

Agenda

1. Call to Order & Pledge of Allegiance

Rationale:

The mission of Gothenburg Schools is to prepare all students to become lifelong learners within a positive and innovative learning environment

A copy of the open meetings law is posted on the wall of the Board Room and is available to the public.

2. Recognition of Visitors

Rationale:

Opportunity for Public Expression:

- This item serves as the time entitled for public forum during which patrons may address the Board on matters of general concern per **Board Policy 8346, Opportunity for Public Expression**. (A copy of the policy is available.)
- Patrons will be allowed five (5) minutes to express their view. Board of Education Members will refrain from expressing personal opinions during the Public Forum unless asked a direct question by a patron recognized by the Board President as having the floor. The board imposed time limit may be extended by a majority vote of the Board. The board may limit collective comments on a particular topic when necessary. The Board may not take action on matters discussed in the Public Forum unless the item appears on the prepared agenda.
- All concerns and complaints should go through the chain of command beginning with the teacher/sponsor and then to the building administrator/program supervisor and finally to the Superintendent. If the initiating party is not satisfied with the response of the Superintendent, said party may address a written appeal to the Board of Education through the Secretary of the Board.

As a meeting of the Gothenburg Board of Education is a meeting held in public and not a public meeting, visitors should refrain from comments unless recognized by the chair.

3. Testimony, questions and discussion relating to the proposed 2017-18 Gothenburg Public Schools Budget Tax Request.

Rationale:

Dr. Teahon will present the proposed tax request.

Mr. Wyatt will open the floor for testimony. Board Policy 8346, Opportunity for Public Expression, limits speakers to five minutes. Board members will refrain from expressing personal opinions during the forum unless asked a direct question by a patron and being recognized by the board. (Policy 8346)

Attached Materials:

- Tax Request Hearing Notice
 - Computation of Taxes (comparison)
 - Board Resolution 9-11-17-2
 - Tax Request Hearing Materials
 - District Valuation
 - Debt Service
4. Adjournment

Internal Board Policies - Methods of OperationOpportunity for Public Expression

The Board of Education as a representative body, recognizes the importance of the public's viewpoint relative to the direction of the educational programs in Gothenburg Public Schools. Therefore, the following guidelines have been established for patrons to efficiently and effectively give expression to their suggestions, concerns, and grievances:

- A. Public Forum - Each Board meeting shall have on its agenda a specific time entitled Public Forum, during which patrons may address the Board on matters of general concern. Patrons wishing to address the Board during the Public Forum will be allowed five (5) minutes to express their view. Board of Education members will refrain from expressing personal opinions during the Public Forum unless asked a direct question by a patron recognized by the Board President as having the floor. The Board imposed time limit may be extended by a majority vote of the Board following a request to do so. Board action may not be taken on matters discussed during the Public Forum unless the matter specifically appears on the prepared agenda. In the discretion of the Board President, the Public Forum may be omitted or bypassed at some, but not all, meetings of the Board of Education.

- B. Concerns and Complaints - Board action shall not be taken regarding a concern or complaint unless the following procedure has been followed:
 - Step 1. All Complaints concerning a particular school situation shall be submitted to the Principal of the building. They should be submitted in writing when practical. If the party involved is other than an individual, then the organization or persons represented shall be identified. If the problem involves other than an individual building, then the matter shall be directed to the Superintendent.
 - Step 2. Should the matter not be resolved to the satisfaction of the parties involved, they may appeal to the Superintendent.
 - Step 3. If the initiating party is not satisfied with the response of the Superintendent, said party may address a written appeal to the Board of Education through the Secretary of the Board.

- C. Speak to Agenda Item - Patrons or visitors who desire to have an item placed on the monthly Board meeting agenda and speak on that item should make their wishes known to the Superintendent prior to the distribution of the meeting agenda. Upon receipt of a request to be heard the Superintendent may, in the discretion of the Superintendent, place the item on the agenda. The Board President shall then allow the patron or visitors to address the Board at the appropriate time. The length of this presentation will be determined at the discretion of the Board President. Persons who wish to speak to an agenda item will not be required to have their name be placed on the agenda prior to the meeting in order to speak about items on the agenda.

Legal Reference: §84-1412

Date of Adoption: July 14, 2008

Notice of Special Hearing To Set Final Tax Request

Gothenburg Public Schools (24-0020) in Dawson County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 11th day of September 2017 at 6:45 o'clock P.M., at Gothenburg High School-Discovery Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2016/17 Budget Information

2017/18 Budget Information

Fund	2016-2017 Property Tax Request	2016 Tax Rate	Property Tax Rate (2016-2017 Request Divided By 2017 Valuation)	2017-2018 Proposed Property Tax Request	Proposed 2017 Tax Rate
General Fund	8,131,313.05	0.928071	0.921964	8,055,555.48	0.913374
Bond Fund(s) K - 8	276,565.00	0.058733	0.058369	276,565.00	0.058369
Bond Fund(s) 9 - 12	470,909.74	0.053558	0.053394	470,909.74	0.053394
Special Building Fund	75,757.58	0.008647	0.008590	151,515.15	0.017179

COMPUTATION OF TAXES 2017-18 (FINAL)

9/5/2017

GENERAL FUND	2015-16	2016-17	2017-18	Difference
District 20	\$7,700,000	\$8,050,000	\$7,975,000	-\$75,000
(Tax Collection Fee)	\$77,778	\$81,313	\$80,555	
EXCLUSIONS	\$0	\$0	\$0	\$0
TOTAL	\$7,777,778	\$8,131,313	\$8,055,555	-\$75,758 -0.93%
VALUATION	\$823,392,992	\$876,152,096	\$881,955,931	\$5,803,835 0.66%
GENERAL FUND LEVY	0.944601	0.928071	0.913374	-0.0147
(subject to \$1.05 lid)	0.944601	0.928071	0.913374	-0.0147
	Col D for notice	0.887720	0.921964	
SPECIAL BUILDING FUND				
District 20	\$50,000	\$75,000	\$150,000	\$75,000
(Tax Collection Fee)	\$505	\$758	\$1,515	
(includes #27,#32,#284)	\$50,505	\$75,758	\$151,515	
VALUATION	\$823,392,992	\$876,152,096	\$881,955,931	\$5,803,835
	Col D for notice	0.005764	0.008590	0.66%
SPECIAL BLDG FUND LEVY	0.006134	0.008647	0.017179	0.0085
(subject to \$1.05 lid)	0.950735	0.936718	0.930553	\$0
	0.099265	0.113282	0.119447	\$0
Available within Lid	\$817,344	\$992,526	\$1,053,467	\$60,940
BOND FUND				
		\$740,000.00	\$740,000.00	
K-8 BOND	\$210,900	\$273,800	\$273,800	\$0
(w/o #27,#32,#284)	\$213,030	\$276,565	\$276,565	
VALUATION	\$443,973,942	\$468,748,428	\$473,819,941	\$5,071,513
K-8 BOND LEVY(original)	0.047983	0.059001	0.058369	-0.0006
	Col D for notice	0.045447	0.058369	
9-12 BOND	\$359,100	\$466,200	\$466,200	\$0
(all affiliated districts)	\$362,727	\$470,909	\$470,909	
	Col D for notice	0.041400	0.053394	
Total Bond Tax Request	\$575,757	\$747,474	\$747,474	
VALUATION	\$823,392,992	\$876,152,096	\$881,955,931	\$5,803,835
9-12 BOND LEVY (everyc	0.044053	0.053747	0.053394	-0.0004
District 20 Tot Bond Lev	0.092035	0.112748	0.111763	-0.0010
<hr/>				
Total Tax Request	\$8,404,040	\$8,954,545	\$8,954,545	\$0 0.00%
DISTRICT 20 LEVY (Orig	1.042770	1.049466	1.042316	-0.0071
(subject to \$1.05 lid)	0.950735	0.936718	0.930553	-0.0062
TOT AFFIL LEVY (CI Is)	0.994787	0.990465	0.983947	-0.0065

Tax Asking and Levy

	2008-09	2009-10
GENERAL FUND		
District 20	\$3,520,000	\$3,778,000
VALUATION	\$383,500,872	\$404,969,918
GENERAL FUND LEVY	0.917860	0.932909
SPECIAL BUILDING FUND		
District 20	\$505,000	\$353,500
VALUATION	\$383,500,872	\$404,969,918
SPECIAL BLDG FUND LEVY	0.131682	0.087290
BOND FUND		
K-8 BOND	\$306,889	\$310,933
VALUATION	\$247,433,407	\$257,856,260
K-8 BOND LEVY(original)	0.124029	0.120584
9-12 BOND	\$118,541	\$223,396
VALUATION	\$383,500,872	\$404,969,918
9-12 BOND LEVY (everyone)	0.030910	0.055164
Total Tax Request	\$4,450,430	\$4,665,829
DISTRICT 20 LEVY (Orig)	1.204480	1.195947

**BOARD RESOLUTION 9-11-17-2
2017-2018 TAX REQUEST RESOLUTION
FOR
DAWSON COUNTY SCHOOL DISTRICT 20**

WHEREAS, public notice was given at least five days in advance of a Special Public Hearing called for the purpose of discussing and approving or modifying the district’s Tax Requests for the 2017-2018 school fiscal year for the General Fund, Special Building Fund, the Affiliated Bond Fund, the District Bond Fund of Dawson County School District #20; and,

WHEREAS, such Special Public Hearing was held before the Board of Education (hereinafter “the Board”) of Dawson School District #20 (hereinafter “the District”) at the time, date, and place announced in the notice published in a newspaper of general circulation, a copy of which notice and proof of publication of which is attached hereto as Exhibit A, all as required by law; and,

WHEREAS, the Board provided an opportunity to receive comment, information and evidence from persons in attendance at such Special Hearing; and,

WHEREAS, the Board, after having reviewed the District’s Tax Requests for each said fund, and after public consideration of the matter, has determined that the Final Tax Requests as listed below are necessary in order to carry out the functions of the District, as determined by the Board for the 2017-2018 school fiscal year.

NOW BE IT THEREFORE RESOLVED that (1) the Tax Request for the General Fund should be, and hereby is set at \$8,055,555.48; (2) the Tax Request for the Special Building Fund should be, and hereby is set at \$151,515.15; (3) the Tax Request for the Affiliated Bond Fund should be, and hereby is set at \$470,909.74; (4) the Tax Request for the District #20 Bond Fund should be, and hereby is set at \$276,565.00.

It is so moved by _____ and seconded by _____ this 11th day of September, 2017.

Roll call vote as follows:

_____	YES	NO
DEVIN BRUNDAGE		
_____	YES	NO
KYLE FORNOFF		
_____	YES	NO
JON HUDSON		
_____	YES	NO
BECKY JOBMAN		
_____	YES	NO
JEREMY SITORIUS		
_____	YES	NO
NATE WYATT		

The undersigned herewith certifies, as Secretary of the Board of Education of Dawson County School District #20, that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

_____, Secretary
JEREMY SITORIUS

DAWSON COUNTY SCHOOL
DISTRICT #20

2017-2018 TAX REQUEST HEARING

Presented to

Gothenburg Public Schools
Board of Education and Patrons

September 11, 2017

by

Dr. Michael Teahon
Superintendent

Board of Education Tax Request Hearing
Monday, September 11, 2017 6:45 PM

Gothenburg Public Schools Discovery Center
(Greenhouse Classroom)
1322 Avenue I
Gothenburg, Nebraska 69138

Agenda

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personal opinions during the forum unless asked a direct question by a patron and being recognized by the board.

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**BOARD RESOLUTION 9-11-17-2
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FOR
DAWSON COUNTY SCHOOL DISTRICT 20**

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WHEREAS, such Special Public Hearing was held before the Board of Education (hereinafter "the Board") of Dawson School District #20 (hereinafter "the District") at the time, date, and place announced in the notice published in a newspaper of general circulation, a copy of which notice and proof of publication of which is attached hereto as Exhibit A, all as required by law; and,

WHEREAS, the Board provided an opportunity to receive comment, information and evidence from persons in attendance at such Special Hearing; and,

WHEREAS, the Board, after having reviewed the District's Tax Requests for each said fund, and after public consideration of the matter, has determined that the Final Tax Requests as listed below are necessary in order to carry out the functions of the District, as determined by the Board for the 2017-2018 school fiscal year.

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Roll call vote as follows:

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DEVIN BRUNDAGE		
_____	YES	NO
KYLE FORNOFF		
_____	YES	NO
JON HUDSON		
_____	YES	NO
BECKY JOBMAN		
_____	YES	NO
JEREMY SITORIUS		
_____	YES	NO
NATE WYATT		

The undersigned herewith certifies, as Secretary of the Board of Education of Dawson County School District #20, that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

_____, Secretary
JEREMY SITORIUS

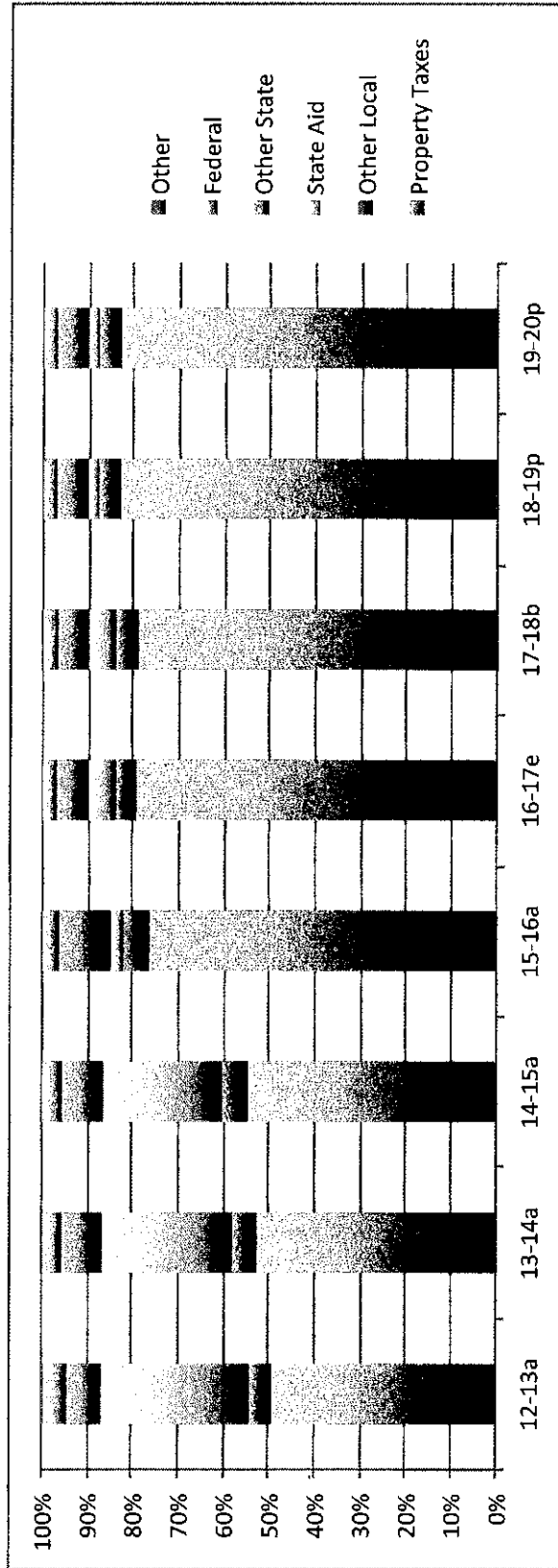
COMPUTATION OF TAXES 2017-18 (FINAL)

8/30/17

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TOTAL	\$7,777,778	\$8,131,313	\$8,055,555	-\$75,758
				-0.93%
VALUATION	\$823,392,992	\$876,152,096	\$881,955,931	\$5,803,835
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SPECIAL BLDG FUND LEVY	0.006134	0.008647	0.017179	0.0085
(subject to \$1.05 lid)	0.950735	0.936718	0.930553	\$0
	0.099265	0.113282	0.119447	\$0
Available within Lid				\$60,940
BOND FUND				
		\$740,000.00	\$740,000.00	
K-8 BOND	\$210,900	\$273,800	\$273,800	\$0
(w/o #27,#32,#28)	\$213,030	\$276,565	\$276,565	
VALUATION	\$443,973,942	\$468,748,428	\$473,819,941	\$5,071,513
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(all affiliated district)	\$362,727	\$470,909	\$470,909	
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Total Bond Tax Request	\$575,757	\$747,474	\$747,474	
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District 20 Tot Bond Lev	0.092035	0.112748	0.111763	-0.0010
Total Tax Request	\$8,404,040	\$8,954,545	\$8,954,545	\$0
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DISTRICT 20 LEVY (Original)	1.042770	1.049466	1.042316	-0.0071
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TOT AFFIL LEVY (CI Is)	0.994787	0.990465	0.983947	-0.0065

Gothenburg Public Schools
Revenue Distribution

GPS Revenue Distribution by PERCENTAGE



Revenue	12-13a	13-14a	14-15a	15-16a	16-17e	17-18b	18-19p	19-20p
Property T	\$4,903,067	\$4,958,125	\$5,039,664	\$7,083,585	\$7,900,000	\$7,975,000	\$8,450,000	\$8,450,000
Other Loca	\$487,956	\$515,306	\$529,457	\$526,653	\$440,000	\$500,000	\$500,000	\$500,000
State Aid	\$3,240,164	\$2,696,470	\$2,400,636	\$249,423	\$615,000	\$620,000	\$250,000	\$250,000
Other Stat	\$770,069	\$853,375	\$862,328	\$1,077,890	\$700,000	\$680,000	\$700,000	\$700,000
Federal	\$507,037	\$389,604	\$391,155	\$330,646	\$300,000	\$330,000	\$300,000	\$300,000
Other	\$43,465	\$26,604	\$12,342	\$11,500	\$10,000	\$10,000	\$10,000	\$10,000
Reserves				\$0		\$0	\$0	\$0
Total	\$9,951,758	\$9,439,484	\$9,235,582	\$9,279,697	\$9,965,000	\$10,115,000	\$10,210,000	\$10,210,000

Gothenburg Public Schools Dawson County District #20

2017 SCHOOL DISTRICT VALUATION

Exhibit A

DISTRICT #	2015 Valuation	2016 Valuation	2017 Valuation	Dollar Increase	Percent Increase
CUSTER CO.	94,678,383	101,247,195	102,250,884	\$1,003,689	0.99%
DAWSON CO.	633,578,401	669,550,126	671,850,506	\$2,300,380	0.34%
LINCOLN CO.	95,136,208	105,354,775	107,854,541	\$2,499,766	2.37%
TOTAL	\$823,392,992	\$876,152,096	\$881,955,931	\$5,803,835	0.66%
				2 yr increase	7.11%
				2 yr ave	3.56%

**2017 SCHOOL DISTRICT VALUATION
for BONDS**

Exhibit B

HS Bond

(all affiliated districts)

COUNTY	2015 Valuation	2016 Valuation	2017 Valuation	Dollar Increase	Percent Increase
Custer	94,678,383	101,247,195	102,250,884	\$1,003,689	0.99%
Dawson	633,578,401	669,550,126	671,850,506	\$2,300,380	0.34%
Lincoln	95,136,208	105,354,775	107,854,541	\$2,499,766	2.37%
Total	\$823,392,992	\$876,152,096	\$881,955,931	\$5,803,835	0.66%

K-8 Bond

COUNTY	2015 Valuation	2016 Valuation	2017 Valuation	Dollar Increase	Percent Increase
Custer	9,039,433	9,807,398	9,991,900	\$184,502	1.88%
Dawson	367,983,446	384,438,186	386,771,577	\$2,333,391	0.61%
Lincoln	66,951,063	74,502,844	77,056,464	\$2,553,620	3.43%
Total	\$443,973,942	\$468,748,428	\$473,819,941	\$5,071,513	1.08%

District #20 Debt Service

DATE	PRINCIPAL	COUPON INTEREST	TOTAL P+L	FISCAL TOTAL	Elem & Sec
12/15/17	655,000.00	0.800%	42,507.50	697,507.50	
6/15/18			39,887.50	39,887.50	272,836.15
8/31/18					737,395.00 464,558.85
12/15/18	660,000.00	1.050%	39,887.50	699,887.50	
6/15/19			36,422.50	36,422.50	272,434.70
8/31/19					736,310.00 463,875.30
12/15/19	670,000.00	1.250%	36,442.50	706,422.50	
6/15/20			32,235.00	32,235.00	273,303.28
8/31/20					738,657.50 465,354.23
12/15/20	675,000.00	1.500%	32,235.00	707,235.00	
6/15/21			27,172.50	27,172.50	271,730.78
8/31/21					734,407.50 462,676.73
12/15/21	690,000.00	1.750%	27,172.50	717,172.50	
6/15/22			21,135.00	21,135.00	273,173.78
8/31/22					738,307.50 465,133.73
9/18/36	700,000.00	1.850%	21,135.00	721,135.00	
6/15/23			14,660.00	14,660.00	272,244.15
8/31/23					735,795.00 463,550.85
9/19/36	710,000.00	2.000%	14,660.00	724,660.00	
6/15/24			7,560.00	7,560.00	270,921.40
8/31/24					732,220.00 461,298.60
12/15/24	720,000.00	2.100%	7,560.00	727,560.00	
8/31/25					727,560.00
	5,480,000.00		400,672.50	5,880,652.50	

- #3 Next two principles
- #4 Next three interest
- #16: Next payment
- #33: Far Right Column on CAL YR Next Yr
(take payments for next cal year + \$10 K)

2016-17	655,000.00	82,395.00
2017-18	660,000.00	76,310.00
2018-19	670,000.00	68,677.50
Rest	3,495,000.00	173,290.00
	5,480,000.00	400,672.50

Gothenburg Public Schools Dawson County District #20

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COUNTY	2015 Valuation	2016 Valuation	2017 Valuation	Dollar Increase	Percent Increase
Custer	94,678,383	101,247,195	102,250,884	\$1,003,689	0.99%
Dawson	633,578,401	669,550,126	671,850,506	\$2,300,380	0.34%
Lincoln	95,136,208	105,354,775	107,854,541	\$2,499,766	2.37%
Total	\$823,392,992	\$876,152,096	\$881,955,931	\$5,803,835	0.66%

K-8 Bond

COUNTY	2015 Valuation	2016 Valuation	2017 Valuation	Dollar Increase	Percent Increase
Custer	9,039,433	9,807,398	9,991,900	\$184,502	1.88%
Dawson	367,983,446	384,438,186	386,771,577	\$2,333,391	0.61%
Lincoln	66,951,063	74,502,844	77,056,464	\$2,553,620	3.43%
Total	\$443,973,942	\$468,748,428	\$473,819,941	\$5,071,513	1.08%

District #20 Debt Service

DATE	PRINCIPAL	COUPON INTEREST	TOTAL P+L	FISCAL TOTAL	Elem & Sec
12/15/17	655,000.00	0.800%	42,507.50	697,507.50	
6/15/18			39,887.50	39,887.50	272,836.15
8/31/18					737,395.00 464,558.85
12/15/18	660,000.00	1.050%	39,887.50	699,887.50	
6/15/19			36,422.50	36,422.50	272,434.70
8/31/19					736,310.00 463,875.30
12/15/19	670,000.00	1.250%	36,442.50	706,422.50	
6/15/20			32,235.00	32,235.00	273,303.28
8/31/20					738,657.50 465,354.23
12/15/20	675,000.00	1.500%	32,235.00	707,235.00	
6/15/21			27,172.50	27,172.50	271,730.78
8/31/21					734,407.50 462,676.73
12/15/21	690,000.00	1.750%	27,172.50	717,172.50	
6/15/22			21,135.00	21,135.00	273,173.78
8/31/22					738,307.50 465,133.73
9/18/36	700,000.00	1.850%	21,135.00	721,135.00	
6/15/23			14,660.00	14,660.00	272,244.15
8/31/23					735,795.00 463,550.85
9/19/36	710,000.00	2.000%	14,660.00	724,660.00	
6/15/24			7,560.00	7,560.00	270,921.40
8/31/24					732,220.00 461,298.60
12/15/24	720,000.00	2.100%	7,560.00	727,560.00	
8/31/25					727,560.00
	5,480,000.00		400,672.50	5,880,652.50	

- #3 Next two principles
- #4 Next three interest
- #16: Next payment
- #33: Far Right Column on CAL YR Next Yr
(take payments for next cal year + \$10 K)

2016-17	655,000.00	82,395.00
2017-18	660,000.00	76,310.00
2018-19	670,000.00	68,677.50
Rest	3,495,000.00	173,290.00
	5,480,000.00	400,672.50