

**Budget Hearing, Budget Summary, Final Tax Request and ApprovalREGULAR
MONTHLY MEETING OF THE BOARD OF EDUCATION - AGENDA**

Alma Public Schools

Monday, September 9, 2024

- A. Call to Order and announce location of Open Meetings Act Poster
 - A.1. Verification of Receipt of Notice for the Budget and Property Tax Request Hearing, which was published in the Harlan County Journal
 - A.2. Roll of Board Members - Excuse absent board members
- B. Open the Budget Hearing/Budget Summary on the 2024-2025 Alma Public Schools Budget @ 6:40
 - B.1. Close the Budget Hearing/Budget Summary on the 2024-2025 Alma Public Schools Budget.
- C. Open the Hearing to discuss the 2024-2025 property tax request for Alma Public Schools.
 - C.1. Close the Hearing on the 2024-2025 Property Tax Request Resolution for Alma Public Schools.
- 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.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Alma Public Schools (42-0002) in Harlan County, Nebraska

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 9th day of September, 2024 at 6:40 o'clock, P.M., at Alma Public School Library 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)
	2022-2023 (1)	2023-2024 (2)	2024-2025 (3)			
General	\$ 6,498,406.00	\$ 6,818,596.00	\$ 7,874,389.00	\$ 504,709.00	\$ 4,366,551.00	\$ 4,053,078.00
Depreciation	\$ 357,680.00	-	\$ 27,055.00	-	\$ 27,055.00	
Employee Benefit	-	-	-	-	-	
Contingency	-	-	-	-	-	
Activities	\$ 259,183.00	\$ 250,000.00	\$ 523,544.00	-	\$ 523,544.00	
School Nutrition	\$ 199,919.00	\$ 261,058.00	\$ 383,915.00	-	\$ 383,915.00	
Bond	-	-	-	-	-	-
Special Building	\$ 630,371.00	\$ 595,982.00	\$ 992,422.00	-	\$ 580,879.00	\$ 415,700.00
Qualified Capital Purpose Undertaking	\$ 179,831.00	-	\$ 114,417.00	-	\$ 114,417.00	-
Cooperative	-	-	-	-	-	
Student Fee	-	-	-	-	-	
TOTALS	\$ 8,125,390.00	\$ 7,925,636.00	\$ 9,915,742.00	\$ 504,709.00	\$ 5,996,361.00	\$ 4,468,778.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ -	\$ 4,468,778.00	\$ 4,468,778.00

**BUDGET RESOLUTION 2024-2025
ALMA PUBLIC SCHOOLS**

WHEREAS, in compliance with the provisions of §13-501 to §13-514, R.R.S., the Nebraska Budget Act, and other Nebraska laws, a public hearing was called to adopt a budget and budget statement for the 2024-2025 fiscal year; and

WHEREAS, notice of time and place of such budget hearing has been published at least five (5) days prior to the date set for such hearing in a newspaper of general circulation within this School District's jurisdiction; and

WHEREAS, the published notice set forth all items required by Nebraska law; and

Whereas, the public hearing was called to order by the president and the Board of Education heard all persons wishing to speak on the question of the proposed supplement after which the public hearing was concluded.

NOW, THEREFORE, pursuant to the above findings, the Board of Education of Harlan County School District #42-0002/Alma Public School hereby determines that the budget and budget statement for the 2024-2025 fiscal year should be and is hereby approved and adopted in the form as presented at the meeting.

BE IT FURTHER RESOLVED that the Superintendent or his designee should be and is hereby authorized and directed to file the adopted budget statement for the 2024-2025 fiscal year, with the Harlan County Clerk, the State Auditor, the Department of Education, and all other required officials and is further authorized and directed to take all other action as may be required or necessary to complete the budget supplement process.

The foregoing findings, motions and resolutions having been read in their entirety, member _____ moved for their passage and adoption. Member _____ seconded same. After discussion and on roll call vote the following members voted in favor of passage and adoption of the above findings, motions and resolutions to adopt a budget and budget statement for the 2024-2025 fiscal year. Roll call vote as follows:

Nick Simonson	Yes	No
Randy Heckenlively	Yes	No
Samantha Stuhmer	Yes	No
Mike Stemper	Yes	No
Allen Brugh	Yes	No
Kate Hopkins	Yes	No

The undersigned herewith certifies, as Secretary of the Board of Education of Harlan County 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.

_____ Date _____, Secretary

BUDGET RESOLUTION 2024-2025
ALMA PUBLIC SCHOOLS

WHEREAS, in compliance with the provisions of §13-501 to §13-514, R.R.S., the Nebraska Budget Act, and other Nebraska laws, a public hearing was called to adopt a budget and budget statement for the 2024-2025 fiscal year; and

WHEREAS, notice of time and place of such budget hearing has been published at least five (5) days prior to the date set for such hearing in a newspaper of general circulation within this School District's jurisdiction; and

WHEREAS, the published notice set forth all items required by Nebraska law; and

Whereas, the public hearing was called to order by the president and the Board of Education heard all persons wishing to speak on the question of the proposed supplement after which the public hearing was concluded.

NOW, THEREFORE, pursuant to the above findings, the Board of Education of Harlan County School District #42-0002/Alma Public School hereby determines that the budget and budget statement for the 2024-2025 fiscal year should be and is hereby approved and adopted in the form as presented at the meeting.

BE IT FURTHER RESOLVED that the Superintendent or his designee should be and is hereby authorized and directed to file the adopted budget statement for the 2024-2025 fiscal year, with the Harlan County Clerk, the State Auditor, the Department of Education, and all other required officials and is further authorized and directed to take all other action as may be required or necessary to complete the budget supplement process.

The foregoing findings, motions and resolutions having been read in their entirety, member _____ moved for their passage and adoption. Member _____ seconded same. After discussion and on roll call vote the following members voted in favor of passage and adoption of the above findings, motions and resolutions to adopt a budget and budget statement for the 2024-2025 fiscal year. Roll call vote as follows:

Nick Simonson	Yes	No
Randy Heckenlively	Yes	No
Samantha Stuhmer	Yes	No
Mike Stemper	Yes	No
Allen Brugh	Yes	No
Kate Hopkins	Yes	No

The undersigned herewith certifies, as Secretary of the Board of Education of Harlan County 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.

_____ Date _____, Secretary

Notice of Special Hearing To Set Final Tax Request

Alma Public Schools (42-0002) 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 9th day of, September 2024 at 6:50 o'clock P.M., at Alma Public School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

2023-2024	2024-2025	Change
446,400,547	519,625,302	16%

2023-2024 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)
General Fund	7,445,950.00	3,928,325.00	0.880000	0.755992
Bond Fund(s) K - 12			0.000000	0.000000
Bond Fund(s) K - 8			0.000000	0.000000
Bond Fund(s) 9 - 12			0.000000	0.000000
Bond Fund			0.000000	0.000000
Special Building Fund	838,248.00	419616	0.094000	0.080754
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000
Total	8,284,198.00	4,347,941.00	0.974000	0.836746

2024-2025 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	7,874,389.00	4,053,077.00	0.780000	-11%	6%
Bond Fund(s) K - 12			0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	#DIV/0!	0
Bond Fund			0.000000	#DIV/0!	0
Special Building Fund	992,422.00	415,700.00	0.080000	-15%	18%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	#DIV/0!	0
Total	8,981,228.00	4,468,777.00	0.860000	-12%	8%

**2024/2025 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 2024-2025 property tax request be set at:

General Fund: \$ 4,053,077 - (\$0.78 or 78¢)
Bond Fund: \$ 0
Special Building Fund: \$ 415,700.00 – (\$0.08 or 8¢)
Qualified Capital Purpose Undertaking Fund: \$ 0

Total Tax Asking: & Levy: \$ 4,468,777 – (\$0.86 or 86¢)

2. The total assessed value of property differs from last year's total assessed value by 16.4%
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 0.836746 per \$100 of assessed value.
4. Alma Public School proposes to adopt a property tax request that will cause its tax rate to be \$0.86 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 8.41 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

It is so moved by _____ and seconded by _____ this 9th day of September, 2024.

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