

Board of Education Regular Meeting

Monday, September 14, 2015 7:15 PM

Discovery Center (Greenhouse Classroom)
1322 Avenue I
Gothenburg, NE 69138

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

Attendance Taken at :

Present Board Members: Other Present:

Seth Ryker

Ellen Mortenson -- Times

Allison Jonas

Jay Holmes

James Widdifield

Tyler Herman

Mary Meisinger

Michael Teahon, Superintendent

Kay Streeter, Business Manager

1. Call to Order & Pledge of Allegiance

2. Recognition of Visitors

3. Testimony, questions and discussion relating to the proposed 2015-16 Gothenburg Public Schools Budget.

4. Adjournment

DAWSON COUNTY SCHOOL
DISTRICT #20

2015-2016 TAX REQUEST HEARING

Presented to

Gothenburg Public Schools
Board of Education and Patrons

September 14, 2015

by

Dr. Michael Teahon
Superintendent

Tax Request Hearing
September 14, 2015 7:15 PM
Discovery Center (Greenhouse Classroom)

I. Call to Order & Pledge of Allegiance

The mission of Gothenburg Public Schools, in partnership with the entire community, is to prepare all students within a positive, innovative, learning environment to become lifelong learners in the 21st century. A copy of the open meetings law is posted on the wall of the Board Room and is available to the public.

II. Recognition of Visitors

III. Testimony, questions and discussion relating to the proposed 2015-16 Gothenburg Public Schools Budget.

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

IV. 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 14th day of September 2015 at 7:15 o'clock P.M., at Gothenburg High School Discovery Center (Greenhouse Classroom) 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.

2014/15 Budget Information

2015/16 Budget Information

Fund	2014-2015 Property Tax Request	2014 Tax Rate	Property Tax Rate (2014-2015 Request Divided By 2015 Valuation)	2015-2016 Proposed Property Tax Request	Proposed 2016 Tax Rate
General Fund	5,454,545.00	0.758297	0.662447	7,777,778.00	0.944601
Bond Fund(s) K - 8	302,985.00	0.076334	0.068244	213,030.00	0.047983
Bond Fund(s) 9 - 12	515,894.00	0.071720	0.062655	362,728.00	0.044053
Special Building Fund	505,051.00	0.070213	0.061338	50,505.00	0.006134

**BOARD RESOLUTION 9-14-15-2
2015-2016 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 2015-2016 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 2015-2016 school fiscal year.

NOW BE IT THEREFORE RESOLVED that (1) the Tax Request for the General Fund should be, and hereby is set at \$7,777,778; (2) the Tax Request for the Special Building Fund should be, and hereby is set at \$50,505; (3) the Tax Request for the Affiliated Bond Fund should be, and hereby is set at \$362,728; (4) the Tax Request for the District #20 Bond Fund should be, and hereby is set at \$213,030.

It is so moved by _____ and seconded by _____ this 14th day of September, 2015.

Roll call vote as follows:

_____	YES	NO
DEVIN BRUNDAGE		
_____	YES	NO
AMBER BURGE		
_____	YES	NO
LISA GEIKEN		
_____	YES	NO
JON HUDSON		
_____	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

COMPUTATION OF TAXES 2015-16

9/8/15

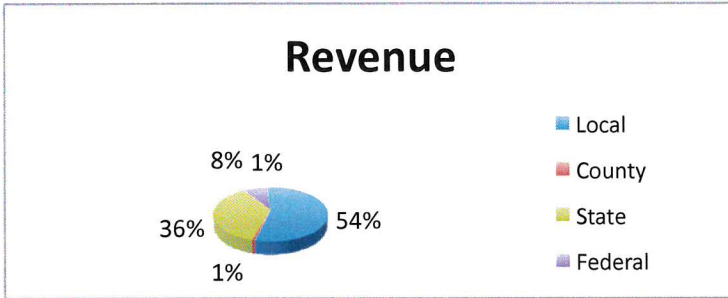
Final

GENERAL FUND	2013-14	2014-15	2015-16	Difference
District 20	\$5,300,000	\$5,400,000	\$7,700,000	\$2,300,000
(Tax Collection Fee)	\$53,535	\$54,545	\$77,778	
EXCLUSIONS	\$0	\$0	\$0	\$0
TOTAL	\$5,353,535	\$5,454,545	\$7,777,778	\$2,323,232 42.59%
VALUATION	\$604,338,732	\$719,314,744	\$823,392,992	\$104,078,248 14.47%
GENERAL FUND LEVY	0.885850	0.758297	0.944601	0.1863
(subject to \$1.05 lid)	0.885850	0.758297	0.944601	0.1863
SPECIAL BUILDING FUND				
District 20	\$100,000	\$500,000	\$50,000	-\$450,000
(Tax Collection Fee)	\$1,010	\$5,051	\$505	
(includes #27,#32,#284)	\$101,010	\$505,051	\$50,505	
VALUATION	\$604,338,732	\$719,314,744	\$823,392,992	\$104,078,248 14.47%
SPECIAL BLDG FUND LEVY	0.016714	0.070213	0.006134	-0.0641
(subject to \$1.05 lid)	0.902564	0.828510	0.950735	\$0
	0.147436	0.221490	0.099265	\$0
Available within Lid	\$891,011	\$1,593,209	\$817,344	-\$775,865
BOND FUND				
K-8 BOND	\$299,985	\$299,985	\$210,900	-\$89,085
(w/o #27,#32,#284)	\$303,015	\$303,015	\$213,030	
VALUATION	\$358,350,372	\$396,919,592	\$443,973,942	\$47,054,350
K-8 BOND LEVY(original)	0.084558	0.076342	0.047983	-0.0284
	0	0	0	
9-12 BOND	\$510,786	\$510,786	\$359,100	-\$151,686
(all affiliated districts)	\$515,945	\$515,945	\$362,727	
Total Bond Tax Request	\$818,960	\$818,960	\$575,757	
VALUATION	\$604,338,732	\$719,314,744	\$823,392,992	\$104,078,248
9-12 BOND LEVY (everyone)	0.085373	0.071727	0.044053	-0.0277
District 20 Tot Bond Levy	0.169932	0.148069	0.092035	-0.0560
Total Tax Request	\$6,273,505	\$6,778,556	\$8,404,040	\$1,625,484 23.98%
DISTRICT 20 LEVY (Orig)	1.072496	0.976579	1.042770	0.0662
(subject to \$1.05 lid)	0.902564	0.828510	0.950735	0.1222
TOT AFFIL LEVY (CI Is)	0.987938	0.900237	0.994787	0.0945

GOTHENBURG PUBLIC SCHOOLS
9/9/15

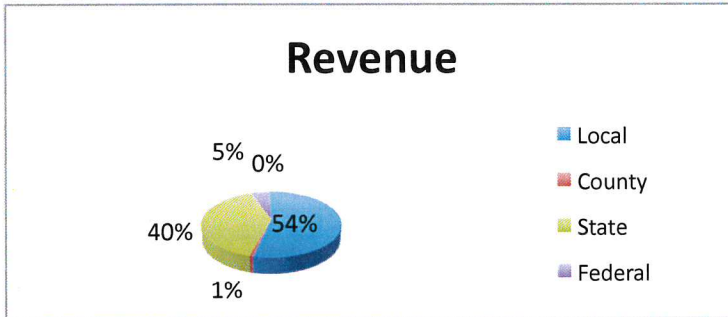
2011-12 Revenue

Local	\$4,953,000
County	\$60,000
State	\$3,380,000
Federal	\$740,000
Non-Revenue	\$90,000
	\$9,223,000



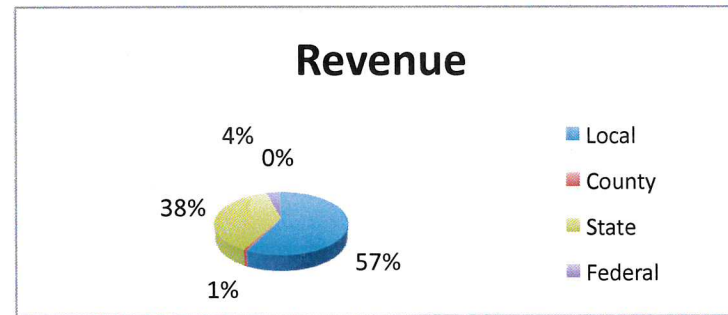
2012-13 Revenue

Local	\$5,331,224
County	\$59,799
State	\$4,010,233
Federal	\$507,037
Non-Revenue	\$43,465
	\$9,951,758



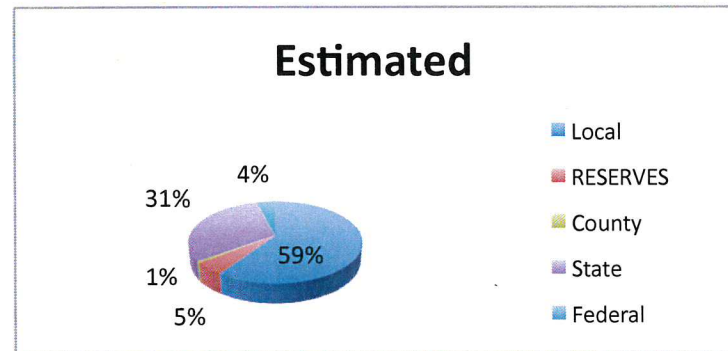
2013-14 Revenue

Local	\$5,412,702
County	\$60,729
State	\$3,549,845
Federal	\$389,604
Non-Revenue	\$26,604
	\$9,439,484



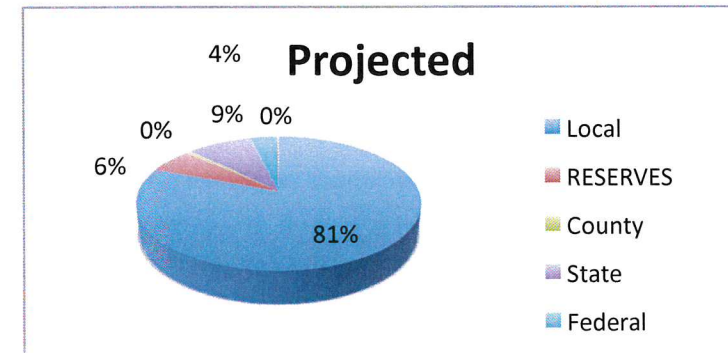
2014-15 Estimated

Local	\$5,810,250
RESERVES	\$500,000
County	\$60,500
State	\$3,020,619
Federal	\$373,911
Non-Revenue	\$16,193
	\$9,781,473



2015-16 Projected

Local	\$8,125,250
RESERVES	\$600,000
County	\$60,500
State	\$885,923
Federal	\$364,500
Non-Revenue	\$17,000
	\$10,053,173



**Dawson County District #20
Gothenburg Public Schools**

2015 SCHOOL DISTRICT VALUATION

Exhibit A

DISTRICT #	2013 Valuation	2014 Valuation	2015 Valuation	Dollar Increase	Percent Increase
CUSTER CO.	54,524,723	74,809,808	94,678,383	\$19,868,575	26.56%
DAWSON CO.	483,522,987	568,282,748	633,578,401	\$65,295,653	11.49%
LINCOLN CO.	66,291,022	76,222,188	95,136,208	\$18,914,020	24.81%
TOTAL	\$604,338,732	\$719,314,744	\$823,392,992	\$104,078,248	14.47%
				2 yr increase	36.25%
				2 yr ave	18.12%

**2015 SCHOOL DISTRICT VALUATION
for BONDS**

Exhibit B

HS Bond

(all affiliated districts)

COUNTY	2013 Valuation	2014 Valuation	2015 Valuation	Dollar Increase	Percent Increase
Custer	54,524,723	74,809,808	94,678,383	\$19,868,575	26.56%
Dawson	483,522,987	568,282,748	633,578,401	\$65,295,653	11.49%
Lincoln	66,291,022	76,222,188	95,136,208	\$18,914,020	24.81%
Total	\$604,338,732	\$719,314,744	\$823,392,992	\$104,078,248	14.47%

K-8 Bond

COUNTY	2013 Valuation	2014 Valuation	2015 Valuation	Dollar Increase	Percent Increase
Custer	5,328,879	7,360,896	9,039,433	\$1,678,537	22.80%
Dawson	306,466,423	336,215,253	367,983,446	\$31,768,193	9.45%
Lincoln	46,555,070	53,343,443	66,951,063	\$13,607,620	25.51%
Total	\$358,350,372	\$396,919,592	\$443,973,942	\$47,054,350	11.85%

\$6,600,000.00

Dawson County School District 0020 Gothenburg Public Schools
Series 2015 Refunding of Series 2010 Equity Contribution Annual Uniform
FINAL (1.20.15 PRICING)

Debt Service Schedule

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
03/16/2015	-	-	-	-	-
06/15/2015	-	-	22,169.65	22,169.65	-
08/31/2015	-	-	-	-	22,169.65
12/15/2015	470,000.00	0.300%	44,837.50	514,837.50	-
06/15/2016	-	-	44,132.50	44,132.50	-
08/31/2016	-	-	-	-	558,970.00
12/15/2016	650,000.00	0.500%	44,132.50	694,132.50	-
06/15/2017	-	-	42,507.50	42,507.50	-
08/31/2017	-	-	-	-	736,640.00
12/15/2017	655,000.00	0.800%	42,507.50	697,507.50	-
06/15/2018	-	-	39,887.50	39,887.50	-
08/31/2018	-	-	-	-	737,395.00
12/15/2018	660,000.00	1.050%	39,887.50	699,887.50	-
06/15/2019	-	-	36,422.50	36,422.50	-
08/31/2019	-	-	-	-	736,310.00
12/15/2019	670,000.00	1.250%	36,422.50	706,422.50	-
06/15/2020	-	-	32,235.00	32,235.00	-
08/31/2020	-	-	-	-	738,657.50
12/15/2020	675,000.00	1.500%	32,235.00	707,235.00	-
06/15/2021	-	-	27,172.50	27,172.50	-
08/31/2021	-	-	-	-	734,407.50
12/15/2021	690,000.00	1.750%	27,172.50	717,172.50	-
06/15/2022	-	-	21,135.00	21,135.00	-
08/31/2022	-	-	-	-	738,307.50
12/15/2022	700,000.00	1.850%	21,135.00	721,135.00	-
06/15/2023	-	-	14,660.00	14,660.00	-
08/31/2023	-	-	-	-	735,795.00
12/15/2023	710,000.00	2.000%	14,660.00	724,660.00	-
06/15/2024	-	-	7,560.00	7,560.00	-
08/31/2024	-	-	-	-	732,220.00
12/15/2024	720,000.00	2.100%	7,560.00	727,560.00	-
08/31/2025	-	-	-	-	727,560.00
Total	\$6,600,000.00	-	\$598,432.15	\$7,198,432.15	-

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 24-0020
Gothenburg Public Schools

2015-2016 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	5,593,445.00	5,538,500.00	7,700,000.00	13,238,500.00	1,050,000.00	11,188,500.00	12,238,500.00	1,000,000.00	13,238,500.00
Depreciation	656,000.00	700,000.00		700,000.00			700,000.00		700,000.00
Employee Benefit	85,750.00	240,000.00		240,000.00			240,000.00	-	240,000.00
Contingency	-	-		-			-		-
Activities	185,000.00	550,000.00		550,000.00			550,000.00	-	550,000.00
School Lunch	33,475.00	560,000.00		560,000.00			560,000.00	-	560,000.00
Bond	830,000.00	830,000.00	570,000.00	1,400,000.00			1,400,000.00	-	1,400,000.00
Special Building	800,000.00	800,000.00	50,000.00	850,000.00			850,000.00		850,000.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	9,500.00	30,000.00		30,000.00			30,000.00	-	30,000.00
				-					-
TOTAL ALL FUNDS	8,193,170.00	9,248,500.00	8,320,000.00	17,568,500.00	1,050,000.00	11,188,500.00	16,568,500.00	1,000,000.00	17,568,500.00

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.

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)	7,700,000.00	570,000.00	50,000.00
COUNTY TREASURER'S COMMISSION AT 1% (Line B)	77,777.70	5,757.57	505.05	-
DELINQUENT TAX ALLOWANCE (if over 5% of Line A, see Instructions) (Line C)	-	-	-	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B + Line C) (Line D)	7,777,777.70	575,757.57	50,505.05	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 249,423.00	\$ 400,000.00

COUNTY TREASURER'S BALANCE, 9-1-2015			
1,000,000.00	-	100,000.00	-

2014-2015 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	6,385,009.00	10,265,145.00	5,400,000.00	15,665,145.00	850,000.00	9,221,700.00	10,071,700.00	5,593,445.00
Depreciation	742,904.00	826,904.00		826,904.00			170,904.00	656,000.00
Employee Benefit	120,750.00	295,750.00		295,750.00			210,000.00	85,750.00
Contingency	-	-		-			-	-
Activities	222,606.00	685,000.00		685,000.00			500,000.00	185,000.00
School Lunch	42,175.00	503,475.00		503,475.00			470,000.00	33,475.00
Bond	966,676.00	7,566,676.00	500,000.00	8,066,676.00			7,236,676.00	830,000.00
Special Building	798,750.00	800,000.00	500,000.00	1,300,000.00			500,000.00	800,000.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	7,575.00	27,500.00		27,500.00			18,000.00	9,500.00
				-				-
TOTAL ALL FUNDS	9,286,445.00	20,970,450.00	6,400,000.00	27,370,450.00	850,000.00	9,221,700.00	19,177,280.00	8,193,170.00

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	
\$	400,000.00

ACTUAL RESOURCES AND DISBURSEMENTS

2013-2014 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	6,244,682.00	10,726,041.00	4,958,125.00	15,684,166.00	723,429.00	8,575,728.00	9,299,157.00	6,385,009.00
Depreciation	782,388.00	886,309.00		886,309.00			143,405.00	742,904.00
Employee Benefit	116,017.00	289,193.00		289,193.00			168,443.00	120,750.00
Contingency	-	-		-			-	-
Activities	217,732.00	686,226.00		686,226.00			463,620.00	222,606.00
School Lunch	19,803.00	509,284.00		509,284.00			467,109.00	42,175.00
Bond	945,899.00	945,899.00	816,347.00	1,762,246.00			795,570.00	966,676.00
Special Building	675,257.00	683,209.00	115,541.00	798,750.00			-	798,750.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	8,885.00	27,828.00		27,828.00			20,253.00	7,575.00
				-				-
TOTAL ALL FUNDS	\$ 9,010,663.00	14,753,989.00	5,890,013.00	20,644,002.00	723,429.00	8,575,728.00	11,357,557.00	9,286,445.00

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	
\$	384,106.00

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	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Nathan Wyatt	Michael Teahon	Michael Teahon
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	(308) 537-7577	(308) 537-3651	(308) 537-3651
EMAIL ADDRESS	nwyatt@gothenburgstatebank.com	michael.teahon@gosweddes.org	michael.teahon@gosweddes.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.		2015-2016 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	Voluntary Termination Agreements	
20	Retirement Contribution Increase (Through Fiscal Year 2016-2017)	
21	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 + Line 18 + Line 19 + Line 20)	\$ -

Schedule B - Exclusions From the Levy Limitation

County-District #

24-0020

Gothenburg Public Schools

Line No.		General Fund (Column A)	Bond Fund (Column B)	Special Building Fund (Column C)	Qualified Capital Purpose Undertaking Fund (Column D)
1	Total Personal and Real Property Taxes (From Page 2, Property Tax Recap, Line D)	\$ 7,777,777.70	\$ 575,757.57	\$ 50,505.05	\$ -
2	Exclusions:				
3	Voluntary termination agreements with certificated employees:				
4					
5	Special Building Fund projects commenced prior to April 1, 1996:				
6					
7					
8					
9					
10	Judgments not paid by liability insurance:				
11					
12					
13					
14	Lease-purchase contracts approved prior to July 1, 1998:				
15					
16					
17					
18					
19					
20					
21					
22	Bonded indebtedness approved according to law and secured by a levy on property:				
23	Bond Principal *		\$ 940,000.00		
24	Bond Interest *		\$ 460,000.00		
25	Total Exclusions before 1% County Treasurer's Commission (Lines 4 through 24)	\$ -	\$ 1,400,000.00	\$ -	\$ -
26	1% County Treasurer's Commission on Exclusions (.01 X Line 25)	\$ -	\$ 14,141.40	\$ -	\$ -
27	Total Exclusions (Line 25 + Line 26)	\$ -	\$ 1,414,141.40	\$ -	\$ -
28	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 27)	\$ 7,777,777.70	\$ -	\$ 50,505.05	\$ -

* Taxes levied by a school district on or after April 2, 2008, for the payment of the principal of, premium of, or interest on such a general obligation bond of such school district and the payment of all costs associated with membership in a risk management pool shall be subject to the levy limit.

Schedule C - Levy Limit Calculation

School Name: Gothenburg Public Schools

NOTE: This Schedule is not provided for levy setting purposes.

County-District # 24-0020

Line No.		District Property Tax Request LESS Exclusions (Should agree to Line 28 of Schedule B) (Column A)	District Assessed Valuation (Column B)	Levy Subject to Limitation [(Column A / Column B) x 100] (Column C)
1	General Fund	7,777,777.70	823,392,992.00	0.944601
2	Bond Fund	-	823,392,992.00	-
3	Bond Fund K-8		823,392,992.00	-
4	Bond Fund 9-12		823,392,992.00	-
5	Bond Fund		823,392,992.00	-
6	Special Building Fund	50,505.05	823,392,992.00	0.006134
7	Qualified Capital Purpose Undertaking Fund	-	823,392,992.00	-
8	Qualified Capital Purpose Undertaking Fund K-8		823,392,992.00	-
9	Qualified Capital Purpose Undertaking Fund 9-12		823,392,992.00	-
10	Learning Community General Fund Levy			
11	Learning Community Special Building Levy			
12	Total Levy Subject to Limitation (Total of Lines 1 through 11)			0.950735

NOTE: If the total levy, per this Schedule (Line 12, Column C), is \$1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Line 12, Column C, is greater than \$1.05 and you did not hold a successful election to override the levy, you are in violation of the levy lid. The school district must reduce property taxes to meet the levy limitation.

If Line 12, Column C, is greater than \$1.05 and you held a successful election to override the levy, which is in effect for the 2012-2013 school fiscal year, you must attach a copy of the election ballot and the certified election returns to your budget.

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

Learning Community Member Schools - The total levy, which must be \$1.05 or less, includes the Learning Community General Fund, Learning Community Special Building Fund, School District General Fund, and School District Special Building Fund.

NOTE: **The sole purpose of this Schedule is to determine if the School District has met the levy limitation. This Schedule is not provided for levy setting purposes. Please note that because the property tax request (per this Schedule) does not include the property tax request attributable to the exclusion items, the levy (per this Schedule) may not reflect the levy set by your County Board of Equalization.**

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

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