

PERKINS COUNTY SCHOOLS (68-0020-000)

Chart I below is the Revenue Committee’s estimate as to how the current property tax proposal would affect Perkins County 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 **Perkins County’s Annual Finance (AFR)** report for 2018-19 (**CHART II**) which lists all general fund revenue sources to which Perkins County Public Schools has access. It includes 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 | 47,287 | | 5,413,296 | | 0 | 0.5146 | 0.0015 | 0.0000 | 5,460,583 | | |
| 2020-21 | 261,564 | 214,277 | 5,470,022 | 56,726 | 0 | 0.5551 | 0.0015 | 0.0000 | 5,731,586 | 271,003 | 4.96% |
| 2021-22 | 580,612 | 319,047 | 5,341,006 | (129,015) | 0 | 0.5847 | 0.0015 | 0.0000 | 5,921,618 | 190,032 | 3.32% |
| 2022-23 | 897,005 | 316,394 | 5,260,837 | (80,170) | 0 | 0.6173 | 0.0015 | 0.0000 | 6,157,842 | 236,224 | 3.99% |
| 3 Yr Ave Rate | 166.70% | | -0.95% | | | | | | 4.09% | | |

*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

Perkins County Annual Finance Report (AFR) <https://sfos.education.ne.gov/AFR/AFRDistrictReport?codistsch=68-0020-000&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 | 5,246,970.00 |
| 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 | 4,734,727.00 |
| 01-1-01120-000 | REVENUE FROM LOCAL SOURCES - PUBLIC POWER DISTRICT SALES TAXES | 72,798.00 |
| 01-1-01125-000 | REVENUE FROM LOCAL SOURCES - MOTOR VEHICLE TAXES | 317,157.00 |
| 01-1-01315-000 | TUITION - TUITION FROM EDUCATIONAL ENTITIES (DISTANCE EDUCATION) | 85,671.00 |
| 01-1-01370-000 | TUITION - PRESCHOOL TUITION AND FEES | 20,650.00 |

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| 01-1-01510-000 | INVESTMENT INCOME - INTEREST ON INVESTMENTS | 1,518.00 |
| 01-1-01911-000 | OTHER REVENUE FROM LOCAL SOURCES - LOCAL LICENSE FEES | 2,990.00 |
| 01-1-01925-000 | OTHER REVENUE FROM LOCAL SOURCES - CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER PRIVATE INTERESTS | 6,560.00 |
| 01-1-01955-000 | OTHER REVENUE FROM LOCAL SOURCES - POSTSECONDARY RECEIPTS | 2,568.00 |
| 01-1-01990-000 | OTHER REVENUE FROM LOCAL SOURCES - MISCELLANEOUS LOCAL REVENUE | 2,331.00 |
| 01-1-02000-000 | TOTAL COUNTY AND ESU RECEIPTS | 77,999.00 |
| 01-1-02110-000 | REVENUE FROM INTERMEDIATE SOURCES - COUNTY FINES AND LICENSE FEES | 29,041.00 |
| 01-1-02210-000 | REVENUE FROM INTERMEDIATE SOURCES - ESU RECEIPTS | 48,958.00 |
| 01-1-03000-000 | TOTAL REVENUE FROM STATE SOURCES | 966,242.00 |
| 01-1-03110-000 | REVENUE FROM STATE SOURCES - STATE AID These amounts are included in the TEEOSA AID in Chart I | 50,086.00 |

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| 01-1-03120-000 | REVENUE FROM STATE SOURCES - SPED (SCHOOL AGE) | 230,252.00 |
| 01-1-03130-000 | REVENUE FROM STATE SOURCES - HOMESTEAD EXEMPTION These amounts are included in the total property taxes levied in Chart I | 26,158.00 |
| 01-1-03131-000 | REVENUE FROM STATE SOURCES - PROPERTY TAX CREDIT These amounts are included in the total property taxes levied in Chart I | 531,359.00 |
| 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 | 32,517.00 |
| 01-1-03133-000 | REVENUE FROM STATE SOURCES - NAMEPLATE CAPACITY TAX | 381.00 |
| 01-1-03180-000 | REVENUE FROM STATE SOURCES - PRO-RATE MOTOR VEHICLE | 10,440.00 |
| 01-1-03400-000 | REVENUE FROM STATE SOURCES - STATE APPORTIONMENT | 67,985.00 |
| 01-1-03535-000 | REVENUE FROM STATE SOURCES - PAYMENTS FOR HIGH ABILITY LEARNERS | 3,995.00 |
| 01-1-03990-000 | REVENUE FROM STATE SOURCES - OTHER STATE RECEIPTS | 13,069.00 |
| 01-1-04000-000 | TOTAL REVENUE FROM FEDERAL SOURCES | 144,464.00 |

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| 01-1-04310-000 | REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT - REAP | 47,357.00 |
| 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 | 35,886.00 |
| 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 | 4,372.00 |
| 01-1-04519-000 | REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - IDEA ENROLLMENT/POVERTY | 54,200.00 |
| 01-1-04530-000 | REVENUE FROM FEDERAL SOURCES - RESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH THE STATE - OTHER FEDERAL CATAGORICAL RECEIPTS | 600.00 |
| 01-1-04709-000 | REVENUE FROM FEDERAL SOURCES - GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT THROUGH OTHER INTERMEDIATE AGENCIES - MEDICAID ADMINISTRATIVE ACTIVITIES (MAAPS) | 2,049.00 |
| 01-1-05000-000 | TOTAL OTHER FINANCING SOURCES | 56,997.00 |

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| 01-1-05200-000 | OTHER FINANCING SOURCES - FUND TRANSFERS IN | 22,325.00 |
| 01-1-05301-000 | OTHER FINANCING SOURCES - INSURANCE ADJUSTMENTS | 2,752.00 |
| 01-1-05690-000 | OTHER FINANCING SOURCES - OTHER NON-REVENUE RECEIPTS | 31,920.00 |
| 01-1-10000-000 | GRAND TOTAL OF ALL RECEIPTS | 6,492,672.00 |
