

**Wayne Community Schools
Board of Education Budget and Tax Request Hearing Minutes
September 11, 2017**

The regular meeting of the Wayne Board of Education was held at 611 West 7th Street, Wayne, NE, 68787, on Monday, September 11, 2017 at 5:00 PM. Notice of the meeting and place of agenda was posted at Wayne Community Schools, posted in The Wayne Herald, and online: wayneschools.org. A copy of the Nebraska Open Meetings Act was displayed for the public to read.

I. Budget and Tax Request Hearings - 5:00 p.m. and 5:10 p.m.

I.a. Call the Meeting to Order

The Budget and Tax Request Hearing meeting was called to order at 5:00 p.m.

I.b. Announce Open Meeting Act Posting and Location - Wayne Community Schools, Wayne Public Library, Wayne Post Office, and online: www.wayneschools.org

I.c. Public Hearing on Proposed 2017-2018 Budget

Mr. Lenihan presented the documents that were presented to the Nebraska Department of Education. The document shows budget numbers from the last two years. The Budget was set at a little more than \$19.8 million.

I.d. Adjournment

The Budget and Tax Request Hearing was adjourned at 5:05 p.m.

II. Special Hearing to Set Final Tax Request - 5:10 p.m.

II.a. Call the Meeting to Order

The Final Tax Request Hearing started at 5:10 p.m.

II.b. Public Hearing to Set Final 2017-2018 Tax Request

Mr. Lenihan presented the Board with the Final Tax Request. The document compared the last couple of years. The Tax Request has been set at \$8 million, with the tax rate at 0.857416. The Board thanked Mr. Lenihan, Mrs. Nelson, and Mrs. Peters for all their work that has gone in to preparing the reports.

II.c. Adjournment

The Final Tax Request Hearing was adjourned at 5:17 p.m.

Deb Daum, Secretary

2017-2018 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	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	4,313,771.50	7,477,823.50	7,924,978.50	15,402,802.00	1,583,885.00	11,318,917.00	12,902,802.00	2,500,000.00	15,402,802.00
Depreciation	379,510.00	379,510.00		379,510.00			379,510.00		379,510.00
Employee Benefit	30,110.00	30,110.00		30,110.00			30,110.00		30,110.00
Contingency	-	-		-			-		-
Activities	153,587.00	753,587.00		753,587.00			600,000.00	153,587.00	753,587.00
School Nutrition	125,638.00	507,638.00		507,638.00			483,566.00	24,072.00	507,638.00
Bond	146,222.00	146,222.00	382,000.00	528,222.00			528,222.00	-	528,222.00
Special Building	666,629.00	666,629.00	921,906.00	1,588,535.00			1,588,535.00		1,588,535.00
Qualified Capital Purpose Undertaking	289,280.00	289,280.00	348,018.00	637,298.00			637,298.00	-	637,298.00
Cooperative	-	-		-			-		-
Student Fee	-	20,000.00		20,000.00			20,000.00		20,000.00
TOTAL ALL FUNDS	6,104,747.50	10,270,799.50	9,576,902.50	19,847,702.00	1,583,885.00	11,318,917.00	17,170,043.00	2,677,659.00	19,847,702.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

PERSONAL AND REAL PROPERTY TAX RECAP

	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	7,924,978.50	382,000.00	921,906.00	348,018.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	80,050.21	3,858.58	9,312.17	3,515.33
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	8,005,028.71	385,858.58	931,218.17	351,533.33

CERTIFIED STATE AID MOTOR VEHICLE TAXES

\$	218,522.00	\$	425,000.00
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COUNTY TREASURER'S BALANCE, 9-1-2017

1,000,000.00	100,000.00	40,000.00	100,000.00
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NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Wayne Community School District (90-0017) in Wayne Community School District 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 11th day of September, 2017 at 5:00 o'clock, P.M., at Wayne Jr/Sr High Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours.

Clerk/Secretary

FUNDS	Actual Disbursements & Transfers		Actual/Estimated Disbursements & Transfers		Budgeted Disbursements & Transfers		Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Fee and Delinquent Tax Allowance (6)	Total Personal and Real Property Tax Requirement (7)
	2015-2016 (1)	2016-2017 (2)	2016-2017 (2)	2017-2018 (3)						
General	\$ 10,022,596.00	\$ 11,358,893.00	\$ 12,902,802.00	\$ 8,005,028.71	\$ 2,500,000.00	\$ 7,477,823.50	\$ 80,050.21	\$ 8,005,028.71		
Depreciation	\$ 80,151.00	\$ 54,466.00	\$ 379,510.00			\$ 379,510.00				
Employee Benefit	\$ -	\$ -	\$ 30,110.00			\$ 30,110.00				
Contingency	\$ -	\$ -	\$ -			\$ -				
Activities	\$ 386,546.00	\$ 500,000.00	\$ 600,000.00			\$ 753,587.00				
School Nutrition	\$ 417,346.00	\$ 438,234.00	\$ 483,566.00			\$ 507,638.00				
Bond	\$ 483,662.00	\$ 876,486.00	\$ 528,222.00			\$ 146,222.00				
Special Building	\$ 239,288.00	\$ 1,137,371.00	\$ 1,588,535.00			\$ 666,629.00				
Qualified Capital Purpose Undertaking	\$ 268,090.00	\$ 689,948.00	\$ 637,298.00			\$ 289,280.00				
Cooperative	\$ -	\$ -	\$ -			\$ -				
Student Fee	\$ -	\$ -	\$ 20,000.00			\$ 20,000.00				
TOTALS	\$ 11,897,679.00	\$ 15,055,398.00	\$ 17,170,043.00	\$ 9,673,638.79	\$ 2,677,659.00	\$ 10,270,799.50	\$ 96,736.29	\$ 9,673,638.79		

Total Personal and Real Property Tax Requirement For Bonds

\$ 737,391.91

Total Personal and Real Property Tax Requirement for ALL Other

\$ 8,936,246.88

Notice of Special Hearing To Set Final Tax Request

Wayne Community School District (90-0017) in Wayne Community School District County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 11th day of September 2017 at 5:10 o'clock P.M., at Wayne Jr/Sr High Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2016/17 Budget Information 2017/18 Budget Information

Fund	2016-2017 Property Tax Request	2016 Tax Rate	Property Tax Rate (2016-2017 Request Divided By 2017 Valuation)	2017-2018 Proposed Property Tax Request	Proposed 2017 Tax Rate
General Fund	8,804,768.09	0.948669	0.943076	8,005,028.71	0.857416
Bond Fund(s) K - 12	385,858.58	0.041574	0.041329	385,858.58	0.041329
Bond Fund(s) K - 8			0.000000		0.000000
Bond Fund(s) 9 - 12			0.000000		0.000000
Bond Fund _____			0.000000		0.000000
Special Building Fund	921,212.11	0.992560	0.098671	931,218.17	0.099742
Qualified Capital Purpose Undertaking Fund K - 12	351,533.33	0.037876	0.037653	351,533.33	0.037653
Qualified Capital Purpose Undertaking Fund K - 8			0.000000		0.000000
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000		0.000000