

Board of Education Budget and Tax Request
Monday, September 26, 2022 5:00 PM
Jr-Sr High School Conference Room - Room
202
611 West 7th Street
Wayne, Nebraska 68787

- I. Call the Meeting to Order
 - I.a. Pledge of Allegiance
 - I.b. Announce Open Meetings Act Posting and Location - Wayne Community Schools, Wayne Herald, and online: www.wayneschools.org
 - I.c. Action on Absence and Roll Call
 - I.d. Approval of Agenda - The Board may enter Executive Session to discuss any matter for which Executive Session is lawful and appropriate.
- II. Communications from the Public (Policy 8346) and Requested Presentations
- III. New Business
 - III.a. 2022-2023 Wayne Community Schools District Budget - Discuss, Consider, and Take Necessary Action on 2022-2023 Wayne Community Schools District Budget
 - III.b. 2022-2023 Wayne Community Schools District Tax Request - Discuss, Consider, and Take Necessary Action on 2022-2023 Wayne Community Schools District Tax Request
- IV. Adjournment

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Wayne Community Schools (90-0017) in Wayne County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 12th day of September, 2022 at 5:00 o'clock, P.M., at Wayne Jr/Sr High Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2020-2021 (1)	2021-2022 (2)	2022-2023 (3)			
General	\$ 11,274,547.00	\$ 12,258,871.00	\$ 14,690,165.00	\$ 2,800,000.00	\$ 7,636,144.00	\$ 9,953,556.00
Depreciation	\$ 16,652.00	\$ 10,000.00	\$ 167,152.00		\$ 167,152.00	
Employee Benefit	\$ 164.00	\$ -	\$ 31,661.00	\$ -	\$ 31,661.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 409,695.00	\$ 500,000.00	\$ 750,000.00	\$ 77,705.00	\$ 827,705.00	
School Nutrition	\$ 534,017.00	\$ 693,000.00	\$ 800,000.00	\$ 158,537.00	\$ 958,537.00	
Bond	\$ 1,895,066.00	\$ 715,000.00	\$ 594,431.00	\$ -	\$ 189,431.00	\$ 409,091.00
Special Building	\$ 432,345.00	\$ 750,000.00	\$ 930,233.00		\$ 530,233.00	\$ 404,040.00
Qualified Capital Purpose Undertaking	\$ 2,561,832.00	\$ 650,000.00	\$ 609,707.00	\$ -	\$ 159,707.00	\$ 454,545.00
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 17,325.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ 30,000.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 17,141,643.00	\$ 15,606,871.00	\$ 18,603,349.00	\$ 3,036,242.00	\$ 10,530,570.00	\$ 11,221,232.00

Notice of Special Hearing To Set Final Tax Request

Wayne Community Schools (90-0017) in Wayne County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the day of, 2022 at o'clock , at for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2021-2022	2022-2023	Change
Property Valuations	970,928,213	1,065,954,103	10%

2021-2022 Budget Information

2022-2023 Budget Information

Fund	2021-2022 Operating Budget	2021-2022 Property Tax Request	2021 Tax Rate	Property Tax Rate (2021-2022 Request Divided By 2022 Valuation)	2022-2023 Operating Budget	2022-2023 Proposed Property Tax Request	Proposed 2022 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	14,151,646.00	9,479,621.00	0.976904	0.889309	14,690,165.00	9,953,556.00	0.933770	-4%	4%
Bond Fund(s) K - 12	615,000.00	437,263.00	0.045036	0.041021	594,431.00	409,091.00	0.038378	-15%	-3%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	1,504,406.00	101,010.00	0.010409	0.009476	930,233.00	404,040.00	0.037904	264%	-38%
Qualified Capital Purpose Undertaking Fund K - 12	731,725.00	478,803.00	0.049342	0.044918	609,707.00	454,545.00	0.042642	-14%	-17%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	17,002,777.00	10,496,697.00	1.081099	0.984724	16,824,536.00	11,221,232.00	1.052694	-3%	-1%

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 092622-WCS

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Wayne Community Schools passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Wayne Community Schools resolves that:

- 1. The 2022-2023 property tax request be set at:

General Fund:	\$	9,953,556.00
Bond Fund:	\$	409,091.00
Special Building Fund:	\$	404,040.00
Qualified Capital Purpose	\$	454,545.00
Undertaking Fund:		

- 2. The total assessed value of property differs from last year's total assessed value by 9.79 percent.
- 3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.984724 per \$100 of assessed value.
- 4. Wayne Community Schools proposes to adopt a property tax request that will cause its tax rate to be 1.052673 per \$100 of assessed value.
- 5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Wayne Community Schools will increase (or decrease) last year's budget by -1.05 percent.
- 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2022.

Motion by _____, seconded by _____ to adopt Resolution # _____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2022

2022-23 Tax Year

Governmental Entity	Valuation	Fund	Tax Request	Tax Rate
----------------------------	------------------	-------------	--------------------	-----------------

School District #17 (2022-2023)

Wayne County	1,025,090,014
Cedar County	-
Dixon County	40,864,089
Total	1,065,954,103

General	9,953,556.00	0.93377
Special Building	404,040.00	0.037904
Bond	409,091.00	0.038357
Qualified Capital	454,545.00	0.042642
Total		1.052673

Total tax request \$ **11,221,232.00**

Bond (2022-2023)

Wayne County	1,025,289,324
Cedar County	373,740
Dixon County	40,864,089
Total	1,066,527,153

Check

\$ 9,953,556.00

\$ 404,039.99

\$ 409,091.02

\$ 454,545.00