2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 34-0001 **Class #: II**

Southern School District

TO THE COUNTY BOARD AND COUNTY CLERK OF

Gage County

This budget is for the Period SEPTEMBER 1, 2024 through AUGUST 31, 2025

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 4,596,723.00	$ 4,596,723.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 368,354.00	$ 368,354.00
Qualified Capital Purpose Undertaking Fund	$ 147,341.00	$ -	$ 147,341.00
Total All Funds	$ 147,341.00	$ 4,965,077.00	$ 5,112,418.00

Outstanding Bonded Indebtedness as of September 1, 2024

(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 448,000.00	Principal
$ 25,564.00	Interest
$ 473,564.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 491,140,566

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

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, 2023 through June 30, 2024?

[X] YES [ ] NO

*If **YES**, Please submit Interlocal Agreement Report by September 30th.*

County Clerk's Use Only

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, 2023 through June 30, 2024?

[ ] YES [X] NO

*If **YES**, Please submit Trade Name Report by September 30th.*

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?

[ ] YES [X] NO

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

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2024

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education -Upload to NDE Portal only

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 34-0001
Southern School District

2024-2025 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	1,724,708.00	4,217,797.00	4,550,756.00	8,768,553.00	1,250,000.00	6,461,422.00	7,711,422.00	1,057,131.00	8,768,553.00
Depreciation	883,086.00	1,000,000.00		1,000,000.00			1,000,000.00		1,000,000.00
Employee Benefit	26,023.00	50,000.00		50,000.00			50,000.00	-	50,000.00
Contingency	-	-		-			-		-
Activities	157,805.00	600,000.00		600,000.00			600,000.00	-	600,000.00
School Nutrition	173,967.00	600,000.00		600,000.00			600,000.00	-	600,000.00
Bond	-	-	-	-			-	-	-
Special Building	265,875.00	265,875.00	364,670.00	630,545.00			630,545.00		630,545.00
Qualified Capital Purpose Undertaking	166,350.00	166,350.00	145,868.00	312,218.00			312,218.00	-	312,218.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	3,397,814.00	6,900,022.00	5,061,294.00	11,961,316.00	1,250,000.00	6,461,422.00	10,904,185.00	1,057,131.00	11,961,316.00

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)	4,550,756.00	-	364,670.00	145,868.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	45,967.00	-	3,684.00	1,473.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,596,723.00	-	368,354.00	147,341.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,986,753.00	**$ 195,000.00**

COUNTY TREASURER'S BALANCE, 9-1-2024			
724,708.00	-	15,875.00	66,350.00

2023-2024 ACTUAL/ESTIMATED								
	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 DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	2,051,254.00	4,824,583.00	4,202,625.00	9,027,208.00	1,165,000.00	6,137,500.00	7,302,500.00	1,724,708.00
Depreciation	883,086.00	1,083,086.00		1,083,086.00			200,000.00	883,086.00
Employee Benefit	46,023.00	46,023.00		46,023.00			20,000.00	26,023.00
Contingency	-	-		-			-	-
Activities	207,805.00	457,805.00		457,805.00			300,000.00	157,805.00
School Nutrition	164,517.00	573,967.00		573,967.00			400,000.00	173,967.00
Bond	-	-	-	-			-	-
Special Building	468,769.00	468,769.00	323,278.00	792,047.00			526,172.00	265,875.00
Qualified Capital Purpose Undertaking	169,121.00	169,121.00	115,229.00	284,350.00			118,000.00	166,350.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	3,990,575.00	7,623,354.00	4,641,132.00	12,264,486.00	1,165,000.00	6,137,500.00	8,866,672.00	3,397,814.00

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.

MOTOR VEHICLE TAXES	
$	**195,000.00**

County-District # 34-0001

Southern School District

2022-2023 ACTUAL								
	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 DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	1,668,231.00	5,094,897.00	3,572,729.00	8,667,626.00	1,093,339.00	5,523,033.00	6,616,372.00	2,051,254.00
Depreciation	1,076,778.00	1,127,585.00		1,127,585.00			244,499.00	883,086.00
Employee Benefit	45,944.00	46,023.00		46,023.00			-	46,023.00
Contingency	-	-		-			-	-
Activities	207,025.00	408,122.00		408,122.00			200,317.00	207,805.00
School Lunch	95,256.00	504,739.00		504,739.00			340,222.00	164,517.00
Bond	-	-	-	-			-	-
Special Building	322,391.00	341,916.00	165,966.00	507,882.00			39,113.00	468,769.00
Qualified Capital Purpose Undertaking	169,966.00	181,343.00	107,062.00	288,405.00			119,284.00	169,121.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 3,585,591.00	7,704,625.00	3,845,757.00	11,550,382.00	1,093,339.00	5,523,033.00	7,559,807.00	3,990,575.00

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.

MOTOR VEHICLE TAXES	
$	**186,971.00**

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence s

NAME	**Southern School District**
ADDRESS	**115 South St., P.O. Box 237**
CITY & ZIP CODE	**Wymore, NE 68466**
TELEPHONE	**402-645-3326**
WEBSITE	**ttps://www.southernschools.or**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER
NAME	Dave Zimmerman	Dr. Christopher Prososki
TITLE /FIRM NAME	Chairperson	Superintendent
TELEPHONE	402-645-3326	402-645-3326
EMAIL ADDRESS	db_zim@hotmail.com	cprososki@southernschools.org

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

- [ ] Board Chairperson
- [X] Clerk / Treasurer / Superintendent / Other
- [ ] Preparer

should be sent

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PREPARER

Dr. Christopher Prososki

Superintendent

402-645-3326

cprososki@southernschools.org

Southern School District

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 4,571,619.00

*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

1,838,090.00	/	414,505,125.00	=	0.44 %	(3)
2024 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor			

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.44 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 111,547.50

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 4,683,166.50**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) $ 4,965,077.00

(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 34-0001

Southern School District

Line No.		2024-2025 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ -

Southern School District

Schedule B - Levies

Levy Limit Compliance

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	4,596,723.00	-	368,354.00	147,341.00
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		147,341.00
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	147,341.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	4,596,723.00	-	368,354.00	-
14	Assessed Valuation	491,140,566	491,140,566	491,140,566	491,140,566
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.935928	0.000000	0.075000	0.000000
16	Total Levy for Compliance	1.010928			

Property Tax Request MUST also be within the School District's Property Tax Request Authority.

If the **total** levy on Line 16 is $1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than $1.05 and you **did not** hold a successful election to override the levy, you are in violation of the levy lid. The school district **must reduce property taxes** to meet the levy limitation.

If Total of Line 16 is greater than $1.05 and you **held** a successful election to override the levy, which is in effect for the you must **attach a copy of the election ballot and the certified election returns** to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

Special Building Fund levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

REMINDER: School districts that have combined levies greater than $1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

Line 5 Amounts to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to 9/1/17

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed $35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process.

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 4,596,723.00	$ 491,140,566	0.935928
Special Building Fund	$ 368,354.00	$ 491,140,566	0.075000
Bond Fund	$ -	$ 491,140,566	0.000000
Bond Fund	$ -	$ 491,140,566	0.000000
Bond Fund	$ -	$ 491,140,566	0.000000
QCPUF Fund	$ 147,341.00	$ 491,140,566	0.030000
QCPUF Fund	$ -	$ 491,140,566	0.000000
	$ -	$ 491,140,566	0.000000
	$ -	$ 491,140,566	0.000000
	$ -	$ 491,140,566	0.000000
	$ -	$ 491,140,566	0.000000
	$ -	$ 491,140,566	0.000000
	$ -	$ 491,140,566	0.000000
Total	$ 5,112,418.00		$ 1.040928

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract for Dr. Christopher Prososki

Notice is hereby given that Southern Schools has approval of a proposed superintendent employment contract amendment on its agenda for the board meeting to be held on December 11, 2023, at 7:30 pm at the Jr./Sr. High School Boardroom in Wymore, Nebraska.

After the 2024/25 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)	1

The estimated costs to the district for the 2024/25 year and future years are listed below:

	2024/25 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 155,520.00	$ 155,520.00	**$ 311,040.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			**$ -**
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 622.00	$ 622.00	$ 1,244.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*	$ 27,320.00	$ 27,320.00	$ 54,640.00
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 31,165.00	$ 31,165.00	$ 62,330.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 1,200.00	$ 1,200.00	$ 2,400.00
• *Cell Phone/Internet reimbursement*	$ 1,200.00	$ 1,200.00	$ 2,400.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 217,027.00**	**$ 217,027.00**	**$ 434,054.00**

Schedule D

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 34-0001

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Southern School District passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Southern School District resolves that:

1. The 2024-2025 property tax request be set at:

General Fund:	$	4,596,723.00
Bond Fund:	$	-
Special Building Fund:	$	368,354.00
Qualified Capital Purpose Undertaking Fund:	$	147,341.00

2. The total assessed value of property differs from last year's total assessed value by 12.8 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.957412 per $100 of assessed value.

4. Southern School District proposes to adopt a property tax request that will cause its tax rate to be 1.040928 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Southern School District will increase (or decrease) last year's budget by 3.41 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by Jared McKeever, seconded by Jeff Argo to adopt Resolution #34-0001.

Voting yes were:	Voting no were:
Betsy Frerichs	
Dana Dorn	
Dave Zimmerman	
Jeff Argo	
Jared McKeever	

Dated this 24 day of September, 2024

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Southern School District (34-0001) in Gage 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 9th day of September, 2024 at 7:15 o'clock, P.M., at Jr./Sr. High School Boardroom 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. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 6,616,372.00	$ 7,302,500.00	$ 7,711,422.00	$ 1,057,131.00	$ 4,217,797.00	$ 4,596,723.00
Depreciation	$ 244,499.00	$ 200,000.00	$ 1,000,000.00		$ 1,000,000.00	
Employee Benefit	$ -	$ 20,000.00	$ 50,000.00	$ -	$ 50,000.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 200,317.00	$ 300,000.00	$ 600,000.00	$ -	$ 600,000.00	
School Nutrition	$ 340,222.00	$ 400,000.00	$ 600,000.00	$ -	$ 600,000.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 39,113.00	$ 526,172.00	$ 630,545.00		$ 265,875.00	$ 368,354.00
Qualified Capital Purpose Undertaking	$ 119,284.00	$ 118,000.00	$ 312,218.00	$ -	$ 166,350.00	$ 147,341.00
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 7,559,807.00	$ 8,866,672.00	$ 10,904,185.00	$ 1,057,131.00	$ 6,900,022.00	$ 5,112,418.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 147,341.00	$ 4,965,077.00	$ 5,112,418.00

Notice of Special Hearing To Set Final Tax Request

Southern School District (34-0001) in Gage County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 19th day of, September 2024 at 6:15 o'clock P.M., at Gage County Courthouse for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	435,392,405	491,140,566	13%

	2023-2024 Budget Information				***2024-2025 Budget Information***				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	7,468,682.00	4,245,076.00	0.975000	0.864330	7,711,422.00	4,596,723.00	0.935928	-4%	3%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund _____			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	600,000.00	326,543.00	0.075000	0.066487	630,545.00	368,354.00	0.075000	0%	5%
Qualified Capital Purpose Undertaking Fund K - 12	300,000.00	130,617.00	0.030000	0.026595	312,218.00	147,341.00	0.030000	0%	4%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	8,368,682.00	4,702,236.00	1.080000	0.957412	8,654,185.00	5,112,418.00	1.040928	-4%	3%

PROOF OF PUBLICATION
The Fairbury Journal-News

STATE OF NEBRASKA, Jefferson County, ss.
Timothy Linscott being first duly sworn on oath deposes And says that he is the **Publisher** of **The FAIRBURY JOURNAL-NEWS** that he has actual knowledge of the facts hereinafter setforth; that the printed notice hereto attached was published in **The Fairbury Journal-News** once each week, 2 successive Weeks on the same day of each week; that the first Publication was on Aug. 28, 2024 ; and The last publish was on Sept-4, 2024; that said **The Fairbury Journal -News** is printed and published and has a general circulation in Jefferson County, Nebraska; that has a bona fide Circulation in excess of 300 copies weekly and has Been published within said county for 52 successive Weeks prior to the publication of this notice; and that it Is a legal newspaper under the statutes of the State of Nebraska.

Subscribed and sworn to before me this 4 day of Sept, 2024.

GENERAL NOTARY - State of Nebraska
JENNIFER LEWIS
My Comm. Exp. January 15, 2028

Notary Public

Publication fee _____ lines of 8 point type 2 times
$382.00.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Southern School District — **Gage**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU #5	07-1-2023 through 06-30-2024	Alternative School
ESU #5	07-1-2023 through 06-30-2024	Deaf or Hard of Hearing, Occupational Therapy, School Pyschologist, Speech Pathologist, School Psychotherapist, & Visual Impairment
ESU #5	07-1-2023 through 06-30-2024	Elementary School Science
ESU #5	07-1-2023 through 06-30-2024	PowerSchool
NASB - ALICAP	07-1-2023 through 06-30-2024	Pooled Insurance
NASB - NJUMP	07-1-2023 through 06-30-2024	Pooled Natural Gas
Southeast Nebraska Regional for Students who are Deaf or Hard of Hearing	07-1-2023 through 06-30-2024	Service for Deaf or Hard of Hearing Students
Southeastern Nebraska Milk Cooperative	07-1-2023 through 06-30-2024	Pooled Milk Purchasing
Gage County School Resource Officer	07-1-2023 through 06-30-2024	Safety and security partnership with Gage County to provide a part-time school resource officer
Southeast Community College - SENCAP	07-1-2023 through 06-30-2024	Dual credit opportunities for high school cource work

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Southern School District (34-0001) in Gage 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 9th day of September, 2024 at 7:15 o'clock, P.M., at Jr./Sr. High School Boardroom 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. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 6,616,372.00	$ 7,302,500.00	$ 7,711,422.00	$ 1,057,131.00	$ 4,217,797.00	$ 4,596,723.00
Depreciation	$ 244,499.00	$ 200,000.00	$ 1,000,000.00		$ 1,000,000.00	
Employee Benefit	$ -	$ 20,000.00	$ 50,000.00	$ -	$ 50,000.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 200,317.00	$ 300,000.00	$ 600,000.00	$ -	$ 600,000.00	
School Nutrition	$ 340,222.00	$ 400,000.00	$ 600,000.00	$ -	$ 600,000.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 39,113.00	$ 526,172.00	$ 630,545.00		$ 265,875.00	$ 368,354.00
Qualified Capital Purpose Undertaking	$ 119,284.00	$ 118,000.00	$ 312,218.00	$ -	$ 166,350.00	$ 147,341.00
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 7,559,807.00	$ 8,866,672.00	$ 10,904,185.00	$ 1,057,131.00	$ 6,900,022.00	$ 5,112,418.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 147,341.00	$ 4,965,077.00	$ 5,112,418.00

24-25 ZNEZ

PROOF OF PUBLICATION
The Fairbury Journal-News

STATE OF NEBRASKA, Jefferson County, ss.
Timothy Linscott being first duly sworn on oath deposes And says that he is the **Publisher** of **The FAIRBURY JOURNAL-NEWS** that he has actual knowledge of the facts hereinafter setforth; that the printed notice hereto attached was published in **The Fairbury Journal-News** once each week, 2 successive Weeks on the same day of each week; that the first Publication was on July 24, 2024 ; and The last publish was on July 31, 2024; that said **The Fairbury Journal -News** is printed and published and has a general circulation in Jefferson County, Nebraska; that has a bona fide Circulation in excess of 300 copies weekly and has Been published within said county for 52 successive Weeks prior to the publication of this notice; and that it Is a legal newspaper under the statutes of the State of Nebraska.

NOTICE OF BOARD MEETING
NOTICE OF VOTE TO INCREASE BASE GROWTH PERCENTAGE USED TO DETERMINE PROPERTY TAX REQUEST AUTHORITY

The **Southern Public Schools Board of Education** will meet August 14, 2024, at 7:30 p.m. for a board meeting. Among other topics to be discussed, pursuant to NEB. REV. STAT. § 79-3405, the Board will vote on whether to increase the school district's base growth percentage by up to 7%. A copy of the agenda, kept continuously current, is available for public inspection in the superintendent's office during normal business hours. 19-20b
ZNEZ

Subscribed and sworn to before me this 31 day of July, 2024.

GENERAL NOTARY - State of Nebraska
JENNIFER LEWIS
My Comm. Exp. January 15, 2028

Jennifer Lewis
Notary Public

Publication fee 22 lines of 8 point type 2 times
$17.73.

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

{certification required on or before August 20th of each year}

SOUTHERN SCHOOL DISTRICT #1

TO: **115 S 11TH ST**
WYMORE NE 68466-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF GAGE

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
SCHOOL 1 WYMORE	3	34-0001		489,589,626	1,838,090	413,048,960	0.45

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[a] *Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.*

I PATRICIA MILLIGAN, GAGE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Patricia Milligan
(signature of county assessor)

August 16, 2024
(date)

COUNTY ASSESSOR Seal GAGE COUNTY, NEBRASKA

CC: County Clerk, GAGE County
CC: County Clerk where school district is headquartered, if different county, _____ County

- ***Reminders to School District:*** *1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request* ***excludes*** *the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

{certification required on or before August 20th of each year}

TO: SOUTHERN PUBLIC SCHOOLS
115 S 11TH ST
PO BOX 237
WYMORE, NE 68466

TAXABLE VALUE LOCATED IN THE COUNTY OF PAWNEE

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
SOUTHERN 1	3	34-0001		1,550,940	0	1,456,165	0.00

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[a] *Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.*

I VICKIE L WIERS, PAWNEE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Vickie L Wiers
(signature of county assessor)

8-19-2024
(date)

CC: County Clerk, PAWNEE County

CC: County Clerk where school district is headquartered, if different county, _____ County

- ***Reminders to School District:*** *1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request* ***excludes*** *the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

MINUTES
BOARD OF EDUCATION
September 24, 2024
6:30 PM

I. Call Meeting to Order

President Dave Zimmerman called the meeting to order at 6:30 p.m. and the following members were present: Betsy Frerichs, Dana Dorn, Dave Zimmerman, Jared McKeever, & Jeff Argo. The following administrator was present: Christopher Prososki.

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: 9/18/2024
Reasonable advance notice was simultaneously given to board members and a copy of their acknowledgment 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. Motion to exclude Debra Schlake from the Special School Board Meeting

Motion to exclude Debra Schlake from the special school board meeting. This motion, made by Dana Dorn and seconded by Jeff Argo, passed.
yes: 5, no: 0, Absent: 1

I.C. Notice of Nebraska Open Meetings Act Posted

President Dave Zimmerman announced that a complete copy of the Nebraska Open Meetings Act was posted on the back of the board of education meeting room.

II. Approval of Minutes from the September 9, 2024, Regular Board Meeting and the September 9, 2024, Budget Hearing

Motion to approve minutes from from the September 9, 2024, Regular Board Meeting and the September 9, 2024, Budget Hearing. This motion, made by Jeff Argo and seconded by Betsy Frerichs, passed.
yes: 5, no: 0, Absent: 1

III. Communications, Audiences, and Recognitions

III.A. Public comments will not be received after this period of time. Public comment period is limited to 5 minutes per person and a total of 30 minutes overall.

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

IV.A. Policy 6043: Sharing Mapping Data

Motion to approve Policy 6043: Sharing Mapping Data. This motion, made by Jeff Argo and seconded by Dana Dorn, passed.
yes: 5, no: 0, Absent: 1

With the passage of LB 1329, school districts may choose to apply for grant funding to create and share mapping data (defined as maps relating to the school buildings or school property with data for an efficient emergency response to such buildings or property) with public safety agencies. If a district wants to apply for a grant to create and share this information, a district must pass Policy 6043: Sharing Mapping Data, and ensure that the creation and distribution of the mapping data meets the requirements of the legislation.

IV.B. The 2024-2025 Southern Public Schools Budget

Motion to approve the 2024-2025 Southern Public Schools Budget. This motion, made by Jared McKeever and seconded by Dana Dorn, passed.
yes: 5, no: 0, Absent: 1

Dr. Prososki gave an overview of the proposed 2024-2025 budget. The 2024-2025 budget continues to invest in meeting the needs of our district, which continues to have growing student needs dating back to the pandemic. 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 does not have to amend the budget 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 2024-2025 school year, the district gained $410,182 in valuation 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, inflation, etc.). The overall personnel cost will be up by $247,486. 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 cost $250,000 this upcoming school year. In addition, the district needs to replace a chiller at the Jr./Sr. High School, and 2 condensers at the elementary school, which will cost the district around $350,000-$450,000 this school year.

Dr. Prososki noted the valuation in Gage County was $489,589,626 and the valuation in Pawnee County was $1,550,940. The district's overall valuation was $491,140,566, and Southern saw an increase 12.80% or a $55,748,161 increase between Gage and Pawnee Counties from the prior year. Dr. Prososki 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)
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
2023	$433,936,240	8.55%	$1,456,165	0.94%	$435,392,405	8.52%	$34,201,611
2024	$489,589,626	12.82%	$1,550,940	6.05%	$491,140,566	12.80%	$55,748,161

IV.C. The 2024-2025 Property Tax Resolution

Motion to approve the2024-2025 Property Tax Resolution. This motion, made by Jared McKeever and seconded by Jeff Argo, passed.
yes: 5, no: 0, Absent: 1

Dr. Prososki gave an overview of the proposed 2024-2025 property tax request and tax rate. Dr. Prososki recommended the General Fund levy be set at $0.9359, the Special Building Fund levy be set at $0.075, and the Qualified Capital Purpose Undertaking Fund be set at $0.03. He recommended the overall levy be set at 1.0409. Based on these recommended mill levies, the General Fund tax request will generate $4,596,723, the Special Building Fund tax request will generate $368,354, and the Qualified Capital Purpose Undertaking Fund tax request will generate $147,341. The overall proposed tax request will generate $5,112,418. Based on these proposed figures, the overall mill levy will decrease by around 0.039 cents from the previous year, and the tax request will go up by $410,182 from the previous year. Lastly, Dr. Prososki 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 2022-2023 school year by Average Daily Membership.

Year	Building Fund	QCPUF	Bond Fund	General Fund	Total
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
2023-2024	$ 326,543	$ 130,617		$ 4,245,076	$ 4,702,236
2024-2025	$ 368,354	$ 147,341		$ 4,596,723	$ 5,112,418

	Building Fund	QCPUF	Bond Fund	General Fund	Total
2020-2021	0.0100	0.0300		1.0400	1.0800
2021-2022	0.0100	0.0300		1.0400	1.0800
2022-2023	0.0500	0.0300		1.0000	1.0800
2023-2024	0.0750	0.0300		0.9750	1.0800

2024-2025	0.0750	0.0300		0.9359	1.0409

Cost Per Pupil (2022-2023)
Average Daily Membership (ADM)
Pioneer Conference Comparison

District	Rank (244 Districts Total)	Per Pupil Spending (ADM)
Johnson-Brock	42	$15,607
Sterling	86	$18,749
Southern	102	$19,788
Friend	163	$23,026
Pawnee City	173	$23,473
Diller-Odell	193	$24,890
Lewiston	215	$29,579
HTRS	234	$32,438
Exeter-Milligan	236	$34,509
FCSH	N/A	N/A
NCL	N/A	N/A

V. Adjournment

Motion to adjourn the meeting at 6:39 p.m. This motion, made by Jeff Argo and seconded by Dana Dorn, passed.
yes: 5, no: 0, Absent: 1

The next Regular Board meeting is scheduled for 7:30 p.m., October 14, 2024, at Southern Jr./Sr. High School Boardroom 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

MINUTES
BOARD OF EDUCATION
August 14, 2024
7:45 PM

I. Call Meeting to Order
President Dave Zimmerman called the meeting to order at 7:44 p.m. and the following members were present: Betsy Frerichs, Dana Dorn, Dave Zimmerman, Debra Schlake, Jared McKeever, & Jeff Argo. The following administrators were present: Kane Hookstra, Jeff Murphy, & Christopher Prososki.

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: 8/7/2024
Reasonable advance notice was simultaneously given to board members and a copy of their acknowledgment 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 was posted on the back of the board of education meeting room.

II. Approval of Minutes from the July 8, 2024, Regular Board Meeting

Motion to approve minutes from the July 8, 2024, Regular Board Meeting. This motion, made by Debra Schlake and seconded by Betsy Frerichs, passed.
yes: 6, no: 0

III. Communications, Audiences, and Recognitions

III.A. Public comments will not be received after this period of time. Public comment period is limited to 5 minutes per person and a total of 30 minutes overall.

IV. Financial Statement: Items for Discussion, Consideration, and/or Action

IV.A. Approval of Bills

IV.A.1. General Fund, Special Building Fund, Depreciation Fund, and Qualified Capital Purpose Undertaking Fund Claims

Motion to approve the general fund, special building fund, depreciation fund, and qualified capitol purpose undertaking fund claims. This motion, made by Dana Dorn and seconded by

Jared McKeever, passed.
yes: 6, no: 0

IV.A.2. Lunch & Activity Claims

V. Support Service

V.A. Facility Update

John Eisenhauer provided the school board with a written report on shampooing the carpets, painting the football field, installing new concrete at the football field, Armor Glass installing the security film at both buildings, the 2 new suburbans arrived for fall activities, and wiring the shot clocks at the Jr./Sr. High School for the upcoming basketball season.

Dr. Prososki noted that 2 Roof Top Units need to be replaced at the Elementary School and the chiller at the Jr./Sr. High School needs to be replaced as well. Dr. Prososki noted he would like to complete this project in the spring before it gets too hot. In addition, Southern was awarded a Diamond Certification in School Safety, and less than 2% of school districts across Nebraska have achieved this certification to date.

V.B. Personnel Items

V.C. Technology Update

VI. Administrative and Committee Reports

VI.A. Student Board Member Report

VI.B. Elementary Principal's Report

The elementary principal reported on the following items: estimated enrollment figures, data team meetings, WORDS training, Open House on August 21, the use of a DESSA serener, the installation of a new Gaga Ball pit, and the use of a portable stop sign outside of the elementary school.

VI.C. Secondary Principal's Report

The secondary principal reported on the following items: 7th grade orientation, all spots filled at the ESU 5 alternative school, end of the year training, fall sports participation numbers (Football - 13, Softball = 12, & Volleyball = 18), and estimated enrollment figures.

VI.D. Superintendent's Report

Dr. Prososki went over the budgeted expenditures for the 2024-2025 school year, and he noted that the expenditures will be up around 3.20% from the previous school year. Dr. Prososki noted that the expenditures were up because of the increases in staffing costs, the purchase of new English Language Arts textbooks, and inflation increasing the cost of everyday items. Dr. Prososki said that there are always unknowns that pop up in a school's budget, and he always

tries to find room in the budget for unexpected items. Next, Dr. Prososki said that the USDA is requiring adult breakfast and adult lunch prices to be set at $2.80 and $4.95 respectively. Next, Dr. Prososki informed the school board of some upcoming Nebraska Association of School Boards (NASB) area membership meetings. Dr. Prososki then went over the back-to-school letter, and he said that he recently completed a federal ESSA Consolidated grant, and the district will receive $120,421 from this grant. Dr. Prososki went over the beginning of the year faculty presentation, he gave the school board an update on an unfunded mandate bill called LB644/727 or the pink postcard bill. Next, he went over how the pandemic is still having lingering effects on education and these effects are not being seen on a family farm or at a local business. Dr. Prososki gave the school board an update on Pillen's property tax cut plan, and he went over how the U.S. Supreme Court ended the Chevron deference. Dr. Prososki said that there was a recent injunction on the 2024 Title IX regulations in Nebraska. He noted that no administrator supports the poorly written 2020 Title IX regulations in the United States and, unfortunately, common sense was not applied to these regulations. Dr. Prososki said that he and Taylor Schmidt are diligently working on an intensive federal fiscal desk review that is due on August 30, 2024, over all federal funds and the last 2 ESSER stimulus funds. He noted this is not an ideal time for such a comprehensive audit with school starting and the budget being due. Lastly, Dr. Prososki said he was appointed over the summer months to the Nebraska Council on Teacher Education (NCTE), which works with all higher education institutions in Nebraska regarding both teacher certification and administration certification. In addition, he was also appointed to the UNK Safety Center Advisory Council that helps oversee Rule 91 & 92 regarding driver qualifications and safety standards for pupil transportation in Nebraska.

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

VII.A. Approve $12,000 to Gage County to Cover a Portion (17%) of the School Resource Deputy (SRD) Position for the 2024-2025 School Year

Motion to approve $12,000 to Gage County to cover a portion (17%) of the School Resource Deputy (SRD) position for the 2024-2025 school year. This motion, made by Jeff Argo and seconded by Jared McKeever, passed.
yes: 6, no: 0

Dr. Prososki noted that Gage County will cover half of this position and the remainder will be covered by Diller-Odell, Freeman, & Southern for the 2024-2025 school year.

VII.B. Discuss, Consider, and Take all Necessary Action to Adopt a Resolution Increasing the School District's Base Growth Percentage used to Determine the School District Property Tax Request by up to 7%

Motion to approve a resolution increasing the school district's base growth percentage used to determine the school district property tax request by up to 7%. This motion, made by Dana Dorn and seconded by Debra Schlake, passed.
Jeff Argo: yes, Dana Dorn: yes, Betsy Frerichs: yes, Jared McKeever: yes, Debra Schlake: yes, David Zimmerman: yes
yes: 6, no: 0

VII.C. Set the Budget Hearing for September 9, 2024, at 7:15 p.m. in the Boardroom in Wymore, NE

Motion to set the budget hearing for September 9, 2024, at 7:15 p.m. in the boardroom in Wymore, NE. This motion, made by Debra Schlake and seconded by Jared McKeever, passed. yes: 6, no: 0

VII.D. Option Enrollment Applications

VIII. Adjournment

Motion to adjourn the meeting at 8:37 p.m. This motion, made by Jeff Argo and seconded by Debra Schlake, passed.

yes: 6, no: 0

The next Regular Board meeting is scheduled for September 9, 2024, at Southern Jr./Sr. High School Boardroom 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

RESOLUTION OF THE BOARD OF EDUCATION TO INCREASE BASE GROWTH PERCENTAGE TO DETERMINE ITS PROPERTY TAX REQUEST AUTHORITY

WHEREAS, the Board of Education ("Board") for **Gage County School District 34-0001**, commonly known as **Southern Public Schools** (the "School District"), is planning the School District's annual budget for the 2024–2025 school year; and

WHEREAS, the funding needed for the School District to meet its obligations to its students will require an increase in the base growth percentage used to determine the School District's property tax request authority under NEB. REV. STAT. § 79-3403; and

WHEREAS, Nebraska law authorizes the Board, upon an affirmative vote of at least seventy percent (70%) of the Board, to increase such base growth percentage by up to 7%.

BE IT THEREFORE RESOLVED that, pursuant to NEB. REV. STAT. § 79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2024–2025 budget in an amount of 7%.

Said Resolution was adopted by the Board of Education by a vote of 6 to 0 on the 14th day of August, 2024.

Richard A. Zimmerman
President of the Board of Education

ATTEST:

Debra Schlake
Secretary of the Board of Education

District Number: 34-0001-000
District Name: SOUTHERN SCHOOL DISTRICT 1
District Phone: (402)645-3326

Instructions (https://cdn.education.ne.gov/wp-content/uploads/2021/06/2122_LC2Instructions.pdf)

Checklist (/Budget_Document_Checklist.pdf)

2024/25 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	6,461,422
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	**A-355**	0
Total Adjusted Budget Authority	A-361	6,461,422
Total Allowable Budget Authority	A-780	6,461,422

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File no file selected

Upload Budget Data

Excel file ONLY - 20MB limit

Update the budget data any time a change is made to the Budget Spreadsheet.

2024/25 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2024/25 General Fund Budget of Disbursements & Transfers	**B-100**	7,711,422
2024/25 Special Grant Funds	B-110	0
2024/25 Special Education Budget of Disbursements & Transfers	**B-120**	1,250,000
2024/25 General Fund Lid Exclusions	**B-130**	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	6,461,422
2024/25 Unused Budget Authority	B-150	0

Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.

Total Unused Budget Authority		
2023/24 Total Unused Budget Authority	B-160	0
2024/25 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	0
2024/25 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	0

Additional Budget Authority Approved by Patron		
Did you hold a successful special election for additional **BUDGET** Authority? (Not a levy override)	**B-180**	○ Yes ● No

2024/25 Section C: Allowable Reserves and Total Reserves		
2024/25 Applicable Allowable Reserve Percentage	C-170	45.00
2024/25 Total Allowable Reserves	C-180	3,470,140
2024/25 General Fund Necessary Cash Reserve	**C-300**	1,057,131
2024/25 Depreciation Fund Total Requirements	**C-310**	1,000,000
2024/25 Employee Benefit Fund Necessary Cash Reserve	**C-320**	0
Total Reserves	C-340	2,057,131

Levy Override Approved by Patron		
Did you hold a successful election of your patrons for a levy override that applies to the current year?	**B-400**	○ Yes ● No

Certified Assessed Valuation	B-490	491,140,566

2024/25 Section D: Property Tax Request Authority		
2024/25 Property Tax Request Authority	D-110	4,493,897
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	(•) Yes ( ) No
Maximum Amount Allowed:	D-130	471,180
Enter the amount approved by the School Board.	D-140	471,180
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	( ) Yes (•) No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	4,965,077

2024/25 Property Tax Request General Fund	D-210	4,596,723
2024/25 Property Tax Request Special Building Fund	D-220	368,354
2024/25 Total Property Tax Request	D-230	4,965,077
2024/25 Unused Property Tax Request Authority	D-240	0

Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	536,659

Recalculate LC-2 after making changes to individual lines *(Form not saved)*	Recalculate LC-2
Save a copy of the LC-2 without submitting to NDE *(Save before moving to another page)*	Save LC-2
Submit completed LC-2 to NDE. You can upload your Budget Documentation on the next screen. Mailed or emailed budgets will not be accepted by NDE.	District Approval
Log Out of LC-2 system *(If you log out without saving and/or submitting your data, changes will be lost.)*	Log Out

District Number: 34-0001-000
District Name: SOUTHERN SCHOOL DISTRICT 1
District Phone: (402)645-3326

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	0

Save Grants **If you made any changes to the Special Grant Fund List, click here before returning to the LC2.**

Print Grants

*** Items denoted with a * must be approved by the State Board of Education.**
Email your request for approval of these items to:

Theresa Haarberg at theresa.haarberg@nebraska.gov

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants	1.115	0
Adult Education & Family Literacy Act Grants	1.12	0
Adult Education Volunteer Coordination Program	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	0
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	0

ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.255	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.26	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
GEERS – Governor's Emergency Education Relief Fund (CARES, CRRSA)	1.28	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	0
High School Equivalency Assistance Act Grants	1.3	0
IDEA Part B, C Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, and Non-public)	1.305	0
IDEA Special Education Discretionary Grants (includes State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants, and other Office of Special Education Program (OSEP) Grants	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.36	0
Medicaid in Public Schools (MIPS)	1.365	0
Mentoring for Success Grants	1.37	0
Microsoft Settlement Agreement	1.375	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0

NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	0
South Omaha Scholastic Foundation (formerly known as Ritonya•Buscher•Poehling Scholarship and Teacher Grant Fund)	1.48	0
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.5	0
Smaller Learning Communities Program Grants	1.505	0
SPED Planning Region Team	1.51	0
Stackable, instructionally embedded, Portable Science (SIPS) Assessments.	1.515	0
Statewide Longitudinal Data System	1.52	0
State Personnel Development Grant	1.522	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

Grant Description	Line	Amount
*Insurance Settlements	1.565	0
*Interfund Loans	1.57	0
*Reimbursements for Wards of the Court	1.575	

		0
*Short-Term Borrowings	1.58	0
*Special Supplementary Grants from City or County Governments	1.585	0
*Special Supplementary Grants from City or County Governments	1.59	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	0