



Palmer Public School



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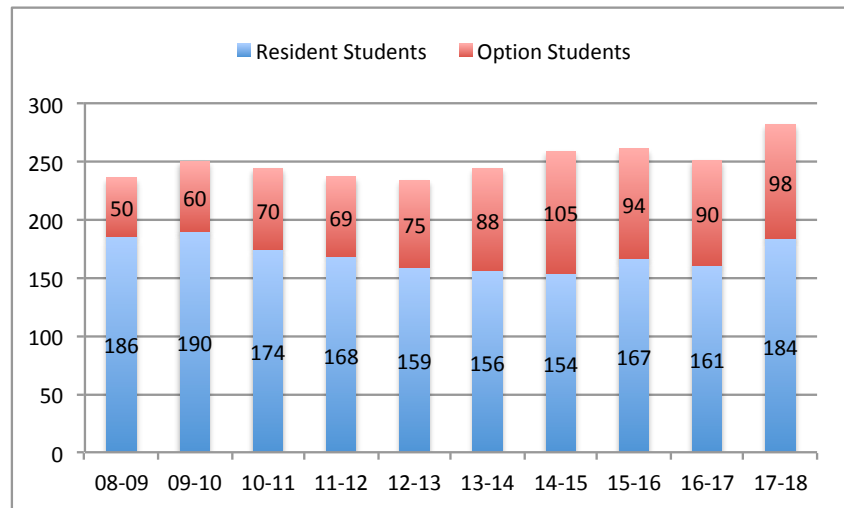
2018 ANNUAL REPORT

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 2017-18 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, with a slight upward trend.

During the ten-year period portrayed in the chart, the enrollment count of resident students decreased then increased in 17-18 to roughly the same number, while the option student enrollment count has doubled, resulting in an overall increase in enrollment of nearly 20%. The **percentage** of the total student population who are Enrollment Option students has increased during this time period from 21% of the students enrolled in 2008 to 34% in 2017. 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 2017-18 school year. In grades K-12, there are an average of 21.7 students per grade. With two class sections of preschool, the average class size in the elementary is 18.6 students. Including paraprofessionals, there are 10.5 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 17-18	Grade	Students Enrolled 17-18
PreK	30	7th	21
Kdg	24	8th	24
1st	20	9th	33
2nd	16	10th	25
3rd	26	11th	23
4th	21	12th	18
5th	17		
6th	14		
Elementary Total	168	Secondary Total	144
		District Total	312

DEMOGRAPHIC COMPARISONS

	Nebraska	Palmer
Free/Reduced Lunch	45.83%	41.35%
English Language Learners	6.87%	0.64%
Special Education Percentage	15.12%	11.35%
School Mobility Rate	10.86%	7.80%
Highly Mobile Students 16-17	4.23%	9.33%
Graduation Rate	88.66%	100%
Attendance Rate	94.30%	96.27%
Dropout Rate	.51%	0.0%

The table on the left compares Palmer to the State on several demographic points. Palmer's rate for students receiving free/reduced lunch, special education, and English Language Learners (students whose first language is not English) are 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 slightly higher rate of "highly mobile" students moving in and out during the 2016-2017 (most recent year available) 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). Again, Palmer regularly exceeds the state average in this category, even though having small class sizes means one student could significantly decrease the figure.

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.

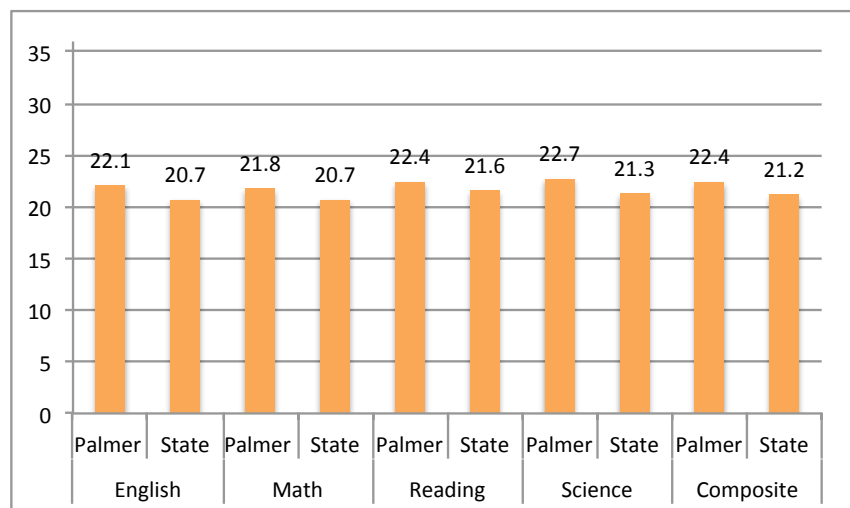
The dropout rate is calculated by dividing the total number of 7th-12th grade students who dropped out by the official fall enrollment for grades 7-12. Palmer has rarely had a student included in this statistic.

STUDENT ACADEMIC PERFORMANCE

Much of the testing information that follows can be found for Palmer Public Schools, and for any school in the state, at <https://nep.education.ne.gov/>.

ACT Score Comparison – 5-Year Average

ACT Test Results: The graph at right shows a five-year average performance history for Palmer students on the ACT with comparative data for the entire state. The ACT is a curriculum-based achievement test made up of four separate exams in English, reading, 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. Beginning in 2017, the ACT test was required for all juniors in Nebraska.



NAI Test Results: Nebraska school districts are required to administer a nationally standardized test to students in one elementary grade (2-5) and one middle school grade (6-8). Districts may select the grade level assessed and the national achievement test used. The table below shows 2017-18 data from the Northwest Evaluation Assessment Measures of Academic Progress (NWEA/MAP) test. Results portrayed are the average student scores on this National Assessment Instrument (NAI).

Northwest Evaluation Association or NWEA

Average Student Scores

Composite Percent Score (0-100%)

	DISTRICT			STATE		
	Composite Percent Score	Reading	Math	Composite Percent Score	Reading	Math
Grade 04	Average Normal Curve Total Score (NCE Range: 1-99)	59%	59%	Average Normal Curve Total Score (NCE Range: 1-99)	58%	55%
Grade 08	Average Normal Curve Total Score (NCE Range: 1-99)	45%	55%	Average Normal Curve Total Score (NCE Range: 1-99)	61%	62%

Students Tested	% Students Tested	Students Not Tested	% Students Not Tested
44	100%	0	0.0000%

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 fact that results can swing so dramatically from one year to the next demonstrates the problem with basing ratings on a once a year test.

The following table shows the “Percent Proficient” on NSCAS English Language Arts (ELA), for students in grades 3, through 8 for All students, Males, Females, and Students Eligible for Free and Reduced Meals. The NSCAS results below include only students in grades 3-8. The data show improvement in scores for all students compared to the previous year.

NSCAS ELA* Year	All Students		Males		Females		Students eligible for free and reduced lunch	
	Palmer	Nebraska	Palmer	Nebraska	Palmer	Nebraska	Palmer	Nebraska
2016-2017	43%	51%	48%	47%	37%	55%	37%	35%
2017-2018	49%	51%	45%	47%	55%	55%	47%	35%

* New assessments aligned to the NCC Ready Standards were first administered in 2016-2017 for ELA.

The NSCAS results below show Palmer students scored higher than the state average on the state math assessments.

NSCAS Math* Year	All Students		Males		Females		Students eligible for free and reduced lunch	
	Palmer	Nebraska	Palmer	Nebraska	Palmer	Nebraska	Palmer	Nebraska
2017-2018	63%	51%	59%	51%	69%	50%	67%	34%

* New assessments aligned to the NCC Ready Standards were first administered in 2017-2018 for Math.

Due to all juniors taking the ACT test, the NSCAS Science tests were given only to students in grades 5 and 8 starting in 2016-2017. The fact that only two grades were included in these results, as opposed to three grades for 2015-16, could be a factor in the decrease in proficiency compared to the prior year. However, the results in 2017-18 increased significantly from the previous year.

NSCAS Science Year	All Students		Males		Females		Students eligible for free and reduced lunch	
	Palmer	Nebraska	Palmer	Nebraska	Palmer	Nebraska	Palmer	Nebraska
2015-2016	74%	72%	78%	73%	67%	71%	66%	56%
2016-2017	44%	70%	57%	71%	33%	69%	46%	55%
2017-2018	56%	68%	59%	68%	53%	67%	44%	52%

AQuESTT Ratings: Beginning with the 2014-15 school year, the State Board of Education and the Nebraska Department of Education used a new accountability system — Accountability for a Quality Education System, Today and Tomorrow (AQuESTT) – to classify schools and districts on state test scores, graduation rates, student participation rates as well as year-to-year improvement and growth. Updates were implemented in the 2017-18 school year due to the federal ESSA, updated college and career readiness standards and assessments, and the State Board Strategic Vision and Direction.

A school’s “Status” rating is calculated by combining the percentage of students who are proficient in math with the percent of students who are proficient in ELA. This combined proficiency indicates a school’s initial performance level of Excellent, Great, Good, or Needs Improvement. A school’s classification Status rating can be adjusted up or down depending on several other factors, such as those listed above. The 2018 Performance Progress Reports, the most recent classification available from NDE, are shown on the following pages.

AQuESTT Classification Details Report 2018

PALMER ELEMENTARY SCHOOL [61-0049-002]

Elementary School Rating

Raw Classification - Summary

Status: 3

Participation: No Adjustment

Tenet Adjustments

Positive Partnerships, Relationships, and Success: N/A

Transitions: N/A (-1 or 0)

Educational Opportunities and Access: +1 (0 or +1)

College, Career, and Civic Ready: N/A

Assessment: +1 (-1, 0, or +1)

Educator Effectiveness: N/A

Raw Classification: 4
Excellent

Evidence Based Analysis Total Score: 103 / 120

Ratings Last Updated: 12-06-2018 *Note: 11th Grade NeSA Science tests from 2015-2016 have been excluded from Science Improvement. Non-Proficiency scores have been updated to correct an issue with 16-17 ELA assessments that should be excluded and to remove older NeSA assessments. Chronic Absenteeism numbers have been updated to correct an issue with some grade levels not being included.*

AQuESTT Classification Details Report 2018

PALMER JUNIOR-SENIOR HIGH [61-0049-001]

Middle School Rating

Raw Classification - Summary

Status: 2

Participation: No Adjustment

Tenet Adjustments

Positive Partnerships, Relationships, and Success: N/A

Transitions: N/A (-1 or 0)

Educational Opportunities and Access: +1 (0 or +1)

College, Career, and Civic Ready: N/A

Assessment: 0 (-1, 0, or +1)

Educator Effectiveness: N/A

Raw Classification:

3 Great

Evidence Based Analysis Total Score: 103 / 120

Ratings Last Updated: 12-06-2018 *Note: 11th Grade NeSA Science tests from 2015-2016 have been excluded from Science Improvement. Non-Proficiency scores have been updated to correct an issue with 16-17 ELA assessments that should be excluded and to remove older NeSA assessments. Chronic Absenteeism numbers have been updated to correct an issue with some grade levels not being included.*

AQuESTT Classification Details Report 2018

PALMER JUNIOR-SENIOR HIGH [61-0049-001]

High School Rating

Raw Classification - Summary

Status: 2

Participation: No Adjustment

Tenet Adjustments

Positive Partnerships, Relationships, and Success: N/A

Transitions: 0 (-1 or 0)

Educational Opportunities and Access: 0 (0 or +1)

College, Career, and Civic Ready: N/A

Assessment: 0 (-1, 0, or +1)

Educator Effectiveness: N/A

Raw Classification:

2 Good

Evidence Based Analysis Total Score: 106 / 120

Ratings Last Updated: 12-06-2018 *Note: 11th Grade NeSA Science tests from 2015-2016 have been excluded from Science Improvement. Non-Proficiency scores have been updated to correct an issue with 16-17 ELA assessments that should be excluded and to remove older NeSA assessments. Chronic Absenteeism numbers have been updated to correct an issue with some grade levels not being included.*

AQuESTT Classification Details Report 2018

PALMER PUBLIC SCHOOLS [61-0049-000]

District Rating

Raw Classification - Summary

Status: 3

Participation: No Adjustment

Tenet Adjustments

Positive Partnerships, Relationships, and Success: N/A

Transitions: 0 (-1 or 0)

Educational Opportunities and Access: 0 (0 or +1)

College, Career, and Civic Ready: N/A

Assessment: 0 (-1, 0, or +1)

Educator Effectiveness: N/A

Raw Classification:

3 Great

Evidence Based Analysis Total Score: 105 / 120

Ratings Last Updated: 12-06-2018 *Note: 11th Grade NeSA Science tests from 2015-2016 have been excluded from Science Improvement. Non-Proficiency scores have been updated to correct an issue with 16-17 ELA assessments that should be excluded and to remove older NeSA assessments. Chronic Absenteeism numbers have been updated to correct an issue with some grade levels not being included.*

FACULTY AND STAFF

The table below shows the Full Time Equivalency (FTE) count of teachers for Palmer Public Schools over the past three years. Palmer has added to the total teaching FTE to accommodate growing student enrollment.

Years	Total Teacher Count		Total Teachers with Master's Degrees		Percentage of Teachers with Master's Degrees	
	State	Palmer	State	Palmer	State	Palmer
2015-2016	23,002	23.24	12,491	7	53.07%	26.92%
2016-2017	23,322	23.90	12,922	12	54.14%	46.15%
2017-2018	23,492	24.08	13,199	11	54.92%	42.31%

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

Years	Average Years Experience		Average Teacher Salary	
	State	Palmer	State	Palmer
2015-16	14.15	11.04	\$51,520	\$42,879
2016-17	14.09	12.65	\$52,534	\$46,975
2017-18	14.03	13.31	\$54,422	\$48,676

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 decreasing 0.99%.

	Assessed Valuation			
County	2015-16	2016-17	2017-18	2018-19
Howard	\$41,068,975	\$42,974,926	\$42,959,236	\$42,306,734
Merrick	\$176,909,767	\$195,378,125	\$197,451,682	\$195,398,909
Nance	\$77,527,000	\$82,914,112	\$86,136,478	\$85,580,937
Total	\$295,505,742	\$321,267,163	\$326,547,396	323,286,580
% Increase	18.54%	8.71%	1.64%	(-0.99%)

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 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 and varying needs for transfers from the General Fund and other funds within the General Fund, primarily the Depreciation Fund; reflected as expenditures from the General Fund.

	2015-16	2016-17	2017-18	2018-19
General Fund	\$4,182,276	\$4,511,500	\$4,692,500	\$4,727,738
Cash Reserve	\$1,287,995	\$1,544,936	\$937,136	\$772,913
Total Requirement	\$5,470,271	\$6,056,436	\$5,629,636	\$5,500,651
Expenditures	\$3,527,795	\$3,898,789	\$4,296,327	

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
2015-2016	0.952	0	0	.052	1.004	-.006	-0.59%
2016-2017	0.81681	0	0	.052	0.86881	-.13519	-13.47%
2017-2018	0.769607	0	0.036	0.025022	0.830629	-.038181	-4.39%
2018-2019	0.793312	0	0.025531	0.020163	0.839006	.008377	1.0%

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 Special Bldg asking as well as the Qualified Capital Purpose Undertaking Fund (QCPUF) asking.

Tax Asking	2015-16	2016-17	2017-18	2018-19
Bonds	\$153,664	\$167,060	\$81,708	\$0
All Other Funds	\$2,813,216	\$2,624,141	\$2,630,689	\$2,712,397
Total Asking	\$2,966,880	\$2,791,201	\$2,712,397	\$2,712,397

The District's State Aid over the last four years is presented below. As the table indicates, 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.

During the 4-year period portrayed, State Aid decreased by a total of \$306,129; a decline of just over 28%, before going back up in 2018-19. In 2015-16, the district became a "Non-equalized" district, meaning we receive no State Aid for equalization. The district currently receives state aid only for option enrollment students and the income tax rebate.

Fiscal Year	State Aid	Difference	% Change from previous
2015-2016	\$867,375	-\$224,486	-20.56%
2016-2017	\$857,588	-\$9,787	-1.13%
2017-2018	\$785,732	-\$71,856	-8.38%
2018-2019	\$915,310	\$129,578	16.49%

While total state aid has decreased, the cost of education increased. Some of this cost is due to increased personnel costs but costs associated with increased data tracking and reporting requirements cannot be overlooked.

In comparing 2015 receipts to 2018 receipts, we see the level of support from the state level has decreased substantially. However, the cost associated with the federal and state requirements for data tracking, assessment, and reporting has increased. The local sources have necessarily increased to make up the difference in funding.

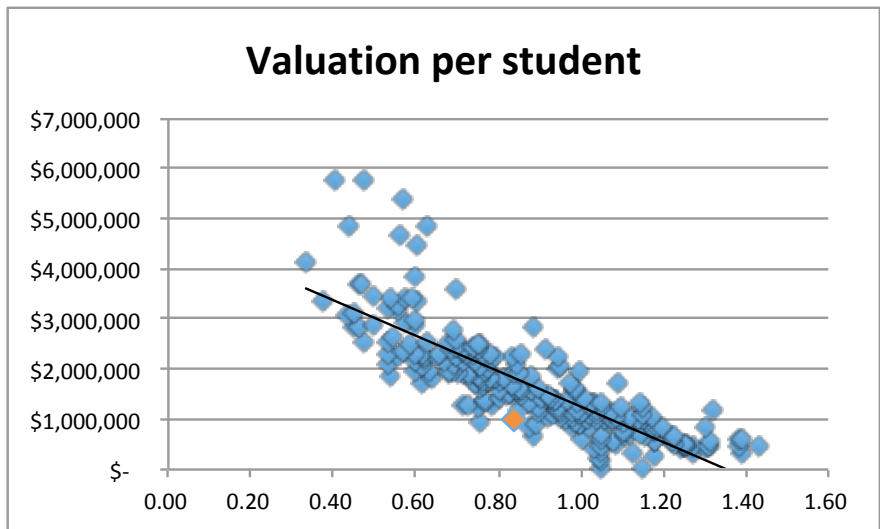
FSY 2014-15		Funding Source	FSY 2017-18	
% Total	Receipted		Receipted	% Total
58.5%	\$ 2,307,325	Local Sources	\$ 2,467,643	63.1%
0.28%	\$ 10,977	County/ESU Sources	\$ 17,730	0.45%
37.2%	\$ 1,468,262	State Sources	\$ 1,279,698	32.7%
3.73%	\$ 147,036	Federal Sources	\$ 133,599	3.4%
0.23%	\$ 8,915	Non Revenue	\$ 10,473	0.26%
Total	\$ 3,942,515	Total Receipts	\$ 3,909,143	Total

Palmer Public Schools has attempted to build reserves in anticipation of continued decreases in both State and Federal funding.

Per pupil expenditures (PPE) can be affected by a number of factors including fluctuations in enrollment and General Fund expenditures as well as depreciation on the building and equipment in addition to 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 eight larger and next eight smaller schools in the state for 2017-18 are portrayed at right. Unique circumstances (poverty, transportation needs, Special Education...) can have a dramatic affect on a district's budget and should be considered in comparing such data.

District Name	Formula Students	per Formula Student
PAWNEE CITY	276.38	13,193
MAXWELL	278.37	12,024
FRANKLIN	278.74	13,903
EAST BUTLER	279.82	18,224
HITCHCOCK CO	281.82	12,022
SOUTHWEST	283.80	16,815
MC COOL JUNCTION	283.96	11,677
WEeping WATER	284.54	14,271
PALMER	290.24	11,493
CREIGHTON	293.04	17,451
OVERTON	297.07	10,784
PLAINVIEW	298.69	14,680
CROFTON	301.56	15,364
FULLERTON	301.98	13,061
HEARTLAND	302.26	13,198
BURWELL	303.66	13,334
BLUE HILL	304.16	11,593

A district's amount of valuation per student and its levy are inversely proportional, that is, as one goes up the other goes down. The graph at right shows this with the dots representing every school district in the state. The valuation per student ratio is on the left side of the graph and the total levy on the bottom. The Palmer School District (in orange) has \$1,036,000 of valuation per student and an 83.9-cent levy, putting us below the trend line for district levies. This graph shows that the two main drivers of a district's levy are the number of students enrolled and the amount of valuation in the district.



The total assets for the funds used by Palmer Public Schools for the past three years are portrayed below. As noted previously in the receipts table, Palmer Public Schools attempted to build reserves in anticipation of continued funding cuts from other sources. That effort allowed reserves to be used in 2017-18 to mitigate an increase in the tax asking to operate the district.

Fiscal Year	Governmental Funds	Fiduciary Funds	All Funds
2015-2016	\$3,341,607	\$87,712	\$3,429,319
2016-2017	\$3,384,607	\$102,642	\$3,487,249
2017-2018	\$3,043,052	\$98,023	\$3,141,075

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