

**BUDGET AND TAX APPROVAL MEETING OF THE BOARD OF EDUCATION -
AGENDA**

Alma Public Schools

Wednesday, September 27, 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 & the Kearney Hub.
 - A.2. Roll of Board Members - Excuse absent board members
- B. Action Items - Discuss, consider, and take all necessary action to approve
 - B.1. the Budget and Final Tax Request Resolution for the 2023-2024 school year.
- C. Next Regular Meeting: October 9th, 2023
- D. 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.

**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: \$ 3,928,325 - (\$0.88 or 0.88¢)
Bond Fund: \$ 0
Special Building Fund: \$ 419,616.00 – (\$0.094 or 0.094¢)
Qualified Capital Purpose Undertaking Fund: \$ 0

Total Tax Asking: \$ 4,347,942 – (\$0.974)

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 \$0.974 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 from 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.

It is so moved by _____ and seconded by _____ this 27th day of September, 2023.

Roll Call vote as follows:

Allen Brugh	<u>YES</u>	NO
Mike Stemper	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

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		TOTAL
General Fund	\$ -	\$ 3,928,325.00	\$ 3,928,325.00
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	\$ -	\$ 4,347,941.00	\$ 4,347,941.00

Outstanding Bonded Indebtedness as of September 1, 2023
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

\$ 662,339.00	Principal
\$ 16,697.00	Interest
\$ 679,036.00	Total Outstanding Bonded Indebtedness

Total Certified Valuation (All Counties) \$ 446,400,547
(Certification of Valuation(s) from County Assessor MUST be attached)

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?
 YES NO
If YES, Please submit Interlocal Agreement Report by September 30th.

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?
 YES 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?
 YES NO

APA Contact Information

Auditor of Public Accounts
 PO Box 98917
 Lincoln, NE 68509
 Telephone: (402) 471-2111 FAX: (402) 471-3301
 Website: auditors.nebraska.gov

Submission Information

Budget Due by 9-30-2023

Submit budget to:

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

Questions - E-Mail: Jeff.Schreier@nebraska.gov

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 AVAILABLE RESOURCES (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	3,889,042.00	8,023,212.00	1,084,900.00	6,361,050.00	7,445,950.00	577,262.00	8,023,212.00
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	4,304,462.00	10,151,533.00	1,084,900.00	6,361,050.00	9,574,271.00	577,262.00	10,151,533.00

PERSONAL AND REAL PROPERTY TAX RECAP

PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	3,889,042.00	-	415,420.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,928,325.00	-	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**

BOARD CHAIRPERSON

NAME Allen Brugh

TITLE /FIRM NAME Chairperson

TELEPHONE 308-920-1202

EMAIL ADDRESS brughallen@gmail.com

CLERK/TREASURER/SUPERINTENDENT/OTHER

NAME Jon Davis

TITLE Superintendent

TELEPHONE 308-928-2131

EMAIL ADDRESS jon.davis@almacardinals.org

PREPARER

NAME Jon Davis

TITLE Superintendent

TELEPHONE 308-928-2131

EMAIL ADDRESS jon.davis@almacardinals.org

For Questions on this form, who should we contact (please check one): Contact will be via email if supplied.

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

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)

Real Growth Percentage Increase

$$\frac{4,782,623.00}{367,075,383.00} \div \frac{367,075,383.00}{367,075,383.00} = 1.30\% \text{ (3)}$$

2023 Real Growth Value / Prior Year Total Real Property Valuation per Assessor

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)

4,347,941.00

(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	\$ 96,234.00
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ 96,234.00

**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.	Description	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	3,928,325.00		419,616.00	
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (includes Co. Treasurer Comm.)	43,479.00			
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)	43,479.00			
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,884,846.00		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)	0.870260	0.000000	0.094000	0.000000
16	Total Levy for Compliance	0.964260			

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 limit. 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)

REMANDER: 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	\$ 3,928,325.00	\$ 446,400,547	0.880000
Special Building Fund	\$ 419,616.00	\$ 446,400,547	0.094000
Bond Fund	\$ -	\$ -	0
Bond Fund	\$ -	\$ -	0
Bond Fund	\$ -	\$ 446,400,547	0.000000
Bond Fund	\$ -	\$ 446,400,547	0.000000
CCPUF Fund	\$ -	\$ 446,400,547	0.000000
CCPUF Fund	\$ -	\$ 446,400,547	0.000000
CCPUF Fund	\$ -	\$ 446,400,547	0.000000
CCPUF Fund	\$ -	\$ 446,400,547	0.000000
Total	\$ 4,347,941.00	\$ 446,400,547	0.974000

Must agree to Cover

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	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 5,941,820.00	\$ 6,331,879.00	\$ 7,445,950.00	\$ 577,262.00	\$ 4,134,170.00	\$ 3,928,325.00
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	\$ 577,262.00	\$ 5,847,071.00	\$ 4,347,941.00

Breakdown of Property Tax	
Bond Purposes	Total
\$ -	\$ 4,347,941.00
\$ 4,347,941.00	\$ 4,347,941.00

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 18th day of, September 2023 at 6:30 o'clock P.M., at Harlan County Court House Community 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

Fund	2022-2023		2022 Tax Rate	Property Tax Rate Divided By (2022-2023 Request 2023 Valuation)	2023-2024		Proposed 2023 Tax Rate	Change in Tax Rate	Change in Operating Budget
	Operating Budget	Property Tax Request			Operating Budget	Proposed Property Tax Request			
General Fund	7,137,875.00	3,376,687.00	0.881400	0.756425	7,445,950.00	3,928,325.00	0.880000	0%	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	0.094000	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	0.009000			0.000000	#DIV/0!	0
Total	8,287,383.00	3,737,557.00	0.975596	0.837265	8,284,198.00	4,347,941.00	0.974000	0%	0%

2023-2024 Budget Information

**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:

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 Qualified Capital Purpose Undertaking Fund: \$ 0

Total Tax Asking: \$ 4,347,942 - (\$0.974)

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 \$0.974 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 from 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.

It is so moved by _____ and seconded by _____ this 27th day of September, 2023.

Roll Call vote as follows:

Allen Brugh	YES	NO
Mike Stemper	YES	NO
Kate Hopkins	YES	NO
Samantha Stuhmer	YES	NO
Nick Simonson	YES	NO
Randy Heckenhively	YES	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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2023

{certification required on or before August 20th of each year}

To: ALMA SCHOOL-GENERAL

TAXABLE VALUE LOCATED IN THE COUNTY OF HARLAN COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	School District Real Growth Value	School District Prior Year Total Real Property Valuation	Real Growth Percentage a
ALMA SCHOOL GENERAL	3	42-0002		\$435,343,755	\$4,778,223	\$357,668,101	1.33594%
ALMA SCHOOL SPECIAL BLDG	3	42-0002		\$435,343,755	\$4,778,223	\$357,668,101	1.33594%
ALMA SCHOOL QCP FUND	3	42-0002		\$435,343,755	\$4,778,223	\$357,668,101	1.33594%

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings; (ii) any other improvements to real property which increase the value of such property; (iii) annexation of real property by the political subdivision; and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

a) Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I Kim Fouts, Harlan County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Kim Fouts

(signature of county assessor)



08/17/2023

(date)

CC: County Clerk, Harlan County, NE County

CC: County Clerk where school district is headquartered, if different county, Harlan County, NE County

*Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2023
{certification required on or before August 20th of each year}

TO: Alma Public School
 TAXABLE VALUE LOCATED IN THE COUNTY OF FURNAS

Name of School District	Class of School	Base School Code	Unified/Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage ^a
ALMA 2 GENERAL	3	42-0002		11,033,278	4,400	9,385,057	0.05

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

^a Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I SHERRY THOFT FURNAS County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Sherry Thoft
(signature of county assessor) _____ 08-16-2023
(date)

CC: County Clerk, FURNAS County

CC: County Clerk where school district is headquartered, if different county, Horlan County

* *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.*

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2023
{certification required on or before August 20th of each year}

ALMA PUBLIC SCHOOLS

TO: PO BOX 170
 ALMA, NE 68920

TAXABLE VALUE LOCATED IN THE COUNTY OF FRANKLIN

Name of School District	Class of School	Base School Code	Unified Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage ^a
ALMA SCHOOL	3	42-0002		23,583	0	21,828	0.00

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

* Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I LINDA DALLMAN of FRANKLIN County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

 _____
 (signature of county assessor) 8-15-2023
 (date)

CC: County Clerk, FRANKLIN County

CC: County Clerk where school district is headquartered, if different county, HARLAN County

- Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

*** Proof of Publication ***

State of Nebraska)
County of Buffalo) SS.

Alma Public Schools
PO Box 170
Alma, NE 68920

ORDER NUMBER 1180279

The undersigned, being first duly sworn, says that he/she is an employee of The KEARNEY HUB, a daily newspaper printed in whole and published in its entirety at its office maintained in Kearney, in said county and of general circulation therein and been published for more than 52 weeks in said county prior to the first publication of the annexed notice and has a bona fide circulation of more than 300 copies, and that the notice, a true copy of which is hereto annexed, was published in said paper as follows:

Col Peters

Section: MAIN

Category: ROP

PUBLISHED ON: Sept. 9, 2023

480.00

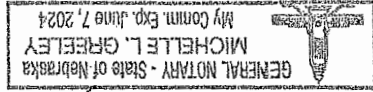
TOTAL AD COST:

09/11/23

FILED ON:

Subscribed and sworn to before me on this 11th day of Sept, 2023

Notary Public



District Number: 42-0002-000
District Name: ALMA PUBLIC SCHOOLS
District Phone: (308)928-2131

[Instructions \(/2023-24_LC2_Instructions.pdf\)](#)

2023/24 Section A: Calculation of Total Allowable Budget Authority

Certified Budget Authority A-101

Access to Prior Year's Unused Budget Authority [Maximum Amount: \$0] A-355

Total Adjusted Budget Authority A-361

Total Allowable Budget Authority A-780

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

No file chosen

Excel file ONLY - 20MB limit

Update the budget data any time a change is made to the Budget Spreadsheet.

2023/24 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority

2023/24 General Fund Budget of Disbursements & Transfers B-100

2023/24 Special Grant Funds B-110

2023/24 Special Education Budget of Disbursements & Transfers B-120

2023/24 General Fund Lid Exclusions B-130

Total Adjusted General Fund Budget of Disbursements & Transfers B-140

2023/24 Unused Budget Authority B-150

Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.

Total Unused Budget Authority

2022/23 Total Unused Budget Authority B-160

2023/24 General Fund Expenditure Growth B-162

Adjusted Unused Budget Authority B-165

2023/24 Unused Budget Authority B-170

Total Unused Budget Authority B-175 (Carries forward into future school fiscal years)

Additional Budget Authority Approved by Patron

Did you hold a successful special election for additional BUDGET Authority? (Not a levy override) Yes No B-180

2023/24 Section C: Allowable Reserves and Total Reserves

2023/24 Applicable Allowable Reserve Percentage C-170

2023/24 Total Allowable Reserves C-180