

**ARTHUR COUNTY
SCHOOL DISTRICT 500
ANNUAL REPORT
COMPARING SCHOOL YEARS
2016-2020**

Prepared by Barry Schaeffer, Supt.

MISSION:

The mission of the Arthur County Schools is to provide quality educational experiences for all students which will help them reach their potential in an ever-changing world.

BOARD OF EDUCATION:

Mr. Andrew Bures, President
Mr. Jason Ohm, Secretary
Mr. Jared Storer, Member

Mr. Tom Rut, Vice President
Mrs. Kimberly Wenzel, Treasurer
Dr. Amy Dam, Member

PURPOSE

This report for the Arthur County School District 500 has been prepared for the patrons of the School District. The report contains information on assessment, demographics, and finance, comparing the school years 2016-2017 through the 2019-2020 school year.

School district patrons can access additional information about the Arthur County School District and any other Nebraska school by going to the Nebraska Department of Education, Nebraska Education Profile website at the following link: <https://nep.education.ne.gov/> . At this site you can view state data, you can search for our district and look at data related to our district.

Questions or comments regarding the content of this report are welcome and encouraged. Please refer your questions or comments to Mr. Barry Schaeffer, Superintendent at 308-764-2253.

Demographics

Student Enrollment Numbers – These numbers represent students enrolled in Arthur County Schools as of the last Friday in September of the school year. Enrollment numbers have increased or maintained level over the five year period.

Arthur County Elementary School

Year	K	1 st	2 nd	3 rd	4 th	5 th	6 th	Total
2016-17	7	13	11	9	8	7	10	65
2017-18	11	8	12	10	9	8	7	65
2018-19	9	13	9	11	9	11	8	70
2019-20	6	11	14	9	11	9	10	70
2020-21	7	8	10	13	9	10	11	68

Arthur County High School

Year	7 th	8 th	9 th	10 th	11 th	12 th	Total
2016-17	10	8	8	6	3	12	47
2017-18	9	9	8	7	7	6	46
2018-19	7	11	9	10	8	9	54
2019-20	8	7	9	10	9	7	50
2020-21	10	8	8	8	11	8	53

Total Enrollment

Year	K-12 Enrollment
2016-2017	112
2017-2018	111
2018-2019	124
2019-2020	120
2020-2021	121

Percentage of Special Education students compared to state

Year	District	State
2016-2017	13%	15%
2017-2018	13%	15%
2018-2019	9%	15%
2019-2020	13%	16%

Percentage of High Ability Learners Compared to state

Year	District	State
2016-2017	**	15%
2017-2018	15%	13%
2018-2019	13%	13%
2019-2020	12%	13%

** Data masked because the number is less than 10 students

Certificated Staff - The following table compares the averages of the current teaching staff to teachers across the state. Average Salaries, Years of Experience and percentage of staff with master's degrees.

Year	Avg Teacher Salary		Average Years Experience		% Teaching Staff with Masters degree or Higher	
	Arthur Co.	State	Arthur Co	State	Arthur Co.	State
2016-2017	51,163.00	52,534.00	16.6	14.1	59%	54%
2017-2018	53,320.00	54,422.00	17.9	14	53%	55%
2018-2019	53,686.00	54,601.00	16.6	14	47%	56%
2019-2020	52,805.00	55,479.00	16.8	14	41%	56%

Assessment Data

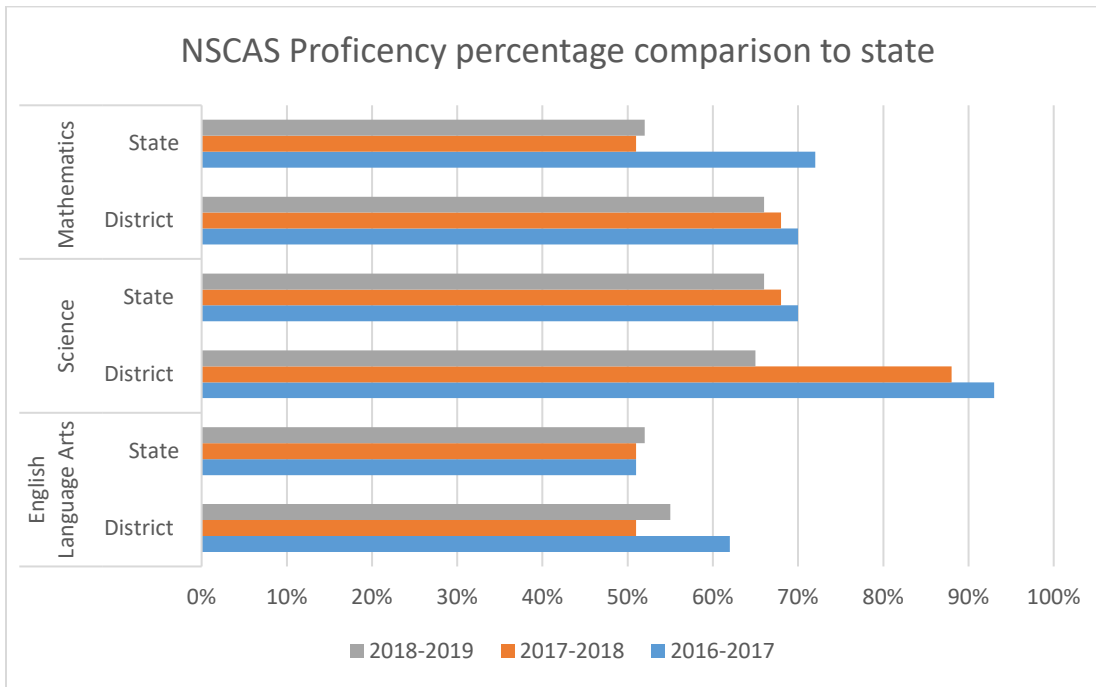
Each spring students in grades 3-8 are given a summative test to determine proficiency in meeting standards set forth in the areas of English Language Arts, Science, and Mathematics. The following data compares the district students to students across the state, large changes in percentages may reflect a change in the test being administered.

District Information – Percentage of Students proficient

Year	English Language Arts	Science	Mathematics
2016-2017	62%	93%	80%
2017-2018	51%	88%	55%
2018-2019	55%	65%	60%
2019-2020	Test Suspended due to COVID 19	Test Suspended due to COVID 19	Test Suspended due to COVID 19

State Data – NSCAS Percent of all students proficient

Year	English Language Arts	Science	Mathematics
2016-2017	51%	70%	72%
2017-2018	51%	68%	51%
2018-2019	52%	66%	52%
2019-2020	Test Suspended due to COVID 19	Test Suspended due to COVID 19	Test Suspended due to COVID 19



Finance Data

Levy Rates

School district budgets are subject to a levy limitation. The levy limitation places a ceiling on the property tax rate that may be assessed against the taxable valuation in a school district. The one percent (1%) County Treasurer Fee and the Delinquent Tax Allowance must be levied within the statutory maximum levy established in §77-3442. School districts may levy above the statutory maximum levy by accessing levy exclusions.

The statutory maximum levy is \$1.05 plus exclusions per \$100 of taxable valuation for school districts.

Calculating the Property Tax Levy

To calculate a property tax levy, use the following formula:

$$(\text{Property Tax Request} \div \text{Assessed Valuation}) \times 100 = \text{Property Tax Levy}$$

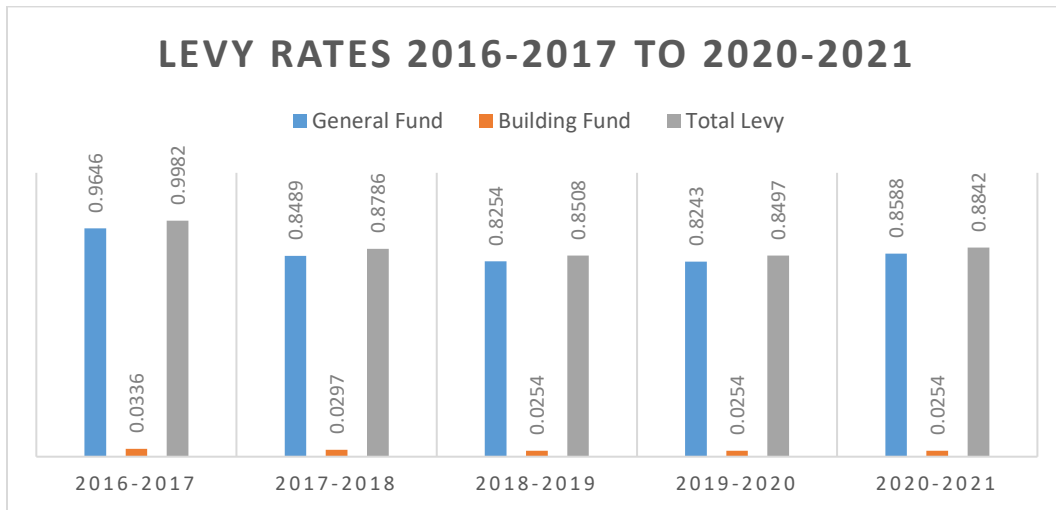
Year	General Fund	Building Fund	Total Levy
2016-2017	0.9646	0.0336	0.9982
2017-2018	0.8489	0.0297	0.8786
2018-2019	0.8254	0.0254	0.8508
2019-2020	0.8243	0.0254	0.8497
2020-2021	0.8588	0.0254	0.8842

The General Fund - The General Fund finances all facets of services rendered by the school district. General Fund receipts are classified according to source while its expenditures are classified according to specific functions. The General Fund is

maintained by all operating school districts in the state. General Fund expenditures are limited by statute. The tax levy for this fund is restricted

A Special Building Fund shall be established when a school board decides to acquire or improve sites and/or to erect, alter or improve buildings. The sale of bonds, the sale of property, or tax receipts will be the primary sources of revenue for the Special Building Fund. Regardless of the source of money to be used for building construction and related costs, all income for the purposes of this fund shall be accountable through this fund. General Fund expenditures for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those expenditures associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund project is active at the same time, separate accounts for each project may be established within the single Special Building Fund.

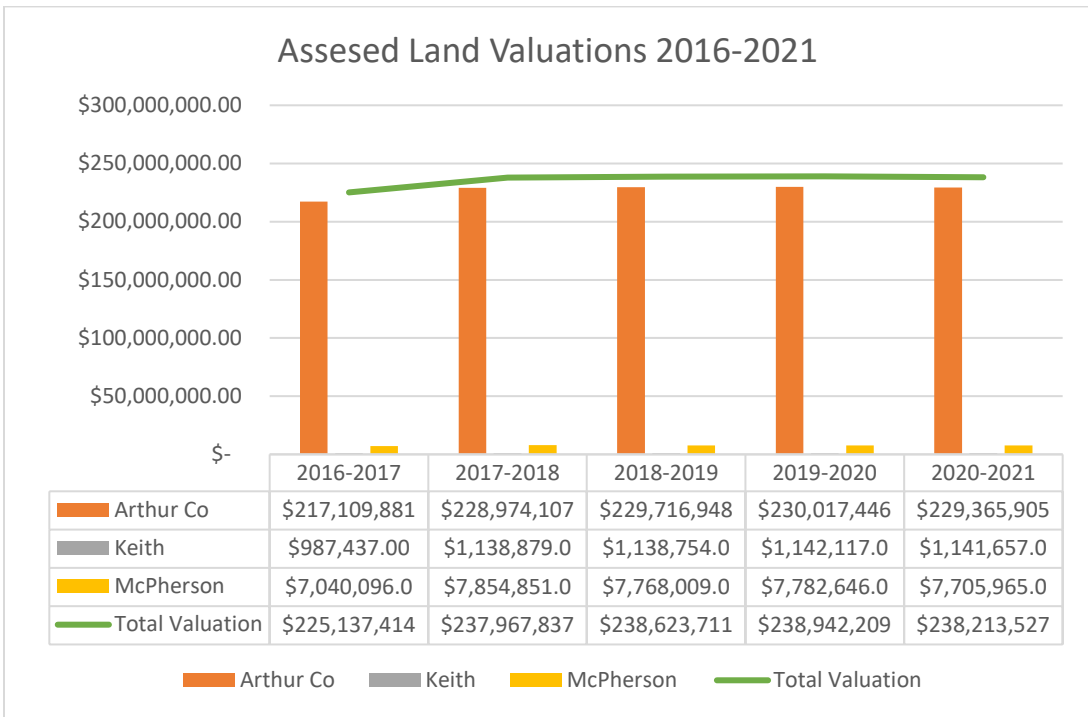
The tax levy for this fund is restricted to 14¢ with local board approval or 17.5¢ following a vote of the people for a term not to exceed ten years (§79-1098 R.R.S.)



Assessed Land Valuations

Valuation refers to the total amount of property value located within the school district which is the tax base for school district operations. We have valuation in three counties, the majority of valuation is located in Arthur County.

Year	Arthur Co	Keith	McPherson	Total Valuation
2016-2017	\$ 217,109,881.00	\$ 987,437.00	\$ 7,040,096.00	\$ 225,137,414.00
2017-2018	\$ 228,974,107.00	\$ 1,138,879.00	\$ 7,854,851.00	\$ 237,967,837.00
2018-2019	\$ 229,716,948.00	\$ 1,138,754.00	\$ 7,768,009.00	\$ 238,623,711.00
2019-2020	\$ 230,017,446.00	\$ 1,142,117.00	\$ 7,782,646.00	\$ 238,942,209.00
2020-2021	\$ 229,365,905.00	\$ 1,141,657.00	\$ 7,705,965.00	\$ 238,213,527.00



Property Tax Requests and State Aid (Budgets 2016-2020)

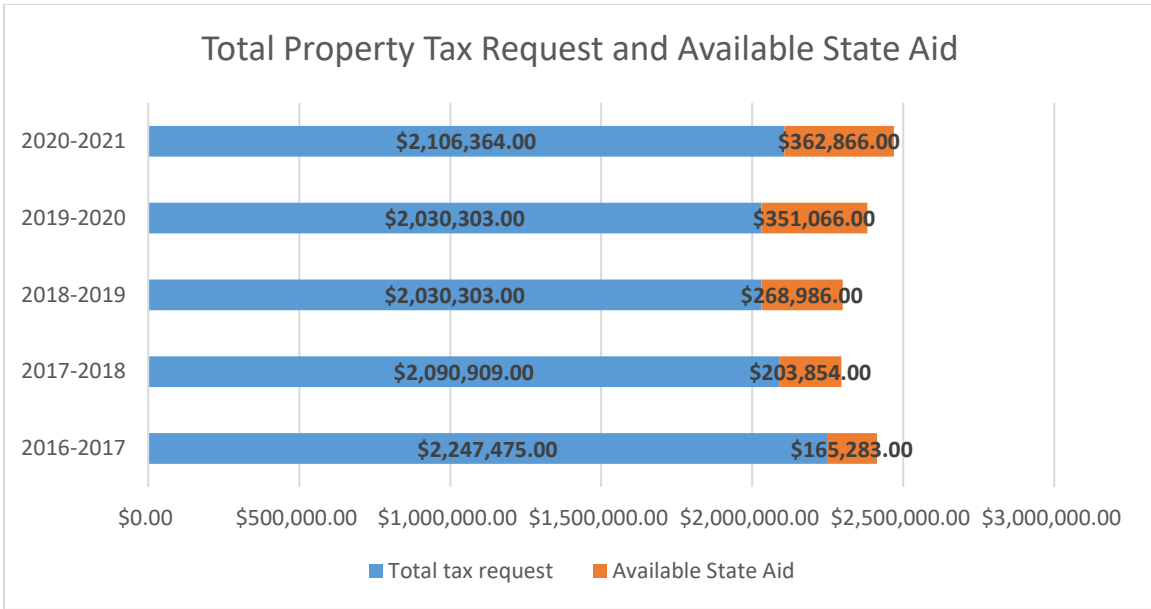
Calculating the Property Tax Request

To calculate the amount of a tax request at a specific levy, use the following formula:

$$(\text{Assessed Valuation} \times \text{Property Tax Levy}) \div 100 = \text{Property Tax Request}$$

Year	Tax Request General Fund	Tax Request Building Fund	Total tax request
2016-2017	\$ 2,171,717.00	\$ 75,758.00	\$ 2,247,475.00
2017-2018	\$ 2,020,202.00	\$ 70,707.00	\$ 2,090,909.00
2018-2019	\$ 1,969,697.00	\$ 60,606.00	\$ 2,030,303.00
2019-2020	\$ 1,969,697.00	\$ 60,606.00	\$ 2,030,303.00
2020-2021	\$ 2,045,758.00	\$ 60,606.00	\$2,106,364.00

Year	Available State Aid
2016-2017	\$ 165,283.00
2017-2018	\$ 203,854.00
2018-2019	\$ 268,986.00
2019-2020	\$ 351,066.00
2020-2021	\$362,866.00



Revenues and Disbursements (audits August 2017 –August 2020)

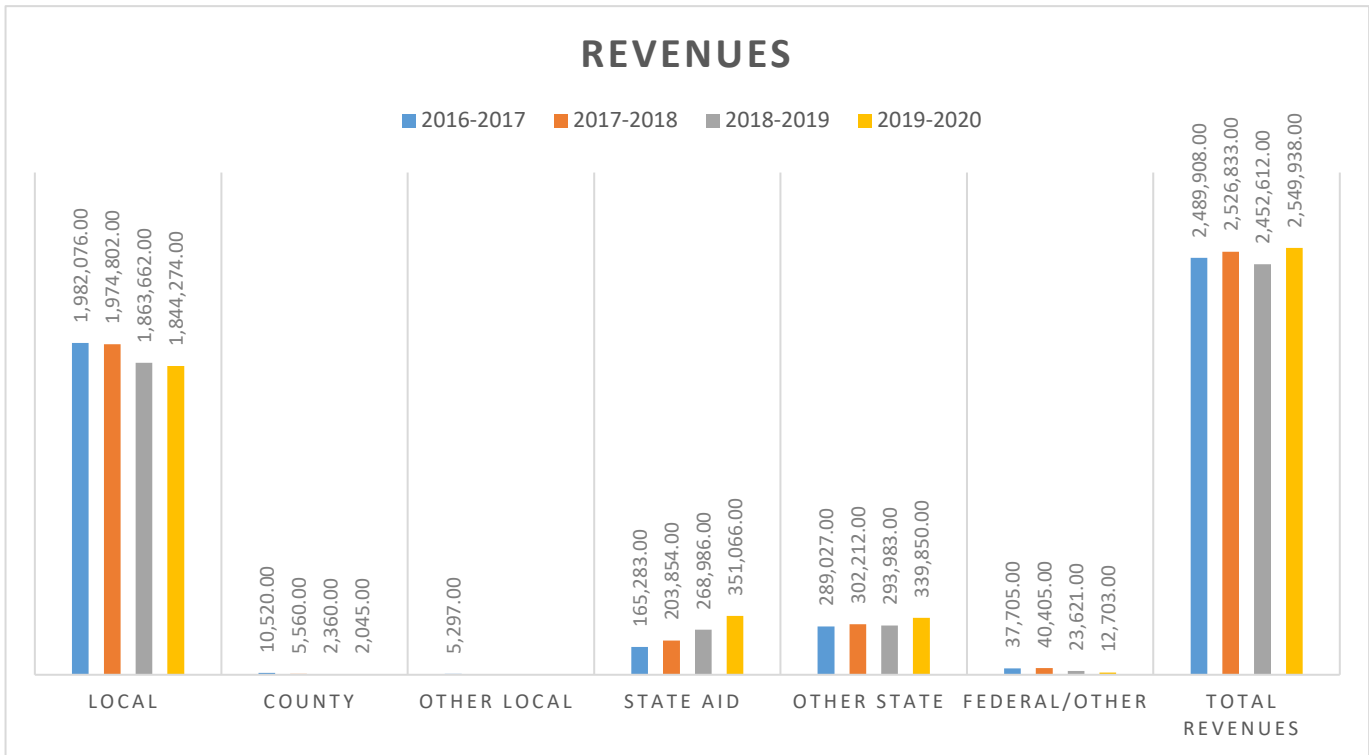
Revenue categories:

Local sources include (Property taxes, motor vehicle taxes, interest on taxes, Interest received, donations, and other.)

County receipts (Fines and License fees, ESU),

State Aid, State receipts (Special Education, Homestead Exemption, Property tax credit, Personal Property tax credit, Public service tax credit, Pro-rate motor vehicle tax, State apportionment, Recycling State Grant Money, Distance Learning)

Federal Receipts and nonrevenue receipts.



Disbursement Categories:

All Instruction – Regular and Special education instruction costs (Salaries, Benefits, supplies and other costs)

Support services pupils – School Counselor

Support Service Staff – Library, supplies and technology

Board Of Education – Expenses attributed to the Board

Executive Administration – Superintendent salary and costs

Office of Principal – Principal salary and costs

Support services business or central services – Secretary/Bookkeeper salary and costs, other costs associated with maintaining records and business.

Operation and Maintenance – Costs associated with building operations and maintenance

Pupil transportation – Coasts associated with transportation of students to and from school and to and from activities.

State and Federal Programs – Costs associated with state and federal grants.

Transfers to other funds – transfers from the general fund to depreciation, activities, nutrition or other funds associated with the General fund.

