

AGENDA

School District #145 - Waverly Public Schools

1. OPENING OF 24-25 Budget Amendment Hearing
 - 1.1. Review of information
2. Adjournment

NOTICE OF HEARING TO AMEND THE BUDGET FOR District 145 - Waverly

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 13-511, that the District 145 - Waverly School Board will meet on the 10 day of July 10, at 5:45 PM o'clock at Central Office, 14511 Heywood, Waverly, NE 68462 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to amending the budget which was originally adopted on the day of 27 of August, 2024. Due to unforeseen circumstances, actual expenditures for the current fiscal year will exceed budgeted expenditures unless the current fiscal year budget of expenditures is revised. The purpose of the Amended Budget is due to the sale of \$6,282,822 in Qualified Capital Purpose Undertaking Fund Qualified School Construction Bonds and the need to spend more School Nutrition funds for improvements and to reduce Net Cash Resources per requirements. This change has no effect on taxation or additional money requested from District 145 -- Waverly patrons. The originally adopted budget of expenditures cannot be reduced during the remainder of the current fiscal year to meet the need for additional money because the QCPUF projects are being completed earlier than anticipated. The budget detail is available at 14511 Heywood St, Waverly, NE 68462 during regular business hours.

Summary of Proposed Amended Budget

FUNDS	Actual Disbursements	Actual/Estimated Disbursements	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2022-2023 (1)	2023-2024 (2)	2024-2025 (3)			
General	\$ 28,854,883.00	\$ 29,085,000.00	\$ 30,876,238.00	\$ 3,500,000.00	\$ 13,423,033.00	\$ 20,883,203.00
Depreciation	\$ 167,363.00	\$ 164,831.00	\$ 1,038,448.00		\$ 1,038,448.00	\$ -
Employee Benefit						\$ -
Contingency						\$ -
Activities	\$ 1,059,659.00	\$ 1,127,782.00	\$ 1,974,688.00		\$ 1,974,688.00	\$ -
School Nutrition	\$ 1,273,193.00	\$ 1,355,449.00	\$ 2,138,873.00		\$ 2,138,873.00	\$ -
Bond	\$ 2,044,855.00	\$ 2,044,948.00	\$ 7,016,780.00		\$ 4,716,780.00	\$ 2,300,000.00
Special Building	\$ 994,657.00	\$ 928,783.00	\$ 1,368,000.00		\$ 268,435.00	\$ 1,101,565.00
Qualified Capital Purpose Undertaking	\$ 715,102.00	\$ 581,206.00	\$ 7,443,048.00		\$ 6,693,048.00	\$ 750,000.00
Cooperative						\$ -
Student Fee						\$ -
TOTALS	\$ 33,129,882.00	\$ 35,267,877.00	\$ 61,855,872.00	\$ 3,500,000.00	\$ 30,261,204.00	\$ 28,104,768.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	\$ 3,080,008.00	\$ 22,277,843.00	\$ 25,358,351.00

Summary of Originally Adopted Budget

FUNDS	Actual Disbursements	Actual/Estimated Disbursements	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2022-2023 (1)	2023-2024 (2)	2024-2025 (3)			
General	\$ 28,854,883.00	\$ 29,085,000.00	\$ 30,876,238.00	\$ 3,500,000.00	\$ 13,423,033.00	\$ 20,883,203.00
Depreciation	\$ 167,363.00	\$ 164,831.00	\$ 1,038,448.00		\$ 1,038,448.00	\$ -
Employee Benefit						\$ -
Contingency						\$ -
Activities	\$ 1,059,659.00	\$ 1,127,782.00	\$ 1,974,688.00		\$ 1,974,688.00	\$ -
School Nutrition	\$ 1,273,193.00	\$ 1,355,449.00	\$ 1,638,873.00		\$ 1,638,873.00	\$ -
Bond	\$ 2,044,855.00	\$ 2,044,948.00	\$ 7,016,780.00		\$ 4,716,780.00	\$ 2,300,000.00
Special Building	\$ 994,657.00	\$ 928,783.00	\$ 1,368,000.00		\$ 268,435.00	\$ 1,101,565.00
Qualified Capital Purpose Undertaking	\$ 715,102.00	\$ 581,206.00	\$ 1,160,227.00		\$ 410,227.00	\$ 750,000.00
Cooperative						\$ -
Student Fee						\$ -
TOTALS	\$ 33,129,882.00	\$ 35,267,877.00	\$ 48,073,160.00	\$ 3,500,000.00	\$ 23,468,382.00	\$ 28,104,768.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	\$ 3,080,008.00	\$ 22,277,843.00	\$ 25,358,351.00

Amended

2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 55-0145-000 Class #: III
Lancaster County School District 145 - Waverly
TO THE COUNTY BOARD AND COUNTY CLERK OF
Lancaster County

This budget is for the Period SEPTEMBER 1, 2024 through AUGUST 31, 2025

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:		Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund		\$ -	\$ 21,164,851.00	\$ 21,164,851.00
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]		\$ 2,323,232.00		\$ 2,323,232.00
Special Building Fund		\$ -	\$ 1,112,692.00	\$ 1,112,692.00
Qualified Capital Purpose Undertaking Fund		\$ 757,576.00	\$ -	\$ 757,576.00
Total All Funds		\$ 3,080,808.00	\$ 22,277,543.00	\$ 25,358,351.00

Outstanding Bonded Indebtedness as of September 1, 2024 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i>	Total Certified Valuation (All Counties)	\$ 2,529,956,212						
<table border="1"> <tr> <td>\$ 39,795,000.00</td> <td>Principal</td> </tr> <tr> <td>\$ 3,849,997.00</td> <td>Interest</td> </tr> <tr> <td>\$ 43,644,997.00</td> <td>Total Outstanding Bonded Indebtedness</td> </tr> </table>	\$ 39,795,000.00	Principal	\$ 3,849,997.00	Interest	\$ 43,644,997.00	Total Outstanding Bonded Indebtedness	<i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>	
\$ 39,795,000.00	Principal							
\$ 3,849,997.00	Interest							
\$ 43,644,997.00	Total Outstanding Bonded Indebtedness							
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, 2023 through June 30, 2024?								
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <i>If YES, Please submit Interlocal Agreement Report by September 30th.</i>								
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, 2023 through June 30, 2024?								
<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <i>If YES, Please submit Trade Name Report by September 30th.</i>								
Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?								
<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO								

APA Contact Information	Submission Information
Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509 Telephone: (402) 471-2111 FAX: (402) 471-3301 Website: auditors.nebraska.gov Questions - E-Mail: Jeff.Schreier@nebraska.gov	<p align="center">Budget Due by 9-30-2024</p> <p align="center">Submit budget to:</p> <ol style="list-style-type: none"> 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

2024-2025 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	4,801,653.00	13,423,033.00	20,953,203.00	34,376,236.00	4,405,000.00	26,471,236.00	30,876,236.00	3,500,000.00	34,376,236.00
Depreciation	719,223.00	1,038,446.00		1,038,446.00			1,038,446.00		1,038,446.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	824,588.00	1,974,588.00		1,974,588.00			1,974,588.00	-	1,974,588.00
School Nutrition	638,873.00	2,138,873.00		2,138,873.00			2,138,873.00	-	2,138,873.00
Bond	4,716,780.00	4,716,780.00	2,300,000.00	7,016,780.00			7,016,780.00	-	7,016,780.00
Special Building	266,435.00	266,435.00	1,101,565.00	1,368,000.00			1,368,000.00		1,368,000.00
Qualified Capital Purpose Undertaking	410,227.00	6,693,049.00	750,000.00	7,443,049.00			7,443,049.00	-	7,443,049.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	12,377,779.00	30,251,204.00	25,104,768.00	55,355,972.00	4,405,000.00	26,471,236.00	51,855,972.00	3,500,000.00	55,355,972.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
	PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	20,953,203.00	2,300,000.00	1,101,565.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	211,648.00	23,232.00	11,127.00	7,576.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	21,164,851.00	2,323,232.00	1,112,692.00	757,576.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 3,529,380.00	\$ 1,240,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
1,000,000.00	716,780.00	66,435.00	110,227.00

Original

**2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM**

County-District #: 55-0145-000 Class #: III
Lancaster County School District 145 - Waverly

TO THE COUNTY BOARD AND COUNTY CLERK OF
Lancaster County

This budget is for the Period **SEPTEMBER 1, 2024** through **AUGUST 31, 2025**

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 21,164,851.00	\$ 21,164,851.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ 2,323,232.00		\$ 2,323,232.00
Special Building Fund	\$ -	\$ 1,112,692.00	\$ 1,112,692.00
Qualified Capital Purpose Undertaking Fund	\$ 757,576.00	\$ -	\$ 757,576.00
Total All Funds	\$ 3,080,808.00	\$ 22,277,543.00	\$ 25,358,351.00

<p>Outstanding Bonded Indebtedness as of September 1, 2024 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i></p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; text-align:right;">\$ 39,795,000.00</td> <td>Principal</td> </tr> <tr> <td style="text-align:right;">\$ 3,849,997.00</td> <td>Interest</td> </tr> <tr> <td style="text-align:right;">\$ 43,644,997.00</td> <td>Total Outstanding Bonded Indebtedness</td> </tr> </table>	\$ 39,795,000.00	Principal	\$ 3,849,997.00	Interest	\$ 43,644,997.00	Total Outstanding Bonded Indebtedness	<p>Total Certified Valuation (All Counties) <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;"></td> <td align="right">\$ 2,529,956,212</td> </tr> </table> <p align="center">Report of Joint Public Agency & Interlocal Agreements</p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2023 through June 30, 2024?</p> <p align="center"><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p align="center"><i>If YES, Please submit Interlocal Agreement Report by September 30th.</i></p> <p align="center">Report of Trade Names, Corporate Names & Business Names</p> <p>Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2023 through June 30, 2024?</p> <p align="center"><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p align="center"><i>If YES, Please submit Trade Name Report by September 30th.</i></p> <p>Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?</p> <p align="center"><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p>		\$ 2,529,956,212
\$ 39,795,000.00	Principal								
\$ 3,849,997.00	Interest								
\$ 43,644,997.00	Total Outstanding Bonded Indebtedness								
	\$ 2,529,956,212								

County Clerk's Use Only	
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<p>APA Contact Information</p> <p align="center">Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509</p> <p>Telephone: (402) 471-2111 FAX: (402) 471-3301</p> <p align="center">Website: auditors.nebraska.gov</p> <p>Questions - E-Mail: Jeff.Schreier@nebraska.gov</p>	<p>Submission Information</p> <p align="center">Budget Due by 9-30-2024</p> <p align="center">Submit budget to:</p> <ol style="list-style-type: none"> Auditor of Public Accounts -Electronically on Website or Mail County Board (SEC. 13-508), C/O County Clerk Nebraska Dept. of Education -Upload to NDE Portal only
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Original

Original

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District# 55-0145-000
Lancaster County School District 145 - Waverly

2024-2025 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
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Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-	-	-
Activities	824,588.00	1,974,588.00		1,974,588.00			1,974,588.00	-	1,974,588.00
School Nutrition	638,873.00	1,638,873.00		1,638,873.00			1,638,873.00	-	1,638,873.00
Bond	4,716,780.00	4,716,780.00	2,300,000.00	7,016,780.00			7,016,780.00	-	7,016,780.00
Special Building	266,435.00	266,435.00	1,101,565.00	1,368,000.00			1,368,000.00		1,368,000.00
Qualified Capital Purpose Undertaking	410,227.00	410,227.00	750,000.00	1,160,227.00			1,160,227.00	-	1,160,227.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	12,377,779.00	23,468,382.00	25,104,768.00	48,573,150.00	4,405,000.00	26,471,236.00	45,073,150.00	3,500,000.00	48,573,150.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
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CERTIFIED STATE AID	MOTOR VEHICLE TAXES
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COUNTY TREASURER'S BALANCE, 9-1-2024			
1,000,000.00	716,780.00	66,435.00	110,227.00

Original