

REGULAR MONTHLY MEETING OF THE BOARD OF EDUCATION - AGENDA

Alma Public Schools

Monday, October 10, 2022

- A. Call to Order and announce location of Open Meetings Act Poster
 - A.1. Verification of Receipt of Notice, which was published in the Harlan County Journal
 - A.2. Roll of Board Members - Excuse absent board members
 - A.3. Approval of Consent Agenda
 - A.3.a. Minutes from Previous Meetings
 - A.3.b. General Financial Report
 - A.3.c. Activity Financial Report
 - A.4. Review monthly bills submitted
- B. Request to address the Board
- C. Action Items - Discuss, consider, and take all necessary action
 - C.1. **to begin the process of negotiating with the Alma Teacher Association for the 2023-24 school year.**
 - C.2. **to review and decide if we want to offer a Temporary Early Retirement Incentive Plan (TERIP) to eligible teachers.**
 - C.3. **to review the discussion with Tri City Sign Company of Grand Island for the repair of the Digital Sign**
 - C.4. to review transportation needs, the old coach bus, new coach bus and items associated with it and information on the EPA Grant for electric buses.
- D. Principal's Report
 - D.1. Parent/Teacher Conferences
- E. Superintendent's Report: Enrollment Numbers, Classification Committee, State School Board Registration, November Elections, Superintendent Evaluation, Adjusted Valuation. Other School item updates.
- F. Next Regular Meeting

G. Adjourn

THE BOARD OF EDUCATION OF THE ALMA SCHOOL DISTRICT NO. 2 WILL
DISCUSS, CONSIDER, OR TAKE ACTION ON ALL ISSUES MENTIONED IN THIS
AGENDA.

MINUTES OF THE EMERGENCY SCHOOL BOARD MEETING HELD SEPTEMBER 20, 2022

An emergency meeting was called on Tuesday, September 20, 2022, at 2:30 PM, for the purpose of discussing the purchase of a coach bus that was subject to being sold and was the last one of this model in inventory. Two other schools had called the company and were working on making arrangements for the purchase of the bus. The next model would cost over \$340,000 and the completion date could be up to a year away. The discussion of the bus purchase was held at the August and September Board of Education meeting and mentioned in an article in the Cardinal Chirp. Quotes on interest rates were received from local banks, First National Financial and Master's Transportation for a limited time.

President Allen Brugh opened the meeting in the Board Room at Alma Public Schools at 2:30 with the following board members answering present: Allen Brugh, Brett Hammond, Kate Hopkins, Nick Simonson, Samantha Stuhmer, and Randy Heckenlively. None were absent. Brugh provided that the meeting would be conducted pursuant to the open meetings act. All proceedings of the Board of Education were taken while the convened meeting was open.

Discussion included the current coach bus and its' reliability for trips, the yearly maintenance cost, the cost of other options that were available and the longevity of buying a new bus. The current coach bus was purchased in 2008 and is a 58 passenger 1998 Prevost. The need for a bus of similar size was discussed with reason being an increase in school enrollment, high school girls and boys basketball teams traveling together, band and choir trips, jr. high activities and the additional need for storage. Having the larger bus eliminates that need for additional drivers for school activities. The current interest rates quotes from local banks were also reviewed with an expected hike in those rates within a few days. A motion was made by Nick Simonson and seconded by Kate Hopkins to approve purchasing a 2023 Freightliner, 57 passenger, coach bus from Master's Transportation for \$327,9000; using \$150,000 from the Depreciation Fund and financing the balance at 4% fixed interest through First State Bank of Alma on a seven-year loan. After discussion and on roll call vote the Board voted as follows: Brett Hammond: no, Samantha Stuhmer: yes, Allen Brugh: yes, Kate Hopkins: yes, Randy Heckenlively; yes, and Nick Simonson: yes. Motion approved with: Five yes and one no vote.

The meeting was adjourned at 3:06 PM.

Dated Tuesday, September 20, 2022

HARLAN COUNTY SCHOOL DISTRICT #2

Alma Public Schools

President, Allen Brugh

Secretary, Dianna Melton

MINUTES OF THE BUDGET HEARING, BUDGET SUMMARY AND FINAL TAX
REQUEST OF THE BOARD OF EDUCATION OF ALMA PUBLIC SCHOOLS

A meeting of the Alma Public Schools Board of Education was convened in open and public session on Monday, September 12, 2022, at 6:45 PM in the Library at Alma Public Schools. The roll was called and the following Board members were present or absent: **Absent:** Randy Heckenlively (excused), **Present:** Allen Brugh, Brett Hammond, Kate Hopkins, Nick Simonson, Samantha Stuhmer. Present: 5, Absent: 1.

Notice of the meeting was given in advance by publication and/or posted in accordance with the Board approved method for giving notice of meetings. Notice of this meeting and hearing were given in advance to all members of the Board of Education. The Secretary of the Board maintains a list of the news media requesting notification of meetings and advance notification to the listed media of the time and place of the meeting and the subjects to be discussed at this meeting was provided. Availability of the agenda was communicated in the publicized notice and a current copy of the agenda was maintained as stated in the publicized notice. All proceedings of the Board of Education, except as may be hereinafter noted, were taken while the convened meeting was open to the attendance of the public.

The Budget Hearing was called to order at 6:45.

After reviewing and discussing the budget figures, tax valuations, as well as past and projected expenditures, the meeting was closed at 6:54.

The Tax Request Hearing was called to order at 6:55. The meeting was adjourned at 6:58.

DATED Monday, September 12, 2022

HARLAN COUNTY SCHOOL DISTRICT #2,

a/k/a ALMA PUBLIC SCHOOLS

Allen Brugh, President

Dianna Melton, Secretary

MINUTES OF THE SEPTEMBER 2022 SCHOOL BOARD MEETING and HEARING

Hearings and a meeting of the Alma Public Schools Board of Education were convened in open and public session on Monday, September 12, 2022, at 6:45, 6:55, and 7:00 PM in the Library at Alma Public Schools. Roll was called and the following Board members were present or absent: Present: Allen Brugh, Brett Hammond, Kate Hopkins, Nick Simonson, Samantha Stuhmer. Absent: Randy Heckenlively (excused).

Notice of this meeting and hearings were given in advance to all members of the Board of Education. The Secretary of the Board maintains a list of the news media requesting notification of meetings and advance notification to the listed media of the time and place of the meeting and the subjects to be discussed at this meeting was provided. Availability of the agendas were communicated in the publicized notice and a current copy of the agendas are maintained as stated in the publicized notice. All proceedings of the Board of Education, except as may be hereinafter noted, were taken while the convened meeting was open to the attendance of the public.

A motion was made by Kate Hopkins and seconded by Samantha Stuhmer to approve the consent agenda which include: Minutes from regular August board meeting, General Financial and Activity Fund Reports. After discussion and on roll call vote the Board voted as follows: Allen Brugh: Yea, Brett Hammond: Yea, Kate Hopkins: Yea, Nick Simonson: Yea, Samantha Stuhmer: Yea

A motion was made by Nick Simonson and seconded by Brett Hammond to approve the receipts, expenditures, and payment of claims from the General Fund for \$540,629.01, Lunch Fund for \$26,103.37, and from Activity Fund for \$15,701.04. After discussion and on roll call vote the Board voted as follows: Allen Brugh: Yea, Brett Hammond: Yea, Kate Hopkins: Yea, Nick Simonson: Yea, Samantha Stuhmer: Yea

A motion was made by Nick Simonson and seconded by Brett Hammond to adopt 2022-2023 Budget Resolution, as presented. Budget Resolution 2022-2023 Alma Public Schools is attached to these minutes. After discussion and on roll call vote the Board voted as follows: Allen Brugh: Yea, Brett Hammond: Yea, Kate Hopkins: Yea, Nick Simonson: Yea, Samantha Stuhmer: Yea

A motion was made by Nick Simonson and seconded by Brett Hammond to approve the 2022-2023 Tax Request Resolution. (A copy of which is attached to these minutes). Total Tax Asking: General Fund: \$3,376,687 – (0.8814); Bond Fund: 0; Special Building Fund: \$360,869 – (0.094196); Qualified Capital Purpose Undertaking Fund: 0 = \$3,737,556 – (0.975596). After discussion and on roll call vote the Board voted as follows: Allen Brugh: Yea, Brett Hammond: Yea, Kate Hopkins: Yea, Nick Simonson: Yea, Samantha Stuhmer: Yea

A motion was made by Brett Hammond and seconded by Kate Hopkins to recognize the Alma Teacher's Association as the exclusive bargaining agent for APS' non-supervisory certified staff for the 2024-2025 school year. After discussion and on roll call vote the Board voted as follows: Allen Brugh: Yea, Brett Hammond: Yea, Kate Hopkins: Yea, Nick Simonson: Yea, Samantha Stuhmer: Yea

A motion was made by Brett Hammond and seconded by Kate Hopkins to allow Michael Bell to pursue gathering information and interest in an educational trip abroad for his Spanish students through Educational Tours. After discussion and on roll call vote the Board voted as follows: Allen Brugh: Yea, Brett Hammond: Yea, Kate Hopkins: Yea, Nick Simonson: Yea, Samantha Stuhmer: Yea

A motion was made by Nick Simonson and seconded by Samantha Stuhmer to allow the use of gymnasiums and athletic fields for elementary volleyball and football (for practice and games) by

groups whose sponsors/coaches have gained prior approval with Superintendent Davis. After discussion and on roll call vote the Board voted as follows: Allen Brugh: Yea, Brett Hammond: Yea, Kate Hopkins: Yea, Nick Simonson: Yea, Samantha Stuhmer: Yea

Discussion items included: Transportation needs, the sale of two storage sheds on school property, Parent/Teacher Conferences September 22, 2022, Spirit Week (9/26 – 9/30), enrollment numbers and sports classifications, Facilities Evaluation, School Board Convention, Labor Relations Conference, and Audit questionnaires.

President Allen Brugh adjourned the meeting @ 7:46 P.M..

DATED Monday, September 12, 2022

HARLAN COUNTY SCHOOL DISTRICT #2,

a/k/a ALMA PUBLIC SCHOOLS

Expenditure Report October 2022

		Revised Budget	Expended During	Expenditures to Date	% of Budget	Balance at EOM
01	GENERAL FUND					
1100	REGULAR INSTRUCTIONAL PROGRAMS	3,282,550.00	253,963.63	534,494.71	20.36	2,748,055.29
1160	PROVERTY PROGRAMS	230,150.00	13,738.52	27,839.14	12.10	202,310.86
1200	SPED INSTRUCTION SCHOOL AGE	675,000.00	57,042.66	109,390.25	16.53	565,609.75
1291	SP ED INSTRUCTION Age 3-5	6,200.00	0.00	0.00	0.00	6,200.00
1292	SP ED INSTRUCTION Age 0-2	5,000.00	0.00	0.00	0.00	5,000.00
1300	SUMMER SCHOOL (incl DR ED)	33,000.00	0.00	0.00	0.00	33,000.00
2120	GUIDANCE SERVICES	103,900.00	7,374.80	16,534.56	15.91	87,365.44
2130	HEALTH SERVICES	51,800.00	3,466.82	6,403.31	12.36	45,396.69
2131	HEALTH SERVICES SPED SA	35,600.00	2,814.74	5,627.46	15.81	29,972.54
2140	PSYCHOLOGICAL SERVICES	0.00	9,640.57	19,273.05	0.00	(19,273.05)
2141	PSYCHOLOGICAL SERVICES SpEd SA	112,300.00	0.00	0.00	0.00	112,300.00
2151	SPEECH PATH/AUDIOLOGY SVCS SpEd SA	136,300.00	10,105.15	19,672.51	16.50	116,627.49
2152	SPEECH PATH/AUDIOLOGY SVCS Age 3-5	6,000.00	1,171.68	2,341.34	39.02	3,658.66
2153	SPEECH PATH/AUDIOLOGY SVCS Age 0-2	2,500.00	0.00	0.00	0.00	2,500.00
2161	OCCUPATIONAL THERAPY SA	28,000.00	5,315.13	7,112.70	25.40	20,887.30
2162	OCCUPATIONAL THERAPY SPED Age 3-5	2,500.00	598.47	742.74	29.71	1,757.26
2163	OCCUPATIONAL THERAPY Age 0-2	1,000.00	0.00	158.00	15.80	842.00
2171	PHYSICAL THERAPY SA	1,000.00	0.00	0.00	0.00	1,000.00
2172	PHYSICAL THERAPY Age 3-5	1,000.00	80.86	80.86	8.09	919.14
2173	PHYSICAL THERAPY Age 0-2	1,000.00	0.00	0.00	0.00	1,000.00
2211	SCHOOL IMPROVEMENT	400.00	0.00	0.00	0.00	400.00
2220	LIBRARY/MEDIA SERVICES	63,100.00	4,531.70	8,756.47	13.88	54,343.53
2224	ED SVCS - CONTRACTED (DIST ED)	2,500.00	0.00	0.00	0.00	2,500.00
2230	TECH RELATED INSTRUCTION	6,725.00	0.00	2,803.10	41.68	3,921.90
2310	BOARD OF EDUCATION	35,500.00	2,336.00	2,336.00	13.24	33,164.00
2320	OFFICE OF THE SUPERINTENDENT	224,200.00	13,521.91	27,085.15	12.08	197,114.85
2330	DISTRICT LEGAL SERVICES	5,000.00	235.00	235.00	4.70	4,765.00
2410	OFFICE OF THE PRINCIPAL	288,200.00	22,532.85	45,128.12	15.76	243,071.88
2490	ACTIVITIES DIRECTOR	7,000.00	499.60	999.20	14.27	6,000.80
2510	GENERAL ADMIN-BUSINESS SERVICE	121,200.00	7,052.37	13,474.05	11.26	107,725.95
2570	STAFF TRAINING, IN-SERVICE	1,000.00	0.00	0.00	0.00	1,000.00
2580	ADMIN SUPPORT/MAINT OF TECHNOLOGY	500.00	0.00	0.00	0.00	500.00
2610	OPERATION OF BUILDINGS	758,700.00	70,295.02	127,023.83	16.74	631,676.17
2630	SNOW REMOVAL, GROUNDS MAINTENANCE	29,400.00	5,130.29	6,749.43	22.96	22,650.57
2670	SAFETY OF STUDENTS/STAFF	12,000.00	4,181.38	4,643.38	38.69	7,356.62
2710	STUDENT TRANSPORTATION (DRIVING)	378,000.00	15,419.59	27,356.64	7.24	350,643.36
2730	MAINT VEHICLES (STUDENT TRANS)	55,000.00	5,117.70	12,084.22	21.97	42,915.78
3535	HIGH ABILITY LEARNERS	8,000.00	0.00	0.00	3.78	8,000.00
5000	LONG TERM DEBT SERVICE	200,000.00	0.00	0.00	0.00	200,000.00
6210	TITLE1, PART A ESSA IMP BASIC PROG (LEA)	113,600.00	7,556.29	15,104.49	13.30	98,495.51
6408	IDEA PartB Base EP	75,000.00	0.00	0.00	0.00	75,000.00
6411	IDEA PART B EARLY INTERVENTION	1,950.00	0.00	0.00	0.00	1,950.00
6700	FED VOC TECH - CARL PERKINS	1,100.00	0.00	0.00	0.00	1,100.00
6992	FED SVCS REAP	35,000.00	0.00	0.00	0.00	35,000.00
6998	ARP ESSER III	0.00	0.00	17,410.25	0.00	(17,410.25)
9000	NON-PROGRAM EXPENDITURES	0.00	1,728.00	4,511.97	0.00	(4,511.97)
01		7,137,875.00	525,450.73	1,065,371.93	16.92	6,072,503.07
06	NUTRITION FUND					
3100	FOOD SERVICES OPERATIONS	237,700.00	24,724.97	50,828.34	21.38	186,871.66
06		237,700.00	24,724.97	50,828.34	21.38	186,871.66
08	BUILDING FUND					
4600	SITE IMPROV (FENCE, LANDSCAPING, ETC)	0.00	0.00	846.11	0.00	(846.11)
5000	LONG TERM DEBT SERVICE	0.00	4,241.71	4,241.71	0.00	(4,241.71)
08		0.00	4,241.71	5,087.82	0.00	(5,087.82)

SEPTEMBER 2022

<u>General/Money Market/Trans Accts</u>	Receipts	Disburse	Total	1
9/01/2022 General			\$91,650.64	
9/01/2022 Money Market			\$213,252.57	
9/01/2022 Transaction			\$32,436.78	
Franklin County Treasurer	\$95.06			
Furnas County Treasurer	\$14,645.39			
Harlan County Treasurer	\$590,597.42			
BCBS self-pay	\$2,783.97			
City of Alma - liquor license	\$600.00			
Village of Rep City - liquor license	\$600.00			
Fun Express	\$15.98			
State Aid	\$154,939.00			
interest earned - Transaction Acct	\$6.63			
interest earned - MMA	\$103.99			
interest earned - Gen Fund	\$47.30			
September receipts	<u>\$764,434.74</u>		\$1,101,774.73	
cks cleared in September		\$587,244.72	\$514,530.01	
transfer to Depreciation Fund		\$50,000.00		
outstanding checks		\$66,761.02	\$397,768.99	
<u>Certificates of Deposit</u>			\$424,929.65	
Balance 9/30/2022			\$822,698.64	
<u>Bldg/Sinking Fund</u>				8
Balance 9/01/2022			\$272,421.30	
Franklin County Treasurer	\$8.83			
Furnas County Treasurer	\$1,349.34			
Harlan County Treasurer	\$53,134.76			
CRRSA - GMS pmt trfr from MMA	\$63,595.00			
interest earned	\$83.22			
September receipts	<u>\$118,171.15</u>			
Wilkins Arch Design Planning #614		\$846.11		
loan payment auto-deduct		\$1,743.45		
Balance 9/30/2022			\$388,002.89	
<u>QCPU Fund</u>				9
Balance 9/01/2022			\$265,402.87	
Furnas County Treasurer	\$396.87			
Harlan County Treasurer	\$15,631.11			
Franklin County Treasurer	\$2.60			
interest earned	\$133.38			

SEPTEMBER 2022

September receipts	\$16,163.96		
Balance 9/30/2022			\$281,566.83
<u>Depreciation Fund</u>			2
Balance 9/01/2022			\$139,828.55
interest earned	\$28.29		
loan proceeds	\$177,900.00		
transfer from MMA	\$50,000.00		
outgoing money wire (bus)		\$327,920.00	
Balance 9/30/2022			\$39,836.84
<u>Lunch Fund</u>			6
Balance 9/01/2022			\$109,316.22
September receipts	\$7,533.27		
cks cleared in September		\$26,103.37	\$90,746.12
outstanding deposit		\$828.96	
Balance 9/30/2022			\$91,575.08
<u>Activity Fund</u>			5
Balance 9/01/2022			\$204,847.55
September receipts	\$18,306.36		
cks cleared in September		\$16,372.77	\$206,781.14
deposits in transit		\$439.00	
Balance 9/30/2022			\$206,342.14

ACTIVITY FUND SEPTEMBER 2022

Fund Balance	<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
05 704 0100 ART	3,480.98	0.00	0.00	3,480.98
05 704 0110 COMPUTERS	22,520.33	588.57	0.00	21,931.76
05 704 0113 eSports Club	181.91	0.00	325.78	507.69
05 704 0120 MISCELLANEOUS	170.82	0.00	45.86	216.68
05 704 0130 MUSIC SUPPLIES	(154.49)	60.00	480.00	265.51
05 704 0131 ELEMENTARY CHOIR	1,187.27	0.00	0.00	1,187.27
05 704 0133 DISTRICT MUSIC	1,116.41	0.00	0.00	1,116.41
05 704 0134 BAND PROJECTS	120.00	0.00	0.00	120.00
05 704 0135 CASH BOXES	(2,000.00)	0.00	0.00	(2,000.00)
05 704 0140 COURTESY FUND	3,011.36	0.00	185.33	3,196.69
05 704 0141 WOW	670.17	0.00	0.00	670.17
05 704 0142 CIRCLE OF FRIENDS	498.58	0.00	0.00	498.58
05 704 0144 RESOURCE	928.02	0.00	0.00	928.02
05 704 0145 LUEDKE MEMORIAL	1,867.27	0.00	0.00	1,867.27
05 704 0160 INDUSTRIAL ARTS	1,764.86	0.00	0.00	1,764.86
05 704 0161 FFA SCHOLARSHIP	24,806.10	0.00	0.00	24,806.10
05 704 0165 FUTURE FARMS OF AMERICA	46,407.44	1,420.49	1,784.00	46,770.95
05 704 0170 STUDENT COUNCIL	7,466.61	6,264.14	5,032.42	6,234.89
05 704 0221 CLASS OF 2021	1,014.95	0.00	0.00	1,014.95
05 704 0222 CLASS OF 2022	403.10	0.00	0.00	403.10
05 704 0223 CLASS OF 2023	1,798.60	0.00	0.00	1,798.60
05 704 0224 CLASS OF 2024	4,312.64	100.00	547.22	4,759.86
05 704 0225 CLASS OF 2025	2,893.62	0.00	0.00	2,893.62
05 704 0240 PLATE FUND	251.19	0.00	0.00	251.19
05 704 0251 PICTURES/ANNUAL/YEARBOOK	9,225.51	0.00	0.00	9,225.51
05 704 0260 HOME EC/CONS ED	1,314.84	0.00	0.00	1,314.84
05 704 0265 COOKIE SALES	3,509.13	247.47	0.00	3,261.66
05 704 0270 BOOK/SOFTWARE ORDERS	6,436.53	0.00	0.00	6,436.53
05 704 0271 GENERAL MILLS BOX TOPS	5,072.01	0.00	0.00	5,072.01
05 704 0300 ALL ACTIVITIES (entry fees, etc)	4,911.75	4,070.00	3,551.00	4,392.75
05 704 0301 FOOTBALL	1,629.32	0.00	728.00	2,357.32
05 704 0302 VOLLEYBALL	4,201.83	0.00	231.00	4,432.83
05 704 0303 BOYS BASKETBALL	1,997.70	439.00	0.00	1,558.70
05 704 0304 GIRLS BASKETBALL	3,525.64	0.00	0.00	3,525.64
05 704 0305 CROSS COUNTRY	829.72	0.00	0.00	829.72
05 704 0306 TRACK	951.17	0.00	0.00	951.17
05 704 0307 WRESTLING	339.17	0.00	0.00	339.17
05 704 0308 GOLF	(105.64)	0.00	0.00	(105.64)
05 704 0400 CHEERLEADERS	4,919.04	386.52	2,264.00	6,796.52
05 704 0550 VENDING MACHINE/NATL HON SOC	1,436.84	509.69	1,181.75	2,108.90
05 704 0600 QUIZ BOWL	1,177.11	0.00	0.00	1,177.11
05 704 0950 SCHOLARSHIP FUND	1,711.50	0.00	0.00	1,711.50
05 704 0970 WEIGHT ROOM	6,507.52	0.00	200.00	6,707.52
05 704 0971 DEPOSITS WEIGHT ROOM USE	1,602.75	0.00	0.00	1,602.75
05 704 0985 PROJECTOR ADVERTISING	8,655.00	0.00	1,750.00	10,405.00
05 704 0990 SPEECH	(1,605.93)	0.00	0.00	(1,605.93)
05 704 0991 DRAMA	5,324.53	0.00	0.00	5,324.53
	<u>198,284.78</u>	<u>14,085.88</u>	<u>18,306.36</u>	<u>202,505.26</u>
	198,284.78	14,085.88	18,306.36	202,505.26

ACTIVITY FUND SEPTEMBER 2022

Vendor Name	Ck #	Description	Check Date	Amount
ARAPAHOE PUBLIC SCHOOL	19159	XC Entry Fee for Arapahoe	09/15/2022	60.00
BALCOM, DIANE	19157	JV/ V Vball Ref vs. Phillipsburg	09/14/2022	120.00
BALCOM, DIANE	19167	JH V VBall REFS vs. Cambridge	09/19/2022	120.00
BALCOM, DIANE	19173	REF JH VBall vs. Blue Hill	09/26/2022	120.00
BALLOU, BRAD	19148	VFball Ref vs Bertrand	09/09/2022	150.00
BALLOU, BRAD	19169	JH V FBall REFS vs. Cambridge	09/19/2022	120.00
BALLOU, BRAD	19175	REF JH FBall vs. Blue Hill	09/26/2022	140.00
Brown, Jason	19184	Ref V Fball vs Cambridge	09/29/2022	140.00
Calkins, Jennifer	19168	JH V VBall REFS vs. Cambridge	09/19/2022	120.00
Calkins, Jennifer	19174	REF JH VBall vs. Blue Hill	09/26/2022	120.00
CAMBRIDGE PUBLIC SCHOOL	19145	XC Entry Fee/ Cambridge PS	09/07/2022	90.00
CASH-WA DISTRIBUTING	19136	Milk f/ Milk Machine	09/01/2022	134.40
CASH-WA DISTRIBUTING	19154	Concession Inventory	09/12/2022	1,435.19
CASH-WA DISTRIBUTING	19166	Concessions Candy/Napkins/ Trays	09/16/2022	171.60
CHESTERMAN CO	19139	Alma HS Concessions/ Pop	09/07/2022	2,280.00
CHESTERMAN CO	19140	Alma HS Student Council/ Pop	09/07/2022	786.00
DJ America	19147	22-23 Prom DJ	09/08/2022	100.00
ELITE SPORTSWEAR L.P.	19142	Cheer Clothing	09/07/2022	301.06
Ellis, Zane	19171	JV & JH FBall REFS vs. Cambridge	09/19/2022	120.00
FIRST STATE BANK	19185	Spirit Dance Start Up Money	09/29/2022	200.00
FRANKLIN PUBLIC SCHOOL	19146	XC Entry Fee @ Franklin Public School	09/07/2022	80.00
Fredericks, Jason	19182	Ref V Fball vs Cambridge	09/29/2022	140.00
FREELAND, KRIS	19180	Ref V Fball vs Cambridge	09/29/2022	140.00
FRITZ'S MEAT	19141	Football Concessions/ Hamburger&Hotdogs	09/07/2022	315.98
FRITZ'S MEAT	19153	Concessions Hamburgers and Hotdogs	09/09/2022	376.30
FRITZ'S MEAT	19187	Concessions/ Hotdogs and Hamburger	09/29/2022	312.20
HITCHCOCK COUNTY PUBIC SCHOOLS	19137	Volleyball Tournament Fee	09/01/2022	90.00
HOGELANDS MARKET	19143	Cheer, FFA, Concession Purchases	09/07/2022	259.71
KING, CYNTHIA	19138	Milley Uniform Alterations	09/06/2022	18.00
Kring, Jayne	19179	Ref V Vball Triangular	09/29/2022	165.00
Lewis, Brad	19152	VFball Ref vs Bertrand	09/09/2022	150.00
Lewis, Brad	19177	REF JH FBall vs. Blue Hill	09/26/2022	80.00
LEXINGTON PUBLIC SCHOOL	19144	XC Entry Fee in Lexington	09/07/2022	140.00
MAIN STREET VARIETY	19186	Spirit Dance Pizza	09/29/2022	266.11
Marlin, Toby	19183	Ref V Fball vs Cambridge	09/29/2022	140.00
Miller, Mike	19151	VFball Ref vs Bertrand	09/09/2022	150.00
Miller, Mike	19170	JH V FBall REFS vs. Cambridge	09/19/2022	120.00
Miller, Mike	19176	REF JH FBall vs. Blue Hill	09/26/2022	200.00
MINDEN CHAMBER OF COMMERCE	19160	Minden Band Fest Entry Fee	09/15/2022	60.00
MINNICK, SAMANTHA	19155	V VBall TTri Ref. vs. Phillipsburg	09/13/2022	165.00
MOONLIGHT EMBR & SCREENPRINT	19172	Boys BBall T Shirts	09/23/2022	439.00
NAEA DISTRICT 6 AGRICULTURE	19162	Yearly District FFA Dues	09/16/2022	205.00
NATIONAL FFA ORGANIZATION	19163	Student Handbks, Thank You Cards, Shippi	09/16/2022	246.00
NEBRASKA FFA ASSN.	19165	Registration State Fair 4580-15	09/16/2022	25.00
PAULSEN, JOHN	19149	VFball Ref vs Bertrand	09/09/2022	150.00
POLSTON, TERRY	19150	VFball Ref vs Bertrand	09/09/2022	150.00
SAATHOFF, CHERYL	19178	Ref V Vball Triangular	09/29/2022	165.00
Sines, Karlie	19158	JV/ V Vball Ref vs. Phillipsburg	09/14/2022	120.00
Upper Republican Natural Resource Dist.	19161	Area 3 Range Judging Entry Fee	09/16/2022	33.00
US BANK	19188	NHS milk/ Cookie Supplies/ Yearbook Comp	09/29/2022	1,262.51
WILD ROOTS GREENHOUSE & MARKET	19164	Mums Order + Freight	09/16/2022	840.00
WINSOT, TRACI	19156	V VBall TTri Ref. vs. Phillipsburg	09/13/2022	165.00
Wonderley, Brady	19181	Ref V Fball vs. Cambridge	09/29/2022	140.00
				14,137.06

Lunch Fund October 2022

<u>Check Numbe</u>	<u>Check Date</u>	<u>Entity Name</u>	<u>Description</u>	<u>Amount</u>
2151	10/10/2022	ARAMARK	laundry service	136.04
2152	10/10/2022	CASH-WA DISTRIBUTIN	foods, floor mats	3,638.69
2153	10/10/2022	Hiland Dairy Foods	dairy products	2,342.38
2154	10/10/2022	HOBART, INC	repair on equipme	231.85
2155	10/10/2022	HOGELANDS MARKET	Sep charges	1,021.03
2156	10/10/2022	SYSCO LINCOLN	foods	2,597.55
2157	10/10/2022	US Foods, Inc.	foods	4,177.28
autopay	10/10/2022	DELUXE BUSINESS SYS	500 preprinted che	352.78
		sub-total		<u>14,497.60</u>
		PAYROLL		<u>10,227.37</u>
				<u><u>24,724.97</u></u>

Building/Sinking Fund October 2022

<u>Check Numbe</u>	<u>Check Date</u>	<u>Entity Name</u>	<u>Description</u>	<u>Amount</u>
615	10/10/2022	First National Bank - Omaha		2,498.26
100822	10/06/2022	BANNER CAPITAL BANK		1,743.45
				<u>4,241.71</u>

OCTOBER 2022 CHECK LIST

General Fund:

<u>Ck #</u>	<u>Entity Name</u>	<u>Description</u>	<u>Amount</u>
autopay	WEX - BOSSELMANN PUMP & PANTRY	Sep fuel charges	2,356.24
1793	HARLAN COUNTY TREASURER	title/reg new coach bus	16.00
1794	BCBS NE	self-pay BCBS	2,920.50
32146	ALMA SCHOOL LUNCH FUND	PT Conf & Friday mornings	81.59
32147	ALPHA REHABILITATION PC	OT/ST L Johnson Sept 2022	470.98
32148	ARROW SEED COMPANY, INC	grass seed	3,712.00
32149	CCS PRESENTATION SYSTEMS	Smart Learning Suite 1 yr license	147.15
32150	CEI SECURITY & SOUND	camera and door upgrade (partial)	4,181.38
32151	CITY OF ALMA	gas, water, sewer, trash	3,526.42
32152	COACH MASTER'S, INC	test and clean HVAC/filters	4,954.44
32153	DANA F COLE & CO.	1 mo caf plan admin fee	70.00
32154	DAS STATE ACCTING - CENTRAL FINANCE	online data trfr Dept Acct Svc	216.43
32155	EAKES OFFICE PRODUCTS	office supplies	559.25
32156	ECOLAB PEST ELIM DIVISION	pest control	84.26
32157	EDUCATIONAL SERVICE UNIT #11	E-rate filing, OverDrive digital collect	730.75
32158	FLEET US LLC	field paint	427.14
32159	HARLAN COUNTY JOURNAL	printing, publications	319.93
32160	HOGELANDS MARKET	Sept charges	201.97
32161	HOLDREGE SOFT WATER SERVICE	33 bags salt (40#)	346.50
32162	HOLIDAY INN - KEARNEY	accommodations	288.00
32163	HOLMES PLBG & HTG SUPPLY CO	stainers, sensor for bottle fillers	348.97
32164	HD SUPPLY (HOME DEPOT)	custodial supplies	1,514.61
32165	HOMETOWN LEASING	copier lease pmt	2,473.04
32166	HUDL	AD pkg Oct 1 22 - Sep 30 23	8,000.00
32167	INNOVATIVE OFFICE SOLUTIONS, LLC	rare earth magnets	10.71
32168	INSPIRE REHABILITATION, LLC	OT/PT Aug/Sep	5,905.62
32169	LAKEVIEW LAWN SERVICE	additional lawn treatment	1,280.00
32171	MADISON NATIONAL LIFE	Sept billing adjustment	272.75
32172	MAIN STREET VARIETY	batteries, classroom supplies	16.96
32173	MATHESON TRI-GAS, INC.	welding gas, cylinder rental	45.85
32174	NATIONAL BUSINESS FURNITURE, LLC	mobile storage cabinet	927.02
32175	NCS PEARSON, INC.	PLS 5 complete kit with manipulation	473.82
32176	NE ASSN OF SCHOOL BOARDS	Krny Area Mem Mtg, State Ed Conf	2,916.00
32177	NEBRASKA PUBLIC POWER DISTRICT	electricity	6,175.26
32178	PERRY GUTHERY, HAASE & GESSFORD	email, letter to student	235.00
32179	PRAIRIE HILL LANDFILL - CITY OF HOLDREGE	waste disposal	14.00
32180	RUDY'S GAS, TIRE & OIL	tire repair	61.00
32181	S & W AUTO PARTS, INC	lamp, tape	141.25
32182	SPORT SAFE Testing Service, Inc.	random testing, MS & HS	648.00
32183	TRUSTWORTHY HARDWARE	Sep charges	89.31
32184	U.S.CELLULAR	Bruce cell phone	12.32
32185	US PLASTICS	playground equip repair	2,700.00
32186	WAGGONER INSURANCE AGENCY	Qtrly billing (3rd)	24,978.75
32187	YANDAS MUSIC	install/labor board for sound system	2,999.00
32188	LOU'S SPORTING GOODS	bbballs, 35 reversible jerseys	1,559.72
			<u>89,409.89</u>
		payroll	<u>434,680.09</u>
	TOTAL		<u>524,089.98</u>

Negotiations Timeline

September 1 - Teacher association requests recognition as exclusive bargaining agent.

October 1 - Board must respond to request

November 1 - Negotiations must begin

February 8 - If there is no agreement, parties submit to resolution officer

March 25 or (within 25 days after state aid certification) - Negotiations, fact finding, and mediation must end.

September 15 - CIR must issue its decision.

PROJECTED SALARY COSTS 2022-2023
Proposed Movement by 2021-22 Staff 4x4.5

\$1050/\$3500 Deductible		\$1050/\$3500 Deductible									
Insurance Inc.		2021-22	2022-23								
BASE SALARY		\$36,300	\$36,300	\$36,550	\$36,800	\$37,050	\$37,300	\$37,550	\$37,800	\$38,050	\$38,300
Last Year	61.8244										
ACADEMIC	62.7194	\$2,244,225.72	\$2,276,714.22	\$2,292,394.07	\$2,308,073.92	\$2,323,753.77	\$2,339,433.62	\$2,355,113.47	\$2,370,793.32	\$2,386,473.17	\$2,402,153.02
Last Year	329.60%										
ACTIVITY	337.80%	\$119,644.80	\$122,621.40	\$123,465.90	\$124,310.40	\$125,154.90	\$125,999.40	\$126,843.90	\$127,688.40	\$128,532.90	\$129,377.40
TOTAL INCOME		\$2,363,870.52	\$2,399,335.62	\$2,415,859.97	\$2,432,384.32	\$2,448,908.67	\$2,465,433.02	\$2,481,957.37	\$2,498,481.72	\$2,515,006.07	\$2,531,530.42
INSURANCE-% INC	6.00%	\$755,037.00	\$800,339.22	\$800,339.22	\$800,339.22	\$800,339.22	\$800,339.22	\$800,339.22	\$800,339.22	\$800,339.22	\$800,339.22
Last year	7.65%										
SOC. SEC.	7.65%	\$180,836.09	\$183,549.17	\$184,813.29	\$186,077.40	\$187,341.51	\$188,605.63	\$189,869.74	\$191,133.85	\$192,397.96	\$193,662.08
Last Year	9.8778%										
Retirement	9.8778%	\$233,498.40	\$237,001.57	\$238,633.82	\$240,266.06	\$241,898.30	\$243,530.54	\$245,162.79	\$246,795.03	\$248,427.27	\$250,059.51
Last Year - WM	0.68%										
Workman	0.68%	\$16,074.32	\$16,315.48	\$16,427.85	\$16,540.21	\$16,652.58	\$16,764.94	\$16,877.31	\$16,989.68	\$17,102.04	\$17,214.41
LTD	0.44%	\$10,401.03	\$10,557.08	\$10,629.78	\$10,702.49	\$10,775.20	\$10,847.91	\$10,920.61	\$10,993.32	\$11,066.03	\$11,138.73
Last Year	\$34.80										
Life Insurance	\$34.80	\$1,252.80	\$1,252.80	\$1,252.80	\$1,252.80	\$1,252.80	\$1,252.80	\$1,252.80	\$1,252.80	\$1,252.80	\$1,252.80
TOTAL COST		\$3,560,970.17	\$3,648,350.95	\$3,667,956.73	\$3,687,562.50	\$3,707,168.28	\$3,726,774.06	\$3,746,379.84	\$3,765,985.61	\$3,785,591.39	\$3,805,197.17
DOLLAR INCREASE			\$87,380.78	\$106,986.56	\$126,592.34	\$146,198.11	\$165,803.89	\$185,409.67	\$205,015.45	\$224,621.23	\$244,227.00
% INCREASE			2.45%	3.00%	3.55%	4.11%	4.66%	5.21%	5.76%	6.31%	6.86%

Alma Public Schools, 42-0002
2023-2024 Projections

2023-2024
10/6/2022

All of the projection rows have been loaded. ✕

	Contract Days	Staff Index	Base Salary	Benefit Costs	Schedule Costs	Total Costs	\$ Increase	% Increase	Projected Percentile
<i>Current Costs</i>	183	61.8214	36,300	766,251	2,636,102	3,402,354			
Projection for \$36,300	183	62.7194	36,300	812,754	2,674,329	3,487,083	\$84,729	2.49%	101.31%
Projection for \$36,550	183	62.7194	36,550	812,823	2,692,757	3,505,580	\$103,226	3.03%	101.85%
Projection for \$36,800	183	62.7194	36,800	812,892	2,711,185	3,524,077	\$121,723	3.58%	102.38%
Projection for \$37,050	183	62.7194	37,050	812,961	2,729,613	3,542,574	\$140,221	4.12%	102.92%
Projection for \$37,300	183	62.7194	37,300	813,030	2,748,042	3,561,071	\$158,718	4.66%	103.46%
Projection for \$37,550	183	62.7194	37,550	813,099	2,766,470	3,579,569	\$177,215	5.21%	103.99%
Projection for \$37,800	183	62.7194	37,800	813,168	2,784,898	3,598,066	\$195,712	5.75%	104.53%
Projection for \$38,050	183	62.7194	38,050	813,237	2,803,326	3,616,563	\$214,209	6.30%	105.07%
Projection for \$38,300	183	62.7194	38,300	813,306	2,821,754	3,635,060	\$232,706	6.84%	105.61%
Projection for \$38,550	183	62.7194	38,550	813,375	2,840,182	3,653,557	\$251,204	7.38%	106.14%

Projection for \$38,800	183	62.7194	38,800	813,444	2,858,611	3,672,054	\$269,701	7.93%	106.68%
Projection for \$39,050	183	62.7194	39,050	813,513	2,877,039	3,690,552	\$288,198	8.47%	107.22%
Projection for \$39,300	183	62.7194	39,300	813,582	2,895,467	3,709,049	\$306,695	9.01%	107.76%
Projection for \$39,550	183	62.7194	39,550	813,651	2,913,895	3,727,546	\$325,192	9.56%	108.29%
Projection for \$39,800	183	62.7194	39,800	813,720	2,932,323	3,746,043	\$343,689	10.10%	108.83%
Projection for \$40,050	183	62.7194	40,050	813,789	2,950,752	3,764,540	\$362,187	10.65%	109.37%

Information from the Contract Settlement Form, both for you and your School peer array, is used to come up with the information in this Negotiation Module. If you feel your information is not accurate please go to the Contract Settlement Form and correct it. If you feel a peer's information is inaccurate, please contact Sparq Data Solutions.

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 Have a question? Ask Sparq Data Solutions. Or view the User Manual.

Alma Public Schools, 42-0002

2023-2024

Midpoint Analysis

10/6/2022

All processing has completed.

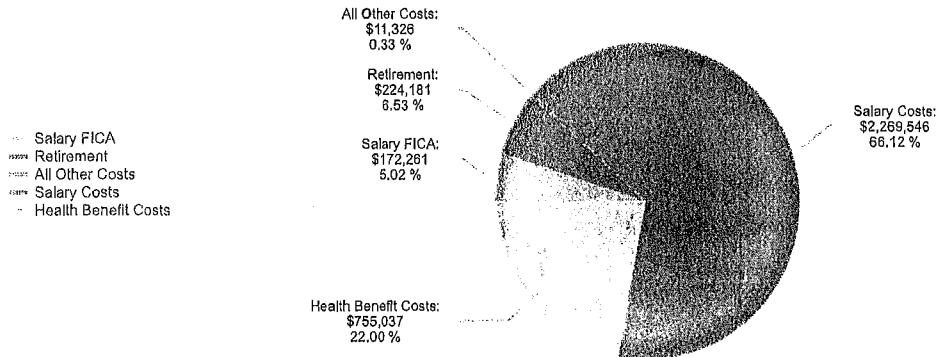
x

2022-2023 Alma Public Schools Comparison Results:							
	Contract Days	Staff Index	Base Salary	Benefit Costs	Schedule Costs	Total Costs	Percentile
Current Costs	183	61.8214	36,300	766,251	2,636,102	3,402,354	View Current Costs Projections 701.18
Comparable Benchmark	183	61.8214	36,711	766,363	2,665,988	3,432,351	102%
Difference			+411	+112	+29,885	+29,997	+0.88
Compensation Range	Base Salary		98%	34,866	100%	35,788	102% 36,711
	Total Costs		98%	3,297,749	100%	3,365,050	102% 3,432,351

[Download Contract](#)

The Comparable Benchmark data contains adjustments, made via its Staff Summary page.

Calculated Comparable Benchmark for Alma Public Schools



2022-2023 Alma Public Schools Comparison Results:							
	Contract Days	Staff Index	Base Salary	Benefit Costs	Schedule Costs	Total Costs	Per

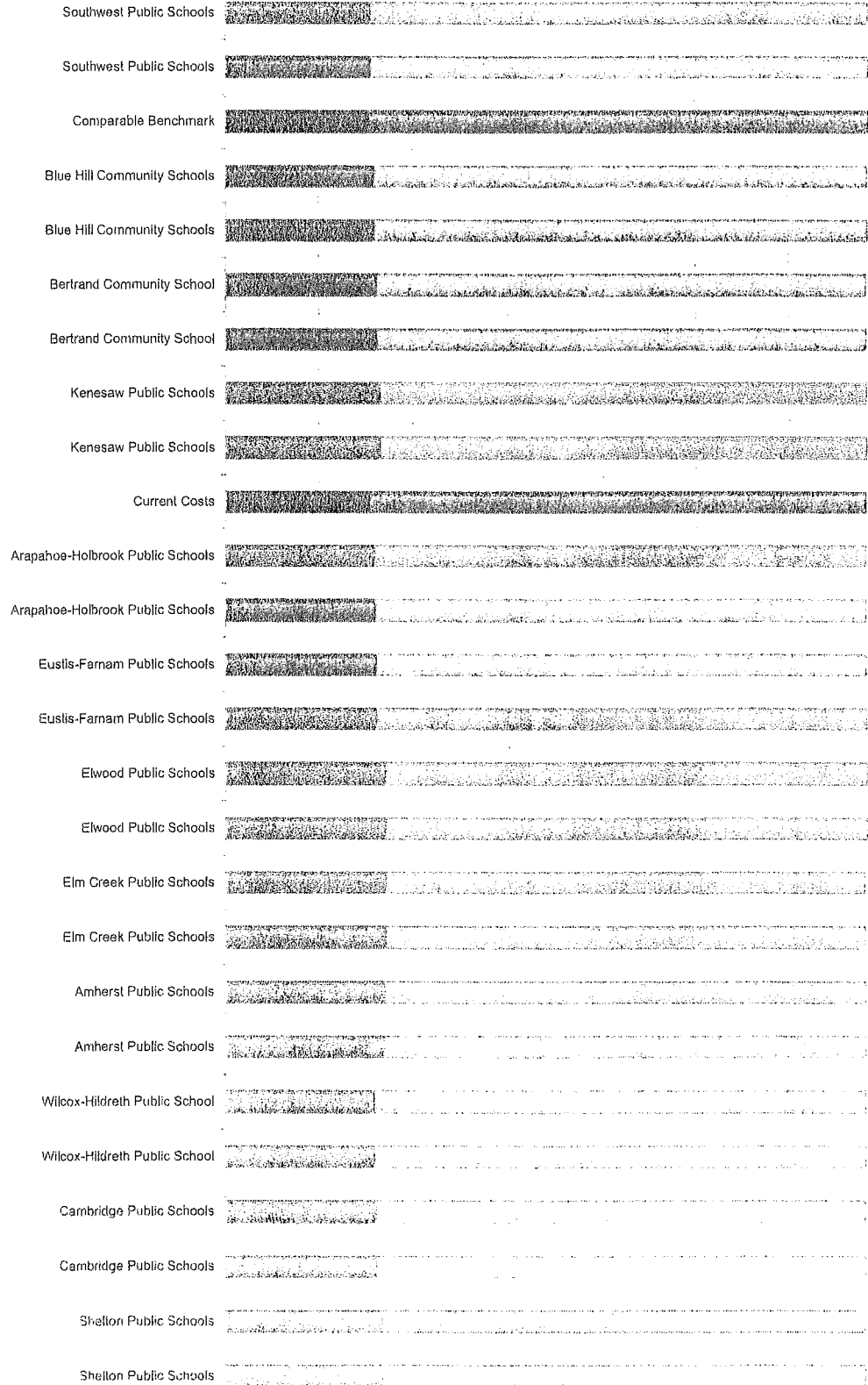
No Changed Data Rows have been added.

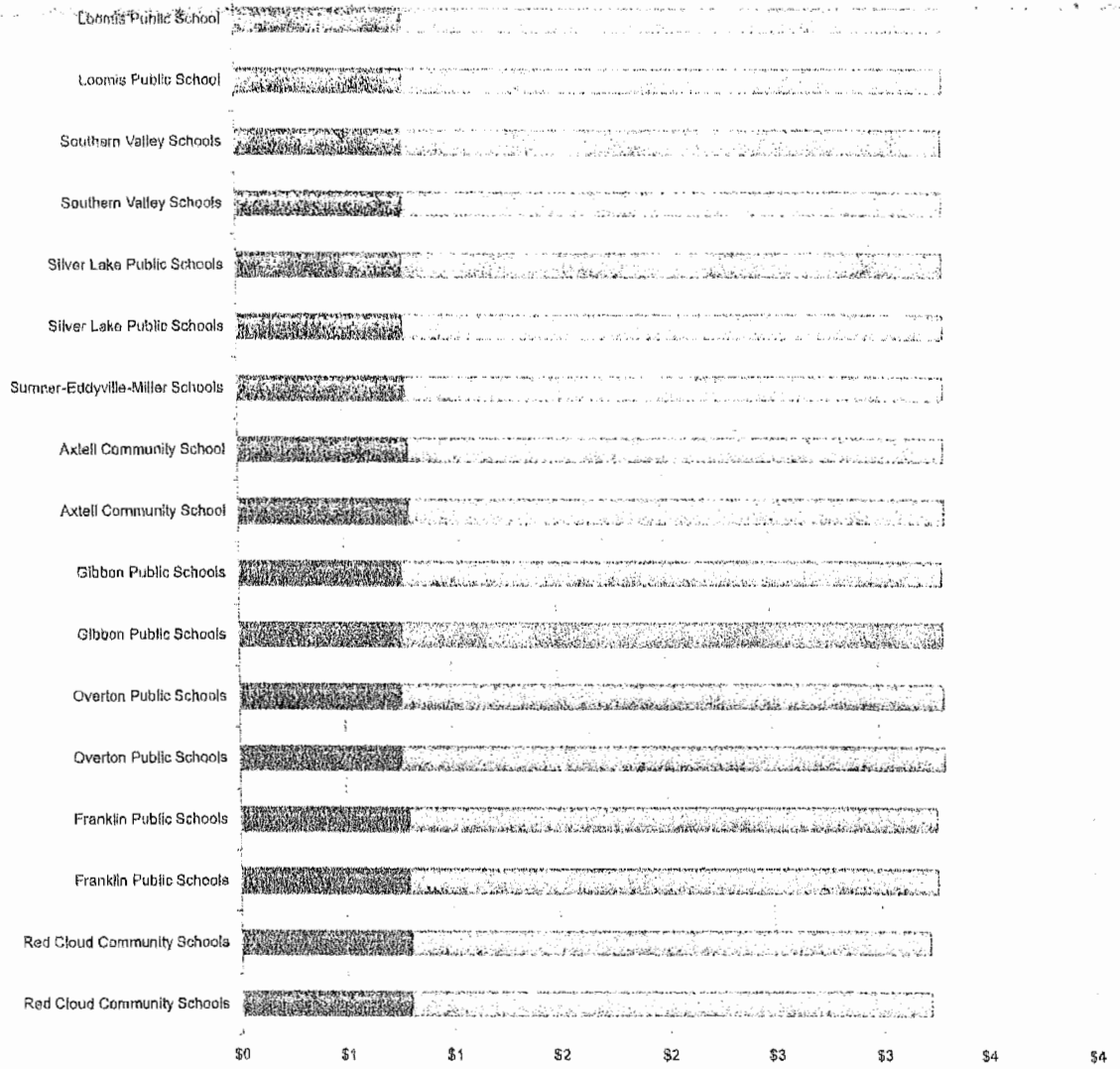
2022-2023 Alma Public Schools Comparison Results:							
---	--	--	--	--	--	--	--

School	Contract Days	Staff Index	Base Salary	Benefit Costs	Schedule Costs	Total Costs	Adj Benefit Costs	Adj Schedule Costs	Adj Total Costs	Per
Southwest Public Schools	183	61.1699	36,925	780,093	2,653,237	3,433,330	780,093	2,653,237	3,433,330	101.4
Blue Hill Community Schools	185	59.7200	37,850	794,800	2,655,142	3,449,943	794,698	2,626,438	3,421,136	101.68
Bertrand Community School	184	60.5500	36,750	806,546	2,619,737	3,426,283	806,499	2,605,524	3,412,022	101.41
Kenesaw Public Schools	184	59.1925	37,400	822,784	2,600,371	3,423,155	822,784	2,586,239	3,409,023	101.32
Arapahoe-Holbrook Public Schools	184	60.7800	36,650	794,794	2,616,674	3,411,468	794,714	2,602,453	3,397,167	100.96
Eustis-Farnam Public Schools	183	60.1711	36,700	800,803	2,596,037	3,396,840	800,803	2,596,037	3,396,840	100.96
Elwood Public Schools	184	60.1450	36,300	845,395	2,563,075	3,408,470	845,319	2,549,145	3,394,465	100.88
Elm Creek Public Schools	183	57.8903	37,231	850,168	2,534,084	3,384,252	850,168	2,534,084	3,384,252	100.58
Amherst Public Schools	182	58.1317	36,900	839,761	2,526,666	3,366,427	839,804	2,540,510	3,380,314	100.96
Wilcox-Hildreth Public School	184	59.6301	37,200	782,738	2,605,588	3,388,327	782,738	2,591,427	3,374,166	100.28
Cambridge Public Schools	185	59.5957	37,200	793,395	2,604,185	3,397,581	793,252	2,576,032	3,369,283	100.14
Shelton Public Schools	185	62.2650	35,075	824,677	2,566,742	3,391,420	824,677	2,538,994	3,363,671	99.97
Loomis Public School	184	59.4370	36,850	799,112	2,572,697	3,371,809	799,064	2,558,715	3,357,779	99.79
Southern Valley Schools	184	60.2100	36,250	797,867	2,565,176	3,363,044	797,867	2,551,235	3,349,103	99.54
Silver Lake Public Schools	184	58.4800	37,350	788,740	2,564,440	3,353,180	788,740	2,550,503	3,339,243	99.24
Sumner-Eddyville-Miller Schools	184	60.7752	35,620	794,126	2,551,024	3,345,150	794,078	2,537,205	3,331,282	99.01
Axtell Community School	184	58.1052	37,000	805,349	2,533,869	3,339,218	805,308	2,520,137	3,325,445	98.83
Gibbon Public Schools	185	59.3985	36,800	772,499	2,567,638	3,340,137	772,476	2,539,879	3,312,355	98.44

Overton Public Schools	183	59,1350	36,600	766,844	2,542,244	3,309,088	766,844	2,542,244	3,309,088	96.35
Franklin Public Schools	185	58.6200	36,375	797,093	2,504,616	3,301,709	796,930	2,477,539	3,274,469	97.32
Red Cloud Community Schools	185	56.6343	36,870	799,116	2,455,403	3,254,519	799,048	2,428,899	3,227,947	95.74

Subject and Array School Comparison (scale is millions of dollars)





Descriptive Statistics:										
21 Records	Contract Days	Staff Index	Base Salary	Benefit Costs	Schedule Costs	Total Costs	Adj Benefit Costs	Adj Schedule Costs	Adj Total Costs	Per
Array Average	184	59.4951	36,785	802,909	2,571,860	3,374,769	802,871	2,557,945	3,360,817	99
Array High	185	62.2650	37,850	850,168	2,663,367	3,449,943	850,168	2,661,462	3,433,330	100
Array Low	182	56.6343	35,075	766,844	2,451,664	3,254,519	766,844	2,425,160	3,227,947	98
Adj Total Costs			Mean	3,360,817	Median	3,369,283	Midpoint	3,365,050		

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Fall Conferences 2021-22

Elementary: Overall - 98%

Kindergarten:
Siebels - 100%

First:
Christensen - 100%
Olson - 89%

Second:
Hays - 100%
Radil - 100%

Third:
Blank - 92%
Luke - 100%

Fourth:
Brugh - 100%
Lowe - 100%

Fifth:
Ford - 100%
Russell - 100%

Sixth:
Hageman - 94%
Sage - 100%

Secondary: Overall - 54%

Seventh - 50%

Eighth - 58%

Ninth - 63%

Tenth - 46%

Eleventh - 53%

Twelfth - 57%

NE Dept. of Revenue Property Assessment Division -- 2022 CERTIFIED SCHOOL ADJUSTED VALUE REPORT, pursuant to Neb. Rev. Stat. 79-1016

2022 Adjusted value by "SCHOOL SYSTEM", for use in 2023-2024 state aid calculations

BY SCHOOL SYSTEM

DO NOT USE THIS REPORT FOR LEVY SETTING PURPOSES

OCTOBER 7, 2022

SCHOOL SYSTEM : # 42-0002 ALMA 2

System Class : 3

Cnty #	County Name	Base school name		Class	Basesch	Unif/LC	U/L	2022 Totals	
31	FRANKLIN	ALMA 2		3	42-0002			UNADJUSTED	
2022	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
		Pers. Prop.	Real	Real Prop.	Real Prop.				
Unadjusted Value ==>	0	1,686	163	19,930	0	0	1,735	0	23,514
Level of Value ==>			94.74	94.00	0.00		74.00		
Factor		0.01329956		0.02127660			-0.02702703		
Adjustment Amount ==>			2	424	0		-47		
* TIF Base Value				0	0		0		ADJUSTED
31 Cnty's adjust. value==> in this base school	0	1,686	165	20,354	0	0	1,688	0	23,893
Cnty #	County Name	Base school name		Class	Basesch	Unif/LC	U/L	2022 Totals	
33	FURNAS	ALMA 2		3	42-0002			UNADJUSTED	
2022	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
		Pers. Prop.	Real	Real Prop.	Real Prop.				
Unadjusted Value ==>	77,271	3,829	537	842,445	0	256,955	8,285,120	0	9,466,157
Level of Value ==>			94.74	96.00	0.00		70.00		
Factor		0.01329956					0.02857143		
Adjustment Amount ==>			7	0	0		236,718		
* TIF Base Value				0	0		0		ADJUSTED
33 Cnty's adjust. value==> in this base school	77,271	3,829	544	842,445	0	256,955	8,521,838	0	9,702,882
Cnty #	County Name	Base school name		Class	Basesch	Unif/LC	U/L	2022 Totals	
42	HARLAN	ALMA 2		3	42-0002			UNADJUSTED	
2022	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
		Pers. Prop.	Real	Real Prop.	Real Prop.				
Unadjusted Value ==>	13,090,223	2,856,944	1,047,787	146,482,975	27,157,139	4,768,140	176,164,800	2,047,260	373,615,268
Level of Value ==>			94.74	97.00	96.00		70.00		
Factor		0.01329956		-0.01030928			0.02857143		
Adjustment Amount ==>			13,935	-1,508,931	0		5,033,280		
* TIF Base Value				116,689	754,496		0		ADJUSTED
42 Cnty's adjust. value==> in this base school	13,090,223	2,856,944	1,061,722	144,974,044	27,157,139	4,768,140	181,198,080	2,047,260	377,153,552
System UNadjusted total==>	13,167,494	2,862,459	1,048,487	147,345,350	27,157,139	5,025,095	184,451,655	2,047,260	383,104,939
System Adjustment Amnts==>			13,944	-1,508,507	0		5,269,951		3,775,388
System ADJUSTED total==>	13,167,494	2,862,459	1,062,431	145,836,843	27,157,139	5,025,095	189,721,606	2,047,260	386,880,327

*TIF = Tax Increment Financing; TIF Base value is included in the taxable value, however it must remain unadjusted, therefore it is backed out prior to calculating the adjustment amount & then added back to the total adjusted school value. TIF Excess Value is never included in the taxable value for schools.

Factors rounded for display. Agland adjusted to 72%, other real property adjusted to 96%.

SCHOOL SYSTEM: 42-0002 ALMA 2

BY SCHOOL SYSTEM

OCTOBER 7, 2022

From: Gusman, Cathy cathy.gusman@nebraska.gov 🇺🇸
Subject: 2022 School Adjusted Values
Date: October 7, 2022 at 10:44 AM
To: school-districts@pat.ne.gov

To All School Districts:

On behalf of the Property Tax Administrator, Ruth Sorensen, you are hereby notified that the Department of Revenue, Property Assessment Division (Division) has posted the **2022 Certified School Adjusted Valuation Reports, on the Division's website as of October 7, 2022.**

You may view the certification report for each school system at revenue.nebraska.gov/PAD/research-statistical-reports/school-adjusted-value; select "2022 School Adjusted Value by School System."

The detailed report for each school system's adjusted value indicates the various counties' values and adjustment factors used to calculate the total adjusted value for the school system/district. For a unified system, information for each participating base school district is displayed.

The 2022 school adjusted valuations have been certified to the Department of Education and will be used in calculating the school aid for 2023-2024. The adjusted valuations are for purposes of state aid only and should not be used for levy setting purposes. The 2022 School Adjusted Values reflect all school district dissolutions/mergers or re-organizations for 2022-2023.

Explanation of the process for determining school adjusted valuation:

The adjusted valuations were developed according to the provisions of the Tax Equity and Education Opportunities Support Act, [Neb. Rev. Stat. § 79-1016](#).

First, the Division collected the current year's total taxable valuation for each class of property from the county assessors, as of August 20, 2022, and any amended valuations filed by a county assessor. The taxable valuation is referred to as the "unadjusted valuation" and reflects all assessment activity for the year 2022, including current centrally assessed values for railroads and public service entities.

Second, in determining the level of value for each school district and each class of property, the Division uses all information prepared throughout the assessment and equalization process, relying primarily on the Reports & Opinion of the Property Tax Administrator, which documents the county assessment practices and the comprehensive assessment sales ratio studies, and also gives consideration to the level of value established by the Tax Equalization and Review Commission.

Third, the level of value of the class of residential or commercial/industrial real property in each school district is adjusted to 96% of actual value. The level of value of the class of agricultural and horticultural land in each school district is adjusted to 72% of actual value. For agricultural and horticultural land receiving special valuation pursuant to [§ 77-1344](#), the value is adjusted to 72% of the value of the land for its agricultural or horticultural purposes only. The real property portion of the 2022 centrally assessed value is adjusted to 96% of actual value based on the 2022 equalization rate of 94.74%. The Division makes no adjustment when the level of value cannot be determined for a particular class of property.

Appeal procedures for school adjusted valuation:

Pursuant to [§ 79-1016](#):

. . .(4) On or before November 10, any local system may file with the Tax Commissioner written objections to the adjusted valuations prepared by the Property Tax Administrator, stating the reasons why such adjusted valuations are not the valuations required by subsection (3) of this section. The Tax Commissioner shall fix a time for a hearing. Either party shall be permitted to introduce any evidence in reference thereto. On or before January 1, the Tax Commissioner shall enter a written order modifying or declining to modify, in whole or in part, the adjusted valuations and shall certify the order to the State Department of Education. Modification by the Tax Commissioner shall be based upon the evidence introduced at hearing and shall not be limited to the modification requested in the written objections or at hearing. A copy of the written order shall be mailed to the local system within seven days after the date of the order. The written order of the Tax Commissioner may be appealed within thirty days after the date of the order to the Tax Equalization and Review Commission in accordance with section 77-5013.

(5) On or before November 10, any local system or county official may file with the Tax Commissioner a written request for a nonappealable correction of the adjusted valuation due to clerical error as defined in section 77-128 or, for agricultural and horticultural land, assessed value changes by reason of land qualified or disqualified for special use valuation pursuant to sections 77-1343 to 77-1348. On or before the following January 1, the Tax Commissioner shall approve or deny the request and, if approved, certify the corrected adjusted valuations resulting from such action to the State Department of Education.

(6) On or before May 31 of the year following the certification of adjusted valuation pursuant to subsection (2) of this section, any local system or county official may file with the Tax Commissioner a written request for a nonappealable correction of the adjusted valuation due to changes to the tax list that change the assessed value of taxable property. Upon the filing of the written request, the Tax Commissioner shall require the county assessor to recertify the taxable valuation by school district in the county on forms prescribed by the Tax Commissioner. The recertified valuation shall be the valuation that was certified on the tax list, pursuant to section 77-1613, increased or decreased by changes to the tax list that change the assessed value of taxable property in the school district in the county in the prior assessment year. On or before the following July 31, the Tax Commissioner shall approve or deny the request and, if approved, certify the corrected adjusted valuations resulting from such action to the State Department of Education.

Questions regarding calculations of state aid dollar amounts should be directed to the Department of Education.

Questions regarding these adjusted valuations may be directed to the following staff:

Cathy Gusman, Tax Specialist Senior 402-471-5864 or cathy.gusman@nebraska.gov
Ruth A. Sorensen, Property Tax Administrator 402-471-5962 or ruth.sorensen@nebraska.gov

cathy.gusman@nebraska.gov

revenue.nebraska.gov/PAD

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