

AGENDA

School District #145 - Waverly Public Schools

1. OPENING OF THE MEETING

1.1. Call to Order

1.2. Open Meetings Act

1.3. Publication of Meeting

1.4. Roll Call

1.5. Pledge of Allegiance

2. APPROVAL OF AGENDA

2.1. Approve Agenda

Approval of the agenda for the meeting Passed with a motion by Board Member #1 and a second by Board Member #2.

3. Recognition of Visitor/Open Forum

4. Discussion Items

4.1. Facilities

4.2. Budget and Tax Asking

5. Convene Closed Session

5.1. Convene Closed Session

5.1.1. Restate Closed Session Reason

6. Reconvene to Open Session

6.1. Reconvene Open Session

To reconvene in open session Passed with a motion by Board Member #1 and a second by Board Member #2.

7. ACTION ITEMS

7.1. Approve 2025-2026 District 145 - Waverly Budget

Approve 2025-2026 District 145 - Waverly Budget as presented. Passed with a motion by Board Member #1 and a second by Board Member #2.

7.2. Approve Resolution 2526001 Setting the Property Tax Request

Approve resolution No. 2526001 as presented. Passed with a motion by Board Member #1 and a second by Board Member #2.

8. Upcoming Board Activities

8.1. Committee Meetings

8.2. Board Meetings

8.3. Board Training/Development

9. Adjournment

10. For Your Information

Meeting Notice

Notice of Special Board Meeting School District 145 (aka Waverly Public Schools)

The School District 145-Waverly Board of Education will convene in a special session at 6:00 p.m. on Thursday, September 11th, 2025 in the Central Office Board Room, 14511 Heywood Street, Waverly, Nebraska.

The agenda for this meeting, which shall be kept continually current, shall be readily available for public inspection at the School District 145-Waverly Central Office, located at 14511 Heywood Street, Waverly, Nebraska.

The purpose of this meeting is to discuss facilities and to approve the budget and set tax asking for the 2025-2026 school year.

Posted this 6th day of September, 2025.

A handwritten signature in cursive script that reads "Cory Worrell".

Cory Worrell
Superintendent

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Lancaster County School District 145 (55-0145-000) in Lancaster 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 03 day of September, 2025 at 5:30 o'clock, P.M., at Central Office - 14511 Heywood St, Waverly, NE 68462 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)
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 28,573,587.00	\$ 30,731,000.00	\$ 31,834,952.00	\$ 8,000,000.00	\$ 19,834,952.00	\$ 20,202,020.00
Depreciation	\$ 164,531.00	\$ 250,000.00	\$ 1,670,736.00		\$ 1,670,736.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 1,233,763.00	\$ 1,400,000.00	\$ 2,476,713.00	\$ -	\$ 2,476,713.00	
School Nutrition	\$ 1,472,259.00	\$ 1,764,181.00	\$ 1,980,187.00	\$ -	\$ 1,980,187.00	
Bond	\$ 2,044,947.00	\$ 2,047,151.00	\$ 5,176,960.00	\$ -	\$ 4,176,960.00	\$ 1,010,101.00
Special Building	\$ 832,786.00	\$ 1,090,000.00	\$ 3,731,822.00		\$ 1,031,822.00	\$ 2,727,273.00
Qualified Capital Purpose Undertaking	\$ 561,207.00	\$ 3,600,000.00	\$ 4,533,886.00	\$ -	\$ 3,683,978.00	\$ 858,493.00
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 34,883,080.00	\$ 40,882,332.00	\$ 51,405,256.00	\$ 8,000,000.00	\$ 34,855,348.00	\$ 24,797,887.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 1,868,594.00	\$ 22,929,293.00	\$ 24,797,887.00

Notice of Special Hearing To Set Final Tax Request

Lancaster County School District 145 (55-0145-000) in Lancaster 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 03 day of, September 2025 at 5:45 o'clock P.M., at Central Office - 14511 Heywood St, Waverly, NE 68462 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	2,529,956,112	2,897,877,286	15%

2024-2025 Budget Information

2025-2026 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	30,876,236.00	21,164,815.00	0.836568	0.730356	31,834,952.00	20,202,020.00	0.697132	-17%	3%
Bond Fund(s) K - 12	2,000,000.00	923,232.00	0.020604	0.031859	2,588,480.00	505,051.00	0.017428	-15%	29%
Bond Fund 2021 B / 2016	1,000,000.00	500,000.00	0.015086	0.017254	2,588,480.00	505,050.00	0.017428	16%	159%
Special Building Fund Quanned Capital Purpose	1,616,780.00	1,112,692.00	0.043981	0.038397	3,731,822.00	2,727,273.00	0.094113	114%	131%
Undertaking Fund K - 12 - 2024	7,443,048.00	757,576.00	0.029944	0.026142	4,533,886.00	858,493.00	0.029625	-1%	-39%
Total	42,936,064.00	24,458,315.00	0.946183	0.844008	45,277,620.00	24,797,887.00	0.855726	-10%	5%

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RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2526001

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Lancaster County School District 145 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 Lancaster County School District 145 resolves that:

- 1. The 2025-2026 property tax request be set at:

General Fund: \$ 20,202,020.00
Bond Fund: \$ 1,010,101.00
Special Building Fund: \$ 2,727,273.00
Qualified Capital Purpose \$ 858,493.00
Undertaking Fund:

- 2. The total assessed value of property differs from last year’s total assessed value by 14.54 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 0.844008 per \$100 of assessed value.
- 4. Lancaster County School District 145 proposes to adopt a property tax request that will cause its tax rate to be 0.82087 per \$100 of assessed value.
- 5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Lancaster County School District 145 will increase (decrease) last year’s budget by 14.05 percent.
- 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2025