



# Palmer Public School



Dr. Joel Bohlken, Superintendent  
Sherise Loeffelbein, PK-6 Principal  
Kristin Reimers, 7-12 Principal

202 Commercial Street  
Palmer, Nebraska 68864  
Phone 308-894-3065

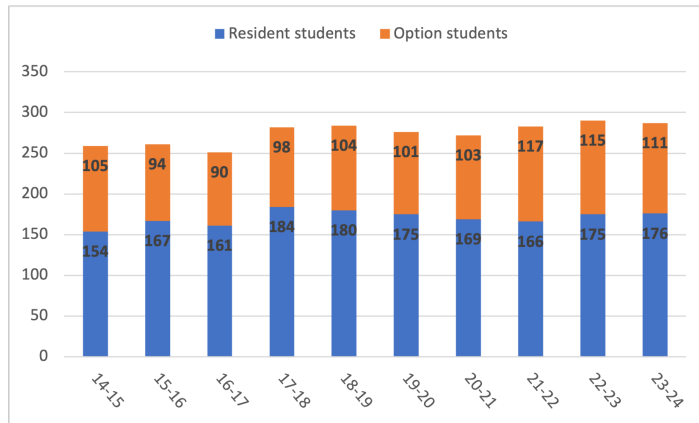
**Board of Education**  
Kathy Wolfe, President  
Todd Weller, Vice President  
Daniel Hake, Secretary  
Heather Shotkoski, Treasurer  
Brian Friedrichsen  
Justin Valasek

## 2024 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 2023-24 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 at right 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 11%. 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 2023-24 school year. In grades K-12, there are an average of 22.1 students per grade. With two class sections of preschool and 1<sup>st</sup> grade, the average class size in the elementary is 20.3 students. Including paraprofessionals, there are 10.7 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 23-24	Grade	Students Enrolled 23-24
PreK	31	7th	21
Kdg	23	8th	16
1st	22	9th	26
2nd	32	10th	19
3rd	24	11th	15
4th	19	12th	18
5th	21		
6th	31		
Elem Total 203		Sec Total 115	
District Total 318			

## DEMOGRAPHIC COMPARISONS

	Nebraska	Palmer
Free/Reduced Lunch	51.80%	50.63%
English Language Learners	9.15%	1.74%
Special Education Percentage	16.77%	10.45%
School Mobility Rate	5.50%	4.48%
Highly Mobile Students	3.91%	6.62%
Graduation Rate	87.68%	83.33%
Attendance Rate	92.59%	95.90%
Dropout Rate	1.66%	2.61%

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. Students receiving free/reduced lunch (a measure of the poverty demographics) is also slightly below 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 2023-24 school year than the state average.

Graduation rates are calculated on a cohort basis, which is calculated by dividing the number of students entering 9<sup>th</sup> 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. Due to this, the graduation rate was slightly below the state average for 2023-24. 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’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.

## 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.

**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
2021-22	55%	47%	54%	44%	57%	50%	58%	31%
2022-23	60%	58%	53%	55%	66%	61%	54%	43%
2023-24	68%	59%	62%	56%	74%	63%	54%	44%

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

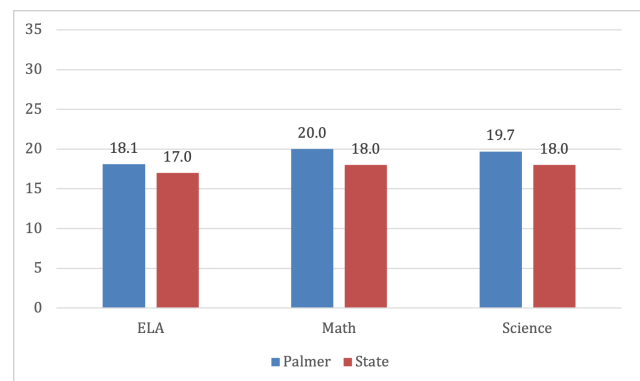
NSCAS Math	All Students		Males		Females		Students eligible for free/reduced lunch	
	Palmer	Nebraska	Palmer	Nebraska	Palmer	Nebraska	Palmer	Nebraska
2021-22	53%	46%	52%	47%	54%	45%	50%	28%
2022-23	59%	61%	58%	62%	61%	59%	55%	45%
2023-24	65%	58%	70%	59%	62%	57%	57%	42%

The NSCAS Science test is only given in 5<sup>th</sup> and 8<sup>th</sup> 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%
2023-24	95%	74%	88%	73%	100%	75%	92%	63%

**ACT Test Results:** The graph at right shows a three-year average performance history for Palmer students on the ACT with comparative data for the entire state. 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 – 3 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
2021-2022	23,962	26	13,831	11	58%	42%
2022-2023	23,758	25	13,839	12	58%	46%
2023-2024	23,791	25	13,929	12	59%	46%

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

Years	Average Years Experience		Average Teacher Salary	
	State	Palmer	State	Palmer
2021-22	14	13	\$57,536	\$53,556
2022-23	14	14	\$58,923	\$56,584
2023-24	14	15	\$60,378	\$59,715

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 8.8%.

County	Assessed Valuation		
	2022-23	2023-24	2024-25
Howard	\$44,500,564	\$50,558,786	\$51,461,749
Merrick	\$189,827,490	\$196,513,431	\$221,146,049
Nance	\$74,548,375	\$79,722,965	\$83,131,618
Total	\$308,876,429	\$326,795,182	\$355,739,416
% Change	1.76%	5.80%	8.85%

The table at right shows the General Fund budget requirements for the past two fiscal years as well as the current year. The General Fund is the District’s day-to-day operating fund and does not include fiduciary funds such as those used to support

	2022-23	2023-24	2024-25
General Fund	\$5,451,034	\$5,609,109	\$5,805,427
Cash Reserve	\$1,382,440	\$1,651,270	\$1,484,683
Total Requirement	\$6,833,474	\$7,260,379	\$7,290,111
Expenditures	\$4,777,110	\$5,419,375	

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 two 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
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)%
2024-2025	0.870109	0	0.014635	0.004105	0.888849	-(.054389)	-(5.77)%

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

Tax Asking	2022-23	2023-24	2024-25
Bonds	\$0	\$0	\$0
All Other Funds	\$3,001,419	\$3,082,457	\$3,095,319
Total Asking	\$3,001,419	\$3,082,457	\$3,095,319

The District’s State Aid over the last three 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
2022-2023	\$1,443,890	\$26,017	1.83%
2023-2024	\$1,721,292	\$277,402	19.21%
2024-2025	\$1,806,034	\$84,742	4.92%

In comparing 2021 receipts to 2024 receipts, we see the level of support from each source remained relatively stable, with local support decreasing and state support increasing. The cost associated with the federal and state requirements for data tracking, assessment, and reporting continued to increase.

FSY 2020-21		Funding Source	FSY 2023-24	
% Total	Received		Received	% Total
55.5%	\$2,475,979	Local Sources	\$2,635,325	50.0%
0.4%	\$17,981	County/ESU Sources	\$13,821	0.3%
41.7%	\$1,859,932	State Sources	\$2,450,500	46.5%
2.0%	\$87,763	Federal Sources	\$157,250	3.0%
0.4%	\$16,134	Non Revenue	\$13,044	0.2%
Total	\$4,457,789	Total Receipts	\$5,269,940	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 five larger and five smaller schools in the state for 2023-24 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
Lyons Decatur	279.5	\$16,892
Southwest	283.3	\$17,711
Arapahoe	285.3	\$14,930
Morrill	288.3	\$22,841
East Butler	290.0	\$20,217
Palmer	290.4	\$14,460
Walthill	291.1	\$15,047
Fullerton	291.2	\$16,217
Loup City	295.0	\$16,786
Axtell	296.8	\$16,020
Central Valley	298.2	\$22,892

The total assets for the funds used by Palmer Public Schools for the past three years are portrayed below.

<b>Fiscal Year</b>	<b>Governmental Funds</b>	<b>Fiduciary Funds</b>	<b>All Funds</b>
2021-2022	\$3,207,355	\$82,396	\$3,289,751
2022-2023	\$3,523,240	\$80,540	\$3,603,780
2023-2024	\$3,556,927	\$80,180	\$3,637,107

*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*