

Board of Education Regular Meeting  
Monday, July 10, 2023 7:30 PM  
Conference Room at the Southern Valley  
Schools Junior/Senior High School Building,  
Oxford, Nebraska  
43739 Hwy 89  
Oxford, NE 68967

1. OPENING
  - 1.1. Call Meeting to Order
  - 1.2. Pledge of Allegiance
  - 1.3. Roll Call
  - 1.4. Excuse Absent Board Members
  - 1.5. Acknowledge Posted Open Meeting Act
2. CONSENT AGENDA
  - 2.1. Publication of Notice Verification
  - 2.2. Notes Regarding Agenda/Additions
  - 2.3. Approval of Agenda
  - 2.4. Approval of Prior Minutes
  - 2.5. Committee Reports
  - 2.6. Financial/Expenditure Reports
3. RECOGNITION OF VISITORS
  - 3.1. Public Comment
4. DISCUSSION ITEMS
  - 4.1. PK-6 Principal's Report
  - 4.2. 7-12 Principal's Report

4.3. AD Report

4.4. Superintendent's Report

4.5. Board Workshop

4.6. LB 583

4.7. 2023-2024 Budget Items

5. BUSINESS ITEMS

5.1. Approval of Claims

5.1.1. General Fund Checks for Approval

5.1.2. Nutrition Fund Checks for Approval

5.1.3. Activity Fund Checks for Approval

5.1.4. Building Fund Checks for Approval

5.1.5. Bond Fund Checks for Approval

5.1.6. QCPUF Checks for Approval

5.2. Approve Amended Budget for 2022-2023

5.3. Policy Updates

6. NEXT MEETING

7. MOTION TO ADJOURN

Board of Education Meeting  
June 12, 2023 at 7:30 PM  
Conference Room at the Southern Valley Schools Junior/Senior High School  
Building, Oxford, Nebraska

The regular meeting of the Southern Valley Board of Education was called to order by President Ryan Hunt at 7:38 pm. The roll was called and the following members were present: Todd Brown, Steve Hunt, Mike Stalder, Mike Taylor, and Craig Baily. Others present: Superintendent, Bryce Jorgenson, Secondary Principal, Josh Lanik, and Elementary Principal, Mark Grove.

The Board of Education makes available a current copy of the Open Meetings Act accessible to members of the public. The Open Meetings Act is also posted in the conference room. Notice of the meeting was given in advance by posting in accordance with the Board of Education approved method for giving notice of meetings. Notice of this meeting was given in advance to all members of the Board of Education. Availability of the agenda was communicated in the posted notice and a current copy of the agenda was maintained as stated in the posted notice.

Members present and public recited the Pledge of Allegiance.

Motion to approve the consent agenda passed with a motion by Mike Stalder and a second by Steve Hunt

Craig Baily	Yes
Todd Brown	Yes
Steve Hunt	Yes
Ryan Hunt	Yes
Mike Taylor	Yes
Mike Stalder	Yes

Visitors were recognized. Time was allowed for public comment, none was made.

Elementary Principal, Mark Grove reported that Report cards were sent out and presented the summary of the NSCAS scores from the spring. Mr. Grove also gave a list of the 2023-2024 Elementary Classroom Teaching assignments which are:

Pre-K-K: Dani Shultz and Jennifer Aerni

Kindergarten: Jordyn DeVries and Morgan Huxoll

1<sup>st</sup> Grade: DeAnna Ruskamp and RayAnn Roskopf

2<sup>nd</sup> Grade: Lacy Rice and Haley Reed

3<sup>rd</sup> Grade: Courtney Amundson and Holly Hunt

4<sup>th</sup> Grade: Addison Johnson and Chelsey Sutton

5<sup>th</sup>/6<sup>th</sup> Grade: Glenna Miller (Science), Ali McCord (Math), and Jennifer Burns (English/Language Arts)

Secondary Principal, Josh Lanik discussed ACT results for Juniors and Sophomores and the 4<sup>th</sup> Quarter/2<sup>nd</sup> Semester Honor Roll. Teacher evaluations were completed and the 2023-2024 class schedule was finished with a few changes to lunch times and tutorial. Mr. Lanik will be allowing members of the Senior class to purchase parking spots in parking lot for \$25 and, with an approved design, students will be able to paint their spot and use it for the school year. The proceeds will go into the Senior class activity account.

Mr. Jorgenson reviewed the AD report which reported on All-star games, State track, State golf, and State Journalism results.

New Coach hires are as follows:

Head Boys Basketball – Gerald Utterback

Head Bowling – Georgia Mroczek

Head Track/Assistant Football – Richard McDonald

Assistant Coaches still needed are for Cross Country, Boys Basketball, and Track.

Superintendent, Bryce Jorgenson discussed the legislative session and the policy changes that are recommended by the school lawyers. Mr. Jorgenson also presented 3 bids on buses that will be needed in the future. A bus replacement plan was discussed to replace the buses once they reach 100K miles. Starting next budget year, money will be put into the depreciation fund to plan

to purchase buses in 2-3 years. A plan from Governor Pillen was reviewed that limits tax asking and how much revenue can be generated by schools. Mr. Jorgenson also let the board know that the current budget will have to be amended for the activity fund and QCPUF fund. More events than expected were hosted at the school which is the need to change the budget for the activity fund, and the wrong principal amount was entered for the QCPUF so that needs to be edited on the budget. This will not change any tax asking. Window replacements are needed for ones that are clouded over. There are no changes to the teacher or activity handbooks. The student handbooks had the "honors diploma" section removed and a change to the work-study program. The students who choose to do work-study will have from 1:30pm on every day to do so. There will be no changes to lunch prices. Mr. Jorgenson also presented a new technology to replace cleaning solutions. This will be discussed later on until we have talked to other schools such as Holdrege that are using it. A new time clock system bid was presented to replace the outdated one currently being used.

A motion to approve the bills of the General Fund, Activity Fund, Building Fund, and the Nutrition Fund provided by the administration passed with a motion by Todd Brown and a second by Craig Baily.

Craig Baily	Yes
Todd Brown	Yes
Steve Hunt	Yes
Ryan Hunt	Yes
Mike Taylor	Yes
Mike Stalder	Yes

A motion passed to accept a bid for the Window replacements with a motion by Mike Stalder and a second by Mike Taylor.

Craig Baily	Yes
Todd Brown	Yes
Steve Hunt	Yes
Ryan Hunt	Yes
Mike Taylor	Yes
Mike Stalder	Yes

A motion passed to accept 2023-2024 Student Handbook changes with a motion by Craig Baily and a second by Mike Taylor.

Craig Baily	Yes
Todd Brown	Yes
Steve Hunt	Yes
Ryan Hunt	Yes
Mike Taylor	Yes
Mike Stalder	Yes

A motion passed to accept a bid for a new time clock system with a motion by Mike Taylor and a second by Todd Brown.

Craig Baily	Yes
Todd Brown	Yes
Steve Hunt	Yes
Ryan Hunt	Yes
Mike Taylor	Yes
Mike Stalder	Yes

The next regular meeting is scheduled for July 10th at 7:30pm in the High School Board meeting room.

Meeting adjourned at 9:45 pm with a motion by Craig Baily and a second by Mike Stalder.

Dated this 20<sup>th</sup> day of June 2023

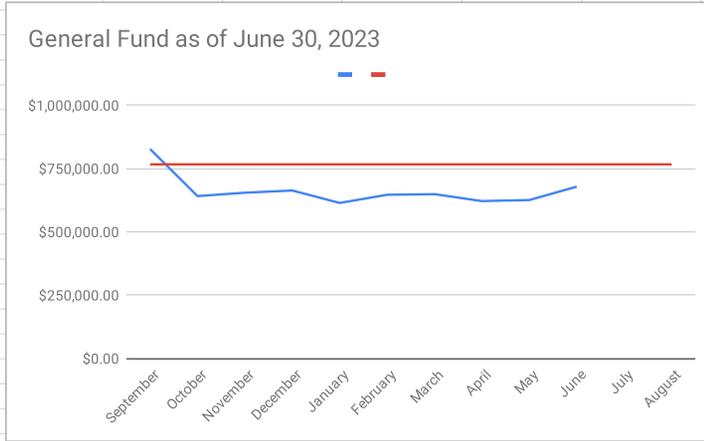
FURNAS COUNTY SCHOOL DISTRICT #540

A/K/A SOUTHERN VALLEY SCHOOLS BY: Ryan Hunt, PRESIDENT

ATTEST: Dana Gesick, Recording Secretary

	Monthly Spent	Monthly Budget	Amount Remaining
September	\$827,077.29	\$766,604.00	-\$60,473.29
October	\$641,132.83	\$766,604.00	\$125,471.17
November	\$654,501.43	\$766,604.00	\$112,102.57
December	\$663,189.68	\$766,604.00	\$103,414.32
January	\$614,082.91	\$766,604.00	\$152,521.09
February	\$646,405.44	\$766,604.00	\$120,198.56
March	\$648,751.95	\$766,604.00	\$117,852.05
April	\$621,483.89	\$766,604.00	\$145,120.11
May	\$625,583.00	\$766,604.00	\$141,021.00
June	\$678,569.00	\$766,604.00	\$88,035.00
July		\$766,604.00	
August		\$766,604.00	
<b>Total</b>	<b>\$6,620,777.42</b>	<b>\$9,199,248.00</b>	<b>\$1,045,262.58</b>

Revenue	
January	\$911,927.79
February	
March	
April	
May	
June	
July	
August	



<b>Totals</b>	<b>\$6,620,777.42</b>	<b>\$9,199,248.00</b>	<b>\$1,045,262.58</b>
<b>% Totals</b>	<b>71.97%</b>		<b>11.36%</b>

September	8.33%
October	16.67%
November	25.00%
December	33.33%
January	41.67%
February	50.00%
March	58.33%
April	66.67%
May	75.00%
June	83.33%
July	91.67%
August	100.00%

7693593.96

Nebraska Department of Education

Property Tax Authority Certification

AgencyID	District	Section A										Section B				Section C	Section D					Section E	Section F	Section G	Section H		
		GF Tax Asking	SFB Tax Asking	2022/23 Property Tax Request (Budget Doc from LC-2)	GF Non-Property Tax Revenue (2020/21 AFR)	SFB Other Non-Property Tax Revenue (2020/21 AFR)	2020/21 Non-Property Tax Revenue (AFR)	21/22 SPED Reimbursement from 2021/22 AFR	22/23 TEEOSA	TOTAL Property Tax & Non-Property Tax Revenues	Base Growth 3%	Basic Growth % for Membership	Basic Growth % for LEP	Basic Growth % for Poverty	TOTAL BASE GROWTH %	REVENUE CAP Total Revenue	Gen Fund Non-Property Tax Revenue (2021/22 AFR)	SFB Other Non-Property Tax Revenue (2021/22 AFR)	2021/22 AFR Non-Property Tax Revenue (AFR)	2022/23 SPED EST FFR	2022/23 SPED FFR	23/24 TEEOSA to be Paid W Foundation Aid	2023-24 PROPERTY TAX REQUEST AUTHORITY	Change Year to Year	% of Tax Request Increase Decrease	Additional Base Growth Percentage if 70% Board Approval	Amount of Additional Property Tax Authority if Approved
01-0003-000	KENASAW PUBLIC SCHOOLS	3,750,000	319,192	4,069,192	382,226	2,236	384,462	187,258	291,426	4,932,374	3.0000%	1.6601%	0.0000%	0.6950%	5.3551%	5,196,506	388,682	2,322	391,004	161,570	730,459	3,913,473	(155,719)	-3.83%	7%	345,266	4,258,739
01-0018-000	HASTINGS PUBLIC SCHOOLS	16,135,192	-	16,135,192	3,005,828	-	3,005,828	2,788,837	20,773,426	42,703,283	3.0000%	0.0000%	0.1930%	1.0682%	4.5251%	44,522,964	2,816,907	-	2,816,907	3,152,445	20,633,545	17,920,667	1,784,875	11.06%	5%	2,135,164	20,055,231
01-0090-000	ADAMS CENTRAL PUBLIC SCHOOLS	12,434,343	1,000,000	13,434,343	1,460,816	4,859	1,465,675	796,612	665,667	16,362,997	3.0000%	0.7456%	0.0000%	0.3714%	4.1170%	17,035,930	1,362,660	4,760	1,367,420	789,339	20,929,260	12,785,951	(68,392)	-4.83%	6%	981,738	13,767,688
01-0123-000	SILVER LAKE PUBLIC SCHOOLS	4,306,915	151,515	4,458,430	299,358	5,437	304,795	248,735	31,855	5,043,815	3.0000%	0.0000%	0.0000%	0.8168%	3.1688%	5,236,329	288,678	3,290	291,968	326,029	340,253	4,278,079	(180,351)	-4.05%	7%	353,067	4,631,146
02-0009-000	NELIGH-OKADALE SCHOOLS	5,050,505	475,758	5,526,263	739,370	8,201	747,571	509,251	51,102	6,834,187	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	7,038,213	719,951	23,524	743,475	441,449	551,086	5,303,203	(223,060)	-4.04%	7%	478,393	5,781,596
02-0018-000	ELGIN PUBLIC SCHOOLS	3,088,619	202,020	3,290,639	563,454	35,352	598,806	140,240	399,419	4,229,104	3.0000%	1.2500%	0.0000%	1.4912%	5.7412%	4,683,389	639,432	40,776	680,208	203,233	577,839	3,222,109	(68,530)	-2.08%	7%	310,037	3,532,146
02-0150-000	SUMMERLAND PUBLIC SCHOOLS	5,821,938	-	5,821,938	615,990	14,779	630,769	344,877	36,890	6,834,474	3.0000%	3.5484%	0.0000%	1.2963%	7.8447%	7,370,617	559,415	70,643	630,058	400,716	669,077	5,670,766	(151,172)	-2.60%	7%	478,413	6,149,179
03-0500-000	ARTHUR COUNTY SCHOOLS	2,232,322	30,303	2,353,535	86,522	16,590	103,112	82,689	296,164	2,835,500	3.0000%	0.0000%	0.0000%	0.2586%	3.2586%	2,927,898	85,477	11,595	97,072	101,275	460,495	2,269,056	(84,479)	-3.59%	7%	198,485	2,467,541
04-0001-000	BANNER COUNTY PUBLIC SCHOOLS	2,657,822	50,505	2,708,327	221,721	102	221,823	66,298	480,030	3,476,478	3.0000%	4.1791%	0.0000%	0.5282%	7.7073%	3,744,420	190,862	205,241	132,182	649,061	2,757,936	49,609	1.83%	7%	245,353	3,001,289	
05-0071-000	BANDOLPH PUBLIC SCHOOLS	2,555,556	154,030	2,709,576	117,976	194	118,170	54,881	179,941	3,061,468	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	3,153,312	120,471	660	121,131	60,596	257,221	2,714,364	4,788	0.18%	7%	214,303	2,928,667
06-0001-000	BONE CENTRAL SCHOOLS	6,969,697	914,019	7,883,716	1,106,269	22,855	1,129,124	448,381	427,343	9,888,564	3.0000%	3.4897%	0.0000%	1.0399%	3.0895%	10,322,624	1,149,660	44,959	1,194,019	422,884	1,356,603	7,349,118	(534,598)	-6.78%	6%	593,314	7,942,432
06-0017-000	ST EDWARD PUBLIC SCHOOLS	2,995,380	45,455	3,040,835	182,988	505	183,493	244,880	21,698	3,490,906	3.0000%	0.0000%	0.0000%	0.3704%	3.3704%	3,608,562	197,173	1,001	198,174	254,942	256,363	2,888,063	(152,772)	-5.02%	7%	244,363	3,132,427
06-0075-000	RIVERSIDE PUBLIC SCHOOLS	4,514,118	82,022	4,596,140	265,297	-	265,297	124,397	126,760	5,112,594	3.0000%	0.0000%	0.2817%	0.5634%	3.8451%	5,309,177	262,449	-	262,449	138,349	417,142	4,491,237	(104,903)	-2.28%	7%	357,882	4,849,118
07-0006-000	ALLIANCE PUBLIC SCHOOLS	10,738,384	1,379,450	12,117,834	1,182,521	7,947	1,190,468	650,352	2,552,349	16,511,003	3.0000%	0.0000%	0.0469%	0.2815%	3.3284%	17,060,552	1,279,926	8,068	1,287,994	861,638	2,544,851	12,366,069	248,235	2.05%	6%	990,660	13,356,729
07-0010-000	HEMINGFORD PUBLIC SCHOOLS	5,105,572	303,030	5,408,602	334,178	3,536	337,714	257,997	739,720	6,148,330	3.0000%	0.4313%	0.0000%	0.5200%	3.9513%	8,050,020	400,000	2,398	402,398	293,594	1,227,921	6,126,107	(282,495)	-4.41%	7%	542,082	6,668,190
08-0051-000	BOYD COUNTY SCHOOLS	4,541,330	66,168	4,607,498	324,629	279	324,908	269,703	179,914	5,382,023	3.0000%	0.0000%	0.0000%	0.5923%	3.5921%	5,575,351	343,785	283	344,068	279,040	563,147	4,389,096	(218,402)	-4.74%	7%	376,742	4,765,838
09-0010-000	AINSWORTH COMMUNITY SCHOOLS	6,099,567	569,447	6,669,014	608,657	12,943	621,600	366,016	47,337	7,704,367	3.0000%	0.0000%	0.6911%	0.2033%	3.8943%	8,004,399	581,157	14,424	595,581	470,874	621,928	6,316,016	(353,398)	-5.30%	7%	539,306	6,855,322
10-0002-000	GIBBON PUBLIC SCHOOLS	5,969,675	335,281	6,304,956	562,124	452	562,576	259,009	1,317,748	8,444,289	3.0000%	0.0000%	0.0000%	0.4633%	3.4633%	8,736,742	603,826	2,288	606,114	279,139	1,135,612	6,715,877	410,921	6.52%	6%	506,657	7,222,534
10-0007-000	KEARNEY PUBLIC SCHOOLS	43,509,588	353,535	43,863,123	6,600,489	2,324	6,602,813	2,859,117	10,922,488	63,417,541	3.0000%	0.0000%	0.0425%	0.4810%	5.3236%	65,652,099	6,645,790	923	6,646,713	3,425,812	10,034,566	45,545,008	1,681,885	3.83%	5%	3,170,787	48,715,885
10-0009-000	ELM CREEK PUBLIC SCHOOLS	3,808,938	185,977	3,994,915	390,531	1,139	391,670	250,926	612,621	5,250,132	3.0000%	0.4878%	0.0000%	0.4970%	3.9848%	5,459,339	398,372	1,848	400,220	205,755	788,080	4,065,284	70,369	1.76%	7%	367,500	4,432,783
10-0019-000	SHELTON PUBLIC SCHOOLS	3,646,465	61,419	3,707,884	312,616	974	313,590	234,080	501,350	4,756,904	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	4,899,611	261,091	2,229	261,320	227,707	410,893	3,999,691	291,807	7.87%	7%	332,983	4,332,674
10-0069-000	RAVENHAW PUBLIC SCHOOLS	5,185,221	666,792	5,852,013	557,609	532	558,141	509,505	38,332	6,958,991	3.0000%	1.5864%	0.0000%	0.8583%	5.4474%	7,337,888	556,077	14,220	570,297	503,827	608,662	5,655,020	(197,411)	-3.37%	7%	487,129	6,142,149
10-0105-000	SAVANNAH PUBLIC SCHOOLS	3,311,174	116,162	3,427,336	344,565	1,048	345,613	204,428	314,238	4,441,851	3.0000%	0.4211%	0.0000%	0.0000%	3.2411%	4,412,735	357,182	571	357,753	197,945	4,571,779	3,311,174	(1,260,605)	-37.9%	7%	541,845	6,827,798
10-0119-000	AMHERST PUBLIC SCHOOLS	2,505,000	-	2,505,000	372,635	1,484	374,119	225,088	1,977,137	5,281,394	3.0000%	0.0000%	0.0000%	0.5014%	3.5014%	5,575,314	281,771	4,219	285,990	220,551	2,068,620	2,684,153	179,103	7.15%	7%	355,698	3,039,850
11-0001-000	TEKAMAH-HERMAN COMMUNITY SCHOOLS	5,673,763	454,909	7,028,672	654,572	6,763	661,335	491,699	65,840	8,247,546	3.0000%	0.8925%	0.0000%	0.4464%	4.3389%	8,605,401	587,557	6,438	592,195	398,974	842,401	6,771,831	(256,841)	-3.65%	6%	494,853	7,266,683
11-0014-000	OAKLAND CRAIG PUBLIC SCHOOLS	5,657,576	-	5,657,576	499,846	1,399	501,245	398,259	158,218	6,715,298	3.0000%	0.5391%	0.0000%	0.9973%	4.5364%	7,019,932	432,447	634	433,081	348,317	633,384	5,607,150	(50,426)	-0.89%	7%	470,071	6,077,221
11-0200-000	LYONS-DECATUR NORTHEAST SCHOOLS	4,343,434	-	4,343,434	350,659	55	350,714	349,663	35,770	5,079,581	3.0000%	0.0000%	0.0000%	1.2651%	4.2651%	5,296,228	315,359	364	315,723	333,598	424,356	4,222,551	(120,883)	-2.78%	7%	355,571	4,578,122
12-0056-000	DAVID CITY PUBLIC SCHOOLS	9,381,616	1,308,581	10,690,197	1,321,130	7,030	1,328,160	881,706	130,974	13,031,007	3.0000%	0.1181%	0.0000%	0.7882%	3.9200%	13,541,891	1,039,335	43,461	1,082,796	832,394	1,092,591	10,538,098	(157,099)	-1.47%	6%	781,860	11,314,958
12-0502-000	EAST BUTLER PUBLIC SCHOOLS	6,212,080	856,048	7,068,128	475,835	2,060	477,895	431,344	53,932	8,031,299	3.0000%	1.0687%	0.0000%	0.4461%	4.5148%	8,393,896	422,358	19,192	441,550	423,721	486,010	7,042,615	(25,513)	-0.36%	7%	562,191	7,604,806
13-0001-000	PLATTSMOUTH COMMUNITY SCHOOLS	10,559,976	-	10,559,976	1,654,925	-	1,654,925	1,440,964	4,661,372	17,075,624	3.0000%	0.1107%	0.0000%	1.1207%	4.1546%	19,075,624	1,608,836	-	1,608,836	1,423,609	1,461,111	11,882,136	1,322,160	12.52%	6%	1,099,035	12,981,171
13-0022-000	WEEPING WATER PUBLIC SCHOOLS	4,366,651	-	4,366,651	319,846	1,072	320,918	88,054	193,032	4,968,655	3.0000%	0.4511%	0.0000%	0.7807%	4.2318%	5,178,918	246,272	13,201	259,473	207,009	463,128	4,249,308	(117,343)	-2.69%	7%	347,806	4,597,114
13-0032-000	LOUISVILLE PUBLIC SCHOOLS	6,794,008	268,359	7,062,367	674,185	3,318	677,503	377,494	1,629,086	9,746,450	3.0000%</																

Property Tax Authority Certification

AgencyID	District	Section A										Section B				Section C			Section D				Section E		Section F	Section G	Section H
		GF Tax Asking	SFB Tax Asking	2022/23 Property Tax Request (Budget Doc from LC-2)	GF Non-Property Tax Revenue (2020/21 AFR)	SFB Other Non-Property Tax Revenue (2020/21 AFR)	2020/21 Non-Property Tax Revenue (AFR)	21/22 SPED Reimbursement from 2021/22 AFR	22/23 TEEOSA	TOTAL Property Tax & Non-Property Tax Revenues	Base Growth 3%	Basic Growth % for Membership	Basic Growth % for LEP	Basic Growth % for Poverty	TOTAL BASE GROWTH %	REVENUE CAP Total Revenue	Gen Fund Non-Property Tax Revenue (2021/22 AFR)	SFB Other Non-Property Tax Revenue (2021/22 AFR)	2021/22 AFR Non-Property Tax Revenue (AFR)	2022/23 SPED EST from SPED FFR	23/24 TEEOSA to be Paid W Foundation Aid	2023-24 PROPERTY TAX REQUEST AUTHORITY	Change Year to Year	% of Tax Request Increase Decrease	Additional Base Growth Percentage if 70% Board Approval	Amount of Additional Property Tax Authority if Approved	2023-24 Property Tax Request Authority including Board Approved Amount
28-001-000	ELKHORN PUBLIC SCHOOLS	87,462,625	2,341,212	89,803,837	11,170,443	181,405	11,351,848	5,784,314	17,271,454	124,211,453	3.0000%	1.6772%	0.0564%	0.2323%	4.9659%	130,379,670	14,387,460	167,989	14,555,449	6,115,113	20,067,758	89,641,350	(162,487)	-0.18%	4%	4,968,458	94,609,808
28-0015-000	DOUGLAS CO WEST COMMUNITY SCHS	9,797,373	1,964,646	11,762,019	1,415,906	3,622	1,415,928	656,492	1,061,628	14,899,667	3.0000%	1.1099%	0.0935%	0.3271%	4.5305%	15,574,694	1,607,987	4,118	1,612,105	677,811	2,744,776	10,540,002	(1,222,017)	-10.39%	6%	899,890	11,433,892
28-0017-000	MILLARD PUBLIC SCHOOLS	143,185,428	5,569,831	148,755,259	23,860,762	551,502	24,432,264	12,477,264	73,384,179	259,048,966	3.0000%	0.0000%	0.0520%	0.5465%	3.5985%	268,370,844	23,693,544	711,291	24,404,835	13,405,295	75,045,219	155,515,495	6,760,236	4.54%	4%	10,361,959	165,877,454
28-0054-000	RALSTON PUBLIC SCHOOLS	21,257,409	815,320	22,072,729	4,746,021	4,081	4,750,102	1,299,451	10,659,909	39,781,831	3.0000%	0.2172%	0.2097%	1.0959%	4.5285%	41,581,073	8,419,481	6	8,419,487	2,234,497	21,239,514	(832,855)	-3.77%	5%	1,298,092	23,288,606	
28-0059-000	BENNINGTON PUBLIC SCHOOLS	22,325,858	20,798	22,346,656	3,234,170	49,616	3,283,786	1,472,635	20,072,007	47,175,084	3.0000%	5.5716%	0.0000%	0.3809%	8.9525%	51,398,432	3,441,731	5,408	3,447,139	1,663,616	19,595,377	26,692,140	4,345,484	19.45%	5%	2,358,754	29,050,894
28-0066-000	WESTSIDE COMMUNITY SCHOOLS	47,239,653	1,767,677	49,007,330	5,756,180	521,165	6,277,345	5,650,123	21,433,876	82,368,674	3.0000%	0.3559%	0.1372%	0.7006%	4.1937%	85,822,995	9,714,989	397,711	10,112,200	6,000,745	29,249,045	40,461,005	(8,546,325)	-17.44%	5%	4,118,434	44,579,438
29-0117-000	DUNDY CO STRATTON PUBLIC SCHS	5,880,739	303,030	6,183,769	375,758	1,602	377,360	159,246	41,816	6,462,191	3.0000%	0.1509%	0.0000%	0.5639%	3.7149%	6,702,252	420,480	1,779	422,259	150,295	449,942	5,679,756	(204,013)	-3.47%	7%	452,353	6,132,109
30-0001-000	EXETER-MILLIGAN PUBLIC SCHOOLS	3,968,837	404,040	4,372,877	238,958	24,962	263,920	315,935	38,993	4,991,725	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	5,141,477	342,410	34,451	376,861	301,727	267,214	4,195,675	(177,202)	-4.05%	7%	349,421	4,545,096
30-0025-000	HILLMORE CENTRAL PUBLIC SCHS	7,393,339	622,386	8,016,325	1,258,698	16,805	1,275,503	773,817	90,653	10,156,298	3.0000%	0.0000%	0.0000%	0.8212%	10,544,387	1,155,878	20,116	1,175,994	725,454	948,846	7,694,093	(322,322)	-4.02%	6%	609,378	8,303,471	
30-0054-000	SHICKLEY PUBLIC SCHOOLS	3,616,616	232,636	3,849,252	291,391	605	291,997	143,768	214,942	4,519,848	3.0000%	0.3101%	0.0000%	1.5200%	4,831,016	577,256	285,305	626	285,931	150,281	406,510	3,894,534	25,399	0.66%	7%	316,389	4,210,924
31-0006-000	FRANKLIN PUBLIC SCHOOLS	4,378,788	166,967	4,545,755	263,848	932	264,780	447,630	141,213	5,399,078	3.0000%	2.0339%	0.6653%	5.6992%	5,706,783	249,812	1,351	250,963	363,625	608,085	4,484,110	(161,345)	-1.35%	7%	377,935	4,862,046	
32-0046-000	MAYWOOD PUBLIC SCHOOLS	3,031,306	199,664	3,230,970	153,855	25,300	179,155	36,509	448,188	3,695,158	3.0000%	3.4568%	0.4412%	0.8924%	7,780,831	3,983,653	151,145	5,750	156,895	90,426	683,907	3,051,425	20,119	0.66%	7%	258,661	3,310,086
32-0095-000	EUSTIS-FARNAM PUBLIC SCHOOLS	3,010,101	439,394	3,449,495	209,621	712	210,333	110,355	24,658	3,794,841	3.0000%	0.0000%	0.0000%	0.9261%	3,460,314	3,928,147	213,171	1,181	214,352	125,544	275,355	3,310,996	(138,599)	-4.02%	7%	265,639	3,576,635
32-0125-000	MEDICINE VALLEY PUBLIC SCHOOLS	2,792,057	56,805	2,848,862	173,840	-	173,840	188,159	950,001	4,160,862	3.0000%	0.0000%	0.0000%	0.5357%	3,535,774	4,307,978	167,975	163	168,138	135,144	942,360	3,062,336	213,474	7.49%	7%	291,260	3,353,597
33-0018-000	ARAPAHOE PUBLIC SCHOOLS	3,446,680	202,020	3,648,700	312,364	35	312,399	206,905	158,723	4,465,127	3.0000%	0.0000%	0.0000%	0.1987%	3,198,774	4,065,727	350,861	-	350,861	194,265	586,371	3,333,628	(315,072)	-8.64%	7%	302,871	3,636,499
33-0021-000	CAMBRIDGE PUBLIC SCHOOLS	3,055,951	121,212	3,177,163	244,459	517	244,976	182,207	1,014,386	4,618,322	3.0000%	0.0000%	0.0000%	0.1800%	3,180,004	4,765,608	253,010	524	253,534	181,096	862,706	3,468,272	291,109	9.16%	7%	323,311	3,791,583
<b>33-0050-000</b>	<b>SOUTHERN VALLEY SCHOOLS</b>	<b>6,161,616</b>	<b>227,273</b>	<b>6,388,889</b>	<b>395,499</b>	<b>4,785</b>	<b>400,284</b>	<b>278,265</b>	<b>38,303</b>	<b>7,105,741</b>	<b>3.0000%</b>	<b>2.7077%</b>	<b>0.0000%</b>	<b>0.3890%</b>	<b>6,086,774</b>	<b>7,538,960</b>	<b>383,235</b>	<b>2,294</b>	<b>385,529</b>	<b>327,870</b>	<b>198,987</b>	<b>6,236,574</b>	<b>(152,315)</b>	<b>-2.38%</b>	<b>7%</b>	<b>497,402</b>	<b>6,733,976</b>
34-0001-000	SOUTHERN SCHOOL DISTRICT 1	4,011,908	200,595	4,212,503	353,912	269	354,181	376,743	1,654,223	6,597,560	3.0000%	0.0000%	0.0000%	1.0870%	4,080,706	6,867,293	312,967	294	313,261	338,150	1,505,778	4,710,204	497,701	11.81%	7%	461,836	5,172,040
34-0015-000	BEATRICE PUBLIC SCHOOLS	12,590,909	1,937,466	14,528,375	2,204,349	2,579	2,206,928	14,949,448	2,979,999	17,729,338	3.0000%	0.4043%	0.6284%	4.4572%	24,979,999	2,214,719	6,306	2,221,025	1,777,061	5,455,074	15,528,839	998,464	6,787%	6%	1,434,845	16,963,684	
34-0034-000	FREEMAN PUBLIC SCHOOLS	4,733,261	195,303	4,928,564	502,979	5,265	508,244	213,376	951,892	6,602,076	3.0000%	3.7617%	0.0000%	0.4324%	7,194,131	7,077,033	520,624	5,510	526,134	198,508	1,647,954	4,704,437	(224,127)	-4.55%	7%	462,145	5,166,582
34-0100-000	DILLER-ODELL PUBLIC SCHOOLS	3,961,918	757,576	4,719,494	425,320	32,228	457,548	135,912	326,403	5,638,647	3.0000%	0.0000%	0.0000%	0.5581%	5,839,278	440,615	32,858	473,473	195,399	649,368	4,521,038	(198,456)	-4.21%	7%	394,705	4,915,743	
35-0001-000	GARDEN COUNTY SCHOOLS	3,417,819	50,505	3,468,324	310,823	2,978	313,801	234,763	26,924	4,043,812	3.0000%	0.0000%	0.2486%	0.0000%	3,248,664	4,175,180	321,138	2,758	314,896	219,441	306,610	3,334,233	(134,091)	-3.87%	7%	283,067	3,617,300
35-0100-000	BURWELL PUBLIC SCHOOLS	4,452,159	202,320	4,654,479	264,216	1,546	265,762	162,454	453,670	5,536,065	3.0000%	0.0000%	0.8046%	0.3046%	5,745,690	214,813	1,006	215,819	177,406	787,396	4,566,609	(68,110)	-1.89%	7%	387,525	4,954,134	
37-0030-000	ELWOOD PUBLIC SCHOOLS	3,453,734	525,299	3,979,033	286,983	2,050	289,033	156,938	42,788	4,466,788	3.0000%	0.0000%	0.0000%	0.0000%	3,000,000	4,600,783	292,611	1,385	294,596	146,358	320,308	3,820,630	(157,403)	-3.96%	7%	312,675	4,133,305
38-0011-000	HYANNIS AREA SCHOOLS	2,701,768	328,283	3,030,051	163,211	540	163,751	99,231	29,080	3,322,113	3.0000%	0.0000%	0.0000%	0.7394%	3,739,944	3,446,341	171,019	603	171,622	102,221	313,135	2,859,363	(170,688)	-5.93%	7%	232,548	3,091,911
39-0060-000	CENTRAL VALLEY PUBLIC SCHOOLS	6,749,264	171,711	6,920,975	285,361	1,204	286,565	314,075	28,786	7,550,401	3.0000%	0.2920%	0.0000%	0.7985%	3,299,000	7,798,958	308,825	1,214	310,039	357,120	459,191	6,672,558	(248,417)	-3.59%	7%	528,528	7,201,086
40-0002-000	GRAND ISLAND PUBLIC SCHOOLS	41,187,320	396,631	41,583,970	8,091,039	501,260	8,592,299	6,469,309	60,267,130	116,912,108	3.0000%	0.1780%	0.3468%	1.0762%	4,601,031	122,291,239	7,227,509	1,208	7,228,717	6,452,731	63,475,024	45,134,767	3,551,397	8.54%	5%	5,845,605	50,980,373
40-0082-000	NORTHWEST PUBLIC SCHOOLS	7,625,500	398,750	8,024,250	782,812	1,784	784,596	652,659	8,305,437	17,746,678	3.0000%	0.2503%	0.3688%	3.8431%	18,429,021	17,462,978	752,923	37,906	790,829	634,889	10,079,320	6,923,983	(1,080,267)	-15.50%	6%	1,064,819	7,988,802
40-0083-000	WOOD RIVER RURAL SCHOOLS	7,869,798	206,061	8,075,859	586,436	3,604	590,040	235,814	61,525	8,963,238	3.0000%	0.0000%	0.0966%	0.4828%	3,579,444	9,284,068	598,405	6,865	605,270	330,002	771,516	7,577,280	(498,579)	-6.17%	7%	627,427	8,204,707
40-0126-000	DONIPHAN-TRUMBULL PUBLIC SCHS	6,365,505	505,051	6,870,556	556,548	3,480	560,068	367,143	82,944	7,871,711	3.0000%	0.0000%	0.0000%	0.6000%	3,600,000	8,155,093	493,843	4,641	498,284	338,686	734,572	6,583,651	(271,905)	-3.97%	7%	551,020	7,134,670
41-0002-000	GILTNER PUBLIC SCHOOLS	2,735,354	101,010	2,836,364	242,404	4,034	246,438	181,550	862,460	4,126,812	3.0000%	1.6667%	0.0000%	1.2558%	5,922,556	4,371,222	260,786	2									

Property Tax Authority Certification

Section A										Section B					Section C		Section D					Section E		Section F	Section G	Section H	
AgencyID	District	GF Tax Asking	SFB Tax Asking	2022/23 Property Tax Request (Budget Doc from LC-2)	GF Non-Property Tax Revenue (2020/21 AFR)	SFB Other Non-Property Tax Revenue (2020/21 AFR)	2020/21 Non-Property Tax Revenue (AFR)	21/22 SPED Reimbursement from 2021/22 AFR	22/23 TEOSA	TOTAL Property Tax & Non-Property Tax Revenues	Base Growth 3%	Basic Growth % Membership	Basic Growth % for LEP	Basic Growth % Poverty	TOTAL BASE GROWTH %	REVENUE CAP Total Revenue	Gen Fund Non-Property Tax Revenue (2021/22 AFR)	SFB Other Non-Property Tax Revenue (2021/22 AFR)	2021/22 AFR Non-Property Tax Revenue (AFR)	2022/23 SPED EST from SPED FFR	23/24 TEOSA to be Paid W Foundation Aid	2023-24 PROPERTY TAX REQUEST AUTHORITY	Change Year to Year	% of Tax Request Increase Decrease	Additional Base Growth Percentage if 70% Board Approval	Amount of Additional Property Tax Authority if Approved	2023-24 Property Tax Request Authority including Board Approved Amount
59-0005	BATTLE CREEK PUBLIC SCHOOLS	4,717,172	505,051	5,222,223	481,559	754	482,313	270,821	880,061	6,855,418	3.0000%	4.0681%	0.0000%	0.4261%	7.4943%	7,369,182	474,482	2,038	476,520	302,435	1,742,169	4,848,058	(374,165)	-7.16%	6%	411,325	5,259,383
59-0013	NEWMAN GROVE PUBLIC SCHOOLS	3,603,961	202,020	3,805,981	349,146	3,374	352,520	148,612	28,821	4,332,504	3.0000%	9.0184%	0.0000%	0.6522%	12.7206%	4,885,322	350,566	5,899	356,465	167,107	226,223	5,944	7%	303,515	4,335,719		
59-0800	ELKHORN VALLEY SCHOOLS	5,555,556	-	5,555,556	406,067	-	406,067	382,091	56,480	6,400,194	3.0000%	0.0000%	0.0000%	0.0368%	3.0368%	6,594,553	474,207	1	474,208	365,962	710,540	5,043,843	(511,713)	-9.21%	7%	448,014	5,491,856
60-0900	MC PHERSON COUNTY SCHOOLS	2,308,491	20,406	2,328,897	80,736	12,792	93,528	62,938	5,917	2,441,280	3.0000%	0.0000%	0.0000%	1.4423%	4.4423%	2,601,950	69,447	13,999	83,446	60,742	84,869	2,372,893	43,996	1.89%	7%	174,390	2,547,283
61-0004	CENTRAL CITY PUBLIC SCHOOLS	9,303,330	530,303	9,833,333	876,667	3,925	880,592	498,278	102,538	11,314,741	3.0000%	0.0000%	0.0420%	0.2308%	3.2727%	11,685,042	830,642	7,215	837,857	742,494	1,199,519	8,905,172	(928,161)	-9.44%	6%	678,884	9,584,056
61-0049	PALMER PUBLIC SCHOOLS	2,806,093	46,481	2,852,574	316,126	717	316,843	159,714	1,443,890	4,773,021	3.0000%	0.9894%	0.0000%	0.7241%	14.7135%	4,997,999	230,197	778	230,975	152,617	1,722,720	2,891,687	39,113	1.37%	7%	334,111	3,225,799
62-0021	BAYARD PUBLIC SCHOOLS	3,224,707	121,212	3,345,919	446,757	355	447,112	227,865	1,847,935	5,868,831	3.0000%	0.0000%	0.1967%	0.7377%	3.9344%	6,099,736	387,025	631	387,656	255,954	1,847,221	3,608,905	262,986	7.86%	7%	410,818	4,019,723
62-0063	BRIDGEPORT PUBLIC SCHOOLS	6,660,299	-	6,660,299	386,758	-	386,758	256,908	673,148	7,977,113	3.0000%	3.2766%	0.0000%	0.7012%	6.9778%	8,533,741	374,884	-	374,884	328,997	1,580,974	6,248,886	(411,413)	-6.18%	6%	478,627	6,727,513
63-0001	FULLERTON PUBLIC SCHOOLS	4,612,122	98,990	4,711,112	306,477	116	306,593	261,361	33,935	5,313,001	3.0000%	0.0000%	0.0000%	0.8247%	3.8247%	5,516,210	308,054	150	308,204	330,960	479,500	4,397,546	(313,566)	-6.66%	7%	371,910	4,769,456
63-0030	TWIN RIVER PUBLIC SCHOOLS	7,676,788	780,527	8,457,295	518,849	1,702	520,551	407,807	53,048	9,436,701	3.0000%	0.0000%	0.2278%	0.0000%	3.2278%	9,745,368	489,930	3,190	493,120	413,408	656,942	8,179,898	(277,397)	-3.28%	7%	660,709	8,840,607
64-0023	JAYHORN-BROOK PUBLIC SCHOOLS	2,735,403	243,232	2,978,635	256,588	1,541	258,129	142,423	817,448	4,196,635	3.0000%	1.5484%	0.0000%	0.50142%	4.40726%	4,607,264	268,689	1,405	270,094	139,791	1,180,212	2,816,967	(161,668)	-5.43%	7%	293,768	3,110,733
64-0209	AUBURN PUBLIC SCHOOLS	6,919,308	101,207	7,020,515	970,453	115	970,568	620,141	3,994,959	12,206,183	3.0000%	0.8124%	0.0511%	0.7728%	4.6204%	12,770,156	832,994	26	832,960	642,141	4,090,842	7,204,213	183,698	2.62%	6%	732,371	7,936,584
65-0011	SUPERIOR PUBLIC SCHOOLS	4,686,869	454,545	5,141,414	462,580	4,376	466,956	475,874	1,033,376	7,087,620	3.0000%	0.0000%	0.0000%	0.8871%	3.8871%	7,363,123	442,437	3,397	445,834	447,829	895,264	5,574,196	432,782	8.42%	7%	496,133	6,070,329
65-2005	SOUTH CENTRAL NEBRASKA UNIFIED 5	11,316,982	353,535	11,670,517	856,730	14,113	870,843	898,471	96,073	13,535,904	3.0000%	2.1124%	0.0243%	0.5097%	5.6444%	14,300,198	823,208	9,080	832,288	838,679	1,089,527	11,539,704	(180,813)	-1.12%	6%	812,154	12,351,858
66-0027	SYRACUSE-DUNBAR-AVOCA SCHOOLS	8,370,011	151,515	8,521,526	731,775	214	731,989	603,101	119,774	9,316,209	3.0000%	0.2423%	0.0000%	0.4233%	3.4644%	10,316,029	759,888	585	760,473	648,727	1,290,212	7,616,617	(904,909)	-10.62%	6%	598,583	8,215,200
66-0111	NEBRASKA CITY PUBLIC SCHOOLS	10,707,439	139,141	10,846,580	1,440,203	203	1,440,406	1,224,748	4,654,065	18,165,799	3.0000%	0.0000%	0.0000%	0.7918%	3.7918%	18,854,614	1,420,109	12,034	1,432,143	1,095,821	4,608,970	11,717,680	871,100	8.03%	6%	1,089,948	12,807,628
66-0501	PALMYRA CITY R 1	5,770,822	202,020	5,972,842	662,096	884	662,980	448,234	2,291,541	8,375,597	3.0000%	5.6000%	0.0231%	0.7407%	9.3639%	9,159,879	591,596	-	591,596	393,976	1,704,644	6,469,663	496,821	8.32%	6%	502,536	6,972,198
67-0001	PAWNEE CITY PUBLIC SCHOOLS	3,148,069	50,505	3,198,574	244,536	1,366	245,902	348,852	1,193,642	4,986,970	3.0000%	0.0000%	0.0000%	0.4839%	3.4839%	5,160,710	248,341	840	249,181	324,438	1,126,826	3,460,265	261,691	8.18%	7%	349,088	3,809,353
67-0069	LEWISTON CONSOLIDATED SCHOOLS	1,278,788	542,424	3,421,212	141,138	1,773	142,911	134,533	322,808	4,283,721	3.0000%	1.4151%	0.0000%	0.8427%	3.6279%	4,283,721	140,387	2,363	143,250	120,398	631,394	3,388,679	(32,533)	-0.95%	7%	282,202	3,670,881
68-0020	PERKINS COUNTY SCHOOLS	6,297,980	303,030	6,601,010	643,956	343	644,299	309,039	64,890	7,619,238	3.0000%	0.0000%	0.0000%	0.6397%	3.0397%	7,850,839	687,439	3,493	690,932	272,066	645,846	6,241,995	(359,015)	-5.44%	7%	533,347	6,775,341
69-0044	HOLDREGE PUBLIC SCHOOLS	10,728,384	707,071	11,435,455	1,114,422	45,504	1,159,926	859,798	185,200	13,640,379	3.0000%	0.0000%	0.0155%	0.5739%	3.5895%	14,129,994	1,100,696	47,461	1,148,157	919,742	1,689,741	10,372,354	(1,063,201)	-9.30%	6%	818,423	11,190,777
69-0054	BERTRAND PUBLIC SCHOOLS	4,284,544	515,152	4,799,696	348,154	3,794	351,948	288,906	30,024	5,470,574	3.0000%	0.5310%	0.0000%	0.3275%	3.8585%	5,681,655	286,553	3,342	289,895	220,246	385,740	4,785,774	(13,922)	-0.29%	7%	382,940	5,168,714
69-0055	LOUIS PUBLIC SCHOOLS	3,212,833	387,487	3,600,320	197,077	3	197,080	113,069	750,161	4,273,143	3.0000%	2.8571%	0.1765%	0.4446%	3.4446%	4,546,563	217,044	3,111	217,044	139,009	3,058,922	(153,911)	-4.79%	7%	299,120	3,358,042	
70-0002	PIERCE PUBLIC SCHOOLS	7,540,625	201,106	7,741,731	650,097	1,963	652,060	324,569	599,181	9,211,741	3.0000%	0.0000%	0.0000%	0.2055%	3.2055%	9,616,213	646,049	2,111	648,160	407,413	1,483,800	7,076,840	(664,891)	-9.59%	7%	559,052	7,635,892
70-0005	PLAINVIEW PUBLIC SCHOOLS	5,106,061	454,545	5,560,606	389,339	8,716	398,055	271,473	44,750	6,274,694	3.0000%	0.0000%	0.0000%	0.3312%	3.3312%	6,483,719	372,473	5,897	378,370	268,051	544,056	5,293,242	(267,364)	-4.81%	7%	439,229	5,732,470
70-0542	OSMOND COMMUNITY SCHOOLS	3,094,613	50,505	3,145,118	273,344	326	273,670	205,594	207,562	3,832,109	3.0000%	0.0000%	0.0000%	1.7062%	4.7062%	4,012,471	279,232	70	279,302	248,274	367,229	3,117,666	(27,452)	-0.87%	7%	268,248	3,385,913
71-0001	COLUMBUS PUBLIC SCHOOLS	24,571,190	1,115,758	25,686,948	4,404,256	47,500	4,451,756	2,412,048	14,316,378	46,867,130	3.0000%	0.2075%	0.3639%	0.8129%	4.3843%	48,921,924	3,577,640	-	3,577,640	2,505,205	14,245,963	28,593,116	2,906,168	11.31%	5%	2,343,357	30,936,473
71-0005	LAKEVIEW COMMUNITY SCHOOLS	9,766,609	676,439	10,443,048	1,209,318	5,625	1,214,943	608,922	324,754	12,591,667	3.0000%	1.259167%	0.0831%	0.8970%	5.5930%	13,295,151	1,154,121	-	1,158,824	635,317	1,826,977	9,644,797	(798,251)	-7.64%	6%	755,500	10,400,297
71-0067	HUMPHREY PUBLIC SCHOOLS	3,309,091	490,909	3,800,000	541,147	9,857	551,004	331,936	536,463	5,219,403	3.0000%	10.0800%	0.0000%	0.8392%	13.9192%	5,945,900	559,899	7,497	567,396	315,954	1,144,441	3,918,109	118,109	3.11%	7%	365,538	4,283,647
72-0015	CROSS COUNTY COMMUNITY SCHOOLS	5,429,293	75,758	5,505,051	387,908	2,038	389,946	298,339	185,845	6,379,181	3.0000%	0.127911%	0.0000%	0.0000%	3.1201%	6,578,219	398,254	3,691	401,945	311,358	719,955	5,144,961	(360,090)	-6.54%	7%	446,543	5,591,504
72-0019	OSCEOLA PUBLIC SCHOOLS	3,862,584	141,414	4,003,998	286,722	92	286,814	217,974	36,498	4,545,284	3.0000%	3.3816%	0.4147%	0.0000%	6.7964%	4,854,199	290,653	371	291,024	243,058	372,250	3,947,867	(56,131)	-1.40%	7%	318,170	4,266,037
72-0032	SHELBY - RISING CITY PUBLIC SCHOOLS	5,144,303	39,571	5,183,874	483,108	1,674	484,782	253,136	532,841	6,771,923	3.0000%	0.7588%	0.0000%	1.1569%	4.9157%	6,771,923	426,849	967	427,816	283,731	1,161,505	4,898,873	(285,001)	-5.50%	7%</		

Property Tax Authority Certification

AgencyID	District	Section A									Section B				Section C	Section D							Section E		Section F	Section G	Section H
		GF Tax Asking	SBF Tax Asking	2022/23 Property Tax Request (Budget Doc from LC-2)	GF Non-Property Tax Revenue (2020/21 AFR)	SBF Other Non-Property Tax Revenue (2020/21 AFR)	2020/21 Non-Property Tax Revenue (AFR)	21/22 SPED Reimbursement from 2021/22 AFR	22/23 TEEOSA	TOTAL Property Tax & Non-Property Tax Revenues	Base Growth 3%	Basic Growth % for Membership	Basic Growth % for LEP	Basic Growth % for Poverty		TOTAL BASE GROWTH %	REVENUE CAP Total Revenue X Total Base Growth %	Gen Fund Non-Property Tax Revenue (2021/22 AFR)	SBF Other Non-Property Tax Revenue (2021/22 AFR)	2021/22 AFR Non-Property Tax Revenue (AFR)	2022/23 SPED EST from SPED FFR	23/24 TEEOSA to be Paid W Foundation Aid	2023-24 PROPERTY TAX REQUEST AUTHORITY	Change Year to Year			
90-0017-000	WAYNE COMMUNITY SCHOOLS	9,953,556	404,040	10,357,596	868,354	778	869,132	682,456	708,705	12,617,889	3.0000%	0.5573%	0.0000%	0.5233%	4.0806%	13,132,774	959,837	711	960,548	683,615	1,689,310	9,799,301	(558,295)	-5.39%	6%	757,073	10,556,375
90-0560-000	WAKEFIELD PUBLIC SCHOOLS	4,816,162	516,320	5,332,482	560,668	6,943	567,611	307,785	1,438,020	7,645,898	3.0000%	2.8571%	0.7647%	0.5882%	7.2101%	8,197,174	547,432	8,670	556,102	327,641	2,699,464	4,613,967	(718,515)	-13.47%	6%	458,754	5,072,721
90-0595-000	WINSIDE PUBLIC SCHOOLS	2,948,485	505,051	3,453,536	408,848	3,595	412,443	147,585	597,395	4,610,959	3.0000%	0.0000%	0.0000%	0.0682%	3.0682%	4,752,432	636,573	1,877	638,450	137,129	921,532	3,055,321	(398,215)	-11.53%	7%	322,767	3,378,088
91-0002-000	RED CLOUD COMMUNITY SCHOOLS	3,232,323	202,020	3,434,343	173,979	393	174,372	217,605	435,968	4,262,288	3.0000%	0.0000%	0.0000%	0.7432%	3.7432%	4,421,836	175,229	864	176,093	233,624	714,063	3,298,056	(136,287)	-3.97%	7%	298,360	3,596,416
91-0074-000	BLUE HILL COMMUNITY SCHOOLS	3,528,090	113,594	3,641,684	413,075	4,534	417,609	301,015	736,743	5,097,051	3.0000%	1.3043%	0.0000%	0.8421%	5.1465%	5,359,368	429,143	6,321	435,464	313,129	1,078,550	3,532,225	(109,459)	-3.01%	7%	356,794	3,889,019
92-0045-000	WHEELER CENTRAL SCHOOLS	3,402,063	123,843	3,525,906	164,980	216	165,196	61,393	10,941	3,763,436	3.0000%	8.2796%	0.2885%	2.0192%	13.5873%	4,274,784	214,951	313	215,264	60,702	179,311	3,819,507	293,601	8.33%	7%	263,441	4,082,947
93-0012-000	YORK PUBLIC SCHOOLS	12,373,737	545,455	12,919,192	1,969,471	58,941	2,028,412	1,043,946	2,340,525	18,332,075	3.0000%	1.6594%	0.3878%	0.9748%	6.0221%	19,436,046	1,930,371	109,992	2,040,363	1,199,063	3,065,582	13,131,038	211,846	1.64%	6%	1,099,925	14,230,962
93-0083-000	MC COOL JUNCTION PUBLIC SCHS	2,929,293	101,010	3,030,303	209,861	974	210,835	312,259	914,026	4,467,423	3.0000%	0.0000%	0.1277%	0.2553%	3.3830%	4,618,555	189,440	1,216	190,656	287,245	1,169,035	2,971,619	(58,684)	-1.94%	7%	312,720	3,284,339
93-0096-000	HEARTLAND COMMUNITY SCHOOLS	4,198,964	63,636	4,262,600	400,193	500	400,693	373,760	66,397	5,103,450	3.0000%	0.0000%	0.0000%	0.3715%	3.3715%	5,275,514	383,747	505	384,252	344,303	556,199	3,990,760	(271,840)	-6.38%	7%	357,242	4,348,001

Nebraska Department of Education

Property Tax Authority Certification

AgencyID	District	Section A										Section B				Section C	Section D					Section E	Section F	Section G	Section H		
		GF Tax Asking	SFB Tax Asking	2022/23 Property Tax Request (Budget Doc from LC-2)	GF Non-Property Tax Revenue (2020/21 AFR)	SFB Other Non-Property Tax Revenue (2020/21 AFR)	2020/21 Non-Property Tax Revenue (AFR)	21/22 SPED Reimbursement from 2021/22 AFR	22/23 TEEOSA	TOTAL Property Tax & Non-Property Tax Revenues	Base Growth 3%	Basic Growth % for Membership	Basic Growth % for LEP	Basic Growth % for Poverty	TOTAL BASE GROWTH %	REVENUE CAP Total Revenue	Gen Fund Non-Property Tax Revenue (2021/22 AFR)	SFB Other Non-Property Tax Revenue (2021/22 AFR)	2021/22 AFR Non-Property Tax Revenue (AFR)	2022/23 SPED EST FFR	2022/23 SPED FFR	23/24 TEEOSA to be Paid W Foundation Aid	2023-24 PROPERTY TAX REQUEST AUTHORITY	Change Year to Year	% of Tax Request Increase Decrease	Additional Base Growth Percentage if 70% Board Approval	Amount of Additional Property Tax Authority if Approved
01-0003-000	KENASAW PUBLIC SCHOOLS	3,750,000	319,192	4,069,192	382,226	2,236	384,462	187,258	291,426	4,932,374	3.0000%	1.6601%	0.0000%	0.6950%	5.3551%	5,196,506	388,682	2,322	391,004	161,570	730,459	3,913,473	(155,719)	-3.83%	7%	345,266	4,258,739
01-0018-000	HASTINGS PUBLIC SCHOOLS	16,135,192	-	16,135,192	3,005,828	-	3,005,828	2,788,837	20,773,426	42,703,283	3.0000%	0.0000%	0.1930%	1.0682%	4.5229%	44,522,964	2,816,907	-	2,816,907	3,152,445	20,633,545	17,920,667	1,784,875	11.06%	5%	2,135,164	20,055,231
01-0090-000	ADAMS CENTRAL PUBLIC SCHOOLS	12,434,343	1,000,000	13,434,343	1,460,816	4,859	1,465,675	796,612	665,667	16,362,997	3.0000%	0.7456%	0.0000%	0.3714%	4.1170%	17,035,930	1,362,660	4,760	1,367,420	789,339	2,092,620	12,785,951	(68,392)	-4.83%	6%	981,738	13,767,688
01-0123-000	SILVER LAKE PUBLIC SCHOOLS	4,306,915	151,515	4,458,430	299,358	5,437	304,795	248,735	31,855	5,043,815	3.0000%	0.0000%	0.0000%	0.8168%	3.1681%	5,236,329	288,678	3,290	291,968	326,029	340,253	4,278,079	(180,351)	-4.05%	7%	353,067	4,631,146
02-0009-000	NELIGH-OKADALE SCHOOLS	5,050,505	475,758	5,526,263	739,370	8,201	747,571	509,251	51,102	6,834,187	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	7,038,213	719,951	23,524	743,475	441,449	551,086	5,303,203	(223,060)	-4.04%	7%	478,393	5,781,596
02-0018-000	ELGIN PUBLIC SCHOOLS	3,088,619	202,020	3,290,639	563,454	35,352	598,806	140,240	399,419	4,429,104	3.0000%	1.2500%	0.0000%	1.4912%	5.7412%	4,683,389	639,432	40,776	680,208	203,233	577,839	3,222,109	(68,530)	-2.08%	7%	310,037	3,532,146
02-0155-000	SUMMERLAND PUBLIC SCHOOLS	5,821,938	-	5,821,938	615,990	14,779	630,769	344,877	36,890	6,834,474	3.0000%	3.5484%	0.0000%	1.2963%	7.8447%	7,370,617	559,415	70,643	630,058	400,716	669,077	5,670,766	(151,172)	-2.60%	7%	478,413	6,149,179
03-0500-000	ARTHUR COUNTY SCHOOLS	2,232,322	30,303	2,353,535	86,522	16,590	103,112	82,689	296,164	2,835,500	3.0000%	0.0000%	0.0000%	0.2586%	3.2586%	2,927,898	85,477	11,595	97,072	101,275	460,495	2,269,056	(84,479)	-3.59%	7%	198,485	2,467,541
04-0001-000	BANNER COUNTY PUBLIC SCHOOLS	2,657,822	50,505	2,708,327	221,721	102	221,823	66,298	480,030	3,476,478	3.0000%	4.1791%	0.0000%	0.5282%	7.7073%	3,744,420	190,862	205,241	132,182	649,061	2,757,936	49,609	1.83%	7%	245,353	3,001,289	
05-0071-000	BANDOLPH PUBLIC SCHOOLS	2,555,556	154,030	2,709,576	117,976	194	118,170	54,881	179,941	3,061,468	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	3,153,312	120,471	660	121,131	60,596	257,221	2,714,364	4,788	0.18%	7%	214,303	2,928,667
06-0001-000	BONE CENTRAL SCHOOLS	6,969,697	914,019	7,883,716	1,106,269	22,855	1,129,124	448,381	427,343	9,888,564	3.0000%	0.3497%	0.0000%	1.0399%	3.0895%	10,322,624	1,149,660	44,959	1,194,019	422,884	1,356,603	7,349,118	(534,598)	-6.78%	6%	593,314	7,942,432
06-0017-000	ST EDWARD PUBLIC SCHOOLS	2,995,380	45,455	3,040,835	182,988	505	183,493	244,880	21,698	3,490,906	3.0000%	0.0000%	0.0000%	0.3704%	3.3704%	3,608,562	197,173	1,001	198,174	254,942	256,363	2,888,063	(152,772)	-5.02%	7%	244,363	3,132,427
06-0075-000	RIVERSIDE PUBLIC SCHOOLS	4,514,118	82,022	4,596,140	265,297	-	265,297	124,397	126,760	5,112,594	3.0000%	0.0000%	0.2817%	0.5634%	3.8451%	5,309,177	262,449	-	262,449	138,349	417,142	4,491,237	(104,903)	-2.28%	7%	357,882	4,849,118
07-0006-000	ALLIANCE PUBLIC SCHOOLS	10,738,384	1,379,450	12,117,834	1,182,521	7,947	1,190,468	650,352	2,552,349	16,511,003	3.0000%	0.0000%	0.0469%	0.2815%	3.3284%	17,060,552	1,279,926	8,068	1,287,994	861,638	2,544,851	12,366,069	248,235	2.05%	6%	990,660	13,356,729
07-0010-000	HEMINGFORD PUBLIC SCHOOLS	5,605,572	303,030	6,408,602	334,178	3,536	337,714	257,997	739,720	7,144,033	3.0000%	0.4313%	0.0000%	0.5200%	3.9513%	8,050,020	400,000	2,398	402,398	293,594	1,227,921	6,126,107	(282,495)	-4.41%	7%	542,082	6,668,190
08-0051-000	BOYD COUNTY SCHOOLS	4,541,330	66,168	4,607,498	324,629	279	324,908	269,703	179,914	5,382,023	3.0000%	0.0000%	0.0000%	0.5923%	3.5921%	5,575,351	343,785	283	344,068	279,040	563,147	4,389,096	(218,402)	-4.74%	7%	376,742	4,765,838
09-0010-000	AINSWORTH COMMUNITY SCHOOLS	6,099,567	569,447	6,669,014	608,657	12,943	621,600	366,016	47,337	7,704,367	3.0000%	0.0000%	0.6911%	0.2033%	3.8943%	8,004,399	581,157	14,424	595,581	470,874	621,928	6,316,016	(353,398)	-5.30%	7%	539,306	6,855,322
10-0002-000	GIBBON PUBLIC SCHOOLS	5,969,675	335,281	6,304,956	562,124	452	562,576	259,009	1,317,748	8,444,289	3.0000%	0.0000%	0.0000%	0.4633%	3.4633%	8,736,742	603,826	2,288	606,114	279,139	1,135,612	6,715,877	410,921	6.52%	6%	506,657	7,222,534
10-0007-000	KEARNEY PUBLIC SCHOOLS	43,509,588	353,535	43,863,123	6,600,489	2,324	6,602,813	2,859,117	10,922,488	63,417,541	3.0000%	0.0000%	0.0425%	0.4810%	5.3236%	65,652,099	6,645,790	923	6,646,713	3,425,812	10,034,566	45,545,008	1,681,885	3.83%	5%	3,107,877	48,715,885
10-0009-000	ELM CREEK PUBLIC SCHOOLS	3,808,938	185,977	3,994,915	390,531	1,139	391,670	250,926	612,621	5,250,132	3.0000%	0.4878%	0.0000%	0.4970%	3.9848%	5,459,339	398,372	1,848	400,220	205,755	788,080	4,065,284	70,369	1.76%	7%	367,500	4,432,783
10-0019-000	SHELTON PUBLIC SCHOOLS	3,646,465	61,419	3,707,884	312,616	974	313,590	234,080	501,350	4,756,904	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	4,899,611	261,091	229	261,320	227,707	4,100,893	3,999,691	291,807	7.87%	7%	332,983	4,332,674
10-0069-000	RAVENHAW PUBLIC SCHOOLS	5,855,221	666,792	6,522,013	557,609	532	558,141	509,505	38,332	6,959,991	3.0000%	1.5864%	0.0000%	0.8583%	5.4474%	7,337,888	556,077	14,220	570,297	503,827	608,662	5,655,602	(197,411)	-3.37%	7%	487,129	6,142,731
10-0105-000	SAVANNAH PUBLIC SCHOOLS	3,311,174	116,162	3,427,336	284,565	1,026	285,591	314,228	203,488	3,935,309	3.0000%	0.4211%	0.0000%	0.0000%	3.2411%	4,412,135	357,482	571	357,653	197,945	4,571,799	3,457,145	114,654	2.71%	7%	355,698	4,927,443
10-0119-000	AMHERST PUBLIC SCHOOLS	2,505,000	-	2,505,000	372,635	1,484	374,119	225,088	1,977,137	5,281,394	3.0000%	0.0000%	0.0000%	0.5014%	3.5014%	5,575,314	281,771	4,219	285,990	220,551	2,068,620	2,684,153	179,103	6.15%	7%	358,958	3,038,850
11-0001-000	TEKAMAH-HERMAN COMMUNITY SCHOOLS	6,573,763	454,909	7,028,672	654,572	6,763	661,335	491,699	65,840	8,247,546	3.0000%	0.8925%	0.0000%	0.4464%	4.3389%	8,605,401	587,557	6,438	592,195	398,974	842,401	6,771,831	(256,841)	-3.65%	6%	494,853	7,266,683
11-0014-000	OAKLAND CRAIG PUBLIC SCHOOLS	5,657,576	-	5,657,576	499,846	1,399	501,245	398,259	158,218	6,715,298	3.0000%	0.5391%	0.0000%	0.9973%	4.5364%	7,019,932	432,447	634	433,081	348,317	633,384	5,607,150	(50,426)	-0.89%	7%	470,071	6,077,221
11-0020-000	LYONS-DECATUR NORTHEAST SCHOOLS	4,343,434	-	4,343,434	350,659	55	350,714	349,663	35,770	5,079,581	3.0000%	0.0000%	0.0000%	1.2651%	4.2651%	5,296,228	315,359	364	315,723	333,598	424,356	4,222,551	(120,883)	-2.78%	7%	355,571	4,578,122
12-0056-000	DAVID CITY PUBLIC SCHOOLS	9,381,616	1,308,581	10,690,197	1,321,130	7,030	1,328,160	881,706	130,940	13,031,007	3.0000%	0.1181%	0.0000%	0.7882%	3.9200%	13,541,891	1,039,335	43,461	1,082,796	832,394	1,092,591	10,538,098	(157,099)	-1.47%	6%	781,860	11,314,958
12-0502-000	EAST BUTLER PUBLIC SCHOOLS	6,212,080	856,048	7,068,128	475,835	2,060	477,895	431,344	53,932	8,031,299	3.0000%	1.0687%	0.0000%	0.4461%	4.5148%	8,393,896	422,358	19,192	441,550	423,721	4,861,010	7,042,615	(25,513)	-0.36%	7%	562,191	7,604,806
13-0001-000	PLATTSMOUTH COMMUNITY SCHOOLS	10,559,976	-	10,559,976	1,654,925	-	1,654,925	1,440,964	4,661,377	17,075,624	3.0000%	0.1107%	0.0000%	1.1203%	4.1464%	19,075,629	1,608,836	-	1,608,836	1,423,609	4,161,111	11,882,136	1,322,160	12.52%	6%	1,099,035	12,981,171
13-0022-000	WEEPING WATER PUBLIC SCHOOLS	4,366,651	-	4,366,651	319,846	1,072	320,918	88,054	193,032	4,968,655	3.0000%	0.4511%	0.0000%	0.7807%	4.2318%	5,178,918	246,272	13,201	259,473	207,009	463,128	4,249,308	(117,343)	-2.69%	7%	347,806	4,597,114
13-0032-000	LOUISVILLE PUBLIC SCHOOLS	6,794,008	268,359	7,062,367	674,185	3,318	677,503	377,494	1,629,086	9,746,450	3.0000%																

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AgencyID	District	Section A										Section B				Section C			Section D				Section E		Section F	Section G	Section H
		GF Tax Asking	SFB Tax Asking	2022/23 Property Tax Request (Budget Doc from LC-2)	GF Non-Property Tax Revenue (2020/21 AFR)	SFB Other Non-Property Tax Revenue (2020/21 AFR)	2020/21 Non-Property Tax Revenue (AFR)	21/22 SPED Reimbursement from 2021/22 AFR	22/23 TEEOSA	TOTAL Property Tax & Non-Property Tax Revenues	Base Growth 3%	Basic Growth % for Membership	Basic Growth % for LEP	Basic Growth % for Poverty	TOTAL BASE GROWTH %	REVENUE CAP Total Revenue	Gen Fund Non-Property Tax Revenue (2021/22 AFR)	SFB Other Non-Property Tax Revenue (2021/22 AFR)	2021/22 AFR Non-Property Tax Revenue (AFR)	2022/23 SPED EST from SPED FFR	23/24 TEEOSA to be Paid W Foundation Aid	2023-24 PROPERTY TAX REQUEST AUTHORITY	Change Year to Year	% of Tax Request Increase Decrease	Additional Base Growth Percentage if 70% Board Approval	Amount of Additional Property Tax Authority if Approved	2023-24 Property Tax Request Authority including Board Approved Amount
28-001-000	ELKHORN PUBLIC SCHOOLS	87,462,625	2,341,212	89,803,837	11,170,443	181,405	11,351,848	5,784,314	17,271,454	124,211,453	3.0000%	1.6772%	0.0564%	0.2323%	4.9659%	130,379,670	14,387,460	167,989	14,555,449	6,115,113	20,067,758	89,641,350	(162,487)	-0.18%	4%	4,968,458	94,609,808
28-005-000	DOUGLAS CO WEST COMMUNITY SCHS	9,797,373	1,964,646	11,762,019	1,415,906	3,622	1,415,928	656,492	1,061,628	14,899,667	3.0000%	1.1099%	0.0935%	0.3271%	4.5305%	15,574,694	1,607,987	4,118	1,612,105	677,811	2,744,776	10,540,002	(1,222,017)	-10.39%	6%	899,890	11,433,892
28-017-000	MILLARD PUBLIC SCHOOLS	143,185,428	5,569,831	148,755,259	23,860,762	551,502	24,432,264	12,477,264	73,384,179	259,048,966	3.0000%	0.0000%	0.0520%	0.5465%	3.5985%	268,370,844	23,693,544	711,291	24,404,835	13,405,295	75,045,219	155,515,495	6,760,236	4.54%	4%	10,361,959	165,877,454
28-054-000	RALSTON PUBLIC SCHOOLS	21,257,409	815,320	22,072,729	4,746,021	4,081	4,750,102	1,299,451	10,659,909	39,781,831	3.0000%	0.2172%	0.2097%	1.0959%	4.5285%	41,581,073	8,419,481	6	8,419,487	2,234,497	6,687,575	21,239,514	(832,855)	-3.77%	5%	1,298,092	23,288,606
28-059-000	BENNINGTON PUBLIC SCHOOLS	22,325,858	20,798	22,346,656	3,234,170	49,616	3,283,786	1,472,635	20,072,007	47,175,084	3.0000%	5.5716%	0.0000%	0.3809%	8.9525%	51,398,432	3,441,731	5,408	3,447,139	1,663,616	19,595,377	26,692,140	4,345,484	19.45%	5%	2,358,754	29,050,894
28-066-000	WESTSIDE COMMUNITY SCHOOLS	47,239,653	1,767,677	49,007,330	5,756,180	521,165	6,277,345	5,650,123	21,433,876	82,368,674	3.0000%	0.3559%	0.1372%	0.7006%	4.1937%	85,822,995	9,714,989	397,711	10,112,200	6,000,745	29,249,045	40,461,005	(8,546,325)	-17.44%	5%	4,118,434	44,579,438
29-017-000	DUNDY CO STRATTON PUBLIC SCHS	5,880,739	303,030	6,183,769	375,758	1,602	377,360	159,246	41,816	6,462,191	3.0000%	0.1509%	0.0000%	0.5639%	3.7149%	6,702,252	420,480	1,779	422,259	150,295	449,942	5,679,756	(204,013)	-3.47%	7%	452,353	6,132,109
30-001-000	EXETER-MILLIGAN PUBLIC SCHOOLS	3,968,837	404,040	4,372,877	238,958	24,962	263,920	315,935	38,993	4,991,725	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	5,141,477	342,410	34,451	376,861	301,727	267,214	4,195,675	(177,202)	-4.05%	7%	349,421	4,545,096
30-025-000	HILLMORE CENTRAL PUBLIC SCHS	7,393,339	622,386	8,016,325	1,258,698	16,805	1,275,503	773,817	90,653	10,156,298	3.0000%	0.0000%	0.0000%	0.8212%	3.8211%	10,544,387	1,155,878	20,116	1,175,994	725,454	948,846	7,694,093	(322,322)	-4.02%	6%	609,378	8,303,471
30-054-000	SHICKLEY PUBLIC SCHOOLS	3,616,616	232,326	3,848,942	291,391	605	291,997	143,768	214,942	4,519,848	3.0000%	0.3101%	0.0000%	1.5200%	4.8301%	4,737,256	285,305	626	285,931	150,281	406,510	3,894,534	25,393	0.66%	7%	316,389	4,210,924
31-056-000	FRANKLIN PUBLIC SCHOOLS	4,378,788	166,967	4,545,755	263,848	932	264,780	447,630	141,213	5,399,078	3.0000%	2.0339%	0.6653%	5.6992%	5,708,783	249,812	1,351	250,963	363,625	608,085	4,484,110	377,935	(161,345)	-1.35%	7%	377,935	4,862,046
32-046-000	MAYWOOD PUBLIC SCHOOLS	3,031,306	199,664	3,230,970	153,855	25,300	179,155	36,509	448,188	3,695,158	3.0000%	3.4568%	0.4412%	0.8924%	7.7803%	3,983,653	151,145	5,750	156,895	90,426	683,907	3,051,425	20,119	0.66%	7%	258,661	3,310,086
32-095-000	EUSTIS-FARNAM PUBLIC SCHOOLS	3,010,101	439,394	3,449,495	209,621	712	210,333	110,355	24,658	3,794,841	3.0000%	0.0000%	0.0000%	0.9261%	3.4601%	3,928,147	213,171	1,181	214,352	125,544	275,355	3,310,996	(138,599)	-4.02%	7%	265,639	3,576,635
32-025-000	MEDICINE VALLEY PUBLIC SCHOOLS	2,792,057	56,805	2,848,862	173,840	-	173,840	188,159	950,001	4,160,862	3.0000%	0.0000%	0.0000%	0.5357%	3.5357%	4,307,978	167,975	163	168,138	135,144	942,360	3,062,336	213,474	7.49%	7%	291,260	3,353,597
33-018-000	ARAPAHOE PUBLIC SCHOOLS	3,446,680	202,020	3,648,700	312,364	35	312,399	206,905	1,988,723	4,465,127	3.0000%	0.0000%	0.0000%	0.1987%	3.1987%	4,465,127	350,861	-	350,861	194,265	586,371	3,333,628	(315,072)	-8.64%	7%	302,871	3,636,499
33-021-000	CAMBRIDGE PUBLIC SCHOOLS	3,055,951	121,212	3,177,163	244,459	517	244,976	182,207	1,014,386	4,618,322	3.0000%	0.0000%	0.0000%	0.1800%	3.1800%	4,765,608	253,010	524	253,534	181,096	862,706	3,468,272	291,109	9.16%	7%	323,311	3,791,583
<b>33-050-000</b>	<b>SOUTHERN VALLEY SCHOOLS</b>	<b>6,161,616</b>	<b>227,273</b>	<b>6,388,889</b>	<b>395,499</b>	<b>4,785</b>	<b>400,284</b>	<b>278,265</b>	<b>38,303</b>	<b>7,105,741</b>	<b>3.0000%</b>	<b>2.7077%</b>	<b>0.0000%</b>	<b>0.3890%</b>	<b>6.0876%</b>	<b>7,538,960</b>	<b>383,235</b>	<b>2,294</b>	<b>385,529</b>	<b>327,870</b>	<b>588,987</b>	<b>6,236,574</b>	<b>(152,315)</b>	<b>-2.38%</b>	<b>7%</b>	<b>497,402</b>	<b>6,733,976</b>
34-001-000	SOUTHERN SCHOOL DISTRICT 1	4,011,908	200,595	4,212,503	353,912	269	354,181	376,743	1,654,223	6,597,560	3.0000%	0.0000%	0.0000%	1.0870%	4.0870%	6,867,293	312,967	294	313,261	338,150	1,505,758	4,710,204	497,701	11.81%	7%	461,836	5,172,040
34-015-000	BEATRICE PUBLIC SCHOOLS	12,590,909	1,937,466	14,528,375	2,204,349	2,579	2,206,928	1,429,448	23,948,448	23,948,448	3.0000%	0.0000%	0.0403%	0.6284%	4.5272%	24,979,999	2,214,719	6,306	2,221,025	1,777,061	5,455,074	15,526,839	998,464	6.87%	6%	1,434,845	16,961,684
34-034-000	FREEMAN PUBLIC SCHOOLS	4,733,261	195,303	4,928,564	502,979	5,265	508,244	213,376	951,892	6,602,076	3.0000%	3.7617%	0.0000%	0.4324%	7.1941%	7,077,033	520,624	5,510	526,134	198,508	1,647,954	4,704,437	(224,127)	-4.55%	7%	462,145	5,166,582
34-030-000	DILLER-ODELL PUBLIC SCHOOLS	3,961,918	757,576	4,719,494	425,320	32,228	457,548	135,923	326,403	5,638,647	3.0000%	0.0000%	0.0000%	0.5581%	3.5581%	5,839,278	440,615	32,858	473,473	195,399	649,368	4,521,038	(198,456)	-4.21%	7%	394,705	4,915,743
35-001-000	GARDEN COUNTY SCHOOLS	3,417,819	50,505	3,468,324	310,823	2,978	313,801	234,763	26,924	4,043,812	3.0000%	0.0000%	0.2486%	0.0000%	3.2486%	4,175,180	321,138	2,758	314,896	219,441	306,610	3,334,233	(134,091)	-3.87%	7%	283,067	3,617,300
35-010-000	BURWELL PUBLIC SCHOOLS	4,452,159	202,320	4,654,479	264,216	1,546	265,762	162,454	453,670	5,536,065	3.0000%	0.0000%	0.8046%	0.3046%	5.745,690	214,813	1,006	215,819	177,406	787,396	4,566,609	(68,110)	-1.89%	7%	387,525	4,954,134	
35-030-000	ELWOOD PUBLIC SCHOOLS	3,453,734	525,299	3,979,033	286,983	2,050	289,033	156,938	42,788	4,466,788	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	4,600,783	292,611	1,385	294,596	146,358	320,308	3,820,630	(157,403)	-3.96%	7%	312,675	4,133,305
35-011-000	HYANNIS AREA SCHOOLS	2,701,768	328,283	3,030,051	163,211	540	163,751	99,231	29,080	3,322,113	3.0000%	0.0000%	0.0000%	0.7394%	3.7394%	3,446,341	171,019	613	171,622	102,221	313,135	2,859,363	(170,688)	-5.93%	7%	232,548	3,091,911
39-060-000	CENTRAL VALLEY PUBLIC SCHOOLS	6,749,264	171,711	6,920,975	285,361	1,204	286,565	314,075	28,786	7,550,401	3.0000%	0.2920%	0.0000%	0.7985%	3.2920%	7,798,958	308,825	1,214	310,039	357,120	459,191	6,672,558	(248,417)	-3.59%	7%	528,528	7,201,086
40-002-000	GRAND ISLAND PUBLIC SCHOOLS	41,187,320	396,031	41,583,370	8,091,039	501,260	8,592,299	6,469,309	60,267,130	116,912,108	3.0000%	0.1780%	0.3468%	1.0762%	4.6010%	122,291,239	7,227,509	1,208	7,228,717	6,452,731	63,475,024	45,134,767	3,551,397	8.54%	5%	5,845,605	50,980,373
40-082-000	NORTHWEST PUBLIC SCHOOLS	7,625,500	398,750	8,024,250	782,812	1,784	784,596	652,659	8,305,437	17,746,978	3.0000%	0.0000%	0.0000%	0.2503%	3.8431%	18,429,021	752,923	37,906	790,829	634,889	10,079,320	6,923,983	(1,080,267)	-15.50%	6%	1,064,819	7,988,802
40-083-000	WOOD RIVER RURAL SCHOOLS	7,869,798	206,061	8,075,859	586,436	3,604	590,040	235,814	61,525	8,963,238	3.0000%	0.0000%	0.0966%	0.4828%	3.5794%	9,284,068	598,405	6,865	605,270	330,002	771,516	7,577,280	(498,579)	-6.17%	7%	627,427	8,204,707
40-026-000	DONIPHAN-TRUMBULL PUBLIC SCHS	6,365,505	505,051	6,870,556	556,586	3,480	560,068	367,143	82,944	7,871,711	3.0000%	0.0000%	0.0000%	0.6000%	3.6000%	8,155,093	493,843	4,641	498,284	338,686	734,572	6,583,651	(271,905)	-3.97%	7%	551,020	7,134,670
41-002-000	GILTNER PUBLIC SCHOOLS	2,735,354	101,010	2,836,364	242,404	4,034	246,438	181,550	862,460	4,126,812	3.0000%	1.6667%	0.0000%	1.2558%	5.9225%	4,371,222	260,786	28,919	289,705								

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Section A										Section B				Section C	Section D					Section E		Section F	Section G	Section H			
AgencyID	District	GF Tax Asking	SFB Tax Asking	2022/23 Property Tax Request (Budget Doc from LC-2)	GF Non-Property Tax Revenue (2020/21 AFR)	SFB Other Non-Property Tax Revenue (2020/21 AFR)	2020/21 Non-Property Tax Revenue (AFR)	21/22 SPED Reimbursement from 2021/22 AFR	22/23 TEOSA	TOTAL Property Tax & Non-Property Tax Revenues	Base Growth 3%	Basic Growth % Membership	Basic Growth % for LEP	Basic Growth % Poverty	TOTAL BASE GROWTH %	REVENUE CAP Total Revenue	Gen Fund Non-Property Tax Revenue (2021/22 AFR)	SFB Other Non-Property Tax Revenue (2021/22 AFR)	2021/22 AFR Non-Property Tax Revenue (AFR)	2022/23 SPED EST from SPED FFR	23/24 TEOSA to be Paid W Foundation Aid	2023-24 PROPERTY TAX REQUEST AUTHORITY	Change Year to Year	% of Tax Request Increase Decrease	Additional Base Growth Percentage if 70% Board Approval	Amount of Additional Property Tax Authority if Approved	2023-24 Property Tax Request Authority including Board Approved Amount
59-0005	BATTLE CREEK PUBLIC SCHOOLS	4,717,172	505,051	5,222,223	481,559	754	482,313	270,821	880,061	6,855,418	3.0000%	4.0681%	0.0000%	0.4261%	7.4943%	7,369,182	474,482	2,038	476,520	302,435	1,742,169	4,848,058	(374,165)	-7.16%	6%	411,325	5,259,383
59-0013	NEWMAN GROVE PUBLIC SCHOOLS	3,603,961	202,020	3,805,981	349,146	3,374	352,520	148,612	28,821	4,332,504	3.0000%	9.0184%	0.0000%	0.6522%	12.7060%	4,885,322	350,566	5,899	356,465	167,107	226,223	5,944	7%	303,515	4,335,719		
59-0800	ELKHORN VALLEY SCHOOLS	5,555,556	-	5,555,556	406,067	-	406,067	382,091	56,480	6,400,194	3.0000%	0.0000%	0.0000%	0.0368%	3.0368%	6,594,553	474,207	1	474,208	365,962	710,540	5,043,843	(511,713)	-9.21%	7%	448,014	5,491,856
60-0900	MC PHERSON COUNTY SCHOOLS	2,308,491	20,406	2,328,897	80,736	12,792	93,528	62,938	5,917	2,441,280	3.0000%	0.0000%	0.0000%	1.4423%	4.4423%	2,601,950	69,447	13,999	83,446	60,742	84,869	2,372,893	43,996	1.89%	7%	174,390	2,547,283
61-0004	CENTRAL CITY PUBLIC SCHOOLS	9,303,330	530,303	9,833,333	876,667	3,925	880,592	498,278	102,538	11,314,741	3.0000%	0.0000%	0.0420%	0.2308%	3.2727%	11,685,042	830,642	7,215	837,857	742,494	1,199,519	8,905,172	(928,161)	-9.44%	6%	678,884	9,584,056
61-0049	PALMER PUBLIC SCHOOLS	2,806,093	46,481	2,852,574	316,126	717	316,843	159,714	1,443,890	4,773,021	3.0000%	0.9894%	0.0000%	0.7241%	14.7135%	4,997,999	230,197	778	230,975	152,617	1,722,720	2,891,687	39,113	1.37%	7%	334,111	3,225,799
62-0021	BAYARD PUBLIC SCHOOLS	3,224,707	121,212	3,345,919	446,757	355	447,112	227,865	1,847,935	5,868,831	3.0000%	0.0000%	0.1967%	0.7377%	3.9344%	6,099,736	387,025	631	387,656	255,954	1,847,221	3,608,905	262,986	7.86%	7%	410,818	4,019,723
62-0063	BRIDGEPORT PUBLIC SCHOOLS	6,660,299	-	6,660,299	386,758	-	386,758	256,908	673,148	7,977,113	3.0000%	3.2766%	0.0000%	0.7012%	6.9778%	8,533,741	374,884	-	374,884	328,997	1,580,974	6,248,886	(411,413)	-6.18%	6%	478,627	6,727,513
63-0001	FULLERTON PUBLIC SCHOOLS	4,612,122	98,990	4,711,112	306,477	116	306,593	261,361	33,935	5,313,001	3.0000%	0.0000%	0.0000%	0.8247%	3.8247%	5,516,210	308,054	150	308,204	330,960	479,500	4,397,546	(313,566)	-6.66%	7%	371,910	4,769,456
63-0030	TWIN RIVER PUBLIC SCHOOLS	7,676,788	780,527	8,457,295	518,849	1,702	520,551	407,807	53,048	9,436,701	3.0000%	0.0000%	0.2278%	0.0000%	3.2278%	9,745,368	489,930	3,190	493,120	413,408	656,942	8,179,898	(277,397)	-3.28%	7%	660,709	8,840,607
64-0023	JAYHORN-BROOK PUBLIC SCHOOLS	2,735,403	243,232	2,978,635	256,588	1,541	258,129	142,423	817,448	4,196,635	3.0000%	1.5484%	0.0000%	0.50142%	4.40726%	4,607,264	268,689	1,405	270,094	139,791	1,180,212	2,816,967	(161,688)	-5.43%	7%	293,768	3,110,733
64-0029	AUBURN PUBLIC SCHOOLS	6,919,308	101,207	7,020,515	970,453	115	970,568	620,141	3,994,959	12,206,133	3.0000%	0.8124%	0.0511%	0.7728%	4.6204%	12,770,156	832,994	26	832,960	642,141	4,090,842	7,204,213	183,698	2.62%	6%	732,371	7,936,584
65-0011	SUPERIOR PUBLIC SCHOOLS	4,686,869	454,545	5,141,414	462,580	4,376	466,956	475,874	1,033,376	7,087,620	3.0000%	0.0000%	0.0000%	0.8871%	3.8871%	7,363,123	442,437	3,397	445,834	447,829	895,264	5,574,196	432,782	8.42%	7%	496,133	6,070,329
65-2005	SOUTH CENTRAL NEBRASKA UNIFIED 5	11,316,982	353,535	11,670,517	856,730	14,113	870,843	898,471	96,073	13,535,904	3.0000%	2.1124%	0.0243%	0.5097%	5.6444%	14,300,198	823,208	9,080	832,288	838,679	1,089,527	11,539,704	(130,813)	-1.12%	6%	812,154	12,351,858
66-0027	SYRACUSE-DUNBAR-AVOCA SCHOOLS	8,370,011	151,515	8,521,526	731,775	214	731,989	603,101	119,774	9,316,209	3.0000%	0.2423%	0.0000%	0.2423%	3.4444%	10,316,029	759,888	585	760,473	648,727	1,290,212	7,616,617	(904,909)	-10.62%	6%	598,583	8,215,200
66-0111	NEBRASKA CITY PUBLIC SCHOOLS	10,707,439	139,141	10,846,580	1,440,203	203	1,440,406	1,224,748	4,654,065	18,165,799	3.0000%	0.0000%	0.0000%	0.7918%	3.7918%	18,854,614	1,420,109	12,034	1,432,143	1,095,821	4,608,970	11,717,680	871,100	8.03%	6%	1,089,948	12,807,628
66-0501	PALMYRA CITY R 1	5,770,822	202,020	5,972,842	662,096	884	662,980	448,234	2,291,541	8,375,597	3.0000%	5.6000%	0.0231%	0.7407%	9.3639%	9,159,879	591,596	-	591,596	393,976	1,704,644	6,469,663	496,821	8.32%	6%	502,536	6,972,198
67-0001	PAWNEE CITY PUBLIC SCHOOLS	3,148,069	50,505	3,198,574	244,536	1,366	245,902	348,852	1,193,642	4,986,970	3.0000%	0.0000%	0.0000%	0.4839%	3.4839%	5,160,710	248,341	840	249,181	324,438	1,126,826	3,460,265	261,691	8.18%	7%	349,088	3,809,353
67-0069	LEWISTON CONSOLIDATED SCHOOLS	1,278,788	542,424	3,421,212	141,138	1,773	142,911	134,533	322,808	4,283,721	3.0000%	1.4151%	0.0000%	0.8427%	3.6272%	4,283,721	140,387	2,363	143,250	120,398	631,394	3,388,679	(32,533)	-0.95%	7%	282,202	3,670,881
68-0020	PERKINS COUNTY SCHOOLS	6,297,980	303,030	6,601,010	643,956	343	644,299	309,039	64,890	7,619,238	3.0000%	0.0000%	0.0000%	0.0397%	3.0397%	7,850,839	687,439	3,493	690,932	272,066	645,846	6,241,995	(359,015)	-5.44%	7%	533,347	6,775,341
69-0044	HOLDREGE PUBLIC SCHOOLS	10,728,384	707,071	11,435,455	1,114,422	45,504	1,159,926	859,798	185,200	13,640,379	3.0000%	0.0000%	0.0155%	0.5739%	3.5895%	14,129,994	1,100,696	47,461	1,148,157	919,742	1,689,741	10,372,354	(1,063,201)	-9.30%	6%	818,423	11,190,777
69-0054	BERTRAND PUBLIC SCHOOLS	4,284,544	515,152	4,799,696	348,154	3,794	351,948	288,906	30,024	5,470,574	3.0000%	0.5310%	0.0000%	0.3275%	3.8585%	5,681,655	286,553	3,342	289,895	220,246	385,740	4,785,774	(13,922)	-0.29%	7%	382,940	5,168,714
69-0055	LOUIS PUBLIC SCHOOLS	3,212,833	780,527	3,212,833	197,077	3	197,080	113,069	750,161	4,273,143	3.0000%	0.4444%	0.0000%	0.2755%	3.4444%	4,546,563	217,044	-	217,044	139,009	3,058,922	(153,911)	-4.79%	7%	299,120	3,358,042	
70-0002	PIERCE PUBLIC SCHOOLS	7,540,625	201,106	7,741,731	650,097	1,963	652,060	324,569	599,181	9,211,741	3.0000%	0.0000%	0.0000%	0.2055%	3.2055%	9,616,213	646,049	2,111	648,160	407,413	1,483,800	7,076,840	(664,891)	-9.59%	7%	559,052	7,635,892
70-0005	PLAINVIEW PUBLIC SCHOOLS	5,106,061	454,545	5,560,606	389,339	8,716	398,055	271,473	44,560	6,274,694	3.0000%	0.0000%	0.0000%	0.3312%	3.3312%	6,483,719	372,473	5,897	378,370	268,051	544,056	5,793,242	(267,364)	-4.81%	7%	439,229	5,732,470
70-0542	OSMOND COMMUNITY SCHOOLS	3,094,613	50,505	3,145,118	273,344	326	273,670	204,594	207,722	3,832,109	3.0000%	0.0000%	0.0000%	1.7062%	4.7062%	4,012,471	279,232	70	279,302	248,274	367,229	3,117,666	(27,452)	-0.87%	7%	268,248	3,385,913
71-0001	COLUMBUS PUBLIC SCHOOLS	24,571,190	1,115,758	25,686,948	4,404,256	47,500	4,451,756	2,412,048	14,316,378	46,867,130	3.0000%	0.2075%	0.3639%	0.8129%	4.3843%	48,921,924	3,577,640	-	3,577,640	2,505,205	14,245,963	28,593,116	2,906,168	11.31%	5%	2,343,357	30,936,473
71-0005	LAKEVIEW COMMUNITY SCHOOLS	9,766,609	676,439	10,443,048	1,209,318	5,625	1,214,943	608,922	324,754	12,591,667	3.0000%	1.259167%	0.0831%	0.8970%	5.5930%	13,295,151	1,154,121	-	1,158,824	635,317	1,856,977	9,644,797	(798,251)	-7.64%	6%	753,500	10,400,297
71-0067	HUMPHREY PUBLIC SCHOOLS	3,309,091	490,909	3,800,000	541,147	9,857	551,004	331,936	536,463	5,219,403	3.0000%	10.0800%	0.0000%	0.8392%	13.9192%	5,945,900	559,899	7,497	567,396	315,954	1,144,441	3,918,109	118,109	3.11%	7%	365,538	4,283,647
72-0015	CROSS COUNTY COMMUNITY SCHOOLS	5,429,293	75,758	5,505,051	387,908	2,038	389,946	298,339	185,845	6,379,181	3.0000%	0.127911%	0.0000%	0.0000%	3.1201%	6,578,219	398,254	3,691	401,945	311,358	719,955	5,144,961	(360,090)	-6.54%	7%	446,543	5,591,504
72-0019	OSCEOLA PUBLIC SCHOOLS	3,862,584	141,414	4,003,998	286,722	92	286,814	217,974	36,498	4,545,284	3.0000%	3.3816%	0.4147%	0.0000%	6.7964%	4,854,199	290,653	371	291,024	243,058	372,250	3,947,867	(56,131)	-1.40%	7%	318,170	4,266,037
72-0032	SHELBY - RISING CITY PUBLIC SCHOOLS	5,144,303	39,571	5,183,874	483,108	1,674	484,782	253,136	532,841	6,771,923	3.0000%	0.7588%	0.0000%	1.1569%	4.9157%	6,771,923	426,849	967	427,816	283,731	1,161,505	4,898,873	(285,001)	-5.50%	7%		

Property Tax Authority Certification

AgencyID	District	Section A									Section B				Section C	Section D						Section E		Section F	Section G	Section H	
		GF Tax Asking	SBF Tax Asking	2022/23 Property Tax Request (Budget Doc from LC-2)	GF Non-Property Tax Revenue (2020/21 AFR)	SBF Other Non-Property Tax Revenue (2020/21 AFR)	2020/21 Non-Property Tax Revenue (AFR)	21/22 SPED Reimbursement from 2021/22 AFR	22/23 TEEOSA	TOTAL Property Tax & Non-Property Tax Revenues	Base Growth 3%	Basic Growth % for Membership	Basic Growth % for LEP	Basic Growth % for Poverty	TOTAL BASE GROWTH %	REVENUE CAP Total Revenue X Total Base Growth %	Gen Fund Non-Property Tax Revenue (2021/22 AFR)	SBF Other Non-Property Tax Revenue (2021/22 AFR)	2021/22 AFR Non-Property Tax Revenue (AFR)	2022/23 SPED EST from SPED FFR	23/24 TEEOSA to be Paid W Foundation Aid	2023-24 PROPERTY TAX REQUEST AUTHORITY	Change Year to Year	% of Tax Request Increase Decrease	Additional Base Growth Percentage if 70% Board Approval	Amount of Additional Property Tax Authority if Approved	2023-24 Property Tax Request Authority including Board Approved Amount
90-0017-000	WAYNE COMMUNITY SCHOOLS	9,953,556	404,040	10,357,596	868,354	778	869,132	682,456	708,705	12,617,889	3.0000%	0.5573%	0.0000%	0.5233%	4.0806%	13,132,774	959,837	711	960,548	683,615	1,689,310	9,799,301	(558,295)	-5.39%	6%	757,073	10,556,375
90-0560-000	WAKEFIELD PUBLIC SCHOOLS	4,816,162	516,320	5,332,482	560,668	6,943	567,611	307,785	1,438,020	7,645,898	3.0000%	2.8571%	0.7647%	0.5882%	7.2101%	8,197,174	547,432	8,670	556,102	327,641	2,699,464	4,613,967	(718,515)	-13.47%	6%	458,754	5,072,721
90-0595-000	WINSIDE PUBLIC SCHOOLS	2,948,485	505,051	3,453,536	408,848	3,595	412,443	147,585	597,395	4,610,959	3.0000%	0.0000%	0.0000%	0.0682%	3.0682%	4,752,432	636,573	1,877	638,450	137,129	921,532	3,055,321	(398,215)	-11.53%	7%	322,767	3,378,088
91-0002-000	RED CLOUD COMMUNITY SCHOOLS	3,232,323	202,020	3,434,343	173,979	393	174,372	217,605	435,968	4,262,288	3.0000%	0.0000%	0.0000%	0.7432%	3.7432%	4,421,836	175,229	864	176,093	233,624	714,063	3,298,056	(136,287)	-3.97%	7%	298,360	3,596,416
91-0074-000	BLUE HILL COMMUNITY SCHOOLS	3,528,090	113,594	3,641,684	413,075	4,534	417,609	301,015	736,743	5,097,051	3.0000%	1.3043%	0.0000%	0.8421%	5.1465%	5,359,368	429,143	6,321	435,464	313,129	1,078,550	3,532,225	(109,459)	-3.01%	7%	356,794	3,889,019
92-0045-000	WHEELER CENTRAL SCHOOLS	3,402,063	123,843	3,525,906	164,980	216	165,196	61,393	10,941	3,763,436	3.0000%	8.2796%	0.2885%	2.0192%	13.5873%	4,274,784	214,951	313	215,264	60,702	179,311	3,819,507	293,601	8.33%	7%	263,441	4,082,947
93-0012-000	YORK PUBLIC SCHOOLS	12,373,737	545,455	12,919,192	1,969,471	58,941	2,028,412	1,043,946	2,340,525	18,332,075	3.0000%	1.6594%	0.3878%	0.9748%	6.0221%	19,436,046	1,930,371	109,992	2,040,363	1,199,063	3,065,582	13,131,038	211,846	1.64%	6%	1,099,925	14,230,962
93-0083-000	MC COOL JUNCTION PUBLIC SCHS	2,929,293	101,010	3,030,303	209,861	974	210,835	312,259	914,026	4,467,423	3.0000%	0.0000%	0.1277%	0.2553%	3.3830%	4,618,555	189,440	1,216	190,656	287,245	1,169,035	2,971,619	(58,684)	-1.94%	7%	312,720	3,284,339
93-0096-000	HEARTLAND COMMUNITY SCHOOLS	4,198,964	63,636	4,262,600	400,193	500	400,693	373,760	66,397	5,103,450	3.0000%	0.0000%	0.0000%	0.3715%	3.3715%	5,275,514	383,747	505	384,252	344,303	556,199	3,990,760	(271,840)	-6.38%	7%	357,242	4,348,001

**Board Report - Board**

Posted - All; Batch Description 2 Records Selected

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 1	Fund Number 01	GENERAL FUND	
Southern Valley- General Clearing	NPERS ADJ 2022-23	NPERS adj from 403B	19,842.08
Total Southern Valley- General Clearing			<u>19,842.08</u>
Twin Valley Automotive LLC	1863	vehicle maintenance	406.00
Total Twin Valley Automotive LLC			<u>406.00</u>
Twin Valleys Public Power	729 06-06-2023	electricity	10,864.05
Total Twin Valleys Public Power			<u>10,864.05</u>
TwoPturf, LLC	4547	Turf Care Program	2,331.00
Total TwoPturf, LLC			<u>2,331.00</u>
Fund Number 01			<u>33,443.13</u>
Checking Account ID 1			<u>33,443.13</u>

**Board Report - Board**

Unposted; Batch Description General Fund Invoices 07102023-0001

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 1	Fund Number 01	GENERAL FUND	
Acco Brands USA LLC	4726847187	EL teaching supplies	547.84
<b>Total Acco Brands USA LLC</b>			<b>547.84</b>
Ag Valley Coop	AGValley 07062023	propane contract	1,360.00
<b>Total Ag Valley Coop</b>			<b>1,360.00</b>
Alma Auto Parts	14766-122370	vehicle supplies	38.07
<b>Total Alma Auto Parts</b>			<b>38.07</b>
Amazon Capital Services	111G-QLD4-4R7Q	teaching supplies JH	66.00
<b>Total Amazon Capital Services</b>			<b>66.00</b>
American Red Cross	22600935	First Aid/CPR	70.00
<b>Total American Red Cross</b>			<b>70.00</b>
Amplify Education, Inc.	INV-103442	Annual subscription 06012021-05312022	1,043.00
Amplify Education, Inc.	INV-127983	Annual Subscription 06012022-05312022	1,043.00
<b>Total Amplify Education, Inc.</b>			<b>2,086.00</b>
Bear Frame & Alignment	13758	vehicle repairs	2,965.79
Bear Frame & Alignment	13766	vehicle maitenance	966.84
Bear Frame & Alignment	13794	vehicle repairs	1,292.77
Bear Frame & Alignment	13804	vehicle repairs	416.75
<b>Total Bear Frame &amp; Alignment</b>			<b>5,642.15</b>
Beaver City Municipal Plant	421000 07102023	bus barn electric	13.69
<b>Total Beaver City Municipal Plant</b>			<b>13.69</b>
Beaver Creek Mowing	861193	mowing/Beaver/Orleans bus barn/school	3,500.00
<b>Total Beaver Creek Mowing</b>			<b>3,500.00</b>
Blick Art Materials	1012490	HS Teaching Supplies - RJ	1,148.00
Blick Art Materials	1032696	teaching supplies	64.75
Blick Art Materials	972717	Teaching Supplies	2,728.35
<b>Total Blick Art Materials</b>			<b>3,941.10</b>
Bluffs Sanitary Supply	469223	custodial supplies	964.62
<b>Total Bluffs Sanitary Supply</b>			<b>964.62</b>
BSN Sports LLC	921739350	teaching supplies	127.64
<b>Total BSN Sports LLC</b>			<b>127.64</b>
Cash	Postage 07072023	reimburse drawer for 2 rolls stamps	126.00
<b>Total Cash</b>			<b>126.00</b>
Clearlyfly	INV528603	phone	118.02
<b>Total Clearlyfly</b>			<b>118.02</b>
CNH Industrial Accounts	3200628	skid steer payment	9,187.55
<b>Total CNH Industrial Accounts</b>			<b>9,187.55</b>
Cornhusker International Trucks- Lincoln	147350	bus repairs	1,876.38

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Vendor Name	Invoice Number	Description	Amount
Cornhusker International Trucks- Lincoln	147414	bus repairs	3,210.68
Cornhusker International Trucks- Lincoln	147451	bus maintenance	3,974.80
Cornhusker International Trucks- Lincoln	3388580	vehicle repairs	53.61
Total Cornhusker International Trucks- Lincoln			9,115.47
Dish Network	4465 06202023	dish	232.20
Total Dish Network			232.20
Eakes Office Products Gi	467378	copies	1.00
Total Eakes Office Products Gi			1.00
Egan Supply Co.	368874	teaching supplies	184.03
Total Egan Supply Co.			184.03
Esu #11	4349	software renewal	3,967.60
Total Esu #11			3,967.60
ESU Coordinating Council	COOP002544	MOVIE LICENSE	660.00
Total ESU Coordinating Council			660.00
Fairfield Inn & Suites	93117	staff development CR	359.85
Total Fairfield Inn & Suites			359.85
Follett School Solutions, INC	1510768	library software renewal	1,717.98
Total Follett School Solutions, INC			1,717.98
Garrett Tires & Treads-Kearney	2142616	vehicle repair	887.58
Garrett Tires & Treads-Kearney	2152578	bus maintenance	1,010.61
Total Garrett Tires & Treads-Kearney			1,898.19
GOPHER - NW 5634	IN296920	HS Teaching supplies	721.35
Total GOPHER - NW 5634			721.35
Harlan County Journal	57835	May mins	144.41
Harlan County Journal	57844	meeting notice	6.75
Total Harlan County Journal			151.16
Harris School Solutions	DATMN0001475	data mgmt census 3/2023-2/29/24	861.49
Total Harris School Solutions			861.49
Holmes Plumbing & Heating	308885	plumbing supplies	1,809.70
Holmes Plumbing & Heating	309515	plumbing supplies	260.98
Total Holmes Plumbing & Heating			2,070.68
Home Depot Pro	750739187	Carpet Cleaner	5,092.07
Total Home Depot Pro			5,092.07
HomeTown Leasing	9315 07192023	Copier lease	2,331.14
Total HomeTown Leasing			2,331.14
HTMC	352	fall sports message	108.00
HTMC	354	fall academic radio message	108.00
Total HTMC			216.00

Vendor Name	Invoice Number	Description	Amount
Husker Hardware LLC	1161	custodial supplies	1,802.71
Total Husker Hardware LLC			1,802.71
Innovative Office Solutions, LLC	IN4246497	teaching supplies	7,063.25
Total Innovative Office Solutions, LLC			7,063.25
JENNIFER SCHUTZ,OTR/L	9563758 062023	OT Services June/PreK supplies Fall	426.71
Total JENNIFER SCHUTZ,OTR/L			426.71
Kelley's Super Market Inc	2222 07012023	board supplies	11.45
Total Kelley's Super Market Inc			11.45
Kerm's Korner	7431333	fuel	1,663.11
Total Kerm's Korner			1,663.11
KSB School Law	14384	legal counsel	330.00
Total KSB School Law			330.00
Menards	54861	bus maintenance	144.65
Menards	55053	bus barn supplies	557.83
Menards	55531	bus maintenance	33.93
Menards	55634	custodial supplies	204.67
Menards	55857	custodial supplies	103.84
Total Menards			1,044.92
Midamerican Research Chemical	0792532	custodial supplies	159.41
Total Midamerican Research Chemical			159.41
NASB	INV-12507-S3N2Y6	2023 School Law Conference - Jorgenson	175.00
Total NASB			175.00
Nasco	453258	teaching supplies	10.95
Total Nasco			10.95
NCSA	76756	Conference - C Reiman	370.00
NCSA	76962	2023 Legal Session	50.00
Total NCSA			420.00
Nebraska Safety & Fire Equipment, Inc.	63565	service call - pull station	310.60
Nebraska Safety & Fire Equipment, Inc.	63571	service call - SA pull station	635.60
Total Nebraska Safety & Fire Equipment, Inc.			946.20
One Call Concepts, Inc.	3060717	locate fees	1.98
Total One Call Concepts, Inc.			1.98
Oxford Utilities	7704 06302023	water/sewer	660.90
Oxford Utilities	7914 06202023	bus barn water/sewer	33.66
Total Oxford Utilities			694.56
Paper 101	235105-00	paper supplies	8,736.36
Total Paper 101			8,736.36

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Vendor Name	Invoice Number	Description	Amount
Pitney Bowes Gobal Financial Services LLC	0016850138	postage meter	489.00
Pitney Bowes Gobal Financial Services LLC	4369 07202023	postage	500.00
Total Pitney Bowes Gobal Financial Services LLC			989.00
PowerSchool Group LLC	INV356026	Schoology subscription renewal	4,168.19
Total PowerSchool Group LLC			4,168.19
Rasmussen Mechanical Service	SRV103265	Water line repairs	1,908.91
Total Rasmussen Mechanical Service			1,908.91
Really Good Stuff, Inc.	8209752	teaching supplies AM	138.46
Total Really Good Stuff, Inc.			138.46
Reliable Pest Control, Inc	44829	pest control	190.00
Total Reliable Pest Control, Inc			190.00
S & W Auto Parts	747803	auto supplies	245.19
S & W Auto Parts	747856	auto supplies	172.44
S & W Auto Parts	748047	auto supplies	49.75
S & W Auto Parts	748048	auto supplies	77.88
S & W Auto Parts	748113	auto supplies	117.54
S & W Auto Parts	748190	auto supplies	65.48
S & W Auto Parts	748205	auto supplies	43.98
S & W Auto Parts	748272	vehicle maintenance supplies	872.00
S & W Auto Parts	748388	auto supplies	184.67
S & W Auto Parts	748477	custodial supplies	119.51
S & W Auto Parts	748486	auto supplies	15.99
S & W Auto Parts	748487	auto supplies	2.89
S & W Auto Parts	748563	auto supplies	48.52
S & W Auto Parts	748664	auto supplies	52.36
S & W Auto Parts	748700	auto supplies	39.28
S & W Auto Parts	748702	auto supplies	462.06
S & W Auto Parts	748713	auto supplies	321.21
S & W Auto Parts	748859	auto supplies	13.49
Total S & W Auto Parts			2,904.24
S&S Worldwide	IN101210718	teaching supplies	231.41
S&S Worldwide	IN101219551	teaching supplies EL	12.20
Total S&S Worldwide			243.61
Sappa Valley Farm & Auto LLC	4347	fuel	147.47
Sappa Valley Farm & Auto LLC	4555	fuel	64.41
Sappa Valley Farm & Auto LLC	4635	van repair	136.44
Total Sappa Valley Farm & Auto LLC			348.32
Schmidt, Leighton	Schmidt L 06102023	fuel - reimburse	150.00
Schmidt, Leighton	Schmidt L 06152023	reimburse phone	119.84
Schmidt, Leighton	Schmidt L 06292023	fuel - reimburse	100.00
Total Schmidt, Leighton			369.84
Sinclair Oil Corporation	737 5058 07232023	fuel	518.65
Total Sinclair Oil Corporation			518.65
Software Unlimited, Inc	1260 07012023	SUI renewal with credit applied	6,825.00

Vendor Name	Invoice Number	Description	Amount
Total Software Unlimited, Inc			<u>6,825.00</u>
Svoboda's, Inc.	14634	custodial supplies	25.93
Total Svoboda's, Inc.			<u>25.93</u>
Twin Valley Automotive LLC	1912	vehicle repair	1,797.07
Twin Valley Automotive LLC	1922	vehicle maintenance	240.00
Total Twin Valley Automotive LLC			<u>2,037.07</u>
Twin Valleys Public Power	729 07062023	electricity	10,911.02
Total Twin Valleys Public Power			<u>10,911.02</u>
TwoPturf, LLC	4548	turf care program	2,331.00
Total TwoPturf, LLC			<u>2,331.00</u>
U.S. Bank	2836 07062023	cc charges	2,230.67
Total U.S. Bank			<u>2,230.67</u>
Verizon Wireless	8568	cell phone	80.02
Total Verizon Wireless			<u>80.02</u>
Woodward's Disposal Service, Inc.	NO3135-2978	shredding	40.00
Total Woodward's Disposal Service, Inc.			<u>40.00</u>
Yanda's Music And Pro Audio	649614	repair	55.00
Yanda's Music And Pro Audio	651560	repairs	89.00
Yanda's Music And Pro Audio	651570	repairs	68.50
Yanda's Music And Pro Audio	651579	repairs	59.25
Yanda's Music And Pro Audio	651593	repairs	59.25
Yanda's Music And Pro Audio	651673	repairs	73.33
Yanda's Music And Pro Audio	651702	repairs	89.68
Yanda's Music And Pro Audio	651707	repairs	126.00
Yanda's Music And Pro Audio	651710	repairs	147.25
Yanda's Music And Pro Audio	651752	repairs	89.33
Yanda's Music And Pro Audio	651758	repairs	50.75
Yanda's Music And Pro Audio	651784	repairs	59.52
Yanda's Music And Pro Audio	651788	repairs	59.25
Yanda's Music And Pro Audio	651798	repairs	46.50
Yanda's Music And Pro Audio	651801	repairs	22.99
Yanda's Music And Pro Audio	651846	repairs	57.05
Yanda's Music And Pro Audio	651848	repairs	59.10
Yanda's Music And Pro Audio	651851	repairs	1.50
Yanda's Music And Pro Audio	651852	repairs	46.50
Yanda's Music And Pro Audio	651858	repairs	17.00
Total Yanda's Music And Pro Audio			<u>1,276.75</u>
Yogi's Bodyshop	6a790a10	vehicle repair	180.00
Total Yogi's Bodyshop			<u>180.00</u>
Fund Number 01			<u>118,572.18</u>
Checking Account ID 1			<u>118,572.18</u>

Furnas County School District 540  
Board Report - Payroll

July 20, 2023

Gross Payroll	309,577.86
Payroll Taxes	23,052.82
Health/Dental/HSA	107,488.21
Life Insurance	196.53
Retirement	<u>30,352.77</u>
Total Payroll Expenses	<u>\$ 470,668.19</u>

**Board Report - Board**

Posted - All; Batch Description 6 Records Selected

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 5	Fund Number 05	ACTIVITY FUND	
Ag Valley Coop	162769 06252023	FFA/Chemicals	493.81
Total Ag Valley Coop			<u>493.81</u>
Amazon Capital Services	11NK-43VF-64XR	cheer supplies - tickets	23.81
Total Amazon Capital Services			<u>23.81</u>
Blick Art Materials	1012490 Act	art pottery wheel 950 - pd by D Hunt	950.00
Total Blick Art Materials			<u>950.00</u>
Blickenstaff, Ashley	AB06132023OA	Reimburse One act supplies	175.00
Total Blickenstaff, Ashley			<u>175.00</u>
Cambridge Public Schools	AB06192023BBB	BBB Camp	50.00
Total Cambridge Public Schools			<u>50.00</u>
CDI Corp	255387	Record Board Exp	51.00
Total CDI Corp			<u>51.00</u>
Computer Hardware	153823	computer repair	525.00
Total Computer Hardware			<u>525.00</u>
EPIC FOOTBALL	JAF061523-3	QBR - FB Camp	300.00
EPIC FOOTBALL	JAFB061523-1	FB camp	1,260.00
EPIC FOOTBALL	JAFB0615232	Passing Camp	600.00
Total EPIC FOOTBALL			<u>2,160.00</u>
Flower Patch, The	015892	graduation flowers	738.75
Total Flower Patch, The			<u>738.75</u>
Furnas County Carnival	2034	pbis ice cream mix	285.00
Total Furnas County Carnival			<u>285.00</u>
Furnas County Livestock Sale	LM 07102023	FFA alumni Livestock sale Furnas County	250.00
Total Furnas County Livestock Sale			<u>250.00</u>
Harlan County Livestock Sale	LM 07102023	FFA alumni Harlan Cty Livestock sale	250.00
Total Harlan County Livestock Sale			<u>250.00</u>
Jostens	N003171065	Varsity letters	903.00
Total Jostens			<u>903.00</u>
Kearney Catholic High School	AB05162023BBB	BBB Camp	150.00
Total Kearney Catholic High School			<u>150.00</u>
Kearney High School	AB05302023	NSAA play production lunch - RJ	10.00
Total Kearney High School			<u>10.00</u>
Kelley's Super Market Inc	22227 06012023 Act	FFA	48.98
Kelley's Super Market Inc	22227 07012023	ffa supplies	29.70
Total Kelley's Super Market Inc			<u>78.68</u>
Minden Volleyball	Minden VB 2023	VB Camp	80.00

**Board Report - Board**

Vendor Name	Invoice Number	Description	Amount
Total Minden Volleyball			<u>80.00</u>
Nebraska Schools Activities Association	NSAA 2023-24	2023-24 Membership Fees	1,750.00
Nebraska Schools Activities Association	NSAA JOURN 2023	NSAA Journalism advisor lunch - McQuay	10.00
Total Nebraska Schools Activities Association			<u>1,760.00</u>
rSchoolToday	90957	Activity Scheduler Renewal	300.00
Total rSchoolToday			<u>300.00</u>
Sway Medical	15533	2023-2024 concussion	498.75
Total Sway Medical			<u>498.75</u>
Trustworthy Hardware	52654	one act play supplies	97.26
Total Trustworthy Hardware			<u>97.26</u>
U.S. Bank	2836 07062023 Act	cc charges	647.79
Total U.S. Bank			<u>647.79</u>
Fund Number 05			<u>10,477.85</u>
Checking Account ID 5			<u>10,477.85</u>

# NOTICE OF AMENDED BUDGET HEARING AND BUDGET SUMMARY

Southern Valley (33-0540\_) in Furnas 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 10 day of July, 2023 at 7:30 o'clock, P.M., at 43739 HWY 89, Oxford, NE. 68967 (Board Room) 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	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2020-2021	2021-2022	2022-2023			
General	\$ 7,584,288.00	\$ 7,600,755.28	\$ 9,199,249.00	\$ 908,245.35	\$ 4,007,494.35	\$ 6,161,616.00
Depreciation	\$ 24,999.00	\$ 55,000.00	\$ 401,992.00		\$ 401,992.00	
Employee Benefit	\$ -	\$ -	\$ -		\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 300,392.00	\$ 389,835.00	\$ 500,000.00	\$ 32,185.00	\$ 532,185.00	
School Nutrition	\$ 321,971.00	\$ 293,753.27	\$ 349,000.00	\$ 146,907.83	\$ 495,907.83	
Bond	\$ 4,425,810.00	\$ 436,128.75	\$ 473,027.50	\$ 702,840.75	\$ 715,868.25	\$ 464,646.00
Special Building	\$ 685,592.00	\$ 529,340.26	\$ 707,995.74		\$ 482,995.74	\$ 227,273.00
Qualified Capital Purpose Undertaking	\$ 95,350.00	\$ 99,117.00	\$ 100,350.00	\$ 181,682.00	\$ 157,032.00	\$ 126,263.00
Cooperative	\$ -	\$ -	\$ -		\$ -	
Student Fee	\$ -	\$ -	\$ -		\$ -	
<b>TOTALS</b>	<b>\$ 13,438,402.00</b>	<b>\$ 9,403,929.56</b>	<b>\$ 11,731,614.24</b>	<b>\$ 1,971,860.93</b>	<b>\$ 6,793,475.17</b>	<b>\$ 6,979,798.00</b>

Bond Purposes      Non-Bond Purposes      Total

Breakdown of Property Tax	\$ 464,646.00	\$ 6,515,152.00	\$ 6,979,798.00
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The amended budget is only for the QCPU Fund and the Activities Fund. The QCPU fund had the the incorrect principal amount entered. No new taxes required. The activities fund had an error in the budgeted amount. The amount from 2020-2021 was entered. There is no change in the tax asking.

## **3001 Budget and Property Tax Request**

The board of education shall adopt a budget each year to support the school district's programs and services for the ensuing fiscal year. The superintendent of schools shall be responsible for developing the budget subject to the direction and decisions of the board. The budget document shall be under continuous development, based upon the requirements of the adopted educational program.

### **BUDGET PROCEDURES**

**Proposed Budget.** The superintendent shall prepare the proposed budget in accordance with board policies and goals, state statutes, and regulations. As the district's spending plan, the budget will be based on up-to-date revenue estimates, and will reflect the assessed needs and programs approved by the board.

**Budget Hearing Notice.** Notice of place and time of the hearing, together with a summary of the proposed budget statement, must be published at least four calendar days prior to the date set for hearing in a newspaper of general circulation within the school district. The four calendar days shall include the day of publication but not the day of hearing. The notice shall include the following statement:

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/>

In addition, the district must electronically publish this statement on the school district web site. Such electronic publication must be prominently displayed with an active link to the Internet address for the web site established by the Nebraska Budget Act to allow the public access to the information.

**Budget Hearing.** The board must conduct a hearing prior to adopting the budget. The hearing must be held separately from any regularly scheduled meeting and may not be limited by time. The board must make a presentation outlining key provisions of the proposed budget statement, including, but not limited to, a comparison with the prior year's budget. Any member of the public desiring to speak on the proposed budget statement shall be allowed to address the board at the hearing and must be given a reasonable amount of time to do so. Five minutes shall generally be considered a reasonable amount of time.

**Budget Hearing Documents.** The board must make at least three copies of the proposed budget statement and at least one copy of all other reproducible written material to be discussed at the hearing available to the public at the hearing.

**Budget Adoption.** After the budget hearing, the proposed budget statement shall be adopted or amended and adopted as amended. If the adopted budget statement reflects a change from that shown in the published proposed budget statement, a summary of the changes (including the items changed and the reasons for such changes) must be published in a newspaper of general circulation within the school district within twenty calendar days after its adoption without further hearing.

**Certification and Filing.** The amount to be received from personal and real property taxation shall be certified to the appropriate levying board as provided by law. The budget shall also be filed with the state auditor.

**Purchase Authorization.** Except for bids required under the section "Bid Letting and Contracts," the board's adoption of the budget shall authorize the purchases without further board action.

**Monthly Report.** At each monthly board meeting, the superintendent will provide a report on the current status of the major sections of the budget.

**PROPERTY TAX REQUEST PROCEDURES – PROPERTY TAX REQUEST IS EQUAL TO OR LOWER THAN THE ALLOWABLE GROWTH PERCENTAGE**

**Property Tax Request Hearing.** The board must hold a special public hearing called for the purpose of passing a property tax request resolution.

**Property Tax Request Hearing Notice.** The district must publish a hearing notice in a newspaper of general circulation in the school district at least four calendar days prior to the hearing. The four calendar days shall include the day of publication but not the day of hearing. The hearing notice must contain the following information: The certified taxable valuation under section 13-509 for the prior year, the certified taxable valuation under section 13-509 for the current year, and the percentage increase or decrease in such valuations from the prior year to the current year; the dollar amount of the prior year's tax request and the property tax rate that was necessary to fund that tax request; the property tax rate that would be necessary to fund last year's tax request if applied to the current year's valuation; the proposed dollar amount of the tax request for the current year and the property tax rate that will be necessary to fund that tax request; the percentage increase or decrease in

the property tax rate from the prior year to the current year; and the percentage increase or decrease in the total operating budget from the prior year to the current year.

**Increase in Total Property Taxes Levied.** If the annual assessment of property would result in an increase in the total property taxes levied as determined using the previous year's rate of levy, the district's property tax request for the current year shall be no more than its property tax request in the prior year, and the district's rate of levy for the current year shall be decreased accordingly when such rate is set by the county board of equalization.

**Decrease or No Change in Total Property Taxes Levied.** If the annual assessment of property would result in no change or a decrease in the total property taxes levied as determined using the previous year's rate of levy, the district's property tax request for the current year shall be no more than its property tax request in the prior year, and the district's rate of levy for the current year shall be adjusted accordingly when such rate is set by the county board of equalization.

**Resolution.** The board shall pass a resolution to set the amount of its property tax request only after holding the public hearing. The resolution setting the district's property tax request at an amount that exceeds the prior year's property tax request shall include, but not be limited to, the information required by section 77-1632(4).

**Certification.** The resolution setting the property tax request shall be certified and forwarded to the county clerk on or before October 15th of the year for which the tax request is to apply.

**PROPERTY TAX REQUEST PROCEDURES – PROPERTY TAX REQUEST IS GREATER THAN THE ALLOWABLE GROWTH PERCENTAGE**

**Property Tax Request Hearing.** The board must hold a public hearing called for the purpose of passing a property tax request resolution. If another political subdivision within the county also seeks to exceed the allowable growth percentage, the hearing will be a joint hearing. In the event of a joint hearing, each political subdivision must designate one representative to attend the joint public hearing on behalf of the political subdivision. If a political subdivision includes area in more than one county, the political subdivision shall be deemed to be within the county in which the political subdivision's principal headquarters are located. The hearing agenda will only include discussion on each political subdivision's intent to increase its property tax request by more than the allowable growth percentage to the extent

allowed by law.

The hearing must be held after 6 p.m. on or after September 17th and before September 28th and before the district files its adopted budget statement. Any member of the public must be allowed a reasonable amount of time to speak at the hearing.

At the joint public hearing, the representative of each political subdivision must give a brief presentation on the political subdivision's intent to increase its property tax request by more than the allowable growth percentage to the extent allowed by law and the effect of such request on the political subdivision's budget. The presentation must include, at a minimum, all information and statements required by law.

**Property Tax Request Hearing Notice.** Notice of the joint public hearing must be provided by:

- The County Assessor sending a postcard with all required information to all affected property taxpayers. The postcard shall be sent to the name and address to which the property tax statement is mailed;
- Posting notice of the hearing with all required information on the home page of the relevant county's web site, except that this requirement shall only apply if the county has a population of more than twenty-five thousand inhabitants; ***and***
- Publishing notice of the hearing with all required information in a legal newspaper in or of general circulation in the relevant county.

**Provide Information to County Clerk.** Each political subdivision that participates in the joint public hearing shall provide the following information to the county clerk by September 5<sup>th</sup>: the date, time, and location for the joint public hearing; a listing of and telephone number for each political subdivision that will be participating in the joint public hearing; and the amount of each participating political subdivision's property tax request.

**Resolution.** The board shall pass a resolution to set the amount of its property tax request only after holding the public hearing. The resolution setting the district's property tax request at an amount that exceeds the prior year's property tax request, including any increase in excess of the allowable growth percentage shall include, but not be limited to, the information required by law.

**Certification.** The resolution setting the property tax request shall be certified and forwarded to the county clerk on or before October 15th of the year for which the tax request is to apply.

Adopted on: \_\_\_\_\_

Revised on: July 10, 2023

Reviewed on: \_\_\_\_\_

## **3004.1**

### **Fiscal Management for Purchasing and Procurement Using Federal Funds**

#### **I. Applicability of Policy**

This policy applies only to non-construction related purchases undertaken with federal funds which are subject to the federal Uniform Grant Guidance (UGG) and other applicable federal law, including but not limited to the Education Department and General Administration Regulations (EDGAR) and the United States Department of Agriculture (USDA) regulations governing school food service programs. In the event this policy conflicts or is otherwise inconsistent with mandatory provisions of the UGG, EDGAR or other applicable federal law, the mandatory provisions of the laws shall control.

All other non-construction purchases will be governed by the Board's general purchasing policy, which can be found earlier in this subsection. In the event of a conflict between state and federal law, the more stringent requirement shall apply.

This procurement policy shall govern all purchasing activities that relate to any aspect of the National School Lunch and Breakfast Programs. The district's goal is to fully implement all required procurement rules, regulations and policies set forth in 2 CFR 200, 7 CFR parts 210, 3016 and 3019, and by the Nebraska Department of Education.

#### **II. Procurement System**

The District maintains the following purchasing procedures.

##### **A. Responsibility for Purchasing**

The authority to make purchases shall be governed by the District's purchasing policy, which can be found elsewhere in this section. Except as otherwise provided in the District's purchasing policy, the acquisition of services, equipment, and supplies shall be centralized in the administration office under the supervision of the superintendent of schools, who shall be responsible for developing and administering the purchasing program of the school district. Purchases or commitments of district funds that are not authorized by this policy will be the responsibility of the person making the commitment.

## **B. Methods of Purchasing**

The type of purchase procedures required depends on the cost of the item(s) being purchased.

### **1. Purchases up to \$10,000 (Micro-Purchases)**

Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the annual aggregate amount of which does not exceed \$10,000. Micro-purchases may be made or awarded without soliciting competitive quotations, to the extent district staff determine that the cost of the purchase is reasonable. For purposes of this policy "reasonable" means the purchase is comparable to market prices for the geographic area.

To the extent practicable, the District distributes micro-purchases equitably among qualified suppliers. The District will follow its standard policy on purchasing, which can be found earlier in this subsection.

### **2. Purchases between \$10,000 and \$250,000 (Small Purchase Procedures)**

Small purchases are purchases that, in the aggregate amount, is more than \$10,000 and less than \$250,000 annually. For small purchases, price or rate quotes shall be obtained in advance from a reasonable number of qualified sources as detailed in the district's standard policies on purchasing and on bid letting and contracts, which can be found earlier in this subsection.

### **3. Purchases Over \$250,000**

#### **a) Sealed Bids (Formal Advertising)**

For purchases over \$250,000, the district will generally follow the bidding process outlined in the board's policy on Bidding for Construction, Remodeling, Repair or Site Improvement.

#### **b) Contract/Price Analysis**

The District performs a cost or price analysis in connection with every procurement action in excess of \$250,000, including contract modifications. The district will make an independent estimate of costs prior to receiving bids or proposals.

**4. Noncompetitive Proposals (Sole Sourcing)**

- a) Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
  - 1) The item is available only from a single source;
  - 2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
  - 3) The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District; or
  - 4) After solicitation of a number of sources, competition is determined inadequate.
- b) Noncompetitive proposals may only be solicited with the approval of the superintendent or the board. Sufficient and appropriate documentation that justifies the sole sourcing decision must be maintained by the superintendent or designee.
- c) A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$250,000.

**5. Competitive Proposals.**

- a) The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- 1) Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
  - 2) Proposals must be solicited from an adequate number of qualified sources; and
  - 3) Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.
- b) The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.
- c) The District may select a proposal that offers the best value and that is based upon the proposer's responsiveness to the proposal, experience, reputation, staff qualifications, ability and capacity to carry on the work, price, honesty, integrity, skills, business judgment, financial stability, past performance, and other relevant factors. The evaluation may be conducted by the school board, a designated committee, or another designee of the school board.

### **C. Use of Purchase (Debit & Credit) Cards**

District use of purchase cards is subject to the policy on purchase cards which can be found elsewhere in this subsection.

## **D. Federal Procurement System Standards**

The district's procurement transactions will be conducted in a manner providing full and open competition consistent with 2 C.F.R §200.319.

The District will maintain and follow general procurement standards consistent with 2 C.F.R. §200.318.

## **E. Debarment and Suspension**

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

The District may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000 the District verifies that the vendor with whom the District intends to do business with is not excluded or disqualified. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.

The District will verify debarment or suspension by revising the excluded parties list on SAM.gov, collecting a certification through the bidding process, and/or by including a debarment and suspension provision in the bid and contract documents. The Superintendent or his/her designee shall be responsible for such verification.

## **F. Settlements of Issues Arising Out of Procurements**

The District alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

## **III. Conflict of Interest and Code of Conduct**

### **A. Board and staff member conflicts of interest are governed by the district's conflict of interest policies.**

**B. Purchases covered by this policy are subject to the following additional provisions.**

1. Employees, officers, and agents engaged in the selection, award, and/or administration of district contracts which are prohibited from engaging in such actions if a real or apparent conflict of interest is present.
2. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.
3. The board may determine at its discretion that a financial interest is not substantial enough to give rise to a conflict of interest.

**C. Favors and Gifts**

The officers, employees, and agents of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, except that this provision does not prohibit the receipt of unsolicited items of nominal value. For purposes of this policy, "nominal value" means a fair market value of \$25 or less.

**D. Enforcement**

Disciplinary Actions including, but not limited to, counseling, oral reprimand, written reprimand, suspensions without pay, or termination of employment, will be applied for violations of such standards by officers, employees, or agents of the District.

**IV. Property Management Systems**

**A. Property Classifications**

1. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or \$5,000.

2. Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the District for financial statement purposes or \$5,000, regardless of the length of its useful life. 2 C.F.R. §200.94.
3. Computing Devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. §200.20.
4. Capital Assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:
  - a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
  - b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

## **B. Inventory Procedure**

Newly purchased property shall be received and inspected by the staff member who ordered it to ensure that that it matches the purchase order, invoice, or contract and that it is in acceptable condition.

Equipment, Computing Devices, and Capital Assets must be tagged with an identification number, manufacturer, model, name of individual who tagged the item, and date tagged).

## **C. Inventory Records**

For equipment, computing devices, and capital assets purchased with federal funds, the following information is maintained in the property management system:

1. Serial number;
2. District identification number;
3. Manufacturer;
4. Model;
5. Date tagged and individual who tagged it;
6. Source of funding for the property;
7. Who holds title;
8. Acquisition date and cost of the property;
9. Percentage of federal participation in the project costs for the federal award under which the property was acquired;
10. Location, use and condition of the property; and
11. Any ultimate disposition data including the date of disposal and sale price of the property.

The inventory list shall be adjusted by the superintendent of schools or his/her designee for property that is sold, lost, stolen, cannot be repaired, or that cannot be located.

#### **D. Physical Inventory**

1. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
2. The Superintendent or his/her designee will ensure that the physical inventory is performed. The physical inventory will generally occur during the months of June or July, but may be conducted during other time periods with the approval of the superintendent.

#### **E. Maintenance**

In accordance with 2 C.F.R. 313(d)(4), the District maintains adequate maintenance procedures to ensure that property is kept in good condition.

#### **F. Lost or Stolen Items**

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property.

#### **G. Use of Equipment**

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be

supported by the federal award, and the District will not encumber the property for any non-federal program use without prior approval of the federal awarding agency and the pass-through entity.

## **H. Disposal of Equipment**

When it is determined that original or replacement equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the Superintendent or his/her designee will contact the awarding agency (or pass-through for a state-administered grant) for disposition instructions.

If the item has a current FMV of \$5,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency.

## **I. Equipment and Capital Expenditures**

All equipment and capital expenditures shall comply with the rules and requirements of 2 CFR 200.439.

## **J. Depreciation**

All depreciation shall comply with the rules and requirements of 2 CFR 200.436.

## **V. Financial Management**

### **A. Identification**

The District will identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification include, as applicable, the CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

### **B. Financial Reporting**

The District will make an accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the financial reporting requirements set forth in the Education Department General Administrative Regulations (EDGAR).

### **C. Accounting Records**

The District maintains records which adequately identify the source and application of funds provided for federally-assisted activities. These records must contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

### **D. Internal Controls**

The Superintendent or his/her designee must maintain effective control and accountability for all funds, real and personal property, and other assets through board review and approval of claims, an annual audit of the district's finances pursuant to the applicable Nebraska Department of Education and federal rules and regulations, and comparison of expenditures and outlays to budgeted amounts. The District adequately safeguards all such property and assures that it is used solely for authorized purposes.

### **E. Budget Control**

Actual expenditures or outlays will be compared with budgeted amounts for each federal award at least annually and more often as required by law or deemed prudent by the board or administrative staff.

### **F. Payment Methods**

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the District receives payment from the Nebraska Department of Education on a reimbursement basis. 2 CFR § 200.305. However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up to \$500 per year for administrative expenses. 2 CFR § 200.305(b)(9).

Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for the Nebraska Department of Education to review upon request.

## **G. Allowability of Costs**

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval.

When determining how the District will spend its grant funds, the Superintendent or his/her designee will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part. The Superintendent or his/her designee must consider these factors when making an allowability determination.

The Superintendent or his/her designee will consider Part 200's cost guidelines when federal grant funds are expended. The Superintendent or his/her designee will also consider whether all state - and District-level requirements and policies regarding expenditures have been followed.

## **H. Use of Program Income – Deduction, Addition, or Cost Sharing or Matching**

The default method for the use of program income for the District is the deduction method. 2 C.F.R. § 200.307(e). Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the federal awarding agency or pass-through entity. 2 C.F.R. § 200.307(e)(1). The District may also request prior approval from the federal awarding agency to use the addition method. Under the addition method, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must then be used for the purposes and under the conditions of the Federal award. 2 C.F.R. § 200.307(e)(2). The District may also request prior approval from the federal awarding agency to use the cost sharing or matching method.

While the deduction method is the default method, the District always refers to the grant award notice prior to determining the appropriate use of program income.

## **I. Cost Sharing or Matching**

For all Federal awards, any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, must be

accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all of the following criteria:

- (1) Are verifiable from the non-Federal entity's records;
- (2) Are not included as contributions for any other Federal award;
- (3) Are necessary and reasonable for accomplishment of project or program objectives;
- (4) Are allowable under [subpart E \(Cost Principles\) of this part](#);
- (5) Are not paid by the Federal Government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
- (6) Are provided for in the approved budget when required by the Federal awarding agency; and
- (7) Conform to other provisions of this part, as applicable.

#### **J. Documentation of Personnel Expenses**

Records that reflect charges to federal awards for salaries and wages will comply with the rules and requirements of 2 CFR 200.430.

### **VI. Written Compensation Policies**

#### **A. Time and Effort Standards**

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required "match" in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants. Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (1) Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (2) Be incorporated into official records;
- (3) Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- (4) Encompass both federally assisted and all other activities compensated by the District on an integrated basis;

- (5) Comply with the established accounting policies and practices of the District and
- (6) Support the distribution of the employee's salary or wages among specific activities or costs objectives.

#### **B. Time and Effort Procedures**

Time and effort procedures will follow and comply with 2 CFR 200.430(i).

#### **C. Fringe Benefits**

Except as provided otherwise by federal law, the costs of fringe benefits will be allowable provided that the benefits are reasonable and required by law, a district-employee agreement, or another policy of the District.

#### **D. Leave**

The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if they are provided under established written District leave policies.

#### **E. Unexpected or Extraordinary Circumstances**

In the event of a pandemic or other unexpected or extraordinary circumstance, the District may close school or individual buildings. In such case, the District may compensate federally funded or other employees during such closure to ensure the return of staff to employment after the closure as allowed by state or federal law.

#### **F. Documentation for Personnel Expenses**

Records that reflect charges to federal awards for salaries and wages will comply with the rules and requirements of 2 CFR 200.430.

### **VII. Other Contract Matters.**

#### **A. Required Terms**

The non-Federal entity's contracts must contain the applicable provisions required by section 200.326 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards.

## **B. Contracting with Certain Vendors**

Pursuant to the standards contained in 2 C.F.R. § 200.321, the District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible consistent with state law.

**Buy American.** The District participates in the National School Lunch Program and School Breakfast Program and is required to use the nonprofit food service funds, to the maximum extent practicable, to buy domestic commodities or products for Program meals. A "domestic commodity or product" is defined as one that is either produced in the U.S. or is processed in the U.S. substantially using agricultural commodities that are produced in the U.S. as provided in 7 CFR 210.21(d). The District may deviate from this general requirement only if:

- The product is not produced or manufactured in the U.S. in sufficient and reasonably available quantities of a satisfactory quality; or
- Competitive bids reveal the costs of a U.S. product are significantly higher than the non-domestic product.

## **C. Record Keeping**

### 1. Record Retention

a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records

Administrator requires the District to maintain records regarding federal awards for a minimum of six (6) years. Consequently, the District shall retain records for a minimum of six (6) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.

- c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.

2. Maintenance of Procurement Records

- a) The District must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.
- b) Retention of procurement records shall be in accordance with applicable law and Board policy.

**D. Privacy**

The District has protections in place to ensure that the personal information of both students and employees is protected. These include the use of passwords that are changed on a regular basis; staff training on the requirements of the Family Educational Rights and Privacy Act (FERPA) and State confidentiality requirements; and training on identifying whether an individual requesting access to records has the right to the documentation.

Adopted on: \_\_\_\_\_

Revised on: July 10, 2023

Reviewed on: \_\_\_\_\_

### **3033**

#### **Lending Textbooks to Children Enrolled in Private Schools**

Through June 30, 2024, the school district shall make textbooks available to private school children who reside within the district or are otherwise entitled to borrow them pursuant to statute and 92 Nebraska Administrative Code, section 4. The district is obligated to purchase and lend textbooks only to the extent that the Legislature appropriates funds to the Nebraska Department of Education to be distributed for this purpose. As used in this policy, "textbooks" shall have the definition adopted by the Nebraska State Board of Education in Rule 4.

The district shall make a request for funds by filing an application on the form prescribed by the Department of Education no later than February 15<sup>th</sup> prior to the school year for which the application is made. The application shall include: the number of applications received; the number of textbooks requested; the number of textbooks needed to be purchased to fill the requests; the purchase price of the textbooks needed to be purchased which may include up to 5% of the cost to defray administrative expense; the title, purchase price, and number requested of each textbook including any shipping or handling charges; and if applicable the amount of carryover funds remaining from the previous year, amount of funds on hand from sale of unused textbooks, and amount of funds on hand from reimbursements for damaged textbook.

Textbooks which have not been requested for three consecutive years may be classified as unused and disposed of by sale or otherwise.

On or before November 15<sup>th</sup>, the district shall prepare a list of textbooks that are designated for use in the district during the current year and a list of new textbooks designated for use the following school year. The lists shall be kept current and in a place where they may be viewed during regular business hours. The district shall maintain a separate inventory of textbooks purchased for the use of private school children residing in the district.

Any parent or legal guardian who wishes to borrow textbooks shall submit an application on the form prescribed by the Department of Education to the district's administration offices on or before January 15<sup>th</sup> prior to the school year for which the application is made. The district shall maintain a supply of blank application forms and receipt forms. It shall keep the forms that have been signed by parents and guardians in a separate file for at least 5 years. It shall notify the parents and guardians at least 10 days prior to the start of

school when and where the textbooks will be available. It shall make textbooks available to parents or guardians on or before August 15<sup>th</sup>. If the number of textbooks for a particular subject or grade level is insufficient to fill all of the requests, the textbooks shall be distributed to parents and guardians based on a random drawing.

Parents and guardians shall sign a receipt on the form prescribed by the Department of Education when they pick up the textbooks and shall return the textbooks that can be returned no later than 15 days after the district's last day of class. The district shall assess the returned textbooks for damage beyond normal wear and tear. The parent or guardian who signed the receipt is responsible for paying the reasonable cost of the repair or replacement of any book that is damaged, lost, stolen, or not returned.

The school district shall limit the loan each year to ten textbooks per student for students in grades K-6 and to eight textbooks per student for students in grades 7-12.

This policy shall terminate July 1, 2024.

Adopted on: July 10, 2023  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_

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### 3036 Purchasing (Credit) Card Program

The board approves the use of a purchasing card (credit card) program for the purchase of goods and services for and on behalf of the school district. The board will determine the type of purchasing card or cards to be used in the program and may contract with a third-party provider as provided by law.

**Authorized Purchases.** Authorized users have standing authority to use the purchasing card to charge actual, necessary, and reasonable travel expenses and supplies. Otherwise, the purchasing card may only be used to purchase goods and services approved by the board or the superintendent or designee.

**Unauthorized Purchases.** In no event shall the purchasing card be used for personal purchases, purchases that are not school related, alcohol purchases, or purchases that are not allowed by law. Such unauthorized use shall result in discipline, up to and including the end of employment. Individuals who make unauthorized purchases shall reimburse the district for the expense within ten days of the purchase or the discovery of the unauthorized purchase, whichever occurs first.

**Authorized Users.** Individuals holding the following titles may be assigned an individual purchasing card: Business Manager, Athletic Director, Elementary Principal, Secondary Principal, and Superintendent. The board may take action at any meeting to authorize additional users or to revoke or suspend user privileges. Such action shall be recorded in the minutes. The school may also maintain a purchasing card in the name of the school district. School district employees may purchase school related goods and services with the school district credit card only with authorization from the superintendent.

**Documentation.** Employees seeking reimbursement for a purchasing card purchase must submit an itemized receipt and a purchasing card receipt to the school district. The itemized receipt must include the name of the business, contact information, the date, a description of each item sufficient to give the board reasonable notice of the item purchased, and the price. **A non-itemized credit card receipt alone is not sufficient.** Designated school personnel shall maintain the documentation for at least 7 years or as otherwise required by Schedule 10 – Local School Districts or Schedule 24 – Local Agencies (General Records) maintained by the Nebraska Records Management Division. Employees must maintain copies of any documentation submitted to the school district.

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**Suspension or Termination of Privileges.** The board or the superintendent (or his or her designee) (1) *shall* temporarily or permanently suspend the purchasing card privileges of any individual that does not submit an itemized receipt for each purchasing card purchase, and (2) *may* temporarily or permanently suspend the purchasing card privileges of any individual for any other reason. The individual's purchasing card account must be immediately closed and he or she must return the purchasing card to the superintendent or board. Purchases that are not accompanied by the required documentation shall be considered unauthorized, and the individual making the purchase must reimburse the district within 10 days of the purchase or the discovery of the non-itemized purchase, whichever occurs first.

**Reward Points or Rebates.** Any reward points, rebates, or other benefits received from the third-party purchasing card company are and shall remain the property of the school district.

**Purchase Review Procedures.** The superintendent, or his or her designee, and [the Business Manager](#) will conduct independent reviews of credit card expenses, or a sample thereof, on a monthly basis. Any unlawful or unauthorized expenditure or other discrepancy will be brought to the attention of the offending employee, if any, and the board. The superintendent or his or her designee will provide the board at each regular meeting with the documentation submitted pursuant to this policy or a summary of that documentation with a description of each item sufficient to give the board reasonable notice of the items purchased. Any unlawful or unauthorized purchase must be addressed as provided in this policy or as otherwise allowed by law.

Adopted on: \_\_\_\_\_  
Revised on: [July 10, 2023](#)  
Reviewed on: \_\_\_\_\_

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## **3059 Audio and Video Recording**

Students, staff, parents/guardians, and patrons should assume that any class or activity in the school may be recorded by the school district for legitimate educational purposes. There is no reasonable expectation of privacy within classrooms, common areas of the school building or on school grounds outside of the building. Recordings permitted pursuant to this policy may only be used for authorized purposes and may not be republished without additional, written consent from a school administrator. For purposes of this policy "recording" includes still photographs, video, audio, and other similar data captured in any medium.

**Secret Recordings.** No person is permitted to make surreptitious recordings on school grounds unless authorized by the superintendent.

**Recordings Made by The District.** The district may use cameras or other devices for purposes of making security, safety, or other recordings when such recordings are deemed necessary or appropriate by an authorized representative of the district. The district will not maintain recordings unless the recording is purposefully copied and saved. Any recording not copied and maintained separately may only be accessible by the authorized representative for a limited time. Recordings made by the district may be destroyed by an authorized representative at any time unless retention is required by law.

**Recordings Made by Parents/Guardians and Patrons.** Parents/guardians and patrons may make recordings of school activities in a non-disruptive manner including things like athletic contests and school board meetings to the extent permitted by law unless otherwise lawfully restricted by the administration. Parents/guardians or patrons may not make recordings if they are volunteering or visiting school during the school day without permission of the administration or supervising staff member and subject to this policy, such as recording their child's classroom activities or recess. Violation of this policy may be grounds for exclusion from school property, loss of volunteer privileges, or other restrictions deemed appropriate by the administration.

**Recordings Made by Staff.** Staff members may make recordings of classroom instruction, student behavior or performance, and school activities without prior administrative approval only for legitimate educational purposes. Staff members may not make secret recordings while on duty, even if those

recordings do not violate state or federal criminal or privacy laws. Staff members who violate this provision may be subject to consequences up to termination for classified staff and cancellation of contract for certificated staff.

**Recordings Made by Students.** This policy applies to students during the school day on school grounds; when being transported to and from school activities or programs in a vehicle owned, leased, or contracted by a school being used for a school purpose by a school employee or by his or her designee; or at a school-sponsored activity or athletic event. Students may make recordings of school activities in a non-disruptive manner including things like athletic contests and other extracurricular performances to the extent permitted by law. Students generally are not permitted to record classroom instruction or members of the school community during the school day without the express consent of a staff member or as required by the student’s education plan. Student use of assistive technology that has the capacity to record and/or transmit recordings (e.g. AngelSense) must be approved by the student’s education team or administration. Students remain subject to all other district policies and rules. In no event shall recordings be taken or made in restrooms, locker rooms, or other areas where there is a reasonable expectation of privacy.

Adopted on: July 10, 2023

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

## **4003 Drug Policy Regarding Drivers**

**Policy Statement.** Drivers for the school district must be free from drug and alcohol abuse, and the use of illegal drugs or improper use of alcohol is prohibited. The overall goal of drug and alcohol testing is to insure a drug-free and alcohol-free transportation environment, and to reduce accidents, injuries and fatalities.

**Designated Contact.** The school district has designated the transportation director as the individual any driver may contact with questions about this policy or the school district's drug testing program and procedures for drivers. This individual further maintains and will provide drivers informational materials concerning the effects of alcohol and controlled substances use on an individual's health, work, and personal life; signs and symptoms of an alcohol or a controlled substances problem (the driver's or a co-worker's); and available methods of intervening when an alcohol or controlled substances problem is suspected, including confrontation, referral to any employee assistance program and/or referral to management.

Transportation Director may be contacted at 308-868-2222

**Covered Drivers.** Any person who operates a commercial motor vehicle on behalf of the school district is covered by this policy and the school district's drug testing program and procedures for drivers. All covered drivers must provide the school district a signed statement certifying that he or she has received a copy of this policy and related materials.

**Covered Workday.** A driver is required to comply with this policy and the terms of the school district's drug testing program and procedures for drivers at all times they are assigned, or may be assigned, to perform safety-sensitive functions. This includes all time from the time a driver begins to work or is required to be in readiness to work until the time he/she is relieved from work and all responsibility for performing work. Safety-sensitive functions include: (1) all time at a school district facility or property, contractor facility or property, or on any public property, waiting to be dispatched, unless the driver has been relieved from duty by the school district; (2) all time inspecting equipment as required by state or federal law or regulation and any and all other time inspecting, servicing, or conditioning any commercial motor vehicle; (3) all time spent at the driving controls of a commercial motor vehicle in operation; (4) all time, other than driving time, in or upon any commercial motor vehicle; (5) all time loading or unloading a vehicle, supervising, or assisting in the loading or unloading, attending a vehicle being loaded or unloaded, remaining in readiness to operate the vehicle, or in giving or

receiving receipts for shipments loaded or unloaded; and (6) all time repairing, obtaining assistance, or remaining in attendance upon a disabled vehicle.

**Prohibited Conduct.** No driver shall: (1) report for duty or remain on duty requiring the performance of safety-sensitive functions while having an alcohol concentration of 0.04 or greater; (2) use alcohol while performing safety-sensitive functions; (3) perform safety-sensitive functions within four hours after using alcohol; or (4) refuse to submit to a pre-employment controlled substance, a post-accident alcohol or controlled substance test, a random alcohol or controlled substances test, a reasonable suspicion alcohol or controlled substance test, a return-to-duty alcohol or controlled substances test, or a follow-up alcohol or controlled substance test required under state or federal law or this policy. No driver required to take a post-accident alcohol test shall use alcohol for eight hours following the accident, or until he/she undergoes a post-accident alcohol test, whichever occurs first.

No driver shall: (1) report for duty or remain on duty requiring the performance of safety sensitive functions when the driver uses any drug or substance identified in 31 CFR 1308.11 Schedule 1; (2) report for duty or remain on duty requiring the performance of safety-sensitive functions when the driver uses any non-Schedule I drug or substance that is identified in the other Schedules in 21 CFR part 1308 except when the use is pursuant to the instructions of a licensed medical practitioner who is familiar with the driver's medical history and has advised the driver that the substance will not adversely affect the driver's ability to safely operate a commercial motor vehicle; or (3) report for duty, remain on duty or perform a safety-sensitive function, if the driver tests positive or has adulterated or substituted a test specimen for controlled substances.

**Types of Testing.** Pursuant to regulations promulgated by the Department of Transportation (DOT), the district has implemented four types of testing: (1) pre-employment testing, (2) reasonable cause testing, (3) post-accident testing and (4) random testing.

**Refusal to Submit to Testing.** A driver shall not refuse to submit to testing. A driver will be considered to have refused to submit to testing if the driver fails to provide a sample or specimen necessary for testing upon a lawful request, consistent with the required testing protocols. The refusal to submit to the testing used by the district will be grounds for refusal to hire driver applicants and to terminate the employment of existing drivers.

**Consequences for Violations.** Any driver who becomes unqualified on the basis of violation of the terms of this policy will be subject to disciplinary action which may include termination of the driver's employment, and shall include

the immediate removal from safety-sensitive functions in compliance with federal law. No driver tested pursuant to this policy and the school district's drug testing program and procedures who is found to have an alcohol concentration of 0.02 or greater but less than 0.04 shall perform or continue to perform safety-sensitive functions until the start of the driver's next regularly scheduled duty period, but not less than 24 hours following administration of the test.

**Return to Duty Process.** A driver who has violated this policy or the school district drug testing program and procedures cannot again perform any safety-sensitive functions until and unless the employee completes the return-to-duty process, including the substance-abuse professional's (SAP) evaluation, referral, and recommended education or treatment. The school district will provide employees the relevant contact information for available and acceptable SAPs as necessary, but the school district is not required under the law to provide a SAP evaluation or any subsequent recommended education or treatment for a driver. Any driver completing the return-to-duty process must complete a return-to-duty test and test negatively.

**Disqualification.** Any applicant who tests positive for the presence of the following drugs is medically unqualified to drive and will not be considered for the position of driver: (1) marijuana, (2) cocaine, (3) opiates, (4) amphetamines, or (5) phencyclidine (PCP). Any district driver who tests positive shall be medically unqualified and removed from service immediately.

**Pre-employment Testing.** All applicants for employment must submit to drug and alcohol tests as a condition of being considered for employment.

**Reasonable Cause Testing.** The district shall have reasonable cause to require a driver to submit to drug testing when a driver manifests physical or physiological symptoms or reactions commonly attributed to the use of controlled substances or alcohol.

**Post-Accident Testing.** A driver who has been involved in a reportable accident must submit to drug and alcohol testing as soon as possible. A reportable accident includes any accident in which there is a fatality, a person is injured and must be treated away from the accident site, the driver receives a citation for a moving violation, or a vehicle is towed from the scene. The driver must notify the district immediately regarding any reportable accident.

**Serious Injury to the Driver.** If a driver is so seriously injured that he or she cannot submit to testing at or immediately after the time of the accident, the driver must provide the necessary authorization for the district to obtain

hospital reports or other documents that would indicate whether there were controlled substances or alcohol in the driver's system.

**Random Testing.** All drivers will be subject to unannounced random testing for drugs and alcohol. The district or its agents will periodically select drivers at random for testing. A district official will notify a driver when his or her name has been selected and will instruct the driver to report immediately for testing. By its very nature, random selection may result in one driver being tested more than once in a 12-month period, while another driver may not be selected at all during the same 12 months.

**Frequency of Random Testing.** Under DOT regulations, the district must test at least 50 percent of its average number of driver positions for drugs and 25 percent of its average number of driver positions for alcohol each year. The tests must be unannounced and spread evenly throughout the year. DOT regulations also require that every driver selected at random must have his or her name placed back in the random pool for the next selection period.

**Testing Procedure.** All urine and blood specimens collected under the policy will be submitted to an approved laboratory for testing. Specimens that initially test positive for drugs will be subjected to a subsequent confirmation test before being reported by the laboratory as positive. All such specimens collected and submitted will be maintained securely to safeguard the validity of the test results and maintain the integrity of the testing process while ensuring the results are attributed to the correct driver.

**Medical Review Officer.** All laboratory test results will be reported by the laboratory to a medical review officer (MRO) designated by the district. Negative test results will be reported as such by the MRO to the district. Before reporting a positive test result to the district, the MRO will attempt to contact the driver to discuss the test result. If the MRO is unable to contact the driver directly, the MRO will contact a district official designated in advance by the district, who shall in turn contact the driver and direct the driver to contact the MRO. Upon being so directed, the driver shall contact the MRO immediately or, if after the MRO's business hours and the MRO is unavailable, at the start of the MRO's next business day. If required by DOT regulations, personal information collected and maintained pursuant to this policy shall be reported to the Clearinghouse by the MRO in the event of: (1) a verified positive, adulterated, or substituted drug test result; (2) an alcohol confirmation test with a concentration of 0.04 or higher; (3) a refusal to submit to any test required by this policy and the school district's drug testing program and procedures; (4) an employer's report of actual knowledge that a driver has used alcohol or controlled substances based on the employer's direct observation of the employee, information provided by the driver's

previous employer(s), a traffic citation for driving a CMV while under the influence of alcohol or controlled substances or an employee's admission of alcohol or controlled substance use; (5) on duty alcohol use as prohibited above; (6) pre-duty alcohol use as prohibited above; (7) alcohol use following an accident as prohibited above; (8) controlled substance use as prohibited above; (9) a substance abuse professional report of the successful completion of the return-to-duty process; (10) a negative return-to-duty test; and (11) an employer's report of completion of follow-up testing.

**Confidentiality.** Pursuant to DOT regulations, individual test results for applicants and drivers will be released to the district and will be kept confidential unless the tested individual consents to their release or release is required by law (such as the release of information to the Clearinghouse.) Any person who has submitted to drug testing in compliance with this policy is entitled to receive the results of such testing upon timely written request.

**Retesting.** An individual who tested positive for the presence of drugs may request that the original sample be retested. The request for a retest must be submitted in writing on a form provided by the district within 3 working days of the district's notification to the individual that he or she has a positive test result. The individual making the request must pay all costs associated with the retest and transfer of the sample to another laboratory before the retest will be performed.

Adopted on: \_\_\_\_\_

Revised on: July 10, 2023

Reviewed on: \_\_\_\_\_

**4045**  
**Milk Expression**

Except as otherwise provided by law, the district will provide reasonable break time for an employee who wishes to breastfeed or express breast milk for her nursing child each time such employee has the need to do so. The district will provide a place, other than a bathroom, which is shielded from view and free from intrusion from co-workers and the public. These accommodations will be provided for one year after the child's birth, unless otherwise required by law.

Adopted on: \_\_\_\_\_

Revised on: July 10, 2023

Reviewed on: \_\_\_\_\_

**4059**  
**Behavioral and Mental Health Training**

All public school employees who interact with students and any other appropriate personnel are required to complete at least one hour of behavioral and mental health training with a focus on suicide awareness and prevention training every year. The superintendent will determine the appropriate personnel required to receive the training. The training materials for this training must be included in the Nebraska Department of Education's list of approved training materials.

These employees must complete the training designated by the school district or superintendent no later than October 31 of each school year or within 30 days of their initial employment, whichever is later. Failure to complete this training may subject the employee to employment-related discipline.

Adopted on: \_\_\_\_\_

Revised on: July 10, 2023

Reviewed on: \_\_\_\_\_

## **5004 Option Enrollment**

The board of education supports the concept embodied in the Enrollment Option Program that parents and legal guardians have the primary responsibility for ensuring that their children receive the best education possible. Accordingly, the school district will participate in the option enrollment program and receive option students as provided herein.

### **1. Definitions**

- a. Option Student Defined.** Option student shall mean a nonresident student who has chosen to attend the school district under the provisions of the option enrollment program.
- b. Resident School District Defined.** Resident school district shall mean the school district in which a student resides or in which the student is admitted as a resident of the school district pursuant to state law.
- c. Option School District Defined.** Option school district shall mean the school district that a student chooses to attend other than his or her resident school district.

**2. Persons Entitled to Apply for Option Enrollment of Students.** Only parents and legal guardians may apply for option enrollment of students. Applications filed by foster parents and adults acting *in loco parentis* are not authorized and will be automatically denied.

**3. Duties, Entitlements and Rights of Option Students.** Except as otherwise provided herein, once an option student's option enrollment application has been accepted he/she shall be treated as a resident student of the school district.

### **4. Standards for Acceptance or Rejection of Option Students.**

- a. Special Education Capacity.** Capacity for special education services will be determined on a case-by-case basis. If an application for option enrollment received by the school district indicates that the student has an individualized education program under the federal Individuals with Disabilities Education Act, 20 U.S.C. 1400 et seq., or has been diagnosed with a disability as defined in section 79-1118.01, the application will be evaluated by the director of special education services or the director's

designee who must determine if the school district and the appropriate class, grade level, or school building has the capacity to provide the applicant the appropriate services and accommodations. The Federal Educational Rights and Privacy Rights Act (FERPA) (20 U.S.C. § 1232g) permits the release of education records when a student seeks or intends to enroll in a different school district.

- b. Numeric Capacity.** The board of education may set the numeric capacity of programs, classes, grade levels, or school buildings by operation of this policy or through freestanding action by the board. Numeric Capacity will be determined based upon available staff, facilities, projected enrollment of resident students, and projected number of students with which the option school district will contract based on existing contractual arrangements. Individuals seeking information about the numeric capacity set by the board may contact the superintendent for a copy of that resolution.
- c. Programmatic Capacity.** In addition to the numeric capacity standards referred to above, the board may, by resolution, prior to October 15 of each school year, declare a program, a class, or a school unavailable for the next school year to option students due to lack of capacity. Individuals seeking information about the programs that have been declared to be unavailable due to lack of capacity may contact the superintendent for a copy of the board's resolution.
- d. Other Standards for Acceptance or Rejection of Option Enrollment Applications.** In addition to the numeric and programmatic capacity standards outlined above, the school district shall not accept an option student when acceptance of the student:

  - i. Would increase the operating costs of the school district, such as by requiring the hiring of new staff or contracting with outside entities to provide services to the student;
  - ii. Would require the procurement of new equipment, technology, or furnishings;
  - iii. Would cause or require the rearrangement of caseloads for staff and contracted professionals;
  - iv. Is reasonably deemed by appropriate school staff to pose a potential risk to the health or safety of students or staff;

- v. May pose a risk of adversely affecting the quality of educational services being provided to resident students, as determined by appropriate school staff.
  - e. **Prohibited Standards.** The school district shall not base the decision to accept or reject an option student on the student's previous academic achievement, athletic or other extracurricular ability, disabling condition(s), proficiency in the English language, or previous disciplinary proceedings.
  - f. **Order of Acceptance.** If there are more option student applicants for any program, class, grade level or school building than can be accepted into such program, class, grade level or school building, applicants shall be accepted in the following order:
    - i. students with brothers or sisters attending the school district, either as resident students or as option students, shall be granted first priority;
    - ii. thereafter, option students shall be accepted into such program, class, grade level or school building in the order in which written applications were received by the school district.
  - g. **Maximum Capacity Report.** The school district will annually establish, publish, and report the capacity for each school building under the district's control pursuant to procedures, criteria, and deadlines established by the Nebraska Department of Education.
- 5. False or Misleading Option Applications.** If, prior to the student's attendance as an option student, the school district discovers that a previously accepted option application contained false or substantively misleading information, the option application will be rejected.
- 6. Academic Credits and Graduation.** The school district shall accept credits toward graduation that were awarded by another school district, and shall award a diploma to an option student if the student meets the graduation requirements of the school district.
- 7. Information Regarding Schools, Programs, Policies and Procedures.** The school district, its officers and employees, shall make information about the school district and its schools, programs, policies and procedures available to all interested people.

**8. Procedure for Students Optioning Into or Out of the School District.**

- a.** The parent or legal guardian of any student desiring to option into or out of the school district shall submit a proper and timely application to the board of education and the other affected school district for enrollment during the following and subsequent school years. Any application requiring the approval of the school district shall be deemed submitted when the application is actually received in the school district's business office.
- b.** On or before April 1<sup>st</sup>, the school district shall notify the parent or legal guardian of any student who has submitted an application to option into the school district and the resident school district, in writing, whether the application is accepted or rejected. If an application is rejected, the reason for such rejection shall be stated in the notification. This written notice shall be sent via certified mail to the address listed on the option application.

**9. Late Applications and Requests for Release**

- a.** The board of education may refuse a request of a student seeking to option out of the school district when the option application is submitted after March 15<sup>th</sup> under the following conditions:
  - i.** When the district has already entered into contracts with teaching staff for the following school year;
  - ii.** When the district has already contracted for the performance of specific services for the student;
  - iii.** When the release of the student would have a negative financial impact or loss of revenue for the district.
- b.** The board of education will approve late applications to option into the district under the following conditions:
  - i.** When the resident district has released the student;
  - ii.** When the student's late enrollment into the district meets the standards for acceptance or rejection of option students contained elsewhere in this policy;

c. The superintendent will notify parents or guardians who have submitted properly completed option applications after March 15<sup>th</sup> no later than 60 days following submission of the application of the board's acceptance or rejection of the application.

**9. Students Who Do Not Need a Release from the Resident District**

- a. A student does not need to be released from his/her resident district under the following circumstances:
  - i. When the student has relocated to a different resident school district after February 1
  - ii. When a student's option school district merges with another district effective after February 1
- b. The school district shall accept or reject an application from a student under this paragraph using the criteria set forth in this policy and will accept or reject the application within forty-five days.

**11. Cancellation of Option.**

Students who option either into or out of the school district shall:

- a. Attend the option school district until graduation or relocation/re-option in a different resident school district unless the student chooses to return to the resident school district, in which case the student's parent or legal guardian shall timely submit a cancellation form to the school board or board of education of the option school district and the resident school district for approval for the following year.
- b. Attend an option school district for not less than one school year unless the student relocates to a different resident school district, completes requirements for graduation prior to the end the school year, transfers to a parochial or private school, or upon mutual agreement of the resident and option school districts cancels the enrollment option and returns to the resident school district.

**12. Authority of Superintendent.**

The board of education authorizes the superintendent of schools to make decisions on its behalf pursuant to and to apply the criteria articulated by this policy in determining whether to grant or deny option enrollment applications.

Adopted on: \_\_\_\_\_

Revised on: July 10, 2023

Reviewed on: \_\_\_\_\_

## **5035 Student Discipline**

Administrative and teaching personnel may take actions regarding student behavior, other than those specifically provided in this policy and the Student Discipline Act, which are reasonably necessary to aid the student, further school purposes, or prevent interference with the educational process. Such actions may include, but need not be limited to, counseling of students, parent conferences, referral to restorative justice practices or services, rearrangement of schedules, requirements that a student remain in school after regular hours to do additional work, restriction of extracurricular activity, or requirements that a student receive counseling, psychological evaluation, or psychiatric evaluation upon the written consent of a parent or guardian to such counseling or evaluation. Disciplinary consequences may also include in-school suspension, Saturday School, and any other consequence authorized by law. District administrators may develop building-specific protocols for the imposition of student discipline.

In this policy, references to "Principal" shall include building principals, the principal's designee, or other appropriate school district administrators.

Any statement, notice, recommendation, determination, or similar action specified in this policy shall be effectively given at the time written evidence thereof is delivered personally to or upon receipt of certified or registered mail or upon actual knowledge by a student or his or her parent or guardian.

Any student who is suspended or expelled from school pursuant to this policy may not participate in any school activity during the duration of that exclusion including adjacent school holidays and weekends. The student activity eligibility of a student who is mandatorily reassigned shall be determined on a case-by-case basis by the principal of the building to which the student is reassigned.

### **Pre-Kindergarten through Second Grade Students**

Notwithstanding any other provision of this policy, an elementary school shall not suspend a student in pre-kindergarten through second grade unless the student brings a deadly weapon as defined in section 28-109 on school grounds, in a vehicle owned, leased, or contracted by a school being used for a school purpose or in a vehicle being driven for a school purpose by a school employee or his or her designee, or at a school-sponsored activity or athletic event. As an alternative to suspension, the school district may take any action authorized by law, including those provided in section 79-258.

## **Makeup Work for Suspended Students**

Any student who is suspended must be given an opportunity to complete any classwork and homework missed during the period of suspension, including, but not limited to, examinations ("makeup work"). Any makeup work must be completed and turned in within 2 school days after completion of the suspension. This makeup guideline shall be provided to the student and a parent or guardian at the time of suspension. Suspended students may not be required to attend the school's alternative program for expelled students in order to complete classwork or homework.

## **Short-Term Suspension**

The Principal may exclude students from school or any school function for a period of up to five school days (short-term suspension) on the following grounds:

1. Conduct constituting grounds for expulsion as hereinafter set forth; or,
2. Other violations of rules and standards of behavior adopted by the Board of Education or the administrative or teaching staff of the school, that occur on or off school grounds, if such conduct interferes with school purposes or there is a connection between such conduct and school.

The following process applies to short-term suspension:

1. The Principal shall make a reasonable investigation of the facts and circumstances. Short-term suspension shall be imposed only after a determination that the suspension is necessary to help any student, to further school purposes, or to prevent an interference with school purposes.
2. Prior to commencement of the short-term suspension, the student will be given oral or written notice of the charges against the student. The student will be advised of what he or she is accused of having done, be given an explanation of the evidence the authorities have, and be given an opportunity to explain the student's version of the facts.
3. Within 24 hours or such additional time as is reasonably necessary, not to exceed an additional 48 hours, following the suspension, the Principal will send a written statement to the student, and the student's parent or guardian, describing the student's conduct, misconduct or violation of the rule or standard and the reasons for the action taken. An opportunity will be given to the student, and the student's parent or guardian, to have a conference with the Principal ordering the short-term suspension before or at the time the student returns to school and

shall document such effort in writing. The Principal shall determine who, in addition to the parent or guardian, is to attend the conference.

4. Students who are short-term suspended must be given the opportunity to complete classwork and homework missed during the period of suspension, including but not limited to examinations, as provided herein.

### **Emergency Exclusion**

Students may be emergency excluded from school pursuant to the board's separate policy on emergency exclusion or state law.

### **Weapons and/or Firearms**

Students may be disciplined for the possession of weapons and/or firearms pursuant to the board's separate policy on weapons and firearms or state law.

### **Long-Term Suspension**

Students may be excluded by the Principal from school or any school function for a period of more than five school days but less than twenty school days (long-term suspension) for any conduct constituting grounds for expulsion as hereinafter set forth. The process for long-term suspension is set forth below.

### **Expulsion**

1. **Meaning of Expulsion.** Expulsion means exclusion from attendance in all schools, grounds and activities of or within the system for a period not to exceed the remainder of the semester in which it took effect unless the misconduct occurred (a) within ten school days prior to the end of the first semester, in which case the expulsion shall remain in effect through the second semester, or (b) within ten school days prior to the end of the second semester, in which case the expulsion shall remain in effect for summer school and the first semester of the following school year, or (c) unless the expulsion is for conduct specified in these rules or in law as permitting or requiring a longer removal, in which case the expulsion shall remain in effect for the period specified therein. Such action may be modified or terminated by the school district at any time during the expulsion period.
2. **Summer Review.** Any expulsion that will remain in effect during the first semester of the following school year will be automatically scheduled for review before the beginning of the school year. The review will be conducted by the hearing officer who conducted the initial expulsion hearing, or a hearing officer appointed by the Superintendent

in the event no hearing was previously held or the initial hearing officer is no longer available or willing to serve, after the hearing officer has given notice of the review to the student and the student's parent or guardian. This review shall be limited to newly discovered evidence or evidence of changes in the student's circumstances occurring since the original hearing. This review may lead to a recommendation by the hearing officer that the student be readmitted for the upcoming school year. If the school board or board of education or a committee of such board took the final action to expel the student, the student may be readmitted only by action of the board. Otherwise the student may be readmitted by action of the Superintendent.

3. **Suspension of Enforcement of an Expulsion:** Enforcement of an expulsion action may be suspended (i.e., "stayed") for a period of not more than one full semester in addition to the balance of the semester in which the expulsion takes effect, and as a condition of such suspended action, the student may be assigned to a school, class, or program/plan and to such other consequences which the school district deems appropriate.
4. **Alternative School or Pre-expulsion Procedures.** The school shall either provide an alternative school, class or educational program for expelled students, or shall follow the pre-expulsion procedures outlined in NEB. REV. STAT. 79-266.
5. **Conclusion of Expulsion.** At the conclusion of an expulsion, the school district will reinstate the student and accept nonduplicative, grade-appropriate credits earned by the student during the term of expulsion from any Nebraska accredited institution or institution accredited by one of the six regional accrediting bodies in the United States.

### **Grounds for Long-Term Suspension, Expulsion or Mandatory Reassignment:**

The following conduct constitutes grounds for long-term suspension, expulsion, or mandatory reassignment, subject to the procedural provisions of the Student Discipline Act, NEB. REV. STAT. § 79-254 through 79-296, when such activity occurs on school grounds, in a vehicle owned, leased, or contracted by a school being used for a school purpose or in a vehicle being driven for a school purpose by a school employee or by his or her designee, or at a school-sponsored activity or athletic event:

1. Use of violence, force, coercion, threat, intimidation, or similar conduct in a manner that constitutes a substantial interference with school purposes;

2. Willfully causing or attempting to cause substantial damage to property, stealing or attempting to steal property of substantial value, or repeated damage or theft involving property;
3. Causing or attempting to cause personal injury to a school employee, to a school volunteer, or to any student. Personal injury caused by accident, self-defense, or other action undertaken on the reasonable belief that it was necessary to protect some other person shall not constitute a violation of this subdivision;
4. Threatening or intimidating any student for the purpose of or with the intent of obtaining money or anything of value from such student;
5. Knowingly possessing, handling, or transmitting any object or material that is ordinarily or generally considered a weapon (*see also board policy on weapons and firearms*);
6. Engaging in the unlawful possession, selling, dispensing, or use of a controlled substance or an imitation controlled substance, as defined in section 28-401, a substance represented to be a controlled substance, or alcoholic liquor as defined in section 53-103.02 or being under the influence of a controlled substance or alcoholic liquor (*note: the term "under the influence" for school purposes has a less strict meaning than it does under criminal law; for school purposes, the term means any level of impairment and includes even the odor of alcohol on the breath or person of a student; also, it includes being impaired by reason of the abuse of any material used as a stimulant*);
7. Public indecency as defined in section 28-806, except that this prohibition shall apply only to students at least twelve years of age but less than nineteen years of age;
8. Engaging in bullying as defined in section 79-2,137 and in these policies;
9. Sexually assaulting or attempting to sexually assault any person if a complaint has been filed by a prosecutor in a court of competent jurisdiction alleging that the student has sexually assaulted or attempted to sexually assault any person, including sexual assaults or attempted sexual assaults which occur off school grounds not at a school function, activity, or event. For purposes of this subdivision, sexual assault means sexual assault in the first degree as defined in section 28-319, sexual assault in the second degree as defined in section 28-320, sexual assault of a child in the second or third degree as defined in section 28-320.01, or sexual assault of a child in the first degree as defined in section 28-319.01, as such sections now provide or may hereafter from time to time be amended;
10. Engaging in any other activity forbidden by the laws of the State of Nebraska which activity constitutes a danger to other students or interferes with school purposes; or
11. A repeated violation of any of the following rules if such violations constitute a substantial interference with school purposes:

- a. The use of language, written or oral, or conduct, including gestures, which is profane or abusive to students or staff members. Profane or abusive language or conduct includes, but is not limited to, that which is commonly understood and intended to be derogatory toward a group or individual based upon race, gender, national origin, or religion;
- b. Dressing or grooming in a manner which violates the school district's dress code and/or is dangerous to the student's health and safety, a danger to the health and safety of others, or which is disruptive, distracting or indecent to the extent that it interferes with the learning and educational process;
- c. Violating school bus rules as set by the school district or district staff;
- d. Possessing, using, selling, or dispensing tobacco, drug paraphernalia, an electronic nicotine delivery system, or a tobacco imitation substance or packaging, regardless of form, including cigars, cigarettes, chewing tobacco, and any other form of tobacco, tobacco derivative product or imitation or electronic cigarettes, vapor pens, etc.;
- e. Possessing, using, selling, or dispensing any drug paraphernalia or imitation of a controlled substance regardless of whether the actual substance possessed is a controlled substance by Nebraska law;
- f. Possession of pornography;
- g. Sexting or the possession of sexting images (a combination of sex and texting - the act of sending sexually explicit messages or photos electronically);
- h. Engaging in hazing, defined as any activity expected of someone joining a group, team, or activity that humiliates, degrades or risks emotional and/or physical harm, regardless of the person's willingness to participate. Hazing activities are generally considered to be: physically abusive, hazardous, and/or sexually violating and include but are not limited to the following: personal servitude; sleep deprivation and restrictions on personal hygiene; yelling, swearing and insulting new members/newcomers; being forced to wear embarrassing or humiliating attire in public; consumption of vile substances or smearing of such on one's skin; branding; physical beatings; binge drinking and drinking games; sexual simulation and sexual assault;
- i. Bullying which shall include cyberbullying, defined as the use of the internet, including but not limited to social networking sites such as Facebook, cell phones or other devices to send, post or text message images and material intended to hurt or embarrass another person. This may include, but is not limited to; continuing

to send e-mail to someone who has said they want no further contact with the sender; sending or posting threats, sexual remarks or pejorative labels (i.e., hate speech); ganging up on victims by making them the subject of ridicule in forums, and posting false statements as fact intended to humiliate the victim; disclosure of personal data, such as the victim's real name, address, or school at websites or forums; posing as the identity of the victim for the purpose of publishing material in their name that defames or ridicules them; sending threatening and harassing text, instant messages or emails to the victims; and posting or sending rumors or gossip to instigate others to dislike and gang up on the target;

- j. Violations of the district's acceptable computer use policy;
- k. Knowingly possessing, handling, or transmitting any object or material that is ordinarily or generally considered a simulated or "look-a-like" weapon;
- l. Using any object to simulate possession of a weapon;
- m. Knowingly making a false statement or knowingly submitting false information during the Title IX grievance process or any other school investigation or making a materially false statement in bad faith in the course of a Title IX grievance proceeding or any other school investigation;
- n. Violation of the school's audio and video recording policy; and
- o. Any other violation of any board policy, handbook provision, or rule or regulation established by a school district staff member pursuant to authority delegated by the board.

### **Due Process Afforded to Students Facing Long-term Suspension or Expulsion**

The following procedures shall be followed regarding any long-term suspension, expulsion, or mandatory reassignment:

1. The decision to recommend discipline shall be made within two school days after learning of the alleged student misconduct. On the date of the decision to discipline, the Principal shall file with the Superintendent a written charge and a summary of the evidence supporting such charge.
2. The Principal shall serve the student and the student's parents or guardian with a written notice by registered or certified mail or personal service within two school days of the date of the decision to recommend long-term suspension or expulsion. The notice shall include the following:

- a. The rule or standard of conduct allegedly violated and the acts of the student alleged to constitute a cause for long-term suspension, expulsion, or mandatory reassignment, including a summary of the evidence to be presented against the student;
  - b. The penalty, if any, which the principal has recommended in the charge and any other penalty to which the student may be subject;
  - c. A statement that, before long-term suspension, expulsion, or mandatory reassignment can be invoked, the student has a right to a hearing, upon request, and that if the student is suspended pending the outcome of the hearing, the student may complete classwork and homework, including, but not limited to, examinations, missed during the period of suspension pursuant to district guidelines which shall not require the student to attend the school district's alternative programs for expelled students in order to complete classwork or;
  - d. A description of the hearing procedures provided by the act, along with procedures for appealing any decision rendered at the hearing;
  - e. A statement that the principal, legal counsel for the school, the student, the student's parent, or the student's representative or guardian has the right (i) to examine the student's academic and disciplinary records and any affidavits to be used at the hearing concerning the alleged misconduct and (ii) to know the identity of the witnesses to appear at the hearing and the substance of their testimony; and
  - f. A form on which the student, the student's parent, or the student's guardian may request a hearing, to be signed by such parties and delivered to the principal or superintendent in person or by registered or certified mail to the address provided on the form.
3. When a notice of intent to discipline a student by long-term suspension, expulsion, or mandatory reassignment is filed with the superintendent, the student may be suspended by the principal until the date the long-term suspension, expulsion, or mandatory reassignment takes effect, if the principal determines that the student must be suspended immediately to prevent or substantially reduce the risk of (a) interference with an educational function or school purpose or (b) a personal injury to the student himself or herself, other students, school employees, or school volunteers.
4. Nothing in this policy shall preclude the student, student's parents, guardian or representative from discussing and settling the matter with appropriate school personnel prior to the time the long-term suspension, expulsion, or mandatory reassignment takes effect.

5. If a hearing is requested within five days after receipt of the notice, the Superintendent shall recommend appointment of a hearing examiner within two school days after receipt of the hearing request. The student or the student's parent or guardian may request designation of a hearing examiner other than the hearing examiner recommended by the superintendent if notice of the request is given to the superintendent within two school days after receipt of the superintendent's recommended appointment. Upon receiving such request, the superintendent must provide one alternative hearing examiner who is not an employee of the school district or otherwise currently under contract with the school district and whose impartiality may not otherwise be reasonably questioned. The student or the student's parent or guardian must, within five school days, select a hearing examiner to conduct the hearing who was recommended or provided as an alternative hearing examiner, and shall notify the superintendent in writing of the selection. The superintendent must appoint the selected hearing examiner upon receipt of such notice.
6. The hearing examiner must, within two school days after being appointed, give written notice to the principal, the student, and the student's parent or guardian of the time and place for the hearing.
7. The hearing shall be held within a period of five school days after appointment of the hearing examiner, but such time may be changed by the hearing examiner for good cause with consent of the parties. No hearing shall be held upon less than two school days' actual notice to the principal, the student, and the student's parent or guardian, except with the consent of all the parties.
8. The principal or legal counsel for the school, the student, and the student's parent, guardian, or representative have the right to receive a copy of all records and written statements referred to in the Student Discipline Act as well as the statement of any witness in the possession of the school board or board of education no later than forty-eight hours prior to the hearing.
9. If a hearing is requested more than five school days following the receipt of the written notice, but not more than thirty calendar days after receipt, the Superintendent shall appoint a hearing examiner. The hearing will be held according to the requirements of section 79-269. The student shall be entitled to a hearing but the consequence imposed may continue in effect pending final determination.
10. If a request for hearing is not received within thirty calendar days following the mailing or delivery of the written notice, the student shall not be entitled to a hearing.

In the event a hearing is requested, the hearing, hearing procedures, the student's rights and any appeals or judicial review permitted by law shall be

governed by the applicable provisions of the Nebraska Student Discipline Act (NEB. REV. STAT. § 79-254 to 79-294).

### **Reporting Requirement to Law Enforcement**

Violations of this section will result in a report to law enforcement if:

1. The violation includes possession of a firearm;
2. The violation results in child abuse;
3. It is a violation of the Nebraska Criminal Code that the administration believes cannot be adequately addressed solely by discipline from the school district;
4. It is a violation of the Nebraska Criminal Code that endangers the health and welfare of staff or students;
5. It is a violation of the Nebraska Criminal Code that interferes with school purposes;
6. The report is required or requested by law enforcement or the county attorney.

Adopted on: \_\_\_\_\_

Revised on: July 10, 2023

Reviewed on: \_\_\_\_\_

## **5045 Student Fees**

The school district shall provide free instruction in accordance with the Nebraska State Constitution and the Nebraska statutes. The district also provides activities, programs, and services that extend beyond the minimum level of constitutionally required free instruction. Under the Public Elementary and Secondary Student Fee Authorization Act, the district is permitted to charge students fees for these activities or to require students to provide specialized equipment and attire for certain purposes. This policy is subject to further interpretation or guidance by administrative or board regulations. Students are encouraged to contact their building administration, their teachers or their coaches, and sponsors for further specifics.

### **A. Definitions.**

- 1.** "Students" means students, their parents, guardians or other legal representatives.
- 2.** "Extracurricular activities" means student activities or organizations that (1) are supervised or administered by the district; (2) do not count toward graduation or advancement between grades; and (3) are not otherwise required by the district.
- 3.** "Post-secondary education costs" means tuition and other fees associated with obtaining credit from a post-secondary educational institution.

### **B. Listing of Fees Charged by this District.**

#### **1. Guidelines for Clothing Required for Specified Courses and Activities.**

Students are responsible for complying with the district's grooming and attire guidelines and for furnishing all clothing required for any special programs, courses or activities in which they participate. The teacher, coach, or sponsor of the activity will provide students with written guidelines that detail any special clothing requirements and explain why the special clothing is required for the specific program, course or activity.

## **2. Safety Equipment and Attire.**

The district will provide students with all safety equipment and attire that is required by law. Building administrators will assure that (a) such equipment is available in the appropriate classes and areas of the school buildings, (b) teachers are directed to instruct students in the use of such devices, and (c) students use the devices as required. Students are responsible for using the devices safely and as instructed.

## **3. Personal or Consumable Items.**

The district does not provide students with personal or consumable items for participation in courses and activities including, but not limited to, pencils, paper, pens, erasers and notebooks. Students who wish to supply their own personal or consumable items may do so, as long as those items comply with the requirements of the district. The district will provide students with facilities, equipment, materials and supplies, including books. Students are responsible for the careful and appropriate use of such property. Students will be charged for damage to school property caused by the student and will be held responsible for the reasonable replacement cost of any school property that they lose.

## **4. Materials Required for Course Projects.**

The district will provide students with the materials necessary to complete all basic curricular projects. In courses where students choose to produce a project that requires materials beyond the basic materials provided by the district, the students will furnish the materials, purchase the materials from the school, or purchase the materials from an outside vendor with an order form provided by the school.

## **5. Technological Devices**

The district will provide students with the technological devices necessary to complete all basic curricular projects. To the extent that a student is not required by the district's curriculum to utilize a device off district property, the district may charge students a convenience fee to take the device off district property. The maximum dollar amount of this convenience fee charged by the district will be \$25.

## **6. Extracurricular Activities.**

The district may charge students a fee to participate in extracurricular activities to cover the district's reasonable costs in offering such activities. The district may require students to furnish specialized equipment and clothing that is required for participation in extracurricular activities, or may charge a reasonable fee for the use of district-owned equipment or attire. Attached to this policy is a list of the fees charged for particular activities. The coach or sponsor will provide students with additional written guidelines detailing the fees charged, the equipment and/or clothing required, or the usage fee charged. The guidelines will explain the reasons that fees, equipment and/or clothing are required for the activity.

The following list details the maximum dollar amount of all extracurricular activities fees and the specifications for any equipment or attire required for participation in extracurricular activities:

- Student Activity Card: \$25
  - Covers admission to all extracurricular events
- Cheerleading, Drill Team, Flag Corps:
  - Students must purchase uniforms and shoes selected by the sponsor and/or student group. The maximum dollar amount charged by the school district for these items will be: \$750

## **7. Post-Secondary Education Costs.**

Some students enroll in postsecondary courses while still enrolled in the district's high school. As a general rule, students must pay all costs associated with such post-secondary courses. However, for a course in which students receive high school credit or a course being taken as part of an approved accelerated or differentiated curriculum program, the district shall offer the course without charge for tuition, transportation, books, or other fees. Students who choose to apply for post-secondary education credit for these courses must pay tuition and all other fees associated with obtaining credits from a post-secondary educational institution. The costs of these items will naturally vary, but the maximum dollar amount of the fee is anticipated to be \$50 per course.

## **8. Transportation Costs.**

The district will charge students reasonable fees for transportation services provided by the district to the extent permitted by federal and state statutes and regulations.

The maximum dollar amount of the transportation fee charged by this district shall be \$50.

**9. Copies of Student Files or Records.**

The district will charge a fee for making copies of a student's files or records for the parents or guardians of such student. The Superintendent or the Superintendent's designee shall establish a schedule of student record fees. Parents of students have the right to inspect and review the students' files or records without the payment of a fee, and the district shall not charge a fee to search for or retrieve any student's files or records.

The district will charge a fee of \$.50 per page for reproduction of student records.

**10. Participation in Before-and-After-School or Pre-Kindergarten Services.**

The district will charge reasonable fees for participation in before-and-after school or pre-kindergarten services offered by the district pursuant to statute.

The maximum dollar amount charged by the district for these services shall be \$0.

**11. Participation in Summer School or Night School.**

The district will charge reasonable fees for participation in summer school or night school and may charge reasonable fees for correspondence courses.

The maximum dollar amount charged by the district for summer and night school shall be \$100.

**C. Waiver Policy.**

Students who qualify for free or reduced-price lunches under United States Department of Agriculture child nutrition programs shall be provided a fee waiver or be provided the necessary materials or equipment without

charge for (1) participation in extracurricular activities, (2) materials for course projects, and (3) the use of a musical instrument in optional music courses that are not extracurricular activities. Actual participation in the free or reduced-price lunch program is not required to qualify for the waivers provided in this section. The district is not obligated to provide any particular type or quality of equipment or other material to eligible students. Students who wish to be considered for waiver of a particular fee must submit a completed fee waiver application to their building principal.

**D. Distribution of Policy.**

This policy will be published in the Student Handbook or its equivalent that will be provided to students at no cost.

**E. Voluntary Contributions to Defray Costs.**

The district will, when appropriate, request donations of money, materials, equipment or attire from parents, guardians and other members of the community to defray the costs of providing certain services and activities to students. These requests are not requirements and staff members of the district are directed to clearly communicate that fact to students, parents and patrons.

**F. Fund-Raising Activities**

Students may be permitted or required to engage in fund-raising activities to support various curricular and extracurricular activities in which they participate. Students who decline to participate in fund-raising activities are not eligible under this policy for waiver of the costs or fees which the fund-raising activity was meant to defray.

**G. Student Fee Fund.**

The school board hereby establishes a Student Fee Fund. The Student Fee Fund shall be a separate school district fund that will not be funded by tax revenue, and that will serve as a depository for all monies collected from students for (1) participation in extracurricular activities, (2) post-secondary education costs, and (3) summer school or night school courses. Monies in the Student Fee Fund shall be expended only for the purposes for which they were collected from students.

Adopted on: \_\_\_\_\_

Revised on: July 10, 2023

Reviewed on: \_\_\_\_\_

## 5049 Firearms and Weapons

**Weapons.** No student may possess, handle, or transmit any weapon while on school grounds or at any school activity or event off school grounds except as permitted by this policy. No visitor under the age of 18 may possess, handle, or transmit any weapon while on school grounds or at any school activity or event off school grounds except as permitted by this policy.

**Definition of Weapon.** The term "weapon" means any object, device, instrument, material, or substance which is capable of causing injury in the manner it is used or intended to be used.

**Firearms.** No person may bring, possess, handle or transmit a firearm on school grounds, in a school owned vehicle, or at a school activity or event off school grounds, except as permitted by this policy. **Definition of Firearm.**

The term "firearm, as defined in 18 U.S.C. 921, means any weapon (including a starter gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive, the frame or receiver of any such weapon, any firearm muffler or firearm silencer, or any destructive device (excluding an antique firearm).

**Exceptions Regarding Firearms.** The prohibition against firearms does not apply to:

1. The issuance of firearms to or possession by members of the armed forces of the United States, active or reserve, National Guard of this State, or Reserve Officers Training Corps or peace officers or other duly authorized law enforcement officers when on duty or training; or
2. Firearms that may lawfully be possessed by a person who is receiving instruction at the school under the immediate supervision of an adult instructor;
3. Firearms which may lawfully be possessed by a person for the purpose of using them, with the approval of the school, in a historical reenactment, in a hunter education program, or as part of an honor guard;
4. Firearms contained within a private vehicle **operated by a nonstudent adult** that are not loaded **and** are encased or are in a locked firearm rack that is on a motor vehicle; or

5. A handgun carried as a concealed handgun by a nonstudent adult in a vehicle or on his or her person while riding in or on a vehicle into or onto any parking area, which is open to the public and used by the school if, prior to exiting the vehicle, the handgun is locked inside the glove box, trunk, or other compartment of the vehicle, a storage box securely attached to the vehicle, or, if the vehicle is a motorcycle, a hardened compartment securely attached to the motorcycle while the vehicle is in or on such parking area, except as prohibited by federal law.

***Definition of Encased.*** The term “encased” means enclosed in a case that is expressly made for the purpose of containing a firearm and that is completely zipped, snapped, buckled, tied, or otherwise fastened with no part of the firearm exposed.

**Exceptions for Students.** The only exceptions for a student to bring or possess a weapon, including a firearm, are as follows:

1. The firearm or weapon has been brought to school grounds or to an activity or event off school grounds for some educational purpose;
2. The person bringing the firearm or weapon has requested and received the prior approval of both the instructor and the building principal to do so; and
3. All arrangements to use and store the firearm or weapon safely while it is on school premises have been agreed to and carried out.

**Consequences - Firearm.** Any student who brings a firearm, as that term is defined in 18 United States Code 921, to school will be expelled from school for one calendar year. The superintendent of schools and the board of education shall have the authority to modify the expulsion requirement on a case-by-case basis.

**Consequences – Weapon.** State law and this policy provide that any student who violates this policy by knowingly bringing, possessing, handling or transmitting a weapon, other than a firearm, on school grounds, in a school owned vehicle, or at a school activity or event off school grounds may be suspended on a long-term basis, mandatorily reassigned, or expelled for the remainder of the school year in which the expulsion takes effect (if the misconduct occurs during the first semester) or the remainder of the second semester, summer school, and the first semester of the following school year (if the misconduct occurs during the second semester).

**Confiscation of Firearms.** Administrative and teaching personnel are statutorily authorized, without a warrant, to confiscate any firearm possessed in violation of this policy. By statute, any firearm that is confiscated by school personnel shall be delivered to a peace officer as soon as practicable. Such firearms are subject to being destroyed by law enforcement authorities.

**Report to Law Enforcement Authorities.** All school personnel are required to report any violation of this policy to a principal or the superintendent of schools. Pursuant to state and federal law, school personnel are required to report to law enforcement authorities when a student brings a firearm or weapon to school.

Adopted on: \_\_\_\_\_

Revised on: July 10, 2023

Reviewed on: \_\_\_\_\_

## **5052 School Wellness Policy**

The school district is committed to providing a school environment that enhances learning and the development of lifelong wellness. The goals outlined in this policy were determined and selected after reviewing and considering evidence-based strategies.\*

### **1. Goals for Nutrition Promotion and Education**

- a. The district will promote healthy food and beverage choices for all students, as well as encourage participation in school meal programs by such methods as implementing evidence-based healthy food promotion techniques through the school meal programs and promoting foods and beverages that meet or exceed the USDA Smart Snacks in School nutrition standards.
- b. The health curriculum will include information on good nutrition and healthy living habits.
- c. Teachers will incorporate information on nutrition and wellness into the classroom curriculum as appropriate.
- d. The district will collaborate with public and private entities to promote student wellness.
- e. Water will be made available to students throughout the school day.

### **2. Goals for Physical Activity**

- a. The school district's curriculums shall include instruction on physical activity and habits for healthy living.
- b. Students will be encouraged to engage in physical activities throughout the school day and will be provided with opportunities to do so.
- c. The district encourages parents and guardians to support their children's participation in physical activity, to be physically active role models, and to include physical activity in family events.

### **3. Goals for Other School-Based Activities Designed to Promote Student Wellness**

- a. The district will participate in state and federal child nutrition programs as appropriate.
- b. The district will provide professional development, support, and resources for staff about student wellness.
- c. Students will be provided sufficient time in which to eat school-provided meals.
- d. The district's lunchrooms will be attractive and well-lighted.
- e. The district will allow other health-related entities to use school facilities for activities such as health clinics and screenings so long as the activities meet the district's requirements and criteria for the use of facilities.
- f. The district may partner with other individuals or entities in the community to support the implementation of this policy.
- g. The district will strive to provide physical activity breaks for all students, recess for elementary students, and before and after school activities, as well as encourage students to use active transport (walking, biking, etc.)
- h. The district will use evidence-based strategies to develop, structure, and support student wellness.

### **4. Standards and Nutrition Guidelines for All Foods and Beverages Sold to Students on the School Campus and During the School Day**

- a. The district will ensure that student access to foods and beverages meet federal, state and local laws and guidelines including, but not limited to:
  - i. USDA National School Lunch and School Breakfast nutrition standards
  - ii. USDA Smart Snacks in School nutrition standards.

- b. The district will offer students a variety of age-appropriate, healthy food and beverage selections with plenty of fruits, vegetables, and whole grains aimed at meeting the nutrition needs of students within their calorie requirements in order to promote student health and reduce childhood obesity.

## **5. Standards for All Foods and Beverages Provided, But Not Sold to Students During the School Day**

The district may provide a list of healthy party ideas or food and beverage alternatives to parents, teachers, and students for classroom parties, rewards and incentives, or classroom snacks. The district discourages the use of food and beverages as a reward or incentive for performance or behavior.

## **6. Food and Beverage Marketing**

Marketing and advertising is only allowed on school grounds or at school activities for foods and beverages that meet or exceed the USDA Smart Snacks in School nutrition standards, except as follows:

- a. This requirement does not apply to marketing that occurs at events outside of school hours such as after school sporting or any other events, including school fundraising events.
- b. The district will not immediately replace menu boards, coolers, tray liners, beverage cups, and other food service equipment with depictions of noncompliant products or logos to comply with the new USDA Smart Snacks in Schools nutrition requirements. All previously purchased products will be used, and all existing contracts honored.
- c. All equipment that currently displays noncompliant marketing materials will not be removed or replaced (e.g., a score board with a Coca-Cola logo). However, as the district reviews and considers new contracts, and as scoreboards or other such durable equipment are replaced or updated over time, any products that are marketed and advertised will meet or exceed the USDA Smart Snacks in School nutrition standards

## **7. Public Participation**

Parents, students, representatives of the school food authority, teachers, school health professionals, board members, school administrators, and members of the general public shall be allowed to provide their input to the school district during the wellness policy adoption and review process.

**8. Competitive Foods (Includes Food and Beverages Sold in Vending Machines, School Stores, Fundraisers or in Competition with the National School Lunch and Breakfast Programs)**

- a. Except as otherwise allowed by the Nebraska Department of Education (NDE), all foods and beverages sold during the school day as part of a fundraiser or for any other purpose in competition with the National School Lunch and Breakfast Programs must meet the nutrition standards of those programs.
- b. Fundraiser food or beverages are NOT exempt from the USDA Smart Snacks in School nutrition standards. Therefore, if food is sold as a fundraiser:
  - (1) It shall not be sold in competition with school meals in the food service area during the meal service.
  - (2) It shall not be sold or otherwise made available to students anywhere on school premises during the period beginning one half hour prior to the serving period for breakfast and/or lunch and lasting until one half hour after the serving of breakfast and/or lunch.
  - (3) The sale of food items during the school day shall meet the USDA Smart Snacks in School nutrition requirements
  - (4) This restriction does not apply to food sold during non-school hours, weekends, and off-campus fundraising events such as concessions during after-school sporting events, school plays or concerts; or to bulk food items that are sold for consumption at home. (Ex: frozen pizzas, cookie dough tubs, etc.)

**9. Triennial Assessment**

The school board shall assess and review this policy at least every three years to determine:

- a. Compliance with this policy;
- b. How this policy compares to NDE model wellness policies;
- c. Progress made in attaining the goals of this policy.

The school board will update or modify this policy as appropriate.

## **10. Public Notice**

In addition to identifying the topic on its meeting agenda as required by the Open Meetings Act, the school district will provide notice of this policy at least annually to the public and other stakeholders identified in this policy by one or more of the following methods: on its webpage, in its newsletter, in the student and employee handbooks, newspaper advertisements, direct mailings, electronic mail, and public postings.

In addition to identifying the topic on its meeting agenda as required by the Open Meetings Act, the school district will provide notice of the Triennial Assessment and progress reports towards meeting the goals in this policy using one or more of those same methods.

## **11. Recordkeeping**

The District will retain records to document compliance with the requirements of the wellness policy at its central office.

## **12. Operational Responsibility**

The superintendent is responsible for coordinating the implementation of this policy and for monitoring the district's progress in meeting the goals established by this policy. The superintendent will periodically report to the board on the district's progress in implementing this policy.

\* These strategies include, but are not necessarily limited to, those cited in the Alliance for a Healthier Generation's Model Wellness Policy (Updated June 2020 to Reflect the USDA Final Rule) [found at https://api.healthiergeneration.org/resource/2](https://api.healthiergeneration.org/resource/2).

Adopted on: \_\_\_\_\_

Revised on: July 10, 2023

Reviewed on: \_\_\_\_\_

**5062**  
**Lice and Nits**

Upon discovering the presence of live lice or louse eggs, the school will notify the student's parent(s) or guardian(s). The student will be isolated from contact with other students and their belongings, and a parent or guardian must pick the child up from school immediately.

By Nebraska DHHS regulation, students are not permitted to return to school until the student is treated such that no live lice or louse eggs can be detected. The parent(s) or guardian(s) will be required to treat the student and accompany the student to school to be examined. The student cannot ride the school bus until the district has cleared the student to return to school.

Adopted on: \_\_\_\_\_

Revised on: July 10, 2023

Reviewed on: \_\_\_\_\_

**5064**  
**Supplement, Not Supplant**

The district will use Title I, Title II, Title IV, and any other funds subject to Supplement, Not Supplant requirements as required by law. The district will use said funds to Supplement, Not Supplant, state and local funds that would, in the absence of such funds, be spent on Title programs. The district will ensure that Title funds will not be used to provide services which otherwise take the place of public education services that are to be provided to all students.

The district maintains records of the professional development provided at the district level that is funded with Title funds. The Superintendent will ensure that professional development is aligned with the needs of the district's Title programs. Title professional development will not duplicate that which the district provides for non-Title purposes which, in the absence of Title funds, would be provided to all staff.

Adopted on: July 10, 2023

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**6003**  
**Instructional Program**

1. The minimum number of instructional hours in the school year will be 1,080 for grades 9 through 12, 1,032 for grades 1 through 8, and 400 for kindergarten, exclusive of lunchtime.
2. The district may establish special programs for individual students that may deviate from these requirements. All special programs must either be adopted pursuant to applicable law or approved by the superintendent in advance. Prior to the district's commencement of a specialized program, the district will provide the student's parents or guardians with notice of the program.
3. The board, acting with the advice of the administration and certificated staff, will adopt a curriculum and procure textbooks and materials to support that curriculum. The administration and certificated staff will design instructional strategies and assessments to implement the curriculum.
4. To the extent possible, practice for, travel to, and participation in activities sponsored by the Nebraska School Activities Association and the Nebraska Department of Education will be scheduled outside of instructional time. Individual student absences because of illness or family-centered activities will be governed by district attendance policies.
5. The board intends to strike a sensible balance between the time spent on academics and time spent on extra-curricular activities, acknowledging that both work and play are important in each student's total development and education.

Adopted on: \_\_\_\_\_

Revised on: July 10, 2023

Reviewed on: \_\_\_\_\_

## **6038 Artificial Intelligence**

As used in this policy, artificial intelligence tools (“AI Tools”) mean machine-based resources that use computer science, algorithms, large language models, and/or machine learning to perform tasks, answer questions, collect information, and respond to human-directed tasks, queries, and objectives. AI Tools include, but are not necessarily limited to, commercially-available resources like ChaptGPT, Google Bard, and other chatbots.

The board recognizes that among other resources, when properly used, AI Tools may provide valuable source information to students and teachers in relation to the district’s academic curriculum and assignments. Student use of AI Tools should focus on using such tools as a resource and for background material, rather than using the AI Tools to complete the assignment. Therefore, AI Tools may only be used by students in accordance with the following requirements:

1. Unless an individual teacher affirmatively communicates to students that AI Tools may be used for a specific assignment, then AI Tools may not be used. Individual teachers will decide for each individual assignment the extent to which students may use AI Tools for such assignment. Teachers are encouraged to make such a decision in advance of students being given the individual assignment in question.
2. Teachers will communicate to all students responsible for completing an assignment the extent to which such students may use AI Tools in connection with such assignment. Teachers will endeavor to include in such communications examples of permissible and impermissible uses of AI Tools.
3. If a student uses any AI Tools in connection with a school assignment, the student must comply with the following:
  - a. The student must explicitly disclose to the teacher in writing that the student used an AI Tool and the specific AI Tool used.
  - b. In any student work (whether hard copy, electronic, digital, or otherwise), the student shall give proper attribution to the AI Tool(s) used to the same extent that students are expected to give proper attribution to other sources of information such as books, texts, encyclopedias, secondary sources, and other traditional media. Such attribution may include, but is not

necessarily limited to, accurate quotations, citations, footnotes, endnotes, and/or bibliography entries.

- c. In no instance may the output from one or more AI Tools be copied and placed within a student's work as if the student wrote such section himself or herself. For example and not limitation, students may not outsource the organization or the writing of any written work to any AI Tool.
4. A student's failure to meet the requirements stated in this policy will constitute a violation of the district's prohibitions against cheating plagiarism and/or academic dishonesty, including but not necessarily limited to such prohibitions stated in the Student Handbook, which violation will subject the student to discipline up to and including expulsion.
5. The student requirements stated above are the minimum requirements for any student assignment. An individual teacher may impose more stringent requirements for any specific academic assignment or coursework.

Adopted on: July 10, 2023

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_