

BANCROFT-ROSALIE COMM SCHOOLS (20-0020-000)

Chart I below is the Revenue Committee’s estimate as to how the current property tax proposal would affect Bancroft-Rosalie Community Public Schools. Any building fund levy for which the project has commenced will be grandfathered in; therefore, without knowing exactly what a school is doing with their building fund it is impossible to complete the chart accurately. The Committee is available to discuss with each district how an individual district would be effected. Below Chart I you will find **Bancroft-Rosalie Community’s Annual Finance (AFR)** report for 2018-19 (**CHART II**) which lists all general fund revenue sources to which Bancroft-Rosalie Community Public Schools has access. These include additional local taxes and fees, special education funding, state apportionment, etc. We have noted in red those items from the AFR that are included in CHART I. All amounts are based on statewide averages and include estimates as to probable property valuation increases in the case of commercial and residential and probable valuation decreases in the case of agriculture.

CHART I

Year	TEEOSA Aid	Annual Change TEEOSA Aid	Property Taxes Levied*	Annual Change Property Taxes Levied	Transition Aid	General Fund Levy**	Building Fund Levy***	QCPUF Levy***	TEEOSA + Property Taxes Levied + Transition Aid	Annual Change	Annual % Change
2019-20	533,521		3,210,420		0	0.7353	0.0221	0.0221	3,743,941		
2020-21	785,121	251,600	3,037,556	(172,864)	0	0.7909	0.0221	0.0221	3,822,677	78,736	2.10%
2021-22	926,053	140,933	3,018,204	(19,352)	0	0.8517	0.0221	0.0221	3,944,257	121,581	3.18%
2022-23	1,197,664	271,611	2,899,559	(118,644)	0	0.8916	0.0221	0.0221	4,097,224	152,967	3.88%
3 Yr Ave Rate	30.94%		-3.34%						3.05%		

*This amount includes the Property Tax Credit Fund, the Homestead Exemption Fund, and the Personal Property Tax Fund which are funded by the state.

**Levies in out years are estimates only and may be adjusted by the school district depending on their unique circumstances.

***This levy does not include any levy amount for bonding. Bonding is not subject to the levy limits.

CHART II

Bancroft-Rosalie Community Annual Finance Report (AFR) <https://sfos.education.ne.gov/AFR/AFRDistrictReport?codistsch=20-0020-000&datayear=2018/19&id=1> , which shows receipts for all general fund revenue. Unless otherwise noted the funds below are not included in the chart above.

Account	Description	Amount
General Fund		
01-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	2,945,228.00
01-1-01100-000	REVENUE FROM LOCAL SOURCES - TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT These amounts are included in the total property taxes levied in Chart I	2,782,936.00
01-1-01115-000	REVENUE FROM LOCAL SOURCES - CARLINE TAXES	1,394.00
01-1-01120-000	REVENUE FROM LOCAL SOURCES - PUBLIC POWER DISTRICT SALES TAXES	18,006.00
01-1-01125-000	REVENUE FROM LOCAL SOURCES - MOTOR VEHICLE TAXES	135,086.00
01-1-01140-000	REVENUE FROM LOCAL SOURCES - PENALTIES AND INTEREST ON TAXES (LEVIED/ASSESSED BY SCHOOL DISTRICTS)	4,028.00

01-1-01190-000	REVENUE FROM LOCAL SOURCES - OTHER TAXES (LEVIED/ASSESSED BY SCHOOL DISTRICTS)	837.00
01-1-01510-000	INVESTMENT INCOME - INTEREST ON INVESTMENTS	2,532.00
01-1-01925-000	OTHER REVENUE FROM LOCAL SOURCES - CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER PRIVATE INTERESTS	409.00
01-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	972,890.00
01-1-03110-000	REVENUE FROM STATE SOURCES - STATE AID These amounts are included in the TEEOSA AID in Chart I	436,193.00
01-1-03120-000	REVENUE FROM STATE SOURCES - SPED (SCHOOL AGE)	206,282.00
01-1-03130-000	REVENUE FROM STATE SOURCES - HOMESTEAD EXEMPTION These amounts are included in the total property taxes levied in Chart I	16,914.00
01-1-03131-000	REVENUE FROM STATE SOURCES - PROPERTY TAX CREDIT These amounts are included in the total property taxes levied in Chart I	253,284.00
01-1-03132-000	REVENUE FROM STATE SOURCES - PERSONAL PROPERTY TAX CREDIT These amounts are included in the total property taxes levied in Chart I	8,013.00

01-1-03166-000	REVENUE FROM STATE SOURCES - FLEX FUNDING: SCHOOL AGE SUPPORT SERVICES (STATE)	12,235.00
01-1-03180-000	REVENUE FROM STATE SOURCES - PRO-RATE MOTOR VEHICLE	9,601.00
01-1-03400-000	REVENUE FROM STATE SOURCES - STATE APPORTIONMENT	26,497.00
01-1-03535-000	REVENUE FROM STATE SOURCES - PAYMENTS FOR HIGH ABILITY LEARNERS	3,871.00
01-1-04000-000	TOTAL REVENUE FROM FEDERAL SOURCES	203,898.00
01-1-04305-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT - TITLE 8 - (IMPACT AID)	66,979.00
01-1-04418-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT - PEaK	566.00
01-1-04505-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE I, PART A ESSA IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES	326.00

01-1-04509-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE II, PART A ESSA: SUPPORTING EFFECTIVE INSTRUCTION	5,166.00
01-1-04510-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE IV, PART A ESSA: STUDENT SUPPORT & ACADEMIC ENRICHMENT GRANTS	44,828.00
01-1-04525-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - FEDERAL VOCATIONAL & APPLIED TECHNOLOGY EDUCATION (CARL PERKINS)	2,259.00
01-1-04530-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - OTHER FEDERAL CATAGORICAL RECEIPTS	3,511.00
01-1-04531-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - TITLE IV, PART B ESSA 21ST CENTURY COMMUNITY LEARNING CENTERS	70,558.00
01-1-04708-000	REVENUE FROM FEDERAL SOURCES - GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH OTHER INTERMEDIATE AGENCIES - MEDICAID IN PUBLIC SCHOOLS	3,966.00

01-1-04709-000	REVENUE FROM FEDERAL SOURCES - GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH OTHER INTERMEDIATE AGENCIES - MEDICAID ADMINISTRATIVE ACTIVITIES (MAAPS)	5,739.00
01-1-09000-000	NON-PROGRAM RECEIPTS	329.00
01-1-09003-000	NON-PROGRAM RECEIPTS - INTERFUND LOAN FROM SPECIAL BUILDING FUND	36,562.00
01-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	4,122,016.00