

Budget Hearing

Discovery Center (Greenhouse Classroom)

Monday, September 14, 2015 7:00 PM

1322 Avenue I
Gothenburg, NE 69138

Agenda

1. Call to Order & Pledge of Allegiance

Rationale:

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.

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

Rationale:

Dr. Teahon 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.

4. Adjournment

GOTHENBURG PUBLIC SCHOOLS

2015-2016 BUDGET HEARING

Presented to

Gothenburg Public Schools
Board of Education And Patrons

September 14, 2015

by

Dr. Michael Teahon
Superintendent

Budget Hearing
September 14, 2015 7:00 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 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.

IV. Adjournment

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

State of Nebraska
Budget Form - NBH-School District
 Statement of Publication

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 14th day of September, 2015 at 7:00 o'clock, P.M., at Gothenburg High School Discover Center (Greenhouse Classroom) 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.

Lisa Lirken

Clerk/Secretary

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Fee and Delinquent Tax Allowance (6)	Total Personal and Real Property Tax Requirement (7)
	2013-2014 (1)	2014-2015 (2)	2015-2016 (3)				
General	\$ 9,299,157.00	\$ 10,071,700.00	\$ 12,238,500.00	\$ 1,000,000.00	\$ 5,538,500.00	\$ 77,777.70	\$ 7,777,777.70
Depreciation	\$ 143,405.00	\$ 170,904.00	\$ 700,000.00	-	\$ 700,000.00		
Employee Benefit	\$ 168,443.00	\$ 210,000.00	\$ 240,000.00	-	\$ 240,000.00		
Contingency	-	-	-	-	-		
Activities	\$ 463,620.00	\$ 500,000.00	\$ 550,000.00	-	\$ 550,000.00		
School Lunch	\$ 467,109.00	\$ 470,000.00	\$ 560,000.00	-	\$ 560,000.00		
Bond	\$ 795,570.00	\$ 7,236,676.00	\$ 1,400,000.00	-	\$ 830,000.00	\$ 5,757.57	\$ 575,757.57
Special Building	-	\$ 500,000.00	\$ 850,000.00	-	\$ 800,000.00	\$ 505.05	\$ 50,505.05
Qualified Capital Purpose Undertaking	-	-	-	-	-	-	-
Cooperative	-	-	-	-	-		
Student Fee	\$ 20,253.00	\$ 18,000.00	\$ 30,000.00	-	\$ 30,000.00		
	-	-	-	-	-		
TOTALS	\$ 11,357,557.00	\$ 19,177,280.00	\$ 16,568,500.00	\$ 1,000,000.00	\$ 9,248,500.00	\$ 84,040.32	\$ 8,404,040.32

Total Personal and Real Property Tax Requirement For Bonds

\$ 575,757.57

Total Personal and Real Property Tax Requirement for ALL Other

\$ 7,828,282.75

**BOARD RESOLUTION 9-14-15-1
2015-2016 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 2015-2016 school fiscal year for General, Special Building, Depreciation Reserve, Employee Benefit, School Lunch, 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 2015-2016 fiscal year budget be adopted as published and presented:

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

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 LUNCH FUND - The School Lunch 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.

Gothenburg Public Schools
2015-16 Budget Information

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. 82.5% of expenditures are in salaries and benefits. Between 10% and 15% are required expenditures. General Fund expenditures are limited by statute.

Receipts	2014-15	2015-16
Receipts before Taxes	\$3,880,136	\$1,745,893
Property Taxes	\$5,300,000	\$7,700,000
Collection Fee	\$53,555	77,778
Delinquent Tax Allowance	\$0	\$0
Total Tax Requirement	\$5,353,535	\$7,777,778

Expenditures	2014-15	2015-16
Instruction	\$6,057,200	\$6,149,120
Support Services Pupil	\$700,000	\$707,547
Support Services Staff	\$215,000	\$295,830
Board of Education	\$92,000	\$89,925
Executive Administrative Services	\$225,000	\$240,000
Office of the Principal	\$560,000	\$567,629
Support Service Business	\$110,000	\$106,474
Vehicle Maintenance	\$7,500	\$10,000
Maintenance & Operation of Plant	\$1,150,000	\$1,128,400
Pupil Transportation	\$230,000	\$285,669
Federal Programs	\$460,000	\$456,791
Transfers	\$150,000	\$119,315
Sub-total:	\$9,956,700	\$10,156,700
Unused Budget Authority	\$1,767,224	\$2,081,800
Total Expenditures	\$11,723,924	\$12,288,500
Cash Reserve	\$1,000,000	\$1,000,000
Total Requirements	= \$12,723,924	\$13,238,500

Budget Authority	2014-15	2015-16
Certified Budget Authority	\$10,126,337	\$10,582,022
Access to unused budget authority	+ \$197,587	+ \$206,478
Special Grant Funds	+ \$400,000	+ \$400,000
Special Education Allowance	+ \$1,000,000	+ \$1,050,000
General Fund Budget	= \$11,723,924	= \$12,238,500

Gothenburg Public Schools
2015-16 Budget Information

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.

Receipts	2014-15	2015-16
Receipts before Taxes	\$700,000	\$800,000
Property Taxes	\$500,000	\$50,000
Collection Fee	\$5,051	\$505
Delinquent Tax Allowance	\$0	\$0
Total Tax Requirement	\$505,051	\$50,505

Expenditures	2014-15	2015-16
Total Resources Available	\$950,000	\$850,000

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	2014-15	2015-16
Receipts before Taxes	\$790,000	\$830,000
Property Taxes	\$810,000	\$570,000
Collection Fee	\$8,182	\$5,758
Delinquent Tax Allowance	\$0	\$0
Total Tax Requirement	\$818,182	\$575,758

Expenditures	2014-15	2015-16
Total Resources Available	\$1,608,182	\$1,400,000

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	2014-15	2015-16
Beginning Balance	\$600,000	\$656,000
Transfer from General Fund	\$100,000	\$40,000

Expenditures	2014-15	2015-16
Total Resources Available	\$700,000	\$700,000

Gothenburg Public Schools
2015-16 Budget Information

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	2014-15	2015-16
Beginning Balance	\$116,017	\$85,750
Transfer from General Fund	\$123,983	\$154,250

Expenditures	2014-15	2015-16
Total Resources Available	\$240,000	\$240,000

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	2014-15	2015-16
Beginning Balance	\$217,732	\$185,000
Activity Receipts	\$282,268	\$365,000

Expenditures	2014-15	2015-16
Total Resources Available	\$500,000	\$550,000

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	2014-15	2015-16
Beginning Balance	\$4,146	\$10,000
Student Fees	\$25,854	\$20,000

Expenditures	2014-15	2015-16
Total Resources Available	\$30,000	\$30,000

Gothenburg Public Schools
2015-16 Budget Information

SCHOOL LUNCH FUND - The School Lunch 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 **2014-15** **2015-16**

Beginning Balance	\$38,363	\$33,475
Sale of Lunches / Milk	\$215,000	\$235,000
State Reimbursement	\$6,637	\$6,000
Federal Reimbursement	\$210,000	\$210,000
Transfers from General Fund		

Expenditures **2014-15** **2015-16**

Salaries and Benefits	\$200,000	\$220,000
Purchased Services	\$15,000	\$25,000
Supplies & Materials	\$15,000	\$35,000
Food	\$250,000	\$250,000
Capital Outlay	\$70,000	\$30,000
Total Expenditures	\$550,000	\$560,000



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

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

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.

DAWSON COUNTY SCHOOL
DISTRICT #20

2015-2016 BUDGET MATERIALS

Presented to

Gothenburg Public Schools
Board of Education and Patrons

September 14, 2015

by

Dr. Michael Teahon
Superintendent

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2015/16 STATE AID CERTIFICATION

GOTHENBURG PUBLIC SCHOOLS (24-0020-000)

FORMULA STUDENTS CALCULATION

(Fall Membership	x	ADM/FM Ratio)	+	Contracted Out	=	Formula Students
(926	x	0.9945735645)	+	0	=	920.98
KDG Adjustment		(0 students	x .5)		times ADM Factor	=	0.00
<i>Total Formula Students</i>							920.98

FORMULA NEEDS CALCULATION

Basic Funding	8,915,327.76
Poverty Allowance	193,378.00
Limited English Proficiency Allowance	0.00
Focus School & Program Allowance	0.00
Summer School Allowance	31,765.00
Special Receipts Allowance	442,346.00
Transportation Allowance	118,621.64
Elementary Site Allowance	0.00
Distance Education & Telecommunications Allowance	0.00
Instructional Time Allowance	52,120.52
Teacher Education Allowance	49,329.29
Averaging Adjustment	0.00
New School Adjustment	0.00
Student Growth Adjustment	0.00
Poverty Allowance Correction	0.00
Limited English Proficiency Allowance Correction	0.00
Student Growth Adjustment Correction	0.00
Non Qualified Poverty Adjustment	0.00
Non Qualified LEP Adjustment	0.00
Total Calculated Formula Needs	9,802,888.22
Formula Needs Stabilization	0.00
Total Formula Needs	9,802,888.22

FORMULA RESOURCES CALCULATION

Yield From Local Effort Rate	717,716,281 / 100 x 1.0000000000	7,177,162.81
Net Option Funding		250,098.57
Allocated Income Tax Funds		96,197.08
Other Actual Receipts		1,097,344.00
Minimum Levy Adjustment		1,375,862.11
Teacher Education Aid		24,664.65
Instructional Time Aid		26,060.26
Total Formula Resources		10,047,389.48

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2015/16 STATE AID CERTIFICATION

GOTHENBURG PUBLIC SCHOOLS (24-0020-000)

STATE AID CALCULATION

Equalization Aid	0.00
Net Option Funding	250,098.57
Allocated Income Tax Funds	96,197.08
Non-Equalized Minimum Levy Adjustment	(96,197.08)
Teacher Education Aid	24,664.65
Instructional Time Aid	26,060.26
Total State Aid Calculated	300,823.48
Prior Year (2014/15) State Aid Correction	(51,400.39)
Total State Aid	249,423.10
Carryover Adjustment from years prior to 2013/14	0.00

2015/16 BUDGET AUTHORITY AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION

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

Certified Budget Authority	\$10,582,022	Budget Based
Allowable Reserve Percentage	35 %	
Access to Prior Year's Unused Budget Authority	\$206,478	

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: $((GFBE - SGF - SPED - GFLE) \times 1.025)$

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

Formula Needs Calculation: $((FN \times 1.10) - (SPED \times 1.025))$

		Data Source
GFBE	2014/15 General Fund Budget	2014/15 LC-2 Line B-100
SGF	2014/15 Special Grant Funds	2014/15 LC-2 Line B-110
SPED	2014/15 Special Education Budget	2014/15 LC-2 Line B-120
GFLE	2014/15 General Fund Lid Exclusions (Schedule A)	2014/15 LC-2 Line B-130
SGA	2015/16 Student Growth Adjustment	2015/16 State Aid
SGACORR	2015/16 Student Growth Correction	2015/16 State Aid
FN	2015/16 Formula Needs	2015/16 State Aid

Access to Prior Year's Unused Budget Authority:

This amount is equal to the lesser of 2% of 2014/15 adjusted expenditures (2% of LC-2 Line B-140) or 2014/15 Total Unused Budget Authority (LC-2 Line B-175) if the district has Unused Budget Authority.

Please Note: To access this additional budget growth, the amount must be entered on Line A-355 of the 2015/16 LC-2.

Data components used to calculate Certified Budget Authority may be found at the following website :
<http://www.education.ne.gov/FOS/SchoolFinance/Budget/Certification.html>

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 & Organization Services at the Nebraska Department of Education, 301 Centennial Mall South, Box 94987, Lincoln, NE 68509-4987, by calling (402)471-2248 or (402)471-0526, or by visiting our website at education.ne.gov/FOS/SchoolFinance/Budget/Index.html.

SCHOOL DISTRICT BUDGET FORM LC-2
2015/16

District Number: 24-0020-000
District Name: GOTHENBURG PUBLIC SCHOOLS
Class: 3

Instructions

2015/16 Section A: Calculation of Total Allowable Budget Authority	
Certified Budget Authority	A-101 <input style="width: 100px;" type="text" value="10,582,022"/>
Access to Prior Year's Unused Budget Authority [Maximum Amount: \$206,478]	A-355 <input style="width: 100px;" type="text" value="206,478"/>
Total Adjusted Budget Authority	A-361 <input style="width: 100px;" type="text" value="10,788,500"/>
Total Allowable Budget Authority	A-780 <input style="width: 100px;" type="text" value="10,788,500"/>

The School District Budget Spreadsheet provided by the Auditor of Public Accounts may be uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

No file chosen

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

2015/16 General Fund Budget of Disbursements & Transfers and Unused Budget Authority	
2015/16 General Fund Budget of Disbursements & Transfers	B-100 <input style="width: 100px;" type="text" value="12,238,500"/>
2015/16 Special Grant Funds	B-110 <input style="width: 100px;" type="text" value="400,000"/>
2015/16 Special Education Budget of Disbursements & Transfers	B-120 <input style="width: 100px;" type="text" value="1,050,000"/>
2015/16 General Fund Lid Exclusions	B-130 <input style="width: 100px;" type="text" value="0"/>
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140 <input style="width: 100px;" type="text" value="10,788,500"/>
2015/16 Unused Budget Authority	B-150 <input style="width: 100px;" type="text" value="0"/>
Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.	
Total Unused Budget Authority	
2014/15 Total Unused Budget Authority	B-160 <input style="width: 100px;" type="text" value="2,636,703"/>
2015/16 General Fund Expenditure Growth	B-162 <input style="width: 100px;" type="text" value="206,478"/>
Adjusted Unused Budget Authority	B-165 <input style="width: 100px;" type="text" value="2,430,225"/>
2015/16 Unused Budget Authority	B-170 <input style="width: 100px;" type="text" value="0"/>

Total Unused Budget Authority
(Carries forward into future school fiscal years)

B-175

Did you hold a successful special election for additional **BUDGET** Authority?
(Not a levy override)

B-180 Yes No

2015/16 Allowable Reserves and Total Reserves

2015/16 Applicable Allowable Reserve Percentage C-170

2015/16 Total Allowable Reserves C-180

2015/16 General Fund Necessary Cash Reserve **C-300**

2015/16 Depreciation Fund Total Requirements **C-310**

2015/16 Employee Benefit Fund Necessary Cash Reserve **C-320**

Total Reserves C-340

Recalculate LC-2 after making changes to individual lines *(Form not saved)*

Save a copy of the LC-2 without submitting to NDE *(Save before moving to another page)*

Submit completed LC-2 to NDE

Log Out of LC-2 system *(If you log out without saving and/or submitting your data, changes will be lost.)*

SCHOOL DISTRICT BUDGET FORM LC-2
2015/16

District Number: 24-0020-000
District Name: GOTHENBURG PUBLIC SCHOOLS
Class: 3

Special Grant Fund List

[Return to LC-2](#)

Total Special Grant Funds 3.00 400,000

[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:
Bryce Wilson at bryce.wilson@nebraska.gov**

Grant Description	Line	Amount
Adult Basic Education Grants	1.01	0
Adult Education Bridge Program	1.02	0
Adult Education - English Literacy/Civics Grants	1.03	0
Adult Education Volunteer Coordination Program	1.04	0
Advance Placement Test Fee Reduction Program Grants	1.05	0
Annenberg Foundation Grants (Rural Challenge)	1.06	0
Artist-in-Schools/Communities Grants	1.07	0
Beyond School Bells Grant	1.08	0
Building Safe and Responsive Schools Grants	1.09	0
Career and Technical Education Grants (Carl Perkins)	1.10	5,000
Career Education Grants	1.11	4,000
Century Link/NETA Grants	1.12	0
Community Incentive Grants	1.13	0
Distance Learning Grants (Federal)	1.14	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.15	0
Early Childhood Education Program Ages 3-5 Grants	1.16	0
Early Childhood Training Program Grants (discretionary)	1.17	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.18	0
Education Innovation Fund Grants (includes Distance Education Equipment Reimbursements and Incentive Grants)	1.19	0
EducationQuest Foundation Community Grants	1.20	0
ESEA Section 1003(g) School Improvement Grants (SIG)-ARRA	1.21	0
Forest Service Grants (Conservation Education)	1.22	0
		0

Great Plains Communications Grants (Commitment to the Schools)	1.23	
Head Start Grants	1.24	0
High Ability Learner Incentive Grants (Gifted)	1.25	8,000
High School Equivalency Assistance Act Grants	1.26	0
IDEA Part B & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, and Non-public)	1.27	185,000
IDEA Special Education Discretionary Grants (includes State Improvement Grants (SpDG), Technical Assistance and Dissemination Grants (GSEG), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants, and other Office of Special Education Program	1.28	0
Immigrant Impact Education Grants	1.29	0
Improving Health & Education Outcomes for Young People	1.30	0
Indian Education Grants	1.31	0
Innovation in Education Program Grants (includes funds from USDE)	1.32	0
Johnson-O'Malley Grants	1.33	0
Kiewit Foundation Grants	1.34	0
Magnet School Grants	1.35	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.36	35,000
Mentoring for Success Grants	1.37	0
Microsoft Settlement Agreement	1.38	0
National Science Foundation Grants	1.39	0
NCLB Title I Grants (includes Accountability, Disadvantaged, Even Start, Migrant Education, and Neglected or Delinquent)	1.40	135,000
NCLB Title II Part A - Teacher Quality Grants (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.41	28,000
NCLB Title II Part B - Mathematics and Science Partnership Grants	1.42	0
NCLB Title II Part D - Enhancing Education Through Technology Grants	1.43	0
NCLB Title III Grants - Immigrant Education Grants	1.44	0
NCLB Title III Grants - Limited English Proficiency	1.45	0
NCLB Title IV Part B - 21st Century Community Learning Center Grants	1.46	0
NCLB Title V Grants - Innovative Programs	1.47	0
NCLB Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants	1.48	0
NCLB Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.49	0
NCLB Title X - McKinney Vento Homeless Education Grants	1.50	0
Nebraska Arts Council Grants	1.51	0
Nebraska Community Foundation/TeamMates Grants	1.52	0
Nebraska Environmental Trust Grants	1.53	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.54	0
Nebraska Humanities Grants	1.55	0
Nebraska Natural Resources Commission Grants	1.56	0
Ritonya-Buscher-Poehling Foundation Grants	1.57	0
Safe Routes to Schools Grant	1.58	0
Save the Children Grant	1.59	0
School Health Program Grants	1.60	0
Smaller Learning Communities Program Grants	1.61	0
Teaching American History (TAH) Grants	1.62	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.63	0

Textbook Loan Grants (Rule 4)	1.64	0
Vocational Rehabilitation Grants	1.65	0
WindTurbine Project Grants	1.66	0
*Insurance Settlements	1.67	0
*Interfund Loans	1.68	0
*Reimbursements for Wards of the Court	1.69	0
*Reimbursements to County Government for Previous Overpayment	1.70	0
*Short-Term Borrowings	1.71	0
*Special Supplementary Grants from City or County Governments	1.72	0
*Special Supplementary Grants from City or County Governments	1.73	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.74	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.75	0

*** Items denoted with a * must be approved by the State Board of Education.
Email your request for approval of these items to:
Bryce Wilson at bryce.wilson@nebraska.gov**

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