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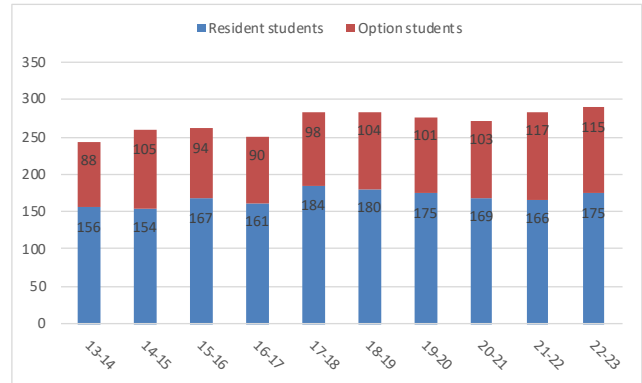
2023 ANNUAL REPORT

Following are some statistics and information about Palmer Public School. This report to the public is outlined in district policy and its content is prescribed in Title 92, Nebraska Administrative Code, Chapter 10 (Rule 10); *Nebraska Rules and Regulations* governing the operation of schools. Much of the information contained relates to the 2022-23 School Year with information regarding prior years for purposes of comparison.

ENROLLMENT HISTORY

With regard to school finance, no factor applies greater influence than student enrollment, affecting state aid, per-pupil expenditure statistics, and staffing determinations. The chart below shows numbers of Resident students and Option students enrolled in K-12 at Palmer over the past 10 years. The enrollment count of K-12 students has fluctuated moderately during the past ten years.

During the ten-year period portrayed in the chart, the enrollment count of resident students and the option student enrollment count have both risen, resulting in an overall increase in enrollment of 19%. While districts of comparable size and makeup have endured large decreases in enrollment, Palmer Public School has maintained its overall student enrollment the past several years.



ENROLLMENT

The table on the right shows the enrollment by grade for the 2022-23 school year. In grades K-12, there are an average of 21.3 students per grade. With two class sections of preschool and 1st grade, the average class size in the elementary is 23.1 students. Including paraprofessionals, there are 10.9 elementary students per staff member. Palmer’s low student to teacher ratio allows us to provide every student with individualized attention and support.

Grade	Students Enrolled	Grade	Students Enrolled
PreK	32	7th	15
Kdg	23	8th	25
1st	33	9th	20
2nd	25	10th	18
3rd	22	11th	18
4th	21	12th	16
5th	29		
6th	23		
Elem Total 208		Sec Total 112	
District Total 320			

DEMOGRAPHIC COMPARISONS

	Nebraska	Palmer
Free/Reduced Lunch	49.69%	52.48%
English Language Learners	8.37%	1.03%
Special Education Percentage	16.45%	12.41%
School Mobility Rate	5.60%	4.48%
Highly Mobile Students	3.97%	6.31%
Graduation Rate	87.25%	81.25%
Attendance Rate	92.50%	95.46%
Dropout Rate	1.40%	0.88%

The table on the left compares Palmer to the State on several demographic points. Palmer’s rate for special education, and English Language Learners (students whose first language is not English) are below the state average, while students receiving free/reduced lunch (a measure of the poverty demographics) is slightly above the state average.

Any student who enrolls in two or more public schools during an academic year will be

considered a highly mobile student. Any child who enters or leaves school between October 1 and the last day of school is counted in the mobility rate. An individual child is counted only once and is divided by the K-12 Fall Membership count taken October 1. Example: A school building begins the year with 20 students. During the year three students move out and three students move in. The mobility number is six. Example: A school building begins the year with 25 students. During the year five students move out, but one of them returns. The mobility number is five. Palmer had a lower mobility rate but a higher rate of “highly mobile” students moving in and out during the 2022-23 school year than the state average.

Graduation rates are calculated on a cohort basis, which is calculated by dividing the number of students entering 9th grade by the number of students who graduate within four years (8 semesters). Palmer regularly exceeds the state average in this category, even though having small class sizes means one student could significantly decrease the figure. In 2022-23, the graduation rate was slightly below the state average.

Palmer’s attendance rate is consistently better than the state average. This is due largely to parental support. School attendance is one of the most important variables in a student’s success. This can also effect funding, because a large difference between Average Daily Membership and Average Daily Attendance can adversely affect state aid.

The dropout rate is calculated by dividing the total number of 7th-12th grade students who dropped out by the official fall enrollment for grades 7-12. Palmer has rarely had a student included in this statistic.

STUDENT ACADEMIC PERFORMANCE

Information gleaned from Nebraska Student Centered Assessment System (NSCAS) helps identify areas where we most need to accelerate learning opportunities for our students. Direct comparisons of assessment data with previous years is not appropriate for many reasons:

- Changing nature of NSCAS Summative (movement to through-year adaptive)
- COVID impact on 2019-20 and 2020-21 school years:
 - Inability to accurately administer assessments to test students remotely
 - Uncertainty of impacts on teaching & learning.
 - Mixture of remote, in-person, and hybrid learning.

NSCAS Test Results: The data below are from the Nebraska Students-Centered Assessment System (NSCAS) tests, which are given in the spring of each year to students in grades 3 through 8.

The following table shows the “Percent Proficient” on NSCAS English Language Arts (ELA) for students in grades 3 through 8 only for All Students, and separated by Males, Females, and Students Eligible for Free and Reduced Meals.

NSCAS ELA	All Students		Males		Females		Students eligible for free/reduced lunch	
	Palmer	Nebraska	Palmer	Nebraska	Palmer	Nebraska	Palmer	Nebraska
2020-21	59%	48%	61%	45%	56%	51%	58%	33%
2021-22	55%	47%	54%	44%	57%	50%	58%	31%
2022-23	60%	58%	53%	55%	66%	61%	54%	43%

The following table shows the “Percent Proficient” on NSCAS math for students in grades 3-8 only.

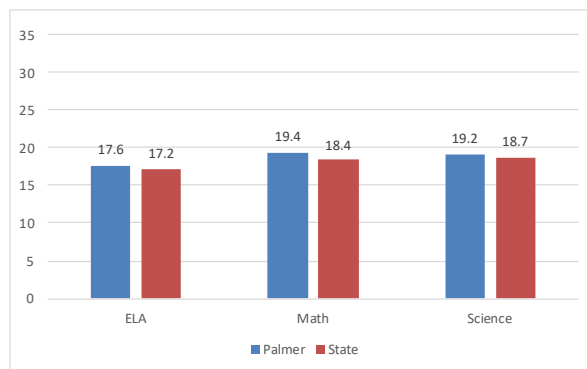
NSCAS Math	All Students		Males		Females		Students eligible for free/reduced lunch	
	Palmer	Nebraska	Palmer	Nebraska	Palmer	Nebraska	Palmer	Nebraska
2020-21	49%	46%	53%	47%	44%	45%	48%	29%
2021-22	53%	46%	52%	47%	54%	45%	50%	28%
2022-23	59%	61%	58%	62%	61%	59%	55%	45%

In 2020-21, the NSCAS Science test for 5th and 8th graders was a pilot test only and no results were reported. The NSCAS Science test is only given in 5th and 8th grades.

NSCAS Science	All Students		Males		Females		Students eligible for free/reduced lunch	
	Palmer	Nebraska	Palmer	Nebraska	Palmer	Nebraska	Palmer	Nebraska
2021-22	79%	66%	78%	66%	79%	67%	84%	51%
2022-23	76%	70%	68%	69%	87%	71%	74%	57%

ACT Test Results: The graph at right shows a four-year average performance history for Palmer students on the ACT with comparative data for the entire state. Like NSCAS, the ACT was not given in 2019-20. Beginning in 2017, the ACT test was required for all juniors in Nebraska. The ACT is a curriculum-based achievement test made up separate exams in English, reading, writing, mathematics and science. It is scored on a scale of 1 to 36, with 36 being the highest possible score. ACT scores are accepted at virtually all colleges and universities across the nation.

ACT SCORE COMPARISON – 4 YEAR AVERAGE



FACULTY AND STAFF

The table below shows the Full-Time Equivalency (FTE) count of teachers for Palmer Public Schools over the past three years, along with the number and percentage of teachers who have earned advanced degrees.

Years	Total Teacher Count		Total Teachers with Master's Degrees		Percentage of Teachers with Master's Degrees	
	State	Palmer	State	Palmer	State	Palmer
2020-2021	23,985	25.51	13,635	12.50	56.85%	49.00%
2021-2022	23,692	25.70	13,831	10.70	57.72%	41.63%
2022-2023	23,687	25.19	13,799	11.50	58.25%	45.65%

The table at right shows both Average Years Experience and Average Salary for teachers in Palmer and the state average. Average teacher

Years	Average Years Experience		Average Teacher Salary	
	State	Palmer	State	Palmer
2020-21	13.95	13.15	\$56,582	\$53,385
2021-22	13.94	12.59	\$57,536	\$53,556
2022-23	13.86	13.81	\$58,923	\$56,584

salaries in comparison to the state change accordingly as Palmer's average years of experience increases or decreases; and as the percentage of Masters Degrees increases or decreases.

FINANCES: GENERAL FUND BUDGET, TAX LEVY, TAX ASKING

The largest single source of receipts for the District is property tax. The table at right shows the District's assessed valuation with a breakdown by county over the past four years, with this year's assessed valuation increasing 5.8%.

County	Assessed Valuation			
	2020-21	2021-22	2022-23	2023-24
Howard	\$43,171,433	\$43,031,232	\$44,500,564	\$50,558,786
Merrick	\$177,993,373	\$182,274,249	\$189,827,490	\$196,513,431
Nance	\$77,803,030	\$78,210,940	\$74,548,375	\$79,722,965
Total	\$298,967,836	\$303,516,421	\$308,876,429	\$326,795,182
% Change	-(2.64%)	1.52%	1.76%	5.80%

The table at right shows the General Fund budget requirements for the past three fiscal years as well as the current year. The General Fund is the

	2020-21	2021-22	2022-23	2023-24
General Fund	\$5,162,334	\$5,291,392	\$5,451,034	\$5,609,109
Cash Reserve	\$629,209	\$720,350	\$1,382,440	\$1,651,270
Total Requirement	\$5,791,543	\$6,011,742	\$6,833,474	\$7,260,379
Expenditures	\$4,266,005	\$4,782,308	\$4,777,110	

District's day-to-day operating fund and does not include fiduciary funds such as those used to support activities (Activity Fund) and the Nutrition Fund, or the Bond Fund and Special Building Fund. The difference between budgeted amounts and audited expenditures is due to unforeseeable expenses over the course of the budget year, cash flow requirements, and varying needs for transfers from the General Fund and other funds within the General Fund, reflected as expenditures from the General Fund.

The table below shows the property tax rates, by fund, for the past three fiscal years and for the current year, as well as a calculation of the amount by which each levy changed. Note: Levies are expressed in dollars and cents per \$100 of valuation.

Fiscal Year	General Fund Levy	Bond Fund Levy	Special Building Fund Levy	QCPU Fund Levy	Total	Levy Change	Percent Levy Change
2020-2021	0.872751	0	0.0274	0.04105	0.941201	.049067	5.5%
2021-2022	0.894569	0	0.026989	0.042076	0.963634	.022432	2.38%
2022-2023	0.908484	0	0.015048	0.048189	0.971721	.008087	0.84%
2023-2024	0.877216	0	0.062263	0.003760	0.943239	-(.028482)	-(2.93)%

The table at right shows the recent history of the tax amounts the district has asked in support of Palmer Public Schools. The All Other Funds amount includes the General Fund asking as well as the Special

Tax Asking	2020-21	2021-22	2022-23	2023-24
Bonds	\$0	\$0	\$0	\$0
All Other Funds	\$2,813,891	\$2,924,791	\$3,001,419	\$3,082,457
Total Asking	\$2,813,891	\$2,924,791	\$3,001,419	\$3,082,457

Building and Qualified Capital Purpose Undertaking Fund (QCPUF) asking for debt payments.

The District's State Aid over the last four years is presented at right. State aid to Palmer Public Schools decreased for years before rebounding in 2018-19. The decreases can be attributed to state budget cuts, and increases in property valuations, which increased the amount of local resources calculated in the state aid formula. From 2015 to 2020, the district was "Non-equalized", meaning we received no State Aid for equalization, and received state aid only for option enrollment students and the income tax rebate. Starting in 2020-21, the district again received equalization aid due to decreases in property valuations which decreased the amount of local resources.

Fiscal Year	State Aid	Difference	% Change from previous
2020-2021	\$1,295,638	\$293,456	29.28%
2021-2022	\$1,417,873	\$122,235	9.4%
2022-2023	\$1,443,890	\$26,017	1.83%
2023-2024	\$1,721,292	\$277,402	19.21%

In comparing 2020 receipts to 2023 receipts, we see the level of support from each source remained relatively stable, with local support decreasing and state and federal support increasing. The cost associated with the federal and state requirements for data tracking, assessment, and reporting continued to increase. The increase in federal funding is due to covid-relief aid from the CARES act, the COVID relief package, and the American Rescue Plan.

FSY 2019-20		Funding Source	FSY 2022-23	
% Total	Receipted		Receipted	% Total
58.4%	\$2,412,889	Local Sources	\$2,609,940	53.8%
0.33%	\$13,790	County/ESU Sources	\$18,181	0.37%
36.8%	\$1,520,302	State Sources	\$1,921,585	39.6%
4.4%	\$181,384	Federal Sources	\$295,534	6.1%
0.11%	\$4,461	Non Revenue	\$3,167	0.07%
Total	\$4,132,826	Total Receipts	\$4,848,407	Total

Per pupil expenditures (PPE) can be affected by a number of factors including fluctuations in enrollment and General Fund expenditures, number of building sites and depreciation on the building and equipment, and transfers to the Depreciation Fund. Palmer’s overall PPE consistently remains near the statewide average and below that for schools of comparable size. Per Pupil Expenditure varies only slightly from “General Fund Operating Expenditures per Formula Student,” a critical component in the State Aid funding formula. The GFOE for the next 10 larger and next 11 smaller schools in the state for 2022-23 are portrayed at right. Unique circumstances (poverty, transportation needs, Special Education...) can have a dramatic effect on a district’s budget and should be considered when comparing such data.

District	Formula Students	Adjusted GFOE per Formula Student
Central Valley	280.8	\$23,583
East Butler	282.6	\$22,974
Hitchcock Co	284.7	\$13,614
Loup City	285.0	\$15,725
Sutherland	287.9	\$16,366
Fullerton	292.1	\$16,015
Blue Hill	293.0	\$16,704
Humphrey	293.7	\$13,894
Pleasanton	296.7	\$11,105
Axtell	299.7	\$15,426
Morrill	300.9	\$18,500
Palmer	302.7	\$13,227
Arapahoe	305.2	\$13,061
Boyd Co	309.0	\$14,990
Bayard	309.4	\$17,148
Neligh-Oackdale	321.6	\$16,211
Plainview	322.3	\$15,431
Heartland Comm	323.8	\$14,062
Elm Creek	328.5	\$13,307
Johnson-Brock	334.9	\$11,856
Cross County	339.6	\$17,281
Alma	351.4	\$14,655

The total assets for the funds used by Palmer Public Schools for the past three years are portrayed below. Palmer Public Schools attempted to build reserves in anticipation of continued funding cuts from other sources. That effort has mitigated increases in the tax asking to operate the district.

Fiscal Year	Governmental Funds	Fiduciary Funds	All Funds
2020-2021	\$2,724,600	\$111,734	\$2,836,334
2021-2022	\$3,207,355	\$82,396	\$3,289,751
2022-2023	\$3,523,240	\$80,540	\$3,603,780

Governmental Funds=Total Assets of The General Fund, Depreciation Fund, Employee Benefit Fund, Bond Fund, Special Building Fund and The Qualified Capital Purpose Undertaking Fund, School Nutrition Fund, Cooperative Fund
Fiduciary Funds=Activities Fund