



THE CARDINAL CHIRP

VOL XLVI ISSUE NO. 2

OCT 26

Mission Statement: "ALMA: Providing quality educational opportunities to Adapt, Learn, Motivate, & Achieve"



From the Desk of the Superintendent

Mr. Jon Davis, Superintendent

The beginning of a new school year also means the beginning of a new fiscal year for Alma Public Schools. The district's 2026-2027 fiscal year runs from September 1, 2026, through August 31, 2027.

Each year, the school district prepares a budget that outlines the estimated revenue and expenditures needed to operate the school. The Board of Education also establishes the property tax request and levy needed to help fund the district. Because school finance can be complicated, I want to provide our patrons with some basic information about the proposed 2026-2027 budget and tax request and explain what the numbers mean for Alma Public Schools and our taxpayers.

Property Valuations

The total assessed valuation of property within the Alma Public Schools district increased for the 2026-2027 school year.

County	2026-2027 Valuation	Change	2025-2026 Valuation
Harlan County	\$561,187,995	2.95%	\$545,132,843
Furnas County	\$15,173,585	4.16%	\$14,566,966
Franklin County	\$58,791	11.22%	\$52,861
Total	\$576,420,371	2.97%	\$559,792,700

Property valuations are determined by the county assessors, using guidelines established by the State of Nebraska. Alma Public Schools does not determine the valuation of individual properties.

Property owners received notices of their new valuations from their respective county assessor's offices in June. The amount of property tax generated depends on both the total valuation of the district, established by the county, and the tax levy established by the school district.

(continued on page 2)



Mark Your Calendar

Oct 14th -- 10:00 Start/ Teacher Inservice

Oct 22nd -- 2:00 Dismissal/ Fall Break

Oct 24th -- No School/ Fall Break

From the Desk of the Supt.

(continued from page 1)

2026-2027 Tax Levy

The Alma Public Schools levy for 2026-2027 is \$0.849 per \$100 of assessed valuation, or 84.9 cents.

Fund	2026-2027 Levy	2025-2026 Levy
General Fund	\$0.729	\$0.7443
Building Fund	\$0.090	\$0.0760
Bond Fund	\$0.000	\$0.0000
QCPUF	\$0.030	\$0.0000
Total Levy	\$0.849	\$0.8203

The total levy increased from \$0.8203 to \$0.849, an increase of approximately 2.72%. This includes the addition of the Qualified Capital Purpose Undertaking Fund (QCPUF).

Although the total levy increased, the General Fund levy actually decreased from \$0.7443 to \$0.729. The increase in the overall levy is primarily the result of the addition of the QCPUF levy and an increase in the Building Fund levy.

The QCPUF allows school districts to raise and spend money for specific safety, environmental, and accessibility fixes in existing buildings. Allowed uses include fixing life safety code violations and reducing or removing accessibility barriers for people with disabilities. The addition of the fresh air system and updating the high school restrooms is the primary use of QCPUF tax money. The QCPUF tax has been used previously by the school during the 2008 project of upgrading the HVAC system and windows in the high school and parts of the 1950 building.

How Much Property Tax Is Being Requested?

The property tax request for 2026-2027 is:

Fund	2026-2027 Tax Request	2025-2026 Tax Request
General Fund	\$4,202,105	\$4,166,239
Building Fund	\$518,778	\$425,412
QCPUF	\$172,926	\$0
Total	\$4,893,809	\$4,591,651

The total property tax request increased by approximately \$302,158.

The majority of this increase is related to the addition of the QCPUF levy and the increased Building Fund request. The General Fund tax request increased by only \$35,866, or approximately 0.86%.

It is important to remember that the tax request is not the same thing as the amount the district will necessarily spend during the year. The district's budget includes several funds and is subject to Nebraska's budget and accounting requirements.

Proposed Budget

The proposed 2026-2027 General Fund budget is \$9,150,832, compared with \$8,626,462 in 2025-2026.

This represents an increase of approximately 6.08% in the General Fund budget authority.

That number needs some explanation. A budget increase does not automatically mean the district will spend that amount more than it did the previous year. Nebraska school districts operate under a cash-basis budget system that requires districts to account for beginning cash balances, anticipated revenue, expenditures, and other funds within the budget.

The proposed total budget for Alma Public Schools is \$12,403,526. This compares to a total budget requirement in the 2025-2026 school year of \$11,318,987.

Budget authority and actual expenditures are not necessarily the same thing. The budget is a legal spending plan that provides the district with the authority to operate within the amounts established by the Board of Education and approved through the state's budget process.

Where Does School Revenue Come From?

The majority of the revenue used to operate Nebraska public schools comes from state aid and local property taxes. Additional revenue comes from county, state, and federal sources, as well as other district revenue.

For 2026-2027, Alma Public Schools is projected to receive approximately \$1,403,370 in state aid, an increase of \$117,893 from the previous year.

The increase in state aid is primarily related to changes in option enrollment and foundation aid. It is important to remember that Alma Public Schools lost approximately \$250,000 in state aid the previous year, so this year's increase does not completely offset the previous reduction.

Special Education Costs

Special education continues to be an important part of the school district's budget. The number of students receiving special education services and the cost of providing those services continue to increase.

School districts are required by law to provide necessary special education services to eligible students. Nebraska provides reimbursement for a portion of these costs, but reimbursement is approximately 80% of eligible costs and is received after the expenses have already been incurred. The reimbursement received for special education is restricted and must be used for special education-related costs.

Preschool and Early Childhood Education

Alma Public Schools established its preschool program several years ago. Most Nebraska school districts have offered preschool programs for many years, and Nebraska has specific rules and requirements governing early childhood education.

The preschool program is an important service to our families and students, but it also represents an additional cost to the district. Beginning this year, the prekindergarten program will generate additional state aid revenue, which will help offset some of those costs.

(continued on page 3)

From the Desk of the Supt.

(continued from page 2)

Employee Costs

Personnel costs represent one of the largest expenses in any school district. At Alma Public Schools, approximately 64.42% of the General Fund budget is used for employee salaries and benefits. This compares to a statewide average of 75% to 80% of the General Fund budget.

Our staff compensation is comparable to many school districts in the area. However, teacher base salaries in south-central and western Nebraska remain near the lower end of the state.

Alma Public Schools employs more than 66 people and has an annual payroll approaching \$4 million. We are proud to be one of the largest employers in the county and appreciate the work our employees do every day for our students and families.

Alma Public Schools Compared With Other Districts

One of the best ways to understand our school district's financial position is to compare Alma with similar school districts. According to the Nebraska Department of Education's expenditure-per-formula-student information, Alma Public Schools had the lowest expenditure per formula student among the 18 schools in the Republican Plains Activities Conference (RPAC).

Alma's expenditure was approximately \$14,583 per formula student, while the highest expenditure among the schools in the conference was approximately \$26,711.

These numbers provide some important perspective. Alma Public Schools is one of the larger schools in the RPAC conference, yet our overall budget, tax asking, and spending are in the middle of the pack among the conference schools.

What Does All of This Mean?

There are several important points I want our patrons to take away from this year's budget information.

First, the increase in property valuations that is mailed out in June of each year is not controlled by Alma Public Schools. County assessors determine property valuations using state guidelines.

Second, the increase in the total levy is not primarily the result of increased General Fund spending. The General Fund levy is actually lower than last year. The increase in the overall levy is primarily related to the Building Fund and the addition of the QCPUF levy.

Third, the district continues to operate with a strong focus on controlling costs. Alma Public Schools has one of the lowest expenditures per formula student among our RPAC peer schools.

Fourth, special education, preschool, employee costs, and maintaining our facilities all have significant impacts on the school budget. These are necessary expenses associated with providing the educational services our students need.

Finally, our goal is to provide the best education possible while being responsible stewards of the taxpayers' money.

School finance is complicated, and a single number rarely tells the entire story. The Board of Education and administration work throughout the year to balance the needs of our students and staff with the responsibility we have to our taxpayers.



Catch your favorite home events live on Striv.tv!

We appreciate the continued support of the patrons of Alma Public Schools. Our goal is to provide a quality education for our students while maintaining a financially responsible school district.

Thank you for your continued support of Alma Public Schools.

If you have questions about any of the information in this newsletter or other school-related matters, please contact me at 928-2131 or by email at jon.davis@almacardinals.org.

Smashing Their Way to State

The APS Super Smash Bros. E-Sports team is headed to state! After an exciting season of competition, the team has earned a spot at the state competition, which will take place in York, Nebraska, this November.

The team's hard work, dedication, and gaming skills have paid off as they prepare to compete.

More details about the upcoming competition will be shared as they become available. Congratulations to team members Ethan Wall, William Sikes, and Braedon Mulvihill, as well as Coach Garrett Kreifels! Good luck at STATE!

Raising the Bar

Photo Provided by Mr. Mike Brummer, Physical Education



Brewing Up Some Fun!

Mrs. Katrina Blank, Third Grade

We have had a great start to the year, and I am so grateful to be back at APS teaching third grade! I have really enjoyed getting to know this year's group of third graders and their many talents, interests, and hobbies. They are a very hardworking group of individuals with positive attitudes towards learning!

We had a great time in September showing off our school spirit and dressing up for spirit week. This month we are looking forward to some Halloween fun. We have lots of games and activities planned this month centered around the holiday, including: addition with arachnids, Halloween inferring and drawing conclusions, frightening figures of speech, scary similes, and monster writing. But this group is most excited for the end-of-month trick-or-treating! They wanted to share their favorite Halloween Treats!

Avery Shaffer- "Small Toys"

Gavin Meyer- "Juice Boxes"

Brooklyn Gibreal- "Snickers"

Carter Stone- "Twix"

Emri Waggoner- "Twix"

Troy Hellmuth- "Chips"

Hadley Robison- "Twizzlers"

Oliver Stoelting- "Tootsie Pops"

Odin Low- "I like tricks instead of treats."

Maddie Robinson- "Hershey's Cookies-n-Cream"

Asher Noonan- "Suckers"

Tucker Evans- "Reese's"

Paislee Kindler- "Swedish Fish"

Delilah Wells- "Gummies"

Kohen Artz- "KitKats"

Violet Wagner- "Twix"

Brantlee Kindler- "Nerds Gummy Ropes"

Rowyn Melton- "Nerds Gummy Ropes"

Lucy McLain- "Fruit-by-the-Foot"

JJ Hunt- "Candy Cone"

Sound of Success

Mrs. Mattie Kreifels, Elementary Music

This beginning of the year has flown by in elementary music! We have been busy developing creativity, confidence, and a love of music through singing, movement, rhythm, instruments, and hands-on activities. A few highlights so far have been 4-6th grades starting ukuleles and becoming more confident on them, 2nd grade exploring the instrument families and learning all about new instruments, and 1st grade using a variety of ways to help read rhythms, including making Play-Doh and candy rhythms.

2026-2027 Cardinal Youth Choir Members

4th Grade.

Reid Charles.

Clandy Landen.

Hazel Simonsen.

Scarlett Langley.

Kinsley Gulizia.

5th Grade

Cora Swink

Anni Bradley

Abby Noonan.

Autumn Stone.

Jullian Wells.

Grace McLain

Mia Stottler

6th Grade

Fletcher Low

Jamie Turner

Michael Eggink

Brynn Guthrie

Alaina Thomas

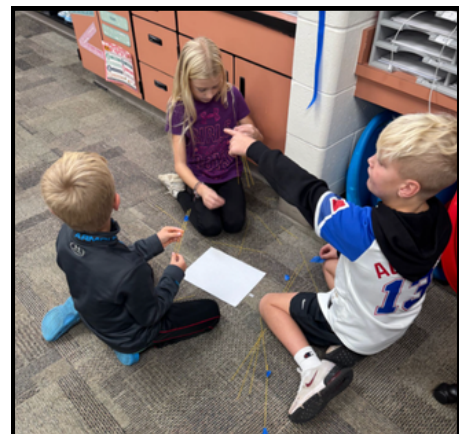
Building Big Dreams

Mrs. Alex Davis, Second Grade

How is it already October! Our second graders are moving right along and learning so many new and exciting things!

This year, we are excited to welcome the 4-H Extension Office to our classroom for fun, hands-on learning experiences. This month, our second graders got to put on their engineering hats and take on a special challenge: building the tallest tower they could using only spaghetti, tape, and a piece of paper!

They loved working together, testing their ideas, and seeing just how tall they could make their towers. It was so much fun watching their creativity and problem-solving skills in action! Take a look at some of their amazing work!



Learning, Leading, and Making History

Mrs. ReDonna Russell, Fifth Grade

It's a new year, and not only am I now one of the 6th-grade homeroom teachers, but I am now teaching both Social Studies and Science this year for the 5th and 6th. It's going to be a hectic, activity-filled year of learning!!

The 5th graders started their year by learning about State Government and participating in 2nd year of this Nebraska Kid Governor program. Last year we only participated by voting for the first Nebraska Kid Governor, but this year we will be entering our own candidate into the mix...we will be anxiously waiting to see if our 5th grader is chosen as one of the final 7 candidates! Either way, it is a great learning opportunity for all of them! From there we moved on to learning about Ecosystems and Living Things in Science, and even took apart owl pellets and charted what was found inside. It was a great hands-on activity!

The 6th graders are going strong as well! During Spirit Week in August, we were chosen as the winners of the Cardinal Cup for participation in the elementary! In Social Studies we learned about the Foundations of History and why history is important. We are currently studying Energy in Science, and will then move on to Ancient Mesopotamia before the end of the semester.



Off to a Spooktacular Start

Mrs. Amanda Davis, Kindergarten

The kindergarten class has had a great start to the 2026-27 school year and we are getting geared up and ready for the month of October. We have a lot of fun things happening during this month. We start our Super Reader Program, we are going to learn about fire safety by having the Alma Volunteer Fire Department visit our school, and we will be traveling to Kearney to the Children's Museum for our first field trip. And of course there is the most exciting part of the month, HALLOWEEN!

This year I have 19 students that are filling my kindergarten classroom. They are very energetic, always ready to learn and have kept Mrs. Albin and myself on our toes this year! We are quickly adjusting to being in school and finding our ways around the halls, as well as learning all kinds of new things and how to follow classroom rules, which can be very overwhelming – FOR EVERYONE!!

Kindergarten is such a fun age to teach because we are **ALL** learning **ALL** the time. If you have a chance to walk down our hallways, keep your eyes open for all of our hard work. And stop in and visit with us if you ever have a chance. I am really excited for this year, and I know I have a great group of kids to work with. Hope everyone has a great school year! Happy Halloween a little early!

What's Cooking at APS?

Piper Tischner & Milah Boesck, Journalism Students

Michelle Zer, our new head cook, has been implementing several new ideas in our menu this year. She attended various classes over the past summer, which has helped her think of various new foods to include in our menu. She also talks with cooks from other schools to see what they are making. An interesting approach she has taken with our menu is incorporating food items on the day they are nationally recognized, such as National Chicken Pot Pie Day.

Our school recently got a new grant that allows the elementary classes to receive fresh fruits or vegetables for snack time three days a week. Other grants have been applied for, such as one for new equipment, and they are hoping to hear back soon whether we got them or not.

Michelle has put a lot of effort into making sure the menu meets all government guidelines from the USDA. She is also putting an emphasis on creating meals from scratch, like the Philly Cheese Steaks she recently served, which the government is currently pushing for through their Harvest to Hallways program.

She mentioned several constraints they have to work around, such as federal nutrition regulations, funding, and time.

For National School Lunch Week, the kitchen will be celebrating the Cafeteria Circus. Some days it feels like a circus in the kitchen with everything they have to balance while preparing food, and they want to show the hard work they put into our meals. They have several other fun surprises for the week.

Keep an eye on APS's Instagram account for the Cardinal News for more on this interview and other news rewinds and special interest videos!