

2015-2016
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, 2015** through **AUGUST 31, 2016**

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		\$ 8,948,600.00	\$ 8,948,600.00
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]	\$ 317,140.00		\$ 317,140.00
Special Building Fund		\$ 201,192.00	\$ 201,192.00
Qualified Capital Purpose Undertaking Fund		\$ -	\$ -
Total All Funds	\$ 317,140.00	\$ 9,149,792.00	\$ 9,466,932.00

Outstanding Bonded Indebtedness as of September 1, 2015
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

\$ 2,136,000.00	Principal
\$ 70,045.00	Interest
\$ 2,206,045.00	Total Outstanding Bonded Indebtedness

County Clerk's Use Only

Total Certified Valuation (All Counties)

\$ 939,423,803

(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, 2014 through June 30, 2015?

☒ YES ☐ NO

If YES, Please submit Interlocal Agreement Report by December 31, 2015.

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, 2014 through June 30, 2015?

☐ YES ☒ NO

If YES, Please submit Trade Name Report by December 31, 2015.

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2014-2015 school fiscal year?

☐ YES ☒ NO

APA Contact Information

Auditor of Public Accounts

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

Website: www.auditors.nebraska.gov

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

Submission Information - Adopted Budget Due by 9-20-2015

1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509

Submit Adobe PDF Document via Website:

<http://www.auditors.nebraska.gov/>

2. County Board (SEC. 13-508), C/O County Clerk

3. Nebraska Dept. of Education

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 40-0082
Northwest 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	3,375,000.00	11,505,000.00	8,860,000.00	20,365,000.00	1,515,000.00	15,450,000.00	16,965,000.00	3,400,000.00	20,365,000.00
Depreciation	70,150.00	270,150.00		270,150.00			270,150.00		270,150.00
Employee Benefit	71,960.00	161,960.00		161,960.00			161,960.00	-	161,960.00
Contingency	-	-		-			-		-
Activities	267,870.00	1,767,870.00		1,767,870.00			1,500,000.00	267,870.00	1,767,870.00
School Lunch	1,120.00	682,120.00		682,120.00			680,000.00	2,120.00	682,120.00
Bond	678,745.00	682,785.00	314,000.00	996,785.00			463,000.00	533,785.00	996,785.00
Special Building	420,185.00	541,685.00	199,200.00	740,885.00			740,885.00		740,885.00
Qualified Capital Purpose Undertaking	195,000.00	195,000.00	-	195,000.00			195,000.00	-	195,000.00
Cooperative	-	-		-			-	-	-
Student Fee	-	220,000.00		220,000.00			220,000.00	-	220,000.00
				-					-
TOTAL ALL FUNDS	5,080,030.00	16,026,570.00	9,373,200.00	25,399,770.00	1,515,000.00	15,450,000.00	21,195,995.00	4,203,775.00	25,399,770.00

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)	8,860,000.00	314,000.00	199,200.00	-
COUNTY TREASURER'S COMMISSION AT 1% (Line B)	88,600.00	3,140.00	1,992.00	-
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)	8,948,600.00	317,140.00	201,192.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 6,235,600.00	\$ 425,000.00

COUNTY TREASURER'S BALANCE, 9-1-2015			
1,475,000.00	125,000.00	70,000.00	30,000.00

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	3,672,199.00	12,429,624.00	6,998,576.00	19,428,200.00	1,450,293.00	14,602,907.00	16,053,200.00	3,375,000.00
Depreciation	12,138.00	222,150.00		222,150.00			152,000.00	70,150.00
Employee Benefit	71,951.00	161,960.00		161,960.00			90,000.00	71,960.00
Contingency	-	-		-			-	-
Activities	217,870.00	1,117,870.00		1,117,870.00			850,000.00	267,870.00
School Lunch	10,116.00	650,120.00		650,120.00			649,000.00	1,120.00
Bond	807,261.00	2,976,345.00	460,000.00	3,436,345.00			2,757,600.00	678,745.00
Special Building	314,693.00	447,785.00	217,000.00	664,785.00			244,600.00	420,185.00
Qualified Capital Purpose Undertaking	102,737.00	117,510.00	169,290.00	286,800.00			91,800.00	195,000.00
Cooperative	-	-		-			-	-
Student Fee	-	45,000.00		45,000.00			45,000.00	-
				-				-
TOTAL ALL FUNDS	5,208,965.00	18,168,364.00	7,844,866.00	26,013,230.00	1,450,293.00	14,602,907.00	20,933,200.00	5,080,030.00

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
\$ 430,400.00

ACTUAL RESOURCES AND DISBURSEMENTS

County-District # 40-0082

Northwest Public Schools

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	3,429,391.00	12,301,063.00	6,301,195.00	18,602,258.00	1,222,306.00	13,707,753.00	14,930,059.00	3,672,199.00
Depreciation	3,989.00	76,492.00		76,492.00			64,354.00	12,138.00
Employee Benefit	77,577.00	162,590.00		162,590.00			90,639.00	71,951.00
Contingency	-	-		-			-	-
Activities	201,723.00	1,268,249.00		1,268,249.00			1,050,379.00	217,870.00
School Lunch	11,409.00	698,753.00		698,753.00			688,637.00	10,116.00
Bond	733,287.00	745,140.00	482,031.00	1,227,171.00			419,910.00	807,261.00
Special Building	513,473.00	636,253.00	305,892.00	942,145.00			627,452.00	314,693.00
Qualified Capital Purpose Undertaking	232,870.00	1,192,884.00	9.00	1,192,893.00			1,090,156.00	102,737.00
Cooperative	-	-		-			-	-
Student Fee	-	43,584.00		43,584.00			43,584.00	-
				-				-
TOTAL ALL FUNDS	\$ 5,203,719.00	17,125,008.00	7,089,127.00	24,214,135.00	1,222,306.00	13,707,753.00	19,005,170.00	5,208,965.00

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	
\$	407,465.00

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	<u>www.ginorthwest.org</u>

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	<u>Keith Ostermeier</u>	<u>Matt Fisher</u>	<u>Sharon Placke</u>
TITLE /FIRM NAME	<u>Chairperson</u>	<u>Superintendent</u>	<u>Business Manager</u>
TELEPHONE	<u>308-379-4669</u>	<u>308-385-6389 ext 5112</u>	<u>308-385-6389 ext 5111</u>
EMAIL ADDRESS	<u>keith.ostermeier@ginorthwest.org</u>	<u>mfisher@ginorthwest.org</u>	<u>splacke@ginorthwest.org</u>

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

- ☐ Board Chairperson
- ☒ Clerk / Treasurer / Superintendent / Other
- ☒ Preparer

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

40-0082

Northwest 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 #

40-UU82

Northwest 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)	\$ 8,948,600.00	\$ 317,140.00	\$ 201,192.00	\$ -
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 *		\$ 447,000.00		
24	Bond Interest *		\$ 14,000.00		
25	Total Exclusions before 1% County Treasurer's Commission (Lines 4 through 24)	\$ -	\$ 461,000.00	\$ -	\$ -
26	1% County Treasurer's Commission on Exclusions (.01 X Line 25)	\$ -	\$ 4,656.56	\$ -	\$ -
27	Total Exclusions (Line 25 + Line 26)	\$ -	\$ 465,656.56	\$ -	\$ -
28	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 27)	\$ 8,948,600.00	\$ -	\$ 201,192.00	\$ -

* 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: Northwest Public Schools

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

County-District # 40-0082

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	8,948,600.00	939,423,803.00	0.952563
2	Bond Fund	-	-	-
3	Bond Fund K-8		-	-
4	Bond Fund 9-12		-	-
5	Bond Fund _____		-	-
6	Special Building Fund	201,192.00	939,423,803.00	0.021417
7	Qualified Capital Purpose Undertaking Fund	-	-	-
8	Qualified Capital Purpose Undertaking Fund K-8		-	-
9	Qualified Capital Purpose Undertaking Fund 9-12		-	-
10	Learning Community General Fund Levy			
11	Learning Community Special Building Levy			
12	Total Levy Subject to Limitation (Total of Lines 1 through 11)			0.973980

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.

Superintendent Pay Transparency Notice—Proposed Contract Matt Fisher

Notice is hereby given that Northwest Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on March 9, 2015 at 8:00 pm at the Northwest High School Conference Room in Grand Island, Nebraska.

After the 2015/16 school year, how many years remain on the contract: (Column
F must be completed if additional years remain on contract.)

1

The estimated costs to the district for the 2015/16 year and future years are listed below:

	2015/16 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 151,690.00	\$ 158,000.00	\$ 309,690.00
Compensation for activities outside of the regular salary:			
• <i>Extended contracts / Activities outside of regular salary</i>			\$ -
• <i>Bonus/Incentive/Performance Pay</i>			\$ -
• <i>Stipends</i>			\$ -
• <i>All other costs not mentioned above</i>			\$ -
Benefits and Payroll Costs Paid by district:			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 19,600.00	21000	\$ 40,600.00
• <i>Cafeteria Plan Stipend</i>	\$ -	0	\$ -
• <i>Cash in lieu of insurance</i>	\$ -	0	\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district</i>	\$ -	\$ -	\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 26,470.00	\$ 27,600.00	\$ 54,070.00
• <i>IRS value of housing allowance</i>	\$ -	\$ -	\$ -
• <i>IRS value of vehicle allowance</i>	\$ -	\$ -	\$ -
• <i>Additional leave days</i>	\$ 12,640.00	\$ 13,200.00	\$ 25,840.00
• <i>Annuities</i>	\$ -	\$ -	\$ -
• <i>Service credit purchase</i>	\$ -	\$ -	\$ -
• <i>Association / Membership dues</i>	\$ 1,500.00	\$ 1,700.00	\$ 3,200.00
• <i>Cell Phone/Internet reimbursement</i>	\$ 660.00	\$ 690.00	\$ 1,350.00
• <i>Relocation reimbursement</i>	\$ -	\$ -	\$ -
• <i>Travel allowance/reimbursement</i>	\$ 350.00	\$ 400.00	\$ 750.00
• <i>Mileage Allowance</i>	\$ -	\$ -	\$ -
• <i>Educational tuition assistance</i>	\$ -	\$ -	\$ -
• <i>All other benefit costs not mentioned above</i>	\$ -	\$ -	\$ -
Totals:	\$ 212,910.00	\$ 222,590.00	\$ 435,500.00