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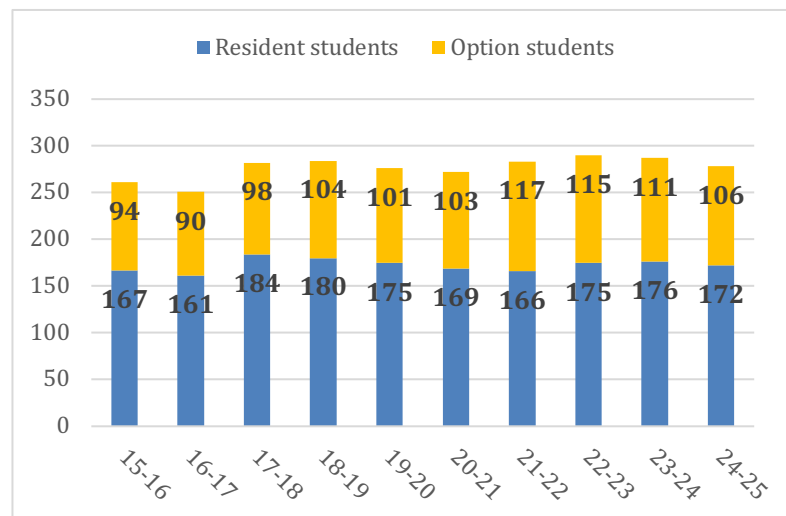
2025 ANNUAL REPORT

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 2024-25 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.

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 7%.



ENROLLMENT

The table on the right shows the enrollment by grade for the 2024-25 school year. In grades K-12, there are an average of 21.4 students per grade. With two class sections of preschool and 3rd grade, the average class size in the elementary is 15.3 students. Including paraprofessionals, there are 9.0 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 24-25	Grade	Students Enrolled 24-25
PreK	35	7th	31
Kdg	12	8th	20
1st	21	9th	16
2nd	22	10th	25
3rd	32	11th	22
4th	24	12th	15
5th	19		
6th	19		
Elem Total 184		Sec Total 129	
District Total 313			

DEMOGRAPHIC COMPARISONS

	Nebraska	Palmer
Free/Reduced Lunch	50.43%	29.71%
English Language Learners	10.34%	1.44%
Special Education Percentage	17.07%	11.51%
School Mobility Rate	7.73%	3.24%
Highly Mobile Students	4.14%	6.13%
Graduation Rate	87.68%	92.86%
Attendance Rate	92.80%	95.22%
Dropout Rate	1.32%	1.55%

The table on the left compares Palmer to the State on several demographic points.

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.

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. 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.

NSCAS ELA	All Students		Males		Females		Students eligible for free/reduced lunch	
	Palmer	Nebraska	Palmer	Nebraska	Palmer	Nebraska	Palmer	Nebraska
2022-23	60%	58%	53%	55%	66%	61%	54%	43%
2023-24	68%	59%	62%	56%	74%	63%	54%	44%
2024-25	64%	59%	57%	56%	70%	62%	59%	44%

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

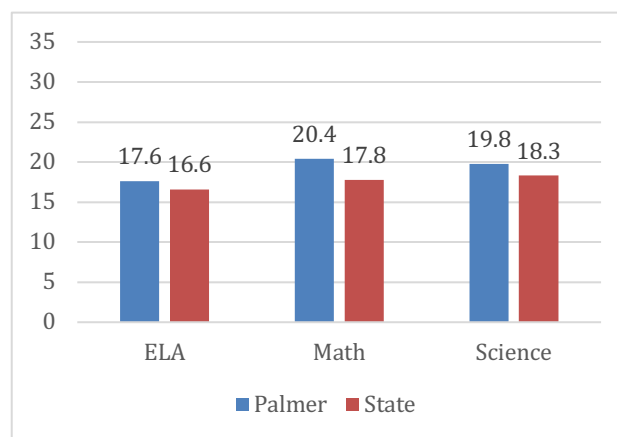
NSCAS Math	All Students		Males		Females		Students eligible for free/reduced lunch	
	Palmer	Nebraska	Palmer	Nebraska	Palmer	Nebraska	Palmer	Nebraska
2022-23	59%	61%	58%	62%	61%	59%	55%	45%
2023-24	65%	58%	70%	59%	62%	57%	57%	42%
2024-25	61%	58%	62%	60%	60%	56%	49%	42%

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
2022-23	76%	70%	68%	69%	87%	71%	74%	57%
2023-24	95%	74%	88%	73%	100%	75%	92%	63%
2024-25	93%	80%	79%	79%	100%	81%	100%	69%

ACT Test Results: The graph at right shows a three-year average performance history for Palmer students and statewide average on the ACT. The ACT test is 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
2022-2023	23,758	28	13,839	16	58%	57%
2023-2024	23,792	28	13,929	19	59%	68%
2024-2025	23,952	28	14,027	18	59%	64%

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
2022-23	14	14	\$58,923	\$56,584
2023-24	14	15	\$60,377	\$59,715
2024-25	14	15	\$63,527	\$61,923

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 three years.

County	Assessed Valuation		
	2023-24	2024-25	2025-26
Howard	\$50,558,786	\$51,461,749	\$58,313,909
Merrick	\$196,513,431	\$221,146,049	\$237,789,520
Nance	\$79,722,965	\$83,131,618	\$97,142,571
Total	\$326,795,182	\$355,739,416	\$393,246,000
% Change	5.80%	8.85%	10.54%

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 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.

	2023-24	2024-25	2025-26
General Fund	\$5,609,109	\$5,805,427	\$5,892,508
Cash Reserve	\$1,651,270	\$1,484,683	\$1,882,236
Total Requirement	\$7,260,379	\$7,290,111	\$7,774,744
Expenditures	\$5,419,371	\$5,354,664	

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
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)%
2025-2026	0.766257	0	0.037214	0.004289	0.807760	-(.081089)	-(9.12)%

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	2023-24	2024-25	2025-26
Bonds	\$0	\$0	\$0
All Other Funds	\$3,082,457	\$3,095,319	\$3,176,485
Total Asking	\$3,082,457	\$3,095,319	\$3,176,485

The District's State Aid over the last three years is presented at right. 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
2023-2024	\$1,721,292	\$277,402	19.21%
2024-2025	\$1,806,034	\$84,742	4.92%
2025-2026	\$1,654,072	-\$151,962	-(8.41)%

In comparing 2021 receipts to 2025 receipts, we see the level of local support decreasing and state and federal support increasing.

FSY 2020-21		Funding Source	FSY 2024-25	
% Total	Receipted		Receipted	% Total
55.5%	\$2,475,979	Local Sources	\$2,165,916	35.9%
0.4%	\$17,981	County/ESU Sources	\$16,544	0.3%
41.7%	\$1,859,932	State Sources	\$3,458,878	57.3%
2.0%	\$ 87,763	Federal Sources	\$391,724	6.5%
0.4%	\$16,134	Non Revenue	\$7,586	0.1%
Total	\$4,457,789	Total Receipts	\$6,040,648	Total

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

Fiscal Year	Governmental Funds	Fiduciary Funds	All Funds
2022-2023	\$3,523,240	\$80,540	\$3,603,780
2023-2024	\$3,556,927	\$80,180	\$3,637,107
2024-2025	\$4,311,058	\$75,705	\$4,386,763

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

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 six larger and six smaller schools in the state for 2024-25 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
Blue Hill	280.1	\$17,610
Walthill	281.0	\$16,063
Humphrey	281.1	\$16,133
Humboldt-TRS	284.9	\$21,387
Boyd County	286.3	\$15,746
Loup City	287.5	\$17,234
Palmer	288.5	\$15,782
Heartland	291.4	\$17,787
Fullerton	296.3	\$16,356
Central Valley	299.3	\$23,043
Southwest	299.4	\$18,801
Bayard	301.6	\$15,458
Creighton	302.4	\$16,166