

SPECIAL BOARD MEETING.....August 25, 2014

The special meeting of the District #90 Board of Education was called to order by ~~President Arlan Paxton~~ <sup>Vice President Berva Arensdorf</sup> at 7:35 pm. Vice President Berva Arensdorf led the group in the Pledge of Allegiance. Roll call of members present: Berva Arensdorf, Toni Powers, Dean Seifer, Bob Ryland. Absent: Arlan Paxton, Rusty Kemp. Also in attendance were Superintendent Joe Sherwood and Kathy Fisher. Vice President Arensdorf noted that the open meetings law was posted in the room and asked if anyone was recording the meeting. No one recorded the meeting. Legal notice of the meeting was posted at the customary sites and emailed to board members on August 22, 2014. CONSENT AGENDA: Powers moved to approve the consent agenda. Seifer second. Voting: aye - Powers, Seifer, Ryland, Arensdorf. Nay - none. Motion carried. Kemp joined the meeting at 7:37 pm. Superintendent Sherwood shared that there was an increase in valuation of 17%. The board discussed the proposed budget. Paxton joined the meeting at 8:26 pm. There was consensus of the board to advertise the general budget proposal as presented. The general fund budget is slightly less than the 2013-14 budget and requires the same tax ask from county taxpayers. The board will also consider a 2 cent levy for the Special Building Fund. A Special Building Fund can be established when a school board decides to acquire or improve sites and/or to erect, alter or improve buildings. General Fund expenditures for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those expenditures associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund project is active at the same time, separate accounts for each project may be established within the single Special Building Fund. The tax levy for this fund is restricted to \$0.14 with local board approval or \$0.175 following a vote of the people for a term not to exceed ten years (§79-1098 R.R.S.). Our intent with the \$0.02 tax levy in the special building fund is to begin generating a little revenue to be able to respond when facility alterations or improvements become necessary. Nearly a decade ago, we were under the impression that our boiler at the high school was on its last leg. While it is still functioning today, several of the unit ventilators have issues that are no longer repairable due to their age - parts are obsolete. We are having roof issues on the north west corner of the gym and ball room, nearly every time we have a hard driving rain. The time is looming when it will become essential to respond to these problems and the Special Building Fund is a perfect vehicle to prepare for these kinds of issues, without having the funds get "swallowed up" in the general fund. Kemp moved to transfer \$50000 to depreciation. Paxton second. Voting: aye - Kemp, Paxton, Seifer, Ryland, Kemp, Arensdorf. Nay - none. Motion carried. The next regular board meeting will be held September 11 changing the meeting time to 4:00 pm because of the Homecoming pep rally and bonfire activities. Paxton moved to adjourn the meeting. Powers second. Voting: aye - Paxton, Powers, Seifer, Ryland, Kemp, Arensdorf. Nay - none. Motion carried. The meeting adjourned at 9:20 pm.

Signed: \_\_\_\_\_

*Toni L Powers*

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