

MINUTES
SPECIAL BOARD OF EDUCATION MEETING
September 28, 2022
6:30 PM

I. Call Meeting to Order

Vice-President Jim Zvolanek called the Special Meeting to order at 6:30 p.m. and the following members were present: Aaron Whitwer, Angela Meyer, Betsy Frerichs, Dana Dorn, and Jim Zvolanek. The following administrator was present: Christopher Prosocki.

Reasonable advance publicized notice of the meeting was given according to law by publishing, a designated method for giving notice of the school district. Posted Location:

- Fairbury Journal-News

Posted Date: 9/7/22

Reasonable advance notice was simultaneously given to board members and a copy of their acknowledgement of receipt of notice and the agenda attached. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

I.A. Roll Call

I.B. Notice of Nebraska Open Meetings Act Posted

Vice-President Jim Zvolanek announced that a complete copy of the Nebraska Open Meetings Act was posted on the back of the board of education meeting room.

I.C. Motion to Excuse Dave Zimmerman from the September Special School Board Meeting

Motion to excuse Dave Zimmerman from the September special school board meeting. This motion, made by Aaron Whitwer and seconded by Betsy Frerichs, passed.

David Zimmerman: Absent, Dana Dorn: yes, Betsy Frerichs: yes, Angela Meyer: yes, Aaron Whitwer: yes, Jim Zvolanek: yes
yes: 5, no: 0, Absent: 1

II. Approval of Minutes from the September 12, 2022, Regular Board Meeting and the September 12, 2022, Budget Hearing

Motion to Approve the minutes from the September 12, 2022, Regular Board Meeting and the September 12, 2022, Budget Hearing. This motion, made by Dana Dorn and seconded by Angela Meyer, passed.

David Zimmerman: Absent, Dana Dorn: yes, Betsy Frerichs: yes, Angela Meyer: yes, Aaron Whitwer: yes, Jim Zvolanek: yes
yes: 5, no: 0, Absent: 1

III. Items for Discussion, Consideration, and/or Action

III.A. The 2022-2023 Southern Public Schools Budget

Motion to approve the 2022-2023 Southern Public Schools budget. This motion, made by Angela Meyer and seconded by Betsy Frerichs, passed.

David Zimmerman: Absent, Dana Dorn: yes, Betsy Frerichs: yes, Angela Meyer: yes, Aaron Whitwer: yes, Jim Zvolanek: yes
yes: 5, no: 0, Absent: 1

Dr. Prosocki gave an overview of the proposed 2022-2023 budget. The 2022-2023 budget continues to invest in meeting the needs of our district with growing student needs. The General Fund budget of expenditures shown on the Notice of Budget Hearing and Budget Summary (Public Notice) is greatly inflated to allow the district to expend "unused budget authority" for future years, and does not accurately reflect actual anticipated expenditures. The district over-estimates the budget of expenditures of all active funds so the district doesn't have to amend them later in the year due to unanticipated costs (Activities Fund, Depreciation Fund, Employee Benefit Fund, General Fund, School Nutrition Fund, Special Building Fund, & Qualified Capital Purpose Undertaking Fund). The Notice of Budget Hearing and Budget Summary (Public Notice) is very deceiving to the public and the only actual figures are Actual Disbursements & Transfers (Column 1) and Total Personal and Real Property Tax Requirement (Column 7).

For the 2022-2023 school year, the district gained \$128,547 in valuation revenue and the district gained \$142,107 state aid revenue. These numbers do not account for the increased costs of running a school district over the years (e.g., utility increases, salary and benefit increases, insurance increases, inflation, etc.). The overall personnel cost will be down by \$25,903.02. He noted that this figure does not include purchased services through ESU 5 for special education services that are mandated by state and federal law and these services will be up by \$10,737.

Dr. Prosocki noted the valuation in Gage County was \$399,748,194 and the valuation in Pawnee County was \$1,442,600. The district's overall valuation was \$401,190,794 and Southern saw a 3.05% increase or \$11,902,255 increase between Gage and Pawnee Counties from the prior year. Dr. Prosocki noted that 85% of the district expenditures are in personnel costs and the other 15% of expenditures are fixed costs that cannot change.

Tax Year	Gage County Valuation	% Change (Prior Year)	Pawnee County Valuation	% Change (Prior Year)	Overall Valuation	% Change (Prior Year)	\$ Change (Prior Year)
2018	\$399,062,663	0.003%	\$1,376,365	(4.84%)	\$400,439,028	0.003%	\$1,345,781
2019	\$382,188,694	(4.41%)	\$1,376,110	(.001%)	\$383,564,804	(4.39%)	(\$16,874,224)
2020	\$378,656,597	(0.93%)	\$1,374,630	(0.10%)	\$380,031,227	(0.92%)	(\$3,533,577)
2021	\$387,897,024	2.44%	\$1,391,515	1.23%	\$389,288,539	2.43%	\$9,257,312
2022	\$399,748,194	3.05%	\$1,442,600	3.67%	\$401,190,794	3.05%	\$11,902,255

III.B. The 2022-2023 Property Tax Resolution

Motion to approve the 2022-2023 property tax resolution. This motion, made by Angela Meyer and seconded by Aaron Whitwer, passed.

David Zimmerman: Absent, Dana Dorn: yes, Betsy Frerichs: yes, Angela Meyer: yes, Aaron Whitwer: yes, Jim Zvolanek: yes
 yes: 5, no: 0, Absent: 1

Dr. Proski gave an overview of the proposed 2022-2023 property tax request and tax rate. Dr. Proski recommended the General Fund levy be set at \$1.00, the Special Building Fund levy be set at \$0.05, and the Qualified Capital Purpose Undertaking Fund be set at \$0.03. He recommended the overall levy be set at \$1.08. Based on these recommended mill levies, the General Fund tax request will generate \$4,011,908, the Special Building Fund tax request will generate \$200,595, and the Qualified Capital Purpose Undertaking Fund tax request will generate \$120,358. The overall proposed tax request will generate \$4,332,861. Based on these proposed figures, the overall mill levy will stay the same from the previous year and tax requests will go up by \$128,546 from the previous year because the district's valuation increased, which the district has no control over. He noted that the district's tax request is still lower than it was during the 2017-2018 school year and the 2018-2019 school year. Dr. Proski said that the record high inflation will make all school districts' budgets tight this school year. Lastly, Dr. Proski gave the board a breakdown of the tax request over the past five years, a breakdown of the mill levy request over the past five years, and Pioneer Conference cost per pupil comparison for the 2020-2021 school year by Average Daily Membership.

Year	Building Fund	QCPUF	Bond Fund	General Fund	Total
2017-2018		\$ 20,202	\$ 161,616	\$ 4,188,625	\$ 4,370,443
2018-2019		\$ 120,131		\$ 4,204,610	\$ 4,324,741
2019-2020	\$ 38,356	\$ 115,069		\$ 3,989,074	\$ 4,142,499
2020-2021	\$ 38,003	\$ 114,009		\$ 3,952,324	\$ 4,104,336
2021-2022	\$ 38,928	\$ 116,786		\$ 4,048,600	\$ 4,204,314
2022-2023	\$ 200,595	\$ 120,358		\$ 4,011,908	\$ 4,332,861

Tax Year	Total Mill Levy	Home Value	Taxes Paid (Per Month)	Taxes Paid (Per Year)
2017	1.095093	\$100,000	\$91.25	\$1,095
		\$200,000	\$182.50	\$2,190
		\$300,000	\$273.75	\$3,285
2018	1.080000	\$100,000	\$90.00	\$1,080
		\$200,000	\$180.00	\$2,160
		\$300,000	\$270.00	\$3,240
2019	1.080000	\$100,000	\$90.00	\$1,080
		\$200,000	\$180.00	\$2,160

		\$300,000	\$270.00	\$3,240
2020	1.080000	\$100,000	\$90.00	\$1,080
		\$200,000	\$180.00	\$2,160
		\$300,000	\$270.00	\$3,240
2021	1.080000	\$100,000	\$90.00	\$1,080
		\$200,000	\$180.00	\$2,160
		\$300,000	\$270.00	\$3,240
2022	1.080000	\$100,000	\$90.00	\$1,080
		\$200,000	\$180.00	\$2,160
		\$300,000	\$270.00	\$3,240

**Cost Per Pupil (2020-2021)
Average Daily Membership (ADM)
Pioneer Conference Comparison**

District	Rank (244 Districts Total)	Per Pupil Spending (ADM)
Johnson-Brock	44	\$14,405
Sterling	103	\$18,196
Southern	110	\$18,462
Tri County	123	\$18,901
Pawnee City	125	\$18,995
Friend	165	\$20,966
Diller-Odell	181	\$21,963
Lewiston	188	\$22,833
HTRS	227	\$27,973
FCSH	N/A	N/A
NCL	N/A	N/A

IV. Adjournment

Motion to adjourn the meeting at 6:45 p.m. This motion, made by Dana Dorn and seconded by Angela Meyer, passed.

David Zimmerman: Absent, Dana Dorn: yes, Betsy Frerichs: yes, Angela Meyer: yes, Aaron Whitwer: yes, Jim Zvolanek: yes
yes: 5, no: 0, Absent: 1

The next Regular Board meeting is scheduled for 7:30 p.m., October 10, 2022, at Southern Jr./Sr. High School Board Room in Wymore. The Board of Education will usually adhere to the sequence of the published agenda, but reserves the right to adjust the order of items if necessary and may elect to amend the agenda as deemed necessary. Prior to the Regular Board meeting, the district will hold a Committee on American Civics meeting at 7:15 p.m.

BY
President of the Board of Education
Of this School District

ATTEST
Secretary of the Board of Education
of this School District