

Hearing Agenda for the Wakefield 2020-2021

Budget

Monday, September 14, 2020 5:30 PM

Media Center

802 Highland Street

Wakefield, NE 68784

1. Call to Order
President Brown
 1. This hearing is being conducted in accordance to guidelines established per LB 148 (2020 Legislature) and the Nebraska Open Meetings Act.
President Brown
2. Review, discuss, consider, receive input, and hear support, opposition, criticism, suggestions, or observations of taxpayers relating to the proposed budget for 2020- 2021.
Superintendent Moody & Business & Finance Chair Victor
3. Adjournment

**2020-2021
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM**

County-District #: 90-0560 Class #: III
WAKEFIELD PUBLIC SCHOOLS
TO THE COUNTY BOARD AND COUNTY CLERK OF
WAYNE County

This budget is for the Period SEPTEMBER 1, 2020 through AUGUST 31, 2021

Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 4,653,643.00	\$ 4,653,643.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ -		\$ -
Special Building Fund	\$ -	\$ 151,515.00	\$ 151,515.00
Qualified Capital Purpose Undertaking Fund	\$ 79,671.00	\$ 10,781.00	\$ 90,452.00
Total All Funds	\$ 79,671.00	\$ 4,815,939.00	\$ 4,895,610.00

Outstanding Bonded Indebtedness as of September 1, 2020
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

\$ 460,170.00	Principal
\$ 11,735.00	Interest
\$ 471,905.00	Total Outstanding Bonded Indebtedness

Total Certified Valuation (All Counties) \$ 495,884,894
*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2019 through June 30, 2020?

YES NO
If YES, Please submit Interlocal Agreement Report by September 20th.

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2019 through June 30, 2020?

YES NO
If YES, Please submit Trade Name Report by September 20th.

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2019-2020 school fiscal year?

YES NO

County Clerk's Use Only

APA Contact Information

Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509

Telephone: (402) 471-2111 FAX: (402) 471-3301

Website: www.auditors.nebraska.gov

Questions - E-Mail: Deann.Haefner@nebraska.gov

Submission Information

Budget Due by 9-20-2020

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education -Upload to NDE Portal only

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 90-0560
WAKEFIELD PUBLIC SCHOOLS

2020-2021 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	1,937,712.00	4,575,799.00	4,607,107.00	9,182,906.00	1,255,229.00	6,744,563.00	7,999,792.00	1,183,114.00	9,182,906.00
Depreciation	716,268.00	816,268.00		816,268.00			816,268.00		816,268.00
Employee Benefit	42,923.00	49,173.00		49,173.00			-	-	Budget Not Balanced
Contingency	-	-		-			-		-
Activities	123,360.00	249,837.00		249,837.00			249,837.00	-	249,837.00
School Nutrition	155,152.00	478,443.00		478,443.00			478,443.00	-	478,443.00
Bond	39,231.00	39,331.00	-	39,331.00			39,331.00	-	39,331.00
Special Building	877,762.00	886,962.00	150,000.00	1,036,962.00			1,036,962.00		1,036,962.00
Qualified Capital Purpose Undertaking	157,121.00	159,691.00	89,547.00	249,238.00			167,794.00	81,444.00	249,238.00
Cooperative	-	-		-			-	-	-
Student Fee	1,625.00	7,125.00		7,125.00			7,125.00	-	7,125.00
				-					-
TOTAL ALL FUNDS	4,051,154.00	7,262,629.00	4,846,654.00	12,109,283.00	1,255,229.00	6,744,563.00	10,795,552.00	1,264,558.00	#VALUE!

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	4,607,107.00	-	150,000.00	89,547.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	46,536.00	-	1,515.00	905.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,653,643.00	-	151,515.00	90,452.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 1,534,615.00	\$ 130,000.00

COUNTY TREASURER'S BALANCE, 9-1-2020			
937,712.00	-	70,000.00	57,121.00

2019-2020 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	1,906,145.00	4,764,131.00	4,391,629.00	9,155,760.00	1,175,153.00	6,042,895.00	7,218,048.00	1,937,712.00
Depreciation	628,757.00	832,814.00		832,814.00			116,546.00	716,268.00
Employee Benefit	36,393.00	44,124.00		44,124.00			1,201.00	42,923.00
Contingency	-	-		-			-	-
Activities	110,650.00	241,176.00		241,176.00			117,816.00	123,360.00
School Nutrition	151,359.00	534,435.00		534,435.00			379,283.00	155,152.00
Bond	38,934.00	39,231.00	-	39,231.00			-	39,231.00
Special Building	760,661.00	860,151.00	92,721.00	952,872.00			75,110.00	877,762.00
Qualified Capital Purpose Undertaking	165,940.00	179,455.00	95,642.00	275,097.00			117,976.00	157,121.00
Cooperative	-	-		-			-	-
Student Fee	611.00	7,331.00		7,331.00			5,706.00	1,625.00
				-				-
TOTAL ALL FUNDS	3,799,450.00	7,502,848.00	4,579,992.00	12,082,840.00	1,175,153.00	6,042,895.00	8,031,686.00	4,051,154.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets

MOTOR VEHICLE TAXES	
\$	144,243.00

ACTUAL RESOURCES AND DISBURSEMENTS

County-District # 90-0560

WAKEFIELD PUBLIC SCHOOLS

2018-2019 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	1,803,847.00	3,689,139.00	4,468,499.00	8,157,638.00	888,969.00	5,362,524.00	6,251,493.00	1,906,145.00
Depreciation	633,903.00	737,044.00		737,044.00			108,287.00	628,757.00
Employee Benefit	28,686.00	37,825.00		37,825.00			1,432.00	36,393.00
Contingency	-	-		-			-	-
Activities	110,294.00	273,562.00		273,562.00			162,912.00	110,650.00
School Lunch	131,569.00	456,490.00		456,490.00			305,131.00	151,359.00
Bond	38,733.00	38,851.00	83.00	38,934.00			-	38,934.00
Special Building	673,392.00	685,455.00	75,206.00	760,661.00			-	760,661.00
Qualified Capital Purpose Undertaking	168,493.00	174,566.00	109,350.00	283,916.00			117,976.00	165,940.00
Cooperative	-	-		-			-	-
Student Fee	21,100.00	25,100.00		25,100.00			24,489.00	611.00
				-				-
TOTAL ALL FUNDS	\$ 3,610,017.00	6,118,032.00	4,653,138.00	10,771,170.00	888,969.00	5,362,524.00	6,971,720.00	3,799,450.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES
\$ 164,616.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

WAKEFIELD PUBLIC SCHOOLS (_ 90-0560____) 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 14 day of September, 2020 at 5:30 o'clock, PM, at School Media Center 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.

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)
	2018-2019 (1)	2019-2020 (2)	2020-2021 (3)			
General	\$ 6,251,493.00	\$ 7,218,048.00	\$ 7,999,792.00	\$ 1,183,114.00	\$ 4,575,799.00	\$ 4,653,643.00
Depreciation	\$ 108,287.00	\$ 116,546.00	\$ 816,268.00		\$ 816,268.00	
Employee Benefit	\$ 1,432.00	\$ 1,201.00	\$ -	\$ -	\$ 49,173.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 162,912.00	\$ 117,816.00	\$ 249,837.00	\$ -	\$ 249,837.00	
School Nutrition	\$ 305,131.00	\$ 379,283.00	\$ 478,443.00	\$ -	\$ 478,443.00	
Bond	\$ -	\$ -	\$ 39,331.00	\$ -	\$ 39,331.00	\$ -
Special Building	\$ -	\$ 75,110.00	\$ 1,036,962.00		\$ 886,962.00	\$ 151,515.00
Qualified Capital Purpose Undertaking	\$ 117,976.00	\$ 117,976.00	\$ 167,794.00	\$ 81,444.00	\$ 159,691.00	\$ 90,452.00
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 24,489.00	\$ 5,706.00	\$ 7,125.00	\$ -	\$ 7,125.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 6,971,720.00	\$ 8,031,686.00	\$ 10,795,552.00	\$ 1,264,558.00	\$ 7,262,629.00	\$ 4,895,610.00

Notice of Special Hearing To Set Final Tax Request

WAKEFIELD PUBLIC SCHOOLS (_90-0560____) in WAYNE County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 14 day of September 2020 following the budget hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2019-2020	2020-2021	Change
Property Valuations	\$503,518,452	\$495,884,894	-2%

2019/20 Budget Information

2020/21 Budget Information

Fund	2019-2020 Operating Budget	2019-2020 Property Tax Request	2019 Tax Rate	Property Tax Rate (2019-2020 Request Divided By 2020 Valuation)	2020-2021 Operating Budget	2020-2021 Proposed Property Tax Request	Proposed 2020 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	7,738,089.00	4,697,198.00	0.932875	0.947236	7,999,792.00	4,653,643.00	0.938452	1%	3%
Bond Fund(s) K - 12	39,034.00		0.000000	0.000000	39,331.00	-	0.000000	n/a	1%
Special Building Fund	888,243.00	126,632.00	0.025149	0.025537	1,036,962.00	151,515.00	0.030554	21%	17%
Qualified Capital Purpose Undertaking Fund K - 12	207,942.00	102,876.00	0.020431	0.020746	167,794.00	90,452.00	0.018241	-11%	-19%
Total	8,873,308.00	4,926,706.00	0.978455	0.993519	9,243,879.00	4,895,610.00	0.987247	1%	4%

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

WAKEFIELD PUBLIC SCHOOLS (_90-0560____) 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 14 day of September, 2020 at 5:30 o'clock, PM, at School Media Center 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.

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2018-2019 (1)	2019-2020 (2)	2020-2021 (3)			
General	\$ 6,251,493.00	\$ 7,218,048.00	\$ 7,999,792.00	\$ 1,183,114.00	\$ 4,575,799.00	\$ 4,653,643.00
Depreciation	\$ 108,287.00	\$ 116,546.00	\$ 816,268.00		\$ 816,268.00	
Employee Benefit	\$ 1,432.00	\$ 1,201.00	\$ -	\$ -	\$ 49,173.00	
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	
Activities	\$ 162,912.00	\$ 117,816.00	\$ 249,837.00	\$ -	\$ 249,837.00	
School Nutrition	\$ 305,131.00	\$ 379,283.00	\$ 478,443.00	\$ -	\$ 478,443.00	
Bond	\$ -	\$ -	\$ 39,331.00	\$ -	\$ 39,331.00	\$ -
Special Building	\$ -	\$ 75,110.00	\$ 1,036,962.00		\$ 886,962.00	\$ 151,515.00
Qualified Capital Purpose Undertaking	\$ 117,976.00	\$ 117,976.00	\$ 167,794.00	\$ 81,444.00	\$ 159,691.00	\$ 90,452.00
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 24,489.00	\$ 5,706.00	\$ 7,125.00	\$ -	\$ 7,125.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 6,971,720.00	\$ 8,031,686.00	\$ 10,795,552.00	\$ 1,264,558.00	\$ 7,262,629.00	\$ 4,895,610.00