

Special August Meeting and Budget Workshop  
Monday, August 29, 2022 7:00 PM  
High School Media Center

## ROUTINE BUSINESS

-Call to Order: The president called the meeting to order at 7:00 PM. There were 4 administrators and 7 visitors present. He noted the Nebraska Open Meeting Laws.

-Excused Absences: All were present

-Roll Call:

Mike Bonacci: Present

Josh Christensen: Present

Mike Conrad: Present

Jon Genoways: Present

Amanda Schrum: Present

Kelli Shaner: Present

-Approval of Agenda: Moved that the agenda be approved. This motion, made by Schrum and seconded by Shaner, Passed. Mike Bonacci: Yea, Josh Christensen: Yea, Mike Conrad: Yea, Jon Genoways: Yea, Amanda Schrum: Yea, Kelli Shaner: Yea

## REGULAR AGENDA

- Board Committee Reports: Both committees met and discussed an overview of the 2021-22 budget; being able to lower the bond levy for taxpayers again; a review and discussion on the 2022-23 budget including a shortfall due to increased costs of salaries, benefits and other items; and that the Sports/Wrestling building is over anticipated costs. These items will be addressed as the Budget Work meeting progresses.

-2021-22 and 2022-23 Budget Information: David Genoways started with an explanation of the revenue side of the budget showing the current receipts vs the anticipated 22-23 revenue. The tax calculations are based on valuations and some of the revenue items were increased because of what was received in 21-22 and some were reduced because of the same reasons. The figures are calculated conservatively. State Aid and monies from federal programs are set by the state so they are firm. He also explained special education and medicaid reimbursements, Title programs and how Homestead credits affect our revenues. Transfers to help align coding on the AFR are being done and when this is complete, the budget authority will be set to balance both revenue and expenditures. The revenue is about \$900,000 less due to the large amount of federal monies we have received the past 2 years. Another item highlighted was having to move the elementary lease payment from the Building to the General Fund per the State Auditor. There were questions and discussion about this shortfall, and it is coming from credit programs, the state, and from taxpayers.

On the expenditure side he provided the fixed costs and asked the board to provide an indication for other costs. Salaries and benefits are fixed costs that have increased as have other costs with insurance seeing +5.84% and employees changing levels within the categories. This also

included the addition of two teachers for the 3 class per grade structure. Social security and retirement have also increased because they are calculated on percentages of the gross salaries. There may be more work to be done here as teachers still have time to submit hours for increases. The labor budget is built by compiling all jobs/personnel in a spreadsheet and then computing the costs for each.

Operations show nothing out of the ordinary, only having to add the lease payment for the Elementary gym. Contracted services were over and a question was asked why not use Building Fund monies for this. It was explained that the building fund is for building replacement and operations not day-to-day operations. Fuel, maintenance and operations of the expanded campus for electricity, heating/cooling, and water have affected this also. Insurance has also increased because of this including our transportation costs. Special Education, the athletic budget and special programs were part of this also. The computer device, supplies replacement schedule was also discussed with probable refinements and that costs will probably not stay the same. The transfer of monies to Savings & Depreciation was also discussed getting input from the board on what should and should not be moved. The recommendation was to move monies to cover all the expenses that were anticipated in the current year that have not yet been billed. There is excess revenue of \$1,029,995, \$700,000 of which could be moved to depreciation for projects with the remainder used to cover the shortfall for next year. There were also discussions about monies for the football field, track and PLC using depreciation funds which can be reallocated, and how the building fund could play a part.

Valuations and the bond fund were discussed. The board has had a mission to return monies to our taxpayers by lowering bond levies as valuations rise. The bond levies need to be set to be able to make the yearly payments on the bonds. After a clarification about the amounts of valuations in the counties and discussing the amount to give back, the board concurred on 1.4¢ using some cash reserve from the Building Fund. The county needs to be advised by 8/31 of what our levy is going to be.

A stadium is cost prohibitive coming in way over \$4 million. The track and field can be done and the board needs to look at where we are and that the “cards are in line for this project”. It will only get more expensive down the road so using existing funds now will be good for the district and our kids for years. Public input was discussed and there were some suggestions about how it should be done. A motion will be on the September meeting to move forward with this. Other discussion was about having to reduce costs so not to set a precedence of expenses being higher than our revenue.

-Approval to Exceed the Budget for the Renovation Projects: Moved that the board of education approve to exceed the 2021-22 budget for the renovation projects not to exceed \$10,000. This motion, made by Christensen and seconded by Bonacci, Passed. Mike Bonacci: Yea, Josh Christensen: Yea, Mike Conrad: Yea, Jon Genoways: Yea, Amanda Schrum: Yea, Kelli Shaner: Yea. These costs total over \$7,000. These projects will be finished and then move on to get the others done.

-Approval to Cover a Shortfall in the 2022-23 Revenue Budget: Moved that the board of education cover the shortfall in the 2022-23 Revenue Budget as discussed using the \$329,995.00 being the method decided upon. This motion, made by Schrum and seconded by Christensen, Passed. Jon Genoways: Nay, Mike Bonacci: Yea, Josh Christensen: Yea, Mike Conrad: Yea, Amanda Schrum: Yea, Kelli Shaner: Yea

-Dissemination of Remaining Excess Funds: Moved that the board of education direct the superintendent to disseminate the remaining excess funds to Savings & Deposits. This motion, made by Schrum and seconded by Christensen, Passed. Mike Bonacci: Yea, Josh Christensen: Yea, Mike Conrad: Yea, Jon Genoways: Yea, Amanda Schrum: Yea, Kelli Shaner: Yea  
-Approval of Claims: Moved that the Claims be approved in the amount of \$351,133.13 from the General Fund. This motion, made by Shaner and seconded by Schrum, Passed.  
Jon Genoways: Nay, Mike Bonacci: Yea, Josh Christensen: Yea, Mike Conrad: Yea, Amanda Schrum: Yea, Kelli Shaner: Yea

#### ADJOURN

There being no further business, the president declared the meeting adjourned at 9:08 PM.