

**Wakefield Community School  
Board of Education Special Meeting  
Wednesday, September 21, 2022 Immediately Following Final Tax Request Hearing  
Posted Locations:**

**Wakefield Post Office  
BankFirst  
Wakefield Republican  
School Main Entrance**

**Posted Date: 09/15/2022**

The Board of Education Regular Meeting convened in open and public session on Wednesday, September 21, 2022 at Immediately Following Final Tax Request Hearing in the Board of Education Room at the HS Computer Lab - Room 213  
802 Highland Street  
Wakefield, NE 68784.

President Brown informed the group of the Open Meetings Act posted in the room and accessible to all members of the public as required by law. All board members had received notice of the meeting and the meeting notice had been published/posted in a timely manner prior to the meeting date.

**ATTENDANCE TAKEN AT Immediately Following Final Tax Request Hearing:**

**Present:** Bree Brown, Josh Dorcey, Jeffrey Keagle, Jim Litchfield, Sherri Lundahl, Eric Riewer.  
Present: 6.

Opening Procedures

Call to Order

Open Meetings Act

Pledge of Allegiance

Roll Call

Approval of Agenda

Motion to approve the agenda. This motion, made by Jeffrey Keagle and seconded by Josh Dorcey, Passed.

Bree Brown:     Yea

Josh Dorcey:    Yea

Jeffrey Keagle:  Yea

Jim Litchfield: Yea

Sherri Lundahl: Yea

Eric Riewer: Yea

Yea: 6, Nay: 0

#### Discussion and Action Items

Discuss and take appropriate action on the 2022-2023 budget, with consideration for the following funds: General, Depreciation, Employee Benefits, Contingency, Activities, Special Building, Bond, School Lunch, Qualified Capital Purchase, Cooperative and Student Fee Funds.

Move to accept the 2022-2023 operating budget as presented. This motion, made by Sherri Lundahl and seconded by Eric Riewer, Passed.

Bree Brown: Yea

Josh Dorcey: Yea

Jeffrey  
Keagle: Yea

Jim Litchfield: Yea

Sherri  
Lundahl: Yea

Eric Riewer: Yea

Yea: 6, Nay: 0

Hold for discussion and appropriate action a motion to adopt a formal resolution setting the 2022-2023 property tax asking for the General Fund, Bond Fund, Special Building Fund, and Qualified Capital Purpose Undertaking Fund.

Move to approve a resolution to setting the tax request for the General Fund at \$4,816,162.00; the Bond Fund at \$0.00; the Special Building Fund at \$516,320.00 and the Qualified Capital Purpose Undertaking Fund at \$101,010.00. This motion, made by Jeffrey Keagle and seconded by Jim Litchfield, Passed.

Bree Brown: Yea

Josh Dorcey: Yea

Jeffrey  
Keagle: Yea

Jim Litchfield: Yea

Sherri  
Lundahl: Yea

Eric Riewer: Yea

Yea: 6, Nay: 0

#### Adjournment

Motion to adjourn the meeting at 6:02pm. This motion, made by Eric Riewer and seconded by Jim Litchfield, Passed.

Bree Brown: Yea

Josh Dorcey: Yea

Jeffrey Keagle: Yea

Jim Litchfield: Yea

Sherri Lundahl: Yea

Eric Riewer: Yea

Yea: 6, Nay: 0

**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
<b>Total All Funds</b>	<b>\$ -</b>	<b>\$ 5,433,492.00</b>	<b>\$ 5,433,492.00</b>

<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><b>\$ 235,952.54</b></td> <td><b>Total Outstanding Bonded Indebtedness</b></td> </tr> </table>	\$ 232,412.00	Principal	\$ 3,540.54	Interest	<b>\$ 235,952.54</b>	<b>Total Outstanding Bonded Indebtedness</b>	<p><b>Total Certified Valuation (All Counties)</b>      \$ 537,190,115  <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p> <p align="center"><b>Report of Joint Public Agency &amp; Interlocal Agreements</b></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						
<b>\$ 235,952.54</b>	<b>Total Outstanding Bonded Indebtedness</b>						

County Clerk's Use Only	<p align="center"><b>Report of Trade Names, Corporate Names &amp; Business Names</b></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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<b>APA Contact Information</b>	<b>Submission Information</b>
<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: <a href="http://auditors.nebraska.gov">auditors.nebraska.gov</a></p> <p><b>Questions - E-Mail: <a href="mailto:Jeff.Schreier@nebraska.gov">Jeff.Schreier@nebraska.gov</a></b></p>	<p><b>Budget Due by 9-30-2022</b></p> <p>Submit budget to:</p> <ol style="list-style-type: none"> <li>1. Auditor of Public Accounts -Electronically on Website or Mail</li> <li>2. County Board (SEC. 13-508), C/O County Clerk</li> <li>3. Nebraska Dept. of Education -Upload to NDE Portal only</li> </ol>

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # 90-0560  
Wakefield Public Schools

<b>2022-2023 BUDGET ADOPTED</b>									
	<b>TOTAL BEGINNING BALANCE</b> (Column 1)	<b>TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES</b> (Including Beginning Balances) (Column 2)	<b>PERSONAL AND REAL PROPERTY TAXES</b> (Column 3)	<b>TOTAL RESOURCES AVAILABLE</b> (Col 2 + Col 3) (Column 4)	<b>TOTAL BUDGET OF DISBURSEMENTS &amp; TRANSFERS - SPECIAL EDUCATION</b> (Column 5)	<b>TOTAL BUDGET OF DISBURSEMENTS &amp; TRANSFERS - NON-SPECIAL EDUCATION</b> (Column 6)	<b>TOTAL BUDGET OF DISBURSEMENTS &amp; TRANSFERS</b> (Col 5 + Col 6) (Column 7)	<b>NECESSARY CASH RESERVE</b> (Column 8)	<b>TOTAL REQUIREMENTS</b> (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
				-					-
<b>TOTAL ALL FUNDS</b>	<b>4,737,377.00</b>	<b>10,540,322.00</b>	<b>5,379,157.00</b>	<b>15,919,479.00</b>	<b>1,303,000.00</b>	<b>8,468,000.00</b>	<b>14,458,544.00</b>	<b>1,460,935.00</b>	<b>15,919,479.00</b>

<b>PERSONAL AND REAL PROPERTY TAX RECAP</b>	<b>General Fund</b>	<b>Bond Fund(s)</b> [Total Of All Bond Funds]	<b>Special Building Fund</b>	<b>Qualified Capital Purpose Undertaking Fund</b>
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

<b>CERTIFIED STATE AID</b>	<b>MOTOR VEHICLE TAXES</b>
<b>\$ 1,438,020.00</b>	<b>\$ 145,620.00</b>

<b>COUNTY TREASURER'S BALANCE, 9-1-2022</b>			
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
				-				-
<b>TOTAL ALL FUNDS</b>	<b>4,532,548.00</b>	<b>13,057,734.00</b>	<b>4,227,800.00</b>	<b>17,285,534.00</b>	<b>971,600.00</b>	<b>6,534,350.00</b>	<b>12,548,157.00</b>	<b>4,737,377.00</b>

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

<b>MOTOR VEHICLE TAXES</b>	
<b>\$</b>	<b>546,200.00</b>

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
				-				-
<b>TOTAL ALL FUNDS</b>	<b>\$ 4,121,894.00</b>	<b>8,235,884.00</b>	<b>4,817,870.00</b>	<b>13,053,754.00</b>	<b>971,115.00</b>	<b>6,283,568.00</b>	<b>8,521,206.00</b>	<b>4,532,548.00</b>

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.

<b>MOTOR VEHICLE TAXES</b>	
<b>\$</b>	<b>178,062.00</b>

## 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](http://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	<a href="mailto:brbrown@wakefieldschools.org">brbrown@wakefieldschools.org</a>	<a href="mailto:mfarup@wakefieldschools.org">mfarup@wakefieldschools.org</a>	<a href="mailto:mfarup@wakefieldschools.org">mfarup@wakefieldschools.org</a>

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	<b>Total Repairs to Infrastructure Damaged by a Natural Disaster</b> (Lines 1 through 8)	\$ -
10	<b>Judgments:</b> (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	<b>Total Judgments</b> (Lines 11 through 16)	\$ -
18	<b>Distance Education Courses</b>	
19	<b>Amounts eligible as exclusion for Voluntary Termination Agreements</b>	
20	<b>Retirement Contribution Increase</b>	
21	<b>Native American Impact Aid</b>	
22	<b>Total General Fund Lid Exclusions - To LC-2 Form</b> (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
<b>Base Pay for the Total FTE</b>	\$ 137,800.00	\$ 137,800.00	\$ 275,600.00
<b>Compensation for activities outside of the regular salary:</b>			
• <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>			\$ -
<b>Benefits and Payroll Costs Paid by district:</b>			
• <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 <b>if paid by the district</b></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>			\$ -
<b>Totals:</b>	<b>\$ 201,540.67</b>	<b>\$ 201,540.67</b>	<b>\$ 403,081.34</b>

**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:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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\_\_\_\_\_

\_\_\_\_\_

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	
	-	-	-	-	-	
<b>TOTALS</b>	<b>\$ 8,521,206.00</b>	<b>\$ 12,548,157.00</b>	<b>\$ 14,458,544.00</b>	<b>\$ 1,460,935.00</b>	<b>\$ 10,540,322.00</b>	<b>\$ 5,433,492.00</b>

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

<b>Valuations</b>					
	<b>2022-2023</b>	<b>2021-2022</b>	<b>2020-2021</b>	<b>2019-2020</b>	<b>2018-2019</b>
Dixon County	285,141,624	268,171,544	265,788,616	270,703,328	259,680,929
Wayne County	214,415,779	201,080,723	193,746,034	194,253,810	190,576,089
Thurston County	37,632,712	36,455,313	36,350,244	38,561,414	38,756,700
<b>Total</b>	<b>537,190,115</b>	<b>505,707,580</b>	<b>495,884,894</b>	<b>503,518,552</b>	<b>489,013,718</b>
Change	31,482,535	9,822,686	-7,633,658	14,504,834	
1 Cent Tax	53,719	50,571	49,588	50,352	48,901
School District Real Growth Value					2,445,705.00
	1.011465	98.6737	98.7247	97.8455	99.7482
Tax Request	5,433,490	4,916,347	4,895,609	4,926,702	4,877,824
County Comm	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)
	(54,334.90)	(49,163.00)	(48,956.09)	(49,267.02)	(48,778.24)
Tax Received	5,379,155	4,867,184	4,846,653	4,877,435	4,829,046

	2022-2023					2021-2022				
	Taxable Value	Real Growth Value	Real Property Valuation	Real Growth Percentage						
Dixon County	285,141,624	1,926,840	238,724,106	0.81		Dixon County	268,171,544			
Wayne County	214,415,779	518,865	189,158,908	0.27		Wayne County	201,080,723			
Thurston County	37,632,712	0	35,068,811	0		Thurston County	36,455,313			
Total	537,190,115	2,445,705	462,951,825			Total	505,707,580			
1 Cent Tax	53,719					1 Cent Tax	50,571			
	General	Spec Bldg	QCPUF	2022-2023		General	Spec Bldg	QCPUF	2021-2022	Diff
	89.6547	9.6115	1.8803	1.011465		93.154	3.7311	1.7886	98.6737	0.0247
Tax Request	4,816,162	516,320	101,008	5,433,490		4,710,868	188,685	90,451	4,990,004	443,486
County Comm	(0.01)	(0.01)	(0.01)			(0.01)	(0.01)	(0.01)		
	(48,162)	(5,163)	(1,010)			(47,109)	(1,887)	(905)		
Tax Received	4,768,000	511,157	99,998	5,379,155		4,663,760	186,798	89,546	4,940,104	439,051

## Notice of Special Hearing To Set Final Tax Request

Wakefield Public Schools (90-0560) in Wayne County, Nebraska

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	2021-2022	2022-2023	Change
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### 2021-2022 Budget Information

### 2022-2023 Budget Information

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<b>Bond Fund(s) K - 8</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Bond Fund(s) 9 - 12</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Bond Fund _____</b>			0.000000	0.000000			0.000000	#DIV/0!	0
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<b>Qualified Capital Purpose Undertaking Fund K - 8</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Qualified Capital Purpose Undertaking Fund 9 - 12</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Total</b>	12,819,803.00	4,990,002.00	0.986737	0.928908	12,842,434.00	5,433,492.00	1.011465	3%	0%

**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:

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Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2022