

## 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. Public Hearing Regarding the 2023-2024 Proposed Budgets
  - 2.1. Budget Hearing and Summary
  - 2.2. Recognition of Visitors/Open Forum
  - 2.3. Special Hearing to Set Final Tax Request
3. Approval of Agenda
  - 3.1. Approve Agenda
4. ACTION ITEMS
  - 4.1. Discuss, consider, and take all necessary action to adopt a resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to 6%.

Motion to adopt a resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to 6%.  
Passed with a motion by Board Member #1 and a second by Board Member #2.
  - 4.2. Discuss, Consider and Take Necessary Action to Approve the 2023-2024 Budget.

Motion to approve the 2023-2024 District 145-Waverly Budget. Passed with a motion by Board Member #1 and a second by Board Member #2.
  - 4.3. Discuss, Consider and Take Necessary Action to Set 2023-2024 Property Tax Request for all Funds. (General, Special Building, Bond, QCPUF), Resolution No.

23-24 Tax 001.

Motion to approve Resolution NO. 23-24 Tax 001, approving setting the tax request at \$20,928,707-General Fund, \$2,412,862 - Bond Fund, \$996,663 - Special Building Fund, \$483,648 - QCPUF. Passed with a motion by Board Member #1 and a second by Board Member #2.

5. Adjournment
6. For Your Information

**NOTICE OF BOARD MEETING**  
**NOTICE OF VOTE TO INCREASE BASE GROWTH PERCENTAGE USED**  
**TO DETERMINE PROPERTY TAX REQUEST AUTHORITY**

The School District 145-Waverly Board of Education will meet on Monday, September 25th, 2023, at 6:00 p.m. in the Central Office Board Room, 14511 Heywood Street, for a board meeting. Among other topics to be discussed, pursuant to NEB. REV. STAT. § 79-3405, the Board will vote on whether to increase the school district's base growth percentage by up to 6%. A copy of the agenda, kept continuously current, is available for public inspection in the superintendent's office during normal business hours.

Posted this 17<sup>th</sup> day of August, 2023.

A handwritten signature in black ink, appearing to read "Cory Worrell". The signature is written in a cursive, flowing style.

Cory Worrell  
Superintendent

# 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 special session at 6:00 P.M. on Monday, September 25th, 2023 in the Central Office Board Room, 14511 Heywood Street, Waverly, Nebraska.

The purpose of this special meeting is to discuss on whether to increase the school district's base growth percentage by up to 6%, budget hearing and to set tax asking and to approve the 2023-2024 budget.

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.

Posted this 14th day of August, 2023.

A handwritten signature in black ink, appearing to read "Cory Worrell". The signature is written in a cursive style with a large, stylized initial "C".

Cory Worrell  
Superintendent

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

District 145 - Waverly (55-0145) 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 25 day of September, 2023 at 6:15 o'clock, P.M., at Central Office Building (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) |
|---------------------------------------|----------------------------------|--------------------------------------------|------------------------------------|----------------------------|-----------------------------------------------------|------------------------------------------------------|
|                                       | 2021-2022 (1)                    | 2022-2023 (2)                              | 2023-2024 (3)                      |                            |                                                     |                                                      |
| General                               | \$ 25,325,639.00                 | \$ 28,308,054.00                           | \$ 29,232,410.00                   | \$ 3,407,112.00            | \$ 11,920,102.00                                    | \$ 20,928,707.00                                     |
| Depreciation                          | \$ 56,160.00                     | \$ 175,000.00                              | \$ 703,363.00                      |                            | \$ 703,363.00                                       |                                                      |
| Employee Benefit                      | \$ -                             | \$ -                                       | \$ -                               | \$ -                       | \$ -                                                |                                                      |
| Contingency                           | \$ -                             | \$ -                                       | \$ -                               |                            | \$ -                                                |                                                      |
| Activities                            | \$ 980,463.00                    | \$ 982,849.00                              | \$ 2,179,023.00                    | \$ -                       | \$ 2,179,023.00                                     |                                                      |
| School Nutrition                      | \$ 1,330,548.00                  | \$ 1,261,522.00                            | \$ 1,400,000.00                    | \$ 507,090.00              | \$ 1,907,090.00                                     |                                                      |
| Bond                                  | \$ 11,006,578.00                 | \$ 2,044,855.00                            | \$ 5,353,034.00                    | \$ -                       | \$ 2,964,301.00                                     | \$ 2,412,862.00                                      |
| Special Building                      | \$ 2,054,731.00                  | \$ 990,000.00                              | \$ 3,203,224.00                    |                            | \$ 2,216,528.00                                     | \$ 996,663.00                                        |
| Qualified Capital Purpose Undertaking | \$ 547,543.00                    | \$ 850,950.00                              | \$ 700,000.00                      | \$ -                       | \$ 221,188.00                                       | \$ 483,648.00                                        |
| Cooperative                           | \$ -                             | \$ -                                       | \$ -                               | \$ -                       | \$ -                                                |                                                      |
| Student Fee                           | \$ -                             | \$ -                                       | \$ -                               | \$ -                       | \$ -                                                |                                                      |
|                                       | \$ -                             | \$ -                                       | \$ -                               | \$ -                       | \$ -                                                |                                                      |
| <b>TOTALS</b>                         | <b>\$ 41,301,662.00</b>          | <b>\$ 34,613,230.00</b>                    | <b>\$ 42,771,054.00</b>            | <b>\$ 3,914,202.00</b>     | <b>\$ 22,111,595.00</b>                             | <b>\$ 24,821,880.00</b>                              |

|                           |                 |                   |                  |
|---------------------------|-----------------|-------------------|------------------|
| Breakdown of Property Tax | Bond Purposes   | Non-Bond Purposes | Total            |
|                           | \$ 2,896,510.00 | \$ 21,925,370.00  | \$ 24,821,880.00 |

## Notice of Special Hearing To Set Final Tax Request

District 145 - Waverly (55-0145) 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 25 day of, September 2023 at 6:30 o'clock P.M., at Central Office Building (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.

|                     | 2022-2023     | 2023-2024     | Change |
|---------------------|---------------|---------------|--------|
| Property Valuations | 2,111,942,538 | 2,428,957,046 | 15%    |

### 2022-2023 Budget Information

### 2023-2024 Budget Information

| Fund                           | 2022-2023<br>Operating Budget | 2022-2023<br>Property Tax<br>Request | 2022<br>Tax Rate | Property Tax Rate<br>(2022-2023 Request<br>Divided By<br>2023 Valuation) | 2023-2024<br>Operating Budget | 2023-2024<br>Proposed Property<br>Tax Request | Proposed<br>2023<br>Tax Rate | Change<br>in Tax<br>Rate | Change in<br>Operating<br>Budget |
|--------------------------------|-------------------------------|--------------------------------------|------------------|--------------------------------------------------------------------------|-------------------------------|-----------------------------------------------|------------------------------|--------------------------|----------------------------------|
| <b>General Fund</b>            | 28,468,222.00                 | 21,669,860.00                        | 1.026063         | 0.892147                                                                 | 29,232,410.00                 | 20,928,707.00                                 | 0.861633                     | -16%                     | 3%                               |
| <b>Bond 2016A (K-8) / 2021</b> | 2,500,000.00                  | 980,000.00                           | 0.028522         | 0.040347                                                                 | 1,501,988.00                  | 1,028,850.00                                  | 0.024361                     | -15%                     | -40%                             |
| <b>Bond 2016 B (9-12)</b>      | 550,000.00                    | 340,000.00                           | 0.009886         | 0.013998                                                                 | 412,716.00                    | 282,231.00                                    | 0.006677                     | -32%                     | -25%                             |
| <b>Bond 2016 D (2021 B)</b>    | 850,000.00                    | 546,465.00                           | 0.021485         | 0.022498                                                                 | 971,615.00                    | 430,166.00                                    | 0.013926                     | -35%                     | 14%                              |
| <b>Bond 2015 / 2020</b>        | 1,689,002.00                  | 780,000.00                           | 0.030667         | 0.032113                                                                 | 681,165.00                    | 671,615.00                                    | 0.021742                     | -29%                     | -60%                             |
| <b>Special Building Fund</b>   | 3,133,047.00                  | 505,051.00                           | 0.023914         | 0.020793                                                                 | 3,203,224.00                  | 996,663.00                                    | 0.041033                     | 72%                      | 2%                               |
| <b>QCPUF 2013</b>              | 865,396.00                    | 389,633.00                           | 0.015160         | 0.016041                                                                 | 669,516.00                    | 483,648.00                                    | 0.019912                     | 31%                      | -23%                             |
| <b>QCPUF 2012</b>              | 303,022.00                    | 142,584.00                           | 0.007003         | 0.005870                                                                 | -                             | -                                             |                              |                          |                                  |
| <b>Total</b>                   | 38,358,689.00                 | 25,353,593.00                        | 1.162700         | 1.043807                                                                 | 36,672,634.00                 | 24,821,880.00                                 | 0.989284                     | -15%                     | -4%                              |

**2023-2024  
STATE OF NEBRASKA  
SCHOOL DISTRICT BUDGET FORM**

County-District #: 55-0145      Class #: III  
District 145 - Waverly

TO THE COUNTY BOARD AND COUNTY CLERK OF  
Lancaster County

This budget is for the Period **SEPTEMBER 1, 2023** through **AUGUST 31, 2024**

**Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:**

| AMOUNT OF PERSONAL AND<br>REAL PROPERTY TAX REQUIRED FOR:           | Principal and Interest<br>on Bonds | All Other Purposes      | TOTAL                   |
|---------------------------------------------------------------------|------------------------------------|-------------------------|-------------------------|
| General Fund                                                        | \$ -                               | \$ 20,928,707.00        | \$ 20,928,707.00        |
| Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i> | \$ 2,412,862.00                    |                         | \$ 2,412,862.00         |
| Special Building Fund                                               | \$ -                               | \$ 996,663.00           | \$ 996,663.00           |
| Qualified Capital Purpose Undertaking Fund                          | \$ 483,648.00                      | \$ -                    | \$ 483,648.00           |
| <b>Total All Funds</b>                                              | <b>\$ 2,896,510.00</b>             | <b>\$ 21,925,370.00</b> | <b>\$ 24,821,880.00</b> |

Outstanding Bonded Indebtedness as of September 1, 2023  
*(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)*

|                  |                                              |
|------------------|----------------------------------------------|
| \$ 18,600,000.00 | Principal                                    |
| \$ 1,953,360.00  | Interest                                     |
| \$ 20,553,360.00 | <b>Total Outstanding Bonded Indebtedness</b> |

|                                                                              |                  |
|------------------------------------------------------------------------------|------------------|
| <b>Total Certified Valuation (All Counties)</b>                              | \$ 2,428,957,046 |
| <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i> |                  |

**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, 2022 through June 30, 2023?

YES       NO

*If YES, Please submit Interlocal Agreement Report by September 30th.*

**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, 2022 through June 30, 2023?

YES       NO

*If YES, Please submit Trade Name Report by September 30th.*

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2023-2024 school fiscal year?

YES       NO

County Clerk's Use Only

**APA Contact Information**

Auditor of Public Accounts  
PO Box 98917  
Lincoln, NE 68509

Telephone: (402) 471-2111      FAX: (402) 471-3301

Website: [auditors.nebraska.gov](http://auditors.nebraska.gov)

**Questions - E-Mail: [Jeff.Schreier@nebraska.gov](mailto:Jeff.Schreier@nebraska.gov)**

**Submission Information**

**Budget Due by 9-30-2023**

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 # 55-0145  
District 145 - Waverly

**2023-2024 BUDGET ADOPTED**

|                                       | TOTAL BEGINNING BALANCE<br>(Column 1) | TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES<br>(Including Beginning Balances)<br>(Column 2) | PERSONAL AND REAL PROPERTY TAXES<br>(Column 3) | TOTAL RESOURCES AVAILABLE<br>(Col 2 + Col 3)<br>(Column 4) | TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION<br>(Column 5) | TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION<br>(Column 6) | TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS<br>(Col 5 + Col 6)<br>(Column 7) | NECESSARY CASH RESERVE<br>(Column 8) | TOTAL REQUIREMENTS<br>(Col 7 + Col 8)<br>(Column 9) |
|---------------------------------------|---------------------------------------|-------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------|--------------------------------------|-----------------------------------------------------|
| General                               | 4,380,166.00                          | 11,920,102.00                                                                                   | 20,719,420.00                                  | 32,639,522.00                                              | 3,912,030.00                                                                | 25,320,380.00                                                                   | 29,232,410.00                                                              | 3,407,112.00                         | 32,639,522.00                                       |
| Depreciation                          | 553,363.00                            | 703,363.00                                                                                      |                                                | 703,363.00                                                 |                                                                             |                                                                                 | 703,363.00                                                                 |                                      | 703,363.00                                          |
| Employee Benefit                      | -                                     | -                                                                                               |                                                | -                                                          |                                                                             |                                                                                 | -                                                                          | -                                    | -                                                   |
| Contingency                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                             |                                                                                 | -                                                                          |                                      | -                                                   |
| Activities                            | 979,023.00                            | 2,179,023.00                                                                                    |                                                | 2,179,023.00                                               |                                                                             |                                                                                 | 2,179,023.00                                                               | -                                    | 2,179,023.00                                        |
| School Nutrition                      | 692,590.00                            | 1,907,090.00                                                                                    |                                                | 1,907,090.00                                               |                                                                             |                                                                                 | 1,400,000.00                                                               | 507,090.00                           | 1,907,090.00                                        |
| Bond                                  | 2,954,001.00                          | 2,964,301.00                                                                                    | 2,388,733.00                                   | 5,353,034.00                                               |                                                                             |                                                                                 | 5,353,034.00                                                               | -                                    | 5,353,034.00                                        |
| Special Building                      | 650,331.00                            | 2,216,528.00                                                                                    | 986,696.00                                     | 3,203,224.00                                               |                                                                             |                                                                                 | 3,203,224.00                                                               |                                      | 3,203,224.00                                        |
| Qualified Capital Purpose Undertaking | 211,188.00                            | 221,188.00                                                                                      | 478,812.00                                     | 700,000.00                                                 |                                                                             |                                                                                 | 700,000.00                                                                 | -                                    | 700,000.00                                          |
| Cooperative                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                             |                                                                                 | -                                                                          | -                                    | -                                                   |
| Student Fee                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                             |                                                                                 | -                                                                          | -                                    | -                                                   |
|                                       |                                       |                                                                                                 |                                                | -                                                          |                                                                             |                                                                                 |                                                                            |                                      | -                                                   |
| <b>TOTAL ALL FUNDS</b>                | <b>10,420,662.00</b>                  | <b>22,111,595.00</b>                                                                            | <b>24,573,661.00</b>                           | <b>46,685,256.00</b>                                       | <b>3,912,030.00</b>                                                         | <b>25,320,380.00</b>                                                            | <b>42,771,054.00</b>                                                       | <b>3,914,202.00</b>                  | <b>46,685,256.00</b>                                |

| <b>PERSONAL AND REAL PROPERTY TAX RECAP</b>                              | General Fund                                            | Bond Fund(s)<br>[Total Of All Bond Funds] | Special Building Fund | Qualified Capital Purpose Undertaking Fund |
|--------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------|-----------------------|--------------------------------------------|
|                                                                          | PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A) | 20,719,420.00                             | 2,388,733.00          | 986,696.00                                 |
| COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)             | 209,287.00                                              | 24,129.00                                 | 9,967.00              | 4,836.00                                   |
| <b>TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)</b> | <b>20,928,707.00</b>                                    | <b>2,412,862.00</b>                       | <b>996,663.00</b>     | <b>483,648.00</b>                          |

| <b>CERTIFIED STATE AID</b> | <b>MOTOR VEHICLE TAXES</b> |
|----------------------------|----------------------------|
| \$ 3,566,936.00            | \$ 1,100,000.00            |

| <b>COUNTY TREASURER'S BALANCE, 9-1-2023</b> |            |            |            |
|---------------------------------------------|------------|------------|------------|
| 2,000,000.00                                | 120,000.00 | 100,000.00 | 100,000.00 |

| 2022-2023 ACTUAL/ESTIMATED            |                                       |                                                                                                 |                                                |                                                            |                                                                   |                                                                       |                                                                  |                                                       |
|---------------------------------------|---------------------------------------|-------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------|
|                                       | TOTAL BEGINNING BALANCE<br>(Column 1) | TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES<br>(Including Beginning Balances)<br>(Column 2) | PERSONAL AND REAL PROPERTY TAXES<br>(Column 3) | TOTAL RESOURCES AVAILABLE<br>(Col 2 + Col 3)<br>(Column 4) | TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION<br>(Column 5) | TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION<br>(Column 6) | TOTAL DISBURSEMENTS & TRANSFERS<br>(Col 5 + Col 6)<br>(Column 7) | TOTAL ENDING BALANCE<br>(Col 4 - Col 7)<br>(Column 8) |
| General                               | 11,845,692.00                         | 15,688,220.00                                                                                   | 17,000,000.00                                  | 32,688,220.00                                              | 3,765,114.00                                                      | 24,542,940.00                                                         | 28,308,054.00                                                    | 4,380,166.00                                          |
| Depreciation                          | 628,363.00                            | 728,363.00                                                                                      |                                                | 728,363.00                                                 |                                                                   |                                                                       | 175,000.00                                                       | 553,363.00                                            |
| Employee Benefit                      | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| Contingency                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| Activities                            | 517,909.00                            | 1,961,872.00                                                                                    |                                                | 1,961,872.00                                               |                                                                   |                                                                       | 982,849.00                                                       | 979,023.00                                            |
| School Nutrition                      | 744,784.00                            | 1,954,112.00                                                                                    |                                                | 1,954,112.00                                               |                                                                   |                                                                       | 1,261,522.00                                                     | 692,590.00                                            |
| Bond                                  | 2,455,989.00                          | 3,112,520.00                                                                                    | 1,886,336.00                                   | 4,998,856.00                                               |                                                                   |                                                                       | 2,044,855.00                                                     | 2,954,001.00                                          |
| Special Building                      | 654,936.00                            | 1,226,035.00                                                                                    | 414,296.00                                     | 1,640,331.00                                               |                                                                   |                                                                       | 990,000.00                                                       | 650,331.00                                            |
| Qualified Capital Purpose Undertaking | 621,619.00                            | 633,173.00                                                                                      | 428,965.00                                     | 1,062,138.00                                               |                                                                   |                                                                       | 850,950.00                                                       | 211,188.00                                            |
| Cooperative                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| Student Fee                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
|                                       |                                       |                                                                                                 |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| <b>TOTAL ALL FUNDS</b>                | <b>17,469,292.00</b>                  | <b>25,304,295.00</b>                                                                            | <b>19,729,597.00</b>                           | <b>45,033,892.00</b>                                       | <b>3,765,114.00</b>                                               | <b>24,542,940.00</b>                                                  | <b>34,613,230.00</b>                                             | <b>10,420,662.00</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.

| MOTOR VEHICLE TAXES |              |
|---------------------|--------------|
| \$                  | 1,100,000.00 |

| 2021-2022 ACTUAL                      |                                       |                                                                                                 |                                                |                                                            |                                                                   |                                                                       |                                                                  |                                                       |
|---------------------------------------|---------------------------------------|-------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------|
|                                       | TOTAL BEGINNING BALANCE<br>(Column 1) | TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES<br>(Including Beginning Balances)<br>(Column 2) | PERSONAL AND REAL PROPERTY TAXES<br>(Column 3) | TOTAL RESOURCES AVAILABLE<br>(Col 2 + Col 3)<br>(Column 4) | TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION<br>(Column 5) | TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION<br>(Column 6) | TOTAL DISBURSEMENTS & TRANSFERS<br>(Col 5 + Col 6)<br>(Column 7) | TOTAL ENDING BALANCE<br>(Col 4 - Col 7)<br>(Column 8) |
| General                               | 11,336,482.00                         | 18,221,195.00                                                                                   | 18,950,136.00                                  | 37,171,331.00                                              | 3,482,702.00                                                      | 21,842,937.00                                                         | 25,325,639.00                                                    | 11,845,692.00                                         |
| Depreciation                          | 392,261.00                            | 684,523.00                                                                                      |                                                | 684,523.00                                                 |                                                                   |                                                                       | 56,160.00                                                        | 628,363.00                                            |
| Employee Benefit                      | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| Contingency                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| Activities                            | 476,174.00                            | 1,498,372.00                                                                                    |                                                | 1,498,372.00                                               |                                                                   |                                                                       | 980,463.00                                                       | 517,909.00                                            |
| School Lunch                          | 407,586.00                            | 2,075,332.00                                                                                    |                                                | 2,075,332.00                                               |                                                                   |                                                                       | 1,330,548.00                                                     | 744,784.00                                            |
| Bond                                  | 2,954,002.00                          | 11,506,922.00                                                                                   | 1,955,645.00                                   | 13,462,567.00                                              |                                                                   |                                                                       | 11,006,578.00                                                    | 2,455,989.00                                          |
| Special Building                      | 1,760,496.00                          | 2,060,649.00                                                                                    | 649,018.00                                     | 2,709,667.00                                               |                                                                   |                                                                       | 2,054,731.00                                                     | 654,936.00                                            |
| Qualified Capital Purpose Undertaking | 613,590.00                            | 659,577.00                                                                                      | 509,585.00                                     | 1,169,162.00                                               |                                                                   |                                                                       | 547,543.00                                                       | 621,619.00                                            |
| Cooperative                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| Student Fee                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
|                                       |                                       |                                                                                                 |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| <b>TOTAL ALL FUNDS</b>                | <b>\$ 17,940,591.00</b>               | <b>36,706,570.00</b>                                                                            | <b>22,064,384.00</b>                           | <b>58,770,954.00</b>                                       | <b>3,482,702.00</b>                                               | <b>21,842,937.00</b>                                                  | <b>41,301,662.00</b>                                             | <b>17,469,292.00</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>1,105,533.00</b> |

## Notice of Special Hearing To Set Final Tax Request

District 145 - Waverly (55-0145) 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 25 day of, September 2023 at 6:30 o'clock P.M., at Central Office Building (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.

|                     | 2022-2023     | 2023-2024     | Change |
|---------------------|---------------|---------------|--------|
| Property Valuations | 2,111,942,538 | 2,428,957,046 | 15%    |

### 2022-2023 Budget Information

### 2023-2024 Budget Information

| Fund                    | 2022-2023<br>Operating Budget | 2022-2023<br>Property Tax<br>Request | 2022<br>Tax Rate | Property Tax Rate<br>(2022-2023 Request<br>Divided By<br>2023 Valuation) | 2023-2024<br>Operating Budget | 2023-2024<br>Proposed Property<br>Tax Request | Proposed<br>2023<br>Tax Rate | Change<br>in Tax<br>Rate | Change in<br>Operating<br>Budget |
|-------------------------|-------------------------------|--------------------------------------|------------------|--------------------------------------------------------------------------|-------------------------------|-----------------------------------------------|------------------------------|--------------------------|----------------------------------|
| General Fund            | 28,468,222.00                 | 21,669,860.00                        | 1.026063         | 0.892147                                                                 | 29,232,410.00                 | 20,928,707.00                                 | 0.861633                     | -16%                     | 3%                               |
| Bond 2016A (K-8) / 2021 | 2,500,000.00                  | 980,000.00                           | 0.028522         | 0.040347                                                                 | 1,501,988.00                  | 1,028,850.00                                  | 0.024361                     | -15%                     | -40%                             |
| Bond 2016 B (9-12)      | 550,000.00                    | 340,000.00                           | 0.009886         | 0.013998                                                                 | 412,716.00                    | 282,231.00                                    | 0.006677                     | -32%                     | -25%                             |
| Bond 2016 D (2021 B)    | 850,000.00                    | 546,465.00                           | 0.021485         | 0.022498                                                                 | 971,615.00                    | 430,166.00                                    | 0.013926                     | -35%                     | 14%                              |
| Bond 2015 / 2020        | 1,689,002.00                  | 780,000.00                           | 0.030667         | 0.032113                                                                 | 681,165.00                    | 671,615.00                                    | 0.021742                     | -29%                     | -60%                             |
| Special Building Fund   | 3,133,047.00                  | 505,051.00                           | 0.023914         | 0.020793                                                                 | 3,203,224.00                  | 996,663.00                                    | 0.041033                     | 72%                      | 2%                               |
| QCPUF 2013              | 865,396.00                    | 389,633.00                           | 0.015160         | 0.016041                                                                 | 669,516.00                    | 483,648.00                                    | 0.019912                     | 31%                      | -23%                             |
| QCPUF 2012              | 303,022.00                    | 142,584.00                           | 0.007003         | 0.005870                                                                 | -                             | -                                             |                              |                          |                                  |
| <b>Total</b>            | <b>38,358,689.00</b>          | <b>25,353,593.00</b>                 | <b>1.162700</b>  | <b>1.043807</b>                                                          | <b>36,672,634.00</b>          | <b>24,821,880.00</b>                          | <b>0.989284</b>              | <b>-15%</b>              | <b>-4%</b>                       |

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

District 145 - Waverly (55-0145) 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 25 day of September, 2023 at 6:15 o'clock, P.M., at Central Office Building (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 | Total Available Resources Before Property Taxes | Total Personal and Real Property Tax Requirement |
|---------------------------------------|----------------------------------|--------------------------------------------|------------------------------------|------------------------|-------------------------------------------------|--------------------------------------------------|
|                                       | 2021-2022<br>(1)                 | 2022-2023<br>(2)                           | 2023-2024<br>(3)                   |                        |                                                 |                                                  |
| General                               | \$ 25,325,639.00                 | \$ 28,308,054.00                           | \$ 29,232,410.00                   | \$ 3,407,112.00        | \$ 11,920,102.00                                | \$ 20,928,707.00                                 |
| Depreciation                          | \$ 56,160.00                     | \$ 175,000.00                              | \$ 703,363.00                      |                        | \$ 703,363.00                                   |                                                  |
| Employee Benefit                      | \$ -                             | \$ -                                       | \$ -                               | \$ -                   | \$ -                                            |                                                  |
| Contingency                           | \$ -                             | \$ -                                       | \$ -                               |                        | \$ -                                            |                                                  |
| Activities                            | \$ 980,463.00                    | \$ 982,849.00                              | \$ 2,179,023.00                    | \$ -                   | \$ 2,179,023.00                                 |                                                  |
| School Nutrition                      | \$ 1,330,548.00                  | \$ 1,261,522.00                            | \$ 1,400,000.00                    | \$ 507,090.00          | \$ 1,907,090.00                                 |                                                  |
| Bond                                  | \$ 11,006,578.00                 | \$ 2,044,855.00                            | \$ 5,353,034.00                    | \$ -                   | \$ 2,964,301.00                                 | \$ 2,412,862.00                                  |
| Special Building                      | \$ 2,054,731.00                  | \$ 990,000.00                              | \$ 3,203,224.00                    |                        | \$ 2,216,528.00                                 | \$ 996,663.00                                    |
| Qualified Capital Purpose Undertaking | \$ 547,543.00                    | \$ 850,950.00                              | \$ 700,000.00                      | \$ -                   | \$ 221,188.00                                   | \$ 483,648.00                                    |
| Cooperative                           | \$ -                             | \$ -                                       | \$ -                               | \$ -                   | \$ -                                            |                                                  |
| Student Fee                           | \$ -                             | \$ -                                       | \$ -                               | \$ -                   | \$ -                                            |                                                  |
|                                       | \$ -                             | \$ -                                       | \$ -                               | \$ -                   | \$ -                                            |                                                  |
| <b>TOTALS</b>                         | <b>\$ 41,301,662.00</b>          | <b>\$ 34,613,230.00</b>                    | <b>\$ 42,771,054.00</b>            | <b>\$ 3,914,202.00</b> | <b>\$ 22,111,595.00</b>                         | <b>\$ 24,821,880.00</b>                          |

| Breakdown of Property Tax | Bond Purposes   | Non-Bond Purposes | Total            |
|---------------------------|-----------------|-------------------|------------------|
|                           | \$ 2,896,510.00 | \$ 21,925,370.00  | \$ 24,821,880.00 |

**Public Input to the Board**

It is the policy of the Board of Education to provide for and encourage input from its various constituents in an appropriate and orderly fashion at regularly scheduled Board of Education meetings. The board is open to and encourages input on school issues from the public. The board would prefer that individuals or groups with school related concerns first attempt to resolve those concerns through established administrative channels.

1. Matters concerning an individual school shall be discussed first with the respective building administrator of the school.
2. If the matter is not resolved satisfactorily at the school level, it may then be brought to the Superintendent.
3. If the matter is not resolved satisfactorily at the Superintendent's level, it may then be brought before the board of education by:
  - a. Addressing the matter during Open Forum at a regular, monthly board meeting; individual presentations should be no longer than three (3) minutes and the total allotted Open Forum agenda time will be a maximum of thirty (30) minutes.
  - b. Requesting a formal agenda item by contacting the superintendent or board president on or before the Thursday prior to the regular, monthly meeting which, unless otherwise announced, will be on the first Monday of every month.
  - c. Submitting the matter in writing, said documentation can either be presented at the regular meeting or appended to the agenda, if received in the superintendent's office on the designated Thursday.
4. A response will be provided once the board has the opportunity to inquire about the matter. Possible board responses when appropriate may include, but are not limited to: directing the superintendent to address the matter; tabling for further study; appointing a temporary board committee to study and/or resolve the matter; scheduling a special meeting to hear the matter; or not taking action. Public input to the board is heard during Open Forum. Matters brought to the board in this fashion will be taken under advisement and not acted upon at that time.

**Note: The chair will not allow complaints about individuals. There are appropriate channels to address such matters. Because of the potential of introducing bias into board hearings on termination cases, complaints on individual employees will be received by the board only through the Superintendent of schools.**

Policy Adopted: 04/10/78  
 Policy Revised: 03/07/88  
 Policy Revised: 01/02/06  
 Policy Revised: 11/03/08  
 Policy Reviewed: 04/01/19

SCHOOL DISTRICT 145  
 WAVERLY, NEBRASKA

**2023-2024  
STATE OF NEBRASKA  
SCHOOL DISTRICT BUDGET FORM**

County-District #: 55-0145      Class #: III  
District 145 - Waverly

TO THE COUNTY BOARD AND COUNTY CLERK OF  
Lancaster County

This budget is for the Period **SEPTEMBER 1, 2023** through **AUGUST 31, 2024**

**Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:**

| AMOUNT OF PERSONAL AND<br>REAL PROPERTY TAX REQUIRED FOR:           | Principal and Interest<br>on Bonds | All Other Purposes      | TOTAL                   |
|---------------------------------------------------------------------|------------------------------------|-------------------------|-------------------------|
| General Fund                                                        | \$ -                               | \$ 20,928,707.00        | \$ 20,928,707.00        |
| Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i> | \$ 2,412,862.00                    |                         | \$ 2,412,862.00         |
| Special Building Fund                                               | \$ -                               | \$ 996,663.00           | \$ 996,663.00           |
| Qualified Capital Purpose Undertaking Fund                          | \$ 483,648.00                      | \$ -                    | \$ 483,648.00           |
| <b>Total All Funds</b>                                              | <b>\$ 2,896,510.00</b>             | <b>\$ 21,925,370.00</b> | <b>\$ 24,821,880.00</b> |

Outstanding Bonded Indebtedness as of September 1, 2023  
*(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)*

|                  |                                              |
|------------------|----------------------------------------------|
| \$ 18,600,000.00 | Principal                                    |
| \$ 1,953,360.00  | Interest                                     |
| \$ 20,553,360.00 | <b>Total Outstanding Bonded Indebtedness</b> |

|                                                                              |                  |
|------------------------------------------------------------------------------|------------------|
| <b>Total Certified Valuation (All Counties)</b>                              | \$ 2,428,957,046 |
| <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i> |                  |

**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, 2022 through June 30, 2023?

YES       NO

*If YES, Please submit Interlocal Agreement Report by September 30th.*

**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, 2022 through June 30, 2023?

YES       NO

*If YES, Please submit Trade Name Report by September 30th.*

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2023-2024 school fiscal year?

YES       NO

County Clerk's Use Only

**APA Contact Information**

Auditor of Public Accounts  
PO Box 98917  
Lincoln, NE 68509

Telephone: (402) 471-2111      FAX: (402) 471-3301

Website: [auditors.nebraska.gov](http://auditors.nebraska.gov)

**Questions - E-Mail: [Jeff.Schreier@nebraska.gov](mailto:Jeff.Schreier@nebraska.gov)**

**Submission Information**

**Budget Due by 9-30-2023**

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 # 55-0145  
District 145 - Waverly

**2023-2024 BUDGET ADOPTED**

|                                       | TOTAL BEGINNING BALANCE<br>(Column 1) | TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES<br>(Including Beginning Balances)<br>(Column 2) | PERSONAL AND REAL PROPERTY TAXES<br>(Column 3) | TOTAL RESOURCES AVAILABLE<br>(Col 2 + Col 3)<br>(Column 4) | TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION<br>(Column 5) | TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION<br>(Column 6) | TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS<br>(Col 5 + Col 6)<br>(Column 7) | NECESSARY CASH RESERVE<br>(Column 8) | TOTAL REQUIREMENTS<br>(Col 7 + Col 8)<br>(Column 9) |
|---------------------------------------|---------------------------------------|-------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------|--------------------------------------|-----------------------------------------------------|
| General                               | 4,380,166.00                          | 11,920,102.00                                                                                   | 20,719,420.00                                  | 32,639,522.00                                              | 3,912,030.00                                                                | 25,320,380.00                                                                   | 29,232,410.00                                                              | 3,407,112.00                         | 32,639,522.00                                       |
| Depreciation                          | 553,363.00                            | 703,363.00                                                                                      |                                                | 703,363.00                                                 |                                                                             |                                                                                 | 703,363.00                                                                 |                                      | 703,363.00                                          |
| Employee Benefit                      | -                                     | -                                                                                               |                                                | -                                                          |                                                                             |                                                                                 | -                                                                          | -                                    | -                                                   |
| Contingency                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                             |                                                                                 | -                                                                          |                                      | -                                                   |
| Activities                            | 979,023.00                            | 2,179,023.00                                                                                    |                                                | 2,179,023.00                                               |                                                                             |                                                                                 | 2,179,023.00                                                               | -                                    | 2,179,023.00                                        |
| School Nutrition                      | 692,590.00                            | 1,907,090.00                                                                                    |                                                | 1,907,090.00                                               |                                                                             |                                                                                 | 1,400,000.00                                                               | 507,090.00                           | 1,907,090.00                                        |
| Bond                                  | 2,954,001.00                          | 2,964,301.00                                                                                    | 2,388,733.00                                   | 5,353,034.00                                               |                                                                             |                                                                                 | 5,353,034.00                                                               | -                                    | 5,353,034.00                                        |
| Special Building                      | 650,331.00                            | 2,216,528.00                                                                                    | 986,696.00                                     | 3,203,224.00                                               |                                                                             |                                                                                 | 3,203,224.00                                                               |                                      | 3,203,224.00                                        |
| Qualified Capital Purpose Undertaking | 211,188.00                            | 221,188.00                                                                                      | 478,812.00                                     | 700,000.00                                                 |                                                                             |                                                                                 | 700,000.00                                                                 | -                                    | 700,000.00                                          |
| Cooperative                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                             |                                                                                 | -                                                                          | -                                    | -                                                   |
| Student Fee                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                             |                                                                                 | -                                                                          | -                                    | -                                                   |
|                                       |                                       |                                                                                                 |                                                | -                                                          |                                                                             |                                                                                 |                                                                            |                                      | -                                                   |
| <b>TOTAL ALL FUNDS</b>                | <b>10,420,662.00</b>                  | <b>22,111,595.00</b>                                                                            | <b>24,573,661.00</b>                           | <b>46,685,256.00</b>                                       | <b>3,912,030.00</b>                                                         | <b>25,320,380.00</b>                                                            | <b>42,771,054.00</b>                                                       | <b>3,914,202.00</b>                  | <b>46,685,256.00</b>                                |

| <b>PERSONAL AND REAL PROPERTY TAX RECAP</b>                              | General Fund                                            | Bond Fund(s)<br>[Total Of All Bond Funds] | Special Building Fund | Qualified Capital Purpose Undertaking Fund |
|--------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------|-----------------------|--------------------------------------------|
|                                                                          | PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A) | 20,719,420.00                             | 2,388,733.00          | 986,696.00                                 |
| COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)             | 209,287.00                                              | 24,129.00                                 | 9,967.00              | 4,836.00                                   |
| <b>TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)</b> | <b>20,928,707.00</b>                                    | <b>2,412,862.00</b>                       | <b>996,663.00</b>     | <b>483,648.00</b>                          |

| <b>CERTIFIED STATE AID</b> | <b>MOTOR VEHICLE TAXES</b> |
|----------------------------|----------------------------|
| \$ 3,566,936.00            | \$ 1,100,000.00            |

| <b>COUNTY TREASURER'S BALANCE, 9-1-2023</b> |            |            |            |
|---------------------------------------------|------------|------------|------------|
| 2,000,000.00                                | 120,000.00 | 100,000.00 | 100,000.00 |

| 2022-2023 ACTUAL/ESTIMATED            |                                       |                                                                                                 |                                                |                                                            |                                                                   |                                                                       |                                                                  |                                                       |
|---------------------------------------|---------------------------------------|-------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------|
|                                       | TOTAL BEGINNING BALANCE<br>(Column 1) | TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES<br>(Including Beginning Balances)<br>(Column 2) | PERSONAL AND REAL PROPERTY TAXES<br>(Column 3) | TOTAL RESOURCES AVAILABLE<br>(Col 2 + Col 3)<br>(Column 4) | TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION<br>(Column 5) | TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION<br>(Column 6) | TOTAL DISBURSEMENTS & TRANSFERS<br>(Col 5 + Col 6)<br>(Column 7) | TOTAL ENDING BALANCE<br>(Col 4 - Col 7)<br>(Column 8) |
| General                               | 11,845,692.00                         | 15,688,220.00                                                                                   | 17,000,000.00                                  | 32,688,220.00                                              | 3,765,114.00                                                      | 24,542,940.00                                                         | 28,308,054.00                                                    | 4,380,166.00                                          |
| Depreciation                          | 628,363.00                            | 728,363.00                                                                                      |                                                | 728,363.00                                                 |                                                                   |                                                                       | 175,000.00                                                       | 553,363.00                                            |
| Employee Benefit                      | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| Contingency                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| Activities                            | 517,909.00                            | 1,961,872.00                                                                                    |                                                | 1,961,872.00                                               |                                                                   |                                                                       | 982,849.00                                                       | 979,023.00                                            |
| School Nutrition                      | 744,784.00                            | 1,954,112.00                                                                                    |                                                | 1,954,112.00                                               |                                                                   |                                                                       | 1,261,522.00                                                     | 692,590.00                                            |
| Bond                                  | 2,455,989.00                          | 3,112,520.00                                                                                    | 1,886,336.00                                   | 4,998,856.00                                               |                                                                   |                                                                       | 2,044,855.00                                                     | 2,954,001.00                                          |
| Special Building                      | 654,936.00                            | 1,226,035.00                                                                                    | 414,296.00                                     | 1,640,331.00                                               |                                                                   |                                                                       | 990,000.00                                                       | 650,331.00                                            |
| Qualified Capital Purpose Undertaking | 621,619.00                            | 633,173.00                                                                                      | 428,965.00                                     | 1,062,138.00                                               |                                                                   |                                                                       | 850,950.00                                                       | 211,188.00                                            |
| Cooperative                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| Student Fee                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
|                                       |                                       |                                                                                                 |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| <b>TOTAL ALL FUNDS</b>                | <b>17,469,292.00</b>                  | <b>25,304,295.00</b>                                                                            | <b>19,729,597.00</b>                           | <b>45,033,892.00</b>                                       | <b>3,765,114.00</b>                                               | <b>24,542,940.00</b>                                                  | <b>34,613,230.00</b>                                             | <b>10,420,662.00</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>1,100,000.00</b> |

| 2021-2022 ACTUAL                      |                                       |                                                                                                 |                                                |                                                            |                                                                   |                                                                       |                                                                  |                                                       |
|---------------------------------------|---------------------------------------|-------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------|
|                                       | TOTAL BEGINNING BALANCE<br>(Column 1) | TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES<br>(Including Beginning Balances)<br>(Column 2) | PERSONAL AND REAL PROPERTY TAXES<br>(Column 3) | TOTAL RESOURCES AVAILABLE<br>(Col 2 + Col 3)<br>(Column 4) | TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION<br>(Column 5) | TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION<br>(Column 6) | TOTAL DISBURSEMENTS & TRANSFERS<br>(Col 5 + Col 6)<br>(Column 7) | TOTAL ENDING BALANCE<br>(Col 4 - Col 7)<br>(Column 8) |
| General                               | 11,336,482.00                         | 18,221,195.00                                                                                   | 18,950,136.00                                  | 37,171,331.00                                              | 3,482,702.00                                                      | 21,842,937.00                                                         | 25,325,639.00                                                    | 11,845,692.00                                         |
| Depreciation                          | 392,261.00                            | 684,523.00                                                                                      |                                                | 684,523.00                                                 |                                                                   |                                                                       | 56,160.00                                                        | 628,363.00                                            |
| Employee Benefit                      | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| Contingency                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| Activities                            | 476,174.00                            | 1,498,372.00                                                                                    |                                                | 1,498,372.00                                               |                                                                   |                                                                       | 980,463.00                                                       | 517,909.00                                            |
| School Lunch                          | 407,586.00                            | 2,075,332.00                                                                                    |                                                | 2,075,332.00                                               |                                                                   |                                                                       | 1,330,548.00                                                     | 744,784.00                                            |
| Bond                                  | 2,954,002.00                          | 11,506,922.00                                                                                   | 1,955,645.00                                   | 13,462,567.00                                              |                                                                   |                                                                       | 11,006,578.00                                                    | 2,455,989.00                                          |
| Special Building                      | 1,760,496.00                          | 2,060,649.00                                                                                    | 649,018.00                                     | 2,709,667.00                                               |                                                                   |                                                                       | 2,054,731.00                                                     | 654,936.00                                            |
| Qualified Capital Purpose Undertaking | 613,590.00                            | 659,577.00                                                                                      | 509,585.00                                     | 1,169,162.00                                               |                                                                   |                                                                       | 547,543.00                                                       | 621,619.00                                            |
| Cooperative                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| Student Fee                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
|                                       |                                       |                                                                                                 |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| <b>TOTAL ALL FUNDS</b>                | <b>\$ 17,940,591.00</b>               | <b>36,706,570.00</b>                                                                            | <b>22,064,384.00</b>                           | <b>58,770,954.00</b>                                       | <b>3,482,702.00</b>                                               | <b>21,842,937.00</b>                                                  | <b>41,301,662.00</b>                                             | <b>17,469,292.00</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>1,105,533.00</b> |

## Notice of Special Hearing To Set Final Tax Request

District 145 - Waverly (55-0145) 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 25 day of, September 2023 at 6:30 o'clock P.M., at Central Office Building (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.

|                     | 2022-2023     | 2023-2024     | Change |
|---------------------|---------------|---------------|--------|
| Property Valuations | 2,111,942,538 | 2,428,957,046 | 15%    |

### 2022-2023 Budget Information

### 2023-2024 Budget Information

| Fund                    | 2022-2023<br>Operating Budget | 2022-2023<br>Property Tax<br>Request | 2022<br>Tax Rate | Property Tax Rate<br>(2022-2023 Request<br>Divided By<br>2023 Valuation) | 2023-2024<br>Operating Budget | 2023-2024<br>Proposed Property<br>Tax Request | Proposed<br>2023<br>Tax Rate | Change<br>in Tax<br>Rate | Change in<br>Operating<br>Budget |
|-------------------------|-------------------------------|--------------------------------------|------------------|--------------------------------------------------------------------------|-------------------------------|-----------------------------------------------|------------------------------|--------------------------|----------------------------------|
| General Fund            | 28,468,222.00                 | 21,669,860.00                        | 1.026063         | 0.892147                                                                 | 29,232,410.00                 | 20,928,707.00                                 | 0.861633                     | -16%                     | 3%                               |
| Bond 2016A (K-8) / 2021 | 2,500,000.00                  | 980,000.00                           | 0.028522         | 0.040347                                                                 | 1,501,988.00                  | 1,028,850.00                                  | 0.024361                     | -15%                     | -40%                             |
| Bond 2016 B (9-12)      | 550,000.00                    | 340,000.00                           | 0.009886         | 0.013998                                                                 | 412,716.00                    | 282,231.00                                    | 0.006677                     | -32%                     | -25%                             |
| Bond 2016 D (2021 B)    | 850,000.00                    | 546,465.00                           | 0.021485         | 0.022498                                                                 | 971,615.00                    | 430,166.00                                    | 0.013926                     | -35%                     | 14%                              |
| Bond 2015 / 2020        | 1,689,002.00                  | 780,000.00                           | 0.030667         | 0.032113                                                                 | 681,165.00                    | 671,615.00                                    | 0.021742                     | -29%                     | -60%                             |
| Special Building Fund   | 3,133,047.00                  | 505,051.00                           | 0.023914         | 0.020793                                                                 | 3,203,224.00                  | 996,663.00                                    | 0.041033                     | 72%                      | 2%                               |
| QCPUF 2013              | 865,396.00                    | 389,633.00                           | 0.015160         | 0.016041                                                                 | 669,516.00                    | 483,648.00                                    | 0.019912                     | 31%                      | -23%                             |
| QCPUF 2012              | 303,022.00                    | 142,584.00                           | 0.007003         | 0.005870                                                                 | -                             | -                                             |                              |                          |                                  |
| <b>Total</b>            | <b>38,358,689.00</b>          | <b>25,353,593.00</b>                 | <b>1.162700</b>  | <b>1.043807</b>                                                          | <b>36,672,634.00</b>          | <b>24,821,880.00</b>                          | <b>0.989284</b>              | <b>-15%</b>              | <b>-4%</b>                       |

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

District 145 - Waverly (55-0145) 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 25 day of September, 2023 at 6:15 o'clock, P.M., at Central Office Building (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 | Total Available Resources Before Property Taxes | Total Personal and Real Property Tax Requirement |
|---------------------------------------|----------------------------------|--------------------------------------------|------------------------------------|------------------------|-------------------------------------------------|--------------------------------------------------|
|                                       | 2021-2022<br>(1)                 | 2022-2023<br>(2)                           | 2023-2024<br>(3)                   |                        |                                                 |                                                  |
| General                               | \$ 25,325,639.00                 | \$ 28,308,054.00                           | \$ 29,232,410.00                   | \$ 3,407,112.00        | \$ 11,920,102.00                                | \$ 20,928,707.00                                 |
| Depreciation                          | \$ 56,160.00                     | \$ 175,000.00                              | \$ 703,363.00                      |                        | \$ 703,363.00                                   |                                                  |
| Employee Benefit                      | \$ -                             | \$ -                                       | \$ -                               | \$ -                   | \$ -                                            |                                                  |
| Contingency                           | \$ -                             | \$ -                                       | \$ -                               |                        | \$ -                                            |                                                  |
| Activities                            | \$ 980,463.00                    | \$ 982,849.00                              | \$ 2,179,023.00                    | \$ -                   | \$ 2,179,023.00                                 |                                                  |
| School Nutrition                      | \$ 1,330,548.00                  | \$ 1,261,522.00                            | \$ 1,400,000.00                    | \$ 507,090.00          | \$ 1,907,090.00                                 |                                                  |
| Bond                                  | \$ 11,006,578.00                 | \$ 2,044,855.00                            | \$ 5,353,034.00                    | \$ -                   | \$ 2,964,301.00                                 | \$ 2,412,862.00                                  |
| Special Building                      | \$ 2,054,731.00                  | \$ 990,000.00                              | \$ 3,203,224.00                    |                        | \$ 2,216,528.00                                 | \$ 996,663.00                                    |
| Qualified Capital Purpose Undertaking | \$ 547,543.00                    | \$ 850,950.00                              | \$ 700,000.00                      | \$ -                   | \$ 221,188.00                                   | \$ 483,648.00                                    |
| Cooperative                           | \$ -                             | \$ -                                       | \$ -                               | \$ -                   | \$ -                                            |                                                  |
| Student Fee                           | \$ -                             | \$ -                                       | \$ -                               | \$ -                   | \$ -                                            |                                                  |
|                                       | \$ -                             | \$ -                                       | \$ -                               | \$ -                   | \$ -                                            |                                                  |
| <b>TOTALS</b>                         | <b>\$ 41,301,662.00</b>          | <b>\$ 34,613,230.00</b>                    | <b>\$ 42,771,054.00</b>            | <b>\$ 3,914,202.00</b> | <b>\$ 22,111,595.00</b>                         | <b>\$ 24,821,880.00</b>                          |

| Breakdown of Property Tax | Bond Purposes   | Non-Bond Purposes | Total            |
|---------------------------|-----------------|-------------------|------------------|
|                           | \$ 2,896,510.00 | \$ 21,925,370.00  | \$ 24,821,880.00 |

**RESOLUTION OF THE BOARD OF EDUCATION TO  
INCREASE BASE GROWTH PERCENTAGE TO  
DETERMINE ITS PROPERTY TAX REQUEST AUTHORITY**

WHEREAS, the Board of Education ("Board") for **Lancaster County School District 55-0145**, commonly known as **School District 145 – Waverly** (the "School District"), is planning the School District's annual budget for the 2023–2024 school year; and

WHEREAS, the funding needed for the School District to meet its obligations to its students will require an increase in the base growth percentage used to determine the School District's property tax request authority under NEB. REV. STAT. § 79-3403; and

WHEREAS, Nebraska law authorizes the Board, upon an affirmative vote of at least seventy percent (70%) of the Board, to increase such base growth percentage by up to 6%.

BE IT THEREFORE RESOLVED that, pursuant to NEB. REV. STAT. § 79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2023–2024 budget in an amount of 6%.

Said Resolution was adopted by the Board of Education by a vote of \_\_\_ to \_\_\_ on the 25 day of September 2023.

\_\_\_\_\_  
President of the Board of Education

ATTEST:

\_\_\_\_\_  
Secretary of the Board of Education

**2023-2024  
STATE OF NEBRASKA  
SCHOOL DISTRICT BUDGET FORM**

County-District #: 55-0145      Class #: III  
District 145 - Waverly

TO THE COUNTY BOARD AND COUNTY CLERK OF  
Lancaster County

This budget is for the Period **SEPTEMBER 1, 2023** through **AUGUST 31, 2024**

**Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:**

| AMOUNT OF PERSONAL AND<br>REAL PROPERTY TAX REQUIRED FOR:           | Principal and Interest<br>on Bonds | All Other Purposes      | TOTAL                   |
|---------------------------------------------------------------------|------------------------------------|-------------------------|-------------------------|
| General Fund                                                        | \$ -                               | \$ 20,928,707.00        | \$ 20,928,707.00        |
| Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i> | \$ 2,412,862.00                    |                         | \$ 2,412,862.00         |
| Special Building Fund                                               | \$ -                               | \$ 996,663.00           | \$ 996,663.00           |
| Qualified Capital Purpose Undertaking Fund                          | \$ 483,648.00                      | \$ -                    | \$ 483,648.00           |
| <b>Total All Funds</b>                                              | <b>\$ 2,896,510.00</b>             | <b>\$ 21,925,370.00</b> | <b>\$ 24,821,880.00</b> |

Outstanding Bonded Indebtedness as of September 1, 2023  
*(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)*

|                  |                                              |
|------------------|----------------------------------------------|
| \$ 18,600,000.00 | Principal                                    |
| \$ 1,953,360.00  | Interest                                     |
| \$ 20,553,360.00 | <b>Total Outstanding Bonded Indebtedness</b> |

|                                                                              |                  |
|------------------------------------------------------------------------------|------------------|
| <b>Total Certified Valuation (All Counties)</b>                              | \$ 2,428,957,046 |
| <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i> |                  |

**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, 2022 through June 30, 2023?

YES       NO

*If YES, Please submit Interlocal Agreement Report by September 30th.*

**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, 2022 through June 30, 2023?

YES       NO

*If YES, Please submit Trade Name Report by September 30th.*

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2023-2024 school fiscal year?

YES       NO

County Clerk's Use Only

**APA Contact Information**

Auditor of Public Accounts  
PO Box 98917  
Lincoln, NE 68509

Telephone: (402) 471-2111      FAX: (402) 471-3301

Website: [auditors.nebraska.gov](http://auditors.nebraska.gov)

**Questions - E-Mail: [Jeff.Schreier@nebraska.gov](mailto:Jeff.Schreier@nebraska.gov)**

**Submission Information**

**Budget Due by 9-30-2023**

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 # 55-0145  
District 145 - Waverly

**2023-2024 BUDGET ADOPTED**

|                                       | TOTAL BEGINNING BALANCE<br>(Column 1) | TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES<br>(Including Beginning Balances)<br>(Column 2) | PERSONAL AND REAL PROPERTY TAXES<br>(Column 3) | TOTAL RESOURCES AVAILABLE<br>(Col 2 + Col 3)<br>(Column 4) | TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION<br>(Column 5) | TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION<br>(Column 6) | TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS<br>(Col 5 + Col 6)<br>(Column 7) | NECESSARY CASH RESERVE<br>(Column 8) | TOTAL REQUIREMENTS<br>(Col 7 + Col 8)<br>(Column 9) |
|---------------------------------------|---------------------------------------|-------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------|--------------------------------------|-----------------------------------------------------|
| General                               | 4,380,166.00                          | 11,920,102.00                                                                                   | 20,719,420.00                                  | 32,639,522.00                                              | 3,912,030.00                                                                | 25,320,380.00                                                                   | 29,232,410.00                                                              | 3,407,112.00                         | 32,639,522.00                                       |
| Depreciation                          | 553,363.00                            | 703,363.00                                                                                      |                                                | 703,363.00                                                 |                                                                             |                                                                                 | 703,363.00                                                                 |                                      | 703,363.00                                          |
| Employee Benefit                      | -                                     | -                                                                                               |                                                | -                                                          |                                                                             |                                                                                 | -                                                                          | -                                    | -                                                   |
| Contingency                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                             |                                                                                 | -                                                                          |                                      | -                                                   |
| Activities                            | 979,023.00                            | 2,179,023.00                                                                                    |                                                | 2,179,023.00                                               |                                                                             |                                                                                 | 2,179,023.00                                                               | -                                    | 2,179,023.00                                        |
| School Nutrition                      | 692,590.00                            | 1,907,090.00                                                                                    |                                                | 1,907,090.00                                               |                                                                             |                                                                                 | 1,400,000.00                                                               | 507,090.00                           | 1,907,090.00                                        |
| Bond                                  | 2,954,001.00                          | 2,964,301.00                                                                                    | 2,388,733.00                                   | 5,353,034.00                                               |                                                                             |                                                                                 | 5,353,034.00                                                               | -                                    | 5,353,034.00                                        |
| Special Building                      | 650,331.00                            | 2,216,528.00                                                                                    | 986,696.00                                     | 3,203,224.00                                               |                                                                             |                                                                                 | 3,203,224.00                                                               |                                      | 3,203,224.00                                        |
| Qualified Capital Purpose Undertaking | 211,188.00                            | 221,188.00                                                                                      | 478,812.00                                     | 700,000.00                                                 |                                                                             |                                                                                 | 700,000.00                                                                 | -                                    | 700,000.00                                          |
| Cooperative                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                             |                                                                                 | -                                                                          | -                                    | -                                                   |
| Student Fee                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                             |                                                                                 | -                                                                          | -                                    | -                                                   |
|                                       |                                       |                                                                                                 |                                                | -                                                          |                                                                             |                                                                                 |                                                                            |                                      | -                                                   |
| <b>TOTAL ALL FUNDS</b>                | <b>10,420,662.00</b>                  | <b>22,111,595.00</b>                                                                            | <b>24,573,661.00</b>                           | <b>46,685,256.00</b>                                       | <b>3,912,030.00</b>                                                         | <b>25,320,380.00</b>                                                            | <b>42,771,054.00</b>                                                       | <b>3,914,202.00</b>                  | <b>46,685,256.00</b>                                |

| <b>PERSONAL AND REAL PROPERTY TAX RECAP</b>                              | General Fund                                            | Bond Fund(s)<br>[Total Of All Bond Funds] | Special Building Fund | Qualified Capital Purpose Undertaking Fund |
|--------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------|-----------------------|--------------------------------------------|
|                                                                          | PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A) | 20,719,420.00                             | 2,388,733.00          | 986,696.00                                 |
| COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)             | 209,287.00                                              | 24,129.00                                 | 9,967.00              | 4,836.00                                   |
| <b>TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)</b> | <b>20,928,707.00</b>                                    | <b>2,412,862.00</b>                       | <b>996,663.00</b>     | <b>483,648.00</b>                          |

| <b>CERTIFIED STATE AID</b> | <b>MOTOR VEHICLE TAXES</b> |
|----------------------------|----------------------------|
| \$ 3,566,936.00            | \$ 1,100,000.00            |

| <b>COUNTY TREASURER'S BALANCE, 9-1-2023</b> |            |            |            |
|---------------------------------------------|------------|------------|------------|
| 2,000,000.00                                | 120,000.00 | 100,000.00 | 100,000.00 |

| 2022-2023 ACTUAL/ESTIMATED            |                                       |                                                                                                 |                                                |                                                            |                                                                   |                                                                       |                                                                  |                                                       |
|---------------------------------------|---------------------------------------|-------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------|
|                                       | TOTAL BEGINNING BALANCE<br>(Column 1) | TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES<br>(Including Beginning Balances)<br>(Column 2) | PERSONAL AND REAL PROPERTY TAXES<br>(Column 3) | TOTAL RESOURCES AVAILABLE<br>(Col 2 + Col 3)<br>(Column 4) | TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION<br>(Column 5) | TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION<br>(Column 6) | TOTAL DISBURSEMENTS & TRANSFERS<br>(Col 5 + Col 6)<br>(Column 7) | TOTAL ENDING BALANCE<br>(Col 4 - Col 7)<br>(Column 8) |
| General                               | 11,845,692.00                         | 15,688,220.00                                                                                   | 17,000,000.00                                  | 32,688,220.00                                              | 3,765,114.00                                                      | 24,542,940.00                                                         | 28,308,054.00                                                    | 4,380,166.00                                          |
| Depreciation                          | 628,363.00                            | 728,363.00                                                                                      |                                                | 728,363.00                                                 |                                                                   |                                                                       | 175,000.00                                                       | 553,363.00                                            |
| Employee Benefit                      | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| Contingency                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| Activities                            | 517,909.00                            | 1,961,872.00                                                                                    |                                                | 1,961,872.00                                               |                                                                   |                                                                       | 982,849.00                                                       | 979,023.00                                            |
| School Nutrition                      | 744,784.00                            | 1,954,112.00                                                                                    |                                                | 1,954,112.00                                               |                                                                   |                                                                       | 1,261,522.00                                                     | 692,590.00                                            |
| Bond                                  | 2,455,989.00                          | 3,112,520.00                                                                                    | 1,886,336.00                                   | 4,998,856.00                                               |                                                                   |                                                                       | 2,044,855.00                                                     | 2,954,001.00                                          |
| Special Building                      | 654,936.00                            | 1,226,035.00                                                                                    | 414,296.00                                     | 1,640,331.00                                               |                                                                   |                                                                       | 990,000.00                                                       | 650,331.00                                            |
| Qualified Capital Purpose Undertaking | 621,619.00                            | 633,173.00                                                                                      | 428,965.00                                     | 1,062,138.00                                               |                                                                   |                                                                       | 850,950.00                                                       | 211,188.00                                            |
| Cooperative                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| Student Fee                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
|                                       |                                       |                                                                                                 |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| <b>TOTAL ALL FUNDS</b>                | <b>17,469,292.00</b>                  | <b>25,304,295.00</b>                                                                            | <b>19,729,597.00</b>                           | <b>45,033,892.00</b>                                       | <b>3,765,114.00</b>                                               | <b>24,542,940.00</b>                                                  | <b>34,613,230.00</b>                                             | <b>10,420,662.00</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.

| MOTOR VEHICLE TAXES |              |
|---------------------|--------------|
| \$                  | 1,100,000.00 |

| 2021-2022 ACTUAL                      |                                       |                                                                                                 |                                                |                                                            |                                                                   |                                                                       |                                                                  |                                                       |
|---------------------------------------|---------------------------------------|-------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------|
|                                       | TOTAL BEGINNING BALANCE<br>(Column 1) | TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES<br>(Including Beginning Balances)<br>(Column 2) | PERSONAL AND REAL PROPERTY TAXES<br>(Column 3) | TOTAL RESOURCES AVAILABLE<br>(Col 2 + Col 3)<br>(Column 4) | TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION<br>(Column 5) | TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION<br>(Column 6) | TOTAL DISBURSEMENTS & TRANSFERS<br>(Col 5 + Col 6)<br>(Column 7) | TOTAL ENDING BALANCE<br>(Col 4 - Col 7)<br>(Column 8) |
| General                               | 11,336,482.00                         | 18,221,195.00                                                                                   | 18,950,136.00                                  | 37,171,331.00                                              | 3,482,702.00                                                      | 21,842,937.00                                                         | 25,325,639.00                                                    | 11,845,692.00                                         |
| Depreciation                          | 392,261.00                            | 684,523.00                                                                                      |                                                | 684,523.00                                                 |                                                                   |                                                                       | 56,160.00                                                        | 628,363.00                                            |
| Employee Benefit                      | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| Contingency                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| Activities                            | 476,174.00                            | 1,498,372.00                                                                                    |                                                | 1,498,372.00                                               |                                                                   |                                                                       | 980,463.00                                                       | 517,909.00                                            |
| School Lunch                          | 407,586.00                            | 2,075,332.00                                                                                    |                                                | 2,075,332.00                                               |                                                                   |                                                                       | 1,330,548.00                                                     | 744,784.00                                            |
| Bond                                  | 2,954,002.00                          | 11,506,922.00                                                                                   | 1,955,645.00                                   | 13,462,567.00                                              |                                                                   |                                                                       | 11,006,578.00                                                    | 2,455,989.00                                          |
| Special Building                      | 1,760,496.00                          | 2,060,649.00                                                                                    | 649,018.00                                     | 2,709,667.00                                               |                                                                   |                                                                       | 2,054,731.00                                                     | 654,936.00                                            |
| Qualified Capital Purpose Undertaking | 613,590.00                            | 659,577.00                                                                                      | 509,585.00                                     | 1,169,162.00                                               |                                                                   |                                                                       | 547,543.00                                                       | 621,619.00                                            |
| Cooperative                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| Student Fee                           | -                                     | -                                                                                               |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
|                                       |                                       |                                                                                                 |                                                | -                                                          |                                                                   |                                                                       | -                                                                | -                                                     |
| <b>TOTAL ALL FUNDS</b>                | <b>\$ 17,940,591.00</b>               | <b>36,706,570.00</b>                                                                            | <b>22,064,384.00</b>                           | <b>58,770,954.00</b>                                       | <b>3,482,702.00</b>                                               | <b>21,842,937.00</b>                                                  | <b>41,301,662.00</b>                                             | <b>17,469,292.00</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>1,105,533.00</b> |

## Notice of Special Hearing To Set Final Tax Request

District 145 - Waverly (55-0145) 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 25 day of, September 2023 at 6:30 o'clock P.M., at Central Office Building (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.

|                     | 2022-2023     | 2023-2024     | Change |
|---------------------|---------------|---------------|--------|
| Property Valuations | 2,111,942,538 | 2,428,957,046 | 15%    |

### 2022-2023 Budget Information

### 2023-2024 Budget Information

| Fund                    | 2022-2023<br>Operating Budget | 2022-2023<br>Property Tax<br>Request | 2022<br>Tax Rate | Property Tax Rate<br>(2022-2023 Request<br>Divided By<br>2023 Valuation) | 2023-2024<br>Operating Budget | 2023-2024<br>Proposed Property<br>Tax Request | Proposed<br>2023<br>Tax Rate | Change<br>in Tax<br>Rate | Change in<br>Operating<br>Budget |
|-------------------------|-------------------------------|--------------------------------------|------------------|--------------------------------------------------------------------------|-------------------------------|-----------------------------------------------|------------------------------|--------------------------|----------------------------------|
| General Fund            | 28,468,222.00                 | 21,669,860.00                        | 1.026063         | 0.892147                                                                 | 29,232,410.00                 | 20,928,707.00                                 | 0.861633                     | -16%                     | 3%                               |
| Bond 2016A (K-8) / 2021 | 2,500,000.00                  | 980,000.00                           | 0.028522         | 0.040347                                                                 | 1,501,988.00                  | 1,028,850.00                                  | 0.024361                     | -15%                     | -40%                             |
| Bond 2016 B (9-12)      | 550,000.00                    | 340,000.00                           | 0.009886         | 0.013998                                                                 | 412,716.00                    | 282,231.00                                    | 0.006677                     | -32%                     | -25%                             |
| Bond 2016 D (2021 B)    | 850,000.00                    | 546,465.00                           | 0.021485         | 0.022498                                                                 | 971,615.00                    | 430,166.00                                    | 0.013926                     | -35%                     | 14%                              |
| Bond 2015 / 2020        | 1,689,002.00                  | 780,000.00                           | 0.030667         | 0.032113                                                                 | 681,165.00                    | 671,615.00                                    | 0.021742                     | -29%                     | -60%                             |
| Special Building Fund   | 3,133,047.00                  | 505,051.00                           | 0.023914         | 0.020793                                                                 | 3,203,224.00                  | 996,663.00                                    | 0.041033                     | 72%                      | 2%                               |
| QCPUF 2013              | 865,396.00                    | 389,633.00                           | 0.015160         | 0.016041                                                                 | 669,516.00                    | 483,648.00                                    | 0.019912                     | 31%                      | -23%                             |
| QCPUF 2012              | 303,022.00                    | 142,584.00                           | 0.007003         | 0.005870                                                                 | -                             | -                                             |                              |                          |                                  |
| <b>Total</b>            | <b>38,358,689.00</b>          | <b>25,353,593.00</b>                 | <b>1.162700</b>  | <b>1.043807</b>                                                          | <b>36,672,634.00</b>          | <b>24,821,880.00</b>                          | <b>0.989284</b>              | <b>-15%</b>              | <b>-4%</b>                       |

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

District 145 - Waverly (55-0145) 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 25 day of September, 2023 at 6:15 o'clock, P.M., at Central Office Building (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 | Total Available Resources Before Property Taxes | Total Personal and Real Property Tax Requirement |
|---------------------------------------|----------------------------------|--------------------------------------------|------------------------------------|------------------------|-------------------------------------------------|--------------------------------------------------|
|                                       | 2021-2022<br>(1)                 | 2022-2023<br>(2)                           | 2023-2024<br>(3)                   |                        |                                                 |                                                  |
| General                               | \$ 25,325,639.00                 | \$ 28,308,054.00                           | \$ 29,232,410.00                   | \$ 3,407,112.00        | \$ 11,920,102.00                                | \$ 20,928,707.00                                 |
| Depreciation                          | \$ 56,160.00                     | \$ 175,000.00                              | \$ 703,363.00                      |                        | \$ 703,363.00                                   |                                                  |
| Employee Benefit                      | \$ -                             | \$ -                                       | \$ -                               | \$ -                   | \$ -                                            |                                                  |
| Contingency                           | \$ -                             | \$ -                                       | \$ -                               |                        | \$ -                                            |                                                  |
| Activities                            | \$ 980,463.00                    | \$ 982,849.00                              | \$ 2,179,023.00                    | \$ -                   | \$ 2,179,023.00                                 |                                                  |
| School Nutrition                      | \$ 1,330,548.00                  | \$ 1,261,522.00                            | \$ 1,400,000.00                    | \$ 507,090.00          | \$ 1,907,090.00                                 |                                                  |
| Bond                                  | \$ 11,006,578.00                 | \$ 2,044,855.00                            | \$ 5,353,034.00                    | \$ -                   | \$ 2,964,301.00                                 | \$ 2,412,862.00                                  |
| Special Building                      | \$ 2,054,731.00                  | \$ 990,000.00                              | \$ 3,203,224.00                    |                        | \$ 2,216,528.00                                 | \$ 996,663.00                                    |
| Qualified Capital Purpose Undertaking | \$ 547,543.00                    | \$ 850,950.00                              | \$ 700,000.00                      | \$ -                   | \$ 221,188.00                                   | \$ 483,648.00                                    |
| Cooperative                           | \$ -                             | \$ -                                       | \$ -                               | \$ -                   | \$ -                                            |                                                  |
| Student Fee                           | \$ -                             | \$ -                                       | \$ -                               | \$ -                   | \$ -                                            |                                                  |
|                                       | \$ -                             | \$ -                                       | \$ -                               | \$ -                   | \$ -                                            |                                                  |
| <b>TOTALS</b>                         | <b>\$ 41,301,662.00</b>          | <b>\$ 34,613,230.00</b>                    | <b>\$ 42,771,054.00</b>            | <b>\$ 3,914,202.00</b> | <b>\$ 22,111,595.00</b>                         | <b>\$ 24,821,880.00</b>                          |

| Breakdown of Property Tax | Bond Purposes   | Non-Bond Purposes | Total            |
|---------------------------|-----------------|-------------------|------------------|
|                           | \$ 2,896,510.00 | \$ 21,925,370.00  | \$ 24,821,880.00 |

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION NO. 23-24 Tax 001**

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

1. The 2023-2024 property tax request be set at:

|                           |                  |
|---------------------------|------------------|
| General Fund:             | \$ 20,928,707.00 |
| Bond Fund:                | \$ 2,412,862.00  |
| Special Building Fund:    | \$ 996,663.00    |
| Qualified Capital Purpose | \$ 483,648.00    |
| Undertaking Fund:         |                  |

2. The total assessed value of property differs from last year's total assessed value by 15.01 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 1.043807 per \$100 of assessed value.
4. District 145 - Waverly proposes to adopt a property tax request that will cause its tax rate to be 0.989284 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of District 145 - Waverly will increase (or decrease) last year's budget by -4.4 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2023.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to adopt Resolution # \_\_\_\_\_.

Voting yes were:

Voting no were:

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Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023