

2025 Property Tax Request Hearing
Monday, September 8, 2025 7:01 PM
High School Library
P.O. Box 8400
Ravenna, NE 68869-8400

1. Call 2025-2026 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 2025-26 Property Tax Request Hearing Notice was published in the September 3rd edition of the Ravenna News
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

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 8th day of, September 2025 at 7:01 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.

	2024-2025	2025-2026	Change
Property Valuations	825,454,373	932,698,401	13%

2024-2025 Budget Information

2025-2026 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	9,095,924.00	4,489,575.00	0.543891	0.481353	10,844,881.00	5,835,364.00	0.625643	15%	19%
Bond Fund(s) K - 12			0.000000	0.000000	877,529.00	464,301.00	0.062357	#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	3,060,870.00	1,137,247.00	0.137772	0.121931	9,878,177.00	-	0.000000	-100%	223%
Qualified Capital Purpose Undertaking Fund K - 12	246,262.00	243,697.00	0.029523	0.026128	254,546.00	-	0.000000	-100%	3%
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	12,403,056.00	5,870,519.00	0.711186	0.629412	21,855,133.00	6,299,665.00	0.688000	-3%	76%

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. #1

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 2025-2026 property tax request be set at:

General Fund:	\$	5,835,364.00
Bond Fund:	\$	464,301.00
Special Building Fund:	\$	-
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by 12.99 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 0.629412 per \$100 of assessed value.

4. Ravenna Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.688 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 (decrease) last year's budget by 66.47 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

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

Voting yes were:

Voting no were:

Dated this 8th day of September, 2025

USEFUL INFORMATION

Note to MAC Users:

You can use a MAC to input information but there have been issues noted in printing from the MAC. The only solution that is known is to print via a PC.

MUST COMPLETE THIS PAGE - Basic Data Input Area

The Basic Data Input Area is designed to help common information flow throughout the Budget Form.

Cover Page - Page 1

The Total Property Tax Requirement is carried forward from Page 2; however, you will need to input how much of that tax request is for Principal and Interest on Bonds.

Outstanding Bonded Indebtedness - if you complete the worksheet pages this will fill in automatically. If you do not you will need to indicate your balances as of September 1.

Pages 2 through 4 (If you utilize the Worksheet Pages - Begin Inputting on Worksheet Pages)

These pages are currently completed with formulas which pull from the Worksheet Pages. **If you utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.** If you do not wish to utilize the worksheet pages you can simply type in your numbers on Pages 2 through 4. The only cells with formulas that cannot be over-written are those that provide an essential calculation (example - Total Resources Available).

A complete and accurate budget should have the prior year Balance Forward **equal** Total of Beginning Balances. We have built into the spreadsheet a comparison between these two numbers. If these two numbers **do not agree** a statement will appear indicating it must equal prior year balance forward.

We have also built in a comparison between the Total Requirement and Total Resources Available. If these two numbers **do not agree** in the budget you will receive the message "Budget Not Balanced".

Worksheet Pages - **FOR YOUR USE ONLY - NOT TO BE SUBMITTED TO THE STATE**

The last sheets of this file are worksheet (individual fund) pages. These pages are provided for your use; however, you do not have to use them. For more information about the worksheets, see the Budget Guidelines. ***If you do utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.***

Moving From Page to Page:

There are several ways to move around your budget form. You can hold down the CTRL and hit either Page Down (Moves you ahead a sheet) or Page Up (Moves you to previous sheet). The other option is to use your mouse to click on the different sheet tabs.

I Want to See Descriptions on Left When Inputting Numbers in Budget Column:

On the "View" ribbon in the Window area there is an item called Freeze Panes. Freeze Panes allows you to tell the computer what columns and/or rows you wish to see at all times. Freeze Panes will freeze whatever rows are above your active cell and also whatever columns are to the left of your active cell. By choosing the option again it will turn the option off.

The Cell Is Locked:

UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or you are trying to input information in the wrong cell.

You Note Any Errors Or Have Any Problems:

We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to [contact us at \(402\) 471-2111](tel:4024712111) with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

Checklist of Items to be Completed and Submitted

The following items must be submitted to the State Auditor and are due by September 30th:

- Budget Form (page 1 - 6)
- Joint Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the Report of Joint Public Agency & Interlocal Agreements is due on or before September 30th and should be included with budget submission or filed separately with the APA. This report should detail interlocal agreements the District was involved in during the 2024-2025 year.
- Schedules A, B, and D
- Property Tax Request Resolution
- Notice of Budget Hearing
- Notice of Special Hearing to Set the Final Tax Request
- Proof of Publication for: 1) Notice of Budget Hearing; 2) Notice of Special Hearing to Set the Final Tax Request (if applicable); and 3) Notice of Property Tax Authority, Board Vote to Access the Additional Property Tax Authority
- Certificate of Valuation(s) from County Assessor. Total Certified Valuation was completed on Page 1.
- Board minutes showing the School Board's approval of the budget
- Board minutes showing 70% board approval to request more property taxes than the certified authority amount (if applicable)
- Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority (if applicable)
- Election Ballot and Certification of Election Results for a successful election to override the levy limitation (if applicable)
- Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation (if applicable)
- Printout of LC-2 and the Special Grant Fund List (if applicable)

Checklist of items to ensure budget forms properly completed:

- Page 2, Total Resources Available (Column 4) agrees to Total Requirements (Column 9).
- Page 2, Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8).
- Page 3, Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8).
- Page 4, Total Beginning Balance (Column 1) agrees to the prior School District Budget Form, Page 4, Total Ending Balance (Column 8). If it does not agree, please provide explanation.
- Page 6 - Real Growth Value per Assessor agrees to Certification from County Assessor
- Page 6 - Prior Year Total Real Property Valuation agrees to Certification from County Assessor
- Page 6 - Current tax request (line 7) agrees to total non-bond tax request on cover page
- Page 6 - Prior year tax request (line 1) agrees to non-bond tax request on cover page of last year's budget
- Page 6 - If Line 7 is greater than Line 6, political subdivision participated in Joint Public Hearing, and was included on Postcard notification
- Schedule B, shows the District is in compliance with State Statutes

Please Complete this **Basic Data Input** -It will put information consistently throughc

INPUT ↓

County-District #:	<u>10-0069</u>	
Name of School:	<u>Ravenna Public Schools</u>	
Name of County:	<u>Buffalo</u>	<i>Do not include the word "County"</i>
Class:	<u>3</u>	
Current School District Taxable Value	<u>932,698,401</u>	<i>From County Assessor Certifi</i>
Prior School District Taxable Value	<u>825,454,373</u>	<i>From Prior Year Budget, Cove</i>
Prior Year TOTAL Property Tax Request	<u>5,870,519.00</u>	<i>From Prior Year Budget, Cove</i>
Prior Year Property Tax Request - All Other Purposes ONLY	<u>5,870,519.00</u>	<i>From Prior Year Budget, Cove</i>
Prior Year Levy Rate	<u>0.711186</u>	<i>Prior Year total levy set by Cc</i>
School District Real Growth Value	<u>4,314,862.00</u>	<i>From County Assessor Certifi</i>
School District Prior Year Total Real Property Valuation	<u>825,454,373.00</u>	<i>From County Assessor Certifi</i>
Hearing Held On:		
Day of month:	<u>8th</u>	
Month:	<u>September</u>	
Year:	<u>2025</u>	
Time:	<u>7:00</u>	
A.M. or P.M.:	<u>P.M.</u>	
Location of Hearing:	<u>Ravenna Public Schools High School Library</u>	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	<u>8th</u>	
Month:	<u>September</u>	
Year:	<u>2025</u>	
Time:	<u>7:01</u>	
A.M. or P.M.:	<u>P.M.</u>	
Location of Hearing:	<u>Ravenna Public Schools High School Library</u>	

2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 10-0069 Class #: 3
 Ravenna Public Schools
 TO THE COUNTY BOARD AND COUNTY CLERK OF
 Buffalo County

This budget is for the Period **SEPTEMBER 1, 2025** through **AUGUST 31, 2026**

Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 5,835,364.00	\$ 5,835,364.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ 464,301.00		\$ 464,301.00
Special Building Fund	\$ -	\$ -	\$ -
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ 464,301.00	\$ 5,835,364.00	\$ 6,299,665.00

Outstanding Bonded Indebtedness as of September 1, 2025
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

\$ 5,500,000.00	Principal
\$ 2,846,608.00	Interest
\$ 8,346,608.00	Total Outstanding Bonded Indebtedness

Total Certified Valuation (All Counties)	\$ 932,698,401
<i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>	

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

YES NO

If YES, Please submit Interlocal Agreement Report by September 30th.

County Clerk's Use Only

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

YES NO

If YES, Please submit Trade Name Report by September 30th.

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?

YES NO

APA Contact Information

Auditor of Public Accounts
 PO Box 98917
 Lincoln, NE 68509

Telephone: (402) 471-2111 FAX: (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2025

Submit budget to:

- Auditor of Public Accounts -Electronically on Website or Mail
- County Board (SEC. 13-508), C/O County Clerk
- Nebraska Dept. of Education -Upload to NDE Portal only

2025-2026 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	3,329,928.00	7,396,154.00	5,777,010.00	13,173,164.00	2,267,473.00	8,577,408.00	10,844,881.00	2,328,283.00	13,173,164.00
Depreciation	157,759.00	257,909.00		257,909.00			257,909.00		257,909.00
Employee Benefit	370,867.00	524,367.00		524,367.00			524,367.00	-	524,367.00
Contingency	-	-		-			-		-
Activities	251,630.00	505,627.00		505,627.00			505,627.00	-	505,627.00
School Nutrition	63,688.00	506,104.00		506,104.00			506,104.00	-	506,104.00
Bond	-	417,871.00	459,658.00	877,529.00			877,529.00	-	877,529.00
Special Building	7,926,956.00	9,878,177.00	-	9,878,177.00			9,878,177.00		9,878,177.00
Qualified Capital Purpose Undertaking	250,000.00	254,546.00	-	254,546.00			254,546.00	-	254,546.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	12,350,828.00	19,740,755.00	6,236,668.00	25,977,423.00	2,267,473.00	8,577,408.00	23,649,140.00	2,328,283.00	25,977,423.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
	PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	5,777,010.00	459,658.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	58,354.00	4,643.00	-	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,835,364.00	464,301.00	-	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 610,226.00	\$ 250,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
1,000,000.00	-	50,000.00	40,000.00

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	3,457,863.00	7,703,494.00	3,693,094.00	11,396,588.00	1,767,632.00	6,299,028.00	8,066,660.00	3,329,928.00
Depreciation	649,929.00	750,559.00		750,559.00			592,800.00	157,759.00
Employee Benefit	219,709.00	370,867.00		370,867.00			-	370,867.00
Contingency	-	-		-			-	-
Activities	227,991.00	524,241.00		524,241.00			272,611.00	251,630.00
School Nutrition	46,506.00	441,328.00		441,328.00			377,640.00	63,688.00
Bond	-	-	-	-			-	-
Special Building	1,760,261.00	7,638,172.00	679,377.00	8,317,549.00			390,593.00	7,926,956.00
Qualified Capital Purpose Undertaking	2.00	101,155.00	148,845.00	250,000.00			-	250,000.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	6,362,261.00	17,529,816.00	4,521,316.00	22,051,132.00	1,767,632.00	6,299,028.00	9,700,304.00	12,350,828.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets

MOTOR VEHICLE TAXES	
\$	243,588.00

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	3,472,899.00	6,811,370.00	4,467,969.00	11,279,339.00	1,087,695.00	6,733,781.00	7,821,476.00	3,457,863.00
Depreciation	457,576.00	722,703.00		722,703.00			72,774.00	649,929.00
Employee Benefit	116,868.00	220,602.00		220,602.00			893.00	219,709.00
Contingency	-	-		-			-	-
Activities	192,446.00	512,815.00		512,815.00			284,824.00	227,991.00
School Lunch	111,889.00	442,440.00		442,440.00			395,934.00	46,506.00
Bond	-	-	-	-			-	-
Special Building	1,435,628.00	1,579,532.00	590,169.00	2,169,701.00			409,440.00	1,760,261.00
Qualified Capital Purpose Undertaking	2.00	2.00	-	2.00			-	2.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	\$ 5,787,308.00	10,289,464.00	5,058,138.00	15,347,602.00	1,087,695.00	6,733,781.00	8,985,341.00	6,362,261.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets

MOTOR VEHICLE TAXES
\$ 236,728.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME **Ravenna Public Schools**
 ADDRESS **41750 Carthage Road**
 CITY & ZIP CODE **Ravenna, NE 68869**
 TELEPHONE **308-452-3249**
 WEBSITE **<https://www.ravennabluejays.org/>**

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	Misti Fiddelke	Ken Schroeder	Ken Schroeder
TITLE /FIRM NAME	Board President Ravenna PS	Superintendent	Superintendent
TELEPHONE	308-627-7394	308-470-0502	308-470-0502
EMAIL ADDRESS	misti.fiddelke@ravennabluejays.org	ken.schroeder@ravenna.bluejays.org	ken.schroeder@ravenna.bluejays.org

For Questions on this form, who should we contact (please one): Contact will be via email if supplied.

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. #1

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 2025-2026 property tax request be set at:

General Fund:	\$	5,835,364.00
Bond Fund:	\$	464,301.00
Special Building Fund:	\$	-
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by 12.99 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 0.629412 per \$100 of assessed value.
4. Ravenna Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.688 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 (decrease) last year's budget by 66.47 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

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

Voting yes were:

Voting no were:

Dated this 8th day of September, 2025

Ravenna Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 5,870,519.00
(Total Personal and Real Property Tax Required for All Other Purposes from prior year budget - Cover Page)

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

<u>4,314,862.00</u>	/	<u>825,454,373.00</u>	=	<u>0.52</u> % (3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.52 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 147,937.08

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 6,018,456.08
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) \$ 5,835,364.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

10-0069

Ravenna Public Schools

Line No.		2025-2026 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	Total Repairs to Infrastructure Damaged by a Natural Disaster (Lines 1 through 8)	\$ -
10	Judgments: (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	Total Judgments (Lines 11 through 16)	\$ -
18	Distance Education Courses	
19	Amounts eligible as exclusion for Voluntary Termination Agreements	
20	Retirement Contribution Increase	\$ 136,020.00
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ 136,020.00

Superintendent Pay Transparency Notice—Proposed Contract *(Name of current or new superintendent)*

Notice is hereby given that Ravenna Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on May 12, 2025 at 8:00 pm at the Ravenna High School Library in Ravenna, Nebraska.

After the 2025/26 school year, how many years remain on the contract:
(Column F must be completed if additional years remain on contract.)

1

The estimated costs to the district for the 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 154,891.00	\$ 154,891.00	\$ 309,782.00
Compensation for activities outside of the regular salary:			
• <i>Extended contracts / Activities outside of regular salary</i>			\$ -
• <i>Bonus/Incentive/Performance Pay</i>			\$ -
• <i>Stipends</i>			\$ -
• <i>All other costs not mentioned above</i>			\$ -
Benefits and Payroll Costs Paid by district:			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 33,000.00	\$ 33,000.00	\$ 66,000.00
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district</i>	\$ 27,500.00	\$ 27,500.00	\$ 55,000.00
• <i>District's share of retirement, FICA and Medicare</i>			\$ -
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>			\$ -
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00
• <i>Mileage Allowance</i>	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
Totals:	\$ 218,891.00	\$ 218,891.00	\$ 437,782.00

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 8th day of September, 2025 at 7:00 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)
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 7,821,476.00	\$ 8,066,660.00	\$ 10,844,881.00	\$ 2,328,283.00	\$ 7,396,154.00	\$ 5,835,364.00
Depreciation	\$ 72,774.00	\$ 592,800.00	\$ 257,909.00		\$ 257,909.00	
Employee Benefit	\$ 893.00	\$ -	\$ 524,367.00	\$ -	\$ 524,367.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 284,824.00	\$ 272,611.00	\$ 505,627.00	\$ -	\$ 505,627.00	
School Nutrition	\$ 395,934.00	\$ 377,640.00	\$ 506,104.00	\$ -	\$ 506,104.00	
Bond	\$ -	\$ -	\$ 877,529.00	\$ -	\$ 417,871.00	\$ 464,301.00
Special Building	\$ 409,440.00	\$ 390,593.00	\$ 9,878,177.00		\$ 9,878,177.00	\$ -
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ 254,546.00	\$ -	\$ 254,546.00	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 8,985,341.00	\$ 9,700,304.00	\$ 23,649,140.00	\$ 2,328,283.00	\$ 19,740,755.00	\$ 6,299,665.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 464,301.00	\$ 5,835,364.00	\$ 6,299,665.00

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **10-0069**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	3,406,036.00	3,619,685.00	3,908,541.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	1,087,695.00	1,229,164.00	1,540,960.00
4	Support Services - Pupils (SPED Related)	2100's		490,325.00	634,313.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	469,004.00	217,451.00	215,600.00
7	Support Services - Instructional	2200's	84,422.00	118,238.00	159,790.00
8					
9	Board of Education	2310		30,945.00	46,750.00
10	Executive Administration Services	2320	273,427.00	245,307.00	258,342.00
11	District Legal Services	2330		3,788.00	25,000.00
12	Office of the Principal	2410	423,329.00	459,490.00	531,650.00
13	General Administration - Business Services	2500	252,748.00	263,443.00	329,300.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	806,833.00	629,422.00	795,500.00
15	Vehicle Acquisition & Maintenance	2650			
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	400,074.00	414,015.00	337,750.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 /		48,143.00	92,200.00
18					
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	29,501.00	28,442.00	22,250.00
22	Debt Services	5000			
23	Federal Programs	6000's	523,407.00	112,783.00	341,935.00
24					
25	Transfers to Activity & Lunch Funds	8000	65,000.00	156,019.00	105,000.00
26	Interfund Loan Repayment to Special Building Fund	9003			1,500,000.00
27					
28					
29					
30	Total Disbursements & Transfers (Including SPED)		7,821,476.00	8,066,660.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	1,087,695.00	1,767,632.00	2,267,473.00
32	Total Non-Special Education Disbursements & Transfers		6,733,781.00	6,299,028.00	8,577,408.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				10,844,881.00
34	NECESSARY CASH RESERVE				2,328,283.00
35	TOTAL REQUIREMENTS				13,173,164.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		(41,163.00)	507,185.00	1,029,928.00
39	Investments, 9-1		2,207,023.00	1,760,711.00	1,300,000.00
40	County Treasurer's Balance, 9-1		1,307,039.00	1,189,967.00	1,000,000.00
41	Total Beginning Balance		3,472,899.00	3,457,863.00	3,329,928.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	9,402.00	8,343.00	8,500.00
46	Public Power District Sales Tax	1120	155,438.00	131,788.00	130,000.00
47	Motor Vehicle Taxes	1125	236,728.00	243,588.00	250,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335		-	-
49	Tuition Received from Individuals	1311-13 / 1370		-	-
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360	4,830.00	9,240.00	2,500.00
51	Transportation Received from Individuals	1410-1411			-
52	Transportation Received from Other Districts	1420-1440		2,358.00	-
53	Interest	1510 / 1520	66,621.00	14,030.00	5,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990	1,735.00	1,550.00	1,000.00
56	Local License Fees/Court Fines	1911 / 1921	2,330.00	2,650.00	2,000.00
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925			
59					
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	27,425.00	26,504.00	25,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210	250.00	2,525.00	1,000.00
68					
69					
70	STATE SOURCES				
71	State Aid	3110	608,162.00	591,980.00	610,226.00
72	Special Education Programs	3120	959,609.00	1,032,878.00	1,140,000.00
73	Special Education Transportation	3125	21,789.00	37,445.00	35,000.00
74	Homestead Exemption	3130	88,987.00	84,062.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	12,422.00	10,729.00	10,000.00
77	Payments for High Ability Learners	3535	4,206.00	4,166.00	4,000.00
78	Other State Appropriations				
79					
80					
81					
82					
83					
84	State Apportionment	3400	61,287.00	129,019.00	75,000.00
85	Other				
86	State Categorical Programs	3500's	37,500.00	21,692.00	15,000.00
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	436,549.00	1,505,298.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	72,051.00	120,720.00	75,000.00
91		4526-4528, 4531			
92	REAP		35,797.00	39,350.00	30,000.00
93					
94	IDEA Programs	4512-4523	122,187.00	116,511.00	120,000.00
95		4416-4418			
96					
97	Medicaid in Public Schools	4708	10,000.00	6,000.00	5,000.00
98	Medicaid Administrative Activities in Public Schools	4709	8,913.00	6,120.00	5,000.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524	6,154.00	10,000.00	6,000.00
101				-	
102				-	
103				-	
104	Vocational Education (Carl Perkins)	4525			
105	Other Federal Categorical Receipts	4530		-	
106					
107	Grants from Corporations & Other Private Interests	4710			
108	ESSERs III		303,837.00	57,687.00	-
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301	9,047.00	13,223.00	5,000.00
113	Sale of Property	5300	4,954.00	1,520.00	1,000.00
114	Transfers from _____ Fund	5200			
115	Cash Balance from Dissolved/Merged Districts	5610			

116					
117	Other Non-Revenue Receipts	5690	30,261.00	14,655.00	5,000.00
118	Learning Community Property Taxes				
119	Interfund Loan From Special Building Fund	9003			1,500,000.00
120	Total Available Resources Before Property Taxes		6,811,370.00	7,703,494.00	7,396,154.00
121	Personal and Real Property Taxes	1100	4,467,969.00	3,693,094.00	5,777,010.00
122	TOTAL RESOURCES AVAILABLE		11,279,339.00	11,396,588.00	13,173,164.00
123	Less: Disbursements & Transfers		7,821,476.00	8,066,660.00	
124	BALANCE FORWARD		3,457,863.00	3,329,928.00	

1. Tax from Line 121
2. Compute County Treasurer's Commission at 1% of tax collections.
3. Total Personal and Real Property Tax Requirement

PROPERTY TAX RECAP	
	5,777,010.00
	58,354.00
	5,835,364.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 122 must agree with TOTAL REQUIREMENTS on line 35 in the Adopted Column.

Ravenna Public Schools
Schedule B - Levies

Levy Limit Compliance

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	5,835,364.00	464,301.00	-	-
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	464,301.00		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	464,301.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	5,835,364.00	-	-	-
14	Assessed Valuation	932,698,401	932,698,401	932,698,401	932,698,401
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.625643	0.000000	0.000000	0.000000
16	Total Levy for Compliance	0.625643			

Property Tax Request MUST also be within the School District's Property Tax Request Authority.

If the total levy on Line 16 is \$1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than \$1.05 and you **did not** hold a successful election to override the levy, you are in violation of the levy lid. The school district **must reduce property taxes** to meet the levy limitation.

If Total of Line 16 is greater than \$1.05 and you **held** a successful election to override the levy, which is in effect for the you must **attach a copy of the election ballot and the certified election returns** to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

Special Building Fund levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

REMINDER: School districts that have combined levies greater than \$1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed \$35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process.

Fund	Property Taxes	Valuation	Expected Levy
------	----------------	-----------	---------------

General Fund	\$ 5,835,364.00	\$ 932,698,401	0.625643
Special Building Fund	\$ -	\$ 932,698,401	0.000000
Bond Fund	\$ 464,301.00	\$ 744,579,642	0.062357
Bond Fund	\$ -	\$ 932,698,401	0.000000
Bond Fund	\$ -	\$ 932,698,401	0.000000
QCPUF Fund	\$ -	\$ 932,698,401	0.000000
QCPUF Fund	\$ -	\$ 932,698,401	0.000000
	\$ -	\$ 932,698,401	0.000000
	\$ -	\$ 932,698,401	0.000000
	\$ -	\$ 932,698,401	0.000000
	\$ -	\$ 932,698,401	0.000000
	\$ -	\$ 932,698,401	0.000000
	\$ -	\$ 932,698,401	0.000000
	\$ -	\$ 932,698,401	0.000000
Total	\$ 6,299,665.00		\$ 0.688000

Must agree to Cover

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 8th day of, September 2025 at 7:01 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.

	2024-2025	2025-2026	Change
Property Valuations	825,454,373	932,698,401	13%

2024-2025 Budget Information

2025-2026 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	9,095,924.00	4,489,575.00	0.543891	0.481353	10,844,881.00	5,835,364.00	0.625643	15%	19%
Bond Fund(s) K - 12			0.000000	0.000000	877,529.00	464,301.00	0.062357	#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	3,060,870.00	1,137,247.00	0.137772	0.121931	9,878,177.00	-	0.000000	-100%	223%
Qualified Capital Purpose Undertaking Fund K - 12	246,262.00	243,697.00	0.029523	0.026128	254,546.00	-	0.000000	-100%	3%
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	12,403,056.00	5,870,519.00	0.711186	0.629412	21,855,133.00	6,299,665.00	0.688000	-3%	76%

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0069

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		72,774.00	592,800.00	257,909.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		72,774.00	592,800.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				257,909.00
14	TOTAL REQUIREMENTS				257,909.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		457,576.00	649,929.00	157,759.00
17	Investments, 9-1				
18	Total Beginning Balance		457,576.00	649,929.00	157,759.00
19	LOCAL SOURCES				
20	Interest	1510	646.00	630.00	150.00
21			14,481.00		
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	250,000.00	100,000.00	100,000.00
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		722,703.00	750,559.00	257,909.00
28	Less: Disbursements & Transfers		72,774.00	592,800.00	
29	BALANCE FORWARD		649,929.00	157,759.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 27 must agree with TOTAL REQUIREMENTS on line 14 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0069

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		893.00	-	524,367.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		893.00	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				524,367.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				524,367.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		116,868.00	219,709.00	370,867.00
18	Investments, 9-1				
19	Total Beginning Balance		116,868.00	219,709.00	370,867.00
20	LOCAL SOURCES				
21	Interest	1510	3,734.00	1,158.00	3,500.00
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200	100,000.00	150,000.00	150,000.00
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		220,602.00	370,867.00	524,367.00
29	Less: Disbursements & Transfers		893.00	-	
30	BALANCE FORWARD		219,709.00	370,867.00	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0069

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			284,824.00	272,611.00	505,627.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		284,824.00	272,611.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				505,627.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				505,627.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		192,446.00	227,991.00	251,630.00
18	Investments, 9-1				
19	Total Beginning Balance		192,446.00	227,991.00	251,630.00
20	LOCAL SOURCES				
21	Interest	1510	312.00	333.00	350.00
22	Activities Receipts	1790	280,057.00	240,417.00	208,647.00
23	Admissions	1710			
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	40,000.00	55,500.00	45,000.00
27					
28	TOTAL RESOURCES AVAILABLE		512,815.00	524,241.00	505,627.00
29	Less: Disbursements & Transfers		284,824.00	272,611.00	
30	BALANCE FORWARD		227,991.00	251,630.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0069

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	137,849.00	109,786.00	135,000.00
3	Employee Benefits	200's	74,913.00	69,346.00	90,000.00
4	Purchased Services	300 / 400	481.00	1,608.00	1,000.00
5	Supplies & Materials (Excluding Food)	610	18,169.00	8,211.00	20,000.00
6	Food	630	163,346.00	170,343.00	200,000.00
7	Capital Outlay (New & Replacement)	731, 733, 739	-	17,245.00	50,000.00
8	Other Expenses		1,176.00	1,101.00	10,104.00
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		395,934.00	377,640.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				506,104.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				506,104.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		111,889.00	46,506.00	63,688.00
18	Investments, 9-1				
19	Total Beginning Balance		111,889.00	46,506.00	63,688.00
20	LOCAL SOURCES				
21	Interest	1510	92.00	36.00	50.00
22	Sale of Lunches/Milk	1610-1650	134,598.00	134,333.00	190,000.00
23	Other Nonrevenue Receipts		814.00	7,658.00	866.00
24	STATE SOURCES				
25	State Reimbursement	3150	1,525.00	1,410.00	1,500.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	168,522.00	158,385.00	200,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	25,000.00	93,000.00	50,000.00
32					
33	TOTAL RESOURCES AVAILABLE		442,440.00	441,328.00	506,104.00
34	Less: Disbursements & Transfers		395,934.00	377,640.00	
35	BALANCE FORWARD		46,506.00	63,688.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

School Nutrition Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **10-0069**

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831	-	-	
3	Bond - Principal	831			195,000.00
4	Bond - Interest	832			222,871.00
5	Other (10% Allowance for Delinquent Taxes)				41,787.00
6	Transfers to General Fund	8000-911			
7	Interfund Loan Repayment To General Fund				417,871.00
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				877,529.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				877,529.00
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		-	-	-
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		-	-	-
17	LOCAL SOURCES				
18	Carline Tax	1115			
19	Interest	1510			
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130			
24	Pro-Rate Motor Vehicle	3180			
25					
26	Property Tax Credit				
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200		-	
30					
31	Interfund Loan From Special Building Fund				417,871.00
32	Total Available Resources Before Property Taxes		-	-	417,871.00
33	Personal and Real Property Taxes	1100	-	-	459,658.00
34	TOTAL RESOURCES AVAILABLE		-	-	877,529.00
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	-	

PROPERTY TAX RECAP

1. Tax From Line 33	459,658.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	4,643.00
3. Total Personal and Real Property Tax Requirement.	464,301.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Bond Fund

School District Total Debt Outstanding as of September 1, 2025

The district officers of any school district in Nebraska shall have power, on the terms and conditions set forth in sections 10-702 to 10-716, to issue the bonds of the district for the purpose of (1) purchasing a site for and erecting thereon a schoolhouse or schoolhouses or a teacherage or teacherages, or for such purchase or erection, or purchasing an existing building or buildings for use as a schoolhouse or schoolhouses, including the site or sites upon which such building or buildings are located, and furnishing the same, in such district, (2) retiring registered warrants, and (3) paying for additions to or repairs for a schoolhouse or schoolhouses or a teacherage or teacherages.

School districts also have the ability to issue bonds as set forth in State Statute Section 79-10,110 for the purpose of paying amounts necessary for the abatement of environmental hazards, accessibility barrier elimination, or modifications for life safety code violations, indoor air quality, or mold abatement and prevention.

The District has the following debt outstanding as of September 1, 2025:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2025-2026	\$ <u>195,000.00</u>	\$ <u>222,871.00</u>	\$ <u>417,871.00</u>
2026-2027	\$ <u>185,000.00</u>	\$ <u>233,382.00</u>	\$ <u>418,382.00</u>
2027-2028	\$ <u>195,000.00</u>	\$ <u>224,132.00</u>	\$ <u>419,132.00</u>
2028-2029 and thereafter	\$ <u>4,925,000.00</u>	\$ <u>2,166,223.00</u>	\$ <u>7,091,223.00</u>
Total All Years	\$ <u><u>5,500,000.00</u></u>	\$ <u><u>2,846,608.00</u></u>	\$ <u><u>8,346,608.00</u></u>

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0069

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400	386,588.00	69,657.00	
3	Supplies	600	8,502.00	245,003.00	
4	Capital Outlay (New Only)	700's	14,350.00	15,200.00	7,500,000.00
5	Site Acquisition & Improvements	710			460,306.00
6	Building Acquisition & Improvement	720		45,000.00	
7	Loan Repayment	831 / 832		15,733.00	
8	Interfund Loan to General Fund	9003			1,500,000.00
9	Interfund Loan To Bond Fund				417,871.00
10	Total Disbursements & Transfers		409,440.00	390,593.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				9,878,177.00
12	TOTAL REQUIREMENTS				9,878,177.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		1,435,628.00	48,408.00	5,876,956.00
15	Investments, 9-1			1,556,709.00	2,000,000.00
16	County Treasurer's Balance, 9-1			155,144.00	50,000.00
17	Total Beginning Balance		1,435,628.00	1,760,261.00	7,926,956.00
18	LOCAL SOURCES				
19	Carline Tax	1115		1,990.00	1,000.00
20	Interest	1510	52,375.00	45,304.00	15,000.00
21	Public Power District Sales Tax		20,522.00	33,273.00	16,500.00
22					
23	STATE SOURCES				
24	Homestead Exemption	3130	11,748.00	21,294.00	
25	Pro-Rate Motor Vehicles	3180	1,624.00	2,206.00	850.00
26					
27	Property Tax Credit	3131	57,635.00	381,304.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101		5,384,040.00	-
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes			8,500.00	
35	Interfund Loan Repayment From Bond Fund & General Fund	9003			1,917,871.00
36	Total Available Resources Before Property Taxes		1,579,532.00	7,638,172.00	9,878,177.00
37	Personal and Real Property Taxes	1100	590,169.00	679,377.00	-
38	TOTAL RESOURCES AVAILABLE		2,169,701.00	8,317,549.00	9,878,177.00
39	Less: Disbursements & Transfers		409,440.00	390,593.00	
40	BALANCE FORWARD		1,760,261.00	7,926,956.00	

PROPERTY TAX RECAP

1. Tax From Line 37	-
2. Compute County Treasurer's Commission at 1% of tax requirement.	-
3. Total Personal and Real Property Tax Requirement.	-

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 38 must agree with TOTAL REQUIREMENTS on line 12 in the Adopted Column.

Special Building Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **10-0069**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720	-	-	254,546.00
3	Bond - Refunded	831			
4	Bond - Principal	831			
5	Bond - Interest	832			
6					
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				254,546.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				254,546.00
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1		2.00	2.00	210,000.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				40,000.00
16	Total Beginning Balance		2.00	2.00	250,000.00
17	LOCAL SOURCES				
18	Carline Tax	1115		398.00	200.00
18	Interest	1510			200.00
20					
21	STATE SOURCES				
22	Homestead Exemption	3130		4,563.00	
23	Pro-Rate Motor Vehicle	3180		7,483.00	4,146.00
24					
25	Property Tax Credit	3131		88,709.00	
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000's			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5301			
30	Long Term Loans	5400			
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		2.00	101,155.00	254,546.00
33	Personal and Real Property Taxes	1100		148,845.00	-
34	TOTAL RESOURCES AVAILABLE		2.00	250,000.00	254,546.00
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		2.00	250,000.00	

PROPERTY TAX RECAP

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

-
-
-

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Qualified Capital Purpose Undertaking Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **10-0069**

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's			
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's			
4	Support Services - Staff	2200's			
5	Executive Administration Services	2320			
6	Office of the Principal	2410			
7	General Administration - Business Services	2500			
8	Community Services	3300			
9	State Categorical Programs	3500's			
10	Federal Programs	6000's			
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321			
24					
25	STATE SOURCES				
26	State Non-Categorical Programs				
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000's			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5200			
35					
36	TOTAL RESOURCES AVAILABLE		-	-	-
37	Less: Disbursements		-	-	
38	BALANCE FORWARD		-	-	

NOTE: Pages should only be filled out by the school acting as the fiscal agent for the Cooperative. All schools show payment for services in the General Fund.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 36 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

10-0069

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities				
3	Postsecondary Education				
4	Summer or Night School				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Interest	1510			
24	Extracurricular Activities Fees	1741			
25	Postsecondary Education Fees	1742			
26	Summer or Night School Fees	1743			
27					
28					
29					
30	NON-REVENUE SOURCES				
31					
32					
33					
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements		-	-	
36	BALANCE FORWARD		-	-	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

Basic Reminders

- The school district is required to have a budget hearing and a property tax request hearing.
- Both hearings have to be advertised in the newspaper at least 5 days before the hearings are held.
- Both hearings will be held immediately before our September 8th Board Meeting.
- I will present the following brief presentations for each hearing.
- The public can offer their opinions, insights, and suggestions. The purpose of the hearing is not to engage in a dialogue or conversation with the board regarding the proposed budget. The board's job is to **respectfully** listen. The patrons' role is to share their opinions, insight, and suggestions.
- The budget and the property tax resolution, get adopted during the regular September Board Meeting, not during the budget or property tax hearing.

2025-26 Budget Hearing



Decimal Disclaimer

- The APA budget document only allows for the use of 6 decimal places for calculation purposes. Therefore, some calculations in this presentation won't work out perfectly if you get a calculator out and try them, this is because the software used for budgeting doesn't allow the use of an infinite number of decimals.
- $10 \times 9.5 = 95$
- $10 \times 9.51 = 95.1$
- $10 \times 9.593 = 95.93$
- The more decimals you have access to, the greater your specification of calculation can be. The absence of the use of all decimal places may make some calculations appear to be incorrect in the following examples.

Access to the Budget Document

- As per statute, three copies of the proposed line item budget and three copies of the proposed Auditor of Public Accounts Budget Document are available in the meeting room.
- Members of the public can also access digital copies of the proposed Auditor of Public Accounts Budget and digital copies of the proposed line item budget at:
<https://meeting.sparqdata.com/Public/Organization/64>

Levy Rate & Passage of Bond

SAFER, IMPROVED LEARNING SPACES, ALL TOGETHER.

Ravenna Public Schools is asking the community to vote on a project to create a safer, more inclusive, and updated school for students. This project will address urgent facility needs and improve the school's learning spaces for agriculture, art, welding, robotics, middle school special education, and more. It will also create secure elementary and high school entrances, and keep all students under one roof throughout the school day.

To fund the project, the RPS Board of Education has approved a special election for a school bond not to exceed \$5,500,000. Registered voters will receive ballots in the mail the week of February 17. Completed ballots must be returned to your local courthouse through mail or in person by 5 p.m. on March 11, 2025.

The board has been considering options to address these facility needs since 2021. The proposed solution was developed with input from the community and staff as well as a professional facility audit.

NO TAX RATE INCREASE

If the bond passes, district property owners will see **NO INCREASE IN THEIR TAX RATE.**

Here's why: The district plans to lower some existing school taxes (specifically, those earmarked for facility projects), which will offset the cost of the bond.

RPS SPECIAL ELECTION

Ballots Due March 11th at 5 p.m.

Levy Rate & Passage of Bond

**CURRENT LEVY RATE (IF YOU VOTE 'AGAINST') COMPARED TO
FUTURE ESTIMATED LEVY RATE WITH BOND (IF YOU VOTE 'FOR')**

	If you vote <input checked="" type="checkbox"/> AGAINST	If you vote <input checked="" type="checkbox"/> FOR
GENERAL FUND	\$0.543891	\$0.600000
SPECIAL BUILDING FUND	\$0.137772	\$0.030000
QCPUF FUND	\$0.029523	\$0.000000
BOND FUND	\$0.00	\$0.058000
TOTAL LEVY RATE	\$0.711186	\$0.688000



**LEARN
MORE!**

LEARN MORE! www.ravennabond.com

Budget Highlights

- General Fund operating expenses are 19% **higher** than the previous fiscal year. This is due largely to increased budgeted sped expenditures (including the addition of a full-time LMHP) and increased salary and benefits costs for staff.
- The Bond Fund has been rejuvenated and will have annual expenditures for bond payments annually in the amount of approximately \$420,000, through SY 2045.
- Special Building Fund operating expenses are 226% higher. This is due to the district receiving bond proceeds for needed building additions, repairs, and modifications to improve safety and accessibility. No tax request, this year.
- The QCPUF operating expenses are 1% higher. Tax proceeds collected during the last fiscal cycle will be expensed as part of the building project. No tax request, this year.
- The total operating budget for the district is 77% **higher** than the previous fiscal year. This is distorted due to amounts budgeted for expense in the Special Building Fund and the QCPUF in conjunction with the bond project.
- The total **tax rate decreased** by 3%, while the total tax asking **increased** by \$429,146 compared to the prior 2024-25 total property tax request.

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 8th day of September, 2025 at 7:00 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>

	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
FUNDS	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)	(4)	(5)	(7)
General	\$ 7,821,476.00	\$ 8,260,105.00	\$ 10,844,881.00	\$ 2,119,404.00	\$ 7,187,275.00	\$ 5,835,364.00
Depreciation	\$ 72,774.00	\$ 592,800.00	\$ 257,909.00		\$ 257,909.00	
Employee Benefit	\$ 893.00	\$ -	\$ 526,709.00	\$ -	\$ 526,709.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 284,824.00	\$ 264,775.00	\$ 500,000.00	\$ -	\$ 500,000.00	
School Nutrition	\$ 395,934.00	\$ 383,950.00	\$ 450,000.00	\$ -	\$ 450,000.00	
Bond	\$ -	\$ -	\$ 877,529.00	\$ -	\$ 417,871.00	\$ 464,301.00
Special Building	\$ 409,440.00	\$ 253,100.00	\$ 9,985,776.00		\$ 9,985,776.00	\$ -
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ 245,000.00	\$ -	\$ 245,000.00	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 8,985,341.00	\$ 9,754,730.00	\$ 23,687,804.00	\$ 2,119,404.00	\$ 19,570,540.00	\$ 6,299,665.00
				Bond Purposes	Non-Bond Purposes	Total
			Breakdown of Property Tax	\$ 464,301.00	\$ 5,835,364.00	\$ 6,299,665.00

Budget Summary

- The proposed budget serves to provide a high quality educational experience for our students, allows for needed building repairs and improvements, and helps maintain the healthy financial position of the district in the General Fund, Bond Fund, Special Building Fund, and Depreciation Fund.

Questions or Input from the
Public?



*2025-26 Property Tax
Request Hearing*



Valuation Change

- Total Taxable Valuation for 2024-25: \$825,454,373
- Total Taxable Valuation for 2025-26: \$932,698,401
- Increase in Total Taxable Valuation of: \$107,244,028
- 13% Increase

Total Tax Revenue Available As Per Two Revenue Caps

- Certified Total Base Tax Authority as Per LB243 : \$6,637,497 & Allowed to Increase to \$7,183,913 by a 70% (5 out of 6) vote of the board of education.
- Allowable Property Tax Growth as Calculated According to LB644 :
*\$147,937
- Total allowable property tax request **for all other purposes besides bonds**, as per the Allowable Growth Percentage Computation Form: \$6,018,456
- Actual Total Tax Request: \$5,835,364

Total Property Tax Levy Calculation

- $(\text{Property Request Tax} / \text{Assessed Valuation}) \times 100 = \text{Property Tax Levy}$
- General Fund - $(\$5,835,364 / \$932,698,401) \times 100 = \0.625643
- Bond Fund – $(\$464,301 / \$744,579,642) \times 100 = \0.062357
- Special Building Fund = \$0
- QCPUF = \$0
- **Total Tax Rate = \$0.688000**

Tax Levy History

LEVY	
YEAR	TOTAL LEVY
2015-2016	\$0.9000
2016-2017	\$0.8656
2017-2018	\$0.7745
2018-2019	\$0.7465
2019-2020	\$0.7718
2020-2021	\$0.7209
2021-2022	\$0.7966
2022-2023	\$0.7899
2023-2024	\$0.7248
2024-2025	\$0.7111
2025-2026	\$0.6880

Total Property Tax Request History

- 2025-26: \$6,299,665 (General Fund- \$5,835,364; Bond - \$464,301 – First Year)
- 2024-25: \$5,870,519 (SB Fund-\$1,137,247; QCPUF-\$243,697)
- 2023-24: \$5,717,297 (Special Building Fund - \$666,792)
- 2022-23: \$5,853,013 (Special Building Fund - \$666,792)
- 2021-22: \$5,003,512
- 2020-21: \$5,000,000
- 2019-20: \$5,405,527
- 2018-19: \$5,672,095
- 2017-18: \$5,811,931
- 2016-17: \$5,822,621
- 2015-16: \$5,589,570 (included final year of bond fund tax on elementary)
- 2014-15: \$5,323,534 (included \$151,515 for bond fund tax on elementary)

Model Property Tax Increase for Property Owner Based on 13% Average Increase in Valuation

2024-25 Property Value	2024-25 Levy Rate	2024-25 Tax	2025-26 Property Value Increase of 13%	2025-26 Levy Rate	2025-26 Tax	Increase in 2025-26 Tax
\$100,000	0.711186	\$711.19	\$113,000.00	0.688	\$777.44	\$66.25
\$150,000	0.711186	\$1,066.78	\$169,500.00	0.688	\$1,166.16	\$99.38
\$200,000	0.711186	\$1,422.37	\$226,000.00	0.688	\$1,554.88	\$132.51
\$250,000	0.711186	\$1,777.97	\$282,500.00	0.688	\$1,943.60	\$165.64
\$300,000	0.711186	\$2,133.56	\$339,000.00	0.688	\$2,332.32	\$198.76
\$350,000	0.711186	\$2,489.15	\$395,500.00	0.688	\$2,721.04	\$231.89
\$400,000	0.711186	\$2,844.74	\$452,000.00	0.688	\$3,109.76	\$265.02
\$450,000	0.711186	\$3,200.34	\$508,500.00	0.688	\$3,498.48	\$298.14
\$500,000	0.711186	\$3,555.93	\$565,000.00	0.688	\$3,887.20	\$331.27

- Note-In order to generate a \$0 tax increase for taxpayers for the 2025-26 tax cycle, the General Fund Levy Rate would have to be dropped by 5.863 cents from 62.5643 cents to 56.7013 cents, which would result in \$546,841 less revenue coming into the General Fund during the 2025-26 budget cycle.

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 8th day of, September 2025 at 7:01 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.

	2024-2025	2025-2026	Change						
Property Valuations	825,454,373	932,698,401	13%						
2024-2025 Budget Information					2025-2026 Budget Information				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operatin g Budget
General Fund	9,095,924.00	4,489,575.00	0.543891	0.481353	10,844,881.00	5,835,364.00	0.625643	15%	19%
Bond Fund(s) K - 12			0.000000	0.000000	877,529.00	464,301.00	0.062357	#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 Qualified Capital Purpose	3,060,870.00	1,137,247.00	0.137772	0.121931	9,985,776.00	-	0.000000	-100%	226%
Undertaking Fund K - Qualified Capital Purpose	246,262.00	243,697.00	0.029523	0.026128	245,000.00	-	0.000000	-100%	-1%
Undertaking Fund K - Qualified Capital Purpose			0.000000	0.000000			0.000000	#DIV/0!	0
Undertaking Fund 9 -			0.000000	0.000000			0.000000	#DIV/0!	0
Total	12,403,056.00	5,870,519.00	0.711186	0.629412	21,953,186.00	6,299,665.00	0.688000	-3%	77%

Summary

- Total tax levy rate is **down** by 2.3186 cents per \$100 valuation, with a proposed total levy of \$0.688000 per \$100 of valuation.
- The total property tax request for the General Fund, Bond Fund, Special Building Fund, and QCPUF has **increased** by \$429,146 or 7.3% from the 2024-25 fiscal year.
- Per \$100,000 of assessed valuation, property tax owners will have approximately \$66.25 **increased** property taxes.

Questions or Input from the
Public?

