

MINUTES OF THE Notice of Budget Hearing, Budget Summary, and Final Tax Request OF  
ALMA PUBLIC SCHOOLS

A meeting of the Alma Public Schools Board of Education was convened in open and public session on Monday, September 9, 2019, at 6:45 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:** Allen Brugh, Brett Hammond, Jerry Kovarik, Scott Prickett, Nick Simonson, Janna Tripe. Present: 6..

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.

DATED Monday, September 9, 2019

HARLAN COUNTY SCHOOL DISTRICT #2,

a/k/a ALMA PUBLIC SCHOOLS

**ALMA PUBLIC SCHOOL  
2019-2020  
BUDGET INFORMATION**

9/4/19

	<b>2019-2020</b>	<b>2018-2019</b>	<b>2017-2018</b>
<b>Valuation</b>	\$345,479,530.00	\$346,368,957.00	\$353,866,357.00
<b>Difference</b>	<b>-\$889,427.00</b>	<b>-\$7,497,400.00</b>	<b>-\$423,501.00</b>
<b>% Increase/%Decrease</b>	<b>-0.26%</b>	<b>-2.12%</b>	<b>-0.12%</b>
<b>State Aid</b>	\$1,137,457.00	\$626,183.00	\$361,475.00
<b>Difference</b>	\$511,274.00	\$264,708.00	\$86,913.00
<b>% Increase</b>	81.65%	73.23%	31.66%
Equalization Aid	\$647,709.00	\$223,912.00	\$0.00
Option Enrollment Funding	\$460,468.00	\$368,564.00	\$339,633.00
<b>Property Tax</b>	<b>2019-2020</b>	<b>2018-2019</b>	<b>2017-2018</b>
General Fund	\$3,264,782.00	\$3,203,909.39	\$3,290,957.12
Difference	\$60,872.61	<b>-\$87,047.73</b>	<b>-\$74,699.41</b>
% Increase/Decrease	1.90%	<b>-2.65%</b>	<b>-2.22%</b>
Bond Fund	\$0.00	\$0.00	\$0.00
Special Building Fund	\$259,106.00	\$225,136.36	\$212,319.81
Qualified Capital	\$103,344.00	\$80,807.88	\$88,466.59
Purpose Fund			
<b>Total Tax Requirement</b>	<b>\$3,627,232.00</b>	<b>\$3,509,853.63</b>	<b>\$3,591,743.52</b>
Difference	\$117,378.37	<b>-\$81,889.89</b>	<b>-\$21,912.36</b>
% Increase/Decrease	3.34%	<b>-2.28%</b>	<b>-0.61%</b>
<b>Tax Levy</b>	<b>2019-2020</b>	<b>2018-2019</b>	<b>2017-2018</b>
General Fund	\$0.945000	\$0.924999	\$0.930000
Bond Fund	\$0.000000	\$0.000000	\$0.000000
Building Fund	\$0.074999	\$0.064999	\$0.060000
QCPU Fund	\$0.030000	\$0.023330	\$0.025000
<b>Total Tax Levy</b>	<b>\$1.049999</b>	<b>\$1.013328</b>	<b>\$1.015000</b>
Difference	\$0.0367	<b>-\$0.0017</b>	<b>-\$0.0050</b>
% Increase/Decrease	3.62%	<b>-0.16%</b>	<b>-0.49%</b>
<b>Special Education</b>	\$915,580.00	\$872,000.00	\$782,800.00
<b>Difference</b>	\$915,580.00	\$89,200.00	\$45,500.00
% Increase/Decrease	5.00%	11.39%	6.17%
<b>Total GF Budget Requirements</b>	<b>2019-2020</b>	<b>2018-2019</b>	<b>2017-2018</b>
	\$6,549,065.00	\$6,076,146.00	\$6,065,464.00
Difference	\$472,919.00	\$10,682.00	\$244,822.00
% Increase/Decrease	7.78%	0.18%	4.21%
<b>Total Budget Requirements</b>	\$8,061,697.00	\$7,439,774.00	\$7,797,814.97
Difference	\$621,923.00	<b>-\$358,040.97</b>	\$734,946.97
% Increase/Decrease	8.36%	<b>-4.59%</b>	10.41%

## NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Alma Public School (420002) 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 09 day of September, 2019 at 6:45 o'clock, P.M., at 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.

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2017-2018 (1)	2018-2019 (2)	2019-2020 (3)			
General	\$ 5,052,092.00	\$ 5,271,115.00	\$ 6,549,065.00	\$ -	\$ 3,316,931.00	\$ 3,264,782.00
Depreciation	\$ -	\$ 37,450.00	\$ 239,216.00		\$ 239,216.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 303,568.00	\$ 182,799.00	\$ 358,187.00	\$ -	\$ 358,187.00	
School Nutrition	\$ 193,711.00	\$ 203,930.00	\$ 239,336.00	\$ -	\$ 239,336.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 608,086.00	\$ 181,190.00	\$ 421,951.00		\$ 165,436.00	\$ 259,106.00
Qualified Capital Purpose Undertaking	\$ 73,393.00	\$ 88,163.00	\$ 253,942.00	\$ -	\$ 151,335.00	\$ 103,643.00
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 6,230,850.00</b>	<b>\$ 5,964,647.00</b>	<b>\$ 8,061,697.00</b>	<b>\$ -</b>	<b>\$ 4,470,441.00</b>	<b>\$ 3,627,531.00</b>

**Projected 2019-20  
Alma Public School District  
Taxable Value**

9/4/19

<b>General Fund</b>	<b>2019-20</b>	<b>2014-15</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>
Harlan County Valuation	-0.12%	\$290,064,975.00	\$320,715,650.00	\$341,890,202.00	\$342,851,177.00	\$336,313,290.00	\$335,921,807.00
Furnas County Valuation	-4.96%	\$10,047,200.00	\$12,119,364.00	\$12,374,089.00	\$10,994,204.00	\$10,034,600.00	\$9,536,624.00
Franklin County Valuation	0.15%	\$25,920.00	\$25,319.00	\$25,567.00	\$20,976.00	\$21,067.00	\$21,099.00
<b>Total Valuation</b>	<b>-0.26%</b>	<b>\$300,138,095.00</b>	<b>\$332,860,333.00</b>	<b>\$354,289,858.00</b>	<b>\$353,866,357.00</b>	<b>\$346,368,957.00</b>	<b>\$345,479,530.00</b>
Levy \$0.945000% / \$1.05		0.959937%	0.960000%	0.949973%	0.930000%	0.924999%	0.945000%
\$ raised by levy		\$2,881,136.63	\$3,195,459.20	\$3,365,657.99	\$3,290,957.12	\$3,203,909.39	\$3,264,781.56
				<b>\$170,198.80</b>	<b>(\$74,700.87)</b>	<b>(\$87,047.73)</b>	<b>\$60,872.17</b>

**2019-20 Budget Information**  
Raising the Levy to \$1.05  
**\$3,627,535.07**

<b>1¢ Will Raise</b>							
<b>\$34,547.95</b>	10.91%	5.33%	-2.22%	-2.65%	1.90%		
	Difference from last yr.	Difference from last yr.	Difference from last yr.	Difference from last yr.	Difference from last yr.	Difference from last yr.	Difference from last yr.
	<b>\$314,322.57</b>	<b>\$170,198.80</b>	<b>-\$74,700.87</b>	<b>-\$87,047.73</b>	<b>\$60,872.17</b>		

<b>Building Fund</b>	<b>2014-15</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>
Harlan County Valuation	\$290,064,975.00	\$320,715,650.00	\$341,890,202.00	\$342,851,177.00	\$336,313,290.00	\$335,921,807.00
Furnas County Valuation	\$10,047,200.00	\$12,119,364.00	\$12,374,089.00	\$10,994,204.00	\$10,034,600.00	\$9,536,624.00
Franklin County Valuation	\$25,920.00	\$25,319.00	\$25,567.00	\$20,976.00	\$21,067.00	\$21,099.00
<b>Total Valuation</b>	<b>\$300,138,095.00</b>	<b>\$332,860,333.00</b>	<b>\$354,289,858.00</b>	<b>\$353,866,357.00</b>	<b>\$346,368,957.00</b>	<b>\$345,479,530.00</b>
Levy \$0.0749990% / \$0.14	0.0404040%	0.0450000%	0.0400000%	0.0600000%	0.0649990%	0.0749990%
\$ raised by levy	\$121,267.80	\$149,787.15	\$141,715.94	\$212,319.81	\$225,136.36	\$259,106.19
		Difference from last yr.	Difference from last yr.	Difference from last yr.	Difference from last yr.	Difference from last yr.
		<b>\$28,519.35</b>	<b>-\$8,071.21</b>	<b>\$70,603.87</b>	<b>\$12,816.54</b>	<b>\$33,969.83</b>

<b>QCPUF Bond</b>	<b>2014-15</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>
Harlan County Valuation	\$290,064,975.00	\$320,715,650.00	\$341,890,202.00	\$342,851,177.00	\$336,313,290.00	\$335,921,807.00
Furnas County Valuation	\$10,047,200.00	\$12,119,364.00	\$12,374,089.00	\$10,994,204.00	\$10,034,600.00	\$9,536,624.00
Franklin County Valuation	\$23,000.00	\$25,319.00	\$25,567.00	\$20,976.00	\$21,067.00	\$21,099.00
<b>Total Valuation</b>	<b>\$300,135,175.00</b>	<b>\$332,860,333.00</b>	<b>\$354,289,858.00</b>	<b>\$353,866,357.00</b>	<b>\$346,368,957.00</b>	<b>\$345,479,530.00</b>
Levy \$0.0300000% / \$0.032	0.049494%	0.0350000%	0.029999%	0.0250000%	0.0233300%	0.0300000%
\$ raised by levy	\$148,548.90	\$116,501.12	\$106,283.41	\$88,466.59	\$80,807.88	\$103,643.86
		Difference from last yr.	Difference from last yr.	Difference from last yr.	Difference from last yr.	Difference from last yr.
		<b>-\$32,047.79</b>	<b>-\$10,217.70</b>	<b>-\$17,816.83</b>	<b>-\$7,658.71</b>	<b>\$22,835.98</b>

<b>Total All Taxes</b>	<b>\$3,150,953.32</b>	<b>\$3,461,747.46</b>	<b>\$3,613,657.35</b>	<b>\$3,591,743.52</b>	<b>\$3,509,853.62</b>	<b>\$3,627,531.61</b>
		Difference from last yr.	Difference from last yr.	Difference from last yr.	Difference from last yr.	Difference from last yr.
		<b>\$310,794.14</b>	<b>\$151,909.89</b>	<b>-\$21,913.83</b>	<b>-\$81,889.90</b>	<b>\$117,677.99</b>

	<b>Equalized Aid</b>	<b>Option Funding</b>	<b>State Aid + GF Tax</b>			
2019-20 State Aid	\$1,137,457.00	\$647,709.00	\$460,468.00	<b>\$4,402,238.56</b>	County Treasurer's 1%	\$32,647.82
2018-19 State Aid	\$626,164.00	\$223,912.00	\$368,564.00	<b>\$3,830,073.39</b>	County Treasurer's 1%	\$2,591.06
2017-18 State Aid	\$361,475.00	\$0.00	\$339,633.00	<b>\$3,652,432.12</b>	County Treasurer's 1%	\$1,036.44
2016-17 State Aid	\$274,562.00	\$28,027.00	\$212,225.00	<b>\$3,640,219.99</b>	Total County Tr. 1%	<b>\$36,275.32</b>
2015-16 State Aid	\$236,765.00	\$0.00	\$187,574.00	<b>\$3,432,224.20</b>		<b>\$3,591,256.29</b>
2014-15 State Aid	\$726,962.00	\$549,292.00	\$118,472.00	<b>\$3,608,098.63</b>		
2013-14 State Aid	\$854,568.00	\$587,234.47	\$173,922.00			

	<b>2018-19 Valuations % -INC/DEC</b>	<b>Total Levy 15-16</b>	<b>Total Levy 16-17</b>	<b>Total Levy 17-18</b>	<b>Total Levy 18-19</b>	<b>Total Levy 19-20</b>
Harlan County - Valuations	-0.12%	-\$391,483.00	\$0.00960000	\$0.00949973	\$0.00930000	\$0.00924999
Furnas County - Valuations	-4.96%	-\$497,976.00	\$0.00045000	\$0.00040000	\$0.00060000	\$0.00064999
Franklin County - Valuations	0.15%	\$32.00	\$0.00035000	\$0.00029999	\$0.00025000	\$0.00023330
			\$0.01040000	\$0.01019972	\$0.01015000	\$0.01013328
<b>Total Valuations</b>	<b>-0.26%</b>	<b>-\$889,427.00</b>				

\$ Difference from last year.	<b>-\$0.00980000</b>	<b>-\$0.00020028</b>	<b>-\$0.00004972</b>	<b>-\$0.00001672</b>	<b>\$0.00036671</b>
% Difference from last year.	<b>0.94%</b>	<b>1.93%</b>	<b>0.49%</b>	<b>0.16%</b>	<b>3.62%</b>

## Notice of Special Hearing To Set Final Tax Request

Alma Public School (420002) in Harlan County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 09 day of September 2019 at 6:55 o'clock P.M., at School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

	2018-2019	2019-2020	Change
Property Valuations	346,368,957	345,479,530	0%

### 2018/19 Budget Information

### 2019/20 Budget Information

Fund	2018-2019 Operating Budget	2018-2019 Property Tax Request	2018 Tax Rate	Property Tax Rate (2018-2019 Request Divided By 2019 Valuation)	2019-2020 Operating Budget	2019-2020 Proposed Property Tax Request	Proposed 2019 Tax Rate	Change in Tax Rate	Change in Operating Budget
<b>General Fund</b>	5,997,620.00	3,203,909.00	0.924999	0.927380	6,549,065.00	3,264,782.00	0.945000	2%	9%
<b>Bond Fund(s) K - 12</b>			0.000000	0.000000	-	-	0.000000	#DIV/0!	#DIV/0!
<b>Bond Fund(s) K - 8</b>			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
<b>Bond Fund(s) 9 - 12</b>			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
<b>Bond Fund</b>			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
<b>Special Building Fund</b>	268,368.00	225,136.00	0.064999	0.065166	421,951.00	259,106.00	0.074999	15%	57%
<b>Qualified Capital Purpose Undertaking Fund K - 12</b>	240,066.00	80,808.00	0.023330	0.023390	253,942.00	103,643.00	0.030000	29%	6%
<b>Qualified Capital Purpose Undertaking Fund K - 8</b>		80,808.00	0.023330	0.023390			0.000000	-100%	#DIV/0!
<b>Qualified Capital Purpose Undertaking Fund 9 - 12</b>			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
<b>Total</b>	6,506,054.00	3,590,661.00	1.036658	1.039326	7,224,958.00	3,627,531.00	1.049999	1%	11%