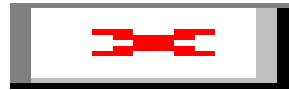


Board of Education Special Meeting
Monday, August 24, 2026 5:30 PM
High School
2710 N. North Rd
Grand Island, NE 68803



1. Welcome and Recognize Open Meetings Act
2. Notice of Meeting
3. Review 2026-2027 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
2026-2027

2025-2026 Budget		\$20,757,950.00
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Current Year Expenditures	8/21/2025	\$20,051,701.24
Estimated Expenditures	8/24/2025	\$359,244.56
Depreciation Fund Transfer	8/24/2025	\$200,000.00
Athletic Fund Transfer	8/24/2025	<u>\$25,000.00</u>
Remaining in 2025-2026 Budget	8/24/2025	\$122,004.20

2026-2027 Negotiated Expenses:

Salaries – Admin	\$56,235.00
Salaries – Certified	\$579,629.00
Salaries – Non-Certified	<u>\$160,427.00</u>
Total	\$796,291.00

Calculated Budget 2026-2027	\$21,586,500.00
Estimated Cash Reserve	<u>\$5,000,000.00</u>
Total	\$26,586,500.00

Items for 2026-2027 Budget:

Estimated Cash Reserve is 22.73% of budget
Budget increase of \$828,525 (3.99%)
Increase budget in transportation \$25,000
Increase budget in Utilities - \$25,000
Transfer of \$100,000 for lunch fund
Transfer of \$25,000 for Activities fund
Depreciation Fund transfer of \$200,000

Potential Projects for 26-27:

Renovation of Bleachers at Viking Field – Projected \$805,000 - \$862,500
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)
Replacement of HVAC Unit at St. Libory – Not bid
Minibus purchase (if cannot find a 10-passenger van) – 2025 price \$99,350

Projected Budget

Calculated Budget 2026-2027	\$21,586,500.00
Estimated Cash Reserve	<u>\$5,000,000.00</u>
Total	\$26,586,500.00

Property Tax Request

General Fund		\$6,688,425.00
	County Treasurers Commission (1%)	<u>\$ 66,884.00</u>
		\$6,755,309.00
Building Fund	Max amount of \$0.14	\$450,000.00
	County Treasurers Commission (1%)	<u>\$ 4,500.00</u>
		\$454,500.00

Valuations for 2026-2027

\$1,448,909,122 (Increase of \$90,620,375 – 6.25%). (1 Cent of Property Tax = \$144,897.22).

Budget and Tax Information from 2026-2027

General Fund Tax Request of \$6,755,309.00 = Expected Levy - \$0.46623

Building Fund Tax Request of \$454,500.00 = Expected Levy - \$0.03137 (Max is \$0.14)

Overall Tax Request of \$7,209,809.00 = Expected Levy - \$0.49760

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	\$6,952,814.00
Base limitation percentage increase (2%)	
Real growth percentage increase (1.78)	
Total allowable growth percentage increase	3.78%
Allowable dollar amount of increase to property tax request	\$262,816.37
Total Base Property Tax Request Authority	\$7,215,630.37
2026-2027 Actual Total Property Tax Request (as projected)	\$7,209,809.00

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 2026-27 is \$8,370,822.
- b. With the override: The additional 6% authority would allow up to \$9,548,044 if needed. Again, this is not our budget or what we would tax at but simply the authority of the board.

2026-27 Valuation and Levy Comparison

County	2025-26	2026-27	increase/decrease	% change
Hall County	\$824,349,650	\$862,329,428	37,979,778.00	4.40%
Howard County	\$223,913,479	\$249,673,178	25,759,699.00	10.32%
Merrick County	\$310,025,618	\$336,906,516	26,880,898.00	7.98%
Total Valuation	\$1,358,288,747.00	\$1,448,909,122.00	90,620,375.00	6.25%

	School District Real Growth Value	SD Prior Year Total Property Valuation	Real Growth Percentage
Hall County	\$21,815,930	\$824,349,650	2.65%
Howard County	\$1,024,138	\$223,913,479	0.46%
Merrick County	\$1,400,770	\$310,025,618	0.45%
Total Valuation	\$24,240,838.00	\$1,358,288,747.00	3.56%

With Current Valuation

1.05 Levy generates = \$15,213,545.78

Total Levy (Max. Amount)

1.05

1 Cent = \$144,890.91

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 2026–2027 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 2026–2027 budget in an amount of 6%.

Said Resolution was adopted by the Board of Education by a vote of _ to _ on the --th day of August, 2026.

President of the Board of Education

ATTEST:

Secretary of the Board of Education

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

2026/27 PROPERTY TAX REQUEST AUTHORITY CERTIFICATION

NORTHWEST PUBLIC SCHOOLS (40-0082-000)

Total Certified Property Tax Request Authority	\$8,370,822
Additional Base Growth % Allowed with Board Approval	6 %
Additional Property Tax Request Authority Allowed with Board Approval	\$1,177,222
Maximum Certified Property Tax Request Authority Including Board Approved Amount	\$9,548,044

SECTION A TOTAL BASE REVENUE CALCULATION

2025/26 Property Tax	\$6,952,814
2023/24 Other Non-Property Tax	\$964,657
2024/25 SPED	\$1,330,162
2025/26 TEEOSA	\$10,372,730
TOTAL BASE REVENUE CALCULATION	\$19,620,363

SECTION B TOTAL BASE GROWTH PERCENTAGE

Base Growth	3.0000 %
Membership Growth	0.3397 %
LEP Growth	0.0000 %
Poverty Growth	0.1380 %
TOTAL BASE GROWTH RATE PERCENTAGE	3.4777 %

SECTION C TOTAL CALCULATED REVENUE CAP FOR 2026/27

(Section A Total x Section B Total)

TOTAL REVENUE CAP	\$20,302,702
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SECTION D TOTAL PROPERTY TAX REQUEST AUTHORITY FOR 2026/27

(Section C Total Revenue Cap minus sum of items listed in this section)

2024/25 Other Non-Property Tax (minus)	\$1,085,748
2025/26 SPED (minus)	\$1,600,361
2026/27 TEEOSA (minus)	\$11,526,606
2025/26 Unused Property Tax Authority (add)	\$2,280,836

TOTAL CERTIFIED PROPERTY TAX REQUEST AUTHORITY	\$8,370,822
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SECTIONS E - G ADDITIONAL BOARD APPROVAL INFORMATION

Additional Base Growth % Allowed with Board Approval	6 %
Additional Property Tax Authority Allowed with Board Approval	\$1,177,222

TOTAL MAXIMUM CERTIFIED PROPERTY TAX REQUEST AUTHORITY INCLUDING BOARD APPROVED	\$9,548,044
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Some numbers may be rounded for presentation. For program contacts and additional information on how data was calculated visit www.education.ne.gov/fos/budgeting-school-district/property-tax-authority

INVOICES SUBMITTED FOR PAYMENT

AUG 24, 2026 SPECIAL BOARD MTG

<u>Check #</u>	<u>Vendor Name</u>	<u>Vendor Description</u>	<u>Check Total</u>
Checking	1	Fund: 01 GENERAL FUND	
154324	4IMPRINT INC	SUPPLIES	535.59
154325	ACE HARDWARE	SUPPLIES	42.11
75537	AMAZON CAPITAL SERVICES INC	SUPPLIES	23,715.14
154326	AMERIFLEX	FSA ADMIN SERVICES	111.00
154327	APPLE INC	EQUIPMENT	845.00
154328	AURORA COOPERATIVE	GASOLINE/PROPANE	2,204.00
75538	BLICK ART MATERIALS	ART SUPPLIES	61.32
75539	BSN SPORTS LLC	SUPPLIES/EQUIPMENT	111.24
75540	CAROLINA BIOLOGICAL SUPPLY COMPANY	SUPPLIES/EQUIPMENT	3,545.75
154329	CENTURYLINK	PHONE	102.00
154330	CIRILA, ERIKA	REIMBURSEMENT	311.00
154331	CITY OF GRAND ISLAND UTILITIES	ELECT/WATER/SEWER	25,250.00
75541	CLASS INTERCOM	SUBSCRIPTION	75.00
154332	COMPUTER CONCEPTS	SUPPLIES/EQUIPMENT	249.00
75542	COPYCAT PRINTING	PRINTING	378.00
154333	DAS STATE ACCTG - CENTRAL FINANCE OCIO	TELEPHONE SERVICE	321.20
154334	DELL MARKETING LP	COMPUTERS/SUPPLIES	4,571.12
154335	DEMCO INC	SUPPLIES	119.88
154336	EBERL PLUMBING & DRAIN	REPAIRS	2,692.50
154337	EGAN SUPPLY CO	SUPPLIES	112.68
75543	FEDEX	SHIPPING	156.60
154338	FOLLETT CONTENT SOLUTIONS LLC	BOOKS	121.08
154339	GO PHYSICAL THERAPY LLC	CONTRACTED SERVICES	1,573.00
75544	GOSTRENGTHS INC	SUBSCRIPTION	297.00
154340	GRONES OUTDOOR POWER	SUPPLIES	920.95
75545	GYM CLOSET	SUPPLIES	212.49
75546	HAMILTON INFORMATION SYSTEMS INC	EQUIPMENT	2,274.69
75547	HAUFF MID AMERICA SPORTS INC	SUPPLIES	1,717.08
75548	HD SUPPLY FACILITIES MAINTENANCE LTD	SUPPLIES	2,215.62
75549	HENRY SCHEIN INC	SUPPLIES	3.74
154341	HONEYWELL	CONTRACT SERVICES	1,141.70
75550	HYVEE ACCOUNTS RECEIVABLE	INSERVICE\SUPPLIES	43.10
75551	IDEAL PROFESSIONAL CLEANERS	CLEANING	2,973.05
154343	INNOVATIVE OFFICE SOLUTIONS	SUPPLIES	2,094.98
75552	ISLAND FLOORING	FLOORING	8,071.75
75553	ISLAND SUPPLY WELDING CO	SUPPLIES/REPAIRS	227.26
154344	IXL LEARNING	SUBSCRIPTION	3,312.50

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AUG 24, 2026 SPECIAL BOARD MTG

<u>Check #</u>	<u>Vendor Name</u>	<u>Vendor Description</u>	<u>Check Total</u>
75554	JOHNNY'S LOCK & KEY SHOP	KEYS/LOCKS	61.00
154345	KELLY SUPPLY COMPANY	SUPPLIES	38.99
75555	KUYPERS CONSULTING INC	SUBSCRIPTION	576.00
75556	LOUP VALLEY LIGHTING INC	BUILDING UPKEEP	478.80
154346	MCGRAW HILL LLC	SUPPLIES	721.34
154347	MENARDS	SUPPLIES/EQUIPMENT	969.46
75557	MFAC LLC	SUPPLIES / EQUIPMENT	3,065.40
154348	MIDWEST CONNECT LLC	POSTAGE	250.00
75558	MILLER TIRE & SERVICE	REPAIRS & SERVICE	5,936.48
75559	NASB ALICAP	INSURANCE	188,735.00
154349	NASCO EDUCATION / SCHOOL SPECIALTY LLC	SUPPLIES	1,927.67
75561	NATIONAL ART & SCHOOL SUPPLIES	SUPPLIES	3,446.31
75562	NEBRASKA COUNCIL OF SCHOOL ADMINISTRATORS	REGISTRATION	2,420.00
154350	NEBRASKA FIRE SPRINKLER CORP	INSPECTION/EQUIPMENT	235.00
154351	NEBRASKA PUBLIC HEALTH ENVIRONMENTAL LAB	WATER TESTING	62.00
75563	NEBRASKA STATE FIRE MARSHAL AGENCY	INSPECTIONS	72.00
75564	NORTHWEST ACTIVITY FUND	REIMBURSEMENT/TRANSFER	25,000.00
75565	NORTHWEST DEPRECIATION FUND	TRANSFER	200,000.00
75566	NORTHWESTERN ENERGY	UTILITIES	2,009.09
154352	PAPER TIGER SHREDDING	SHREDDING	141.95
154353	PENNY, AMY	REIMBURSEMENT	25.00
154354	PERMA BOUND	SUPPLIES	82.59
154355	PIXEL PRESS TECHNOLOGY LLC	SUPPLIES	300.00
154356	POWER SYSTEMS	SUPPLIES/EQUIPMENT	401.85
154357	PROJECT LEAD THE WAY	SUPPLIES	2,499.25
75569	PYRAMID SCHOOL PRODUCTS	SUPPLIES	8,202.83
154358	QUILL CORPORATION	SUPPLIES	417.11
75570	RASMUSSEN MECHANICAL SERVICES	MAINT/SERVICE	1,073.96
75571	REALLY GOOD STUFF LLC	SUPPLIES	34.99
75572	RENTOKIL NORTH AMERICA INC DBA PRESTO-X	CONTRACT SERVICE	175.00
75573	SCHOOL HEALTH CORP	SUPPLIES	27.04
154360	SCHOOL SPECIALTY LLC	SUPPLIES	3,223.64
154365	STAPLES BUSINESS ADVANTAGE	SUPPLIES	7,089.38
75574	STRIV INC	SUPPLIES/SUPPORT	11,800.95
154366	STUHR MUSEUM	SUPPLIES	400.00
75575	TURF PRO LANDSCAPING	GROUNDS UPKEEP	2,550.00
154367	UNITED ART & EDUCATION	SUPPLIES	638.44

INVOICES SUBMITTED FOR PAYMENT

AUG 24, 2026 SPECIAL BOARD MTG

<u>Check #</u>	<u>Vendor Name</u>	<u>Vendor Description</u>	<u>Check Total</u>
75576	VIRCO INC	SUPPLIES/EQUIPMENT	10,010.00
154368	WILLIAM V MACGILL & CO	SUPPLIES	794.79
154369	WISSING, AMBER	MILEAGE / REIMBURSEMENT	18.79
75577	WOODCRAFT OF OMAHA	SUPPLIES/EQUIPMENT	2,160.08
154370	YANDA'S MUSIC & PRO AUDIO	SUPPLIES	3,462.26
Fund Total:			584,244.56