2017-2018
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 40-0082 **Class #: III**

Northwest Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Hall County

This budget is for the Period SEPTEMBER 1, 2017 through AUGUST 31, 2018

Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 8,343,434.26	$ 8,343,434.26
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 317,171.71		$ 317,171.71
Special Building Fund	$ -	$ 414,141.41	$ 414,141.41
Qualified Capital Purpose Undertaking Fund	$ 247,474.75	$ -	$ 247,474.75
Total All Funds	$ 564,646.46	$ 8,757,575.67	$ 9,322,222.13

Outstanding Bonded Indebtedness as of September 1, 2017
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 1,754,000.00	Principal
$ 37,995.25	Interest
$ 1,791,995.25	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,017,065,122

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

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, 2016 through June 30, 2017?

☐ YES ☒ NO

*If **YES**, Please submit Interlocal Agreement Report by September 20, 2017.*

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, 2016 through June 30, 2017?

☐ YES ☒ NO

If YES, Please submit Trade Name Report by September 20, 2017.

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2017-2018 school fiscal year?

☐ YES ☒ NO

County Clerk's Use 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.Haeffner@nebraska.gov

Submission Information

Budget Due by 9-20-2017

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

County-District # 40-0082
Northwest Public Schools

2017-2018 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	4,687,500.00	13,645,000.00	8,260,000.00	21,905,000.00	1,252,000.00	16,053,000.00	17,305,000.00	4,600,000.00	21,905,000.00
Depreciation	418,972.00	619,980.00		619,980.00			619,980.00		619,980.00
Employee Benefit	66,100.00	136,100.00		136,100.00			136,100.00	-	136,100.00
Contingency	-	-		-			-		-
Activities	237,917.00	2,237,917.00		2,237,917.00			2,000,000.00	237,917.00	2,237,917.00
School Nutrition	8,000.00	675,500.00		675,500.00			670,500.00	5,000.00	675,500.00
Bond	429,000.00	431,100.00	314,000.00	745,100.00			331,900.00	413,200.00	745,100.00
Special Building	407,400.00	523,300.00	410,000.00	933,300.00			933,300.00		933,300.00
Qualified Capital Purpose Undertaking	5,950.00	7,000.00	245,000.00	252,000.00			245,000.00	7,000.00	252,000.00
Cooperative	-	-		-			-	-	-
Student Fee	-	100,000.00		100,000.00			100,000.00	-	100,000.00
				-					-
TOTAL ALL FUNDS	6,260,839.00	18,375,897.00	9,229,000.00	27,604,897.00	1,252,000.00	16,053,000.00	22,341,780.00	5,263,117.00	27,604,897.00

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)	8,260,000.00	314,000.00	410,000.00	245,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	83,434.26	3,171.71	4,141.41	2,474.75
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	8,343,434.26	317,171.71	414,141.41	247,474.75

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 7,229,000.00	$ 400,000.00

COUNTY TREASURER'S BALANCE, 9-1-2017			
2,487,500.00	79,000.00	50,000.00	1,000.00

2016-2017 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	4,228,414.00	13,196,000.00	8,100,000.00	21,296,000.00	1,200,100.00	15,408,400.00	16,608,500.00	4,687,500.00
Depreciation	417,972.00	618,972.00		618,972.00			200,000.00	418,972.00
Employee Benefit	65,898.00	106,100.00		106,100.00			40,000.00	66,100.00
Contingency	-	-		-			-	-
Activities	237,917.00	1,737,917.00		1,737,917.00			1,500,000.00	237,917.00
School Nutrition	6,294.00	666,994.00		666,994.00			658,994.00	8,000.00
Bond	552,077.00	575,177.00	288,223.00	863,400.00			434,400.00	429,000.00
Special Building	370,176.00	506,400.00	241,000.00	747,400.00			340,000.00	407,400.00
Qualified Capital Purpose Undertaking	22,549.00	26,050.00	225,000.00	251,050.00			245,100.00	5,950.00
Cooperative	-	-		-			-	-
Student Fee	-	60,000.00		60,000.00			60,000.00	-
				-				-
TOTAL ALL FUNDS	5,901,297.00	17,493,610.00	8,854,223.00	26,347,833.00	1,200,100.00	15,408,400.00	20,086,994.00	6,260,839.00

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

County-District # 40-0082
Northwest Public Schools

2015-2016 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	3,962,713.00	12,807,493.00	8,177,333.00	20,984,826.00	1,461,384.00	15,295,028.00	16,756,412.00	4,228,414.00
Depreciation	70,397.00	470,450.00		470,450.00			52,478.00	417,972.00
Employee Benefit	88,050.00	178,104.00		178,104.00			112,206.00	65,898.00
Contingency	-	-		-			-	-
Activities	244,150.00	1,388,436.00		1,388,436.00			1,150,519.00	237,917.00
School Lunch	5,174.00	673,887.00		673,887.00			667,593.00	6,294.00
Bond	679,769.00	700,207.00	312,789.00	1,012,996.00			460,919.00	552,077.00
Special Building	394,504.00	539,732.00	183,942.00	723,674.00			353,498.00	370,176.00
Qualified Capital Purpose Undertaking	236,218.00	236,978.00	30,837.00	267,815.00			245,266.00	22,549.00
Cooperative	-	-		-			-	-
Student Fee	-	50,045.00		50,045.00			50,045.00	-
				-				-
TOTAL ALL FUNDS	$ 5,680,975.00	17,045,332.00	8,704,901.00	25,750,233.00	1,461,384.00	15,295,028.00	19,848,936.00	5,901,297.00

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	
$	444,560.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Northwest Public Schools**
ADDRESS	**2710 N North Rd**
CITY & ZIP CODE	**Grand Island 68803**
TELEPHONE	**308-385-6398**
WEBSITE	**www.ginorthwest.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Karl Quandt	Matt Fisher	Sharon Placke
TITLE /FIRM NAME	Chairperson	Superintendent	Business Manager
TELEPHONE	308-380-9190	308-385-6389 ext 5112	308-385-6389 ext 5111
EMAIL ADDRESS	karl.quandt@ginorthwest.org	mfisher@ginorthwest.org	splacke@ginorthwest.org

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

- [ ] Board Chairperson
- [X] Clerk / Treasurer / Superintendent / Other
- [X] Preparer

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 40-0082

Northwest Public Schools

Line No.		2017-2018 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 + Line 18 + Line 19 + Line 20 * Line 21)	$ -

Northwest Public Schools
Schedule B - Levies

Levy Limit Compliance

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	8,343,434.26	317,171.71	414,141.41	247,474.75
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property	-	317,171.71		247,474.75
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7	Voluntary termination agreements from collective bargaining agreement with certificated employees 9/1/17 to 8/31/18 up to 75%	-			
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	317,171.71	-	247,474.75
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	8,343,434.26	-	414,141.41	-
14	Assessed Valuation	1,017,065,122	1,017,065,122	1,017,065,122	1,017,065,122
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.820344	0.000000	0.040719	0.000000
16	Total Levy for Compliance	0.861063			

If the **total** levy on Line 16 is $1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 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 Total of Line 16 is greater than $1.05 and you **held** a successful election to override the levy, which is in effect for the 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. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

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.

Voluntary Termination Exclusions

Line 5 Amounts to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to 9/1/17

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed $35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 75% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/17 to 8/31/18 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process.

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 8,343,434.26	$ 1,017,065,122	0.820344
Special Building Fund	$ 414,141.41	$ 1,017,065,122	0.040719
Bond Fund	$ 317,171.71	$ ~~1,017,065,122~~ 1,071,168,062	~~0.031185~~ .029622
Bond Fund	$ -	$ 1,017,065,122	0
Bond Fund	$ -	$ 1,017,065,122	0
QCPUF Fund	$ 247,474.75	$ 1,017,065,122	0.024332
QCPUF Fund	$ -	$ 1,017,065,122	0
	$ -	$ 1,017,065,122	0
	$ -	$ 1,017,065,122	0
	$ -	$ 1,017,065,122	0
Total	$ 9,322,222.13		$ 0.916580

Must agree to Cover

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Northwest Public Schools (40-0082) in Hall 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 11 day of September, 2017 at 7:40 o'clock, P.M., at Northwest High School Board Room 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.

Kim Meyer

Clerk/Secretary

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Fee and Delinquent Tax Allowance	Total Personal and Real Property Tax Requirement
	2015-2016 (1)	2016-2017 (2)	2017-2018 (3)	(4)	(5)	(6)	(7)
General	$ 16,756,412.00	$ 16,608,500.00	$ 17,305,000.00	$ 4,600,000.00	$ 13,645,000.00	$ 83,434.26	$ 8,343,434.26
Depreciation	$ 52,478.00	$ 200,000.00	$ 619,980.00		$ 619,980.00		
Employee Benefit	$ 112,206.00	$ 40,000.00	$ 136,100.00	$ -	$ 136,100.00		
Contingency	$ -	$ -	$ -		$ -		
Activities	$ 1,150,519.00	$ 1,500,000.00	$ 2,000,000.00	$ 237,917.00	$ 2,237,917.00		
School Nutrition	$ 667,593.00	$ 658,994.00	$ 670,500.00	$ 5,000.00	$ 675,500.00		
Bond	$ 460,919.00	$ 434,400.00	$ 331,900.00	$ 413,200.00	$ 431,100.00	$ 3,171.71	$ 317,171.71
Special Building	$ 353,498.00	$ 340,000.00	$ 933,300.00		$ 523,300.00	$ 4,141.41	$ 414,141.41
Qualified Capital Purpose Undertaking	$ 245,266.00	$ 245,100.00	$ 245,000.00	$ 7,000.00	$ 7,000.00	$ 2,474.75	$ 247,474.75
Cooperative	$ -	$ -	$ -	$ -	$ -		
Student Fee	$ 50,045.00	$ 60,000.00	$ 100,000.00	$ -	$ 100,000.00		
	$ -	$ -	$ -	$ -	$ -		
TOTALS	$ 19,848,936.00	$ 20,086,994.00	$ 22,341,780.00	$ 5,263,117.00	$ 18,375,897.00	$ 93,222.13	$ 9,322,222.13

Total Personal and Real Property Tax Requirement For Bonds

$ 564,646.46

Total Personal and Real Property Tax Requirement for ALL Other

$ 8,757,575.67

Notice of Special Hearing To Set Final Tax Request

Northwest Public Schools (40-0082) in Hall 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 11 day of September 2017 at 7:50 o'clock P.M., at Northwest High School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

	2016/17 Budget Information			***2017/18 Budget Information***	
Fund	2016-2017 Property Tax Request	2016 Tax Rate	Property Tax Rate (2016-2017 Request **Divided By** 2016 Valuation)	2017-2018 Proposed Property Tax Request	Proposed 2017 Tax Rate
General Fund	8,948,600.00	0.882088	0.879845	8,343,434.26	0.820344
Bond Fund(s) K - 12	317,140.00	0.029816	0.031182	317,171.71	.02962 ~~0.031185~~
Bond Fund(s) K - 8			0.000000		0.000000
Bond Fund(s) 9 - 12			0.000000		0.000000
Bond Fund ________			0.000000		0.000000
Special Building Fund	313,100.00	0.030863	0.030785	414,141.41	0.040719
Qualified Capital Purpose Undertaking Fund K - 12	247,450.00	0.024330	0.024330	247,474.75	0.024332
Qualified Capital Purpose Undertaking Fund K - 8			0.000000		0.000000
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000		0.000000