

Hearing Agenda for the Wakefield Board of
Education

Monday, September 15, 2014 6:50 PM

Board of Education Room

802 Highland Street

Wakefield, NE 68784

1. Call to Order
Lisa Lunz
 1. Open Meetings Act
 2. Roll Call
2. Hearing Agenda
Bejot
3. Adjournment
Lunz
4. Call to Order
 1. Open Meetings Act
 2. Roll Call
5. Hearing Agenda
6. Adjournment
Lunz

**2014-2015
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM**

County-District #: 90-0560-000 Class #: III
Wakefield Public School
TO THE COUNTY BOARD AND COUNTY CLERK OF
Wayne County

This budget is for the Period SEPTEMBER 1, 2014 through AUGUST 31, 2015

Contact Information	
Auditor of Public Accounts	
Telephone: (402) 471-2111	FAX: (402) 471-3301
Website: www.auditors.nebraska.gov	
Questions - E-Mail: Deann.Haeffner@nebraska.gov	

Submission Information - Adopted Budget Due by 9-20-2014	
1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509	
Submit Adobe PDF Document via Website: http://www.auditors.nebraska.gov/	
2. County Board (SEC. 13-508), C/O County Clerk	
3. Nebraska Dept. of Education	

The Undersigned School Superintendent/Board Member Hereby Certifies:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	
General Fund	Principal and Interest on Bonds
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]	All Other Purposes
Special Building Fund	TOTAL
Qualified Capital Purpose Undertaking Fund	\$ 3,833,837.00
Total All Funds	\$ 86,014.14
	\$ 129,024.24
	\$ 197,836.36
	\$ 4,160,697.60
	\$ 86,014.14
	\$ 4,246,711.74

Outstanding Bonded Indebtedness as of September 1, 2014 (Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)	
\$ 1,271,920.00	Principal
\$ 65,410.28	Interest
\$ 1,337,330.28	Total Outstanding Bonded Indebtedness

Total Certified Valuation (All Counties)
(Certification of Valuation(s) from County Assessor **MUST** be attached)
\$ 425,779,753

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, 2013 through June 30, 2014? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO If YES, Please submit Interlocal Agreement Report by December 31, 2014.	
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, 2013 through June 30, 2014? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If YES, Please submit Trade Name Report by December 31, 2014.	
Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2014-2015 school fiscal year? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

SCHOOL SUPERINTENDENT/BOARD MEMBER:	
Signature: _____	Mark Bejot
Printed Name: _____	PO Box 330
Mailing Address: _____	Wakefield 68784
City, Zip: _____	402-287-2012
Phone Number: _____	mbejot@esu1.org
E-Mail Address: _____	

2014-2015 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)	BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	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	1,001,992.00	4,031,267.00	3,795,517.00	7,826,784.00	918,497.00	5,695,488.00	6,613,985.00	1,212,799.00	7,826,784.00
Depreciation	256,300.00	266,450.00		266,450.00			266,450.00		266,450.00
Employee Benefit	21,666.00	27,371.00		27,371.00			27,371.00		27,371.00
Contingency	-	-		-			-		-
Activities	100,694.00	230,739.00		230,739.00			230,739.00		230,739.00
School Lunch	72,020.00	321,450.00		321,450.00			286,400.00	35,050.00	321,450.00
Bond	75,328.00	75,342.00	85,154.00	160,496.00			110,819.00	49,677.00	160,496.00
Special Building	691,971.00	692,361.00	127,734.00	820,095.00			820,095.00		820,095.00
Qualified Capital Purpose Undertaking	66,574.00	66,584.00	195,858.00	262,442.00			188,890.00	73,552.00	262,442.00
Cooperative	-	-		-			-		-
Student Fee	240.00	3,000.00		3,000.00			3,000.00		3,000.00
TOTAL ALL FUNDS	2,286,785.00	5,714,564.00	4,204,263.00	9,918,827.00	918,497.00	5,695,488.00	8,547,749.00	1,371,078.00	9,918,827.00

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.

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)	3,795,517.00	85,154.00	127,734.00	195,858.00
COUNTY TREASURER'S COMMISSION AT 1% (Line B)	38,320.00	860.14	1,290.24	1,978.36
DELINQUENT TAX ALLOWANCE (If over 5% of Line A, see Instructions) (Line C)	-	-	-	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B + Line C) (Line D)	3,833,837.00	86,014.14	129,024.24	197,836.36

CERTIFIED STATE AID MOTOR VEHICLE TAXES

\$	1,387,250.00	\$	129,400.00
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COUNTY TREASURER'S BALANCE, 9-1-2014

204,997.00	17,125.00	57,202.00	20,344.00
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2013-2014 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	1,131,285.00	3,527,006.00	2,929,867.00	6,456,873.00	891,434.00	4,563,447.00	5,454,881.00	1,001,992.00
Depreciation	665,800.00	666,080.00		666,080.00			409,780.00	256,300.00
Employee Benefit	20,785.00	24,728.00		24,728.00			3,062.00	21,666.00
Contingency	-	-		-			-	-
Activities	77,662.00	205,694.00		205,694.00			105,000.00	100,694.00
School Lunch	60,009.00	280,936.00		280,936.00			208,916.00	72,020.00
Bond	73,263.00	73,277.00	76,316.00	149,593.00			74,265.00	75,328.00
Special Building	671,759.00	1,794,062.00	169,918.00	1,963,980.00			1,272,009.00	691,971.00
Qualified Capital Purpose Undertaking	70,490.00	70,495.00	72,429.00	142,924.00			76,350.00	66,574.00
Cooperative	-	-		-			-	-
Student Fee	240.00	240.00		240.00			-	240.00
TOTAL ALL FUNDS	2,771,293.00	6,642,518.00	3,248,530.00	9,891,048.00	891,434.00	4,563,447.00	7,604,263.00	2,286,785.00

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
\$ 129,400.00

2012-2013 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	1,054,414.00	3,759,268.00	2,606,531.00	6,365,799.00	745,170.00	4,489,344.00	5,234,514.00	1,131,285.00
Depreciation	685,694.00	685,968.00		685,968.00			20,168.00	665,800.00
Employee Benefit	19,625.00	23,794.00		23,794.00			3,009.00	20,785.00
Contingency	-	-		-			-	-
Activities	76,811.00	180,184.00		180,184.00			102,522.00	77,662.00
School Lunch	57,896.00	302,693.00		302,693.00			242,684.00	60,009.00
Bond	73,920.00	77,851.00	70,850.00	148,701.00			75,438.00	73,263.00
Special Building	660,210.00	697,076.00	167,585.00	864,661.00			192,902.00	671,759.00
Qualified Capital Purpose Undertaking	61,749.00	65,828.00	73,467.00	139,295.00			68,805.00	70,490.00
Cooperative	-	-		-			-	-
Student Fee	240.00	240.00		240.00			-	240.00
TOTAL ALL FUNDS	\$ 2,690,559.00	5,792,902.00	2,918,433.00	8,711,335.00	745,170.00	4,489,344.00	5,940,042.00	2,771,293.00

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
\$ **132,855.00**

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

Lisa Lunz
 (Name of Board Chairperson)
 86170 Hwy 9
 (Mailing Address)
 Wakefield, NE 68784
 (City & Zip Code)
 402-287-2713
 (Telephone Number)
 (E-Mail Address)

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

Board Chairperson

Preparer

Other Contact

PREPARER

Mark Bejot
 (Name and Title)
 Wakefield Public School
 (Firm Name)
 PO Box 330
 (Mailing Address)
 Wakefield, NE 68784
 (City & Zip Code)
 402-287-2012 Ext. 254
 (Telephone Number)
 mbejot@esu1.org
 (E-Mail Address)

OTHER CONTACT

Marcia Kratke
 (Name and Title)
 Wakefield Public School
 (Firm Name)
 PO Box 330
 (Mailing Address)
 Wakefield, NE 68784
 (City & Zip Code)
 402-287-2012 Ext. 252
 (Telephone Number)
 mkratke@esu1.org
 (E-Mail Address)

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

90-0560-000

Wakefield Public School

Line No.		2014-2015 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	Voluntary Termination Agreements	
20	Retirement Contribution Increase (Through Fiscal Year 2016-2017)	
21	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 + Line 18 + Line 19 + Line 20)	\$ -

Schedule B - Exclusions From the Levy Limitation

County-District #

90-0560-000

Wakefield Public School

Line No.	General Fund (Column A)	Bond Fund (Column B)	Special Building Fund (Column C)	Unamended Capital Purpose Undertaking Fund (Column D)
1	\$ 3,833,837.00	\$ 86,014.14	\$ 129,024.24	\$ 197,836.36
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23		\$ 107,000.00		
24		\$ 3,819.00		
25	\$ -	\$ 110,819.00	\$ -	\$ -
26	\$ -	\$ 1,119.38	\$ -	\$ -
27	\$ -	\$ 111,938.38	\$ -	\$ -
28	\$ 3,833,837.00	\$ -	\$ 129,024.24	\$ 197,836.36

* Taxes levied by a school district on or after April 2, 2008, for the payment of the principal of, premium of, or interest on such a general obligation bond of such school district and the payment of all costs associated with membership in a risk management pool shall be subject to the levy limit.

Schedule C - Levy Limit Calculation

School Name: Wakefield Public School

NOTE: This Schedule is not provided for levy setting purposes.

County-District # 90-0560-000

Line No.	District Property Tax Request LESS Exclusions (Should agree to Line 28 of Schedule B) (Column A)	District Assessed Valuation (Column B)	Levy Subject to Limitation ((Column A / Column B) x 100) (Column C)
1	General Fund	425,779,753.00	0.900427
2	Bond Fund	425,779,753.00	-
3	Bond Fund K-8	425,779,753.00	-
4	Bond Fund 9-12	425,779,753.00	-
5	Bond Fund	425,779,753.00	-
6	Special Building Fund	425,779,753.00	0.030303
7	Qualified Capital Purpose Undertaking Fund	425,779,753.00	0.046464
8	Qualified Capital Purpose Undertaking Fund K-8	425,779,753.00	-
9	Qualified Capital Purpose Undertaking Fund 9-12	425,779,753.00	-
10	Learning Community General Fund Levy		
11	Learning Community Special Building Levy		
12	Total Levy Subject to Limitation (Total of Lines 1 through 11)		0.977194

NOTE: If the total levy, per this Schedule (Line 12, Column C), is \$1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Line 12, Column C, is greater than \$1.05 and you did not hold a successful election to override the levy, you are in violation of the levy lid. The school district must reduce property taxes to meet the levy limitation.

If Line 12, Column C, is greater than \$1.05 and you held a successful election to override the levy, which is in effect for the 2012-2013 school fiscal year, you must attach a copy of the election ballot and the certified election returns to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. (Statute 79-10,110).

Learning Community Member Schools - The total levy, which must be \$1.05 or less, includes the Learning Community General Fund, Learning Community Special Building Fund, School District General Fund, and School District Special Building Fund.

NOTE: *The sole purpose of this Schedule is to determine if the School District has met the levy limitation. This Schedule is not provided for levy setting purposes. Please note that because the property tax request (per this Schedule) does not include the property tax request attributable to the exclusion items, the levy (per this Schedule) may not reflect the levy set by your County Board of Equalization.*

REMINDER: School districts that have combined levies greater than \$1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

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

Notice is hereby given that _____ Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on _____, 20____ at _____ am/pm at the _____ Room in _____, Nebraska.

1

After the 2014/15 school year, how many years remain on the contract:

(Column

F must be completed if additional years remain on contract.)

The estimated costs to the district for the 2014/15 year and future years are listed below:

	2014/15 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 106,515.00	\$ 106,515.00	\$ 213,030.00
Compensation for activities outside of the regular salary:	0		
• Extended contracts / Activities outside of regular salary			\$ -
• Bonus/Incentive/Performance Pay			\$ -
• Stipends			\$ -
• All other costs not mentioned above			\$ -
Benefits and Payroll Costs Paid by district:			
• Insurances (Health, Dental, Life, Long Term Disability)	\$ 17,887.00	17887	\$ 35,774.00
• Cafeteria Plan Stipend			\$ -
• Cash in lieu of insurance			\$ -
• Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district			\$ -
• District's share of retirement, FICA and Medicare	\$ 18,670.00	\$ 18,670.00	\$ 37,340.00
• IRS value of housing allowance			\$ -
• IRS value of vehicle allowance			\$ -
• Additional leave days	\$ 8,521.00	\$ 8,521.00	\$ 17,042.00
• Annuities			\$ -
• Service credit purchase			\$ -
• Association / Membership dues	\$ 830.00	\$ 830.00	\$ 1,660.00
• Cell Phone/Internet reimbursement	\$ 480.00	\$ 480.00	\$ 960.00
• Relocation reimbursement			\$ -
• Travel allowance/reimbursement			\$ -
• Mileage Allowance			\$ -
• Educational tuition assistance			\$ -
• All other benefit costs not mentioned above	\$ 528.00	\$ 528.00	\$ 1,056.00
Totals:	\$ 164,082.00	\$ 153,431.00	\$ 306,862.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

State of Nebraska
Budget Form - NBH-School District
 Statement of Publication

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 15th day of September, 2014 at 6:50 o'clock, P.M., at Wakefield Board of Education Room 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.

Marcia Frotter

Clerk/Secretary

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers		Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Fee and Delinquent Tax Allowance (6)	Total Personal and Real Property Tax Requirement (7)
	2012-2013 (1)	2013-2014 (2)	2014-2015 (3)					
General	\$ 5,234,514.00	\$ 5,454,881.00	\$ 6,613,985.00	\$ 6,613,985.00	\$ 1,212,799.00	\$ 4,031,267.00	\$ 38,320.00	\$ 3,833,837.00
Depreciation	\$ 20,168.00	\$ 409,780.00	\$ 266,450.00	\$ 266,450.00		\$ 266,450.00		
Employee Benefit	\$ 3,009.00	\$ 3,062.00	\$ 27,371.00	\$ 27,371.00	\$ -	\$ 27,371.00		
Contingency	\$ -	\$ -	\$ -	\$ -		\$ -		
Activities	\$ 102,522.00	\$ 105,000.00	\$ 230,739.00	\$ 230,739.00	\$ -	\$ 230,739.00		
School Lunch	\$ 242,684.00	\$ 208,916.00	\$ 286,400.00	\$ 286,400.00	\$ 35,050.00	\$ 321,450.00		
Bond	\$ 75,438.00	\$ 74,265.00	\$ 110,819.00	\$ 110,819.00	\$ 49,677.00	\$ 75,342.00	\$ 860.14	\$ 86,014.14
Special Building	\$ 192,902.00	\$ 1,272,009.00	\$ 820,095.00	\$ 820,095.00		\$ 692,361.00	\$ 1,290.24	\$ 129,024.24
Qualified Capital Purpose Undertaking	\$ 68,805.00	\$ 76,350.00	\$ 188,890.00	\$ 188,890.00	\$ 73,552.00	\$ 66,584.00	\$ 1,978.36	\$ 197,836.36
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Student Fee	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00		
TOTALS	\$ 5,940,042.00	\$ 7,604,263.00	\$ 8,547,749.00	\$ 8,547,749.00	\$ 1,371,078.00	\$ 5,714,564.00	\$ 42,448.74	\$ 4,246,711.74

Total Personal and Real Property Tax Requirement For Bonds
\$ 86,014.14

Total Personal and Real Property Tax Requirement for ALL Other
\$ 4,160,697.60

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 15th day of September 2014 at 6:57 o'clock P.M., at Wakefield Board of Education Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2013/14 Budget Information

2014/15 Budget Information

Fund	2013-2014 Property Tax Request	2013 Tax Rate	Property Tax Rate (2013-2014 Request Divided By 2014 Valuation)	2014-2015 Proposed Property Tax Request	Proposed 2014 Tax Rate
General Fund	3,229,808.05	0.959597	0.758563	3,833,837.00	0.900427
Bond Fund(s) K - 12	78,194.95	0.023232	0.018365	86,014.14	0.020202
Bond Fund(s) K - 8			0.000000		0.000000
Bond Fund(s) 9 - 12			0.000000		0.000000
Bond Fund			0.000000		0.000000
Special Building Fund	169,989.90	0.050505	0.039924	129,024.24	0.030303
Qualified Capital Purpose Undertaking Fund K - 12	71,395.96	0.021212	0.016768	197,836.36	0.046464
Qualified Capital Purpose Undertaking Fund K - 8			0.000000		0.000000
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000		0.000000