Board of Education Regular Meeting/Business
Monday, September 14, 2026 5:30 PM

Virginia Moon Administrative Center
8545 Park Drive
Ralston, NE 68127

Agenda

1. Call To Order
   Speaker(s): Board President
2. Roll Call - Excuse Board Members not in attendance
   Speaker(s): Board President
3. Ralston Public Schools 2026-2027 District Budget Hearing
   Speaker(s): Aaron Bredenkamp
4. Adjourn

Budget Hearing Instructions for Board of Education President

1. Open Meeting - Call to Order

2. Announce copy of Open Meetings Act and its location

3. Read the following: *"The sole item on this special meeting agenda is to conduct a public hearing, as required by State Statute Sections 13-501 to 13-513 of Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the Ralston Public Schools proposed budget and consider amendments relative thereto. Notice of the public hearing was published in the Daily Record, a legal newspaper of general circulation within the District on Thursday, September 10, 2026."*

4. Dr. Bredenkamp will briefly review 2026/2027 Proposed Budget

5. Public input: *"At this time anyone present and interested is invited to come forward to express any position or opinion concerning the Ralston Public Schools proposed Budget. Please begin by stating your full name and address for the record........."*

6. Questions

7. Adjournment

RALSTON PUBLIC SCHOOLS

BUDGET HEARING

2026-2027

Ralston
PUBLIC SCHOOLS

Fund Balances

as of 8/31

General Fund - $18,191,213

Bond Fund - $7,701,821

Special Building Fund - $9,616,675

Depreciation Fund - $3,401,434

QCPUF - $0

Activity Funds - $321,365

General Fund Budget Description

General Fund Operating Budget - $49,545,945

- Includes $245,000 for Voluntary Separation

Special Building Fund - $250,000

Anticipated Depreciation Fund transfer - $550,000

Receipts History

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	25-26 Actual	2026-2027	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	$ 23,255,837	$ 24,448,555	3.05%
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	$ 43,687	$ 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	$ 4,328,135	$ 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	$ 719,251	$ 450,000	0.00%
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	$ 32,294	$ 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	$ 51,471	$ 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	$ -	$ 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	$ 97,469	$ 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	$ 9,481,955	$ 11,060,089	16.64%
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	$ 4,689,349	$ 4,473,134	-1.49%
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	$ 620,686	$ 613,166	22.63%
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	$ 876,842	$ 885,000	0.00%
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	$ 4,706,166	$ 3,950,000	0.00%
EduJobs Funding														
Income from Cash Balance	$ 1,049,445	$ -	$ 1,437,247	$ -	$ -	$ -	$ -		$ -		$ 263,555	$ -	$ -	-100.00%
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**	**$ 48,903,141**	**$ 49,545,945**	**4.39%**

Disbursement History

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	25-26 Actual	2026-2027	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	$ 21,591,075	$ 25,222,476	3.05%
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	$ 7,386,347	$ 7,734,766	8.21%
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	$ 1,570,339	$ 1,706,490	6.13%
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	$ 2,444,265	$ 2,854,655	2.81%
General Administration	$ 779,242	$ 708,035	$ 813,755	$ 986,613	$ 835,704	$ 903,873	$ 786,919	$ 936,108	$ 813,459	$ 797,392	$ 844,982	$ 922,724	$ 887,138	4.99%
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	$ 2,506,360	$ 2,767,390	2.95%
Fiscal Affairs	$ 763,375	$ 682,582	$ 772,746	$ 671,797	$ 822,403	$ 1,240,925	$ 831,301	$ 911,724	$ 843,768	$ 678,087	$ 710,764	$ 736,254	$ 724,985	2.00%
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	$ 4,072,009	$ 4,751,784	6.71%
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	$ 893,694	$ 997,571	1.08%
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	$ 1,728,254	$ 1,766,190	7.95%
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	$ 54,161	$ 132,500	0.00%
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**	**$ 43,905,482**	**$ 49,545,945**	**4.39%**

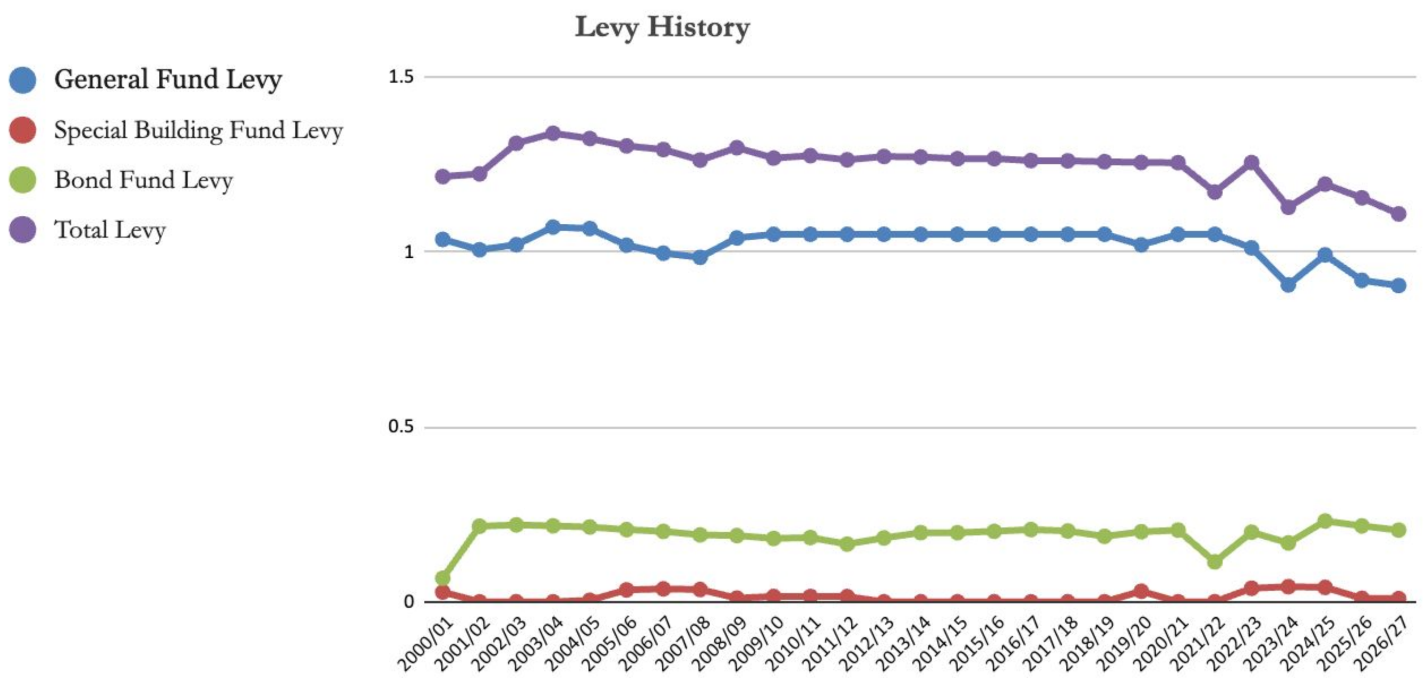
Tax Request Information

	2025-2026		2026-2027	
	Tax Request	Levy	Tax Request	Levy
General Fund	$23,963,448	.91849	$24,695,510	.89433
Building Fund	$252,525	.00968	$252,525	.00915
Voluntary Separation	$239,394	.00918	$0	.00
Bond Fund	$5,656,566	.21681	$5,656,566	.20485
QCPUF	$0	.00	$0	.00
Total Levy request	**$30,111,933**	**1.15415**	**$30,604,601**	**1.10831**

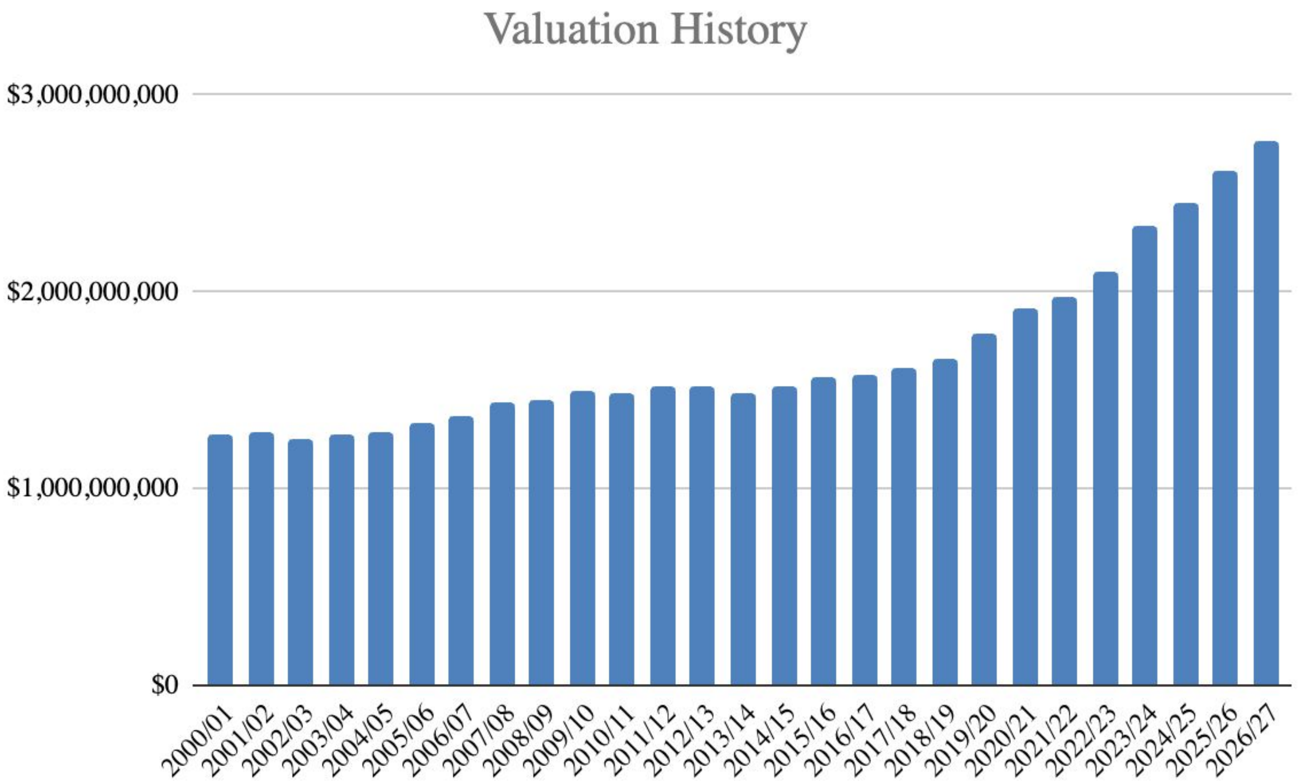
Levy History

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
2026/27	0.9035	0.0091	0.2048	1.1083

Levy History



Valuation History



Effective Tax Rate Due to Tax Credits

	2025-2026 Non-Bond Fund Levies		**Property Tax Credits from the State**	
	Tax Request	Levy	Amount	Credit
General Fund	$24,432,500	.92767	737,805	Homestead Credit
Building Fund	$254,683	.00967	1,275,013	Real Property Tax Credit
			5,950,921	School Tax Credit
Total Levy request	**$24,687,183**	**.93734**	**$7,963,739**	

Net Tax to Property Owners	**$16,723,445**
Effective Levy	**.634967**

That's a 32% reduction to the levy

Source: NDE Effective Tax Rate For Public School Districts

Summary

- Certified Valuation increased by 5.84% to $2,761,367,255
    - Real Growth of .08%
- General Fund Levy of $.89433
- Special Building Fund Levy of $.00915
    - Total of $.90 or $.15 below the $1.05 Levy Lid
- Bond Fund Levy of $.20485
    - Decrease of .0005
    - Paying for 2021 and 2023 series bonds for full fiscal year
- **Total Levy for 2026-2027 is $1.10831**
    - **Decrease of $.0459**
- Tax Credits lowered the tax levy by 32% in 2025-2026
- General Fund increased by 4.39% from 2025-2026
    - Certified Staff Salary Increase of $700 on the base
    - Insurance Premium Increase of 7.25%

Questions?

BUDGET HEARING

2026-2027

Budget Factors for the 2026-2027 School Year

State Aid and Limitations

	Budget Authority	Property Tax Authority	Property Tax Authority with Board Approved additional 5%	State Aid
25-26	$40,823,820	$26,256,162	$28,642,107	$9,481,955
26-27	$45,153,194	$27,377,584	$29,782,929	$11,060,089
Difference	$4,329,374	$970,681	$990,081	$1,537,493
Percentage Δ	10.61%	4.27%	3.98%	3.78%

Valuation

	Real Estate Valuation	Personal Property	State Assessed	Total
2025	$2,406,723,360	$184,724,040	$17,557,235	$2,609,004,635
2026	$2,558,859,960	$184,715,440	$17,791,855	$2,761,367,255
Difference	$152,136,600	-$8,600	$234,620	$152,362,620
Percentage Δ	6.32%	-0.005%	1.34%	5.84%

Certified Staff Salary Increase - $725 on the base

Insurance Premium Increase - 7.25%

New Positions
KW - 5th grade teacher
MB - 6th grade teacher
Elementary SPED Position
District Wide Behavior Coach
Reduced Positions
District Wide Technology Coach