

MINUTES
BUDGET HEARING
September 16, 2021
7:00 PM

I. Call Meeting to Order

President Dave Zimmerman called the meeting to order at 7:00 p.m. and the following members were present: Aaron Whitwer, Angela Meyer, Betsy Frerichs, Dana Dorn, Dave Zimmerman, 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:

- Wymore Arbor State Newspaper

Posted Date: 9/2/2021

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

President Dave Zimmerman announced that a complete copy of the Nebraska Open Meetings Act is posted in the auditorium.

I.C. Hear Support, Opposition, Criticism, Suggestions, or Observations Related to the Proposed Southern Public Schools Budget 2021-2022

Dr. Prosocki gave an overview of the proposed 2021-2022 budget. The 2021-2022 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 budgets of expenditures of all active funds so that we don'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). Dr. Prosocki also noted the budget is highly inflated this year as compared to last year to account for the influx of stimulus funds (Elementary and Secondary School Emergency Relief [ESSER] Fund).

For the 2021-2022 school year, the district gained \$99,978 in valuation revenue and the district

only gained \$19,755 state aid revenue. These numbers do not account for the increased costs to run a school district over the years (Utility increases, salary and benefit increases, insurance increases, etc.). The overall personnel cost will be up by \$28,020. 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.

Dr. Prosocki noted the valuation in Gage County was \$387,897,024 and the valuation in Pawnee County was \$1,391,515. The district's overall valuation was \$389,288,539 and Southern saw a 2.43% increase or \$9,257,312 increase between Gage and Pawnee Counties from the prior year. Dr. Prosocki noted that 85% of the district expenditures are in personnel 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)
2017	\$397,650,142	(2.50%)	\$1,443,105	5.45%	\$399,093,247	(2.42%)	(\$9,877,214)
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

I.D. Motion to Close the Budget Hearing

Motion to close the budget hearing. This motion, made by Jim Zvolanek and seconded by Aaron Whitwer, passed.
yes: 6, no: 0

II. Adjournment

Motion to adjourn the meeting at 7:16 p.m. This motion, made by Dana Dorn and seconded by Betsy Frerichs, passed.
yes: 6, no: 0

The next Regular Board meeting is scheduled to follow the Budget Hearing and the Tax Request Hearing at Southern Jr./Sr. High School Board Auditorium 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.

BY
President of the Board of Education
Of this School District

ATTEST
Secretary of the Board of Education
of this School District