

**NORTHFIELD PUBLIC SCHOOLS**  
**Office of the Superintendent**  
**Memorandum**

**TO:** Board of Education  
**FROM:** Matt Hillmann Ed.D., Superintendent  
**RE:** Table File Items for March 13, 2017, Regular School Board Meeting

VI. Items for Discussion and/or Reports.

4. March 7 Work Session Follow-up.

An additional tax table from Ehlers is included in the table file.

VII. Superintendent's Report

B. Items for Consent Grouping

1. Personnel Items

a. Appointments.\*

5. Christian Heuchert Aquatics Instructor for 2hr/day for 2days/wk with Community Services beginning 03/28/2017-05/31/2017; Lifeguard \$10/hr, Swim Aide \$9.50/hr, Class Lead \$10.50/hr.
6. Emma Lederer Recreation position for 2hr/day for 2days/wk with Community Services beginning 03/28/2017-05/31/2017; Lifeguard \$10/hr, Swim Aide \$9.50/hr, Class Lead \$10.50/hr.
7. Ada Meyer Recreation position for 2hr/day for 2days/wk with Community Services beginning 03/28/2017-05/31/2017; Lifeguard \$10/hr, Swim Aide \$9.50/hr, Class Lead \$10.50/hr.
8. Gloria Sterud Long Term Substitute Grade 2 Teacher at Sibley Elementary beginning on or about 4/26/2017-6/06/2017; MA, Step 6.
9. Morgan Whyte Aquatics Instructor for 2hr/day for 2days/wk with Community Services beginning 03/28/2017-05/31/2017; Lifeguard \$10/hr, Swim Aide \$9.50/hr, Class Lead \$10.50/hr.

b. Increase/Decrease/Change in Assignment.

11. Caitlyn Krueger Educational Assistant at the Middle School, add Targeted Services PLUS Teacher for 1.25 hrs/day for up to 4 days/wk at Greenvale Park beginning 03/09/2017-05/04/2017; Year 1-\$27.11/hr.

c. Leave of Absence Requests.

6. Dustee Phenow Media Specialist at Bridgewater, Family/Medical leave childcare beginning 08/28/2017-for 9 work weeks.

d. Resignations/Retirements/Termination.

11. Lindsey Bertsch Event Worker has declined position effective 12/28/2016.
12. Nils Haugen Assistant Boys Lacrosse Coach resignation effective 03/9/2017.
13. Brenda Kell Educational Assistant for On My Own resignation effective 04/03/2017.

\* Conditional offers of employment are subject to successful completion of a criminal background check and pre-work screening (if applicable).

2. Financial Reports – November 2016.

Director of Finance Val Mertesdorf requests that the Board approve paid bills totaling \$1,864,526.42, payroll checks totaling \$3,092,663.89 and the financial reports for November 2016. There were no bond payments made in November 2016.

3. Gift Agreement.

The James Gang Wrestling Association has donated a new wrestling mat valued at \$8025.

PRELIMINARY INFORMATION - FOR DISCUSSION ONLY

**Northfield School District No. 659**

Analysis of Tax Impact for Potential Bond Issue and Operating Referendum  
November 2017 Election

March 8, 2017

Bond Issue Amount/Referendum Authority	Current School District Taxes Payable in 2017	Bond Referendum			Operating Referendum		
		\$29,000,000 20 Years	\$77,000,000 20 Years	\$106,000,000 20 Years	Continue Existing \$1,514.02	Add \$424 \$1,938.02	Max Allowance \$1,984.92
Estimated Tax Levy, Payable in 2018		\$1,294,125	\$3,436,125	\$4,730,250			
Estimated Revenue Increase, Payable in 2018					\$199,600	1,997,002	\$2,195,837
Estimated Increase, NTC Tax Rate	30.94%	4.80%	12.73%	17.53%			
Estimated Increase, RMV Tax Rate	0.34276%				0.00736%	0.08890%	0.09792%

Type of Property	Estimated Market Value		Estimated Tax Impact, Payable 2018*					
Residential Homestead	\$100,000	\$565	\$34	\$91	\$126	\$7	\$89	\$98
	125,000	735	47	126	174	9	111	122
	150,000	905	61	161	221	11	133	147
	175,000	1,075	74	195	269	13	156	171
	200,000	1,245	87	230	317	15	178	196
	250,000	1,585	113	300	412	18	222	245
	300,000	1,925	139	369	508	22	267	294
	350,000	2,265	165	438	603	26	311	343
Commercial/Industrial +	400,000	2,605	191	508	699	29	356	392
	500,000	3,261	240	637	876	37	445	490
	600,000	3,990	300	796	1,096	44	533	588
	\$250,000	\$2,172	\$204	\$541	\$745	\$18	\$222	\$245
Apartments	500,000	4,575	444	1,178	1,621	37	445	490
	1,000,000	9,383	923	2,451	3,374	74	889	979
	2,000,000	18,998	1,882	4,998	6,880	147	1,778	1,958
	\$200,000	\$1,459	\$120	\$318	\$438	\$15	\$178	\$196
Agricultural Homestead **	500,000	3,647	300	796	1,096	37	445	490
	1,000,000	7,295	599	1,592	2,191	74	889	979
	2,000,000	14,589	1,199	3,183	4,382	147	1,778	1,958
	\$500,000	\$1,446	\$144	\$384	\$528	\$11	\$133	\$147
Agricultural Non-Homestead (dollars per acre)	750,000	1,833	204	543	747	11	133	147
	1,000,000	2,220	264	702	966	11	133	147
	2,000,000	3,766	504	1,339	1,843	11	133	147
	\$4,000	\$12.37	\$1.92	\$5.09	\$7.01	\$0.00	\$0.00	\$0.00
	5,000	15.47	2.40	6.37	8.76	0.00	0.00	0.00
6,000	18.56	2.88	7.64	10.52	0.00	0.00	0.00	
7,000	21.66	3.36	8.91	12.27	0.00	0.00	0.00	
8,000	24.75	3.84	10.19	14.02	0.00	0.00	0.00	

\* The estimated tax impact includes principal and interest payments on the new bonds. The figures in the table are based on school district taxes for bonded debt levies only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the state Property Tax Refund ("Circuit Breaker") program. Many owners of homestead property will qualify for a refund, based on their income and total property taxes. This will decrease the net effect of the proposed bond issue and operating referendum for many property owners.

+ For commercial-industrial property, the tax impact estimates above are for property in Rice and Goodhue counties. For commercial-industrial property in Dakota county, the tax impact of the bond issue would be less than shown above, due to the impact of the Twin Cities Fiscal Disparities program.

\*\* For agricultural homestead property, a value of \$150,000 was assumed for the house, garage, and one acre.

TO: Matt Hillmann, Superintendent  
FROM: Val Mertesdorf, Director of Finance *VM*  
DATE: March 27th, 2017  
RE: Board Approval of Financial Reports – November 2016

We request that the Board of Education approve paid bills, payroll, bond payments, electronic funds transfers, investments and financial reports for the month of November 2016.

Bills totaling \$1,864,526.42 were paid in November 2016.

Payroll checks totaling \$3,092,663.89 were issued in November 2016.

No bond payments were paid in November 2016.

At the end of November 2016 Total Cash and Investments amounted to \$29,023,088.44.

No wire transfers were initiated by the district during November 2016.

The following financial reports for November 2016 are included to show the current cash and investment balances, details of disbursements and electronic funds transfers.

1. Treasurer's Report
2. Disbursement Report

November 2016 Treasurer's Report

FUNDS	BALANCE BEGINNING OF MONTH	RECEIPTS	DISBURSEMENTS	JOURNAL ENTRIES	BALANCE END OF MONTH
GENERAL FUND	1,922,466.57	2,160,264.00	3,988,086.45	(675,433.12)	(580,789.00) *
FOOD SERVICE	732,298.35	206,252.22	208,799.71	2,169.61	731,920.47
COMMUNITY ED	576,421.75	236,222.79	209,872.15	(1,764.19)	601,008.20
DEBT SERVICE	4,813,144.51	1,197,735.89	-	-	6,010,880.40
TRUST	128,580.11	-	-	-	128,580.11
SELF INSURANCE	5,001,765.68	151.77	550,432.00	681,402.81	5,132,888.26
TOTALS	13,174,676.97	3,800,626.67	4,957,190.31	6,375.11	12,024,488.44
CERTIFICATE OF DEPOSIT	16,998,600.00	-	-	-	16,998,600.00
GRAND TOTALS	30,173,276.97	3,800,626.67	4,957,190.31	6,375.11	29,023,088.44

\*General Fund includes Certificate of Deposit amount

Disbursement Report

ISD 659 - Northfield

November 2016

Disbursements:

Bills Paid:

General Fund	\$ 1,174,980.49	
Food Service Fund	112,536.35	
Community Services Fund	26,577.58	
Trust & Agency Fund	-	
Self Insurance Fund	<u>550,432.00</u>	
Total Bills Paid		1,864,526.42

Payroll:

General Fund	2,813,105.96	
Food Service Fund	96,263.36	
Community Services Fund	183,294.57	
Trust Fund	-	
Self Insurance Fund	<u>-</u>	
Total Payroll		3,092,663.89

Bond Payments:

Debt Redemption Fund	<u>-</u>	
Total Bond Payments		<u>-</u>
Total Disbursements		<u><u>\$4,957,190.31</u></u>