BUDGET & TAX HEARING OF THE BOARD OF EDUCATION - AGENDA

Alma Public Schools

Monday, September 14, 2026

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 Budget Hearing and Budget Summary.

   B.1. Report on the 2026-2027 Alma Public Schools Proposed Budget.

   B.2. Public Comments on the Proposed 2026-2027 Alma Public Schoos' Budget.

   B.3. Close the Budget Hearing/Budget Summary on the 2026-2027 Alma Public Schools Budget.

C. Open the Hearing to discuss the 2026-2027 Proposed Property Tax Request for Alma Public Schools.

   C.1. Public Comments on the Proposed 2026-2027 Property Tax Request for Alma Public Schools.

   C.2. Close the Property Tax Request Hearing on the 2027-2027 Alma Public Schools Tax Request.

D. Adjourn the Budget & Tax Hearing of the Alma Board of Education

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

STATE OF NEBRASKA
COUNTY OF HARLAN, ss.

Proof of Publication

I, Beverly Bayley, of lawful age, being duly sworn upon oath states that she is employeed by,

THE HARLAN COUNTY JOURNAL

A weekly newspaper printed in the State of Nebraska, and published in and of general circulation in Harlan County, Nebraska, with a generally paid circulation on a yearly basis in Harlan County, Nebraska, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Alma, Nebraska, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication hereof being made as aforesaid on the 3rd day of Sept, 2026 with subsequent publications being made on the following dates:

________________, 20____

________________, 20____

________________, 20____

________________, 20____

in which 9 point type and 9.5 pica width was used in the setting of said notice.

Total Line Count: ____
Cost per line (1st insertion): $0.3684
Cost per line (subsequent insertion): $0.3206
Box Format Size - Column inch total: 4x4.25
Cost per box ($7.25 pci):
Notary Fee (total):
Total: $123.25

Sign Beverly Bayley

Subscribed and sworn before this 3rd day of September, 20 26.

Maggie L. McConnell
Notary Public

My Commission expires: Feb. 21, 2029

THIS IS NOT A STATEMENT

First published in the September 3, 2026 edition of the Harlan County Journal 1x

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 14 day of, September 2026 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.

	2025-2026	2026-2027	Change
Property Valuations	559,752,700	576,420,371	3%

	2025-2026 Budget Information				2026-2027 Budget Information				
Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025-2026 Request Divided By 2026 Valuation)	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,100,844.00	4,166,239.00	0.744300	0.722778	9,150,832.00	4,202,104.00	0.729000	-2%	13%

GENERAL NOTARY - State of Nebraska
MAGGIE L MCCONNELL
My Comm. Expires Feb.21, 2029

STATE OF NEBRASKA
COUNTY OF HARLAN, ss.

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Box Format Size - Column inch total:
Cost per box ($7.25 pci): 3x4.5
Notary Fee (total):
Total: $ 97.88

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Maggie L. McConnell
Notary Public

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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 14 day of September, 2026 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 2024-2025 (1)	Actual/Estimated Disbursements & Transfers 2025-2026 (2)	Budgeted Disbursements & Transfers 2026-2027 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)

GENERAL NOTARY - State of Nebraska
MAGGIE L MCCONNELL
My Comm. Expires Feb.21, 2029

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General	$ 6,918,390.00	$ 7,221,298.00	$ 9,150,832.00	$ -	$ 4,990,749.00	$ 4,202,104.00
Depreciation	$ 25,000.00	$ 201,728.00	$ 501,565.00		$ 501,565.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 368,402.00	$ 362,593.00	$ 601,761.00	$ -	$ 601,761.00	
School Nutrition	$ 228,898.00	$ 302,559.00	$ 342,560.00	$ -	$ 342,560.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 301,844.00	$ 2,888,142.00	$ 1,539,518.00		$ 1,025,927.00	$ 518,779.00
Qualified Capital Purpose Undertaking	$ 100,000.00	$ 1,275,000.00	$ 267,290.00	$ -	$ 96,094.00	$ 172,925.00
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 7,942,534.00	$ 12,251,320.00	$ 12,403,526.00	$ -	$ 7,558,656.00	$ 4,893,808.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 172,925.00	$ 4,720,883.00	$ 4,893,808.00

Notice of Special Hearing To Set Final Tax Request

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	2025-2026	2026-2027	Change
Property Valuations	559,752,700	576,420,371	3%

	2025-2026 Budget Information				***2026-2027 Budget Information***				
Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025-2026 Request **Divided By** 2026 Valuation)	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	8,100,844.00	4,166,239.00	0.744300	0.722778	9,150,832.00	4,202,104.00	0.729000	-2%	13%
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	1,292,181.00	425,412.00	0.076000	0.073802	1,539,518.00	518,779.00	0.090000	18%	19%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	267,290.00	172,925.00	0.030000	#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	9,393,025.00	4,591,651.00	0.820300	0.796580	10,957,640.00	4,893,808.00	0.849000	3%	17%

2026-2027
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 42-0002 **Class #: 3**

Alma Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Harlan County

This budget is for the Period SEPTEMBER 1, 2026 through AUGUST 31, 2027

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	$ -	$ 4,202,104.00	$ 4,202,104.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 518,779.00	$ 518,779.00
Qualified Capital Purpose Undertaking Fund	$ 172,925.00	$ -	$ 172,925.00
Total All Funds	$ 172,925.00	$ 4,720,883.00	$ 4,893,808.00

Outstanding Bonded Indebtedness as of September 1, 2026
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 3,926,015.00	Principal
$ 540,741.00	Interest
$ 4,466,756.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 576,420,371

*(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, 2025 through June 30, 2026?

[x] 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, 2025 through June 30, 2026?

[x] 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 2025-2026 school fiscal year?

[ ] YES [x] NO

County Clerk's Use Only

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

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

Submission Information

Budget Due by 9-30-2026

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

County-District # 42-0002
Alma Public Schools

2026-2027 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	2,090,492.00	4,990,749.00	4,160,083.00	9,150,832.00	1,468,469.00	7,682,363.00	9,150,832.00	-	9,150,832.00
Depreciation	201,315.00	501,565.00		501,565.00			501,565.00		501,565.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	257,761.00	601,761.00		601,761.00			601,761.00	-	601,761.00
School Nutrition	5,860.00	342,560.00		342,560.00			342,560.00	-	342,560.00
Bond	-	-	-	-			-	-	-
Special Building	1,016,927.00	1,025,927.00	513,591.00	1,539,518.00			1,539,518.00		1,539,518.00
Qualified Capital Purpose Undertaking	95,694.00	96,094.00	171,196.00	267,290.00			267,290.00	-	267,290.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	3,668,049.00	7,558,656.00	4,844,870.00	12,403,526.00	1,468,469.00	7,682,363.00	12,403,526.00	-	12,403,526.00

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)	4,160,083.00	-	513,591.00	171,196.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	42,021.00	-	5,188.00	1,729.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,202,104.00	-	518,779.00	172,925.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,405,707.00	$ 180,000.00

COUNTY TREASURER'S BALANCE, 9-1-2026			
818,268.00	-	48,100.00	-

2025-2026 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	2,045,049.00	6,830,866.00	2,480,924.00	9,311,790.00	1,209,708.00	6,011,590.00	7,221,298.00	2,090,492.00
Depreciation	202,643.00	403,043.00		403,043.00			201,728.00	201,315.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	230,967.00	620,354.00		620,354.00			362,593.00	257,761.00
School Nutrition	90,719.00	308,419.00		308,419.00			302,559.00	5,860.00
Bond	-	-	-	-			-	-
Special Building	824,847.00	3,651,369.00	253,700.00	3,905,069.00			2,888,142.00	1,016,927.00
Qualified Capital Purpose Undertaking	16,188.00	1,370,658.00	36.00	1,370,694.00			1,275,000.00	95,694.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	3,410,413.00	13,184,709.00	2,734,660.00	15,919,369.00	1,209,708.00	6,011,590.00	12,251,320.00	3,668,049.00

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
$ 205,000.00

2024-2025 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	853,687.00	6,318,012.00	2,645,427.00	8,963,439.00	1,050,468.00	5,867,922.00	6,918,390.00	2,045,049.00
Depreciation	27,072.00	227,643.00		227,643.00			25,000.00	202,643.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	263,193.00	599,369.00		599,369.00			368,402.00	230,967.00
School Lunch	117,602.00	319,617.00		319,617.00			228,898.00	90,719.00
Bond	-	-	-	-			-	-
Special Building	683,099.00	853,337.00	273,354.00	1,126,691.00			301,844.00	824,847.00
Qualified Capital Purpose Undertaking	115,741.00	116,152.00	36.00	116,188.00			100,000.00	16,188.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 2,060,394.00	8,434,130.00	2,918,817.00	11,352,947.00	1,050,468.00	5,867,922.00	7,942,534.00	3,410,413.00

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
$ 208,682.00

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Depreciation	$ 25,000.00	$ 201,728.00	$ 501,565.00		$ 501,565.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 368,402.00	$ 362,593.00	$ 601,761.00	$ -	$ 601,761.00	
School Nutrition	$ 228,898.00	$ 302,559.00	$ 342,560.00	$ -	$ 342,560.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 301,844.00	$ 2,888,142.00	$ 1,539,518.00		$ 1,025,927.00	$ 518,779.00
Qualified Capital Purpose Undertaking	$ 100,000.00	$ 1,275,000.00	$ 267,290.00	$ -	$ 96,094.00	$ 172,925.00
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 7,942,534.00	$ 12,251,320.00	$ 12,403,526.00	$ -	$ 7,558,656.00	$ 4,893,808.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 172,925.00	$ 4,720,883.00	$ 4,893,808.00

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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	1,292,181.00	425,412.00	0.076000	0.073802	1,539,518.00	518,779.00	0.090000	18%	19%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	267,290.00	172,925.00	0.030000	#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	9,393,025.00	4,591,651.00	0.820300	0.796580	10,957,640.00	4,893,808.00	0.849000	3%	17%

Alma Public Schools

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 4,591,651.00
*(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

2026 Real Growth Value per Assessor	/	Prior Year Total Property Valuation per Assessor	=		
4,669,325.00	/	559,752,700.00	=	0.83 %	(3)

Total Allowable Growth Percentage Increase **(Line 2 + Line 3)** (4) 2.83 %

Allowable Dollar Amount of Increase to Property Tax Request **(Line 1 x Line 4)** (5) $ 129,943.72

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 4,721,594.72**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Non-Bond Property Tax Request (7) $ 4,720,883.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or 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.

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2026
{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	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage a
ALMA SCHOOL GENERAL	3	42-0002		$561,187,995	$4,669,325	$545,132,843	0.85655%
ALMA SCHOOL SPECIAL BLDG	3	42-0002		$561,187,995	$4,669,325	$545,132,843	0.85655%
ALMA SCHOOL QCP FUND	3	42-0002		$561,187,995	$4,669,325	$545,132,843	0.85655%

* 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, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.
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 property valuation from the prior year.

I , , 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.

COUNTY ASSESSOR OFFICIAL SEAL HARLAN COUNTY NEBRASKA

Kim Fouts
(signature of county assessor)

08/13/2026
(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 2025)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2026

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

TO: JON DAVIS
PO BOX 170
ALMA NE 68920

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	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage #
ALMA 2 GENERAL	3	42-0002		15,173,585	0	14,566,996	0.00

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*
 # 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 property valuation from the prior year.

I SHERRY THOOFT, 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 .

SHERRY THOOFT
(signature of county assessor)

Monday, August 17, 2026
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS 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 2025)

Assessor's Use Only
88,697 Pers Prior
58,464 Pers Value
14,478,299 Real Prior
15,115,121 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2026

{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	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
ALMA SCHOOL	3	42-0002		58,791	0	52,861	0.00

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

[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 property valuation from the prior year.

I **LINDA DALLMAN**, **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.

LINDA DALLMAN
(signature of county assessor)

Friday, August 14, 2026
(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 2025)

Assessor's Use Only **1,512 Pers Prior** **51,349 Real Prior**
1,458 Pers Value **57,333 Real Value**

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 14 day of, September 2026 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.

	2025-2026	2026-2027	Change
Property Valuations	559,752,700	576,420,371	3%

	2025-2026 Budget Information				***2026-2027 Budget Information***				
Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025-2026 Request **Divided By** 2026 Valuation)	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	8,100,844.00	4,166,239.00	0.744300	0.722778	9,150,832.00	4,202,104.00	0.729000	-2%	13%
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	1,292,181.00	425,412.00	0.076000	0.073802	1,539,518.00	518,779.00	0.090000	18%	19%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	267,290.00	172,925.00	0.030000	#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	9,393,025.00	4,591,651.00	0.820300	0.796580	10,957,640.00	4,893,808.00	0.849000	3%	17%

2026-2027
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 42-0002 **Class #: 3**

Alma Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Harlan County

This budget is for the Period SEPTEMBER 1, 2026 through AUGUST 31, 2027

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	$ -	$ 4,202,104.00	$ 4,202,104.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 518,779.00	$ 518,779.00
Qualified Capital Purpose Undertaking Fund	$ 172,925.00	$ -	$ 172,925.00
Total All Funds	$ 172,925.00	$ 4,720,883.00	$ 4,893,808.00

Outstanding Bonded Indebtedness as of September 1, 2026
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 3,926,015.00	Principal
$ 540,741.00	Interest
$ 4,466,756.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 576,420,371

*(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, 2025 through June 30, 2026?

[x] YES [ ] 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, 2025 through June 30, 2026?

[x] 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 2025-2026 school fiscal year?

[ ] YES [x] 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

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

Submission Information

Budget Due by 9-30-2026

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

County-District # 42-0002
Alma Public Schools

2026-2027 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	2,090,492.00	4,990,749.00	4,160,083.00	9,150,832.00	1,468,469.00	7,682,363.00	9,150,832.00	-	9,150,832.00
Depreciation	201,315.00	501,565.00		501,565.00			501,565.00		501,565.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	257,761.00	601,761.00		601,761.00			601,761.00	-	601,761.00
School Nutrition	5,860.00	342,560.00		342,560.00			342,560.00	-	342,560.00
Bond	-	-	-	-			-	-	-
Special Building	1,016,927.00	1,025,927.00	513,591.00	1,539,518.00			1,539,518.00		1,539,518.00
Qualified Capital Purpose Undertaking	95,694.00	96,094.00	171,196.00	267,290.00			267,290.00	-	267,290.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	3,668,049.00	7,558,656.00	4,844,870.00	12,403,526.00	1,468,469.00	7,682,363.00	12,403,526.00	-	12,403,526.00

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)	4,160,083.00	-	513,591.00	171,196.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	42,021.00	-	5,188.00	1,729.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,202,104.00	-	518,779.00	172,925.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,405,707.00	$ 180,000.00

COUNTY TREASURER'S BALANCE, 9-1-2026			
818,268.00	-	48,100.00	-

2025-2026 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	2,045,049.00	6,830,866.00	2,480,924.00	9,311,790.00	1,209,708.00	6,011,590.00	7,221,298.00	2,090,492.00
Depreciation	202,643.00	403,043.00		403,043.00			201,728.00	201,315.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	230,967.00	620,354.00		620,354.00			362,593.00	257,761.00
School Nutrition	90,719.00	308,419.00		308,419.00			302,559.00	5,860.00
Bond	-	-	-	-			-	-
Special Building	824,847.00	3,651,369.00	253,700.00	3,905,069.00			2,888,142.00	1,016,927.00
Qualified Capital Purpose Undertaking	16,188.00	1,370,658.00	36.00	1,370,694.00			1,275,000.00	95,694.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	3,410,413.00	13,184,709.00	2,734,660.00	15,919,369.00	1,209,708.00	6,011,590.00	12,251,320.00	3,668,049.00

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
$ 205,000.00

2024-2025 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	853,687.00	6,318,012.00	2,645,427.00	8,963,439.00	1,050,468.00	5,867,922.00	6,918,390.00	2,045,049.00
Depreciation	27,072.00	227,643.00		227,643.00			25,000.00	202,643.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	263,193.00	599,369.00		599,369.00			368,402.00	230,967.00
School Lunch	117,602.00	319,617.00		319,617.00			228,898.00	90,719.00
Bond	-	-	-	-			-	-
Special Building	683,099.00	853,337.00	273,354.00	1,126,691.00			301,844.00	824,847.00
Qualified Capital Purpose Undertaking	115,741.00	116,152.00	36.00	116,188.00			100,000.00	16,188.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 2,060,394.00	8,434,130.00	2,918,817.00	11,352,947.00	1,050,468.00	5,867,922.00	7,942,534.00	3,410,413.00

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
$ 208,682.00

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 14 day of September, 2026 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 2024-2025 (1)	Actual/Estimated Disbursements & Transfers 2025-2026 (2)	Budgeted Disbursements & Transfers 2026-2027 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 6,918,390.00	$ 7,221,298.00	$ 9,150,832.00	$ -	$ 4,990,749.00	$ 4,202,104.00
Depreciation	$ 25,000.00	$ 201,728.00	$ 501,565.00		$ 501,565.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 368,402.00	$ 362,593.00	$ 601,761.00	$ -	$ 601,761.00	
School Nutrition	$ 228,898.00	$ 302,559.00	$ 342,560.00	$ -	$ 342,560.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 301,844.00	$ 2,888,142.00	$ 1,539,518.00		$ 1,025,927.00	$ 518,779.00
Qualified Capital Purpose Undertaking	$ 100,000.00	$ 1,275,000.00	$ 267,290.00	$ -	$ 96,094.00	$ 172,925.00
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 7,942,534.00	$ 12,251,320.00	$ 12,403,526.00	$ -	$ 7,558,656.00	$ 4,893,808.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 172,925.00	$ 4,720,883.00	$ 4,893,808.00

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 14 day of, September 2026 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.

	2025-2026	2026-2027	Change
Property Valuations	559,752,700	576,420,371	3%

	2025-2026 Budget Information				***2026-2027 Budget Information***				
Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025-2026 Request **Divided By** 2026 Valuation)	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	8,100,844.00	4,166,239.00	0.744300	0.722778	9,150,832.00	4,202,104.00	0.729000	-2%	13%
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	1,292,181.00	425,412.00	0.076000	0.073802	1,539,518.00	518,779.00	0.090000	18%	19%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	267,290.00	172,925.00	0.030000	#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	9,393,025.00	4,591,651.00	0.820300	0.796580	10,957,640.00	4,893,808.00	0.849000	3%	17%

Alma Public Schools

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 4,591,651.00

(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

4,669,325.00	/	559,752,700.00	=	0.83 % (3)
2026 Real Growth Value per Assessor		Prior Year Total Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.83 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 129,943.72

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 4,721,594.72**

(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Non-Bond Property Tax Request (7) $ 4,720,883.00

(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or 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.