2025-2026
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, 2025 through AUGUST 31, 2026

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	$ -	$ 6,695,264.00	$ 6,695,264.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 257,550.00	$ 257,550.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 6,952,814.00	$ 6,952,814.00

Outstanding Bonded Indebtedness as of September 1, 2025
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ -	Principal
$ -	Interest
$ -	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,358,288,747

*(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, 2024 through June 30, 2025?

☐ YES ☐ NO

*If **YES**, Please submit Interlocal Agreement Report by September 30th.*

County Clerk's Use Only

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, 2024 through June 30, 2025?

☐ YES ☐ NO

*If **YES**, Please submit Trade Name Report by September 30th.*

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?

☐ YES ☐ NO

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

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

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2025

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 40-0082
Northwest Public Schools

2025-2026 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	5,767,746.00	18,628,976.00	6,628,974.00	25,257,950.00	2,424,875.00	18,333,075.00	20,757,950.00	4,500,000.00	25,257,950.00
Depreciation	309,424.00	850,000.00		850,000.00			850,000.00		850,000.00
Employee Benefit	53,524.00	115,000.00		115,000.00			115,000.00	-	115,000.00
Contingency	-	-		-			-		-
Activities	388,682.00	2,000,000.00		2,000,000.00			2,000,000.00	-	2,000,000.00
School Nutrition	34,532.00	850,000.00		850,000.00			850,000.00	-	850,000.00
Bond	146,031.00	200,000.00	-	200,000.00			200,000.00	-	200,000.00
Special Building	1,318,305.00	1,350,000.00	255,000.00	1,605,000.00			1,605,000.00		1,605,000.00
Qualified Capital Purpose Undertaking	1,548.00	10,000.00	-	10,000.00			10,000.00	-	10,000.00
Cooperative	-	-		-			-	-	-
Student Fee	245.00	100,000.00		100,000.00			100,000.00	-	100,000.00
				-					-
TOTAL ALL FUNDS	8,020,037.00	24,103,976.00	6,883,974.00	30,987,950.00	2,424,875.00	18,333,075.00	26,487,950.00	4,500,000.00	30,987,950.00

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)	6,628,974.00	-	255,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	66,290.00	-	2,550.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	6,695,264.00	-	257,550.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 10,372,730.00	$ 500,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
1,775,227.00	-	-	-

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 40-0082
Northwest Public Schools

2025-2026 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	5,767,746.00	18,628,976.00	6,628,974.00	25,257,950.00	2,424,875.00	18,333,075.00	20,757,950.00	4,500,000.00	25,257,950.00
Depreciation	309,424.00	850,000.00		850,000.00			850,000.00		850,000.00
Employee Benefit	53,524.00	115,000.00		115,000.00			115,000.00	-	115,000.00
Contingency	-	-		-			-		-
Activities	388,682.00	2,000,000.00		2,000,000.00			2,000,000.00	-	2,000,000.00
School Nutrition	34,532.00	850,000.00		850,000.00			850,000.00	-	850,000.00
Bond	146,031.00	200,000.00	-	200,000.00			200,000.00	-	200,000.00
Special Building	1,318,305.00	1,350,000.00	255,000.00	1,605,000.00			1,750,000.00		Budget Not Balanced
Qualified Capital Purpose Undertaking	1,548.00	10,000.00	-	10,000.00			10,000.00	-	10,000.00
Cooperative	-	-		-			-	-	-
Student Fee	245.00	100,000.00		100,000.00			100,000.00	-	100,000.00
				-					-
TOTAL ALL FUNDS	8,020,037.00	24,103,976.00	6,883,974.00	30,987,950.00	2,424,875.00	18,333,075.00	26,632,950.00	4,500,000.00	#VALUE!

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)	6,628,974.00	-	255,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	66,290.00	-	2,550.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	6,695,264.00	-	257,550.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 10,372,730.00	$ 500,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
1,775,227.00	-	-	-

2024-2025 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	5,521,004.00	21,214,938.00	3,989,983.00	25,204,921.00	2,368,153.00	17,069,022.00	19,437,175.00	5,767,746.00
Depreciation	298,663.00	309,424.00		309,424.00			-	309,424.00
Employee Benefit	24,138.00	53,524.00		53,524.00			-	53,524.00
Contingency	-	-		-			-	-
Activities	93,916.00	1,666,804.00		1,666,804.00			1,278,122.00	388,682.00
School Nutrition	63,552.00	724,950.00		724,950.00			690,418.00	34,532.00
Bond	140,953.00	146,031.00	-	146,031.00			-	146,031.00
Special Building	945,622.00	1,367,328.00	681,852.00	2,049,180.00			730,875.00	1,318,305.00
Qualified Capital Purpose Undertaking	4,265.00	4,398.00	-	4,398.00			2,850.00	1,548.00
Cooperative	-	-		-			-	-
Student Fee	-	7,130.00		7,130.00			6,885.00	245.00
				-				-
TOTAL ALL FUNDS	7,092,113.00	25,494,527.00	4,671,835.00	30,166,362.00	2,368,153.00	17,069,022.00	22,146,325.00	8,020,037.00

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	
$	595,715.00

2023-2024 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	5,586,752.00	19,316,139.00	5,367,408.00	24,683,547.00	2,155,378.00	17,007,165.00	19,162,543.00	5,521,004.00
Depreciation	542,593.00	641,961.00		641,961.00			343,298.00	298,663.00
Employee Benefit	48,382.00	49,640.00		49,640.00			25,502.00	24,138.00
Contingency	-	-		-			-	-
Activities	343,704.00	1,990,105.00		1,990,105.00			1,896,189.00	93,916.00
School Lunch	146,835.00	842,661.00		842,661.00			779,109.00	63,552.00
Bond	133,991.00	140,931.00	22.00	140,953.00			-	140,953.00
Special Building	985,738.00	1,209,901.00	921,539.00	2,131,440.00			1,185,818.00	945,622.00
Qualified Capital Purpose Undertaking	8,954.00	9,392.00	17.00	9,409.00			5,144.00	4,265.00
Cooperative	-	-		-			-	-
Student Fee	-	34,815.00		34,815.00			34,815.00	-
				-				-
TOTAL ALL FUNDS	$ 7,796,949.00	24,235,545.00	6,288,986.00	30,524,531.00	2,155,378.00	17,007,165.00	23,432,418.00	7,092,113.00

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	
$	567,398.00

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 Road**
CITY & ZIP CODE	**Grand Island, NE**
TELEPHONE	**308-385-6398**
WEBSITE	**www.ginorthwest.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Dan Leiser	Dr. Jeffrey Edwards	Dr. Jeffrey Edwards
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	308-390-4517	308-385-6398 ext.5112	308-385-6398 ext. 5112
EMAIL ADDRESS	dan.leiser@ginorthwest.org	jedwards@ginorthwest.org	jedwards@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
- [ ] Preparer

Northwest Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 6,679,728.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

2025 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		(3)
26,075,508.00	/	1,244,591,435.00	=	2.10 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 4.10 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 273,868.85

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 6,953,596.85**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 6,952,814.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Northwest Public Schools — SUBDIVISION NAME

Hall — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Educational Service Unit #10	7/1/2025 to 6/30/2026	Special Education Services including Speech and Audiology Therapy. LMHP services.

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Northwest Public Schools	Hall
SUBDIVISION NAME	COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 40-0082

Northwest Public Schools

Line No.		2025-2026 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 to 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	6,695,264.00	-	257,550.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	6,695,264.00	-	257,550.00	-
14	Assessed Valuation	1,358,288,747	1,358,288,747	1,358,288,747	1,358,288,747
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.492919	0.000000	0.018961	0.000000
16	Total Levy for Compliance	0.511880			

Property Tax Request MUST also be within the School District's Property Tax Request Authority.

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).

Special Building Fund levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

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 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 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 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	$ 6,695,264.00	$ 1,358,288,747	0.492919
Special Building Fund	$ 257,550.00	$ 1,358,288,747	0.018961
Bond Fund	$ -	$ 1,358,288,747	0.000000
Bond Fund	$ -	$ 1,358,288,747	0.000000
Bond Fund	$ -	$ 1,358,288,747	0.000000
QCPUF Fund	$ -	$ 1,358,288,747	0.000000
QCPUF Fund	$ -	$ 1,358,288,747	0.000000
	$ -	$ 1,358,288,747	0.000000
	$ -	$ 1,358,288,747	0.000000
	$ -	$ 1,358,288,747	0.000000
	$ -	$ 1,358,288,747	0.000000
	$ -	$ 1,358,288,747	0.000000
	$ -	$ 1,358,288,747	0.000000
Total	$ 6,952,814.00		$ 0.511880

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract *(Name of current or new superintendent)*

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 January 13, 2025 at 7:00 pm at the Norhtwest High School Board Room in Grand Island, Nebraska.

After the 2025/26 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 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 206,059.00	$ 213,271.00	**$ 419,330.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			**$ -**
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 22,180.00	$ 23,500.00	$ 45,680.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 36,957.00	$ 38,000.00	$ 74,957.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*	$ 15,850.00	$ 16,500.00	$ 32,350.00
• *Annuities*	$ 7,604.00	$ 7,800.00	$ 15,404.00
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 2,000.00	$ 2,400.00	$ 4,400.00
• *Cell Phone/Internet reimbursement*	$ 600.00	$ 600.00	$ 1,200.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*	$ 2,000.00	$ 2,000.00	$ 4,000.00
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 293,250.00**	**$ 304,071.00**	**$ 597,321.00**

Schedule D

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Northwest Public Schools passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Northwest Public Schools resolves that:

1. The 2025-2026 property tax request be set at:

General Fund:	$	6,695,264.00
Bond Fund:	$	-
Special Building Fund:	$	257,550.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 9.14 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.491775 per $100 of assessed value.

4. Northwest Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.51188 per $100 of assessed value.

5. ENTER PRIOR YEAR BUDGET OF DISBURSEMENTS AND TRANSFERS IN COLUMN P

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Artie Moeller, seconded by Aaron Buhrman to adopt Resolution #2025.

Voting yes were:	Voting no were:
Aaron Buhrman	
Daniel Leiser	
Paul Mader	
Zach Mader	
Artie Moeller	
Robin Schutt	

Dated this 8th day of September, 2025

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 8th day of September, 2025 at 6:30 o'clock, P.M., at the Northwest High School Boardroom 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. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 19,162,543.00	$ 19,437,175.00	$ 20,757,950.00	$ 4,500,000.00	$ 18,628,976.00	$ 6,695,264.00
Depreciation	$ 343,298.00	$ -	$ 850,000.00		$ 850,000.00	
Employee Benefit	$ 25,502.00	$ -	$ 115,000.00	$ -	$ 115,000.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 1,896,189.00	$ 1,278,122.00	$ 2,000,000.00	$ -	$ 2,000,000.00	
School Nutrition	$ 779,109.00	$ 690,418.00	$ 850,000.00	$ -	$ 850,000.00	
Bond	$ -	$ -	$ 200,000.00	$ -	$ 200,000.00	$ -
Special Building	$ 1,185,818.00	$ 730,875.00	$ 1,750,000.00		$ 1,350,000.00	$ 257,550.00
Qualified Capital Purpose Undertaking	$ 5,144.00	$ 2,850.00	$ 10,000.00	$ -	$ 10,000.00	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ 34,815.00	$ 6,885.00	$ 100,000.00	$ -	$ 100,000.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 23,432,418.00	$ 22,146,325.00	$ 26,632,950.00	$ 4,500,000.00	$ 24,103,976.00	$ 6,952,814.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 6,952,814.00	$ 6,952,814.00

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 77-1632, that the governing body will meet on the 8th day of, September 2025 at 6:45 o'clock P.M., at the Northwest High School Boardroom for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	1,244,591,435	1,358,288,747	9%

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	19,946,525.00	5,737,903.00	0.461027	0.422436	20,757,950.00	6,695,264.00	0.492919	7%	4%
Bond Fund(s) K - 12			0.000000	0.000000		-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund _____			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	2,215,000.00	941,825.00	0.075673	0.069339	1,750,000.00	257,550.00	0.018961	-75%	-21%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000		-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	22,161,525.00	6,679,728.00	0.536700	0.491775	22,507,950.00	6,952,814.00	0.511880	-5%	2%

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L. Powers was informally appointed by the Registrar as Personal Representative of the estate.

Creditors of this estate must file their claims with this Court on or before October 20, 2025 or be forever barred.

Dated: August 12, 2025

By the Court:
Lisa Johnson
Clerk Magistrate

NEBRASKA
ESTATE OF MICHAEL W. LARIMER, DECEASED
ESTATE NO. PR 25-23

Notice is hereby given that on August 14, 2025, in the County Court of Howard County, Nebraska, the Registrar issued a written statement of Informal Probate of the Will and that Heath Thomas, 1420 Highway 281, St. Paul, NE 68873,

Notice is hereby given that Wichmann Feeders, LLC, a Nebraska Limited Liability Company, has been organized under the laws of the State of Nebraska, with its registered office and designated office at 1403 Cody Road, Palmer, Howard County, Nebraska. The registered agent at said office is Chet Wichmann. The purposes for which the Company is orga-

on or before October 27, 2025 or be forever barred.

Lisa Johnson
Clerk of the County Court
612 Indian Street
St. Paul, Nebraska 68873

Randall Alexander
(Bar ID #15337)
DOWNING, ALEXANDER & WOOD
355 N. Commercial,
P.O. Box 185

NOTICE IS HEREBY GIVEN that the Howard County Planning & Zoning Commission will hold a Public Hearing on a Single Lot Subdivision Application by Elizabeth Garduno, Daniel and Corinne Brockhaus, named MG Second Subdivision. This plat will consist of 7.69 +/- acres, which includes all of Lot 1 of MG Subdivision and part of the N ½ of the SE

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 77-1632, that the governing body will meet on the 8th day of, September 2025 at 6:45 o'clock P.M., at the Northwest High School Boardroom for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	1,244,591,435	1,398,286,747	9%

	2024-2025 Budget Information				2025-2026 Budget Information				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	19,846,525.00	5,737,863.00	0.461027	0.472436	20,757,950.00	6,605,254.00	0.492918	7%	4%
Bond Fund(s) K - 12			0.000000	0.000000		-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	2,215,000.00	941,825.00	0.075673	0.089339	1,750,000.00	257,556.00	0.019981	-75%	-21%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000		-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	22,161,525.00	6,679,728.00	0.536700	0.491775	22,507,950.00	6,862,810.00	0.511880	-5%	2%

ZNEZ

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 8th day of September, 2025 at 6:30 o'clock, P.M., at the Northwest High School Boardroom 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. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

	Actual	Actual/Estimated	Budgeted		Total Available	

NOTICE OF ORGANIZATION OF KARL'S RESIDENTIAL RENTALS LLC

Notice is hereby given that Karl's Residential Rentals LLC, a Nebraska Limited Liability Company, has been organized under the laws of the State of Nebraska. The street and mailing address of the Company's initial designated office is 1108 Davis Street, St. Paul, NE 68873. The name, street, and mailing address of the initial agent for service of process of the Company is Karl A. Kasperbauer, 1108 Davis Street, St. Paul, NE 68873.

Attorney for Members
Julie K.W. Gawrych
WROBLEWSKI & GAWRYCH LAW OFFICE LLC
617 Howard Ave., P.O. Box 23
St. Paul, NE 68873-0023

Published on September 3, 10, and 17, 2025

ZNEZ

NOTICE OF MONTHLY BOARD MEETING

The Northwest Public Schools Board of Education regular monthly meeting will be held on Monday, September 8, 2025, at 7:00 p.m., at the District Office, 2710 N North Rd, Grand Island, Nebraska. A copy of the agenda is kept continuously current and is available for viewing at the office of the superintendent, 2710 N North Rd, and on the district page of the ginorthwest.org website.

ZNEZ

NOTICE OF PUBLIC HEARING BEFORE THE HOWARD COUNTY COMMISSIONERS

NOTICE IS HEREBY GIVEN that the Howard County Commissioners will hold a public hearing on a Conditional Use Permit Renewal Application by John Ropp for a Farm Feedlot named Kimball Kalf Ranch. This CUP is for approval to have up to 1,000 head of calves weighing less than 500 pounds. This is located in the S ½ of NW ¼ of Section 8, Township 13N, Range 10W in How-

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Sparq Meetings MTW GMS - Grant... Nebraska Legislat... PowerSchool milConnect: Benef... Pinnacle Bank Sign In - TalentEd Freedom Mort ACT Success for O... NDE Portal Log In to Manage... Nebraska Departm...
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Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000		-	0.000000	#DIV/0!
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!
Total	22,161,525.00	6,679,729.00	0.536700	0.491775	22,507,950.00	6,952,814.00	0.511885	-5% 2%

ZNEZ

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 8th day of September, 2025 at 6:30 o'clock, P M , at the Northwest High School Boardroom 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. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 19,162,543.00	$ 19,437,175.00	$ 20,757,950.00	$ 4,500,000.00	$ 18,628,976.00	$ 6,695,264.00
Depreciation	$ 343,298.00	$ -	$ 850,000.00		$ 850,000.00	
Employee Benefit	$ 25,502.00	$ -	$ 115,000.00	$ -	$ 115,000.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 1,896,189.00	$ 1,278,122.00	$ 2,000,000.00	$ -	$ 2,000,000.00	
School Nutrition	$ 779,109.00	$ 690,418.00	$ 850,000.00	$ -	$ 850,000.00	
Bond	$ -	$ -	$ 200,000.00	$ -	$ 200,000.00	$ -
Special Building	$ 1,185,818.00	$ 730,875.00	$ 1,750,000.00		$ 1,350,000.00	$ 257,550.00
Qualified Capital Purpose Undertaking	$ 5,144.00	$ 2,850.00	$ 10,000.00	$ -	$ 10,000.00	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ 34,815.00	$ 6,885.00	$ 100,000.00	$ -	$ 100,000.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 23,432,418.00	$ 22,146,325.00	$ 26,632,950.00	$ 4,500,000.00	$ 24,103,976.00	$ 6,952,814.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 6,952,814.00	$ 6,952,814.00

ZNEZ

continuously current and is available for viewing at the office of the superintendent, 2710 N North Rd, and on the district page of the ginorthwest.org website.

ZNEZ

NOTICE OF PUBLIC HEARING BEFORE THE HOWARD COUNTY COMMISSIONERS

NOTICE IS HEREBY GIVEN that the Howard County Commissioners will hold a public hearing on a Conditional Use Permit Renewal Application by John Ropp for a Farm Feedlot named Kimball Kalf Ranch. This CUP is for approval to have up to 1,000 head of calves weighing less than 500 pounds. This is located in the S ½ of NW ¼ of Section 8, Township 13N, Range 10W in Howard County.

Said meeting shall be held at the Howard County Courthouse, in the Commissioners Boardroom, St. Paul, NE at 9:00 a.m. Tuesday, September 9, 2025, which meeting will be open to the public. A copy of the application is available for public inspection at 612 Indian St., St. Paul, NE during regular business hours.

Dated this 3rd day of September 2025.

Howard County Clerk
Brenda Klanecky

ZNEZ

NOTICE OF MEETING

The Central IV Area Extension Board will hold a regular quarterly meeting on September 17, 2025 at 7:00 p.m. at the Nebraska Extension Office at the Courthouse in Greeley. An agenda is kept current in the Extension Office.

ZNEZ

PUBLIC NOTICES

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

{certification required on or before August 20th of each year}

NORTHWEST #82

TO: 2710 N NORTH RD
GRAND ISLAND, NE 68803

TAXABLE VALUE LOCATED IN THE COUNTY OF HALL

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
NORTHWEST HIGH 82	3	40-0082		824,349,650	19,953,444	759,660,529	2.63

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

[a] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I KRISTI WOLD, HALL County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509.

Kristi Wold
(signature of county assessor)

9/18/25
(date)

HALL CO. ASSESSOR

CC: County Clerk, HALL County
CC: County Clerk where school district is headquartered, if different county, _____ County

- ***Reminders to School District:*** *1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request* ***excludes*** *the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

66,726,494 Pers Prior
75,290,014 Pers Value

692,934,035 Real Prior
749,059,636 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

{certification required on or before August 20th of each year}

TO: NORTHWEST PUBLIC SCHOOL
2710 N NORTH RD
GRAND ISLAND NE 68803

TAXABLE VALUE LOCATED IN THE COUNTY OF HOWARD

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
NORTHWEST SD82	3	40-0082		223,913,479	2,329,754	197,448,429	1.18

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

[a] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I NEAL DETHLEFS, HOWARD County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

(signature of county assessor) 8/14/25 *(date)*

CC: County Clerk, HOWARD County
CC: County Clerk where school district is headquartered, if different county, _____ County

- ***Reminders to School District:*** *1) A copy of the Certification of Value must be attached to the budget document and* ***2)*** *Property Tax Request* ***excludes*** *the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only
8,741,847 Pers Prior
7,919,566 Pers Value
188,706,582 Real Prior
215,993,913 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

{certification required on or before August 20th of each year}

NORTHWEST SCHOOL DISTRICT

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF MERRICK

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
NORTHWEST HIGH 82	3	40-0082	0	310,025,618	3,792,310	287,482,477	1.32

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

[a] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I JEN MYERS, MERRICK County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Jen Myers

(signature of county assessor)

8-12-25

(date)

CC: County Clerk, MERRICK County

CC: County Clerk where school district is headquartered, if different county, _____ County

- ***Reminders to School District:*** *1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

12,052,169 Pers Prior
12,673,218 Pers Value

275,430,308 Real Prior
297,352,400 Real Value

Board of Education Regular Meeting

Monday, September 8, 2025 7:00 PM
High School, 2710 N. North Rd, Grand Island, NE 68803

Aaron Buhrman:	Present
Daniel Leiser:	Present
Paul Mader:	Present
Zach Mader:	Present
Artie Moeller:	Present
Robin Schutt:	Present

1. **Welcome and Recognize Open Meetings Act**

2. **Consent Agenda**

Action(s):
Approve the Notice of Meeting, Board Meeting Minutes, Treasurer's Reports. This motion, made by Paul Mader and seconded by Robin Schutt, Passed.

Voting Detail:

Aaron Buhrman:	Yea
Daniel Leiser:	Yea
Paul Mader:	Yea
Zach Mader:	Yea
Artie Moeller:	Yea
Robin Schutt:	Yea

Voting Summary: Yea: 6, Nay: 0

2.1. Notice of Meeting

2.2. Board Meeting Minutes

2.3. Board Claims

Action(s):
Approve Board Claims. This motion, made by Zach Mader and seconded by Aaron Buhrman, Passed.

Voting Detail:

Aaron Buhrman:	Yea
Daniel Leiser:	Yea
Paul Mader:	Yea
Zach Mader:	Yea
Artie Moeller:	Yea
Robin Schutt:	Yea

Voting Summary: Yea: 6, Nay: 0

2.4. Treasurer's Reports

3. **Audience with individuals or committees wishing to make requests or reports**

3.1. HS Student Council

3.2. HS Social Studies **Speaker(s):**

Superintendent

4. **Report of Committees**

4.1. Curriculum, Americanism and American Civics Committee

4.2. Negotiations Committee

4.3. Building and Sites Committee

5. **Discussion Items**

6. **Action Items**

6.1. Accept Certified Staff Resignation

Speaker(s): Dr. Edwards

Action(s):
Accept certified staff resignation from Janet Burger - HS Spanish Teacher effective at the end of the 2025-2026 school year. This motion, made by Robin Schutt and seconded by Artie Moeller, Passed.

Voting Detail:

Aaron Buhrman:	Yea
Daniel Leiser:	Yea
Paul Mader:	Yea
Zach Mader:	Yea
Artie Moeller:	Yea
Robin Schutt:	Yea

Voting Summary: Yea: 6, Nay: 0

6.2. Approve 2025-26 Budget

Speaker(s): Edwards/Nielsen

Action(s):
Approve the 2025-26 Budget for Northwest Public Schools. This motion, made by Zach Mader and seconded by Robin Schutt, Passed.

Voting Detail:

Aaron Buhrman:	Yea
Daniel Leiser:	Yea
Paul Mader:	Nay
Zach Mader:	Yea
Artie Moeller:	Yea
Robin Schutt:	Yea

Voting Summary: Yea: 5, Nay: 1

6.3. Approve the 2025-26 General and Building Funds tax request (Resolution #2025).

Speaker(s): Edwards/Nielsen

Action(s):
Approve the 2025-26 property tax requests for the general and building funds as presented. This motion, made by Artie Moeller and seconded by Aaron Buhrman, Passed.

Voting Detail:

Aaron Buhrman:	Yea
Daniel Leiser:	Yea
Paul Mader:	Yea

Zach Mader: Yea
Artie Moeller: Yea
Robin Schutt: Yea

Voting Summary: Yea: 6, Nay: 0

7. **Superintendent's Report**

7.1. Upcoming Board Workshops

7.2. Option Transfer Enrollment Summary August 2025

8. **Adjourn**

9. **Mission Statement**

_____

Board Secretary

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 Six percent (6%).

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:

NORTHWEST PUBLIC SCHOOLS
Board of Education Special Meeting
Monday August 26, 2025 5:00 PM
Northwest High School Board Room

Attendance was taken at 5:00 PM

Present: Aaron Buhrman, Daniel Leiser, Zach Mader, Paul Mader, Artie Moeller, Robin Schutt

Leiser called the meeting to order and recognized the notice of meeting and the open meeting act displayed at the meeting.

The Board discussed the 2025-26 budget to be voted on next month. They will vote on lowering the levy to approximately $0.51.

A motion to adopt the 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%) was made by Robin Schutt and seconded by Aaron Buhrman. The motion passed unanimously.

A motion to approve the end of the fiscal year claims was made by Robin Schutt and seconded by Artie Moeller. It passed unanimously.

Leiser adjourned the meeting at 6:32 PM.

District Number: 40-0082-000
District Name: NORTHWEST PUBLIC SCHOOLS
District Phone: (308)385-6398

Instructions (https://www.education.ne.gov/fos/budgeting-school-district/)

Checklist

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	18,157,593
Access to Prior Year's Unused Budget Authority [Maximum Amount: $354,295]	A-355	354,295
Total Adjusted Budget Authority	A-361	18,511,888
Total Allowable Budget Authority	A-780	18,511,888

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

Anytime the budget data is updated, you must click Recalculate LC-2 and Save LC-2 or changes will be lost.

Recalculate LC-2 Save LC-2

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2025/26 General Fund Budget of Disbursements & Transfers	B-100	20,757,950
2025/26 Special Grant Funds List	B-110	0
2025/26 Special Education Budget of Disbursements & Transfers	B-120	2,424,875
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	18,333,075
2025/26 Unused Budget Authority	B-150	178,813

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	13,613,587
2025/26 General Fund Expenditure Growth	B-162	354,295
Adjusted Unused Budget Authority	B-165	13,259,292

2025/26 Unused Budget Authority	B-170	178,813
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	13,438,105

Additional Budget Authority Approved by Patron

Did you hold a successful special election for additional **BUDGET** Authority? (Not a levy override)	B-180	○Yes ◉No

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	35.00
2025/26 Total Allowable Reserves	C-180	7,265,282
2025/26 General Fund Necessary Cash Reserve	C-300	4,500,000
2025/26 Depreciation Fund Total Requirements	C-310	850,000
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	5,350,000

Levy Override Approved by Patron

Did you hold a successful election of your patrons for a levy override that applies to the current year?	B-400	○Yes ◉No

Certified Assessed Valuation	B-490	1,358,288,747

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	8,089,650
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	1,144,000
Enter the amount approved by the School Board.	D-140	1,144,000
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	9,233,650
2025/26 Property Tax Request General Fund	D-210	6,695,264
2025/26 Property Tax Request Special Building Fund	D-220	257,550
2025/26 Total Property Tax Request	D-230	6,952,814
2025/26 Unused Property Tax Request Authority	D-240	2,280,836
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	1,446,913

Recalculates LC-2 after making changes	Recalculate LC-2
Saves a copy of the LC-2 without submitting to NDE *(Must save before moving to next page)*	Save LC-2
Submit completed LC-2 to NDE. Upload your Budget Documentation on the next screen. Mailed or emailed budgets will not be accepted by NDE.	District Approval
Logout of LC-2 system *(If you logout without saving and/or submitting your data, changes will be lost.)*	Logout