

BUDGET & TAX HEARING OF THE BOARD OF EDUCATION - AGENDA

Alma Public Schools

Monday, September 8, 2025

- 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
- B. Hearings: Open the Hearing
 - B.1. for the Budget Hearing/Budget Summary of the 2025-2026 Alma Public Schools Budget.
 - B.1.a. Close the Budget Hearing/Budget Summary on the 2025-2026 Alma Public Schools Budget.
 - B.2. Open the Hearing to discuss the 2025-2026 Property Tax Request for Alma Public Schools.
 - B.2.a. Close the Property Tax Request Hearing on the 2025-2026 Alma Public Schools Tax Request.
- C. 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 8th day of September, 2025 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	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 6,891,758.00	\$ 6,486,462.00	\$ 8,100,844.00	\$ 525,618.00	\$ 4,501,885.00	\$ 4,166,239.00
Depreciation	\$ -	\$ 37,072.00	\$ 500,442.00		\$ 500,442.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 242,238.00	\$ 318,430.00	\$ 525,320.00	\$ -	\$ 525,320.00	
School Nutrition	\$ 226,873.00	\$ 256,600.00	\$ 338,401.00	\$ -	\$ 338,401.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 220,089.00	\$ 321,996.00	\$ 1,292,181.00		\$ 871,023.00	\$ 425,412.00
Qualified Capital Purpose Undertaking	\$ -	\$ 99,561.00	\$ 36,181.00	\$ -	\$ 36,181.00	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 7,580,958.00	\$ 7,520,121.00	\$ 10,793,369.00	\$ 525,618.00	\$ 6,773,252.00	\$ 4,591,651.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ -	\$ 4,591,651.00	\$ 4,591,651.00

2025-2026 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	1,657,724.00	4,501,885.00	4,124,577.00	8,626,462.00	1,354,450.00	6,746,394.00	8,100,844.00	525,618.00	8,626,462.00
Depreciation	200,442.00	500,442.00		500,442.00			500,442.00		500,442.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	227,762.00	525,320.00		525,320.00			525,320.00	-	525,320.00
School Nutrition	76,701.00	338,401.00		338,401.00			338,401.00	-	338,401.00
Bond	-	-	-	-			-	-	-
Special Building	860,213.00	871,023.00	421,158.00	1,292,181.00			1,292,181.00		1,292,181.00
Qualified Capital Purpose Undertaking	16,181.00	36,181.00	-	36,181.00			36,181.00	-	36,181.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	3,039,023.00	6,773,252.00	4,545,735.00	11,318,987.00	1,354,450.00	6,746,394.00	10,793,369.00	525,618.00	11,318,987.00

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)	4,124,577.00	-	421,158.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	41,662.00	-	4,254.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,166,239.00	-	425,412.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 1,285,477.00	\$ 180,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
824,856.00	-	160,213.00	-

2024-2025 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	853,691.00	5,312,451.00	2,831,735.00	8,144,186.00	1,278,893.00	5,207,569.00	6,486,462.00	1,657,724.00
Depreciation	27,072.00	237,514.00		237,514.00			37,072.00	200,442.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	263,192.00	546,192.00		546,192.00			318,430.00	227,762.00
School Nutrition	117,601.00	333,301.00		333,301.00			256,600.00	76,701.00
Bond	-	-	-	-			-	-
Special Building	683,098.00	734,972.00	447,237.00	1,182,209.00			321,996.00	860,213.00
Qualified Capital Purpose Undertaking	115,742.00	115,742.00	-	115,742.00			99,561.00	16,181.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	2,060,396.00	7,280,172.00	3,278,972.00	10,559,144.00	1,278,893.00	5,207,569.00	7,520,121.00	3,039,023.00

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	
\$	185,527.00

2023-2024 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	1,194,108.00	4,318,234.00	3,427,215.00	7,745,449.00	1,227,440.00	5,664,318.00	6,891,758.00	853,691.00
Depreciation	26,870.00	27,072.00		27,072.00			-	27,072.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	207,195.00	505,430.00		505,430.00			242,238.00	263,192.00
School Lunch	129,913.00	344,474.00		344,474.00			226,873.00	117,601.00
Bond	-	-	-	-			-	-
Special Building	495,982.00	547,033.00	356,154.00	903,187.00			220,089.00	683,098.00
Qualified Capital Purpose Undertaking	114,418.00	115,548.00	194.00	115,742.00			-	115,742.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-			-	-
TOTAL ALL FUNDS	\$ 2,168,486.00	5,857,791.00	3,783,563.00	9,641,354.00	1,227,440.00	5,664,318.00	7,580,958.00	2,060,396.00

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	
\$	205,018.00

**ALMA PUBLIC SCHOOL
2025-2026
BUDGET INFORMATION**

8/25/25

	2025-2026	2024-2025	2023-2024
Valuation	\$559,752,700.00	\$519,625,302.00	\$446,400,616.00
Difference	\$40,127,398.00	\$73,224,686.00	\$63,295,677.00
% Increase /%Decrease	7.72%	16.40%	16.52%
State Aid	\$1,285,477.00	\$1,534,568.00	\$1,370,824.00
Difference	-\$249,091.00	\$163,744.00	-\$178,561.00
% Increase /Decrease	-16.23%	11.94%	-11.52%
Equalization Aid	\$0.00	\$262,522.00	\$118,034.00
Option Enrollment Funding	\$685,541.00	\$666,964.00	\$675,221.00
Foundation Aid	\$539,680.00	\$546,799.00	\$527,120.00
Property Tax	2025-2026	2024-2025	2023-2024
General Fund	\$4,166,239.00	\$4,053,077.00	\$3,928,325.00
Difference	\$113,162.00	\$124,752.00	\$551,638.00
% Increase/Decrease	2.79%	3.18%	16.34%
Bond Fund	\$0.00	\$0.00	\$0.00
Special Building Fund	\$425,412.00	\$415,700.00	\$419,617.00
Qualified Capital	\$0.00	\$0.00	\$0.00
Purpose Fund			
Total Tax Requirement	\$4,591,651.00	\$4,468,777.00	\$4,347,942.00
Difference	\$122,874.00	\$120,835.00	\$610,385.00
% Increase/Decrease	2.75%	2.78%	16.33%
Tax Levy	2025-2026	2024-2025	2023-2024
General Fund	\$0.744300	\$0.780000	\$0.880000
Bond Fund	\$0.000000	\$0.000000	\$0.000000
Building Fund	\$0.076000	\$0.080000	\$0.094000
QCPU Fund	\$0.000000	\$0.000000	\$0.000000
Total Tax Levy	\$0.820300	\$0.860000	\$0.974000
Difference	-\$0.0397	-\$0.1140	-\$0.0016
% Increase/Decrease	-4.62%	-11.70%	-0.16%
Special Ed - Includes preschool	\$1,028,550.00	\$978,043.00	\$1,084,900.00
Difference	\$50,507.00	-\$106,857.00	\$107,100.00
% Increase/Decrease	5.16%	-9.85%	10.95%
Total GF Budget Requirements	2025-2026	2024-2025	2023-2024
Difference	\$8,626,462.00	\$8,379,088.00	\$8,023,212.00
Difference	\$247,374.00	\$355,876.00	\$32,084.00
% Increase/Decrease	2.95%	4.44%	0.40%
Total Budget Requirements	\$11,318,987.00	\$10,420,451.00	\$10,151,533.00
Difference	\$898,536.00	\$268,918.00	-\$236,718.00
% Increase/Decrease	8.62%	2.65%	-2.28%

Public Hearing Information

Alma Public School Proposed 2025-2026 Budget and Tax Request Levy

	<u>2025-2026</u>	<u>2024-2025</u>
2025-2026 Valuations: Harlan - \$545,132,843 (7.53% increase)		\$506,953,599
Furnas - \$ 12,646,716 (15.18% increase)		\$ 12,646,716
Franklin - \$ 52,861 (5.95% increase)		\$ 24,987
Total: - \$559,792,700 (7.72% increase)		\$519,625,302

	<u>2025-2026</u>	<u>2024-2025</u>
Proposed Levy: General Fund:	\$0.7443 (74.43¢)	\$0.78 (78¢)
Building Fund:	\$0.076 (7.6¢)	\$0.08 (8¢)
Bond Fund:	\$0.00	\$0.00
QCPU Fund:	\$0.00	\$0.00
Total Levy:	\$0.8203 (8.203¢)	\$0.86 (86¢)

	<u>2025-2026</u>	<u>2024-2025</u>
Proposed Taxes: General Fund:	\$4,166,239 (2.79%)	\$4,053,077
Building Fund:	\$ 425,412 (2.3%)	\$ 415,700
Total Taxes:	\$4,591,651 (2.75%)	\$4,468,778

	<u>2025-2026</u>	<u>2024-2025</u>
Proposed Budget Requirements:		
General Fund:	\$8,626,462 (2.88%)	\$8,379,876

	<u>2025-2026</u>	<u>2024-2025</u>
Proposed Total Budget Requirements:	\$10,793,369 (8.85%)	\$9,574,771

	<u>2025-2026</u>	<u>2024-2025</u>
State Aid:	\$1,285,477 (-16.23%)	\$1,534,568

Facts About Alma Public Schools.

- The school districts valuation increased 7.53% in Harlan County, 15.18% in Furnas County and 5.95% in Franklin County
- The notice of your new valuations was mailed out in June by the Assessor's office. The county assessor's office is responsible for the valuation based on guidelines from the State. The school has nothing to do with the valuation of your property.
- The majority of the tax increase is the result of the increase in valuation, not because of APS levy or increase in spending. Both are relatively the same as last year. The levy decreased by 3.97¢ (4.62%) from last year and tax increased by \$122,873 (2.75%)
- The majority of Nebraska school revenue comes from State Aid and local property taxes. The remaining revenue comes from county, state, and federal resources.
- State Aid funding decreased 16.23% or a loss of \$249,091.
- The General Fund budget increased 2.79% from last year for a total amount \$113,162.
- The Total Budget requirements that include all accounts increased 8.85% from last year for a total of \$877,627. The increase is not because of spending, but because of increase in cash balance in several of our accounts.
- All schools in Nebraska use a Cash-basis reporting system that requires schools to show that all revenue, in all accounts, are zeroed out or show that revenue is balanced through equal expenditures. Example: The General Fund budget revenue is \$8,626,462 and we

are required to show that we have expenditures of \$8,626,42 or a zero balance at the end of the year on paper. In reality, none of the accounts will be zeroed out. This is required for all accounts.

- The District Total Levy of 82.03¢, is the lowest it has been according to available records.
- Tax asking increased due to State Aid Reduction, loss of other revenue sources including Federal dollars, unpaid/delinquent taxes and over all cost of running a school.
- School Enrollment has increased significantly: Current enrollment 390 PK-12th grade students – (2014-2015 enrollment 271 K-12th grade students)
- Special Education (SPED) enrollment and cost continues to increase (Many services are required and the schools have to provide those services)
- SPED funding is approximately 80% of the cost but reimbursement is a year behind in receiving the money. Money received can only be used to pay for SPED costs.
- English as a Second Language (ESL) continue to increase. (required by NDE)
- The Preschool program was created several years ago: Most schools in the state have had their preschools for a number of years. Rule 11, governs the Early Childhood Education in Nebraska and the rules and regulations are very strict. The addition of a preschool was necessary, but was a increase in cost for the budget. Eventually the prekindergarten program will bring in additional revenue in State Aid.
- Increase in staff cost and the addition of staff for the preschool, ESL program, and Special Education has a significant impact on the budget. APS staff pay is similar to most school districts. Teacher's base pay in South Central/Western Nebraska is near the bottom of the State. The APS budget for all staff is approximately 68.8% of the total General Fund Budget. Lower than most schools. The State average cost for staff is approximately 82%.

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 8th day of, September 2025 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.

	2024-2025	2025-2026	Change
Property Valuations	519,625,302	559,752,700	8%

2024-2025 Budget Information

2025-2026 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	7,874,389.00	4,053,077.00	0.780000	0.724084	8,100,844.00	4,166,239.00	0.744300	-5%	3%
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	992,422.00	415,700.00	0.080000	0.074265	1,292,181.00	425,412.00	0.076000	-5%	30%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	36,181.00	-	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	8,866,811.00	4,468,777.00	0.860000	0.798349	9,429,206.00	4,591,651.00	0.820300	-5%	6%

**ALMA PUBLIC SCHOOL
2025-2026
BUDGET INFORMATION**

8/25/25

	2025-2026	2024-2025	2023-2024
Valuation	\$559,752,700.00	\$519,625,302.00	\$446,400,616.00
Difference	\$40,127,398.00	\$73,224,686.00	\$63,295,677.00
% Increase / % Decrease	7.72%	16.40%	16.52%
State Aid	\$1,285,477.00	\$1,534,568.00	\$1,370,824.00
Difference	-\$249,091.00	\$163,744.00	-\$178,561.00
% Increase / Decrease	-16.23%	11.94%	-11.52%
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Option Enrollment Funding	\$685,541.00	\$666,964.00	\$675,221.00
Foundation Aid	\$539,680.00	\$546,799.00	\$527,120.00
Property Tax	2025-2026	2024-2025	2023-2024
General Fund	\$4,166,239.00	\$4,053,077.00	\$3,928,325.00
Difference	\$113,162.00	\$124,752.00	\$551,638.00
% Increase/Decrease	2.79%	3.18%	16.34%
Bond Fund	\$0.00	\$0.00	\$0.00
Special Building Fund	\$425,412.00	\$415,700.00	\$419,617.00
Qualified Capital	\$0.00	\$0.00	\$0.00
Purpose Fund			
Total Tax Requirement	\$4,591,651.00	\$4,468,777.00	\$4,347,942.00
Difference	\$122,874.00	\$120,835.00	\$610,385.00
% Increase/Decrease	2.75%	2.78%	16.33%
Tax Levy	2025-2026	2024-2025	2023-2024
General Fund	\$0.744300	\$0.780000	\$0.880000
Bond Fund	\$0.000000	\$0.000000	\$0.000000
Building Fund	\$0.076000	\$0.080000	\$0.094000
QCPU Fund	\$0.000000	\$0.000000	\$0.000000
Total Tax Levy	\$0.820300	\$0.860000	\$0.974000
Difference	-\$0.0397	-\$0.1140	-\$0.0016
% Increase/Decrease	-4.62%	-11.70%	-0.16%
Special Ed - Includes preschool	\$1,028,550.00	\$978,043.00	\$1,084,900.00
Difference	\$50,507.00	-\$106,857.00	\$107,100.00
% Increase/Decrease	5.16%	-9.85%	10.95%
Total GF Budget Requirements	2025-2026	2024-2025	2023-2024
	\$8,626,462.00	\$8,379,088.00	\$8,023,212.00
Difference	\$247,374.00	\$355,876.00	\$32,084.00
% Increase/Decrease	2.95%	4.44%	0.40%
Total Budget Requirements	\$11,318,987.00	\$10,420,451.00	\$10,151,533.00
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% Increase/Decrease	8.62%	2.65%	-2.28%

Public Hearing Information

Alma Public School Proposed 2025-2026 Budget and Tax Request Levy

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Total: - \$559,792,700 (7.72% increase)		\$519,625,302

	<u>2025-2026</u>	<u>2024-2025</u>
Proposed Levy: General Fund:	\$0.7443 (74.43¢)	\$0.78 (78¢)
Building Fund:	\$0.076 (7.6¢)	\$0.08 (8¢)
Bond Fund:	\$0.00	\$0.00
QCPU Fund:	\$0.00	\$0.00
Total Levy:	\$0.8203 (8.203¢)	\$0.86 (86¢)

	<u>2025-2026</u>	<u>2024-2025</u>
Proposed Taxes: General Fund:	\$4,166,239 (2.79%)	\$4,053,077
Building Fund:	\$ 425,412 (2.3%)	\$ 415,700
Total Taxes:	\$4,591,651 (2.75%)	\$4,468,778

	<u>2025-2026</u>	<u>2024-2025</u>
Proposed Budget Requirements:		
General Fund:	\$8,626,462 (2.88%)	\$8,379,876

	<u>2025-2026</u>	<u>2024-2025</u>
Proposed Total Budget Requirements:	\$10,793,369 (8.85%)	\$9,574,771

	<u>2025-2026</u>	<u>2024-2025</u>
State Aid:	\$1,285,477 (-16.23%)	\$1,534,568

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- All schools in Nebraska use a Cash-basis reporting system that requires schools to show that all revenue, in all accounts, are zeroed out or show that revenue is balanced through equal expenditures. Example: The General Fund budget revenue is \$8,626,462 and we

are required to show that we have expenditures of \$8,626,42 or a zero balance at the end of the year on paper. In reality, none of the accounts will be zeroed out. This is required for all accounts.

- The District Total Levy of 82.03¢, is the lowest it has been according to available records.
- Tax asking increased due to State Aid Reduction, loss of other revenue sources including Federal dollars, unpaid/delinquent taxes and over all cost of running a school.
- School Enrollment has increased significantly: Current enrollment 390 PK-12th grade students – (2014-2015 enrollment 271 K-12th grade students)
- Special Education (SPED) enrollment and cost continues to increase (Many services are required and the schools have to provide those services)
- SPED funding is approximately 80% of the cost but reimbursement is a year behind in receiving the money. Money received can only be used to pay for SPED costs.
- English as a Second Language (ESL) continue to increase. (required by NDE)
- The Preschool program was created several years ago: Most schools in the state have had their preschools for a number of years. Rule 11, governs the Early Childhood Education in Nebraska and the rules and regulations are very strict. The addition of a preschool was necessary, but was a increase in cost for the budget. Eventually the prekindergarten program will bring in additional revenue in State Aid.
- Increase in staff cost and the addition of staff for the preschool, ESL program, and Special Education has a significant impact on the budget. APS staff pay is similar to most school districts. Teacher's base pay in South Central/Western Nebraska is near the bottom of the State. The APS budget for all staff is approximately 68.8% of the total General Fund Budget. Lower than most schools. The State average cost for staff is approximately 82%.