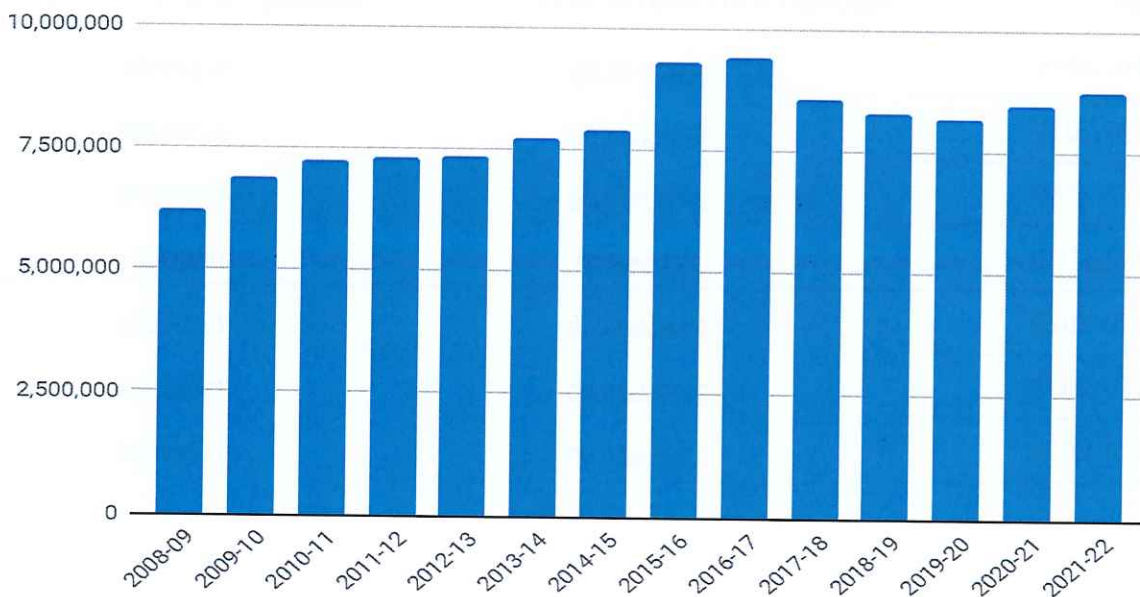
County	2016	2017	2018	2019	2020	2021
Hall	\$270,376,573.00	\$267,513,964.00	\$258,779,294.00	\$ 250,623,764.00	\$ 248,056,529.00	\$ 252,484,792.00
Howard	\$285,521,702.00	\$289,754,457.00	\$290,626,717.00	\$ 292,801,681.00	\$ 295,892,892.00	\$ 296,888,297.00
Sherman	\$11,463,151.00	\$12,037,529.00	\$11,885,857.00	\$ 11,466,662.00	\$ 10,966,706.00	\$ 10,880,171.00
Buffalo	\$30,395,887.00	\$30,017,800.00	\$30,058,343.00	\$ 29,527,244.00	\$ 28,775,485.00	\$ 29,003,934.00

The change in Valuation from 2016 to 2021 is -\$8,500,119. (2017 was the highest valuation total at \$599,323,750).

General Fund

The Property Tax request of \$5,803,030, requiring a \$0.984804 levy, is proposed for the 2021-22 budget. The General Fund Tax request is 1% less based on an increase in valuation. 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, which includes the total operating expenses. The General Fund for 2021-2022 is affected by an increase in insurance premiums, salaries, and Stimulus money spending. The difference is \$270,858.



Centura has experienced a steady decrease in State Aid over the past three years. From a State Aid of \$395,640 in 2018 to our current State Aid in 2021 of \$235,000. The amount is a three-year difference of \$106,640. 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
2021-22	\$235,000

Special Building Fund

The Tax request for the 2021-2022 Building Fund is \$252,525, with a tax levy of 0.042855. The dollar amount is \$250,000, and a County Assessor Fee to reach the \$252,525 amount. The number of 0.042855 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
2021-2022	\$252,525.00	0.042855

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 2020-2021 \$20,000.00 was transferred from the General Fund to the Activities Fund and not needed for the Lunch Fund. The budgeted transfer amount is \$20,000 for the 2021-22 budget. The Activity Fund utilizes nearly \$18,000 in official/umpire fees to run a competition.

PROPOSED 2020-2021 BUDGET

Board Goals:

1. Add 250K in the Building Fund for remodeling and construction.
2. Add 250K into the Depreciation Fund for the Computer Lease, Bus purchasing, and repair work.
3. Be a good steward of the stakeholders while providing opportunities for student success.

The proposed budget will ask for:

General Fund	\$5,803,030.00	requiring 0.984804
Building Fund	\$252,525.00	requiring 0.042855
The total	\$6,055,555	tax levy 1.027659.

This budget will ask for 1% less 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 1% decrease in the tax rate while increasing the operating budget by 4%.

See the next page for the 2020/21 and 2021/2022 Final Tax Request for this Special Budget Hearing.

Notice of Special Hearing To Set Final Tax Request

Centura Public School (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 Monday 13th day of, September 2021 at 5:30 o'clock P.M., at Centura Public School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2020-2021	2021-2022	Change
	583,691,612	589,257,194	1%

2020/21 Budget Information

2021/22 Budget Information

Fund	2020-2021 Operating Budget	2020-2021 Property Tax Request	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	8,463,329.00	5,803,030.00	0.994195	8,754,187.00	5,803,030.00	0.984804	-1%	3%
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	414,200.00	252,525.00	0.043263	441,544.00	252,525.00	0.042855	-1%	7%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	-	-	0.000000	#DIV/0! 0	
Qualified Capital Purpose Undertaking Fund K - 8			0.000000			0.000000	#DIV/0! 0	
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000			0.000000	#DIV/0! 0	
Total	8,877,529.00	6,055,555.00	1.037458	9,195,731.00	6,055,555.00	1.027659	-1%	4%

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Centura Public School (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 Monday 13th day of September, 2021 at 5:30 o'clock, P.M., at Centura Public School Board Room 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	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2019-2020 (1)	2020-2021 (2)	2021-2022 (3)			
General	\$ 7,081,487.00	\$ 7,406,022.00	\$ 8,754,187.00	\$ 2,144,962.00	\$ 5,154,149.00	\$ 5,803,030.00
Depreciation	\$ 174,604.00	\$ 220,387.00	\$ 317,115.00		\$ 317,115.00	
Employee Benefit	\$ -	\$ -	\$ 17,399.00	\$ -	\$ 17,399.00	
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	
Activities	\$ 254,908.00	\$ 232,822.00	\$ 379,945.00	\$ -	\$ 379,945.00	
School Nutrition	\$ 229,886.00	\$ 221,818.00	\$ 310,898.00	\$ -	\$ 310,898.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 268,297.00	\$ 192,022.00	\$ 441,544.00		\$ 191,544.00	\$ 252,525.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ 840.00	\$ -	\$ 840.00	
TOTALS	\$ 8,009,182.00	\$ 8,273,071.00	\$ 10,221,928.00	\$ 2,144,962.00	\$ 6,371,890.00	\$ 6,055,555.00

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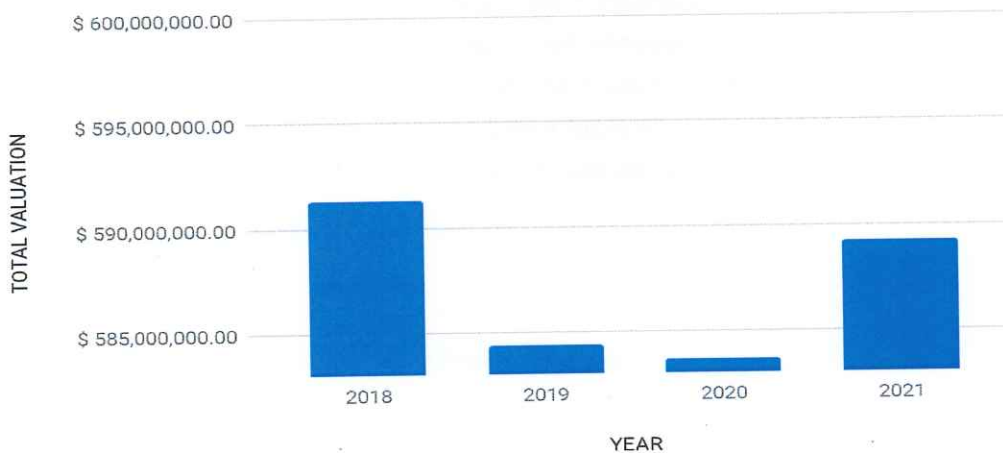
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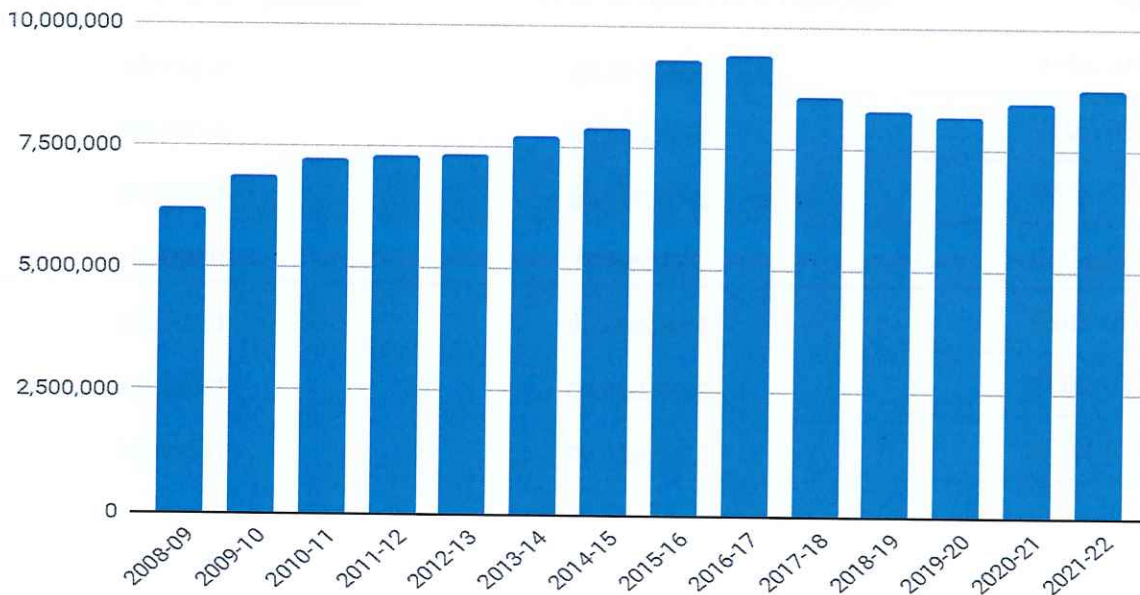
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