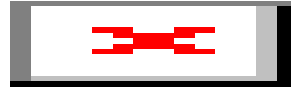


Board of Education Special Meeting
Tuesday, August 26, 2025 5:00 PM
High School
2710 N. North Rd
Grand Island, NE 68803



1. Welcome and Recognize Open Meetings Act
2. Notice of Meeting
3. Review 2025-2026 budget information
4. Discuss, consider, and take all necessary action to adopt a resolution
Increasing the school district's base growth percentage used to determine
the school district's property tax request authority by up to six percent
(6%).
5. Discuss, consider and take action on end of the year fiscal claims
6. Adjourn

A Culture of Excellence, An Exceptional community of learners committed to continuous growth.

The agenda contains a list of subjects known at the time of its distribution five days prior to the meeting. A copy of the agenda will be available for public inspection during normal business hours in the office of the Superintendent located at Northwest High School, 2710 N. North Road, Grand Island, NE. Except for items of an emergency nature, the agenda will not be enlarged less than 24 hours before the scheduled commencement of the meeting.

Northwest Public Schools
General Fund Budget Information for discussion
2025-2026

2024-2025 Budget		\$19,946,525.00
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Current Year Expenditures	8/21/2025	\$19,437,175.08
Estimated Expenditures	8/26/2025	\$252,228.75
Depreciation Fund Transfer	8/26/2025	\$200,000.00
Athletic Fund Transfer	8/26/2025	\$25,000.00
Remaining in 2024-2025 Budget	8/26/2025	\$32,121.17

2025-2026 Negotiated Expenses:

Salaries – Admin	\$64,609.00
Salaries – Certified (adjusted with 2025-26 Index)	\$533,000.00
Salaries – Non-Certified	<u>\$100,359.00</u>
Total	\$697,968.00

Calculated Budget 2025-2026	\$20,757,950.00
Estimated Cash Reserve	<u>\$4,500,000.00</u>
Total	\$25,257,950.00

Items for 2025-2026 Budget:

Transfer of \$150,000 for lunch fund
Depreciation Fund transfer of \$200,000

Potential Projects for 25-26:

Preschool Relocation - \$530,000
Fencing at HS - \$20,000 - \$95,000 (getting a 2nd bid)
Renovation of Bleachers at Viking Field - \$1,100,000 (must rebid)
Track Resurfacing and crack patches - \$130,000 to \$150,000 (not bid)
Replacement of Heat Pumps at 1R - \$25,000 to \$100,000 (not bid)
Van Replacement – SPED Van \$25,000 to \$35,000
Minibus purchase (if cannot find a 10-passenger van) – current price \$99,350

Projected Budget

Calculated Budget 2025-2026	\$20,757,950.00
Estimated Cash Reserve	<u>\$4,500,000.00</u>
Total	\$25,257,950.00

Property Tax Request

General Fund		\$6,628,974.00
	County Treasurers Commission (1%)	<u>\$ 66,289.74</u>
		\$6,695,263.74
Building Fund	Max amount of \$0.14	\$255,000.00
	County Treasurers Commission (1%)	<u>\$ 2,550.00</u>
		\$257,550.00

Valuations for 2025-2026

\$1,358,288,747 (Increase of \$113,697,312 – 8.37%). (1 Cent of Property Tax = \$135,828.87).

Budget and Tax Information from 2025-2026

General Fund Tax Request of \$6,695,263.74 = Expected Levy - \$0.492919

Building Fund Tax Request of \$257,550.00 = Expected Levy - \$0.018961 (Max is \$0.14)

Overall Tax Request of \$6,952,814.74 = Expected Levy - \$0.511880

Budget and Tax Information from 2024-2025

General Fund Tax Request of \$5,737,902.92 = Expected Levy - \$0.461027

Building Fund Tax Request of \$941,825.00 = Expected Levy - \$0.075673 (Max is \$0.14)

Overall Tax Request of \$6,679,727.92 = Expected Levy - \$0.536700

Budget and Tax Information from 2023-2024

General Fund Tax Request of \$5,989,300.00 = Expected Levy - \$0.530696

Building Fund Tax Request of \$1,126,150.00 = Expected Levy - \$0.099785

Overall Tax Request of \$7,115,450 = Expected Levy - \$0.630481

Budget and Tax Information from 2022-2023

General Fund Tax Request of \$7,625,500.00 = Expected Levy - \$0.737286

Building Fund Tax Request of \$378,750.00 = Expected Levy - \$0.036620

Overall Tax Request of \$8,004,250 = Expected Levy - \$0.773906

Budget and Tax Information from 2021-2022

General Fund Tax Request of \$7,474,747.00 = Expected Levy - \$0.749876

Building Fund Tax Request of \$303,030.00 = Expected Levy - \$0.030400

Overall Tax Request of \$7,777,777 = Expected Levy - \$0.780276

Allowable Growth Percentage Increase

Allowable Growth Percentage Computation (post card legislation)

Prior year total property tax request	\$6,679,728.00
Base limitation percentage increase (2%)	
Real growth percentage increase (2.1%)	
Total allowable growth percentage increase	4.10%
Allowable dollar amount of increase to property tax request	\$273,868.85
Total Base Property Tax Request Authority	\$6,953,596.85
2025-2026 Actual Total Property Tax Request (as projected)	\$6,952,814.00

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements or participate in the joint public hearing.

Up to 6% Growth Resolution

LB 243 passed by the Legislature basically adds another level of control to a school board's ability to manage and set their budget. School districts have always had the \$1.05 lid limiting the overall levy. This new bill has also added a cap of total taxing authority to 3%. This year the board is allowed to increase the percentage to an additional 6% based on our student numbers. This does not necessarily increase what we will ask for, it only gives the board additional authority in case we need it in future years. I have been to several meetings on this and everyone from NDE to financial advisers are recommending we add the 6% (does not mean that you will use it).

What the numbers show:

- a. Total Certified Property Tax Request Authority for 2025-26 is \$8,089,650.
- b. Without the override: The 3% increase we are now allowed with the new bill will demonstrate a taxing authority of \$8,332,339.
- c. With the override: The additional 6% authority would allow up to \$9,233,650 if needed. Again, this is not our budget or what we would tax at but simply the authority of the board.

RESOLUTION OF THE BOARD OF EDUCATION TO
INCREASE BASE GROWTH PERCENTAGE TO
DETERMINE ITS PROPERTY TAX REQUEST AUTHORITY

WHEREAS the Board of Education (“Board”) for Hall County School District 40-0082, commonly known as Northwest Public Schools (the “School District”), is planning the School District’s annual budget for the 2025–2026 school year; and

WHEREAS, the funding needed for the School District to meet its obligations to its students will require an increase in the base growth percentage used to determine the School District’s property tax request authority under NEB. REV. STAT. § 79-3403; and

WHEREAS, Nebraska law authorizes the Board, upon an affirmative vote of at least seventy percent (70%) of the Board, to increase such base growth percentage by up to ____percent (_%).

BE IT THEREFORE RESOLVED that, pursuant to NEB. REV. STAT. § 79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2025–2026 budget in an amount of 6%.

Said Resolution was adopted by the Board of Education by a vote of _ to _ on the 26th day of August, 2025.

President of the Board of Education

ATTEST:

Secretary of the Board of Education

INVOICES SUBMITTED FOR PAYMENT

Check #	Vendor Name	AUGUST 26, 2025 Vendor Description	Check Total
Checking	1 Fund: 01	GENERAL FUND	
74747	3D MOLECULAR DESIGNS LLC	SUPPLIES	280.00
150334	ACCO BRANDS USA LLC	SUPPLIES	341.16
74748	BLICK ART MATERIALS	ART SUPPLIES	676.05
74749	BSN SPORTS LLC	SUPPLIES/EQUIPMENT	203.45
74750	CAROLINA BIOLOGICAL SUPPLY COMPANY	SUPPLIES/EQUIPMENT	128.65
150335	CDW GOVERNMENT LLC	SUPPLIES	57.05
150336	EGAN SUPPLY CO	SUPPLIES	75.05
74751	ESU COORDINATING COUNCIL	INSERVICE	1,476.00
74752	FLINN SCIENTIFIC INC	SUPPLIES	4,026.69
74753	HAUFF MID AMERICA SPORTS INC	SUPPLIES	2,378.95
74754	IDEAL PROFESSIONAL CLEANERS	CLEANING	2,978.95
74757	INNOVATIVE OFFICE SOLUTIONS	SUPPLIES	7,303.77
74758	JOURNEY ED	SUPPLIES	1,000.00
150337	MAKERBOT INDUSTRIES LLC	SUPPLIES/EQUIPMENT	206.13
150338	MENARDS	SUPPLIES/EQUIPMENT	71.88
74759	MIDWEST TECHNOLOGY PRODUCTS	SUPPLIES	178.46
74760	NASB ALICAP	INSURANCE	177,549.00
150339	NASCO	SUPPLIES	751.92
74762	NATIONAL ART & SCHOOL SUPPLIES	SUPPLIES	2,002.35
74774	NORTHWEST ACTIVITY FUND	REIMBURSEMENT/TRANSFER	25,000.00
74763	NORTHWEST DEPRECIATION FUND	TRANSFER	200,000.00
74764	PARCO SCIENTIFIC COMPANY	SUPPLIES	144.00
150340	PAXTON / PATTERSON LLC	SUPPLIES	1,548.80
150341	PIXEL PRESS TECHNOLOGY LLC	SUPPLIES	300.00
150342	POWER SYSTEMS	SUPPLIES/EQUIPMENT	969.01
150343	PROFESSIONAL BOOK CLUB GURU LLC	PROGRAM SERVICES	5,460.00
150344	PROJECT LEAD THE WAY	SUPPLIES	1,939.80
74767	PYRAMID SCHOOL PRODUCTS	SUPPLIES	3,825.09
150345	QUILL CORPORATION	SUPPLIES	496.56
74768	REALLY GOOD STUFF LLC	SUPPLIES	180.46
150347	SCHOOL SPECIALTY LLC	SUPPLIES	5,907.53
74769	SCOTCHMAN INDUSTRIES INC	SUPPLIES	1,699.64
150348	STAPLES BUSINESS ADVANTAGE	SUPPLIES	5,213.96
74770	STRIV INC	SUPPLIES/SUPPORT	3,056.00
150352	STRYKER SALES LLC	HEALTH SUPPLIES	170.90
74771	TEACHER CREATED RESOURCES	SUPPLIES	184.64
74772	TEACHER DIRECT	SUPPLIES	833.01

INVOICES SUBMITTED FOR PAYMENT

		AUGUST 26, 2025	
<u>Check #</u>	<u>Vendor Name</u>	<u>Vendor Description</u>	<u>Check Total</u>
150353	UNITED ART & EDUCATION	SUPPLIES	1,008.63
150354	VEX ROBOTICS INC	SUPPLIES/EQUIPMENT	2,430.59
74773	WILLIAM V MACGILL & CO	SUPPLIES	2,324.99
150355	YANDA'S MUSIC & PRO AUDIO	SUPPLIES	12,849.63
Fund Total:			477,228.75