

MORRILL PUBLIC SCHOOLS (79-0011-000)

Chart I below is the Revenue Committee’s estimate as to how the current property tax proposal would affect Morrill 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 **Morrill’s Annual Finance (AFR)** report for 2018-19 (**CHART II**) which lists all general fund revenue sources to which Morrill 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	1,562,027		4,263,955		0	0.9900	0.0600	0.0520	5,825,982		
2020-21	1,868,816	306,789	3,919,831	(344,124)	20,926	0.9900	0.0600	0.0520	5,809,574	(16,408)	-0.28%
2021-22	2,308,820	440,004	3,847,109	(72,722)	0	1.0277	0.0600	0.0520	6,155,929	346,355	5.96%
2022-23	2,901,296	592,476	3,795,728	(51,381)	0	1.0585	0.0600	0.0520	6,697,024	541,095	8.79%
3 Yr Ave Rate	22.92%		-3.80%						4.75%		

*This amount includes the Property Tax Credit Fund, the Homestead Exemption Fund, and the Personal Property Tax Fund which is 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

Morrill Annual Finance Report (AFR) <https://sfos.education.ne.gov/AFR/AFRDistrictReport?codistsch=79-0011-000&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	3,887,393.00
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	3,541,262.00
01-1-01115-000	REVENUE FROM LOCAL SOURCES - CARLINE TAXES	38,962.00
01-1-01125-000	REVENUE FROM LOCAL SOURCES - MOTOR VEHICLE TAXES	169,333.00
01-1-01312-000	TUITION - TUITION FROM INDIVIDUALS FOR SUMMER SCHOOL	238.00
01-1-01315-000	TUITION - TUITION FROM EDUCATIONAL ENTITIES (DISTANCE EDUCATION)	2,700.00

01-1-01370-000	TUITION - PRESCHOOL TUITION AND FEES	49,739.00
01-1-01510-000	INVESTMENT INCOME - INTEREST ON INVESTMENTS	12,658.00
01-1-01800-000	REVENUE FROM COMMUNITY SERVICES ACTIVITIES	56,726.00
01-1-01920-000	OTHER REVENUE FROM LOCAL SOURCES - CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	485.00
01-1-01990-000	OTHER REVENUE FROM LOCAL SOURCES - MISCELLANEOUS LOCAL REVENUE	15,290.00
01-1-02000-000	TOTAL COUNTY AND ESU RECEIPTS	24,001.00
01-1-02110-000	REVENUE FROM INTERMEDIATE SOURCES - COUNTY FINES AND LICENSE FEES	24,001.00
01-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	1,823,141.00
01-1-03110-000	REVENUE FROM STATE SOURCES - STATE AID These amounts are included in the TEEOSA AID in Chart I	1,338,850.00
01-1-03120-000	REVENUE FROM STATE SOURCES - SPED (SCHOOL AGE)	129,075.00

01-1-03125-000	REVENUE FROM STATE SOURCES - SPED TRANSPORTATION (SCHOOL AGE)	1,335.00
01-1-03130-000	REVENUE FROM STATE SOURCES - HOMESTEAD EXEMPTION These amounts are included in the total property taxes levied in Chart I	66,854.00
01-1-03131-000	REVENUE FROM STATE SOURCES - PROPERTY TAX CREDIT These amounts are included in the total property taxes levied in Chart I	183,403.00
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	26,907.00
01-1-03134-000	REVENUE FROM STATE SOURCES - PUBLIC SERVICE ENTITY/RAILROAD TAXES	3,086.00
01-1-03166-000	REVENUE FROM STATE SOURCES - FLEX FUNDING: SCHOOL AGE SUPPORT SERVICES (STATE)	5,893.00
01-1-03180-000	REVENUE FROM STATE SOURCES - PRO-RATE MOTOR VEHICLE	11,530.00
01-1-03400-000	REVENUE FROM STATE SOURCES - STATE APPORTIONMENT	49,739.00
01-1-03512-000	REVENUE FROM STATE SOURCES - DISTANCE EDUCATION INCENTIVE PAYMENTS	6,469.00

01-1-04000-000	TOTAL REVENUE FROM FEDERAL SOURCES	286,807.00
01-1-04309-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT - HEAD START	45,675.00
01-1-04310-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT - REAP	15,615.00
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	63,416.00
01-1-04512-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - IDEA PART B (611) BASE ALLOCATION	55,572.00
01-1-04516-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - IDEA PRESCHOOL (619) BASE/IDEA ENROLLMENT POVERTY (619) ALLOCATION	3,837.00
01-1-04519-000	REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - IDEA ENROLLMENT/POVERTY	87,856.00

01-1-04708-000	REVENUE FROM FEDERAL SOURCES - GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH OTHER INTERMEDIATE AGENCIES - MEDICAID IN PUBLIC SCHOOLS	12,806.00
01-1-04709-000	REVENUE FROM FEDERAL SOURCES - GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH OTHER INTERMEDIATE AGENCIES - MEDICAID ADMINISTRATIVE ACTIVITIES (MAAPS)	2,030.00
01-1-05000-000	TOTAL OTHER FINANCING SOURCES	3,425.00
01-1-05690-000	OTHER FINANCING SOURCES - OTHER NON-REVENUE RECEIPTS	3,425.00
01-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	6,024,767.00