

Board of Education Hearing to set Final
Tax Request

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

Monday, September 16, 2019 6:00 PM

Agenda

1. Open Hearing

Rationale:

The mission of Gothenburg Public Schools is to prepare all students 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

2.1. Public Participation

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. Hearings

3.1. Testimony, questions and discussion relating to the proposed 2019-2020 Gothenburg Public Schools Budget Tax Request.

Rationale: Dr. Rhodes 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 opinion during the forum unless asked a direct question by a patron and being recognized by the board. (Policy 8346)

Attached Materials:

1. Tax Request Hearing Notice
2. Computation of Taxes
3. Board Resolution 9-9-19-2
4. Tax Request Hearing Materials
5. District Valuation
6. Debt Service

4. Close Hearing

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 16th day of September 2019 at 6:00 o'clock P.M., at 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.

	2018-2019	2019-2020	Change
Property Valuations	873,819,396	885,897,224	1%

2018/19 Budget Information

Fund	2018-2019 Operating Budget	2018-2019 Property Tax Request	2018 Tax Rate	Property Tax Rate (2018-2019 Request Divided By 2019 Valuation)	2019-2020 Operating Budget	2019-2020 Proposed Property Tax Request	Proposed 2019 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	12,920,220.00	8,398,989.82	0.961181	0.948077	13,208,363.00	8,075,205.00	0.911528	-5%	2%
Bond Fund(s) K - 8	532,800.00	276,565.00	0.031650	0.031219	540,237.00	261,616.27	0.029531	-7%	1%
Bond Fund(s) 9 - 12	907,200.00	470,909.00	0.053891	0.053156	899,763.00	445,454.73	0.050283	-7%	-1%
Special Building Fund	950,000.00	151,515.15	0.017339	0.017103	1,767,000.00	515,507.00	0.058190	236%	86%
	15,310,220.00	9,297,978.97	1.064061	1.049555	16,415,363.00	9,297,783.00	1.049532	-1%	7%

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Legal Reference: §84-1412

Date of Adoption: July 14, 2008

**BOARD RESOLUTION 9-16-19-2
2019-2020 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 2019-2020 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 total assessed value of the property differs from last year's total assessed value by 1%; 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 \$1.05 per \$100 of assessed value; the Gothenburg Public Schools proposes to adopt a property tax requests that will cause its tax rate to be \$1.05 per \$100 of assessed value.

WHEREAS, based on the proposed property tax request and changes in other revenue, the total operating budget of Gothenburg Public Schools will exceed last year's by 7% percent.

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 2019-2020 school fiscal year.

NOW BE IT THEREFORE RESOLVED that (1) the Tax Request for the General Fund should be, and hereby is set at \$8,075,205.00; (2) the Tax Request for the Special Building Fund should be, and hereby is set at \$515,507.00; (3) the Tax Request for the Affiliated Bond Fund should be, and hereby is set at \$445,454.73; (4) the Tax Request for the District #20 Bond Fund should be, and hereby is set at \$261,616.27.

It is so moved by _____ and seconded by _____ this 16th day of September, 2019.

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

**BOARD RESOLUTION 9-16-19-2
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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

COMPUTATION OF TAXES 2019-20

9/4/19

GENERAL FUND	2017-18	2018-19	2019-20	Difference
District 20	\$7,975,000	\$8,315,000	\$7,994,453	-\$320,547
(Tax Collection Fee)	\$80,555	\$83,990	\$80,752	
EXCLUSIONS	\$0	\$0	\$0	\$0
TOTAL	\$8,055,555	\$8,398,990	\$8,075,205	-\$323,785 -3.86%
VALUATION	\$881,955,931	\$873,819,396	\$885,897,224	\$12,077,828 1.38%
GENERAL FUND LEVY	0.913374	0.961181	0.911528	-0.0497
(subject to \$1.05 lid)	0.913374	0.961181	0.911528	-0.0497
(prev tax rate on new valuation)		0.921879	0.948077	
SPECIAL BUILDING FUND				
District 20	\$150,000	\$150,000	\$510,352	\$360,352
(Tax Collection Fee)	\$1,515	\$1,515	\$5,155	
(includes #27, #32, #28)	\$151,515	\$151,515	\$515,507	
VALUATION	\$881,955,931	\$873,819,396	\$885,897,224	\$12,077,828
	#VALUE!	0.017339	0.017103	1.38%
SPECIAL BLDG FUND L	0.017179	0.017339	0.058190	0.0409
(subject to \$1.05 lid)	0.930553	0.978521	0.969719	\$0
	0.119447	0.071479	0.080281	\$0
Available within Lid	\$1,053,467	\$624,599	\$711,209	\$86,610
BOND FUND				
	\$740,000.00	\$740,000.00	\$700,000.00	
K-8 BOND (37%)	\$273,800	\$273,800	\$259,000	-\$14,800
(w/o #27, #32, #28)	\$276,565	\$276,565	\$261,616	
VALUATION	\$473,819,941	\$480,413,765	\$499,035,039	\$18,621,274
K-8 BOND LEVY (original)	0.058369	0.057568	0.052424	-0.0051
(prev tax rate on new valuation)		0.057568	0.055420	
9-12 BOND (63%)	\$466,200	\$466,200	\$441,000	-\$25,200
(all affiliated districts)	\$470,909	\$470,909	\$445,454	
	#VALUE!	0.053891	0.053156	
Total Bond Tax Request	\$747,474	\$747,474	\$707,070	
VALUATION	\$881,955,931	\$873,819,396	\$885,897,224	\$12,077,828
9-12 BOND LEVY (ever)	0.053394	0.053891	0.050283	-0.0036
District 20 Tot Bond Le	0.111763	0.111459	0.102707	-0.0088
<hr/>				
Total Tax Request	\$8,954,545	\$9,297,979	\$9,297,782	-\$197 0.00%
DISTRICT 20 LEVY (Original)	1.042316	1.089980	1.072426	-0.0176
(subject to \$1.05 lid)	0.930553	0.978521	0.969719	-0.0088
TOT AFFIL LEVY (CI Is)	0.983947	1.032412	1.020002	-0.0124

DATE	PRINCIPAL	COUPON INTEREST	TOTAL P+L	FISCAL TOTAL	Elem & Sec
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
	4,165,000.00		241,967.50	4,406,947.50	

#3	Next two principles	1,345,000.00		
#4	Next three interest	100,912.50		
#16:	Next payment	706,442.51		
#33:	Far Right Column on CAL YR Next Yr (take payments for next cal year + \$10 K)		706,422.50	

2019-20	670,000.00	68,677.50
2020-21	675,000.00	59,407.50
2021-22	690,000.00	48,307.50
Rest	2,130,000.00	65,575.00
	4,165,000.00	241,967.50

2019 SCHOOL DISTRICT VALUATION

Exhibit A

DISTRICT #	2017 Valuation	2018 Valuation	2019 Valuation	Dollar Change	Percent Change
CUSTER CO.	102,250,884	101,707,552	92,694,249	-\$9,013,303	-8.86%
DAWSON CO.	671,850,506	664,195,554	685,191,908	\$20,996,354	3.16%
LINCOLN CO.	107,854,541	107,916,290	108,011,067	\$94,777	0.09%
TOTAL	\$881,955,931	\$873,819,396	\$885,897,224	\$12,077,828	1.38%
				2 yr increase	0.45%
				2 yr ave	0.22%

**2019 SCHOOL DISTRICT VALUATION
for BONDS**

Exhibit B

HS Bond (all affiliated districts)

COUNTY	2017 Valuation	2018 Valuation	2019 Valuation	Dollar Change	Percent Change
Custer	102,250,884	101,707,552	92,694,249	-\$9,013,303	-8.86%
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K-8 Bond

COUNTY	2017 Valuation	2018 Valuation	2019 Valuation	Dollar Change	Percent Increase
Custer	9,991,900	10,014,937	9,067,986	-\$946,951	-9.46%
Dawson	386,771,577	393,836,206	413,243,814	\$19,407,608	4.93%
Lincoln	77,056,464	76,562,622	76,723,239	\$160,617	0.21%
Total	\$473,819,941	\$480,413,765	\$499,035,039	\$18,621,274	3.88%

DAWSON COUNTY SCHOOL
DISTRICT #20

2019-2020 TAX REQUEST HEARING

Presented to

Gothenburg Public Schools
Board of Education and Patrons

September 9, 2019

by

Dr. Todd Rhodes
Superintendent

Board of Education Hearing to set Final
Tax Request
Monday, September 9, 2019 7:00 PM

Gothenburg Public Schools Discovery Center
(Greenhouse Classroom)
1322 Avenue I
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Agenda

1. Call to Order & Pledge of Allegiance

Rationale:

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Rationale:

Opportunity for Public Expression:

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_____	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.

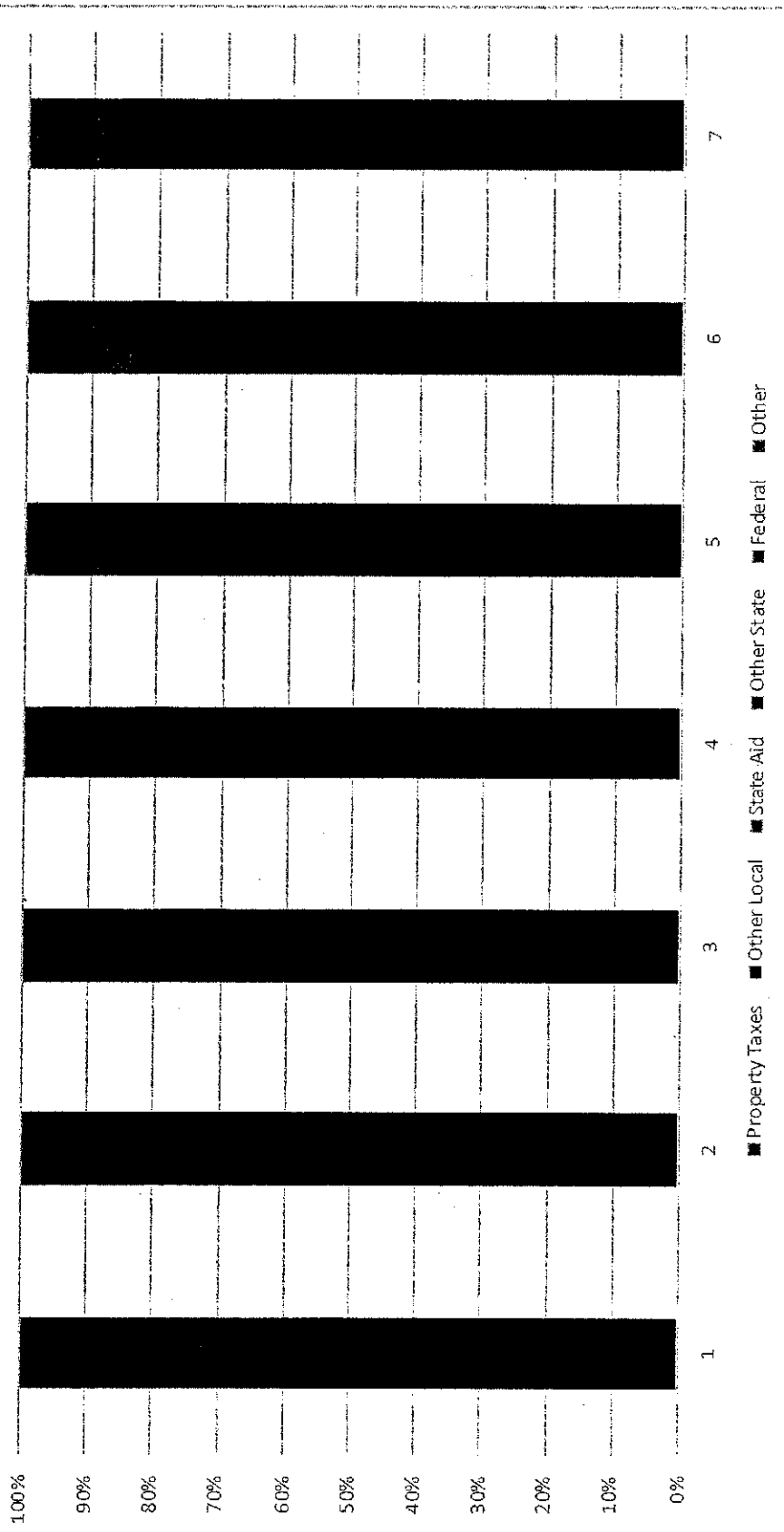
_____, Secretary
JEREMY SITORIUS

COMPUTATION OF TAXES 2019-20

9/4/19

GENERAL FUND	2017-18	2018-19	2019-20	Difference
District 20	\$7,975,000	\$8,315,000	\$7,994,453	-\$320,547
(Tax Collection Fee)	\$80,555	\$83,990	\$80,752	
EXCLUSIONS	\$0	\$0	\$0	\$0
TOTAL	\$8,055,555	\$8,398,990	\$8,075,205	-\$323,785
				-3.86%
VALUATION	\$881,955,931	\$873,819,396	\$885,897,224	\$12,077,828
				1.38%
GENERAL FUND LEVY	0.913374	0.961181	0.911528	-0.0497
(subject to \$1.05 lid)	0.913374	0.961181	0.911528	-0.0497
(prev tax rate on new valuation)		0.921879	0.948077	
SPECIAL BUILDING FUND				
District 20	\$150,000	\$150,000	\$510,352	\$360,352
(Tax Collection Fee)	\$1,515	\$1,515	\$5,155	
(includes #27, #32, #28)	\$151,515	\$151,515	\$515,507	
VALUATION	\$881,955,931	\$873,819,396	\$885,897,224	\$12,077,828
	#VALUE!	0.017339	0.017103	1.38%
SPECIAL BLDG FUND L	0.017179	0.017339	0.058190	0.0409
(subject to \$1.05 lid)	0.930553	0.978521	0.969719	\$0
	0.119447	0.071479	0.080281	\$0
Available within Lid	\$1,053,467	\$624,599	\$711,209	\$86,610
BOND FUND				
	\$740,000.00	\$740,000.00	\$700,000.00	
K-8 BOND (37%)	\$273,800	\$273,800	\$259,000	-\$14,800
(w/o #27, #32, #28)	\$276,565	\$276,565	\$261,616	
VALUATION	\$473,819,941	\$480,413,765	\$499,035,039	\$18,621,274
K-8 BOND LEVY (original)	0.058369	0.057568	0.052424	-0.0051
(prev tax rate on new valuation)		0.057568	0.055420	
9-12 BOND (63%)	\$466,200	\$466,200	\$441,000	-\$25,200
(all affiliated districts)	\$470,909	\$470,909	\$445,454	
	#VALUE!	0.053891	0.053156	
Total Bond Tax Request	\$747,474	\$747,474	\$707,070	
VALUATION	\$881,955,931	\$873,819,396	\$885,897,224	\$12,077,828
9-12 BOND LEVY (ever)	0.053394	0.053891	0.050283	-0.0036
District 20 Tot Bond Le	0.111763	0.111459	0.102707	-0.0088
Total Tax Request	\$8,954,545	\$9,297,979	\$9,297,782	-\$197
				0.00%
DISTRICT 20 LEVY (Original)	1.042316	1.089980	1.072426	-0.0176
(subject to \$1.05 lid)	0.930553	0.978521	0.969719	-0.0088
TOT AFFIL LEVY (C.I.s)	0.983947	1.032412	1.020002	-0.0124

Gothenburg Public Schools Revenue Distribution



	1	2	3	4	5	6	7
Revenue	14-15a	15-16a	16-17a	17-18	18-19e	19-20b	20-21p
Property Taxes	\$5,039,664	\$7,083,585	\$7,437,591	\$7,975,000	\$8,315,000	\$7,995,000	\$8,300,000
Other Local	\$529,457	\$526,653	\$532,115	\$525,000	\$520,000	\$675,000	\$550,000
State Aid	\$2,400,636	\$249,423	\$613,405	\$620,700	\$405,000	\$751,776	\$400,000
Other State	\$862,328	\$1,077,890	\$1,216,560	\$750,000	\$680,000	\$590,000	\$700,000
Federal	\$391,155	\$330,646	\$351,789	\$350,000	\$320,000	\$280,000	\$350,000
Other	\$12,342	\$11,500	\$8,409	\$10,000	\$10,000	\$10,000	\$10,000
Total	\$9,235,582	\$9,279,697	\$10,159,869	\$10,230,700	\$10,250,000	\$10,301,776	\$10,310,000
					ESTIMATED	ESTIMATED	ESTIMATED

2019 SCHOOL DISTRICT VALUATION

Exhibit A

DISTRICT #	2017 Valuation	2018 Valuation	2019 Valuation	Dollar Change	Percent Change
CUSTER CO.	102,250,884	101,707,552	92,694,249	-\$9,013,303	-8.86%
DAWSON CO.	671,850,506	664,195,554	685,191,908	\$20,996,354	3.16%
LINCOLN CO.	107,854,541	107,916,290	108,011,067	\$94,777	0.09%
TOTAL	\$881,955,931	\$873,819,396	\$885,897,224	\$12,077,828	1.38%
				2 yr increase	0.45%
				2 yr ave	0.22%

**2019 SCHOOL DISTRICT VALUATION
for BONDS**

Exhibit B

HS Bond (all affiliated districts)					
COUNTY	2017 Valuation	2018 Valuation	2019 Valuation	Dollar Change	Percent Change
Custer	102,250,884	101,707,552	92,694,249	-\$9,013,303	-8.86%
Dawson	671,850,506	664,195,554	685,191,908	\$20,996,354	3.16%
Lincoln	107,854,541	107,916,290	108,011,067	\$94,777	0.09%
Total	\$881,955,931	\$873,819,396	\$885,897,224	\$12,077,828	1.38%
K-8 Bond					
COUNTY	2017 Valuation	2018 Valuation	2019 Valuation	Dollar Change	Percent Increase
Custer	9,991,900	10,014,937	9,067,986	-\$946,951	-9.46%
Dawson	386,771,577	393,836,206	413,243,814	\$19,407,608	4.93%
Lincoln	77,056,464	76,562,622	76,723,239	\$160,617	0.21%
Total	\$473,819,941	\$480,413,765	\$499,035,039	\$18,621,274	3.88%

DATE	PRINCIPAL	COUPON INTEREST	TOTAL P+L	FISCAL TOTAL	Elem & Sec
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
12/15/20	675,000.00	1.500%	32,235.00	707,235.00	465,354.23
6/15/21			27,172.50	27,172.50	271,730.78
8/31/21					734,407.50
12/15/21	690,000.00	1.750%	27,172.50	717,172.50	462,676.73
6/15/22			21,135.00	21,135.00	273,173.78
8/31/22					738,307.50
9/18/36	700,000.00	1.850%	21,135.00	721,135.00	465,133.73
6/15/23			14,660.00	14,660.00	272,244.15
8/31/23					735,795.00
9/19/36	710,000.00	2.000%	14,660.00	724,660.00	463,550.85
6/15/24			7,560.00	7,560.00	270,921.40
8/31/24					732,220.00
12/15/24	720,000.00	2.100%	7,560.00	727,560.00	461,298.60
8/31/25					727,560.00
	4,165,000.00		241,967.50	4,406,947.50	

#3	Next two principles	1,345,000.00	
#4	Next three interest	100,912.50	
#16:	Next payment	706,442.51	
#33:	Far Right Column on CAL YR Next Yr (take payments for next cal year + \$10 K)		706,422.50

2019-20	670,000.00	68,677.50
2020-21	675,000.00	59,407.50
2021-22	690,000.00	48,307.50
Rest	2,130,000.00	65,575.00
	4,165,000.00	241,967.50