

Board of Education Special Meeting

Monday, September 16, 2019 6:00 PM

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

Agenda

1. Call to Order & Pledge of Allegiance

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. Approve the Agenda

Rationale:

The Board reserves the right to rearrange the order of items as needed.

3. Recognition of Visitors

- 3.1. 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.

4. Action Items

4.1. Consider the adoption of the 2019-2020 Budget through Board Resolution 9-16-19-1.

Rationale: Adoption of Board Resolution 9-16-19-1 sets the budget for District #20 for the 2019-20 fiscal year. See Budget Hearing Materials and Supplementary Budget Materials for more information.

Attached Materials:

- Letter of Transmittal
- Budget Hearing Notice and Summary
- Proposed Budget 2019-20 (by section)
 - Cover Page (p. 1)
 - 2019-20 Budgeted (p. 2)
 - 2018-19 Actual/Estimated (p. 3)
 - 2017-18 Actual (p. 4)
 - Correspondence (p. 5)
 - Schedule A
 - Schedule B
- Board Resolution 9-16-19-1
- Budget Hearing Materials
- Supplementary Budget Materials

4.2. Consider the adoption of Board Resolution 9-16-19-2 to set property tax request for 2019-2020.

Rationale: Adoption of Board Resolution 9-16-19-2 sets the tax request for District #20 for the 2019-2020 fiscal year. See Tax Hearing Materials for more information.

Attached Materials:

- Tax Request Hearing Notice
- Computation of Taxes (comparison)
- Board Resolution 9-16-19-2
- Tax Request Hearing Materials
- District Valuation
- Debt Service

4.3. Consider Board Resolution 9-16-19-3 to designate Flatwater Bank and First State Bank as official depositories for District #20 funds for 2019-2020 fiscal year.

Rationale: This is done annually as prescribed in Board Policy 3120 and Regulation 3120A.

Attached Materials:

Board Resolution 9-16-19-3

Board Policy 3120

Regulation 3120A

5. Executive (Closed) Session

Rationale:

The Board of Education may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. Closed sessions may be held for, but shall not be limited to, such reasons as: (a) strategy sessions with respect to collective bargaining, real estate purchases, or litigation; (b) discussion regarding deployment of security personnel or devices; (c) investigative proceedings regarding allegations or misconduct; or (d) evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person.

The vote to hold a closed session shall be taken in open session. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The Board shall restrict its consideration of matters during the closed portions to

only those purposes set forth in the motion to close as the reason for the closed session.
The meeting shall be reconvened in open session before any formal action may be taken.

6. Next Meeting

Rationale: Monday, October 14 at 7:00

7. Adjournment

Internal Board Policies - Methods of OperationAgenda Construction and Control

- A. Written meeting agendas will be prepared by the Superintendent of Schools in corroboration with the President of the Board of Education. Any Board member may submit agenda items to be placed on the agenda by the Superintendent and the Board President.
- B. Control of the agenda is the responsibility of the Board President.
- C. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting.
- D. An agenda, kept continuously current, shall be readily available for public inspection at the office of the Superintendent of School of the Gothenburg School District during normal business hours. Except for items of an emergency nature, the agenda shall not be altered later than 24 hours before the scheduled commencement of the meeting. The School Board shall have the right to modify the agenda to include items of an emergency nature only by action taken at the public meeting at which the item is to be considered.

Legal Reference: § 84-1411

Date of Adoption: November 13, 2006

Internal Board Policies - Methods of OperationProcedures During Meetings

In the absence of the President and the Vice President of the Board of Education at any meeting, the Board shall choose a President pro tempore. In the absence of the Secretary at any meeting, the Board shall also choose a Secretary pro tempore.

Any action taken on a question or a motion duly moved and seconded shall be by roll call vote of the Board in open session, and the record shall state how each member voted, or if the member was absent or abstained.

The vote to elect the leadership of the Board of Education at the reorganization meeting shall be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes of the meeting.

Legal Reference: §79-569
 §79-520
 §84-1413

Date of Adoption: April 14, 2008

Bylaws of the Board - MeetingsRegular Meetings

The Board shall meet in regular session on the second Monday of each calendar month, unless otherwise designated by the president with the approval of the Board. All meetings shall be held in the boardroom at the Gothenburg Schools unless otherwise designated by the president with the approval of the Board. In each odd-numbered year, the January meeting will be held on or after the first Thursday after the first Tuesday.

Legal Reference: §79-554 §79-555 §84-1401

Special Meetings

A special meeting of the Board may be called by the president when in his opinion it is necessary, or upon recommendation of the Superintendent of Schools, or any two (2) Board members. No business shall be transacted at any special meeting, which does not come within the purpose, or purposes set forth in the call for the meeting unless it is of an emergency nature. Special Board sessions may be adjourned to a definite date and time.

Legal Reference: §79-520 §79-554 §79-555 §84-1401

Advance Delivery of Meeting Materials

The Board shall require the Superintendent to prepare an agenda which, with the minutes, shall be mailed or delivered to the Board members on Friday or prior to each regular monthly Board meeting.

Items not placed on the regular agenda may be tabled until the regular meeting on the following month to provide the Board adequate time to research the item in question. All citizens in the district boundary are permitted to place an item on the agenda. Those persons outside the district may place an item on the agenda by permission of the President of the Board or the Superintendent of Schools.

Order of Business

The following shall be the order of business for the regular meetings. The order of business may be changed by consent of all members present.

Meeting call to order, Pledge of Allegiance, Approval/Changes to Agenda, Recognition of Visitors, Business Items (Consent Agenda, Action Items, Policy Review, and Reports), Discussion Items, Time/Date of Next Meeting, Adjournment.

Parliamentary Procedure

The rules of parliamentary procedures as embodied in Robert's Rules of Order shall govern the school Board in its deliberation when the issue in question is not covered by these policies and bylaws.

Minutes

The Board of Education shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed. The minutes shall be prepared by the secretary immediately following the meeting, shall be written, shall be available for inspection by the public and for distribution to the members of the Board within ten (10) working days, or prior to the next convened meeting, whichever occurs earlier, and shall be a part of the agenda for the next regular meeting at which time they shall be corrected, if necessary, and approved. The minutes shall be kept in the office of the superintendent and shall be public records and open to public inspection during normal business hours.

Legal Reference: §79-577 §79-555 §§ 84-1408-1414

Voting

Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the Board in open session, and the record shall state how each member voted, or if the member was absent or not voting. The requirement of a roll call or viva voce vote may be satisfied by used of an electronic voting device, which allows the yeas and nays of each member of the board to be readily seen by the public.

Date of Adoption: May 12, 2008

Date of Revision: August 8, 2016

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 BUDGET HEARING AND BUDGET SUMMARY

Gothenburg Public Schools (24-0020) in Dawson 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 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 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.

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2017-2018 (1)	2018-2019 (2)	2019-2020 (3)			
General	\$ 10,153,209.00	\$ 10,104,108.00	\$ 13,208,363.00	\$ 1,000,000.00	\$ 6,213,910.00	\$ 8,075,205.00
Depreciation	\$ 33,250.00	\$ 313,467.00	\$ 550,000.00	-	\$ 550,000.00	-
Employee Benefit	\$ 111,896.00	\$ 81,000.00	\$ 165,000.00	-	\$ 165,000.00	-
Contingency	-	-	-	-	-	-
Activities	\$ 586,001.00	\$ 520,451.00	\$ 750,000.00	-	\$ 750,000.00	-
School Nutrition	\$ 534,737.00	\$ 489,339.00	\$ 650,000.00	-	\$ 650,000.00	-
Bond	\$ 737,825.00	\$ 892,008.00	\$ 1,460,100.00	-	\$ 760,100.00	\$ 707,071.00
Special Building	-	-	\$ 1,767,000.00	-	\$ 1,256,648.00	\$ 515,507.00
Qualified Capital Purpose Undertaking	-	-	-	-	-	-
Cooperative	-	-	-	-	-	-
Student Fee	\$ 22,086.00	\$ 17,145.00	\$ 30,000.00	-	\$ 30,000.00	-
	-	-	-	-	-	-
TOTALS	\$ 12,179,004.00	\$ 12,417,518.00	\$ 18,580,463.00	\$ 1,000,000.00	\$ 10,375,658.00	\$ 9,297,783.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 707,071.00	\$ 8,590,712.00	\$ 9,297,783.00

**BOARD RESOLUTION 9-16-19-1
2019-2020 ADOPTION OF BUDGET
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 Budget for the 2019-2020 school fiscal year for General, Special Building, Depreciation Reserve, Employee Benefit, School Nutrition, School Activity, Bond and Student Fees Funds: 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; and,

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

NOW BE IT THEREFORE RESOLVED that the 2019-2020 fiscal year budget be adopted as published and presented:

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

GOTHENBURG PUBLIC SCHOOLS

2019-2020 BUDGET HEARING

Presented to

Gothenburg Public Schools
Board of Education and Patrons

September 9, 2019

by

Dr. Todd Rhodes
Superintendent

Board of Education Budget Hearing
Monday, September 9, 2019 7:00 PM

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

Agenda

1. Call to Order & Pledge of Allegiance

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.

Rationale: Dr. Rhodes will present the proposed budget.

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.

Attached materials:

1. Letter of Transmittal
 2. Budget Hearing Notice and Summary
 3. Proposed Budget 2019-2020 (by section)
 - Cover page (p. 1)
 - 2019-2020 Budget (p. 2)
 - 2018-2019 Actual/Estimated (p. 3)
 - 2017-2018 Actual (p. 4)
 - Correspondence (p. 5)
 - Schedule A
 - Schedule B
 4. Board Resolution 9-9-19-1
 5. Budget Hearing Materials
 6. Supplementary Budget Materials
4. Adjournment

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Gothenburg Public Schools (24-0020) in Dawson 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, 2019 at 7:00 o'clock, P.M., at Discovery Center 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.

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2017-2018 (1)	2018-2019 (2)	2019-2020 (3)			
General	\$ 10,153,209.00	\$ 10,104,108.00	\$ 13,208,363.00	\$ 1,000,000.00	\$ 6,213,910.00	\$ 8,075,205.00
Depreciation	\$ 33,250.00	\$ 313,467.00	\$ 550,000.00		\$ 550,000.00	
Employee Benefit	\$ 111,896.00	\$ 81,000.00	\$ 165,000.00		\$ 165,000.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 586,001.00	\$ 520,451.00	\$ 750,000.00		\$ 750,000.00	
School Nutrition	\$ 534,737.00	\$ 489,339.00	\$ 650,000.00		\$ 650,000.00	
Bond	\$ 737,825.00	\$ 892,008.00	\$ 1,460,100.00		\$ 760,100.00	\$ 707,071.00
Special Building	\$ -	\$ -	\$ 1,767,000.00		\$ 1,256,648.00	\$ 515,507.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Fee	\$ 22,086.00	\$ 17,145.00	\$ 30,000.00	\$ -	\$ 30,000.00	
TOTALS	\$ 12,179,004.00	\$ 12,417,518.00	\$ 18,580,463.00	\$ 1,000,000.00	\$ 10,375,658.00	\$ 9,297,783.00

**BOARD RESOLUTION 9-9-19-1
2019-2020 ADOPTION OF BUDGET
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 Budget for the 2019-2020 school fiscal year for General, Special Building, Depreciation Reserve, Employee Benefit, School Nutrition, School Activity, Bond and Student Fees Funds; 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; and,

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

NOW BE IT THEREFORE RESOLVED that the 2019-2020 fiscal year budget be adopted as published and presented:

It is so moved by _____ and seconded by _____ this 9th 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

Explanation of School District Funds

GENERAL FUND - The General Fund finances all facets of services rendered by the school district. General Fund receipts are analyzed according to source while its disbursements are classified according to specific functions. The General Fund is maintained by all operating school districts in the State. General Fund expenditures are limited by statute. The tax levy for this fund is restricted.

SPECIAL BUILDING FUND - A Special Building Fund shall be established when a school board decides to acquire or improve sites and/or to alter or improve buildings. Tax receipts are the primary source of revenue for the Special Building Fund. Special Building Fund accounting provides a more effective means of identifying those expenditures associated with construction activities. The tax levy for this fund is restricted.

DEPRECIATION FUND - A Depreciation Fund may be established in order to facilitate the eventual purchase of costly capital outlay by reserving such moneys from the General Fund. The purpose of this fund is to spread replacement costs over a period of years in order to avoid a disproportionate tax effort in a single year to meet such an expense. This fund is restricted by statute as part of the Allowable Reserve limitation.

SCHOOL NUTRITION FUND - The School Nutrition Fund is required to accommodate the financial activities of all Nutrition Programs operated by the school district. The School Lunch Fund shall reflect a record of all revenues and expenditures incident to the operation of all Nutrition Programs. If a deficit is incurred in the operation, the deficiency shall be covered by funds transferred from the General Fund.

EMPLOYEE BENEFIT FUND - An employee Benefit Fund may be established in order to specifically reserve General Fund money for the benefit of school district employees (unemployment compensation, early retirement, association dues deductions, etc.) To allocate moneys from the General Fund, a school district will show the movement of revenue as an expense from the General Fund. The cash reserve of this fund is restricted by statute as part of the Allowable Reserve limitation.

ACTIVITY FUND - The Activity Fund is required to account for the financial operations of quasi-independent student organizations, inter-school athletics, and other self-supporting or partially self-supporting school activities. The Activities Fund shall not be used to record general operation revenues or expenditures, nor shall this fund be used as a clearinghouse for the General fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different purposes.

The financial operations of all school-connected activities are a legal responsibility of the board of education. If deficits in such activities are incurred, they shall be covered by funds transferred from the General Fund. Such revenue shall finance only those projects, which qualify for approval under policies established by the school district board of education for such activities.

BOND FUND - A Bond Fund shall be established in order to retire bonds and pay the interest of a capital improvement project. Tax receipts and interest are the primary sources of revenue for the Bond Fund. The repayment of bonds is set on a payment schedule through the bonding agent.

STUDENT FEE FUND - A Student Fee Fund has been established to account for fees collected through policies and procedures established by the Board of Education. The fund is a separate School District fund that is not funded by tax revenue. The fund will serve as a depository for all moneys collected from students for (1) participation in activities, (2) post secondary education costs, and (3) summer school or night courses. Moneys in the fund shall be expended for the purposes for which they were collected.

BUDGET SUMMARY

September 9, 2019

GENERAL FUND EXPENDITURES - The General Fund finances all facets of services rendered by the school district. General Fund receipts are analyzed according to source while its disbursements are classified according to specific functions. 80% of expenditures are in salaries and benefits. Between 10% and 15% are required expenditures. General Fund expenditures are limited by statute.

Receipts	2018-19	2019-20
Receipts before Taxes	\$5,619,207	\$5,552,000
Property Taxes	\$8,315,000	\$7,994,453
Collection Fee	\$83,990	\$80,752
Delinquent Tax Allowance	\$0	\$0
Total Tax Requirement	\$8,398,990	\$8,075,205

Expenditures	2018-19	2019-20
Instruction	\$6,060,000	\$6,148,205
Support Services Pupil	\$1,075,000	\$1,250,000
Support Services Staff	\$410,000	\$400,000
Board of Education	\$110,000	\$200,000
Executive Administrative (w/legal)	\$368,000	\$300,000
Office of the Principal	\$350,000	\$385,000
Support Service Business	\$160,000	\$170,000
Maintenance & Operation of Plant	\$950,000	\$1,100,000
Vehicle Maintenance	\$1,000	\$40,000
Pupil Transportation(includes SPED)	\$266,000	\$270,000
State Categorical	\$145,000	\$150,000
Federal Programs	\$450,000	\$350,000
Summer School	\$30,000	\$30,000
Transfers	\$75,000	\$400,000
Sub-total:	\$10,719,000	\$11,193,205
Unused Budget Authority	\$2,201,220	\$2,015,158
Total Expenditures	\$12,920,220	\$13,208,363
Cash Reserve	\$1,000,000	\$1,000,000
Total Requirements	= \$13,920,220	+\$14,208,363

Budget Authority	2018-19	2019-20
Certified Budget Authority	\$11,297,607	\$11,749,604
Access to unused budget authority	+ \$222,613	+ 230,384
Special Grant Funds	+ \$520,000	+ \$330,170
Special Education Allowance	+ \$880,000	+ \$898,205
General Fund Budget	= \$12,920,220	= \$13,208,363

SPECIAL BUILDING FUND - A Special Building Fund shall be established when a school board decides to acquire or improve sites and/or to alter or improve buildings. Tax receipts are the primary source of revenue for the Special Building Fund. Special Building Fund accounting

BUDGET SUMMARY
September 9, 2019

provides a more effective means of identifying those expenditures associated with construction activities. The tax levy for this fund is restricted.

Receipts	2018-19	2019-20
Receipts before Taxes	\$1,067,137	\$1,256,648
Property Taxes	\$150,000	\$510,352
Collection Fee	\$1515	\$5,155
Delinquent Tax Allowance	\$7,763	\$0
Total Tax Requirement	\$151,515	\$515,507

Expenditures	2018-19	2019-20
Total Resources Available	\$1,224,900	\$1,767,000

BOND FUND - A Bond Fund shall be established in order to retire bonds and pay the interest of a capital improvement project. Tax receipts and interest are the primary sources of revenue for the Bond Fund. The repayment of bonds is set on a payment schedule through the bonding agent.

Receipts	2018-19	2019-20
Receipts before Taxes	\$710,000	\$760,100
Property Taxes	\$740,000	\$700,000
Collection Fee	\$7,475	\$7,071
Delinquent Tax Allowance	\$0	\$0
Total Tax Requirement	\$747,475	\$707,071

Expenditures	2018-19	2019-20
Total Resources Available	\$1,450,000	\$1,460,100

***** Non-taxing Funds *****

DEPRECIATION FUND - A Depreciation Fund may be established in order to facilitate the eventual purchase of costly capital outlay by reserving such moneys from the General Fund. The purpose of this fund is to spread replacement costs over a period of years in order to avoid a disproportionate tax effort in a single year to meet such an expense. This fund is restricted by statute as part of the Allowable Reserve limitation.

Receipts	2018-19	2019-20
Beginning Balance	\$550,000	\$350,000
Transfer from General Fund	\$50,000	\$200,000

Expenditures	2018-19	2019-20
Total Resources Available	\$600,000	\$550,000

BUDGET SUMMARY
September 9, 2019

EMPLOYEE BENEFIT FUND - An Employee Benefit Fund may be established in order to specifically reserve General Fund money for the benefit of school district employees (unemployment compensation, early retirement, association dues deductions, etc.) To allocate moneys from the General Fund, a school district will show the movement of revenue as an expense from the General Fund. The cash reserve of this fund is restricted by statute as part of the Allowable Reserve limitation.

Receipts	2018-19	2019-20
Beginning Balance	\$60,000	\$100,000
Transfer from General Fund	\$100,000	\$65,000

Expenditures	2018-19	2019-20
Total Resources Available	\$160,000	\$165,000

ACTIVITY FUND - The Activity Fund is required to account for the financial operations of quasi-independent student organizations, inter-school athletics, and other self-supporting or partially self-supporting school activities. The Activities Fund shall not be used to record general operation revenues or expenditures, nor shall this fund be used as a clearinghouse for the General fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different purposes.

The financial operations of all school-connected activities are a legal responsibility of the board of education. If deficits in such activities are incurred, they shall be covered by funds transferred from the General Fund. Such revenue shall finance only those projects, which qualify for approval under policies established by the school district board of education for such activities.

Receipts	2018-19	2019-20
Beginning Balance	\$300,000	\$325,000
Activity Receipts	\$350,000	\$425,000

Expenditures	2018-19	2019-20
Total Resources Available	\$650,000	\$750,000

STUDENT FEE FUND - A Student Fee Fund has been established to account for fees collected through policies and procedures established by the Board of Education. The fund is a separate School District fund that is not funded by tax revenue. The fund will serve as a depository for all moneys collected from students for (1) participation in activities, (2) post-secondary education costs, and (3) summer school or night courses. Moneys in the fund shall be expended for the purposes for which they were collected.

Receipts	2018-19	2019-20
Beginning Balance	\$10,000	\$10,000
Student Fees	\$20,000	\$20,000

Expenditures	2018-19	2019-20
Total Resources Available	\$30,000	\$30,000

BUDGET SUMMARY
September 9, 2019

SCHOOL NUTRITION FUND - The School Nutrition Fund is required to accommodate the financial activities of all Nutrition Programs operated by the school district. The School Lunch Fund shall reflect a record of all revenues and expenditures incident to the operation of all Nutrition Programs. If a deficit is incurred in the operation, the deficiency shall be covered by funds transferred from the General Fund.

Receipts	2018-19	2019-20
Beginning Balance	\$14,000	\$10,000
Sale of Lunches / Milk	\$310,000	\$300,000
State Reimbursement	\$10,000	\$10,000
Federal Reimbursement	\$240,000	\$210,000
Transfers from General Fund	\$50,000	\$50,000

Expenditures	2018-19	2019-20
Salaries and Benefits	\$230,000	\$250,000
Cost of Food	\$300,000	\$320,000
Supplies	\$40,000	\$50,000
Purchased Services	\$30,000	\$40,000
Total Expenditures	\$600,000	\$650,000





GOTHENBURG PUBLIC SCHOOLS

1322 Avenue J, Gothenburg, NE 69138
Phone: 308-537-3651 | Fax: 308-537-3965

September 9, 2019

Letter of Transmittal

The school budget is an organized plan representing the financial picture of the school district. It is based on past performance, but it also can provide a tool for planning the educational future of the school district.

The school budget should explain to the public why certain expenditures are necessary and why the specified amounts are requested. In this sense, the budget is a public relations instrument.

It may represent a compromise between what the staff requests for instructional materials and what principals think they can really use; between what the administration want to spend and what the community thinks it should spend; between what a fiscally dependent board thinks it needs and what community financial officers declares it should accept.

With this purpose in mind, I submit the Annual Budget for the Gothenburg Public School District #20 for the 2019-20 fiscal year. This budget reflects a sincere effort to be responsible to the financial concerns of the community and still maintain and improve educational opportunities for the children of District #20.

Respectfully submitted,

Dr. Todd Rhodes,
Superintendent

**2019-2020
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM**

County-District #: 24-0020 Class #: III
Gothenburg Public Schools
TO THE COUNTY BOARD AND COUNTY CLERK OF
Dawson County

This budget is for the Period **SEPTEMBER 1, 2019 through AUGUST 31, 2020**

**AMOUNT OF PERSONAL AND
REAL PROPERTY TAX REQUIRED FOR:**

General Fund	Principal and Interest on Bonds	All Other Purposes	TOTAL
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]	\$ -	\$ 8,075,205.00	\$ 8,075,205.00
Special Building Fund	\$ 707,071.00		\$ 707,071.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ 515,507.00	\$ 515,507.00
Total All Funds	\$ 707,071.00	\$ 8,590,712.00	\$ 9,297,783.00

Outstanding Bonded Indebtedness as of September 1, 2019
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

Principal	\$ 4,165,000.00
Interest	\$ 241,967.50
Total Outstanding Bonded Indebtedness	\$ 4,406,967.50

County Clerk's Use Only

Total Certified Valuation (All Counties)

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

\$ 885,897,224

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, 2018 through June 30, 2019?

YES NO

If YES, Please submit Interlocal Agreement Report by September 20th.

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, 2018 through June 30, 2019?

YES NO

If YES, Please submit Trade Name Report by September 20th.

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2018-2019 school fiscal year?

YES NO

Submission Information

Budget Due by 9-20-2019

- 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

APA Contact Information

Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509

Telephone: (402) 471-2111 FAX: (402) 471-3301

Website: www.auditors.nebraska.gov

Questions - E-Mail: Deann.Haefner@nebraska.gov

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 24-0020
Gothenburg Public Schools

2019-2020 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE 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	5,536,964.00	6,213,910.00	7,994,453.00	14,208,363.00	898,205.00	12,310,158.00	13,208,363.00	1,000,000.00	14,208,363.00
Depreciation	348,913.00	550,000.00		550,000.00			550,000.00		550,000.00
Employee Benefit	87,333.00	165,000.00		165,000.00			165,000.00		165,000.00
Contingency	-	-		-			-		-
Activities	250,764.00	750,000.00		750,000.00			750,000.00		750,000.00
School Nutrition	28,767.00	650,000.00		650,000.00			650,000.00		650,000.00
Bond	760,100.00	760,100.00	700,000.00	1,460,100.00			1,460,100.00		1,460,100.00
Special Building	1,256,648.00	1,256,648.00	510,352.00	1,767,000.00			1,767,000.00		1,767,000.00
Qualified Capital Purpose Undertaking	-	-		-			-		-
Cooperative	-	-		-			-		-
Student Fee	2,793.00	30,000.00		30,000.00			30,000.00		30,000.00
TOTAL ALL FUNDS	8,272,282.00	10,375,658.00	9,204,805.00	19,580,463.00	898,205.00	12,310,158.00	18,580,463.00	1,000,000.00	19,580,463.00

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)	7,994,453.00	700,000.00	510,352.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	80,752.00	7,071.00	5,155.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	8,075,205.00	707,071.00	515,507.00	-

CERTIFIED STATE AID MOTOR VEHICLE TAXES

\$	751,776.00	\$	425,000.00
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COUNTY TREASURER'S BALANCE, 9-1-2019

2,000,000.00	100,000.00	200,000.00
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BUDGET STATEMENT

County-District # 24-0020

Gothenburg Public Schools

2018-2019 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	5,605,247.00	7,734,235.00	7,906,837.00	15,641,072.00	678,977.00	9,425,131.00	10,104,108.00	5,536,964.00
Depreciation	611,455.00	662,380.00		662,380.00			313,467.00	348,913.00
Employee Benefit	62,333.00	168,333.00		168,333.00			81,000.00	87,333.00
Contingency	-	-		-			-	-
Activities	258,299.00	771,215.00		771,215.00			520,451.00	250,764.00
School Nutrition	23,024.00	518,106.00		518,106.00			489,339.00	28,767.00
Bond	935,240.00	940,736.00	711,372.00	1,652,108.00			892,008.00	760,100.00
Special Building	1,102,042.00	1,116,043.00	140,605.00	1,256,648.00			-	1,256,648.00
Qualified Capital Purpose Undertaking	-	-		-			-	-
Cooperative	-	-		-			-	-
Student Fee	2,785.00	19,938.00		19,938.00			17,145.00	2,793.00
TOTAL ALL FUNDS	8,600,425.00	11,930,986.00	8,758,814.00	20,689,800.00	678,977.00	9,425,131.00	12,417,518.00	8,272,282.00

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
\$ **425,000.00**

2017-2018 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	5,619,207.00	8,313,299.00	7,445,157.00	15,758,456.00	866,848.00	9,286,361.00	10,153,209.00	5,605,247.00	
Depreciation	592,673.00	644,705.00		644,705.00			33,250.00	611,455.00	
Employee Benefit	80,427.00	174,229.00		174,229.00			111,896.00	62,333.00	
Contingency	-	-		-			-	-	
Activities	277,388.00	844,300.00		844,300.00			586,001.00	258,299.00	
School Lunch	13,775.00	557,761.00		557,761.00			534,737.00	23,024.00	
Bond	910,405.00	979,467.00	693,598.00	1,673,065.00			737,825.00	935,240.00	
Special Building	944,403.00	969,831.00	132,211.00	1,102,042.00			-	1,102,042.00	
Qualified Capital Purpose Undertaking	-	-		-			-	-	
Cooperative	-	-		-			-	-	
Student Fee	9,894.00	24,871.00		24,871.00			22,086.00	2,785.00	
TOTAL ALL FUNDS	\$ 8,448,172.00	12,508,463.00	8,270,966.00	20,779,429.00	866,848.00	9,286,361.00	12,179,004.00	8,600,425.00	

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
\$ 425,392.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME Gothenburg Public Schools
ADDRESS 1322 Avenue I
CITY & ZIP CODE Gothenburg, 69138
TELEPHONE (308) 537-3651
WEBSITE www.gothenburgswedes.org

BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER
<u>Nathan Wyatt</u>	<u>Todd Rhodes</u>
<u>Chairperson</u>	<u>Superintendent</u>
<u>(308) 537-3230</u>	<u>(308) 537-3651</u>
<u>nwyatt@gothenburgstatebank.com</u>	<u>todd.rhodes@goswedes.org</u>

PREPARER
Todd Rhodes
Superintendent
(308) 537-3651
todd.rhodes@goswedes.org

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

Board Chairperson

Clerk / Treasurer / Superintendent / Other

Preparer

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

24-0020

Gothenburg Public Schools

Line No.		2018-2019 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)	\$ -

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2019/20 STATE AID CERTIFICATION

GOTHENBURG PUBLIC SCHOOLS (24-0020-000)

FORMULA STUDENTS CALCULATION

(Fall Membership	x	ADM/FM Ratio)	+	Contracted Out	=	Formula Students
(857	x	0.9974361232)	+	0	=	854.80
KDG Adjustment		(0 students	x .5)		times ADM Factor	=	0.00
Early Childhood (006)		(13 students	x 962.0 hours / 1,032 hours		x .6)	=	7.27
<i>Total Formula Students</i>							<i>862.07</i>

FORMULA NEEDS CALCULATION

Basic Funding	9,430,443.00
Poverty Allowance	214,683.00
Limited English Proficiency Allowance	0.00
Focus School & Program Allowance	0.00
Summer School Allowance	30,889.00
Special Receipts Allowance	409,902.00
Transportation Allowance	101,545.00
Elementary Site Allowance	0.00
Distance Education & Telecommunications Allowance	17,436.00
Averaging Adjustment	0.00
New School Adjustment	0.00
Student Growth Adjustment	0.00
Community Achievement Plan Adjustment	0.00
Limited English Proficiency Allowance Correction	0.00
Student Growth Adjustment Correction	0.00
Poverty Allowance Correction	0.00
Non Qualified LEP Adjustment	0.00
Total Calculated Formula Needs	10,204,898.00
Formula Needs Stabilization	517,808.00
Total Formula Needs	10,722,706.00

FORMULA RESOURCES CALCULATION

Yield From Local Effort Rate	880,452,683 / 100 x 1.0000000000	8,804,527.00
Net Option Funding		352,699.00
Allocated Income Tax Funds		82,819.00
Other Actual Receipts		1,173,485.00
Community Achievement Plan Aid		0.00
Total Formula Resources		10,413,530.00

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act, May 2017" document available on the FOS/State Aid website at <http://www.education.ne.gov/FOS/SchoolFinance/StateAid/>. For questions, contact (402) 471-3323 or (402) 471-4320.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2019/20 STATE AID CERTIFICATION

GOTHENBURG PUBLIC SCHOOLS (24-0020-000)

STATE AID CALCULATION

Equalization Aid	309,176.00
Net Option Funding	352,699.00
Allocated Income Tax Funds	82,819.00
Community Achievement Plan Aid	0.00
Total State Aid Calculated	744,694.00
Prior Year (2018/19) State Aid Correction	7,082.00
Total State Aid	751,776.00
Carryover Adjustment from years prior to 2018/19	0.00

2019/20 BUDGET AUTHORITY AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION

COUNTY: DAWSON
COUNTY-DISTRICT NUMBER: 24-0020-000
DISTRICT NAME: GOTHENBURG PUBLIC SCHOOLS

Certified Budget Authority	\$11,749,604	Budget Based
Allowable Reserve Percentage	35 %	
Access to Prior Year's Unused Budget Authority	\$230,384	

Certified Budget Authority:

Certified Budget Authority is calculated three ways. The greater of the Budget Based Calculation, the Student Growth Adjustment Calculation, or the Formula Needs Calculation becomes a district's Certified Budget Authority.

Budget Based Calculation: $((GFBE - SGF - SPED - GFLE) \times 1.02)$

Student Growth Adjustment Calculation: $((GFBE - SGF - SPED - GFLE) + (SGA +/- SGACORR))$

Formula Needs Calculation: $((FN \times 1.10) - (SPED \times 1.02))$

		Data Source
GFBE	2018/19 General Fund Budget	2018/19 LC-2 Line B-100
SGF	2018/19 Special Grant Funds	2018/19 LC-2 Line B-110
SPED	2018/19 Special Education Budget	2018/19 LC-2 Line B-120
GFLE	2018/19 General Fund Lid Exclusions (Schedule A)	2018/19 LC-2 Line B-130
SGA	2019/20 Student Growth Adjustment	2019/20 State Aid
SGACORR	2019/20 Student Growth Correction	2019/20 State Aid
FN	2019/20 Formula Needs	2019/20 State Aid

2019/20 Basic Allowable Growth Rate (BAGR) is 2%.

Access to Prior Year's Unused Budget Authority:

This amount is equal to the lesser of 2% of 2018/19 adjusted expenditures (2% of LC-2 Line B-140) or 2018/19 Total Unused Budget Authority (LC-2 Line B-175) if the district has Unused Budget Authority available.

Please Note: To access this additional budget growth, the amount must be manually entered on Line A-355 of the 2019/20 LC-2.

For further clarification of Certified Budget Authority, see the Budget Text available at the link listed below. Any questions about this information or how it is to be used in meeting the budgeting requirements of state law can also be directed to School Finance at the Nebraska Department of Education, 301 Centennial Mall South, Box 94987, Lincoln, NE 68509-4987, or by calling (402)471-2248 or (402)471-0526.

District Number: 24-0020-000
 District Name: GOTHENBURG PUBLIC SCHOOLS
 District Phone: (308)537-3651

Instructions (https://lc2odd.education.ne.gov/Documents/1920LC2_Instructions.pdf)

2019/20 Section A: Calculation of Total Allowable Budget Authority	
Certified Budget Authority	A-101 11,749,604
Access to Prior Year's Unused Budget Authority [Maximum Amount: \$230,384]	A-355 230,384
Total Adjusted Budget Authority	A-361 11,979,988
Total Allowable Budget Authority	A-780 11,979,988

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 chosen

Upload Budget Data

Excel file ONLY - 20MB limit

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

Instead of uploading your Budget Doc, you can manually enter the data from the School District Budget Spreadsheet. Use this worksheet.

Worksheet (<https://lc2odd.education.ne.gov/Documents/DistrictBudgetWorksheet.pdf>)

2019/20 General Fund Budget of Disbursements & Transfers and Unused Budget Authority	
2019/20 General Fund Budget of Disbursements & Transfers	B-100 13,208,363
2019/20 Special Grant Funds	B-110 330,170
2019/20 Special Education Budget of Disbursements & Transfers	B-120 898,205
2019/20 General Fund Lid Exclusions	B-130 0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140 11,979,988
2019/20 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

2018/19 Total Unused Budget Authority	B-160	2,392,622
2019/20 General Fund Expenditure Growth	B-162	230,384
Adjusted Unused Budget Authority	B-165	2,162,238
2019/20 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	2,162,238

Did you hold a successful special election for additional **BUDGET** Authority?
(Not a levy override) B-180 Yes No

2019/20 Allowable Reserves and Total Reserves

2019/20 Applicable Allowable Reserve Percentage	C-170	35.00
2019/20 Total Allowable Reserves	C-180	4,622,927
2019/20 General Fund Necessary Cash Reserve	C-300	1,000,000
2019/20 Depreciation Fund Total Requirements	C-310	550,000
2019/20 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	1,550,000

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: 24-0020-000
 District Name: GOTHENBURG PUBLIC SCHOOLS
 District Phone: (308)537-3651

Special Grant Fund List

Return to LC2

Total Special Grant Funds 3.00 330,170

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:**

Kevin Lyons at kevin.lyons@nebraska.gov

Grant Description	Line	Amount
Adult Education & Family Literacy Act Grants	1.01	0
Adult Education - English Literacy/Civics Grants	1.02	0
Adult Education Volunteer Coordination Program	1.03	0
Annenberg Foundation Grants (Rural Challenge)	1.04	0
Artist-in-Schools/Communities Grants	1.05	0
Beyond School Bells Grant	1.06	0
Building Safe and Responsive Schools Grants	1.07	0
Career and Technical Education Grants (Carl Perkins)	1.08	0
Career Education Grants	1.09	0
Century Link/NETA Grants	1.10	0

Community Incentive Grants	1.11	0
Distance Learning Grants (Federal)	1.12	0
Department of Justice STOP Violence Grant	1.13	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.14	0
Early Childhood Education Program Ages 3-5 Grants	1.15	0
Early Childhood Training Program Grants (discretionary)	1.16	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.17	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.18	0
EducationQuest Foundation Community Grants	1.19	0
Forest Service Grants (Conservation Education)	1.20	0
Great Plains Communications Grants (Commitment to the Schools)	1.21	0
Head Start Grants	1.22	0
High Ability Learner Incentive Grants (Gifted)	1.23	10,000
High School Equivalency Assistance Act Grants	1.24	0
IDEA Part B & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, and Non-public)	1.25	165,019
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	1.26	0
Immigrant Impact Education Grants	1.27	0
Improving Health & Education Outcomes for Young People	1.28	0
Indian Education Grants	1.29	0
Innovation in Education Program Grants (includes funds from USDE)	1.30	0
Johnson-O'Malley Grants	1.31	0

Kiewit Foundation Grants	1.32	0
Magnet School Grants	1.33	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.34	0
Mentoring for Success Grants	1.35	0
Microsoft Settlement Agreement	1.36	0
National Science Foundation Grants	1.37	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.38	124,341
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.39	20,806
ESEA Title III Grants - Immigrant Education Grants	1.40	0
ESEA Title III Grants - Language Instruction for English Learners	1.41	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.42	10,000
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.43	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.44	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.45	0
ESEA Title IX - McKinney-Vento Homeless Assistance Act Grants	1.46	0
Nebraska Arts Council Grants	1.47	0
Nebraska Community Foundation/TeamMates Grants	1.48	0
Nebraska Environmental Trust Grants	1.49	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.50	0
Nebraska Humanities Grants	1.51	0
Nebraska Natural Resources Commission Grants	1.52	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.53	0
Ritonya-Buscher-Poehling Foundation Grants	1.54	0

Refugee School Impact Grant	1.55	<input type="text" value="0"/>
Safe Routes to Schools Grant	1.56	<input type="text" value="0"/>
Save the Children Grant	1.57	<input type="text" value="0"/>
School Climate Transformation Grant	1.58	<input type="text" value="0"/>
School Health Program Grants	1.59	<input type="text" value="0"/>
Smaller Learning Communities Program Grants	1.60	<input type="text" value="0"/>
SPED Planning Region Team	1.61	<input type="text" value="0"/>
Summer Food Service Program	1.62	<input type="text" value="0"/>
Teaching American History (TAH) Grants	1.63	<input type="text" value="0"/>
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.64	<input type="text" value="0"/>
Textbook Loan Grants (Rule 4)	1.65	<input type="text" value="0"/>
USDA Nutrition Service Grants	1.66	<input type="text" value="0"/>
Vocational Rehabilitation Grants	1.67	<input type="text" value="0"/>
Wind Turbine (Effective Educator) Grants	1.68	<input type="text" value="0"/>
*Insurance Settlements	1.69	<input type="text" value="0"/>
*Interfund Loans	1.70	<input type="text" value="0"/>
*Reimbursements for Wards of the Court	1.71	<input type="text" value="0"/>
*Short-Term Borrowings	1.72	<input type="text" value="0"/>
*Special Supplementary Grants from City or County Governments	1.73	<input type="text" value="0"/>
*Special Supplementary Grants from City or County Governments	1.74	<input type="text" value="0"/>
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.75	<input type="text" value="0"/>
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.76	<input type="text" value="0"/>

* Items denoted with a * must be approved by the State Board of Education.

Email your request for approval of these items to:

Kevin Lyons at kevin.lyons@nebraska.gov

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%

2019/20 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%

**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

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%
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%

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
Gothenburg, Nebraska 69138

Agenda

1. Call to Order & Pledge of Allegiance

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. Adjournment

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 9th day of September 2019 at 7 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	2018/19 Budget Information				2019/20 Budget Information				Change in Tax Operating Budget
	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	
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%
Total	15,310,220.00	9,297,978.97	1.064061	1.049555	16,415,363.00	9,297,783.00	1.049532	-1%	7%

**BOARD RESOLUTION 9-9-19-2
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 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 9th 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.

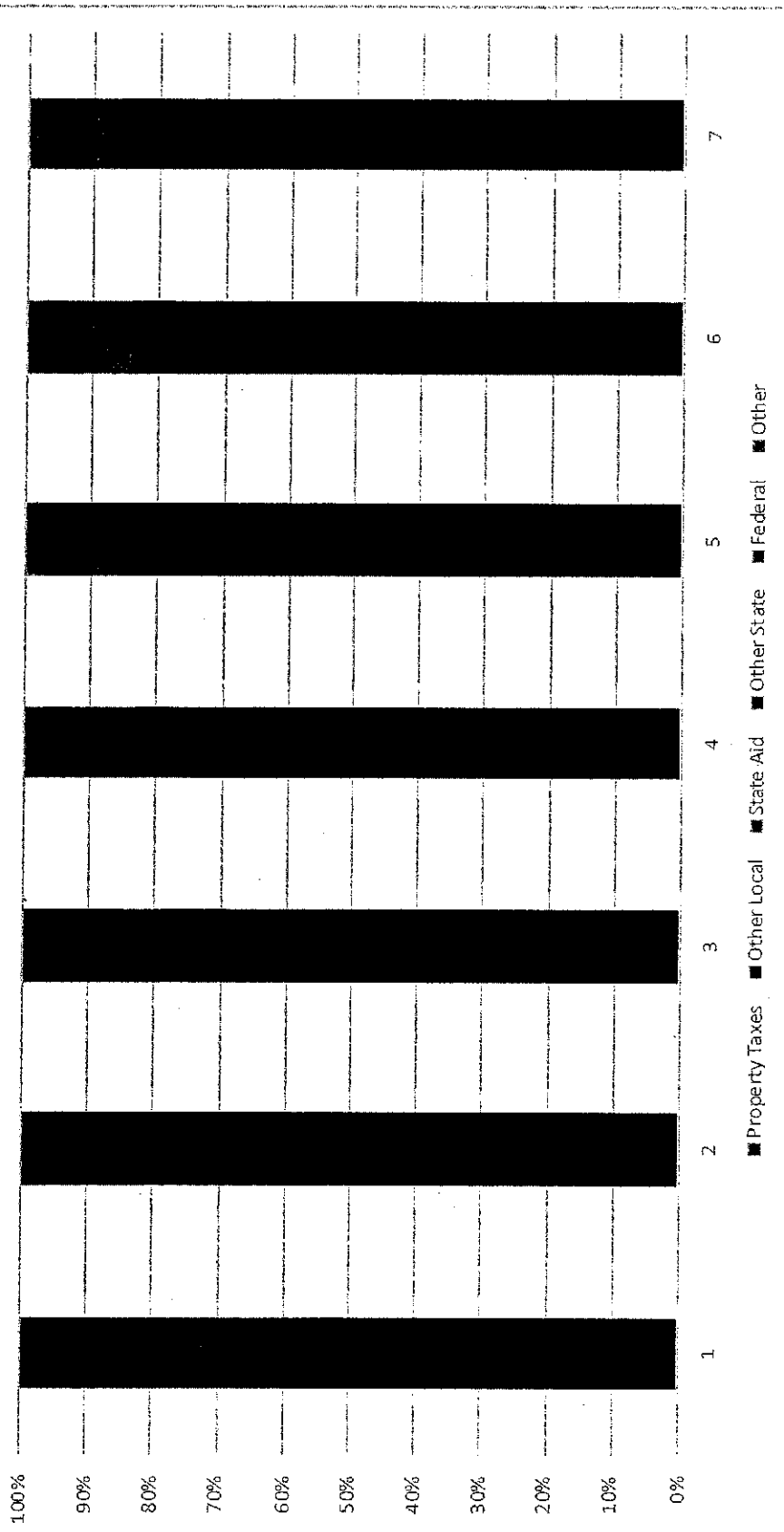
_____, Secretary
JEREMY SITORIUS

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

RESOLUTION

RESOLVED, that the official depository of school funds for this School District is hereby designated to be _____, and that the designation of any other institution as the depository of school funds is hereby withdrawn.

The above Resolution, having been read in its entirety, member _____ moved for its passage and adoption, and member _____ seconded the same. After discussion and on roll call vote, the following members voted in favor of passage and adoption of the above Resolution: _____

The following members voted against the same: _____

The following members were absent or not voting: _____

The above Resolution, having been consented to and approved by more than a majority of the members of the School Board of this School District, was declared as passed and adopted by the President at a duly held and lawfully convened meeting in full compliance with the Nebraska open meetings law.

DATED this ____ day of _____, 200__.

Gothenburg Public Schools

BY:

President

Attest:

Secretary

Legal Reference: Neb. Rev. Stat. " 77-2350 and 77-2350.01

Date of Adoption: March 12, 2007

Business Operations

Depository

The depository bank or banks shall be, from time to time, designated by the Board by formal resolution. Such designation may be withdrawn at any time by the Board by formal resolution entered upon its records.

If there is no bank within the district, or if the bank refuses or neglects to make application as a depository, the board may designate any bank that is a state bank or national bank within the State.

Date of Adoption: March 12, 2007

RESOLUTION
9-16-19-3

RESOLVED, that the official depositories of school funds for this School District are hereby designated to be First State Bank and Flatwater Bank, and that the designation of any other institutions as the depositories of school funds is hereby withdrawn.

The above Resolution, having been read in its entirety, member _____ moved for its passage and adoption, and member _____ seconded the same. After discussion and on roll call vote, the following members voted in favor of passage and adoption of the above Resolution:

Brundage	Fornoff	Hudson
Jobman	Sitorius	Wyatt

The following members voted against the same:

Brundage	Fornoff	Hudson
Jobman	Sitorius	Wyatt

The following members were absent or not voting:

Brundage	Fornoff	Hudson
Jobman	Sitorius	Wyatt

The above Resolution, having been consented to and approved by more than a majority of the members of the School Board of this School District present at the meeting, was declared as passed and adopted by the Treasurer at a duly held and lawfully convened meeting in full compliance with the Nebraska open meetings law.

DATED this 16th day of September, 2019.

Gothenburg Public Schools

BY:

Vice President

Attest:

Secretary

Legal Reference: Neb. Rev. Stat. " 77-2350 and 77-2350.01

Board Regulation 3120 A
Date of Policy Adoption: March 12, 2007

Bylaws of the Board - MeetingsClosed Sessions

The Board of Education may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. Closed sessions may be held for, but shall not be limited to, such reasons as: (a) strategy sessions with respect to collective bargaining, real estate purchases, or litigation; (b) discussion regarding deployment of security personnel or devices; (c) investigative proceedings regarding allegations or misconduct; or (d) evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting; provided, however a closed meeting shall never be held for the purpose of discussing the appointment or election of a new member to the Board of Education.

The vote to hold a closed session shall be taken in open session. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The Board shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken.

Any member of the Board shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reasons stated in the original motion to hold a closed session. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

The term "closed session" as used in the policies, regulations and Bylaws of the District shall include within its meaning any "executive session" or "executive meeting" authorized or prescribed by said policies, regulations and Bylaws, all of said terms being interchangeable.

Legal Reference: §§84-1407 to 84-1414

Date of Adoption: November 13, 2006