2025-2026
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, 2025 through AUGUST 31, 2026

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	$ -	$ 4,166,239.00	$ 4,166,239.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 425,412.00	$ 425,412.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 4,591,651.00	$ 4,591,651.00

Outstanding Bonded Indebtedness as of September 1, 2025

(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 253,525.00	Principal
$ 20,290.00	Interest
$ 273,815.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 559,752,700

*(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, 2024 through June 30, 2025?

[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, 2024 through June 30, 2025?

[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 2024-2025 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 9-30-2025

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 42-0002

Alma Public Schools

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

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Alm Public Schools District #2**
ADDRESS	**P.O. Box 170**
CITY & ZIP CODE	**Alma, NE 68920**
TELEPHONE	**308-928-2131**
WEBSITE	**https://www.almacardinals.org/**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Nick Simonson	Jon Davis	Jon Davis
TITLE /FIRM NAME	Chairperson	Superintendnet	Superintendent
TELEPHONE	308-325-9850	308-928-2131	308-928-2131
EMAIL ADDRESS	nsimonson10@gmail.com	jon.davis@almacardinals.org	jon.davis@almacardinals.org

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

- [ ] Board Chairperson
- [X] Clerk / Treasurer / Superintendent / Other
- [ ] Preparer

Alma Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 4,468,778.00

*(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

3,992,508.00	/	519,625,302.00	=	0.77 %	(3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor			

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.77 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 123,785.15

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 4,592,563.15**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 4,591,651.00

(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.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 42-0002

Alma Public Schools

Line No.		2025-2026 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**	
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ -

Alma Public Schools
Schedule B - Levies

Levy Limit Compliance

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	4,166,239.00	-	425,412.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	4,166,239.00	-	425,412.00	-
14	Assessed Valuation	559,752,700	559,752,700	559,752,700	559,752,700
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.744300	0.000000	0.076000	0.000000
16	Total Levy for Compliance	0.820300			

Property Tax Request MUST also be within the School District's Property Tax Request Authority.

If the **total** levy on Line 16 is $1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than $1.05 and you **did not** hold a successful election to override the levy, you are in violation of the levy lid. The school district **must reduce property taxes** to meet the levy limitation.

If Total of Line 16 is greater than $1.05 and you **held** a successful election to override the levy, which is in effect for the you must **attach a copy of the election ballot and the certified election returns** to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

Special Building Fund levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

REMINDER: School districts that have combined levies greater than $1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed $35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process.

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 4,166,239.00	$ 559,752,700	0.744300
Special Building Fund	$ 425,412.00	$ 559,752,700	0.076000
Bond Fund	$ -	$ 559,752,700	0.000000
Bond Fund	$ -	$ 559,752,700	0.000000
Bond Fund	$ -	$ 559,752,700	0.000000
QCPUF Fund	$ -	$ 559,752,700	0.000000
QCPUF Fund	$ -	$ 559,752,700	0.000000
	$ -	$ 559,752,700	0.000000
	$ -	$ 559,752,700	0.000000
	$ -	$ 559,752,700	0.000000
	$ -	$ 559,752,700	0.000000
	$ -	$ 559,752,700	0.000000
	$ -	$ 559,752,700	0.000000
Total	$ 4,591,651.00		$ 0.820300

Must agree to Cover

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

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

After the 2025/26 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)	1

The estimated costs to the district for the 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 181,406.00	$ 181,406.00	**$ 362,812.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			**$ -**
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 800.00	$ 800.00	$ 1,600.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 30,941.00	$ 30,941.00	$ 61,882.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*			$ -
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*	$ 3,800.00	$ 3,800.00	$ 7,600.00
Totals:	**$ 216,947.00**	**$ 216,947.00**	**$ 433,894.00**

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Alma Public Schools — SUBDIVISION NAME

Harlan — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Educational Service Unit #11	2025-2026 School yr.	Support services including but not limited to Speech, Occupational, Physical Therapists, Professional Development and miscellanous services.
City of Alma	12/0702016 - Indefinite	Agreement with the City of Alma to share in the cost of maintenance of the tennis cour located on school property and used by the public & school

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Alma Public Schools	Harlan
SUBDIVISION NAME	COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

Alma Public School District 42-0002

Harlan County School District #2

2025/2026 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 2025-2026 property tax request be set at:

   General Fund: $ 4,116,239 - ($0.7743 or 74.43¢)
   Bond Fund: $ 0
   Special Building Fund: $ 425,412.00 – ($0.076 or 7.6¢)
   Qualified Capital Purpose Undertaking Fund: $ 0

Total Tax Asking: & Levy: $ 4,591,651 – ($0.8203 or 82.03¢)

2. The total assessed value of property differs from last year's total assessed value by 7.72%

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 0.798349 per $100 of assessed value.

4. Alma Public School proposes to adopt a property tax request that will cause its tax rate to be $0.8203 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 8.85 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

It is so moved by Stemper and seconded by Teager this 8th day of September, 2025.

Roll Call vote as follows:

Nick Simonson		YES	NO
Mike Stemper		YES	NO
Kate Hopkins		YES	NO
Randy Heckenlively	Absent	YES	NO
Christina Teager		YES	NO
xxxxxxxx		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.

Jessica M Miller, Secretary

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 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
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

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%

Proof of Publication

2510 350

STATE OF NEBRASKA
COUNTY OF HARLAN, ss.

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 28TH day of Aug, 2025 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: _____
Cost per box ($7.25 pci): 18
Notary Fee (total): _____
Total: $130.50

Sign Beverly Bayley

Subscribed and sworn before this 28 day of August, 2025.

Stacy D. Rogers
Notary Public

My Commission expires: March 30, 2028

THIS IS NOT A STATEMENT

GENERAL NOTARY - State of Nebraska
STACY D ROGERS
My Comm. Expires MARCH 30, 2028

First published in the August 28, 2025 edition of the Harlan County Journal 1x

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 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
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	$ -	$ -	$ -	$ -	$ -	

Proof of Publication

STATE OF NEBRASKA
COUNTY OF HARLAN, ss.

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 4th day of Sept, 2025 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: _____
Cost per box ($7.25 pci): 16
Notary Fee (total): _____
Total: $ 116.00

Sign: Beverly Bayley

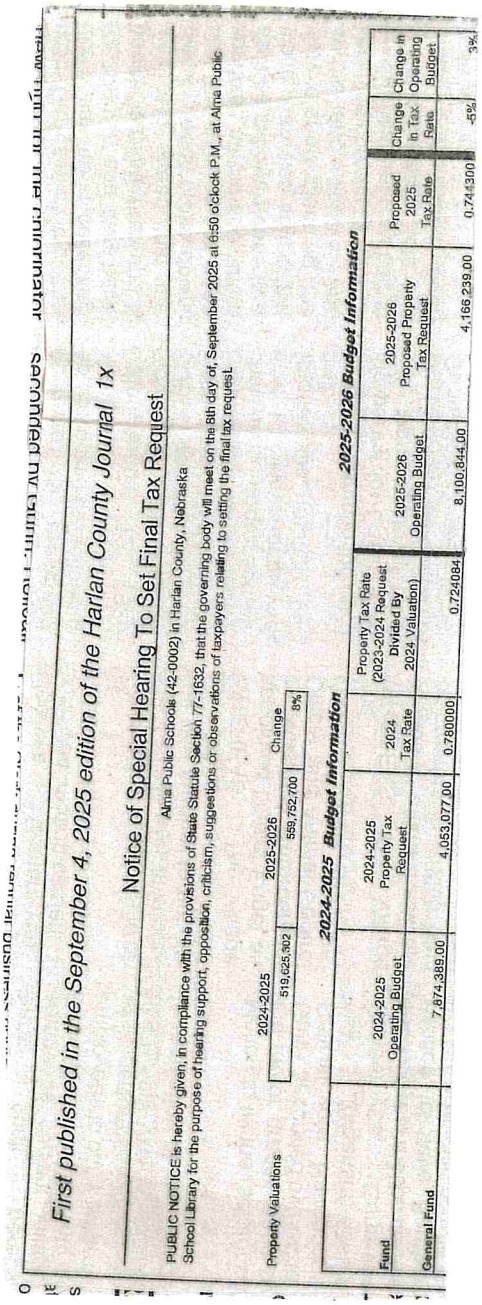
Subscribed and sworn before this 4 day of September, 20 25.

Stacy D. Rogers
Notary Public

My Commission expires: March 30, 2028

THIS IS NOT A STATEMENT

GENERAL NOTARY - State of Nebraska
STACY D ROGERS
My Comm. Expires MARCH 30, 2028



First published in the September 4, 2025 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 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.

Property Valuations

2024-2025	2025-2026	Change
519,625,902	559,752,700	8%

2024-2025 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)
General Fund	7,874,389.00	4,053,077.00	0.780000	0.724084

2025-2026 Budget Information

2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
8,100,844.00	4,166,239.00	0.744300	-5%	3%

Proof of Publication

STATE OF NEBRASKA
COUNTY OF HARLAN, ss.

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 31st day of July, 2025 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: 18
Cost per line (1st insertion): $0.3684
Cost per line (subsequent insertion): $0.3206
Box Format Size - Column inch total:
Cost per box ($7.25 pci):
Notary Fee (total):
Total: $ 6.63

Sign Beverly Bayley

Subscribed and sworn before this 1 day of August, 2025.

Stacy D. Rogers
Notary Public

My Commission expires: March 30, 2028

GENERAL NOTARY - State of Nebraska
STACY D ROGERS
My Comm Expires MARCH 30, 2028

THIS IS NOT A STATEMENT

First published in the July 31, 2025 edition of the Harlan County Journal 1x

NOTICE

NOTICE is hereby given, in compliance with the provisions of Section 5 of 2023 Neb. Laws 243, that the Board of Education for Alma Public Schools will meet on the 11th day of August, 2025, at 7:00 p.m. in the School Library to discuss, consider and possibly vote to approve an increase to the school district's property tax request authority by an additional seven percent, or other maximum amount as permitted by law, above the base growth percentage.

ZNEZ

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

{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		$545,132,843	$3,975,676	$506,953,599	0.78423%
ALMA SCHOOL SPECIAL BLDG	3	42-0002		$545,132,843	$3,975,676	$506,953,599	0.78423%
ALMA SCHOOL QCP FUND	3	42-0002		$545,132,843	$3,975,676	$506,953,599	0.78423%

* 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 , 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.

COUNTY ASSESSOR OFFICIAL SEAL HARLAN COUNTY, NEBRASKA

Kim Fouts

(signature of county assessor)

08/18/2025

(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 2025

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

JON DAVIS
PO BOX 170
TO: 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 [a]
ALMA 2 GENERAL	3	42-0002		14,566,996	16,582	12,646,716	0.13

** 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 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 Neb. Rev. Stat. § 13-509.

Sherry Thooft
(signature of county assessor)

08-15-25
(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

72,115 Pers Prior
88,697 Pers Value

12,574,601 Real Prior
14,478,299 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

(certification required on or before August 20th of each year)

TO: ALMA PUBLIC SCHOOLS
HARLAN CO CLERK
PO BOX 698
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		52,861	250	24,987	1.00

** 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 A Dallman
(signature of county assessor)

8-15-2025
(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

Assessor's Use Only | 1,567 Pers Prior | 23,420 Real Prior
1,512 Pers Value | 31,349 Real Value

MINUTES OF THE REGULAR MONTHLY MEETING OF THE BOARD OF EDUCATION OF ALMA PUBLIC SCHOOLS

A meeting of the Alma Public Schools Board of Education was convened in open and public session on Monday, September 8, 2025, at 7:00 PM at The Library at Alma Public Schools 515 Jewell Street Alma, NE 68920. The roll was called and the following Board members were present or absent: **Absent:** Randy Heckenlively. **Present:** Kate Hopkins, Nick Simonson, Mike Stemper, Christina Teager. Present: 4, Absent: 1, Vacancy: 1

Notice of the meeting was given in advance by publication and/or posted in accordance with the Board approved method for giving notice of meetings. Notice of this meeting and hearing were given in advance to all members of the Board of Education. The Secretary of the Board maintains a list of the news media requesting notification of meetings and advance notification to the listed media of the time and place of the meeting and the subjects to be discussed at this meeting was provided. Availability of the agenda was communicated in the publicized notice and a current copy of the agenda was maintained as stated in the publicized notice. All proceedings of the Board of Education, except as may be hereinafter noted, were taken while the convened meeting was open to the attendance of the public.

A motion was made by Mike Stemper and seconded by Kate Hopkins to approve the consent agenda items which include the August meeting minutes, General Financial Report, and the Activity fund report. After discussion and on roll call vote the Board voted as follows: Passed. Randy Heckenlively: Absent. Kate Hopkins: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Christina Teager: Yea

A motion was made by Mike Stemper and seconded by Kate Hopkins to approve the receipts, expenditures, and payment of claims from the General Fund for $738,764.87, Building Fund $1,743.45, Lunch Fund $28,789.78 and from Activity Fund for $14,505.42. After discussion and on roll call vote the Board voted as follows: Passed. Randy Heckenlively: Absent. Kate Hopkins: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Christina Teager: Yea

A motion was made by Mike Stemper and seconded by Christina Teager to approve and adopt the Budget resolution for the 2025-2026 fiscal year. After discussion and on roll call vote the Board voted as follows: Passed. Randy Heckenlively: Absent. Kate Hopkins: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Christina Teager: Yea

A motion was made by Mike Stemper and seconded by Christina Teager to approve and adopt the Tax Request Resolution for 2025-2026 school year, with the tax asking request to be $.82. After discussion and on roll call vote the Board voted as follows: Passed. Randy Heckenlively: Absent. Kate Hopkins: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Christina Teager: Yea

A motion was made by Mike Stemper and seconded by Kate Hopkins to approve the Teacher's Association request as the exclusive bargaining agent for the district's non-supervisory certificated staff for the 2027-2028 contract year. After discussion and on roll call vote the Board voted as follows: Passed. Randy Heckenlively: Absent, Kate Hopkins: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Christina Teager: Yea

A motion was made by Nick Simonson and seconded by Mike Stemper to appoint Allen Brugh for the vacant seat on the Board of Education of the Alma Public School District. Thank you to all who submitted applications. After discussion and on roll call vote the Board voted as follows: Passed. Randy Heckenlively: Absent. Kate Hopkins: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Christina Teager: Yea

A motion was made by Mike Stemper and seconded by Kate Hopkins to approve using the gyms and football field for youth volleyball and football for practice and games. After discussion and on roll call vote the Board voted as follows: Passed. Randy Heckenlively: Absent. Kate Hopkins: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Christina Teager: Yea

A motion was made by Mike Stemper and seconded by Christina Teager to approve the purchase of a 14-passenger and 53 passenger bus from Thomas. Several options and bids were looked at. After discussion and on roll call vote the Board voted as follows: Passed. Randy Heckenlively: Absent. Kate Hopkins: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Christina Teager: Yea

A motion was made by Mike Stemper and seconded by Christina Teager to approve the purchase of a new dishwasher for the kitchen from the Nutrition Program. After discussion and on roll call vote the Board voted as follows: Passed. Randy Heckenlively: Absent. Kate Hopkins: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Christina Teager: Yea

A motion was made by Mike Stemper and seconded by Kate Hopkins to approve Policy 3132. After discussion and on roll call vote the Board voted as follows: Passed. Randy Heckenlively: Absent. Kate Hopkins: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Christina Teager: Yea

Mrs. Brandyberry discussed enrollment numbers stating they were down from 382 last year to 367 this year. Parent Teacher Conferences will be Sept 25th, with elementary meeting in their classrooms and secondary in the lunch gym.

Facility advocates will be here September 16 at noon to go through potential Facility Improvement projects for the school. The skid steer rental agreement with John Deere was also discussed by the Board. The School Board Convention is November 19th-21st.

DATED Monday, September 8, 2025

HARLAN COUNTY SCHOOL DISTRICT #2,

a/k/a ALMA PUBLIC SCHOOLS

MINUTES OF THE REGULAR MONTHLY MEETING OF THE BOARD OF EDUCATION OF ALMA PUBLIC SCHOOLS

A meeting of the Alma Public Schools Board of Education was convened in open and public session on Monday, August 11, 2025, at 7:00 PM at The Library at Alma Public Schools 515 Jewell Street Alma, NE 68920. The roll was called and the following Board members were present or absent: **Present:** Randy Heckenlively, Kate Hopkins, Jesse Langley, Nick Simonson, Mike Stemper, Christina Teager.

Notice of the meeting was given in advance by publication and/or posted in accordance with the Board approved method for giving notice of meetings. Notice of this meeting and hearing were given in advance to all members of the Board of Education. The Secretary of the Board maintains a list of the news media requesting notification of meetings and advance notification to the listed media of the time and place of the meeting and the subjects to be discussed at this meeting was provided. Availability of the agenda was communicated in the publicized notice and a current copy of the agenda was maintained as stated in the publicized notice. All proceedings of the Board of Education, except as may be hereinafter noted, were taken while the convened meeting was open to the attendance of the public.

A motion was made by Kate Hopkins and seconded by Randy Heckenlively to approve consent agenda items which include the July meeting minutes, General Financial Report, and the Activity fund report. After discussion and on roll call vote the Board voted as follows: Passed. Randy Heckenlively: Yea, Kate Hopkins: Yea, Jesse Langley: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Christina Teager: Yea

A motion was made by Jesse Langley and seconded by Mike Stemper to approve the receipts, expenditures, and payment of claims from the General Fund for $570,240.67, lunch fund $136.83, Building fund $1743.45 and from Activity Fund for $8,771.78. After discussion and on roll call vote the Board voted as follows: Passed. Randy Heckenlively: Yea, Kate Hopkins: Yea, Jesse Langley: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Christina Teager: Yea

A motion was made by Christina Teager and seconded by Randy Heckenlively to approve the resolution to increase the School District's property tax request authority by an additional 7%. After discussion and on roll call vote the Board voted as follows: Passed. Randy Heckenlively: Yea, Kate Hopkins: Yea, Jesse Langley: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Christina Teager: Yea

A motion was made by Randy Heckenlively and seconded by Jesse Langley to approve hiring Anika Alonzo, Cheryl Saathoff and Lisa Soderholm as para-professionals for the 2025-2026 school year. After discussion and on roll call vote the Board voted as follows: Passed. Randy Heckenlively: Yea, Kate Hopkins: Yea, Jesse Langley: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Christina Teager: Yea

A motion was made by Mike Stemper and seconded by Christina Teager to do a wage increase for uniformity for the para-professionals. After discussion and on roll call vote the Board voted as follows: Passed. Randy Heckenlively: Yea, Kate Hopkins: Yea, Jesse Langley: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Christina Teager: Yea

A motion was made by Jesse Langley and seconded by Kate Hopkins to approve paying late bills that should be included in the 2024-25 budget year. After discussion and on roll call vote the Board voted as follows: Passed. Randy Heckenlively: Yea, Kate Hopkins: Yea, Jesse Langley: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Christina Teager: Yea

A motion was made by Christina Teager and seconded by Mike Stemper to accept with regrets Jesse Langley's resignation from the Alma Public School Board. After discussion and on roll call vote the Board voted as follows: Passed. Jesse Langley: Abstain (With Conflict), Randy Heckenlively: Yea, Kate Hopkins: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Christina Teager: Yea

A motion was made by Kate Hopkins and seconded by Christina Teager to approve Resolution for appointing a New Board of Education member. After discussion and on roll call vote the Board voted as follows: Passed. Randy Heckenlively: Yea, Kate Hopkins: Yea, Jesse Langley: Yea, Nick Simonson: Yea, Mike Stemper: Yea, Christina Teager: Yea

We will have at least 2 new elementary students and 5 new secondary students this school year. We also currently have 15 preschool students.

Next meeting will be September 8th at 7pm

DATED Monday, August 11, 2025

HARLAN COUNTY SCHOOL DISTRICT #2,

a/k/a ALMA PUBLIC SCHOOLS

_____

President, Nick Simonson

_____

Secretary, Jessica Miller

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

Instructions (https://www.education.ne.gov/fos/budgeting-school-district/)

Checklist

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	6,373,966
Access to Prior Year's Unused Budget Authority [Maximum Amount: $4,786]	A-355	4,786
Total Adjusted Budget Authority	A-361	6,378,752
Total Allowable Budget Authority	A-780	6,378,752

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

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

Anytime the budget data is updated, you must click Recalculate LC-2 and Save LC-2 or changes will be lost.

Recalculate LC-2 Save LC-2

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2025/26 General Fund Budget of Disbursements & Transfers	B-100	8,100,844
2025/26 Special Grant Funds List	B-110	367,642
2025/26 Special Education Budget of Disbursements & Transfers	B-120	1,354,450
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	6,378,752
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	4,786
2025/26 General Fund Expenditure Growth	B-162	4,786
Adjusted Unused Budget Authority	B-165	0

2025/26 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	0

Additional Budget Authority Approved by Patron

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

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	45.00
2025/26 Total Allowable Reserves	C-180	3,645,380
2025/26 General Fund Necessary Cash Reserve	C-300	525,618
2025/26 Depreciation Fund Total Requirements	C-310	500,442
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	1,026,060

Levy Override Approved by Patron

Did you hold a successful election of your patrons for a levy override that applies to the current year?	B-400	○Yes ◉No

Certified Assessed Valuation	B-490	559,752,700

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	4,907,589
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	476,008
Enter the amount approved by the School Board.	D-140	476,008
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	5,383,597
2025/26 Property Tax Request General Fund	D-210	4,166,239
2025/26 Property Tax Request Special Building Fund	D-220	425,412
2025/26 Total Property Tax Request	D-230	4,591,651
2025/26 Unused Property Tax Request Authority	D-240	791,946
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	796,680

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

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	367,642

Save Grants **If you made any changes to the Special Grant Fund List, click here before returning to the LC2.**

Print Grants

*** Items denoted with a * must be approved by the State Board of Education. Email your request for approval of these items to:**
Kelsey Larsen at kelsey.larsen@nebraska.gov (mailto:kelsey.larsen@nebraska.gov)

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants (WIOA Title II)	1.115	0
Adult Education & Family Literacy Act Grants (WIOA Title II)	1.12	0
Adult Education Volunteer Coordination Program (AEFLA)	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	0
Career and Technical Eduation Grants (State)	1.157	0
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Comprehensive Literacy State Development Grant (CLSD)	1.187	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	120,642
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0

Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	85,000
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	40,000
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	8,000
High School Equivalency Assistance Act Grants (AEFLA)	1.3	0
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	54,000
Idea Part C - Planning Region Team	1.307	0

IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS)	1.36	5,000
Medicaid in Public Schools (MIPS)	1.365	55,000
Mentoring for Success Grants	1.37	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0

Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	0
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.497	0
School Safety & Security Act	1.5	0
Smaller Learning Communities Program Grants	1.505	0
Statewide Longitudinal Data System	1.52	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0

USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

Grant Description	Line	Amount
*Insurance Settlements	1.565	0
*Interfund Loans	1.57	0
*Reimbursements for Wards of the Court	1.575	0
*Short-Term Borrowings	1.58	0
*Special Supplementary Grants from City or County Governments	1.585	0
*Special Supplementary Grants from City or County Governments	1.59	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	0