

**Wayne County Agricultural Society**  

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**Board of Directors Budget Monthly Meeting**  
**September 14, 2023, 8:00 pm**  
**Fair Office**  
**301 Pheasant Run**  
**Wayne, Nebraska**

**AGENDA**

**Call to Order-Doug Temme, President**

**Roll Call**

**Review of August 10, 2023, Budget Meeting Minutes**

**Budget Review**

- Accept 2023-2024 Budget.
- 2024 Allocation Request of \$160,000.00, Received \$160,000

**Meeting Adjourned**

**Wayne County Agricultural Society  
Budget Meeting Minutes  
August 10, 2023, 8:00 PM  
Wayne County Fair Office**

Call to order by President, Doug Temme at 8:00 p.m.

Members present for the budget hearing were Kevin Davis by Zoom, Jeff Farran, Merlin felt, Rod Gilliland, Trever Hartmann, Dave Jaeger, Doug Temme, Shelli Keiser, Andy Nelsen Cody Henderson, Jim Fernau, Matt Haschke, Dave French, and Brad Roberts. Member absent was Todd Greunke.

Minutes of the 2022 meeting were presented. A motion was made by Jeff Farran and seconded by Merlin Felt to approve the previous year's meeting. The motion carried.

Discussion was held regarding the budget request for the 2023-2024 year. A motion was made by Dave Jaeger and seconded by Trever Hartmann to submit a request for an additional 1% allocation. The board members voting to approve the request were Jeff Farran, Merlin felt, Rod Gilliland, Trever Hartmann, Dave Jaeger, Doug Temme, Shelli Keiser, Andy Nelsen Cody Henderson, Jim Fernau, Matt Haschke, Dave French and Brad Roberts. Kevin Davis abstained from voting. Member absent was Todd Greunke. The motion carried.

A motion was made by Andy Nelsen and seconded by Cody Henderson to approve the request of \$160,000.00 from the commissioners, which is an additional \$90,895.77. The board members voting to approve the request were Jeff Farran, Merlin felt, Rod Gilliland, Trever Hartmann, Dave Jaeger, Doug Temme, Shelli Keiser, Andy Nelsen Cody Henderson, Jim Fernau, Matt Haschke, Dave French and Brad Roberts. Kevin Davis abstained from voting. Member absent was Todd Greunke. The motion carried.

A discussion was held regarding the audit waiver for the fiscal year of October 15, 2022, to October 15, 2023. A motion was made by Jeff Farran and seconded by Matt Haschke to approve an Audit Waiver request for the 2022-23 fiscal year. The board members voting to approve the request were Jeff Farran, Merlin felt, Rod Gilliland, Trever Hartmann, Dave Jaeger, Doug Temme, Shelli Keiser, Andy Nelsen Cody Henderson, Jim Fernau, Matt Haschke, Dave French, and Brad Roberts. Kevin Davis abstained from voting. Member absent was Todd Greunke. The motion carried.

Dave Jaeger, Doug Temme and Merlin Felt will be the committee to meet with the commissions at their next meeting.

A motion was made by Rod Gilliland and seconded by Trever Hartmann to adjourn the Budget Meeting. The motion carried.

Meeting adjourned at 8:20 p.m.

Diane Roeber, Secretary

**Wayne County Agricultural Society  
Amended Budget Meeting Minutes  
October 31, 2022, 7:30 pm  
Wayne County Fair Office**

**Call to Order** by President, Doug Temme at 7:30 p.m.

**Members Present**

Member present for the budget hearing were Kevin Davis, Merlin Felt, Rod Gilliland, Dave Jaeger, Doug Temme, Andy Nelsen, Trever Hartman, Jim Fernau, Matt Haschke, Dave French, Cody Henderson, and Brad Roberts. Members absent were Jeff Farran, Shelli Keiser, and Todd Greunke.

The Amended Budget was presented to the board for the 2022-2023 fiscal year. A motion was made by Dave Jaeger and seconded by Brad Roberts to accept the amended budget as presented. Board members voting in favor of the motion included: Kevin Davis, Merlin Felt, Rod Gilliland, Dave Jaeger, Doug Temme, Andy Nelsen, Trever Hartman, Jim Fernau, Matt Haschke, Dave French, Cody Henderson and Brad Roberts. Three voting member was absent: Jeff Farran, Shelli Keiser, and Todd Greunke. The motion was voted unanimously and carried.

An additional 1% allocation request was submitted and received. A motion was made by Dave French and seconded by Matt Haschke to accept the 1% allocation requested. Board members voting in favor of the motion included: Kevin Davis, Merlin Felt, Rod Gilliland, Dave Jaeger, Doug Temme, Andy Nelsen, Trever Hartman, Jim Fernau, Matt Haschke, Dave French, Cody Henderson and Brad Roberts. Three voting member was absent: Jeff Farran, Shelli Keiser, and Todd Greunke. The motion was voted unanimously and carried.

A motion was made by Cody Henderson and seconded by Matt Haschke to adjourn the meeting. The motion was voted and approved.

**Meeting Adjourned at 8:15 pm.**

**Submitted by:**

**Diane L. Roeber, Secretary**

## Checklist of Items to Be Completed and Submitted

### Page 1 (Cover Page):

- |                                     |   |
|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Total Personal and Real Property Tax Required agrees to the amount on the bottom of Page 2, Total Property Tax Requirement. |
| <input checked="" type="checkbox"/> | Outstanding Bonded Indebtedness Section was completed. <i>(If Applicable)</i>   |
| <input checked="" type="checkbox"/> | Audit Waiver request is indicated by checking the box.  |
| <input checked="" type="checkbox"/> | Total Certified Valuation was completed.  |
| <input checked="" type="checkbox"/> | Report of Joint Public Agency & Interlocal Agreements is indicated by checking the box.                                     |
| <input checked="" type="checkbox"/> | Report of Trade Names, Corporate Names, and Business Names is indicated by checking the box.                                |

### Page 2 (Budget Form):

- |                                     |   |
|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Column 1, Line 5 agrees to <u>last year's</u> budget form Column 1, Line 30. If not, provide explanation. |
| <input checked="" type="checkbox"/> | Column 1, Line 30 agrees to Column 2, Line 5.   |
| <input checked="" type="checkbox"/> | Column 2, Line 30 agrees to Column 3, Line 5.   |
| <input checked="" type="checkbox"/> | Column 3, Line 30 is equal or greater than zero. Cannot budget to have a negative fund balance.           |
| <input checked="" type="checkbox"/> | Transfers IN (Line 16) agree to Transfers OUT (Line 28).  |
| <input checked="" type="checkbox"/> | Cash reserve is less than 50% or is explained on page 2-A   |

### Page 2-A (Transfer Page, If Applicable):

- |                                     |  |
|-------------------------------------|--|
| <input checked="" type="checkbox"/> | Transfers noted on Page 2, Column 2 are explained. |
|-------------------------------------|--|

### Page 3 (Correspondence Page):

- |                                     |   |
|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Correspondence Information is completed, indicating Contact For Correspondence. |
|-------------------------------------|---|

### Page 4 (Lid Supporting Schedule):

- |                                     |  |
|-------------------------------------|--|
| <input checked="" type="checkbox"/> | Total Personal and Real Property Tax Requirements Line (1) agrees to amount on bottom of Page 2, <u>Total Property Tax Requirement</u> . |
| <input checked="" type="checkbox"/> | Other Restricted Funds agree to amounts in Column 3, Page 2.   |
| <input checked="" type="checkbox"/> | Capital Improvement Lid Exceptions Line (5) agrees to <u>last year's</u> budget Page 4, Line (10).                                       |
| <input checked="" type="checkbox"/> | Line (7) agrees to Line (11).  |
| <input checked="" type="checkbox"/> | Line (10) must be greater than or equal to Line (11)   |

### Page 5 (Lid Computation Form):

- |                                     |  |
|-------------------------------------|--|
| <input checked="" type="checkbox"/> | Line (1) agrees to <u>last year's</u> budget Lid Computation Form, Line (8). |
| <input checked="" type="checkbox"/> | Line (10) is greater than or equal to zero.                                  |

### Page 6 (Capital Improvements):

- |                                     |                                     |
|-------------------------------------|-------------------------------------|
| <input checked="" type="checkbox"/> | Total agrees to Line (10) on Page 4 |
|-------------------------------------|-------------------------------------|

### Attachments:

- |                          |  |
|--------------------------|--|
| <input type="checkbox"/> | Certification of Valuation(s). (From County Assessor)  |
| <input type="checkbox"/> | Board minutes approving Budget.  |
| <input type="checkbox"/> | Publisher's Affidavit of Publication for the Notice of Budget Hearing.   |
| <input type="checkbox"/> | Board minutes documenting request for Audit Waiver. <i>(If Applicable)</i>   |
| <input type="checkbox"/> | Board minutes showing at least 75% Board approval for additional 1% increase in the Restricted Funds Subject to Limitation. <i>(If Applicable)</i>   |
| <input type="checkbox"/> | Special election Sample Ballot and Election Results or townhall meeting Record of Action. <i>(If Applicable)</i>   |
| <input type="checkbox"/> | <b>(Fire Districts Only)</b> Board minutes approving a special tax for a Public Safety Communication Project. <i>(If Applicable)</i>   |
| <input type="checkbox"/> | Resolution authorizing bonds for Public Facilities Construction Projects. <i>(If Applicable)</i>   |
| <input type="checkbox"/> | Report of Interlocal Agreements and Trade Names is attached (if applicable). Required to be filed by September 30th  |
| <input type="checkbox"/> | <b>(Fire Districts and Townships -If Requesting Waiver)</b> Monthly Bank Statements for ALL accounts (including CD's) for July 2022 thru June 2023, including copies of cancelled checks   |
| <input type="checkbox"/> | <b>(Fire Districts and Townships - If Requesting a Waiver)</b> Bank Reconciliation for June 2023   |
| <input type="checkbox"/> | <b>(Fire Districts and Townships -If Requesting Waiver)</b> A copy of meeting minutes for one regular board meeting, including claims (bills) approved for payment, for a meeting that occurred during the months of March 2023 through June 2023. |

## Step by Step Information

### Basic Data Input

- 1 Fill in each box, this will allow information to flow throughout the documents

### Total All Funds - Page 2

**NOTE:** This page is currently completed with formulas linked to the worksheet pages. You are **not required** to use the worksheet pages, they are provided only to assist you if you have multiple funds. If you **do not** wish to utilize the worksheet pages you can simply type in your numbers on Page 2.

- 2 Complete first and second columns based on actual numbers for prior fiscal years. If prior fiscal year has not ended, estimate figures in column 2 to the best of your ability and past experience. The ending balance should represent all the Subdivisions assets, including money held at the County Treasurer. If form is to be used as audit waiver request, you **MUST** use actual numbers in column 2.
- 3 Complete column 3 with budget numbers for upcoming fiscal year.

### Lid Computation Page 5

- 4 Complete Option 1 or 2 based on the prior year budget form.
- 5 Fill in allowable increases. All subdivisions are allowed a 2.5% increase.
- 6 Review Line 10, if negative, consider if all allowable increases were added or consider lid exemptions on Lid Supporting Schedule -Page 4

### Lid Support Page 4

- 7 Complete Lid Exemptions if needed. Subdivision must show a zero or positive number on Lid Computation Page 5 in order to be in compliance with Lid. If Capital improvement exemptions are noted, complete Page 7

### Cover - Page 1

- 8 If the Subdivision wants to use this form as an audit waiver request, place an "X" in the appropriate box.
- 9 If the Subdivision was a member of an interlocal agreement, place an "X" in the appropriate box.
- 10 If the Subdivision operated under a separate trade name or business name, place an "X" in the appropriate box.
- 11 If you want a separate bond levy, you need to put the amount of taxes you are requesting for the bonds in cell B13 "Principal and Interest on Bonds"

### Page 2-A

- 12 If you want the general levy separated into a levy for a special purpose, include a breakdown of the separate levy requested. Be sure to contact the County Clerk, some counties have limited space requirements and only allow subdivisions to have a maximum of two levies (General and Bond).
- 13 If you showed transfers between funds in Column 2 on Page 2, you need to include information about the transfers.
- 14 If the cash reserve calculation on page 2 is over 50%, you can document amounts held in special reserve. If you have no special reserves, you need to make adjustments on page 2 so the calculation is below 50%.
- 15 If you are a Township, a section is available to help identify the actual amount you will receive from the property taxes set. Input the value of the city/village within your Township that will be taxed for the Township levy. If you are unsure, check with your County Assessor.

### Page 3

- 16 Complete all correspondence information

### Interlocal Agreement and Trade Name Reports

- 17 Complete the Interlocal Agreement and Trade Name reports. There is a \$20 day fine for not filing these reports by September 30th.

### Checklist

- 18 Review items listed on the Checklist sheet to eliminate errors

### Publish and Hold Hearings

- 19 Need to publish information about hearing at least 4 days prior to date of hearing in a newspaper of general circulation in the subdivision. You count day of publication, but not day of hearing.  
You are allowed to post the hearing notice if you are budgeting to expend less than \$10,000. If you posted hearing notice, provide details regarding where it was posted
- 20 Hold Public Hearing and then Board needs to adopt budget or make changes to budget and then adopt budget.
- 21 If Board adopts budget different than what was published, they must republish the changes and the reason for the change within 20 days after adopting the budget.

### Filing and Attachments

- 22 File budget and attachments with State Auditor either electronically or by mail
- 23 File budget and attachments with County Clerk.
- 24 Attachments:
  - Certification of Valuation(s). (From County Assessor)
  - Board minutes approving Budget.
  - Publisher's Affidavit of Publication for the Notice of Budget Hearing. If you were allowed to post your notice, include details of where it was posted.
  - Board minutes documenting request for Audit Waiver. **(If Applicable)**
  - Board minutes showing at least 75% Board approval for additional 1% increase in the Restricted Funds Subject to Limitation. **(If Applicable)**
  - Special election Sample Ballot and Election Results or townhall meeting Record of Action. **(If Applicable)**
  - Interlocal Agreement and Trade Name Reports
  - (Fire Districts Only)** Board minutes approving a special tax for a Public Safety Communication Project. **(If Applicable)**
  - Resolution authorizing bonds for Public Facilities Construction Projects. **(If Applicable)**

## 25 Fire Districts and Townships -If you are requesting an audit waiver, you must include the following attachments

Monthly Bank Statements for all accounts (including CD's) for July 2022 to June 2023, including copies of cancelled checks

Bank Reconciliation for June 2023

A copy of meeting minutes for one regular board meeting, including claims (bills) approved for payment, for a meeting that occurred during the months of March 2023 through June 2023.

### Overall Information

#### The Cell Is Locked:

UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or verbiage that needs to remain consistent on every budget.

#### You Note Any Errors Or Have Any Problems:

We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to contact us at (402) 471-2111 with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

**Tax Request Reminder** -You are required to submit a tax request in the form of a resolution adopted by your Board of Supervisors or Municipal Board must respond to you by September 1st regarding the amount of tax request you have been granted of the people to override the amount granted. If a vote was taken, please send documentation of outcome with budget.

**Fire Districts** - You must still obtain levy authority from County Board unless you have met specific criteria, see Step 1.

**Interlocal Agreement Report and Trade Name Reports.** Due September 30th. If the Reports are not filed on time, they will be filed as a separate tab. If the Subdivision does not have any Interlocal Agreements or Trade Names, please mark the appropriate box.

**TOWNSHIPS & FIRE DISTRICTS: If you are requesting an audit waiver, you must submit a request for more information.**

Please Complete this **Basic Data Input** -It will put you into the next step.

INPUT ↓	
Name of Subdivision:	Wayne County Agriculture Society
Name of County:	Wayne
First Date of Fiscal Year:	November 1, 2022
Last Date of Fiscal Year:	October 31, 2023
Subdivision's Valuation	2,404,562,270.00
County Treasurer's Commission Percentage:	2
Outstanding Bond Principal on First Day of Budget Year	
Outstanding Bond Interest on First Day of Budget Year	
Prior Year Capital Improvement Exemption	120,363.00
Amount spent on Capital Improvements during last year	132,552.00
Amount still expected to be spent on Capital Improvements.	
Budget Hearing Held On:	Month September
	Day of month 14
	Year 2023
	Time 7:30
	A.M. or P.M. P.M.
	Location the Fair Office

2023-2024  
STATE OF NEBRASKA  
GENERAL BUDGET FORM

Wayne County Agriculture Society

TO THE COUNTY BOARD AND COUNTY CLERK OF  
Wayne County

This budget is for the Period November 1, 2022, through October 31, 2023

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

The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year:

\$	160,000.00
Property Taxes for Non-Bond Purposes	
Principal and Interest on Bonds	
\$	160,000.00
Total Personal and Real Property Tax Required	

Outstanding Bonded Indebtedness as of November 1, 2022

	Principal
-	
	Interest
-	
\$	Total Bonded Indebtedness
-	

2,404,562,270  
Total General Fund Certified Valuation (All Counties)  
(Certification of Valuation(s) from County Assessor **MUST** be attached)

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](mailto:auditors.nebraska.gov)

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

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.  
(If YES, Board Minutes **MUST** be Attached)  
☐ YES ☒ NO  
If YES, Column 2 **MUST** contain **ACTUAL** Numbers.

If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

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 attach Interlocal Agreement Report.

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 attach Trade Name Report.

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



## Wayne County Agriculture Society in Wayne County

Line No.	TOTAL ALL FUNDS	Actual 2021 - 2022 (Column 1)	Actual/Estimated 2022 - 2023 (Column 2)	Adopted Budget 2023 - 2024 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Beginning Net Cash Balance	\$ 118,253.23	\$ 97,427.02	\$ 5,151.26
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 1,625.76	\$ 3,220.54	\$ 3,200.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 119,878.99	\$ 100,647.56	\$ 8,351.26
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 111,532.54	\$ 133,559.82	\$ 156,862.75
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 234.52	\$ 289.74	\$ 300.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 898.67	\$ 1,162.97	\$ 1,200.00
11	State Receipts: Property Tax Credit	\$ 10,226.82	\$ 13,143.64	
12	Local Receipts: Nameplate Capacity Tax	\$ 7,628.86	\$ 13,310.65	\$ 14,000.00
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ 28.37	\$ 36.51	\$ 40.00
14	Local Receipts: Other	\$ 386,798.78	\$ 302,398.17	\$ 385,000.00
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 637,227.55	\$ 564,549.06	\$ 565,754.01
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 482,272.07	\$ 423,645.40	\$ 425,000.00
20	Capital Improvements (Real Property/Improvements)	\$ 54,307.92	\$ 132,552.40	\$ 125,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ -	\$ -
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	\$ -	\$ -	\$ -
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	\$ -	\$ -	\$ -
25	Debt Service: Other	\$ -	\$ -	\$ -
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 536,579.99	\$ 556,197.80	\$ 550,000.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 100,647.56	\$ 8,351.26	\$ 15,754.01
31	Cash Reserve Percentage			4%
PROPERTY TAX RECAP		Tax from Line 6		
		County Treasurer's Commission at 2% of Line 6		
		Total Property Tax Requirement		



# Wayne County Agriculture Society in Wayne County

## To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your political subdivision needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:

	Property Tax Request
General Fund	\$ 160,000.00
Sinking Fund	
Bond Fund	\$ -
<b>Total Tax Request</b>	<b>** \$ 160,000.00</b>

\*\* This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

## Documentation of Transfers:

(Only complete if there are transfers noted on Page 2, Column 2)

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

Transfer From:	Transfer To:
Reason:	Amount:
Transfer From:	Transfer To:
Reason:	Amount:

## Township Property Taxes

If this is a Township Subdivision budget form, the amount of property taxes shown above and on the front cover may not represent the amount the Township will receive. Statute 39-1522 outlines that one-half of all money collected from the township levy on property within the corporate limits of a city or village shall be paid to the treasurer of the city or village to be used for the maintenance and repairs of the streets.

Township should take this into consideration when determining property tax amount to be budgeted.

Township Total Valuation	2,404,562,270
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.006654
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	160,000.00

Note: Township would need to verify with County Assessor the amount of City / Village valuation included within the Township Total Valuation. This calculation is only shown here as information for the Township to help determine the amount of property taxes needed to operate. **IT SHOULD NOT BE USED BY THE COUNTY FOR LEVY SETTING PURPOSES.**

## Cash Reserve Fund

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below amounts being held in a special reserve fund.

Special Reserve Fund Name	Amount
Total Special Reserve Funds	-
Total Cash Reserve	\$ 15,754.01
Remaining Cash Reserve	\$ 15,754.01
Remaining Cash Reserve %	4%

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

NAME Wayne County Agriculture Society  
ADDRESS 301 Pheasant Run  
CITY & ZIP CODE Wayne, 68787  
TELEPHONE 402-375-5531  
WEBSITE \_\_\_\_\_

### BOARD CHAIRPERSON

NAME Doug Temme

TITLE /FIRM NAME Chairperson

TELEPHONE 402-375-0542

EMAIL ADDRESS \_\_\_\_\_

### CLERK/TREASURER/SUPERINTENDENT/OTHER

Diane Roeber

Treasurer

402-375-1130

### PREPARER

Nancy Wherley

Accountant

402-369-1974

dnwherley@yahoo.com

For Questions on this form, who should we contact (please ☒ one): Contact will be via email if supplied.

☐ Board Chairperson

☐ Clerk / Treasurer / Superintendent / Other

☒ Preparer

**NOTE:** If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

**Wayne County Agriculture Society in Wayne County**  
**2023-2024 LID SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	160,000.00
Motor Vehicle Pro-Rate	(2)	\$	300.00
In-Lieu of Tax Payments	(3)	\$	40.00
Transfers of Surplus Fees	(4)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From 2022-2023 Lid Exceptions, Line (10))		\$	120,363.00 (5)
LESS: Amount Spent During 2022-2023		\$	132,552.00 (6)
LESS: Amount Expected to be Spent in Future Budget Years		\$	- (7)
Amount to be included as Restricted Funds <u>(Cannot be a Negative Number)</u>	(8)	\$	-
Nameplate Capacity Tax	(8a)	\$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(9)	\$	<b>160,340.00</b>
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**Lid Exceptions**

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	\$	125,000.00	(10)
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year <i>(cannot exclude same capital improvements from more than one lid calculation.)</i>			
Agrees to Line (7).	\$	-	(11)
Allowable Capital Improvements	(12)	\$	125,000.00
Bonded Indebtedness	(13)		
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) <b>(Fire Districts &amp; Hospital Districts Only)</b>	(14)		
Interlocal Agreements/Joint Public Agency Agreements	(15)	\$	-
Public Safety Communication Project - Statute 86-416 <b>(Fire Districts Only)</b>	(16)		
Benefits Paid Under the Firefighter Cancer Benefits Act <b>(Fire Districts &amp; Airport Authorities Only)</b>	(16a)		
Payments to Retire Interest-Free Loans from the Department of Aeronautics <b>(Public Airports Only)</b>	(17)		
Judgments	(18)		
Refund of Property Taxes to Taxpayers	(19)		
Repairs to Infrastructure Damaged by a Natural Disaster	(20)		

<b>TOTAL LID EXCEPTIONS (B)</b>	(21)	\$	<b>125,000.00</b>
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**TOTAL RESTRICTED FUNDS**

**For Lid Computation (To Line 9 of the Lid Computation Form)**

*To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21*

**\$ 35,340.00**

Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

**LID COMPUTATION FORM FOR FISCAL YEAR 2023-2024**

Wayne County Agriculture Society in Wayne County

**2023-2024 CAPITAL IMPROVEMENT LID EXEMPTIONS**

Description of Capital Improvement	Amount Budgeted	
Retaining Walls and Landscaping by Bleachers	\$	125,000.00

Total - Must agree to Line 10 on Lid Support Page 4

\$	125,000.00
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# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Wayne County Agriculture Society  
IN  
Wayne County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 14 day of September 2023, at 7:30 o'clock P.M. at the Fair Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2021-2022 Actual Disbursements & Transfers	\$ 536,579.99
2022-2023 Actual/Estimated Disbursements & Transfers	\$ 556,197.80
2023-2024 Proposed Budget of Disbursements & Transfers	\$ 550,000.00
2023-2024 Necessary Cash Reserve	\$ 15,754.01
2023-2024 Total Resources Available	\$ 565,754.01
Total 2023-2024 Personal & Real Property Tax Requirement	\$ 160,000.00
Unused Budget Authority Created For Next Year	\$ 35,128.04

## Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 160,000.00
Personal and Real Property Tax Required for Bonds	\$ -

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## REPORTING PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

REPORTING PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

Wayne County Agriculture Society

Wayne County Agriculture Society

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## REPORTING PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

## Wayne County

COUNTY

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

# GENERAL BUDGET FORM WORKSHEET

Line No.	2023-2024 ADOPTED BUDGET	General Fund	Fund	Fund	Fund	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance					\$ -
3	Investments					\$ -
4	County Treasurer's Balance					\$ -
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ -	\$ -	\$ -	\$ -	Must = Prior Year Line 30
6	Personal and Real Property Taxes					\$ -
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule)					\$ -
9	State Receipts: State Aid (To Lid Supporting Schedule)					\$ -
10	State Receipts: Other					\$ -
11	State Receipts: Property Tax Credit					\$ -
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule)					\$ -
14	Local Receipts: Other					\$ -
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule)					\$ -
16	Transfers In Other Than Surplus Fees					\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ -	\$ -	\$ -	\$ -	\$ -
18	Disbursements & Transfers:					
19	Operating Expenses					\$ -
20	Capital Improvements (Real Property/Improvements)					\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
22	Debt Service: Bond Principal & Interest Payments					\$ -
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					\$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					\$ -
25	Debt Service: Other					\$ -
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees					\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ -	\$ -	\$ -	\$ -	\$ -
30	Cash Reserve (Line 17 - Line 29)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROPERTY TAX RECAP</b>						
	Tax from Line 6	\$ -	\$ -	\$ -	\$ -	\$ -
	County Treasurer's Commission at 2 % of Line 6	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Property Tax Requirement (To LC-3 Supporting Schedule)	\$ -	\$ -	\$ -	\$ -	\$ -

# GENERAL BUDGET FORM WORKSHEET

Line No.	2022-2023 ACTUAL/ESTIMATED	General Fund	Fund	Fund	Fund	TOTAL FOR ALL FUNDS
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>					
2	Net Cash Balance					\$ -
3	Investments					\$ -
4	County Treasurer's Balance	\$ 3,220.54				\$ 3,220.54
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 3,220.54	\$ -	\$ -	\$ -	Must = Prior Year Line
6	Personal and Real Property Taxes (See Preparation Guidelines)					\$ -
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate					\$ -
9	State Receipts: State Aid					\$ -
10	State Receipts: Other					\$ -
11	State Receipts: Property Tax Credit					\$ -
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax					\$ -
14	Local Receipts: Other					\$ -
15	Transfers In Of Surplus Fees					\$ -
16	Transfers In Other Than Surplus Fees					\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 3,220.54	\$ -	\$ -	\$ -	\$ 3,220.54
18	<b>Disbursements &amp; Transfers:</b>					
19	Operating Expenses					\$ -
20	Capital Improvements (Real Property/Improvements)					\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
22	Debt Service: Bond Principal & Interest Payments					\$ -
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					\$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					\$ -
25	Debt Service: Other					\$ -
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees					\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 to 28)</b>	\$ -	\$ -	\$ -	\$ -	\$ -
30	<b>Balance Forward (Line 17 - Line 29)</b>	\$ 3,220.54	\$ -	\$ -	\$ -	\$ 3,220.54

# GENERAL BUDGET FORM WORKSHEET

Line No.	2021-2022 ACTUAL	General Fund	Fund	Fund	TOTAL FOR ALL FUNDS
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>				
2	Net Cash Balance	\$ 118,253.23			\$ 118,253.23
3	Investments				\$ -
4	County Treasurer's Balance	\$ 1,625.76			\$ 1,625.76
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 119,878.99	\$ -	\$ -	\$ 119,878.99
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 111,532.54			\$ 111,532.54
7	Federal Receipts				\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 234.52			\$ 234.52
9	State Receipts: State Aid				\$ -
10	State Receipts: Other	\$ 898.67			\$ 898.67
11	State Receipts: Property Tax Credit	\$ 10,226.82			\$ 10,226.82
12	Local Receipts: Nameplate Capacity Tax	\$ 7,628.86			\$ 7,628.86
13	Local Receipts: In Lieu of Tax	\$ 28.37			\$ 28.37
14	Local Receipts: Other	\$ 386,798.78			\$ 386,798.78
15	Transfers In Of Surplus Fees				\$ -
16	Transfers In Other Than Surplus Fees				\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 637,227.55	\$ -	\$ -	\$ 637,227.55
18	<b>Disbursements &amp; Transfers:</b>				
19	Operating Expenses	\$ 482,272.07			\$ 482,272.07
20	Capital Improvements (Real Property/Improvements)	\$ 54,307.92			\$ 54,307.92
21	Other Capital Outlay (Equipment, Vehicles, Etc.)				\$ -
22	Debt Service: Bond Principal & Interest Payments				\$ -
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)				\$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)				\$ -
25	Debt Service: Other				\$ -
26	Judgments				\$ -
27	Transfers Out of Surplus Fees				\$ -
28	Transfers Out Other Than Surplus Fees				\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 536,579.99	\$ -	\$ -	\$ 536,579.99
30	<b>Balance Forward (Line 17 - Line 29)</b>	\$ 100,647.56	\$ -	\$ -	\$ 100,647.56

**REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS****REPORTING PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023****Wayne County Agriculture Society****Wayne County**

SUBDIVISION NAME		COUNTY	Amount Used as Lid Exemption (Column 4)
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	

Total Amount used as Lid Exemption

\$ -