

The 2017-2018 Budget Hearing
Wednesday, September 13, 2017 7:00 PM
Board of Education Room
802 Highland Street
Wakefield, NE 68784

1. Call to Order
2. 2017 - 2018 Budget Hearing
Mr. Bejot & Publid
3. Adjournment

Please Complete this **Basic Data Input** -It will put information consistently throughout E

INPUT ↓

County-District #:	90-0560
Name of School:	Wakefield Public Schools
Name of County:	Wayne
Class:	III
Hearing Held On:	
Day of month:	13th
Month:	September
Year:	2017
Time:	7:00
A.M. or P.M.:	P.M.
Location of Hearing:	Wakefield Public Schools Board Room
Special Hearing to Set Final Tax Request Held On:	
Day of month:	13th
Month:	September
Year:	2017
Time:	7:10
A.M. or P.M.:	P.M.
Location of Hearing:	Wakefield Public Schools Board Room

REPORTING PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017

Wayne

COUNTY

Description
(Column 3)[illegible]

REPORTING PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017

Wayne

COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

Wakefield Community School

[illegible]

**2017-2018
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, 2017** through **AUGUST 31, 2018**

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	\$ -	\$ 4,766,705.00	\$ 4,766,705.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ -		\$ -
Special Building Fund	\$ -	\$ 75,500.00	\$ 75,500.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ 113,250.50	\$ 113,250.50
Total All Funds	\$ -	\$ 4,955,455.50	\$ 4,955,455.50

Outstanding Bonded Indebtedness as of September 1, 2017
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

\$ 793,322.00	Principal
\$ 38,313.00	Interest
\$ 831,635.00	Total Outstanding Bonded Indebtedness

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.Haeffner@nebraska.gov

Total Certified Valuation (All Counties)

\$ 498,300,323

*(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, 2016 through June 30, 2017?

☒ YES ☐ NO

If YES, Please submit Interlocal Agreement Report by September 20, 2017.

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, 2016 through June 30, 2017?

☐ YES ☒ NO

If YES, Please submit Trade Name Report by September 20, 2017.

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2017-2018 school fiscal year?

☐ YES ☒ NO

Submission Information

Budget Due by 9-20-2017

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

2017-2018 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	1,234,056.00	3,196,262.00	4,719,038.00	7,915,300.00	975,150.00	6,073,478.00	7,048,628.00	866,672.00	7,915,300.00
Depreciation	702,622.00	803,722.00		803,722.00			803,722.00		803,722.00
Employee Benefit	21,496.00	25,016.00		25,016.00			25,016.00	-	25,016.00
Contingency	-	-		-			-		-
Activities	87,111.00	222,111.00		222,111.00			222,111.00	-	222,111.00
School Nutrition	109,336.00	370,386.00		370,386.00			370,386.00	-	370,386.00
Bond	43,432.00	43,472.00	-	43,472.00			43,472.00	-	43,472.00
Special Building	582,994.00	584,069.00	74,745.00	658,814.00			658,814.00		658,814.00
Qualified Capital Purpose Undertaking	174,095.00	174,545.00	112,118.00	286,663.00			197,717.00	88,946.00	286,663.00
Cooperative	-	-		-			-	-	-
Student Fee	-	5,550.00		5,550.00			5,550.00	-	5,550.00
				-					-
TOTAL ALL FUNDS	2,955,142.00	5,425,133.00	4,905,901.00	10,331,034.00	975,150.00	6,073,478.00	9,375,416.00	955,618.00	10,331,034.00

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)	4,719,038.00	-	74,745.00	112,118.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	47,667.00	-	755.00	1,132.50
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,766,705.00	-	75,500.00	113,250.50

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 569,402.00	\$ 136,000.00

COUNTY TREASURER'S BALANCE, 9-1-2017
776,931.00 - 2,953.00 30,094.00

BUDGET STATEMENT

County-District # 90-0560
Wakefield Public Schools

2016-2017 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	1,415,076.00	2,863,920.00	4,348,577.00	7,212,497.00	890,287.00	5,088,154.00	5,978,441.00	1,234,056.00
Depreciation	736,833.00	739,003.00		739,003.00			36,381.00	702,622.00
Employee Benefit	19,782.00	26,376.00		26,376.00			4,880.00	21,496.00
Contingency	-	-		-			-	-
Activities	98,661.00	237,076.00		237,076.00			149,965.00	87,111.00
School Nutrition	86,248.00	371,582.00		371,582.00			262,246.00	109,336.00
Bond	35,565.00	35,630.00	7,802.00	43,432.00			-	43,432.00
Special Building	525,855.00	532,607.00	50,387.00	582,994.00			-	582,994.00
Qualified Capital Purpose Undertaking	159,689.00	168,323.00	123,749.00	292,072.00			117,977.00	174,095.00
Cooperative	-	-		-			-	-
Student Fee	-	3,465.00		3,465.00			3,465.00	-
				-				-
TOTAL ALL FUNDS	3,077,709.00	4,977,982.00	4,530,515.00	9,508,497.00	890,287.00	5,088,154.00	6,553,355.00	2,955,142.00

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	
\$	147,697.00

ACTUAL RESOURCES AND DISBURSEMENTS

County-District # 90-0560
Wakefield Public Schools

2015-2016 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	1,552,654.00	3,183,051.00	4,114,235.00	7,297,286.00	869,515.00	5,012,695.00	5,882,210.00	1,415,076.00
Depreciation	474,934.00	775,736.00		775,736.00			38,903.00	736,833.00
Employee Benefit	18,264.00	23,569.00		23,569.00			3,787.00	19,782.00
Contingency	-	-		-			-	-
Activities	85,937.00	231,887.00		231,887.00			133,226.00	98,661.00
School Lunch	79,480.00	319,465.00		319,465.00			233,217.00	86,248.00
Bond	81,917.00	83,614.00	28,357.00	111,971.00			76,406.00	35,565.00
Special Building	501,073.00	502,823.00	23,032.00	525,855.00			-	525,855.00
Qualified Capital Purpose Undertaking	130,158.00	140,117.00	137,548.00	277,665.00			117,976.00	159,689.00
Cooperative	-	-		-			-	-
Student Fee	240.00	240.00		240.00			240.00	-
				-				-
TOTAL ALL FUNDS	\$ 2,924,657.00	5,260,502.00	4,303,172.00	9,563,674.00	869,515.00	5,012,695.00	6,485,965.00	3,077,709.00

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	
\$	145,692.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Mark Bejot
ADDRESS	802 Highland
CITY & ZIP CODE	Wakefield, NE 68784
TELEPHONE	402-287-2012
WEBSITE	www.wakefieldschools.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Karen Borg	Mark Bejot	
TITLE /FIRM NAME	Chairperson	Superintendent	
TELEPHONE	402-287-2907	402-287-2012	
EMAIL ADDRESS	kaborg@wakefieldschools.org	mbejot@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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

90-0560

Wakefield Public Schools

Line No.		2017-2018 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	\$ 81,137.00
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 + Line 18 + Line 19 + Line 20 * Line 21)	\$ 81,137.00

Wakefield Public Schools
Schedule B - Levies

Levy Limit Compliance

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	4,766,705.00	-	75,500.00	113,250.50
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property	-	-		113,250.00
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7	Voluntary termination agreements from collective bargaining agreement with certificated employees 9/1/17 to 8/31/18 up to 75%	-			
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	-	-	113,250.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	4,766,705.00	-	75,500.00	0.50
14	Assessed Valuation	498,300,323	498,300,323	498,300,323	498,300,323
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.956593	0.000000	0.015152	0.000000
16	Total Levy for Compliance	0.971745			

If the total levy on Line 16 is \$1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 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 Total of Line 16 is greater than \$1.05 and you held a successful election to override the levy, which is in effect for the 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. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

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.

Voluntary Termination Exclusions

Line 5 Amounts to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to 9/1/17

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed \$35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 75% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/17 to 8/31/18 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process.

Fund	Property Taxes	Valuation	Expected Levy
------	----------------	-----------	---------------

General Fund	\$ 4,766,705.00	\$ 498,300,323	0.956593
Special Building Fund	\$ 75,500.00	\$ 498,300,323	0.015152
Bond Fund	\$ -	\$ 498,300,323	0
Bond Fund	\$ -	\$ 498,300,323	0
Bond Fund	\$ -	\$ 498,300,323	0
QCPUF Fund	\$ 113,250.50	\$ 498,300,323	0.022727
QCPUF Fund	\$ -	\$ 498,300,323	0
		\$ 498,300,323	0
	\$ -	\$ 498,300,323	0
	\$ -	\$ 498,300,323	0
Total	\$ 4,955,455.50		\$ 0.994472

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract Mr. Mark Bejot

Notice is hereby given that Wakefield Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on April 10, 2017 at 7:00pm at the Board Room in Wakefield, Nebraska.

After the 2017/18 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 2017/18 year and future years are listed below:

	2017/18 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 117,500.00	\$ 117,500.00	\$ 235,000.00
Compensation for activities outside of the regular salary:			
• 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)	\$ 20,629.00	20629	\$ 41,258.00
• Cafeteria Plan Stipend	\$ -	0	\$ -
• Cash in lieu of insurance	\$ -	0	\$ -
• Employee's share of retirement, deferred compensation, FICA and Medicare <u>if paid by the district</u>	\$ -	\$ -	\$ -
• District's share of retirement, FICA and Medicare	\$ 20,595.00	\$ 20,595.00	\$ 41,190.00
• IRS value of housing allowance	\$ -		\$ -
• IRS value of vehicle allowance			\$ -
• Additional leave days			\$ -
• Annuities			\$ -
• Service credit purchase			\$ -
• Association / Membership dues	\$ 785.00	\$ 785.00	\$ 1,570.00
• 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			\$ -
Totals:	\$ 159,989.00	\$ 159,989.00	\$ 319,978.00

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 13th day of September, 2017 at 7:00 o'clock, P.M., at Wakefield Public Schools Board 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.

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)
	2015-2016 (1)	2016-2017 (2)	2017-2018 (3)				
General	\$ 5,882,210.00	\$ 5,978,441.00	\$ 7,048,628.00	\$ 866,672.00	\$ 3,196,262.00	\$ 47,667.00	\$ 4,766,705.00
Depreciation	\$ 38,903.00	\$ 36,381.00	\$ 803,722.00		\$ 803,722.00		
Employee Benefit	\$ 3,787.00	\$ 4,880.00	\$ 25,016.00	\$ -	\$ 25,016.00		
Contingency	\$ -	\$ -	\$ -		\$ -		
Activities	\$ 133,226.00	\$ 149,965.00	\$ 222,111.00	\$ -	\$ 222,111.00		
School Nutrition	\$ 233,217.00	\$ 262,246.00	\$ 370,386.00	\$ -	\$ 370,386.00		
Bond	\$ 76,406.00	\$ -	\$ 43,472.00	\$ -	\$ 43,472.00	\$ -	\$ -
Special Building	\$ -	\$ -	\$ 658,814.00		\$ 584,069.00	\$ 755.00	\$ 75,500.00
Qualified Capital Purpose Undertaking	\$ 117,976.00	\$ 117,977.00	\$ 197,717.00	\$ 88,946.00	\$ 174,545.00	\$ 1,132.50	\$ 113,250.50
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -		
Student Fee	\$ 240.00	\$ 3,465.00	\$ 5,550.00	\$ -	\$ 5,550.00		
	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTALS	\$ 6,485,965.00	\$ 6,553,355.00	\$ 9,375,416.00	\$ 955,618.00	\$ 5,425,133.00	\$ 49,554.50	\$ 4,955,455.50

Total Personal and
Real Property Tax
Requirement
For Bonds

\$ -

Total Personal and
Real Property Tax
Requirement
for ALL Other

\$ 4,955,455.50

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 13th day of September 2017 at 7:10 o'clock P.M., at Wakefield Public Schools Board 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.

2016/17 Budget Information

2017/18 Budget Information

Fund	2016-2017 Property Tax Request	2016 Tax Rate	Property Tax Rate (2016-2017 Request Divided By 2017 Valuation)	2017-2018 Proposed Property Tax Request	Proposed 2017 Tax Rate
General Fund	4,715,365.61	0.942027	0.946290	4,766,705.00	0.956593
Bond Fund(s) K - 12			0.000000	-	0.000000
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	75,841.41	0.015151	0.015220	75,500.00	0.015152
Qualified Capital Purpose Undertaking Fund K - 12	126,402.02	0.025252	0.025367	113,250.50	0.022727
Qualified Capital Purpose Undertaking Fund K - 8			0.000000		0.000000
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000		0.000000