

REGULAR MONTHLY MEETING OF THE BOARD OF EDUCATION - AGENDA

Alma Public Schools

Monday, September 11, 2023

- 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 review the 2023-2024 Budget.
 - C.2. to review the Tax Request Resolution for 2023-2024 school year.
 - C.3. to recognize the Alma Teacher's Association request as the exclusive bargaining agent for the District's non-supervisory certificated staff for the 2025-2026 contract year.
 - C.4. to use the gyms and football field for youth volleyball and football for practices and games.
 - C.5. to review transportation needs.
 - C.6. to review and discuss the Pre-Kindergarten program and approve and/or make any decision necessary for the program, pay the bills that are submitted and/or possibly borrow money until the Grant Funding Comes in.
- D. **Principal's Report:** PTC Conference September 21nd

- E. **Superintendent's Report:** Enrollment Numbers & Future Football Classification, CD Rates, School Board Convention Registration, Labor Relation Conference, Audit questionnaires, Flood Control money, Fall Projects.
- 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 REGULAR MONTHLY MEETING 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, August 14, 2023, at 7:00 PM at The Library at Alma Public Schools 515 Jewell Street Alma, NE 68920. The roll was called and the following Board members were present or absent: Present: Allen Brugh, Randy Heckenlively, Kate Hopkins, Nick Simonson, Mike Stemper, Samantha Stuhmer.

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.

A motion was made by Samantha Stuhmer and seconded by Kate Hopkins to approve minutes of the regular July 2023 school board meeting, General Financial Report and the Activity Fund Financial Report. After discussion and on roll call vote the Board voted as follows: Allen Brugh: Yea, Randy Heckenlively: Yea, Kate Hopkins: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Samantha Stuhmer: Yea

A motion was made by Nick Simonson and seconded by Randy Heckenlively to approve monthly bills as submitted. General Fund \$235,410.38, Building Fund \$44,277.50 and QCPU fund \$54,735.85. After discussion and on roll call vote the Board voted as follows: Allen Brugh: Yea, Randy Heckenlively: Yea, Kate Hopkins: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Samantha Stuhmer: Yea

A motion was made by Nick Simonson and seconded by Mike Stemper to approve the resolution LB 243 to increase the school district's property tax request authority by an additional 7 percent. After discussion and on roll call vote the Board voted as follows: Allen Brugh: Yea, Randy Heckenlively: Yea, Kate Hopkins: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Samantha Stuhmer: Yea

A motion was made by Samantha Stuhmer and seconded by Nick Simonson to approve paying late bills that should be included in the 2022-2023 budget year. After discussion and on roll call vote the Board voted as follows: Allen Brugh: Yea, Randy Heckenlively: Yea, Kate Hopkins: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Samantha Stuhmer: Yea

A motion was made by Nick Simonson and seconded by Randy Heckenlively to approve Olha Umantsiv and Emma Bonnicksen as paraeducators. After discussion and on roll call vote the Board voted as follows: Allen Brugh: Yea, Randy Heckenlively: Yea, Kate Hopkins: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Samantha Stuhmer: Yea

A motion was made by Nick Simonson and seconded by Kate Hopkins to approve moving CD balances into higher interest rate CD's and pay the penalties if applicable. After discussion and on roll call vote the Board voted as follows: Allen Brugh: Yea, Randy Heckenlively: Yea, Kate Hopkins: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Samantha Stuhmer: Yea

Principal Brandyberry discussed enrollment numbers for the Elementary and High School.

Superintendent Davis discussed vehicle inventory with the board, no action was taken at this time. The painting is done at the Pre-K building and the playground equipment is on the way. Flooring will be installed later this week. The first day has been moved to August 28th.

Other discussion items included: Budget, Single Audit, Parking Lot Expansion, Demolition of 512 Fifth St, HVAC projects and School Board Convention.

The next regular meeting will be September 11, 2023.

The meeting was adjourned at 8:11 PM.

DATED Monday, August 14, 2023

HARLAN COUNTY SCHOOL DISTRICT #2,

a/k/a ALMA PUBLIC SCHOOLS

President, Allen Brugh

Secretary, Jessica Miller

<u>General/Money Market/Trans Accts</u>	Receipts	Disburse	Total	1
08/01/2023 General			\$37,791.37	
08/01/2023 Money Market			\$550,017.12	
08/01/2023 Transaction			\$16,842.13	
Franklin County Treasurer	\$16.46			
Furnas County Treasurer	\$166.76			
Harlan County Treasurer	\$59,746.09			
BCBS self-pay	\$6,352.58			
interest earned - Transaction Acct	\$7.31			
interest earned - MMA	\$222.63			
interest earned - Gen Fund	\$51.23			
August receipts	\$66,563.06		\$671,213.68	
cks cleared/reimb made in August		\$554,576.78	\$116,636.90	
outstanding checks		\$15,917.57	\$100,719.33	
<u>Certificates of Deposit</u>			\$426,607.06	
Balance 8/31/2023			\$527,326.39	
<u>Bldg/Sinking Fund</u>				8
08/01/2023 Building Fd			\$462,398.71	
Franklin County Treasurer				
Furnas County Treasurer	\$17.81			
Harlan County Treasurer	\$4,703.52			
interest earned	\$285.66			
August receipts	\$5,006.99			
August expenses		\$376,184.77		
Balance 08/31/2023			\$91,220.93	
<u>QCPU Fund</u>				9
08/01/2023 QCPU Fd			\$168,974.74	
Harlan County Treasurer				
interest earned	\$151.93			
August receipts	\$151.93			
August expenses		\$100,000.00		
Balance 8/31/2023			\$69,126.67	
<u>Depreciation Fund</u>				2
08/01/2023 Depreciation Fd			\$26,852.27	
interest earned	\$17.10			
Balance 08/31/2023			\$26,869.37	
<u>Lunch Fund</u>				6
08/01/2023 Lunch Fd			\$114,112.67	

August 2023

August receipts	\$15,854.04		
cks cleared in August		\$27,388.44	
outstanding checks/deposits			
Balance 08/31/2023			\$102,578.27
Activity Fund			5
08/01/2023 Activity			\$208,303.25
August receipts	\$30,534.22		
August expenses		\$28,875.58	\$209,961.89
outstanding checks/deposits			
Balance 08/31/2023			\$209,961.89

Aug 2023 Trial Balance Report

Regular; Beginning Month 08/2023; Processing Month 08/2023; Account Type 7; Fund Number 05

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Fund Balance					
05 704 0100	ART	3,487.78	0.00	0.00	3,487.78
05 704 0110	COMPUTERS	13,896.29	525.00	5,588.00	18,959.29
05 704 0113	eSports Club	852.06	0.00	0.00	852.06
05 704 0120	MISCELLANEOUS	998.17	0.00	135.13	1,133.30
05 704 0130	MUSIC SUPPLIES	(748.21)	699.53	646.53	(801.21)
05 704 0131	ELEMENTARY CHOIR	1,073.56	0.00	0.00	1,073.56
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	(1,700.00)	1,000.00	200.00	(2,500.00)
05 704 0140	COURTESY FUND	570.06	1,530.50	3,654.00	2,693.56
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 0143	Concession Money/ Donations	0.00	3,124.00	1,400.00	(1,724.00)
05 704 0144	RESOURCE	928.02	0.00	0.00	928.02
05 704 0145	LUEDKE MEMORIAL	1,742.41	0.00	0.00	1,742.41
05 704 0160	INDUSTRIAL ARTS	2,181.98	0.00	0.00	2,181.98
05 704 0161	FFA SCHOLARSHIP	28,501.10	0.00	0.00	28,501.10
05 704 0165	FUTURE FARMS OF AMERICA	46,376.22	2,023.42	500.00	44,852.80
05 704 0170	STUDENT COUNCIL	5,869.83	1,012.17	3,143.67	8,001.33
05 704 0223	CLASS OF 2023	2,216.41	0.00	0.00	2,216.41
05 704 0224	CLASS OF 2024	1,906.36	0.00	0.00	1,906.36
05 704 0225	CLASS OF 2025	5,286.23	0.00	0.00	5,286.23
05 704 0226	CLASS OF 2026	4,089.70	0.00	571.83	4,661.53
05 704 0240	PLATE FUND	251.19	0.00	0.00	251.19
05 704 0251	PICTURES/ANNUAL/YEARBOOK	1,373.28	202.24	0.00	1,171.04
05 704 0260	HOME EC/CONS ED	1,314.84	0.00	0.00	1,314.84
05 704 0265	COOKIE SALES	5,116.18	0.00	0.00	5,116.18
05 704 0270	BOOK/SOFTWARE ORDERS	6,584.53	0.00	14.95	6,599.48
05 704 0271	GENERAL MILLS BOX TOPS	4,022.11	0.00	0.00	4,022.11
05 704 0280	FIELD TRIPS	384.51	0.00	0.00	384.51
05 704 0300	ALL ACTIVITIES (entry fees, etc)	6,964.36	3,133.08	5,633.00	9,464.28
05 704 0301	FOOTBALL	7,384.00	5,108.97	0.00	2,275.03
05 704 0302	VOLLEYBALL	5,671.59	1,570.03	923.20	5,024.76
05 704 0303	BOYS BASKETBALL	4,404.45	0.00	0.00	4,404.45
05 704 0304	GIRLS BASKETBALL	3,710.70	0.00	500.00	4,210.70
05 704 0305	CROSS COUNTRY	1,344.38	0.00	0.00	1,344.38
05 704 0306	TRACK	1,371.91	0.00	0.00	1,371.91
05 704 0307	WRESTLING	1,100.13	0.00	0.00	1,100.13
05 704 0308	GOLF	(115.70)	0.00	0.00	(115.70)
05 704 0400	CHEERLEADERS	3,697.76	0.00	1,225.91	4,923.67
05 704 0500	moved	(19.13)	0.00	0.00	(19.13)
05 704 0550	VENDING MACH/NHS	3,082.13	2,441.84	722.00	1,362.29
05 704 0600	QUIZ BOWL	1,142.42	0.00	0.00	1,142.42
05 704 0940	moved	(39.07)	0.00	0.00	(39.07)
05 704 0950	SCHOLARSHIP FUND	1,911.50	10,100.00	10,000.00	1,811.50
05 704 0970	WEIGHT ROOM	6,707.52	0.00	0.00	6,707.52
05 704 0971	DEPOSITS WEIGHT ROOM USE	2,327.75	928.80	200.00	1,598.95
05 704 0985	PROJECTOR ADVERTISING	11,455.00	0.00	0.00	11,455.00
05 704 0990	SPEECH	(3,072.86)	0.00	0.00	(3,072.86)
05 704 0991	DRAMA	6,028.03	0.00	0.00	6,028.03
05 704 0992	PK-4	1,500.00	0.00	0.00	1,500.00
		<u>205,536.64</u>	<u>33,399.58</u>	<u>35,058.22</u>	<u>207,195.28</u>
		205,536.64	33,399.58	35,058.22	207,195.28

Aug-23 Activity Fund Invoice Listing- Summary

Vendor Name	Invoice Number	Description	Invoice Amount
ALMA ATHLETIC BOOSTER CLUB	19662	Glow Golf Sponsor Payment	100.00
Arizona Christian University	19634	Addison Neal/ NHS Scholarship	250.00
AWARDS UNLIMITED	19628	INV 72314	323.08
BALCOM, DIANE	19650	8/29 V. VB Tri Ref	165.00
Brown, Jason	19655	9/1 V FB v. Thunder Ridge Ref	140.00
BSN SPORTS, Ilc	19620	INV# 922115233	781.00
BSN SPORTS, Ilc	19644	Compression Shirts FB	1,143.04
Colby Community College	19621	Lawerance Wohleb Memorial Scholarship	100.00
COMPUTER HARDWARE, INC	19623	INV 154003	525.00
DOANE COLLEGE	19632	Daniel Cook/ NHS Scholarship	250.00
FIRST STATE BANK	19638	Gate Box Start Up Funds	1,000.00
FLOWER PATCH	19625	INV 016443	78.50
FREELAND, KRIS	19654	9/1 V FB v. Thunder Ridge Ref	140.00
GRAND ISLAND CHAMBER OF COMMERCE	19645	Harvest of Harmony Band Registration Fee	125.00
HARCO ATHLETIC RECONDITIONING, INC	19622	INV# 28479	700.00
HARLAN COUNTY COMMUNITY FOUNDATION	19663	Hoppy McCue Scholarship Deposit	10,000.00
HARLAN COUNTY MEAT PROCESSORS	19664	Concession Meat Supplies	750.40
HOGELANDS MARKET	19626	FFA Trip Supplies	256.52
HOLDREGE FLORAL EXPRESSESSIONS, LLP	19619	INV#10236	52.00
KANSAS STATE UNIVERSITY	19636	Ryan Brugh/ NHS Scholarship	250.00
MAIN STREET PIZZA	19665	Student Council Pizza	195.89
Marlin, Toby	19657	9/1 V FB v. Thunder Ridge Ref	140.00
MINDEN CHAMBER OF COMMERCE	19646	Minden Bandfest Entry Fee	60.00
MISKO SPORTS	19659	INV-2359	2,059.93
Missouri State University Financial Aid	19637	Linden Biskup/ NHS Scholarship	250.00
MOONLIGHT EMBROIDERY & SCREENPRINT	19629	INV 17506	354.00
NATIONAL FFA ORGANIZATION	19649	FFA Books and Stickers	283.50
NEBRASKA WESLEYAN	19635	Swara Patel/ NHS Scholarship	250.00
NEBRASKA WESLEYAN	19660	Delaney Seyler	250.00
PARK, CONI	19652	8/31 V. VB Tri Ref	165.00
Porter, Tandi	19653	8/31 V. VB Tri Ref	165.00
Schields, Kale	19658	9/1 V FB v. Thunder Ridge Ref	140.00
SCHULZ, SCOTT	19643	8/18 V. FB v. Superior / REF	150.00
Sines, Karlie	19651	8/29 V. VB Tri Ref	165.00
Thompson, Zach	19642	8/18 V. FB v. Superior / REF	150.00
UNIVERSITY OF NE @ KEARNEY	19631	Carter Brandyberry/ NHS Scholarship	250.00
UNL	19633	Torrance Tischner/ NHS Scholarship	250.00
US BANK	19618	FFA CREDIT CARD CHARGES	1,357.77

US BANK	19624	Glow Golf Supplies	828.80
US BANK	19661	Aug 2023 Activity Fund Charges	1,960.59
Valley Athletic Field Solutions Inc	19648	Invoice 51571	1,216.03
VanLoenan, Eric	19640	8/18 V. FB v. Superior / REF	150.00
VANLOENEN, ALEX	19641	8/18 V. FB v. Superior / REF	150.00
VanLoenen, Bruce	19639	8/18 V. FB v. Superior / REF	150.00
Wonderley, Brady	19656	9/1 V FB v. Thunder Ridge Ref	140.00
YANDAS MUSIC	19630	Band Repairs	<u>514.53</u>
			28,875.58

Vendor Name	Description	Amount
GENERAL FUND		
1824 AFLAC	self pay August 2023	\$ 240.37
32825 ALMA SCHOOL LUNCH FUND	8-18 breakfast	\$ 8.40
32826 AXTELL COMMUNITY SCHOOL	Instructional services at Axtell north	\$ 7,000.00
1825 Blue Cross and Blue Shield of Nebraska	BCBS self pay August	\$ 8,372.14
##### Bosselmann Pump & Pantry	Fuel	\$ 2,350.95
32827 C H S / AGRI SERVICE CENTER	Fuel	\$ 1,683.93
32828 CENGAGE LEARNING	Online Books/worksheets for	\$ 1,265.00
32829 CITY OF ALMA	pre-school water, trash, sewer, gas	\$ 75.61
32829 CITY OF ALMA	water, gas, sewer & trash services	\$ 1,316.83
32829 CITY OF ALMA	New addition utility services	\$ 351.13
32829 CITY OF ALMA	greenhouse utility services	\$ 674.56
32829 CITY OF ALMA	PF utility services	\$ 222.70
32829 CITY OF ALMA	AFCS utility services	\$ 670.00
32829 CITY OF ALMA	bus barn utility services	\$ 75.61
32830 DANA F COLE & CO.	July 2023 administrative services	\$ 85.00
32831 EAKES OFFICE PRODUCTS	deposit and admin fees for new copi	\$ 420.16
32831 EAKES OFFICE PRODUCTS	Copy's	\$ 81.81
32831 EAKES OFFICE PRODUCTS	Pens	\$ 2.40
32832 EARLY CHILDHOOD LLC	preschool Discount School Supply	\$ 3,697.60
32833 ECOLAB PEST ELIM DIVISION	Pest control services	\$ 91.00
32834 EDUCATIONAL SERVICE UNIT #11	Inservice, license upgrades	\$ 3,134.91
32834 EDUCATIONAL SERVICE UNIT #11	School improvement posters	\$ 77.91
32835 ESU #9	vision consult	\$ 458.09
##### FIRST STATE BANK - ACH	ACH monthly fee August	\$ 35.00
##### FIRST STATE BANK - ACH	monthly auto payment	\$ 35.00
32836 FLEET US LLC	Field paint and supplies	\$ 796.92
32837 Gerdes Geed & Supply LLC	mower parts	\$ 236.56
32838 GRAHAM TIRE GRAND ISLAND	tires, tire fee, delivery	\$ 1,159.36
32839 HARLAN COUNTY HEALTH SYSTEM	Bus driver physicals	\$ 300.00
32839 HARLAN COUNTY HEALTH SYSTEM	Bus driver physicals	\$ 75.00
32839 HARLAN COUNTY HEALTH SYSTEM	Bus driver physical	\$ 75.00
32839 HARLAN COUNTY HEALTH SYSTEM	Bus driver physical	\$ 75.00
32840 HARLAN COUNTY JOURNAL	August meeting minutes	\$ 113.47
32840 HARLAN COUNTY JOURNAL	Meeting notice September23	\$ 6.75
32840 HARLAN COUNTY JOURNAL	Yearly Subscription 2023	\$ 37.50
32841 HAYS PHARMACY	Albuterol	\$ 59.78
32842 HOGELANDS MARKET	Kdg	\$ 10.09
32842 HOGELANDS MARKET	supplies	\$ 73.81
32842 HOGELANDS MARKET	back to school supper	\$ 18.56
32843 HOLDREGE ELECTRIC	Projector installation	\$ 479.30
32844 HOLMES PLBG & HTG SUPPLY CO	sink supplies for Pre-k	\$ 77.50
32844 HOLMES PLBG & HTG SUPPLY CO	Sink and other supplies for Pre-k	\$ 347.67
32845 Home Depot Supply	janitorial supplies	\$ 2,896.41
32846 Hometown Lawn Care	sprinkler repairs	\$ 1,205.80
32847 HOMETOWN LEASING	Copier lease payment	\$ 2,473.04
32847 HOMETOWN LEASING	copier lease	\$ 182.58
32848 HUDL	Hudl AD package	\$ 8,000.00
32849 INSPIRE REHABILITATION, LLC	PT services	\$ 100.07
32849 INSPIRE REHABILITATION, LLC	OT services	\$ 1,645.57
32850 J.W. PEPPER & SON, INC	All State Chorus Music	\$ 17.55
32851 LOCKMOBILE (THE)	commercial entry lock, re-key, milea	\$ 344.00
32852 Masters True Value	power drive belt	\$ 87.27
32853 MATHESON TRI-GAS, INC.	Welding Consumables	\$ 4,069.43
32853 MATHESON TRI-GAS, INC.	shop supplies	\$ 72.93
32854 MCGRAW-HILL SCHOOL EDUCATION, LLC	Science books	\$ 1,302.31

32855 NCS PEARSON, INC.	aimswebPlus 175x7	\$	1,225.00
32855 NCS PEARSON, INC.	DALs Q-interactive: Special Educatio	\$	2,275.00
32856 NEBRASKA PUBLIC POWER DISTRICT	515 Jewell St	\$	5,999.12
32856 NEBRASKA PUBLIC POWER DISTRICT	Football field lights	\$	111.30
32856 NEBRASKA PUBLIC POWER DISTRICT	crossing light	\$	31.58
32856 NEBRASKA PUBLIC POWER DISTRICT	Bus barn	\$	31.58
32856 NEBRASKA PUBLIC POWER DISTRICT	Booster pump	\$	31.58
32856 NEBRASKA PUBLIC POWER DISTRICT	greenhouse	\$	34.92
32856 NEBRASKA PUBLIC POWER DISTRICT	511 John St	\$	74.75
32856 NEBRASKA PUBLIC POWER DISTRICT	512 Main St-Prek	\$	64.96
32857 NEBRASKA SAFETY CENTER	Transportation 2 hour in-service	\$	250.00
32858 PINPOINT COMMUNICATIONS	September charges	\$	698.37
32859 PIONEER ATHLETICS	Field paint	\$	928.69
32860 RASMUSSEN MECHANICAL SERVICES	fix water heater leak	\$	1,147.07
32860 RASMUSSEN MECHANICAL SERVICES	AC repair in Kdg room	\$	1,066.88
32861 Rudy's Gas Tire and Oil	Vehicle maintenance	\$	417.88
32861 Rudy's Gas Tire and Oil	Vehicle maintenance	\$	225.96
32861 Rudy's Gas Tire and Oil	Vehicle maintenance	\$	325.60
32861 Rudy's Gas Tire and Oil	Vehicle maintenance	\$	355.82
32861 Rudy's Gas Tire and Oil	Vehicle maintenance	\$	322.15
32862 S & W AUTO PARTS, INC	supplies	\$	19.98
32862 S & W AUTO PARTS, INC	Def, pliers and cable bushings	\$	217.87
32862 S & W AUTO PARTS, INC	snap terminal	\$	3.49
32863 SCHOOL MATE	Secondary Planners	\$	1,082.40
32863 SCHOOL MATE	Elementary planners	\$	539.28
32864 Sleep Inn & Suites	Room Charges for coaches clinic	\$	282.00
32865 Striv AV, LLC	975 Battery and dual charger 2-pack	\$	100.00
32866 TRIPE MOTOR CO	Chevy Suburban repairs	\$	625.82
32866 TRIPE MOTOR CO	Chevy Express repairs	\$	364.04
32867 TRUSTWORTHY HARDWARE	misc janitorial supplies	\$	31.08
32868 U.S.CELLULAR	Cell phone	\$	70.77
##### US BANK	US Bank charges	\$	3,504.73
32869 WHITE CASTLE ROOFING & CONTRACTIN	Spot repairs on roof	\$	7,703.00
	Payroll and benefits	\$	465,648.77
	Total	\$	554,576.78

Lunch Account

2266 aramark	Laundry Services	\$	249.08
2267 CASH-WA DISTRIBUTING	Food Services	\$	5,954.97
2268 Hiland Dairy Foods	Dairy Products	\$	2,095.22
2269 HOGELANDS MARKET	Food Services	\$	1,092.87
2270 SYSCO LINCOLN	Aug 2023 Charges Lunch	\$	2,517.46
2271 US Foods, Inc.	Aug 2023 Charges- Lunch	\$	5,062.70
	Payroll & benefits	\$	10,416.14
	Total	\$	27,388.44

BUILDING FUND

72297 BANNER CAPITAL BANK	Sept	\$	1,743.45
632 Eddy Construction	labor & materials Pre-K	\$	33,728.00
633 Eric Rose Plumbing	labor and materials at Pre-K	\$	5,194.72
##### FIRST STATE BANK - ACH	auto payment	\$	518.60
	Transfer to General	\$	335,000.00
	Fund Number	Total	\$ 376,184.77

QCPU Fund

Transfer to General	transfer	\$	100,000.00
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LUNCH FUND SEPTEMBER 2023

<u>Check Number</u>	<u>Entity Name</u>	<u>Description</u>	<u>Amount</u>
9	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM		1,628.61
10	NEBRASKA DEPARTMENT OF REVENUE		159.95
11	NEBRASKA SCHOOL RETIREMENT SYS		1,472.14
2263	Blue Cross and Blue Shield of Nebraska		852.71
2264	KANSAS CITY LIFE - LTD		32.95
2265	VISION SERVICE PLAN		22.18
2266	aramark	laundrv service	249.08
2267	CASH-WA DISTRIBUTING	food. supplies	5,954.97
2268	Hiland Dairv Foods	dairv foods	2,095.22
2269	HOGELANDS MARKET	food. supplies	1,092.87
2270	SYSCO LINCOLN	food. supplies	2,517.46
2271	US Foods. Inc.	food. supplies	5,062.70
		subtotal	<u>21,140.84</u>
	PAYROLL		<u>6,247.60</u>
		TOTAL	<u><u>27,388.44</u></u>

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](#) 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

Due by September 30th:

- Budget Form
- 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 tax request on cover page
- Page 6 - Prior year tax request (line 1) agrees to 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
- Proof of Publication for Notice of Budget Hearing (NBH).
- Schedules A, B, and D completed and submitted
- Certificate of Valuation(s). Total Certified Valuation was completed on Page 1.
- Lid Computation Form LC-2 and the Special Grant Fund List completed and submitted
- 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. This report should detail interlocal agreements the District was involved in during the 2022-2023 year.

If your school district has held a successful election to override the levy limits which is in effect for this budget year, and/or a successful election to override the Property Tax Request Authority, you will also need:

- Election Ballot and Certified Election Results for the special election to override the levy limits and/or the Property Tax Request Authority .

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

INPUT ↓

County-District #:	420002	
Name of School:	Alma Public Schools	
Name of County:	Harlan	<i>Do not include the word "County"</i>
Class:	3	
Current School District Taxable Value	446,400,547	<i>From County Assessor Certificate</i>
Prior School District Taxable Value	383,104,939	<i>From Prior Year Budget, Cover</i>
Prior Year TOTAL Property Tax Request	3,737,557.00	<i>From Prior Year Budget, Cover</i>
Prior Year Property Tax Request - All Other Purposes ONLY	3,737,557.00	<i>From Prior Year Budget, Cover</i>
Prior Year Levy Rate	0.975596	<i>Prior Year total levy set by County</i>
School District Real Growth Value	4,782,623.00	<i>From County Assessor Certificate</i>
School District Prior Year Total Real Property Valuation	367,075,383.00	<i>From County Assessor Certificate</i>
Hearing Held On:		
Day of month:	13th	
Month:	September	
Year:	2023	
Time:	7:15	
A.M. or P.M.:	A.M.	
Location of Hearing:	Alma Public School Board Room	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	13th	
Month:	September	
Year:	2023	
Time:	7:30	
A.M. or P.M.:	A.M.	
Location of Hearing:	Alma Public School Board Room	

2023-2024
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 420002 Class #: 3
 Alma Public Schools
 TO THE COUNTY BOARD AND COUNTY CLERK OF
 Harlan County

This budget is for the Period **SEPTEMBER 1, 2023** through **AUGUST 31, 2024**

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	\$ -	\$ 4,080,101.00	\$ 4,080,101.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ -		\$ -
Special Building Fund	\$ -	\$ 419,616.00	\$ 419,616.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ -	\$ 4,499,717.00	\$ 4,499,717.00

Outstanding Bonded Indebtedness as of September 1, 2023 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i> <table border="1" style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 15%;">\$ 662,339.00</td> <td>Principal</td> </tr> <tr> <td>\$ 16,697.00</td> <td>Interest</td> </tr> <tr> <td>\$ 679,036.00</td> <td>Total Outstanding Bonded Indebtedness</td> </tr> </table>	\$ 662,339.00	Principal	\$ 16,697.00	Interest	\$ 679,036.00	Total Outstanding Bonded Indebtedness	<table border="1" style="width: 100%; margin-bottom: 10px;"> <tr> <td style="width: 70%;">Total Certified Valuation (All Counties)</td> <td style="text-align: right;">\$ 446,400,547</td> </tr> </table> (Certification of Valuation(s) from County Assessor MUST be attached)	Total Certified Valuation (All Counties)	\$ 446,400,547
\$ 662,339.00	Principal								
\$ 16,697.00	Interest								
\$ 679,036.00	Total Outstanding Bonded Indebtedness								
Total Certified Valuation (All Counties)	\$ 446,400,547								
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, 2022 through June 30, 2023? <input checked="" type="checkbox"/> YES <input type="checkbox"/> 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, 2022 through June 30, 2023? <input checked="" type="checkbox"/> YES <input type="checkbox"/> 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 2023-2024 school fiscal year? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

APA Contact Information	Submission 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	<h2 style="margin: 0;">Budget Due by 9-30-2023</h2> <p>Submit budget to:</p> <ol style="list-style-type: none"> 1. Auditor of Public Accounts -Electronically on Website or Mail 2. County Board (SEC. 13-508), C/O County Clerk 3. Nebraska Dept. of Education -Upload to NDE Portal only

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 420002
Alma Public Schools

2023-2024 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	1,195,051.00	4,134,170.00	4,039,300.00	8,173,470.00	1,084,900.00	6,361,050.00	7,445,950.00	727,520.00	8,173,470.00
Depreciation	26,852.00	326,852.00		326,852.00			326,852.00		326,852.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	195,676.00	457,676.00		457,676.00			457,676.00	-	457,676.00
School Nutrition	113,986.00	350,061.00		350,061.00			350,061.00	-	350,061.00
Bond	-	-	-	-			-	-	-
Special Building	464,073.00	464,073.00	415,420.00	879,493.00			879,493.00		879,493.00
Qualified Capital Purpose Undertaking	114,239.00	114,239.00	-	114,239.00			114,239.00	-	114,239.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	2,109,877.00	5,847,071.00	4,454,720.00	10,301,791.00	1,084,900.00	6,361,050.00	9,574,271.00	727,520.00	10,301,791.00

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)	4,039,300.00	-	415,420.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	40,801.00	-	4,196.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,080,101.00	-	419,616.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 1,370,824.00	\$ 130,000.00

COUNTY TREASURER'S BALANCE, 9-1-2023			
495,051.00	-	45,000.00	-

2022-2023 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	1,317,497.00	4,517,574.00	3,009,356.00	7,526,930.00	909,536.00	5,422,343.00	6,331,879.00	1,195,051.00
Depreciation	139,829.00	384,334.00		384,334.00			357,482.00	26,852.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	198,648.00	459,648.00		459,648.00			263,972.00	195,676.00
School Nutrition	109,286.00	383,608.00		383,608.00			269,622.00	113,986.00
Bond	-	-	-	-			-	-
Special Building	326,914.00	882,790.00	347,637.00	1,230,427.00			766,354.00	464,073.00
Qualified Capital Purpose Undertaking	281,434.00	281,566.00	-	281,566.00			167,327.00	114,239.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	2,373,608.00	6,909,520.00	3,356,993.00	10,266,513.00	909,536.00	5,422,343.00	8,156,636.00	2,109,877.00

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	
\$	160,000.00

2021-2022 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	1,554,045.00	4,383,934.00	2,875,383.00	7,259,317.00	1,041,789.00	4,900,031.00	5,941,820.00	1,317,497.00
Depreciation	139,689.00	139,829.00		139,829.00			-	139,829.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	171,507.00	450,636.00		450,636.00			251,988.00	198,648.00
School Lunch	57,919.00	307,684.00		307,684.00			198,398.00	109,286.00
Bond	-	-	-	-			-	-
Special Building	306,674.00	341,439.00	263,251.00	604,690.00			277,776.00	326,914.00
Qualified Capital Purpose Undertaking	192,151.00	202,805.00	78,629.00	281,434.00			-	281,434.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	\$ 2,421,985.00	5,826,327.00	3,217,263.00	9,043,590.00	1,041,789.00	4,900,031.00	6,669,982.00	2,373,608.00

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	
\$	198,950.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME Alma Public Schools
 ADDRESS 515 Jewell St. /P.O. Box 170
 CITY & ZIP CODE Alma, NE 68920
 TELEPHONE 308-928-2131
 WEBSITE almacardinals.org

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	<u>Allen Brugh</u>	<u>Jon Davis</u>	<u>Jon Davis</u>
TITLE /FIRM NAME	<u>Chairperson</u>	<u>Superintendent</u>	<u>Superintendent</u>
TELEPHONE	<u>308-920-1202</u>	<u>308-928-2131</u>	<u>308-928-2131</u>
EMAIL ADDRESS	<u>brughallen@gmail.com</u>	<u>jon.davis@almacardinals.org</u>	<u>jon.davis@almacardinals.org</u>

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

Alma Public Schools

2023-2024 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 3,737,557.00
*(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

$$\frac{4,782,623.00}{2023 \text{ Real Growth Value per Assessor}} \div \frac{367,075,383.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{\hspace{2cm}} 1.30 \% (3)$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) _____ 3.30 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 123,339.38

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 3,860,896.38
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2023-2024 ACTUAL Non-Bond Property Tax Request (7) \$ 4,499,717.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision **MUST complete the postcard notification requirements, and 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 #

420002

Alma Public Schools

Line No.		2023-2024 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	\$ 91,448.00
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ 91,448.00

Alma 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	4,080,101.00	-	419,616.00	-
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	4,080,101.00	-	419,616.00	-
14	Assessed Valuation	446,400,547	446,400,547	446,400,547	446,400,547
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.914000	0.000000	0.094000	0.000000
16	Total Levy for Compliance	1.008000			

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 5 Amounts to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to 9/1/17

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	\$ 4,080,101.00	\$ 446,400,547	0.914000
Special Building Fund	\$ 419,616.00	\$ 446,400,547	0.094000
Bond Fund	\$ -		0
Bond Fund	\$ -		0
Bond Fund	\$ -	\$ 446,400,547	0.000000
QCPUF Fund	\$ -	\$ 446,400,547	0.000000
QCPUF Fund	\$ -	\$ 446,400,547	0.000000
	\$ -	\$ 446,400,547	0.000000
	\$ -	\$ 446,400,547	0.000000
	\$ -	\$ 446,400,547	0.000000
	\$ -	\$ 446,400,547	0.000000
	\$ -	\$ 446,400,547	0.000000
	\$ -	\$ 446,400,547	0.000000
	\$ -	\$ 446,400,547	0.000000
	\$ -	\$ 446,400,547	0.000000
Total	\$ 4,499,717.00		\$ 1.008000

Must agree to Cover

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

Notice is hereby given that _____ Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on _____, 20__ at ___ am/pm at the _____ Room in _____, Nebraska.

After the 2023/24 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 2023/24 year and future years are listed below:

	2023/24 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 168,757.00	\$ 168,757.00	\$ 337,514.00
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>	\$ 17,500.00	17500	\$ 35,000.00
• <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>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 29,700.00	\$ 29,700.00	\$ 59,400.00
• <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>			\$ -
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>			\$ -
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>	\$ 3,500.00	\$ 3,500.00	\$ 7,000.00
Totals:	\$ 219,457.00	\$ 219,457.00	\$ 438,914.00

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Alma 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 Alma Public Schools resolves that:

1. The 2023-2024 property tax request be set at:

General Fund:	\$	4,080,101.00
Bond Fund:	\$	-
Special Building Fund:	\$	419,616.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year’s total assessed value by 16.52 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 0.837265 per \$100 of assessed value.

4. Alma Public Schools proposes to adopt a property tax request that will cause its tax rate to be 1.008 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Alma Public Schools will increase (or decrease) last year’s budget by -0.04 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2023.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2023

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Harlan County

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 13th day of September, 2023 at 7:15 o'clock, A.M., at Alma Public School Board Room 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)
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 5,941,820.00	\$ 6,331,879.00	\$ 7,445,950.00	\$ 727,520.00	\$ 4,134,170.00	\$ 4,080,101.00
Depreciation	\$ -	\$ 357,482.00	\$ 326,852.00		\$ 326,852.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 251,988.00	\$ 263,972.00	\$ 457,676.00	\$ -	\$ 457,676.00	
School Nutrition	\$ 198,398.00	\$ 269,622.00	\$ 350,061.00	\$ -	\$ 350,061.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 277,776.00	\$ 766,354.00	\$ 879,493.00		\$ 464,073.00	\$ 419,616.00
Qualified Capital Purpose Undertaking	\$ -	\$ 167,327.00	\$ 114,239.00	\$ -	\$ 114,239.00	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 6,669,982.00	\$ 8,156,636.00	\$ 9,574,271.00	\$ 727,520.00	\$ 5,847,071.00	\$ 4,499,717.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ -	\$ 4,499,717.00	\$ 4,499,717.00

Notice of Special Hearing To Set Final Tax Request

Alma Public Schools (420002) in Harlan 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 13th day of, September 2023 at 7:30 o'clock A.M., at Alma Public School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2022-2023	2023-2024	Change
Property Valuations	383,104,939	446,400,547	17%

2022-2023 Budget Information

2023-2024 Budget Information

Fund	2022-2023 Operating Budget	2022-2023 Property Tax Request	2022 Tax Rate	Property Tax Rate (2022-2023 Request Divided By 2023 Valuation)	2023-2024 Operating Budget	2023-2024 Proposed Property Tax Request	Proposed 2023 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	7,137,875.00	3,376,687.00	0.881400	0.756425	7,445,950.00	4,080,101.00	0.951400	8%	4%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#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	1,149,508.00	360,870.00	0.094196	0.080840	838,248.00	419,616.00	0.094160	0%	-27%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000		-	0.000000	#DIV/0!	0
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	8,287,383.00	3,737,557.00	0.975596	0.837265	8,284,198.00	4,499,717.00	1.045560	7%	0%

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **420002**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	3,292,490.00	3,205,026.00	3,631,950.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	600,290.00	644,536.00	738,550.00
4	Support Services - Pupils (SPED Related)	2100's	441,499.00	265,000.00	346,350.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's		154,408.00	188,000.00
7	Support Services - Instructional	2200's	60,945.00	65,600.00	77,800.00
8					
9	Board of Education	2310	31,530.00	25,000.00	37,500.00
10	Executive Administration Services	2320	157,284.00	155,200.00	232,000.00
11	District Legal Services	2330	2,874.00	1,300.00	5,000.00
12	Office of the Principal	2410	248,605.00	249,117.00	332,050.00
13	General Administration - Business Services	2500	86,013.00	104,100.00	116,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	634,948.00	667,323.00	814,650.00
15	Vehicle Acquisition & Maintenance	2650			
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	231,573.00	442,346.00	494,550.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 /			
18					
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	7,051.00	6,205.00	8,000.00
22	Debt Services	5000		200,000.00	200,000.00
23	Federal Programs	6000's	146,718.00	146,718.00	223,550.00
24					
25	Transfers to _____ Fund	8000			
26	Interfund Loan/Repayment to _____ Fund				
27					
28					
29					
30	Total Disbursements & Transfers (Including SPED)		5,941,820.00	6,331,879.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	1,041,789.00	909,536.00	1,084,900.00
32	Total Non-Special Education Disbursements & Transfers		4,900,031.00	5,422,343.00	6,361,050.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				7,445,950.00
34	NECESSARY CASH RESERVE				727,520.00
35	TOTAL REQUIREMENTS				8,173,470.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		966,403.00	712,088.00	700,000.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		587,642.00	605,409.00	495,051.00
41	Total Beginning Balance		1,554,045.00	1,317,497.00	1,195,051.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	92.00	78.00	95.00
46	Public Power District Sales Tax	1120	52,177.00	54,570.00	50,000.00
47	Motor Vehicle Taxes	1125	198,950.00	160,000.00	130,000.00
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			
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	3,386.00	9,273.00	1,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990			
56	Local License Fees/Court Fines	1911 / 1921	3,080.00	3,380.00	2,500.00
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925	1,450.00	-	
59	Penalties and Interest on Taxes (1140)		13,415.00		
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	19,713.00	12,636.00	12,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210			
68					
69					
70	STATE SOURCES				
71	State Aid	3110	1,455,372.00	1,516,487.00	1,370,824.00
72	Special Education Programs	3120	277,215.00	340,223.00	600,000.00
73	Special Education Transportation	3125			
74	Homestead Exemption	3130	61,433.00	45,374.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	7,391.00	23,682.00	20,000.00
77	Payments for High Ability Learners	3535	4,671.00	4,743.00	4,600.00
78	Other State Appropriations			-	
79	Dist ED Incentive (3512)			55,181.00	
80					
81					
82			78.00		
83					
84	State Apportionment	3400	34,255.00	48,312.00	40,000.00
85	Other				
86	State Categorical Programs	3500's		10,887.00	3,000.00
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	239,187.00	254,589.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	78,771.00	102,974.00	95,000.00
91		4526-4528, 4531			
92					
93					
94	IDEA Programs	4512-4523	66,160.00	70,000.00	86,100.00
95		4416-4418			
96					
97	Medicaid in Public Schools	4708	16,560.00	46,255.00	30,000.00
98	Medicaid Administrative Activities in Public Schools	4709	38,311.00	14,937.00	12,000.00
99	Title 8 (Impact Aid)	4305	152,531.00	153,766.00	148,000.00
100	Other Federal Non-Categorical Receipts	4524	14,616.00		
101					
102	REAP	4310	30,781.00	34,652.00	80,000.00
103					
104	Vocational Education (Carl Perkins)	4525	3,933.00	7,727.00	4,000.00
105	Other Federal Categorical Receipts	4530			
106	Flood Control	4705	51,604.00	24,996.00	25,000.00
107	Grants from Corporations & Other Private Interests	4710			
108					
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400		177,900.00	200,000.00
112	Insurance Adjustments	5301	2,086.00	16,605.00	15,000.00
113	Sale of Property	5300			
114	Transfers from _____ Fund	5200			
115	Cash Balance from Dissolved/Merged Districts	5610			

116					
117	Other Non-Revenue Receipts	5690	2,671.00	10,850.00	10,000.00
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		4,383,934.00	4,517,574.00	4,134,170.00
121	Personal and Real Property Taxes	1100	2,875,383.00	3,009,356.00	4,039,300.00
122	TOTAL RESOURCES AVAILABLE		7,259,317.00	7,526,930.00	8,173,470.00
123	Less: Disbursements & Transfers		5,941,820.00	6,331,879.00	
124	BALANCE FORWARD		1,317,497.00	1,195,051.00	

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	
	4,039,300.00
	40,801.00
	4,080,101.00

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

420002

Line No.	DEPRECIATION FUND	Object/Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds			357,482.00	326,852.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	357,482.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				326,852.00
14	TOTAL REQUIREMENTS				326,852.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		139,689.00	139,829.00	26,852.00
17	Investments, 9-1				
18	Total Beginning Balance		139,689.00	139,829.00	26,852.00
19	LOCAL SOURCES				
20	Interest	1510	140.00		
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200		244,505.00	300,000.00
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		139,829.00	384,334.00	326,852.00
28	Less: Disbursements & Transfers		-	357,482.00	
29	BALANCE FORWARD		139,829.00	26,852.00	

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 #

420002

Line No.	EMPLOYEE BENEFIT FUND	Object/Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				-
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1				
18	Investments, 9-1				
19	Total Beginning Balance		-	-	-
20	LOCAL SOURCES				
21	Interest	1510			
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200			
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		-	-	-
29	Less: Disbursements & Transfers		-	-	
30	BALANCE FORWARD		-	-	

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 #

420002

Line No.	ACTIVITIES FUND	Object/Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			251,988.00	263,972.00	457,676.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		251,988.00	263,972.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				457,676.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				457,676.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		171,507.00	198,648.00	195,676.00
18	Investments, 9-1				
19	Total Beginning Balance		171,507.00	198,648.00	195,676.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Activities Receipts	1790	217,486.00	200,000.00	200,000.00
23	Admissions	1710	61,643.00	61,000.00	62,000.00
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200			
27					
28	TOTAL RESOURCES AVAILABLE		450,636.00	459,648.00	457,676.00
29	Less: Disbursements & Transfers		251,988.00	263,972.00	
30	BALANCE FORWARD		198,648.00	195,676.00	

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 #

420002

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's		75,000.00	80,000.00
3	Employee Benefits	200's		20,000.00	36,000.00
4	Purchased Services	300 / 400		6,000.00	10,000.00
5	Supplies & Materials (Excluding Food)	610		15,000.00	24,061.00
6	Food	630	198,398.00	153,622.00	200,000.00
7	Capital Outlay (New & Replacement)	731, 733, 739			
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		198,398.00	269,622.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				350,061.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				350,061.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		57,919.00	109,286.00	113,986.00
18	Investments, 9-1				
19	Total Beginning Balance		57,919.00	109,286.00	113,986.00
20	LOCAL SOURCES				
21	Interest	1510	76.00	75.00	75.00
22	Sale of Lunches/Milk	1610-1650	43,476.00	62,000.00	50,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	170,164.00	176,247.00	150,000.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	36,049.00	36,000.00	36,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200			
32					
33	TOTAL RESOURCES AVAILABLE		307,684.00	383,608.00	350,061.00
34	Less: Disbursements & Transfers		198,398.00	269,622.00	
35	BALANCE FORWARD		109,286.00	113,986.00	

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 #

420002

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831			
4	Bond - Interest	832			
5					
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				-
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/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1100			
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	-	

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.

Bond Fund

School District Total Debt Outstanding as of September 1, 2023

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, 2023:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2023-2024	\$ 228,714.00	\$ 6,938.00	\$ 235,652.00
2024-2025	\$ 226,602.00	\$ 4,080.00	\$ 230,682.00
2025-2026	\$ 123,374.00	\$ 3,898.00	\$ 127,272.00
2026-2027 and thereafter	\$ 83,649.00	\$ 1,781.00	\$ 85,430.00
Total All Years	\$ 662,339.00	\$ 16,697.00	\$ 679,036.00

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

420002

Line No.	SPECIAL BUILDING FUND	Object/Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400	63,596.00	711,861.00	879,493.00
3	Supplies	600			
4	Capital Outlay (New Only)	700's		54,493.00	
5	Site Acquisition & Improvements	710	40,491.00		
6	Building Acquisition & Improvement	720			
7	Loan Repayment	831 / 832			
8			173,689.00		
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		277,776.00	766,354.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				879,493.00
12	TOTAL REQUIREMENTS				879,493.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		260,120.00	272,421.00	419,073.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		46,554.00	54,493.00	45,000.00
17	Total Beginning Balance		306,674.00	326,914.00	464,073.00
18	LOCAL SOURCES				
19	Carlline Tax	1115	9.00		
20	Interest	1510	325.00	1,987.00	
21		1120	4,738.00		
22		1140	1,105.00		
23	STATE SOURCES				
24	Homestead Exemption	3130	5,711.00		
25	Pro-Rate Motor Vehicles	3180	658.00		
26					
27	Property Tax Credit/Personal Property Tax Credit 3132	3131	22,219.00		
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's		553,889.00	
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		341,439.00	882,790.00	464,073.00
37	Personal and Real Property Taxes	1100	263,251.00	347,637.00	415,420.00
38	TOTAL RESOURCES AVAILABLE		604,690.00	1,230,427.00	879,493.00
39	Less: Disbursements & Transfers		277,776.00	766,354.00	
40	BALANCE FORWARD		326,914.00	464,073.00	

PROPERTY TAX RECAP

1. Tax From Line 37	415,420.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	4,196.00
3. Total Personal and Real Property Tax Requirement.	419,616.00

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 # **420002**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720		167,327.00	114,239.00
3	Bond - Refunded	831			
4	Bond - Principal	831			
5	Bond - Interest	832			
6					
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	167,327.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				114,239.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				114,239.00
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1		176,627.00	265,403.00	114,239.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1		15,524.00	16,031.00	
16	Total Beginning Balance		192,151.00	281,434.00	114,239.00
17	LOCAL SOURCES				
18	Carline Tax	1115	3.00		
18	Interest	1510	446.00	132.00	
20	PPD Sales Tax/Penalties & Interest 1120/1140		1,793.00		
21	STATE SOURCES				
22	Homestead Exemption	3130	1,674.00		
23	Pro-Rate Motor Vehicle	3180	202.00		
24					
25	Property Tax Credit/Personal Property Tax Credit 3132	3131	6,536.00		
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		202,805.00	281,566.00	114,239.00
33	Personal and Real Property Taxes	1100	78,629.00		-
34	TOTAL RESOURCES AVAILABLE		281,434.00	281,566.00	114,239.00
35	Less: Disbursements & Transfers		-	167,327.00	
36	BALANCE FORWARD		281,434.00	114,239.00	

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 #

420002

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (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.

Cooperative Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

420002

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2021 to 8-31-2022 (Column 1)	ACTUAL/ESTIMATED 9-1-2022 to 8-31-2023 (Column 2)	ADOPTED 9-1-2023 to 8-31-2024 (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.

**2023/2024 TAX REQUEST RESOLUTION
FOR
ALMA PUBLIC SCHOOL DISTRICT 42-0002**

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Alma 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 Alma Public School resolves that:

1. The 2023-2024 property tax request be set at:

General Fund: \$ 4080101.00 - (\$0.914 or 0.914¢)
Bond Fund: \$ 0
Special Building Fund: \$ 419,616.00 – (\$0.094 or 0.094¢)
Qualified Capital Purpose Undertaking Fund: \$ 0

Total Tax Asking: \$ 4,499,718 – (\$1.008)

2. The total assessed value of property differs from last year's total assessed value by 16.52%
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 0.837265 per \$100 of assessed value.
4. Alma Public School proposes to adopt a property tax request that will cause its tax rate to be \$1.008 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Alma Public Schools will decrease last year's budget by 0.04%.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2023.

It is so moved by _____ and seconded by _____ this 11th day of September, 2023.

Roll Call vote as follows:

Allen Brugh	<u>YES</u>	NO
Brett Hammond	YES	NO
Kate Hopkins	<u>YES</u>	NO
Samantha Stuhmer	<u>YES</u>	NO
Nick Simonson	<u>YES</u>	NO
Randy Heckenlively	<u>YES</u>	NO

The undersigned herewith certifies, as Secretary of the Board of Education of Alma Public School District 42-0002, that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

_____, Secretary

**ALMA PUBLIC SCHOOL
2023-2024
BUDGET INFORMATION**

9/7/2023

Valuation				
Difference				
% Increase/%Decrease				
State Aid				
Difference				
% Increase				
Equalization Aid				
Option Enrollment Funding				
Property Tax				
General Fund				
Difference				
% Increase/Decrease				
Bond Fund				
Special Building Fund				
Qualified Capital				
Purpose Fund				
Total Tax Requirement				
Difference				
% Increase/Decrease				
Tax Levy				
General Fund				
Bond Fund				
Building Fund				
QCPU Fund				
Total Tax Levy				
Difference				
% Increase/Decrease				
Special Education				
Difference				
% Increase/Decrease				
Total GF Budget Requirements				
Difference				
% Increase/Decrease				
Total Budget Requirements				
Difference				

**ALMA PUBLIC SCHOOL
2023-2024
BUDGET INFORMATION**

9/7/2023

% Increase/Decrease	:	:	:	:	:
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**ALMA PUBLIC SCHOOL
2023-2024
BUDGET INFORMATION**

9/7/2023

		2023-2024
	Valuation	\$446,400,616.00
	Difference	\$63,295,677.00
	% Increase/%Decrease	16.52%
	State Aid	\$1,370,824.00
	Difference	-\$178,561.00
	% Increase	-11.52%
	Equalization Aid	\$118,034.00
	Option Enrollment Funding	\$675,221.00
	Foundation Aid	\$527,120.00
	Property Tax	2023-2024
	General Fund	\$4,080,101.00
	Difference	\$574,690.81
	% Increase/Decrease	16.39%
	Bond Fund	\$0.00
	Special Building Fund	\$419,617.00
	Qualified Capital Purpose Fund	\$0.00
	Total Tax Requirement	\$4,499,718.00
	Difference	\$537,661.57
	% Increase/Decrease	13.57%
	Tax Levy	2023-2024
	General Fund	\$0.914000
	Bond Fund	\$0.000000
	Building Fund	\$0.094000
	QCPU Fund	\$0.000000
	Total Tax Levy	\$1.008000
	Difference	\$0.0324
	% Increase/Decrease	3.32%
	Special Education	\$1,084,900.00
	Difference	\$107,100.00
	% Increase/Decrease	10.95%
	Total GF Budget Requirements	2023-2024 \$8,173,470.00
	Difference	\$182,342.00
	% Increase/Decrease	2.28%
	Total Budget Requirements	\$10,301,791.00
	Difference	-\$86,460.00

**ALMA PUBLIC SCHOOL
2023-2024
BUDGET INFORMATION**

9/7/2023

	% Increase/Decrease		-0.83%
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**ALMA PUBLIC SCHOOL
2023-2024
BUDGET INFORMATION**

9/7/2023

2022-2023	2021-2022	2020-2021
\$383,104,939.00	\$353,695,416.00	\$343,170,925.00
\$29,409,523.00	\$10,524,491.00	-\$2,308,605.00
8.31%	3.07%	-0.67%
\$1,549,385.00	\$1,455,372.00	\$1,415,261.00
\$94,013.00	\$40,111.00	\$277,804.00
6.46%	2.83%	24.42%
\$772,473.00	\$758,957.00	\$746,894.00
\$773,132.00	\$665,421.00	\$627,375.00
2022-2023	2021-2022	2020-2021
\$3,505,410.19	\$3,237,206.00	\$3,140,014.00
\$268,204.19	\$97,192.00	-\$124,768.00
8.29%	3.10%	-3.82%
\$0.00	\$0.00	\$0.00
\$360,870.00	\$300,724.00	\$257,375.00
\$95,776.23	\$88,448.00	\$85,793.00
\$3,962,056.43	\$3,626,378.00	\$3,483,182.00
\$335,678.43	\$143,196.00	-\$144,050.00
9.26%	4.11%	-3.97%
2022-2023	2021-2022	2020-2021
\$0.881400	\$0.915000	\$0.915000
\$0.000000	\$0.000000	\$0.000000
\$0.094196	\$0.085000	\$0.074999
\$0.000000	\$0.025000	\$0.025000
\$0.975596	\$1.025000	\$1.014999
-\$0.0494	\$0.0100	-\$0.0350
-4.82%	0.99%	-3.33%
\$977,800.00	\$886,450.00	\$810,550.00
\$91,350.00	\$75,900.00	-\$105,030.00
10.31%	9.36%	-11.47%
2022-2023	2021-2022	2020-2021
\$7,991,128.00	\$7,419,272.00	\$7,004,803.00
\$571,856.00	\$414,469.00	\$455,738.00
7.71%	5.92%	6.96%
\$10,388,251.00	\$9,652,846.00	\$8,790,082.00
\$735,405.00	\$862,764.00	\$728,385.00

**ALMA PUBLIC SCHOOL
2023-2024
BUDGET INFORMATION**

9/7/2023

7.62%	:	:	9.82%	:	:	9.04%
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**ALMA PUBLIC SCHOOL
2023-2024
BUDGET INFORMATION**

9/7/2023

	2019-2020	2018-2019
Valuation	\$345,479,530.00	\$346,368,957.00
Difference	-\$889,427.00	-\$7,497,400.00
% Increase/%Decrease	-0.26%	-2.12%
State Aid	\$1,137,457.00	\$626,183.00
Difference	\$511,274.00	\$264,708.00
% Increase	81.65%	73.23%
Equalization Aid	\$647,709.00	\$223,912.00
Option Enrollment Funding	\$460,468.00	\$368,564.00
Property Tax	2019-2020	2018-2019
General Fund	\$3,264,782.00	\$3,203,909.39
Difference	\$60,872.61	-\$87,047.73
% Increase/Decrease	1.90%	-2.65%
Bond Fund	\$0.00	\$0.00
Special Building Fund	\$259,106.00	\$225,136.36
Qualified Capital Purpose Fund	\$103,344.00	\$80,807.88
Total Tax Requirement	\$3,627,232.00	\$3,509,853.63
Difference	\$117,378.37	-\$81,889.89
% Increase/Decrease	3.34%	-2.28%
Tax Levy	2019-2020	2018-2019
General Fund	\$0.945000	\$0.924999
Bond Fund	\$0.000000	\$0.000000
Building Fund	\$0.074999	\$0.064999
QCPU Fund	\$0.030000	\$0.023330
Total Tax Levy	\$1.049999	\$1.013328
Difference	\$0.0367	-\$0.0017
% Increase/Decrease	3.62%	-0.16%
Special Education	\$915,580.00	\$872,000.00
Difference	\$915,580.00	\$89,200.00
% Increase/Decrease	5.00%	11.39%
Total GF Budget Requirements	2019-2020	2018-2019
Difference	\$6,549,065.00	\$6,076,146.00
Difference	\$472,919.00	\$10,682.00
% Increase/Decrease	7.78%	0.18%
Total Budget Requirements	\$8,061,697.00	\$7,439,774.00
Difference	\$621,923.00	-\$358,040.97

**ALMA PUBLIC SCHOOL
2023-2024
BUDGET INFORMATION**

9/7/2023

% Increase/Decrease	8.36%	-4.59%
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**ALMA PUBLIC SCHOOL
2023-2024
BUDGET INFORMATION**

9/7/2023

2017-2018		2016-2017	2015-2016
\$353,866,357.00	Valuation	\$354,289,858.00	\$332,860,333.00
-\$423,501.00	Difference	\$21,429,525.00	\$32,722,238.00
-0.12%	% Increase	6.44%	10.90%
\$361,475.00	State Aid	\$274,562.00	\$236,795.00
\$86,913.00	Difference	\$37,767.00	-\$490,167.00
31.66%	% Increase	15.95%	-67.43%
\$0.00	Equalization Aid	\$28,027.00	\$0.00
\$339,633.00	Option Enrollment Funding	\$212,225.00	\$187,574.00
2017-2018	Property Tax	2016-2017	2015-2016
\$3,290,957.12	General Fund	\$3,365,656.53	\$3,195,459.00
-\$74,699.41	Difference	\$170,197.53	\$314,323.00
-2.22%	% Increase/Decrease	5.33%	10.91%
\$0.00	Bond Fund	\$0.00	\$0.00
\$212,319.81	Special Building Fund	\$141,715.94	\$149,787.00
\$88,466.59	Qualified Capital Purpose Fund	\$106,283.41	\$116,501.00
\$3,591,743.52	Total Tax Requirement	\$3,613,655.88	\$3,461,747.00
-\$21,912.36	Difference	\$151,908.88	\$310,792.00
-0.61%	% Increase/Decrease	4.39%	9.86%
2017-2018	Tax Levy	2016-2017	2015-2016
\$0.930000	General Fund	\$0.949973	\$0.9600
\$0.000000	Bond Fund	\$0.000000	\$0.0000
\$0.060000	Building Fund	\$0.040000	\$0.0450
\$0.025000	QCPU Fund	\$0.029999	\$0.0350
\$1.015000	Total Tax Levy	\$1.019972	\$1.0400
-\$0.0050	Difference	-\$0.0200	-\$0.0098
-0.49%	% Increase/Decrease	-1.93%	-0.94%
\$782,800.00	Special Education	\$737,300.00	\$713,100.00
\$45,500.00	Difference	\$24,200.00	\$66,000.00
6.17%	% Increase/Decrease	3.39%	10.20%
2017-2018		2016-2017	2015-2016
\$6,065,464.00	Total GF Budget Requirements	\$5,820,642.00	\$5,624,914.00
\$244,822.00	Difference	\$195,728.00	\$53,703.00
4.21%	% Increase/Decrease	3.48%	0.96%
\$7,797,814.97	Total Budget Requirements	\$7,062,868.00	\$6,841,944.00
\$734,946.97	Difference	\$220,924.00	-\$35,275.00

**ALMA PUBLIC SCHOOL
2023-2024
BUDGET INFORMATION**

9/7/2023

10.41%	% Increase/Decrease	3.23%	-0.51%
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**ALMA PUBLIC SCHOOL
2023-2024
BUDGET INFORMATION**

9/7/2023

2014-2015		2012-2013
\$300,138,095.00	Valuation	\$206,789,861.00
\$56,491,089.00	Difference	\$23,163,078.00
23.19%	% Increase	12.61%
\$726,962.00	State Aid	\$860,814.00
-\$127,606.00	Difference	-\$66,018.00
-14.93%	% Increase	-7.12%
\$549,292.00	Equalization Aid	\$733,259.00
\$118,472.00	Option Enrollment Funding	\$83,911.00
2014-2015	Property Tax	2012-2013
\$2,881,136.00	General Fund	\$2,130,570.00
\$409,161.00	Difference	\$238,651.00
16.55%	% Increase/Decrease	12.61%
\$0.00	Bond Fund	\$0.00
\$121,267.00	Special Building Fund	\$30,712.00
\$148,552.00	Qualified Capital Purpose Fund	\$95,123.00
\$3,150,955.00	Total Tax Requirement	\$2,256,405.00
\$519,744.00	Difference	\$241,729.00
19.75%	% Increase/Decrease	12.00%
2014-2015	Tax Levy	2012-2013
\$0.9599	General Fund	\$1.0303
\$0.0000	Bond Fund	\$0.0000
\$0.0404	Building Fund	\$0.0148
\$0.0495	QCPU Fund	\$0.0460
\$1.0498	Total Tax Levy	\$1.0911
-\$0.0295	Difference	-\$0.01
-2.73%	% Increase/Decrease	-0.57%
\$647,100.00	Special Education	\$609,072.00
\$11,900.00	Difference	\$84,072.00
1.87%	% Increase/Decrease	16.01%
2014-2015		2012-2013
\$5,571,211.00	Total GF Budget Requirements	\$5,171,984.00
\$362,838.00	Difference	-\$114,253.00
6.97%	% Increase/Decrease	-2.16%
\$6,877,219.00	Total Budget Requirements	\$6,610,655.00
\$433,725.00	Difference	\$200,441.00

**ALMA PUBLIC SCHOOL
2023-2024
BUDGET INFORMATION**

9/7/2023

6.73%	% Increase/Decrease	3.13%
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**ALMA PUBLIC SCHOOL
2023-2024
BUDGET INFORMATION**

9/7/2023

2011-2012	2013-2014		2010-2011
\$183,626,783.00	\$243,647,006.00	Valuation	\$173,505,525.00
\$10,121,258.00	\$36,857,145.00	Difference	\$11,901,317.00
5.83%	17.82%	% Increase	7.36%
\$926,832.00	\$854,568.00	State Aid	\$1,105,483.00
-\$178,651.00	-\$6,246.00	Difference	-\$110,507.00
-16.16%	-0.73%	% Increase	-9.09%
\$780,306.00	\$587,234.00	Equalization Aid	\$1,084,470.00
\$119,352.00	\$173,922.00	Option Enrollment Fund	\$30,156.00
2011-2012	2013-2014	Property Tax	2010-2011
\$1,891,919.00	\$2,471,975.00	General Fund	\$1,767,677.00
\$124,242.00	\$341,405.00	Difference	\$183,956.00
7.03%	13.81%	% Increase/Decrease	11.62%
\$0.00	\$0.00	Bond Fund	\$0.00
\$27,272.00	\$36,183.00	Special Building Fund	\$52,525.00
\$95,485.00	\$123,053.00	Qualified Capital Purpose Fund	\$89,890.00
\$2,014,676.00	\$2,631,211.00	Total Tax Requirement	\$1,910,092.00
\$104,584.00	\$374,806.00	Difference	\$132,446.00
5.48%	16.61%	% Increase/Decrease	7.45%
2011-2012	2013-2014	Tax Levy	2010-2011
\$1.0303	\$1.0145	General Fund	\$1.02
\$0.0000	\$0.0000	Bond Fund	\$0.00
\$0.0150	\$0.0149	Building Fund	\$0.03
\$0.0520	\$0.0500	QCPU Fund	\$0.05
\$1.0973	\$1.0794	Total Tax Levy	\$1.10
-0.0027	-\$0.0117	Difference	0.0000
-0.25%	-1.08%	% Increase/Decrease	0.00%
\$525,000.00	\$635,200.00	Special Education	\$506,600.00
\$18,400.00	\$26,128.00	Difference	-\$2,707.00
3.63%	4.29%	% Increase/Decrease	-0.53%
2011-2012	2013-2014		2010-2011
\$5,286,237.00	\$5,208,373.00	Total GF Budget Requirement	\$4,808,063.00
\$478,174.00	\$36,389.00	Difference	\$346,131.00
9.95%	0.70%	% Increase/Decrease	7.76%
\$6,410,214.00	\$6,443,494.00	Total Budget Requirement	\$5,908,228.00
\$501,986.00	-\$167,161.00	Difference	\$666,622.00

**ALMA PUBLIC SCHOOL
2023-2024
BUDGET INFORMATION**

9/7/2023

8.50%	-2.53%	% Increase/Decrease	12.72%
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**ALMA PUBLIC SCHOOL
2023-2024
BUDGET INFORMATION**

9/7/2023

2009-2010	2008-2009		2007-2008
\$161,604,208.00	\$145,645,731.00	Valuation	\$141,537,857.00
\$15,958,477.00	\$4,107,874.00	Difference	\$6,272,352.00
10.96%	2.90%	% Increase	4.64%
\$1,215,990.00	\$1,170,920.00	State Aid	\$958,473.00
\$45,070.00	\$212,447.00	Difference	\$312,023.00
3.85%	22.17%	% Increase	48.27%
\$1,129,163.00	\$1,005,178.00	Equalization Aid	\$814,455.00
\$59,536.00	\$111,346.00	Option Enrollment Funding	\$85,786.00
2009-2010	2008-2009	Property Tax	2007-2008
\$1,583,721.00	\$1,491,265.00	General Fund	\$1,494,800.00
\$92,456.00	-\$3,535.00	Difference	\$111,500.00
6.20%	-0.24%	% Increase/Decrease	8.06%
\$0.00	\$0.00	Bond Fund	\$80,800.00
\$113,123.00	\$66,600.00	Special Building Fund	\$111,100.00
\$80,802.00	\$74,336.00	Qualified Capital Purpose Fund	\$0.00
\$1,777,646.00	\$1,632,261.00	Total Tax Requirement	\$1,686,700.00
\$145,385.00	-\$54,439.00	Difference	\$84,300.00
8.91%	-3.23%	% Increase/Decrease	5.26%
2009-2010	2008-2009	Tax Levy	2007-2008
\$0.98	\$1.02	General Fund	\$1.05
\$0.00	\$0.00	Bond Fund	\$0.06
\$0.07	\$0.05	Building Fund	\$0.08
\$0.05	\$0.05	QCPU Fund	\$0.00
\$1.10	\$1.12	Total Tax Levy	\$1.19
-\$0.0200	-0.0700	Difference	-0.0100
-1.79%	-5.88%	% Increase/Decrease	-0.83%
\$509,307.00	\$366,800.00	Special Education	\$326,000.00
\$142,507.00	\$40,800.00	Difference	-\$8,980.00
38.85%	12.52%	% Increase/Decrease	-2.68%
2009-2010	2008-2009		2007-2008
\$4,461,932.00	\$4,016,154.00	Total GF Budget Requirements	\$3,938,627.00
\$445,778.00	\$77,527.00	Difference	\$320,127.00
11.10%	1.97%	% Increase/Decrease	8.85%
\$5,241,606.00	\$5,308,899.00	Total Budget Requirements	\$5,049,411.00
-\$67,293.00	\$259,488.00	Difference	\$393,811.00

**ALMA PUBLIC SCHOOL
2023-2024
BUDGET INFORMATION**

9/7/2023

-1.27%	5.14%	% Increase/Decrease	8.46%
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**ALMA PUBLIC SCHOOL
2023-2024
BUDGET INFORMATION**

9/7/2023

2006-2007
\$135,265,505.00
\$4,835,180.00
3.57%
\$646,450.00
2006-2007
\$1,383,300.00
\$47,070.00
3.40%
\$151,500.00
\$67,600.00
\$0.00
\$1,602,400.00
\$40,955.00
2.56%
2006-2007
\$1.02
\$0.13
\$0.05
\$0.00
\$1.20
\$334,980.00
2006-2007
\$3,618,500.00
\$3,618,500.00
100.00%
\$4,655,600.00
\$4,655,600.00

**ALMA PUBLIC SCHOOL
2023-2024
BUDGET INFORMATION**

9/7/2023

100.00%

	2006-2007	2007-2008
Valuation	\$135,265,505.00	\$141,537,857.00
Difference	\$4,835,180.00	\$6,272,352.00
% Increase	3.57%	4.64%

State Aid	\$646,450.00	\$958,473.00
Difference		\$312,023.00
% Increase		48.27%
Equalization Aid		\$814,455.00
Option Enrollment Funding		\$85,786.00

	2006-2007	2007-2008
Property Tax		
General Fund	\$1,383,300.00	\$1,494,800.00
Difference	\$47,070.00	\$111,500.00
% Increase/Decrease	3.40%	8.06%

Bond Fund	\$151,500.00	\$80,800.00
Special Building Fund	\$67,600.00	\$111,100.00
Qualified Capital Purpose Fund	\$0.00	\$0.00
Total Tax Requirement	\$1,602,400.00	\$1,686,700.00
Difference	\$40,955.00	\$84,300.00
% Increase/Decrease	2.56%	5.26%

	2006-2007	2007-2008
Tax Levy		
General Fund	\$1.02	\$1.05
Bond Fund	\$0.13	\$0.06
Building Fund	\$0.05	\$0.08
QCPU Fund	\$0.00	\$0.00
Total Tax Levy	\$1.20	\$1.19

Difference		-0.0100
% Increase/Decrease		-0.83%

Special Education	\$334,980.00	\$326,000.00
Difference		-\$8,980.00
% Increase/Decrease		

	2006-2007	2007-2008
Total GF Budget Requirements	\$3,618,500.00	\$3,938,627.00
Difference	\$3,618,500.00	-\$77,527.00
% Increase/Decrease	# REF!	-1.93%

Total Budget Requirements	\$4,655,600.00	\$5,049,411.00
Difference	\$4,355,600.00	-\$259,488.00
% Increase/Decrease	# REF!	-4.89%

2008-2009

\$145,645,731.00

\$145,645,731.00

#DIV/0!

\$1,170,920.00

\$1,170,920.00

#DIV/0!

\$1,005,178.00

\$111,346.00

2008-2009

\$1,491,265.00

\$1,491,265.00

#DIV/0!

\$0.00

\$66,600.00

\$74,336.00

\$1,632,261.00

\$1,632,261.00

#DIV/0!

2008-2009

\$1.02

\$0.00

\$0.05

\$0.05

\$1.12

1.1200

#DIV/0!

\$366,800.00

\$366,800.00

#DIV/0!

2008-2009

\$4,016,154.00

\$4,016,154.00

#DIV/0!

\$5,308,899.00

\$5,308,899.00

#DIV/0!

**Projected 2023-2024
Alma Public School District
Taxable Value**

9/7/2023

General Fund	2023-2024	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Tax \$ Generated
Harlan County Valuation	16.52%	\$336,313,290.00	\$335,921,807.00	\$333,873,574.00	\$344,602,159.00	\$373,615,268.00	\$435,343,755.00	\$3,979,041.92
Furnas County Valuation	16.55%	\$10,034,600.00	\$9,536,624.00	\$9,275,879.00	\$9,069,264.00	\$9,466,157.00	\$11,033,278.00	\$100,844.16
Franklin County Valuation	0.29%	\$21,067.00	\$21,099.00	\$21,472.00	\$23,993.00	\$23,514.00	\$23,583.00	\$215.55
Total Valuation Increase	16.52%	\$346,368,957.00	\$345,479,530.00	\$343,170,925.00	\$353,695,416.00	\$383,104,939.00	\$446,400,616.00	
		0.924999%	0.945000%	0.915000%	0.915000%	0.881400%	0.914000%	
		\$3,203,909.39	\$3,264,781.56	\$3,140,013.96	\$3,236,313.06	\$3,376,686.93	\$4,080,101.63	
A Penny Levy =	\$44,640.06	\$3,203,909.39	\$60,872.17	(\$124,767.59)	\$96,299.09	\$140,373.88	\$703,414.70	

	1.90%	-3.82%	3.07%	4.34%	20.83%
	Difference from last yr.				
	\$60,872.17	-\$124,767.59	\$96,299.09	\$140,373.88	\$703,414.70

Building Fund	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	
Harlan County Valuation	\$336,313,290.00	\$335,921,807.00	\$333,873,574.00	\$344,602,159.00	\$373,615,268.00	\$435,343,755.00	\$409,223.13
Furnas County Valuation	\$10,034,600.00	\$9,536,624.00	\$9,275,879.00	\$9,069,264.00	\$9,466,157.00	\$11,033,278.00	\$10,371.28
Franklin County Valuation	\$21,067.00	\$21,099.00	\$21,472.00	\$23,993.00	\$23,514.00	\$23,583.00	\$22.17
Total Valuation	\$346,368,957.00	\$345,479,530.00	\$343,170,925.00	\$353,695,416.00	\$383,104,939.00	\$446,400,616.00	
Levy \$0.0749990% /\$0.14	0.0649990%	0.0749990%	0.0749990%	0.0850000%	0.094196%	0.0940000%	
\$ raised by levy	\$225,136.36	\$259,106.19	\$257,374.76	\$300,641.10	\$360,869.53	\$419,616.58	
	Difference from last yr.						
	\$225,136.36	\$33,969.83	-\$1,731.43	\$43,266.34	\$60,228.42	\$58,747.05	

QCPIUF Bond	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	
Harlan County Valuation	\$336,313,290.00	\$335,921,807.00	\$333,873,574.00	\$344,602,159.00	\$373,615,268.00	\$435,343,755.00	\$0.00
Furnas County Valuation	\$10,034,600.00	\$9,536,624.00	\$9,275,879.00	\$9,069,264.00	\$9,466,157.00	\$11,033,278.00	\$0.00
Franklin County Valuation	\$21,067.00	\$21,099.00	\$21,472.00	\$23,993.00	\$23,514.00	\$23,583.00	\$0.00
Total Valuation	\$346,368,957.00	\$345,479,530.00	\$343,170,925.00	\$353,695,416.00	\$383,104,939.00	\$446,400,616.00	
Levy \$0.025000% /\$0.032	0.023330%	0.030000%	0.025000%	0.025000%	0.000000%	0.000000%	
\$ raised by levy	\$80,807.88	\$103,643.86	\$85,792.73	\$88,423.85	\$0.00	\$0.00	
	Difference from last yr.						
	\$80,807.88	\$22,835.98	-\$17,851.13	\$2,631.12	-\$88,423.85	\$0.00	

Total All Taxes	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	
	\$3,509,853.62	\$3,627,531.61	\$3,483,181.46	\$3,625,378.01	\$3,737,556.46	\$4,499,718.21	
	Difference from last yr.						
	\$3,509,853.62	\$117,677.99	-\$144,350.15	\$142,196.56	\$112,178.45	\$762,161.75	

\$645,154.00

	Foundation Aid	Equalized Aid	Option Funding	State Aid + GF Tax	Difference		
2023-24 State Aid	\$1,370,824.00	\$118,034.00	\$675,221.00	\$5,450,925.63	\$524,853.70		
2022-23 State Aid	\$1,549,385.00	\$772,473.00	\$733,132.00	\$4,926,071.93	\$234,386.88		
2021-22 State Aid	\$1,455,372.00	\$758,957.00	\$665,421.00	\$4,691,685.06	\$136,410.09		
2020-21 State Aid	\$1,415,261.00	\$746,894.00	\$627,375.00	\$4,555,274.96			
2019-20 State Aid	\$1,137,457.00	\$647,709.00	\$460,468.00	\$4,277,470.96	County Treasurer's 1%	\$40,801.02	\$4,039,300.61 GF
2018-19 State Aid	\$626,164.00	\$223,912.00	\$368,564.00	\$3,890,945.56	County Treasurer's 1%	\$4,196.17	\$415,420.41 BF
2017-18 State Aid	\$361,475.00	\$0.00	\$339,633.00	\$3,565,384.39	County Treasurer's 1%	\$0.00	\$0.00 QF
2016-17 State Aid	\$274,562.00	\$28,027.00	\$212,225.00	\$3,478,471.39	Total County Tr. 1%	\$44,997.18	\$4,454,721.03 BT
2015-16 State Aid	\$236,765.00	\$0.00	\$187,574.00	\$3,602,422.99			
2014-15 State Aid	\$726,962.00	\$549,292.00	\$118,472.00	\$3,922,421.20			
2013-14 State Aid	\$854,568.00	\$587,234.47	\$173,922.00				

2023-24 Valuations % -INC/DEC		Total Levy 19-20	Total Levy 20-21	Total Levy 21-22	Total Levy 22-23	Total Levy 23-24
Harlan County - Valuations	16.52%	\$0.00945000	\$0.00915000	\$0.00915000	\$0.00881400	\$0.00914000
Furnas County - Valuations	16.55%	\$0.00074999	\$0.00074999	\$0.00085000	\$0.00094196	\$0.00094000
Franklin County - Valuations	0.29%	\$0.00030000	\$0.00025000	\$0.00025000	\$0.00000000	\$0.00000000
Total Valuations	16.52%	\$0.01049999	\$0.01014999	\$0.01025000	\$0.00975596	\$0.01008000

\$ Diffrence from last year.				
		-\$0.00035000	\$0.00010001	-\$0.00049404
% Difference from last year.		-0.95%	0.99%	-4.82%
				3.32%

2023-2024	
Harlan County - Taxes	\$4,388,265.05
Furnas County - Taxes	\$111,215.44
Franklin County - Taxes	\$237.72
Total	\$4,499,718.21

Allowabel Growth Percentage

	Harlan	Furnas	Franklin	
SD Valuation	\$435,343,755	\$11,033,278	\$23,583	\$446,400,616
SD Real Growth	\$4,778,223	\$4,400	\$0	\$4,782,623
SD Prior Yr Real PV	\$357,668,101	\$9,385,057	\$21,828	\$367,074,986

2023-24 Budget Information	GF Taxes	Current Levy Taxes	Difference
Raising the Levy to \$1.05	\$4,687,206.47	\$4,499,718.21	\$187,488.26

	Salary	Extra-Duty	Health Ins	Other Benefits	
Administrators	\$ 323,016	4.53%	\$ 40,514	0.57%	\$ 51,974
Certified Staff	\$ 2,488,233	34.86%	\$ 865,045	12.12%	\$ 487,827
Non-Certified	\$ 914,627	12.81%	\$ 172,188	2.41%	\$ 169,480
Total	\$ 3,725,876		\$ 1,077,747		\$ 709,281

\$ 7,137,875.00
GF less Necessary Cash Reserve

	Totals	
Administrators	\$ 415,504	5.82%
Teachers	\$ 3,963,275	55.52%
Non-Certified	\$ 1,281,486	17.95%
Total	\$ 5,660,265	79.30%

Para Cost vs. Part time Nurse/Para Cost

9/7/2023

	Per - Hour	Per - Week	Per - Year		Per - Hour	Per - Week	Per - Year
Para Salary (28 hrs per week)	\$11.00	\$308.00	\$11,088.00		\$11.00	\$418.00	\$15,048.00
Nurse Salary (10 hrs per week)	\$26.00	<u>\$260.00</u>	<u>\$9,360.00</u>				
		\$568.00	\$20,448.00				
				Yr. difference			
		\$14.95		\$5,400.00			

		Per - Week	Per - Year		Per - Week	Per - Year
Para Salary (28 hrs per week)	\$11.00	\$308.00	\$11,088.00		\$11.00	\$15,048.00
Nurse Salary (15 hrs per week)	\$26.00	<u>\$390.00</u>	<u>\$14,040.00</u>		\$418.00	\$15,048.00
		\$698.00	\$25,128.00			
				Yr. difference		
		\$14.95		\$10,080.00		



Alma Public Schools



--In partnership with community and family--

Jon Davis, Superintendent
Stephanie Brandvberry, Principal
Britney Biskup, Guidance Counselor
Ariel Neumeyer, School Psychologist

P.O. Box 170 – 515 Jewell St
Alma, NE 68920
(308) 928-2131
Fax (308) 928-2763

Alma Teachers' Association
Alma Public Schools
PO Box 170
Alma, NE 68920

September 5, 2023

Mr. Allen Brugh, President
Board of Education
Alma Public Schools
PO Box 170
Alma, NE 68920

Dear Mr. Brugh and Board of Education Members:

As the representative for the Alma Teachers' Association (ATA), I would like to inform you that ATA continues to represent all non-supervisory certified employees employed as teachers, counselors, and program specialists by Alma Public School. The ATA requests that the Alma Public School Board of Education recognizes the ATA as the exclusive bargaining agent for those non-supervisory certificated employees for the 2025-2026 school year.

Please direct your correspondence to me, and I will share it with the ATA members. We look forward to working with you.

Sincerely,

Courtney Stottler
ATA President