

Hearing Agenda for the Wakefield 2022-2023

Budget

Wednesday, September 21, 2022 5:30 PM

HS Computer Lab - Room 213

802 Highland Street

Wakefield, NE 68784

1. Call to Order

1.1. This hearing is being conducted in accordance to guidelines established per LB 148 (2020 Legislature) and the Nebraska Open Meetings Act.
President Brown

2. Hearing Agenda

2.1. Review, discuss, consider, receive input, and hear support, opposition, criticism, suggestions, or observations of taxpayers relating to the proposed budget for 2022-2023.
Farup

3. Adjournment

2022-2023
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 90-0560 Class #: C-2
 Wakefield Public Schools
 TO THE COUNTY BOARD AND COUNTY CLERK OF
 Wayne County

This budget is for the Period **SEPTEMBER 1, 2022** through **AUGUST 31, 2023**

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	\$ -	\$ 4,816,162.00	\$ 4,816,162.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ -		\$ -
Special Building Fund	\$ -	\$ 516,320.00	\$ 516,320.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ 101,010.00	\$ 101,010.00
Total All Funds	\$ -	\$ 5,433,492.00	\$ 5,433,492.00

<p>Outstanding Bonded Indebtedness as of September 1, 2022 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">\$ 232,412.00</td> <td>Principal</td> </tr> <tr> <td>\$ 3,540.54</td> <td>Interest</td> </tr> <tr> <td>\$ 235,952.54</td> <td>Total Outstanding Bonded Indebtedness</td> </tr> </table>	\$ 232,412.00	Principal	\$ 3,540.54	Interest	\$ 235,952.54	Total Outstanding Bonded Indebtedness	<p>Total Certified Valuation (All Counties) \$ 537,190,115 <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p> <p align="center">Report of Joint Public Agency & Interlocal Agreements</p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2021 through June 30, 2022? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <i>If YES, Please submit Interlocal Agreement Report by September 30th.</i></p>
\$ 232,412.00	Principal						
\$ 3,540.54	Interest						
\$ 235,952.54	Total Outstanding Bonded Indebtedness						

County Clerk's Use Only	<p align="center">Report of Trade Names, Corporate Names & Business Names</p> <p>Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2021 through June 30, 2022? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <i>If YES, Please submit Trade Name Report by September 30th.</i></p> <p>Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2022-2023 school fiscal year? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p>
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APA Contact Information	Submission Information
<p align="center">Auditor of Public Accounts State Capitol, Suite 2303 Lincoln, NE 68509</p> <p>Telephone: (402) 471-2111 FAX: (402) 471-3301</p> <p align="center">Website: auditors.nebraska.gov</p> <p>Questions - E-Mail: Jeff.Schreier@nebraska.gov</p>	<p>Budget Due by 9-30-2022</p> <p>Submit budget to:</p> <ol style="list-style-type: none"> 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

2022-2023 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	3,001,780.00	6,203,000.00	4,768,000.00	10,971,000.00	1,303,000.00	8,468,000.00	9,771,000.00	1,200,000.00	10,971,000.00
Depreciation	424,501.00	525,201.00		525,201.00			525,201.00		525,201.00
Employee Benefit	68,562.00	68,712.00		68,712.00			68,712.00	-	68,712.00
Contingency	-	-		-			-		-
Activities	57,789.00	327,889.00		327,889.00			300,000.00	27,889.00	327,889.00
School Nutrition	140,715.00	854,965.00		854,965.00			721,000.00	133,965.00	854,965.00
Bond	39,532.00	39,532.00	-	39,532.00			39,532.00	-	39,532.00
Special Building	890,569.00	2,402,769.00	511,157.00	2,913,926.00			2,913,926.00		2,913,926.00
Qualified Capital Purpose Undertaking	112,732.00	117,057.00	100,000.00	217,057.00			117,976.00	99,081.00	217,057.00
Cooperative	-	-		-			-	-	-
Student Fee	1,197.00	1,197.00		1,197.00			1,197.00	-	1,197.00
				-					-
TOTAL ALL FUNDS	4,737,377.00	10,540,322.00	5,379,157.00	15,919,479.00	1,303,000.00	8,468,000.00	14,458,544.00	1,460,935.00	15,919,479.00

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)	4,768,000.00	-	511,157.00	100,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	48,162.00	-	5,163.00	1,010.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,816,162.00	-	516,320.00	101,010.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 1,438,020.00	\$ 145,620.00

COUNTY TREASURER'S BALANCE, 9-1-2022			
1,001,780.00	-	19,807.00	21,817.00

2021-2022 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	2,527,985.00	6,527,730.00	3,980,000.00	10,507,730.00	971,600.00	6,534,350.00	7,505,950.00	3,001,780.00
Depreciation	555,561.00	656,396.00		656,396.00			231,895.00	424,501.00
Employee Benefit	39,232.00	71,302.00		71,302.00			2,740.00	68,562.00
Contingency	-	-		-			-	-
Activities	32,770.00	234,555.00		234,555.00			176,766.00	57,789.00
School Nutrition	177,775.00	687,060.00		687,060.00			546,345.00	140,715.00
Bond	39,472.00	39,532.00	-	39,532.00			-	39,532.00
Special Building	1,023,713.00	4,693,099.00	163,905.00	4,857,004.00			3,966,435.00	890,569.00
Qualified Capital Purpose Undertaking	134,793.00	146,813.00	83,895.00	230,708.00			117,976.00	112,732.00
Cooperative	-	-		-			-	-
Student Fee	1,247.00	1,247.00		1,247.00			50.00	1,197.00
				-				-
TOTAL ALL FUNDS	4,532,548.00	13,057,734.00	4,227,800.00	17,285,534.00	971,600.00	6,534,350.00	12,548,157.00	4,737,377.00

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	
\$	546,200.00

2020-2021 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	2,013,804.00	5,201,238.00	4,581,430.00	9,782,668.00	971,115.00	6,283,568.00	7,254,683.00	2,527,985.00
Depreciation	718,712.00	821,150.00		821,150.00			265,589.00	555,561.00
Employee Benefit	42,820.00	42,979.00		42,979.00			3,747.00	39,232.00
Contingency	-	-		-			-	-
Activities	113,321.00	244,153.00		244,153.00			211,383.00	32,770.00
School Lunch	153,778.00	590,326.00		590,326.00			412,551.00	177,775.00
Bond	39,309.00	39,464.00	8.00	39,472.00			-	39,472.00
Special Building	888,113.00	1,126,473.00	145,986.00	1,272,459.00			248,746.00	1,023,713.00
Qualified Capital Purpose Undertaking	150,059.00	162,323.00	90,446.00	252,769.00			117,976.00	134,793.00
Cooperative	-	-		-			-	-
Student Fee	1,978.00	7,778.00		7,778.00			6,531.00	1,247.00
				-				-
TOTAL ALL FUNDS	\$ 4,121,894.00	8,235,884.00	4,817,870.00	13,053,754.00	971,115.00	6,283,568.00	8,521,206.00	4,532,548.00

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	
\$	178,062.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME **Wakefield Public School**
 ADDRESS **802 Highland Street**
 CITY & ZIP CODE **Wakefield, NE 68784**
 TELEPHONE **402-287-2012**
 WEBSITE **www.wakefieldschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Bree Brown	Matt Farup	Matt Farup
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	402-369-0401	402-287-2012	402-287-2012
EMAIL ADDRESS	brbrown@wakefieldschools.org	mfarup@wakefieldschools.org	mfarup@wakefieldschools.org

For Questions on this form, who should we contact (please one): Contact will be via email if supplied.

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

Wakefield Public Schools

2022-2023 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 4,990,002.00
(Total Personal and Real Property Tax Required from prior year budget - Cover Page)

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

$$\frac{2,445,705.00}{\text{2022 Real Growth Value per Assessor}} \div \frac{462,951,825.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.53} \% (3)$$

Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds (§13-518). The County Assessor must provide you with separate growth amounts.

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.53 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 126,247.05

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 5,116,249.05

ACTUAL PROPERTY TAX REQUEST

2022-2023 ACTUAL Total Property Tax Request (7) \$ 5,433,492.00
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your proposed property tax request and telephone number to the County Clerk by September 5th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

90-0560

Wakefield Public Schools

Line No.		2022-2023 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	Total Repairs to Infrastructure Damaged by a Natural Disaster (Lines 1 through 8)	\$ -
10	Judgments: (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	Total Judgments (Lines 11 through 16)	\$ -
18	Distance Education Courses	
19	Amounts eligible as exclusion for Voluntary Termination Agreements	
20	Retirement Contribution Increase	
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ -

Superintendent Pay Transparency Notice—Proposed Contract (Name of current or new superintendent)

Notice is hereby given that Wakefield Community Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on February 14, 2022 at 5:30pm in the High School Computer Lab at 802 Highland Street, Wakefield, Nebraska.

After the 2022/23 school year, how many years remain on the contract:
(Column F must be completed if additional years remain on contract.)

1

The estimated costs to the district for the 2022/23 year and future years are listed below:

	2022/23 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 137,800.00	\$ 137,800.00	\$ 275,600.00
Compensation for activities outside of the regular salary:			
• <i>Extended contracts / Activities outside of regular salary</i>			\$ -
• <i>Bonus/Incentive/Performance Pay</i>			\$ -
• <i>Stipends</i>			\$ -
• <i>All other costs not mentioned above</i>			\$ -
Benefits and Payroll Costs Paid by district:			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 25,055.16	25055.16	\$ 50,110.32
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district</i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 24,153.31	24,153.31	\$ 48,306.62
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>	\$ 12,527.20	12,527.20	\$ 25,054.40
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 805.00	805.00	\$ 1,610.00
• <i>Cell Phone/Internet reimbursement</i>	\$ 1,200.00	1,200.00	\$ 2,400.00
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>			\$ -
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
Totals:	\$ 201,540.67	\$ 201,540.67	\$ 403,081.34

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Wakefield Public 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 Wakefield Public Schools resolves that:

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

General Fund:	\$	4,816,162.00
Bond Fund:	\$	-
Special Building Fund:	\$	516,320.00
Qualified Capital Purpose	\$	101,010.00
Undertaking Fund:		

2. The total assessed value of property differs from last year’s total assessed value by 6.23 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 0.928908 per \$100 of assessed value.

4. Wakefield Public Schools proposes to adopt a property tax request that will cause its tax rate to be 1.011465 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Wakefield Public Schools will increase (or decrease) last year’s budget by 0.18 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

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 21 day of September, 2022 at 5:30 o'clock, P.M., at 802 Highland Street, Room 213 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	\$ 7,254,683.00	\$ 7,505,950.00	\$ 9,771,000.00	\$ 1,200,000.00	\$ 6,203,000.00	\$ 4,816,162.00
Depreciation	\$ 265,589.00	\$ 231,895.00	\$ 525,201.00		\$ 525,201.00	
Employee Benefit	\$ 3,747.00	\$ 2,740.00	\$ 68,712.00	-	\$ 68,712.00	
Contingency	-	-	-		-	
Activities	\$ 211,383.00	\$ 176,766.00	\$ 300,000.00	\$ 27,889.00	\$ 327,889.00	
School Nutrition	\$ 412,551.00	\$ 546,345.00	\$ 721,000.00	\$ 133,965.00	\$ 854,965.00	
Bond	-	-	\$ 39,532.00	-	\$ 39,532.00	-
Special Building	\$ 248,746.00	\$ 3,966,435.00	\$ 2,913,926.00		\$ 2,402,769.00	\$ 516,320.00
Qualified Capital Purpose Undertaking	\$ 117,976.00	\$ 117,976.00	\$ 117,976.00	\$ 99,081.00	\$ 117,057.00	\$ 101,010.00
Cooperative	-	-	-	-	-	
Student Fee	\$ 6,531.00	\$ 50.00	\$ 1,197.00	-	\$ 1,197.00	
	-	-	-	-	-	
TOTALS	\$ 8,521,206.00	\$ 12,548,157.00	\$ 14,458,544.00	\$ 1,460,935.00	\$ 10,540,322.00	\$ 5,433,492.00

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 77-1632, that the governing body will meet on the 21 day of, September 2022 at Immediately Following Budget Hearing , at 802 Highland Street, Room 213 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	505,707,580	537,190,115	6%

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	8,639,453.00	4,710,866.00	0.931540	0.876946	9,771,000.00	4,816,162.00	0.896547	-4%	13%
Bond Fund(s) K - 12	39,457.00		0.000000	0.000000	39,532.00	-	0.000000	#DIV/0!	0%
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	4,022,916.00	188,684.00	0.037311	0.035124	2,913,926.00	516,320.00	0.096115	158%	-28%
Qualified Capital Purpose Undertaking Fund K - 12	117,977.00	90,452.00	0.017886	0.016838	117,976.00	101,010.00	0.018803	5%	0%
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	12,819,803.00	4,990,002.00	0.986737	0.928908	12,842,434.00	5,433,492.00	1.011465	3%	0%