

Board of Education Meeting
Monday, January 19, 2026 7:30 PM Central

Elementary School Conference Room
550 7th Street
Syracuse, NE 68446-0520

Barry Janssen: Present
Tyler Kreifels: Present
Justin Stark: Present
Amy Wemhoff: Absent
Brienne Wilhelm: Present
Ed Zastera: Present

{{Name: Agenda Item Name}}

1. Call to Order and Roll Call
2. Notice of Open Meeting Act- *A current copy of the Open Meetings Act is posted in the room and accessible to the public.*
3. Publication of Meeting
4. Excuse Absent Board Members Approve excusing Amy Wemhoff. This motion, made by Tyler Kreifels and seconded by Brienne Wilhelm, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brienne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0
5. Approval of Agenda Motion to approve the agenda. This motion, made by Justin Stark and seconded by Ed Zastera, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Absent, Brienne Wilhelm: Yea, Ed Zastera: Yea Yea: 5, Nay: 0, Absent: 1
6. Consent Agenda Motion to approve the consent agenda. This motion, made by Brienne Wilhelm and seconded by Tyler Kreifels, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Absent, Brienne Wilhelm: Yea, Ed Zastera: Yea Yea: 5, Nay: 0, Absent: 1
 - 6.1. Treasurer's report
 - 6.2. Secretary report
 - 6.3. Expenditures
 - 6.4. Claims for payment
 - 6.5. Minutes of prior meeting(s)
7. Communications from the Public No members of the public addressed the Board during communication from the public
8. Public Testimony on American Civics as required by LB 399 Public Testimony on American Civics as required by LB 399: No public testimony was given
9. Reports
 - 9.1. Superintendent Mr. Kraus share upcoming conference dates for NASB and NRCSA. The next parent advisory committee meeting will be held on February 9th at 7:00pm.
 - 9.2. Principal Report- Elementary Mrs. Gilkey presented elementary data and shared video snippets of students expressing appreciation to the Board.
 - 9.3. Legislative Update Mr. Kraus provided a briefing on legislative bills being introduced during the current legislative session. The district will continue to

monitor legislation and keep the Board and community informed through regular Board of Education meetings

9.4. Committee on American Civics As required by statute, the Committee on American Civics met and completed the compliance checklist to ensure the district is meeting statutory requirements

9.5. Transportation/Facilities The Transportation/Facility Committee met at the high school to evaluate the boiler that requires replacement due to failure. The committee will bring a recommendation to the Board as a future action item

10. Discussion Items

10.1. Policies for Review The Board reviewed policies, which will be brought forward as action items on the February agenda

10.2. Staffing Needs The Board continued discussion regarding the addition of an elementary/middle school art position, with possible action in February. Due to the absence of Amy Wemhoff, the Board felt it was important to have a full Board present for any action

11. Action Items

11.1. 2024-2025 Annual Report Approve annual report. This motion, made by Tyler Kreifels and seconded by Brianne Wilhelm, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Absent, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 5, Nay: 0, Absent: 1

11.2. Discuss, consider, and take action on updating policy 3132 Approve updated 3132 policy. This motion, made by Brianne Wilhelm and seconded by Ed Zastera, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Absent, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 5, Nay: 0, Absent: 1

11.3. Discuss, consider, and take action on the 2026-2027 school calendar. Approve the 2026-2027 school calendar. This motion, made by Brianne Wilhelm and seconded by Justin Stark, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Absent, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 5, Nay: 0, Absent: 1

11.4. Discuss, consider, and take action on the BVH revised agreement contract. Approve revised agreement from BVH. This motion, made by Ed Zastera and seconded by Brianne Wilhelm, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Absent, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 5, Nay: 0, Absent: 1

11.5. Discuss, consider, and take action on replacing the high school boiler. Approve bid for high efficient boiler and remove the older boiler for \$82,500 and \$5700. \$88,200 total. This motion, made by Ed Zastera and seconded by Tyler Kreifels, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Absent, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 5, Nay: 0, Absent: 1 The Board was presented with two options for boiler replacement. The Facilities Committee recommended approval of a high-efficiency boiler and the removal of an existing decommissioned boiler

11.6. Discuss, consider, and take action on recognizing the Syracuse-Dunbar-Avoca Education Association as the exclusive bargaining agent for the 2027-2028 contract year. Recognize the Syracuse-Dunbar-Avoca Education Association as

the exclusive bargaining agent for the 2027-2028 contract year. This motion, made by Brianne Wilhelm and seconded by Justin Stark, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Absent, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 5, Nay: 0, Absent: 1

11.7. Discuss, consider, and take action on accepting resignations. Approve resignation of Joanna Zastera. This motion, made by Brianne Wilhelm and seconded by Tyler Kreifels, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Absent, Brianne Wilhelm: Yea, Ed Zastera: Abstain (With Conflict) Yea: 4, Nay: 0, Absent: 1, Abstain (With Conflict): 1

11.8. Discuss, consider, and take action on the request for voluntary early retirement for Joanna Zastera Approve early retirement request. This motion, made by Justin Stark and seconded by Brianne Wilhelm, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Absent, Brianne Wilhelm: Yea, Ed Zastera: Abstain (With Conflict) Yea: 4, Nay: 0, Absent: 1, Abstain (With Conflict): 1

11.9. Discuss, consider, and take action on the 2026-2027 Teacher Negotiated Agreement Approve 2026-2027 negotiated agreement. This motion, made by Ed Zastera and seconded by Justin Stark, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Absent, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 5, Nay: 0, Absent: 1

12. Adjourn Motion to adjourn. This motion, made by Ed Zastera and seconded by Tyler Kreifels, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Absent, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 5, Nay: 0, Absent:

AFFIDAVIT OF PUBLICATION

State of New Jersey, County of Camden, ss:

I, Laquansay Nickson Watkins, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Syracuse Journal Democrat, a publication that is a "legal newspaper" as that phrase is defined for the city of Nebraska City, for the County of Otoe, in the state of Nebraska, that this affidavit is Page 1 of 1 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:

- Jan 9, 2026

Notice ID: jh6FtvSBEWaeQA6LSS72

Notice Name: Meeting Notice 01_19_26

Publication Fee: \$4.95

Laquansay Nickson Watkins

Agent

VERIFICATION

State of New Jersey
County of Camden

Signed or attested before me on this: 01/14/2026

SM S. R. Poe

Notary Public

Notarized remotely online using communication technology via Proof.

SHARONN E THOMAS-POPE
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires January 23, 2027

MEETING NOTICE

School District #27 Board of Education will hold its regular monthly meeting Monday, January 19, 2026 at 7:30 pm in the Elementary Conference Room. A continually current agenda is available for public inspection at the Superintendent's office.

Published in the Syracuse Journal Democrat on January 9, 2026.

4171750 ZNEZ

**SCHOOL DISTRICT #27
REPORT OF THE SCHOOL TREASURER
December 31, 2025**

GENERAL FUND

BEGINNING BALANCE		\$2,683,547.53
RECEIPTS		
TAXES	\$64,179.10	
INTEREST	\$10,677.53	
STATE OF NEBRASKA	\$597,133.00	
OTHER	\$3,572.46	
TOTAL	\$675,562.09	\$675,562.09
DISBURSEMENTS		
PAYROLL/DEDUCTIONS	\$755,973.59	
OPERATING	\$148,146.46	
OTHER -	\$0.00	
OTHER -	\$0.00	
TOTAL	\$904,120.05	\$904,120.05
FUND BALANCE		\$2,454,989.57
FIRSTBANK NEB SYRACUSE	ACCT # 671-750-03	\$34,841.20
FIRSTBANK NEB SYRACUSE	ACCT # 671-750-05	\$1,116,740.50
COUNTRYSIDE BANK UNADILLA	ACCT # 00412-700	\$38,169.88
FIRSTBANK NEB SYRACUSE	CD# 5013262 & 5013924	\$1,040,747.40
RIVERSTONE BANK	CD# 76834	\$224,490.59
GENERAL FUND BALANCE	December 31, 2025	\$2,454,989.57

BUILDING FUND

BEGINNING BALANCE		\$1,892,541.16
RECEIPTS		
TAXES	\$1,407.91	
INTEREST	\$1,377.38	
TRANSFER FROM GEN FUND -03	\$0.00	
OTHER - SCOREBOARD ADS	\$0.00	
TOTAL	\$2,785.29	\$2,785.29
DISBURSEMENTS		
TRANSFER -	\$0.00	
OTHER -	\$0.00	
OTHER -	\$0.00	
OTHER -	\$0.00	
TOTAL	\$0.00	\$0.00
FUND BALANCE		\$1,895,326.45
FIRSTBANK NEB SYRACUSE	ACCT # 730-309-01	\$4,888.04
FIRSTBANK NEB SYRACUSE	ACCT # 730-309-05	\$495,960.41
WESTERN NATIONAL BANK	CD #702816	\$636,462.66
FIRSTBANK NEB SYRACUSE	CD #5013963	\$758,015.34
BUILDING FUND BALANCE	December 31, 2025	\$1,895,326.45

SCHOOL DISTRICT #27
REPORT OF THE SCHOOL TREASURER
December 31, 2025

DEPRECIATION FUND

BEGINNING BALANCE					\$885,778.01
RECEIPTS					
TRANSFER FROM GEN FUND - 03		\$0.00			
INTEREST		\$2,202.31			
OTHER - TRANS		\$0.00			
TOTAL		\$0.00			\$2,202.31
DISBURSEMENTS					
OTHER -		\$0.00			
OTHER -		\$0.00			
TOTAL		\$0.00			\$0.00
FUND BALANCE					\$887,980.32
COUNTRYSIDE BANK UNADILLA					\$887,980.32
	ACCT # 00548M297				\$0.00
	CD #				\$0.00
					\$0.00
DEPR FUND BALANCE	December 31, 2025				\$887,980.32

UNEMPLOYMENT FUND

BEGINNING BALANCE					\$12,870.67
RECEIPTS					
TRANSFER FROM GEN FUND		\$0.00			
INTEREST		\$30.06			
TOTAL		\$30.06			\$30.06
DISBURSEMENTS					
OTHER - NE UC FUND		\$0.00			
TOTAL		\$0.00			\$0.00
FUND BALANCE					\$12,900.73
FIRSTBANK NEB SYRACUSE					\$12,900.73
	ACCT # 731-612-05				\$12,900.73
UNEMPLOY FUND BALANCE	December 31, 2025				\$12,900.73

BOND FUND

BEGINNING BALANCE					\$382,375.64
RECEIPTS					
TAXES		\$3,105.24			
INTEREST		\$1,070.63			
OTHER -		\$0.00			
TOTAL		\$4,175.87			\$4,175.87
DISBURSEMENTS					
OTHER -		\$0.00			
OTHER -		\$0.00			
TOTAL		\$0.00			\$0.00
FUND BALANCE					\$386,551.51
FIRSTBANK NEB SYRACUSE					\$386,551.51
	ACCT # 631-911-05				\$0.00
	CD #				\$0.00
BOND FUND BALANCE	December 31, 2025				\$386,551.51

**SCHOOL DISTRICT #27
SECRETARY'S REPORT
JANUARY 19, 2026**

GENERAL FUND

Balance as of November 30, 2025	\$ 2,683,547.53
December receipts	<u>\$ 675,562.09</u>
Total amount available	\$ 3,359,109.62
December disbursements	<u>\$ 904,120.05</u>
Balance as of December 31, 2025	\$ 2,454,989.57

SCHOOL LUNCH FUND

Balance as of November 30, 2025	\$ 428,475.33
December receipts	<u>\$ 50,360.40</u>
Total amount available	\$ 478,835.73
December disbursements	<u>\$ 166,462.77</u>
Balance as of December 31, 2025	\$ 312,372.96

Bank Balance December 31, 2025	\$ 312,372.96
Outstanding receipts	<u>\$ -</u>
Total amount available	\$ 312,372.96
Outstanding disbursements	<u> </u>
Bank Balance December 31, 2025	\$ 312,372.96

SCHOOL ACTIVITIES

Balance as of November 30, 2025	\$ 88,129.19
December receipts	<u>\$ 34,818.37</u>
Total amount available	\$ 122,947.56
December disbursements	<u>\$ 17,867.85</u>
Balance as of December 31, 2025	\$ 105,079.71

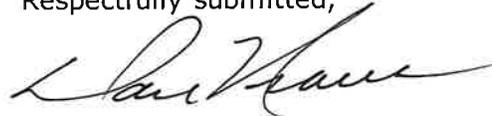
SDA REVOLVING

Balance as of November 30, 2025	\$ 116,943.77
December receipts	<u>\$ 8,559.54</u>
Total amount available	\$ 125,503.31
December disbursements	<u>\$ 12,826.34</u>
Balance as of December 31, 2025	\$ 112,676.97

*Included

FirstBank Nebraska Cking #03	34,817.59	34,841.20
FirstBank Nebraska MM #05	1,352,940.37	1,116,740.50
Countryside Bank Unadilla	38,196.18	38,169.88
FirstBank CD #5013262/5013924	1,035,418.17	1,040,747.40
Riverstone Bank CD #76834	<u>222,175.22</u>	<u>224,490.59</u>
	\$ 2,683,547.53	\$ 2,454,989.57

Respectfully submitted,



David Kraus, Superintendent

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID; Filtered by Site.
From 12/01/2025 to 12/31/2025.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
REV	Revolving Account							
R-1	Revolving Accounts							
	3295-2	GENERAL		-7,604.42	4,204.16	10,107.92	0.00	-13,508.18
	3300-2	INSURANCE		1,774.42	2,314.97	2,718.42	0.00	1,370.97
	3305-2	DRIVERS ED		800.00	0.00	0.00	0.00	800.00
	3310-2	INTEREST		590.73	20.41	0.00	0.00	611.14
	3315-2	WALTER JANSSEN SCHOLARSHI		0.00	0.00	0.00	0.00	0.00
	3320-2	DUAL ENROLLMENT		34,945.21	1,845.00	0.00	0.00	36,790.21
	3321-2	MISC		58,039.39	0.00	0.00	0.00	58,039.39
	3322-2	TECHNOLOGY		28,398.44	175.00	0.00	0.00	28,573.44
			R-1 Totals:	116,943.77	8,559.54	12,826.34	0.00	112,676.97
			REV Activity Totals:	116,943.77	8,559.54	12,826.34	0.00	112,676.97

	Begin Balance	Transfers	Receipts	Disbursements	Adjustments	End Balance
REV Checking:			8,559.54	12,826.34		
REV Investment:						
REV Bank Balances:	116,943.77		8,559.54	12,826.34	0.00	112,676.97

Report Activity Totals:	116,943.77	8,559.54	12,826.34	0.00	112,676.97
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Current Cash Balance

Sorted by Site ID, Group ID, Activity ID; Filtered by Site.

From 12/01/2025 to 12/31/2025.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
SHS	Syracuse High School							
A-1	Activity Accounts							
1000-1	JH STOP			2,852.72	486.02	40.96	0.00	3,297.78
1001-1	ADMISSIONS			31,059.10	5,719.00	0.00	0.00	36,778.10
1005-1	ADULT ATHLETIC PASSES			3,510.00	0.00	0.00	0.00	3,510.00
1015-1	ART CLUB			2,566.03	0.00	0.00	0.00	2,566.03
1020-1	ATHLETIC BOOSTER CLUB			27,700.40	141.00	1,165.67	0.00	26,675.73
1025-1	BAND			1,076.14	91.38	0.00	0.00	1,167.52
1031-1	CIRCLE OF FRIENDS			780.23	0.00	26.50	0.00	753.73
1065-1	DANCE TEAM			2,259.34	0.00	0.00	0.00	2,259.34
1071-1	DAT			684.00	0.00	0.00	0.00	684.00
1075-1	DISTRICT AUTISM TEAM			1,928.71	0.00	0.00	0.00	1,928.71
1080-1	DRAMA			-2,618.07	0.00	61.70	0.00	-2,679.77
1084-1	E-SPORTS			234.96	0.00	0.00	0.00	234.96
1085-1	EL MUSIC PROGRAM			151.29	0.00	0.00	0.00	151.29
1090-1	EL STUDY			2,764.97	0.00	0.00	0.00	2,764.97
1095-1	EQUIPMENT (CONCESSIONS)			8,880.79	5,835.75	4,568.30	0.00	10,148.24
1100-1	FBLA			10,496.32	581.00	0.00	0.00	11,077.32
1110-1	FFA			11,291.48	12,784.00	42.33	0.00	24,033.15
1120-1	FIELD TRIPS			14,124.62	0.00	260.00	0.00	13,864.62
1125-1	FOREIGN LANGUAGE			0.00	0.00	0.00	0.00	0.00
1130-1	HIGH ABILITY			565.87	0.00	0.00	0.00	565.87
1135-1	HISTORY FAIR			957.75	0.00	0.00	0.00	957.75
1140-1	HOMEROOM			2,289.36	0.00	0.00	0.00	2,289.36
1145-1	HONOR SOCIETY			1,431.60	0.00	0.00	0.00	1,431.60
1150-1	HS MATHEMATICS CLUB			0.00	0.00	0.00	0.00	0.00
1155-1	INTEREST			1,006.40	20.98	0.00	0.00	1,027.38
1160-1	JH STUDENT COUNCIL			2,499.90	787.50	1,157.60	0.00	2,129.80
1165-1	LIBRARY			5,961.06	0.00	0.00	0.00	5,961.06
1170-1	LIFE SKILLS PETTY CASH			417.74	0.00	0.00	0.00	417.74
1180-1	MS STUDY			1,732.50	0.00	0.00	0.00	1,732.50
1181-1	MS MTSS			227.40	0.00	0.00	0.00	227.40
1185-1	MUSIC BOOSTERS			4,776.40	75.00	226.61	0.00	4,624.79
1190-1	MUSIC BOOSTERS TRIP FUND			34,370.98	0.00	2,380.00	0.00	31,990.98
1195-1	PHYSICAL EDUCATION			807.27	0.00	0.00	0.00	807.27
1200-1	PICTURES			7,082.75	1,954.00	0.00	0.00	9,036.75
1205-1	PLAYGROUND EQUIPMENT			2,381.28	0.00	0.00	0.00	2,381.28
1210-1	QUIZ BOWL			31.98	0.00	25.00	0.00	6.98
1215-1	READING PROGRAM			103.40	0.00	0.00	0.00	103.40
1220-1	S CLUB			751.62	0.00	0.00	0.00	751.62
1225-1	SCHOLARSHIPS			1,500.00	0.00	0.00	0.00	1,500.00
1230-1	SDA PTO			16,404.08	0.00	1,410.55	0.00	14,993.53
1235-1	SH ATHLETICS			-92,528.62	2,295.86	5,998.27	0.00	-96,231.03
1236-1	FOOTBALL			363.00	0.00	0.00	0.00	363.00
1240-1	SH STUDENT COUNCIL			6,400.85	0.00	0.00	0.00	6,400.85

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID; Filtered by Site.

From 12/01/2025 to 12/31/2025.

Site ID Group ID	Site Name Group Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
1245-1	SH STUDY	5,219.09	0.00	0.00	0.00	5,219.09
1250-1	SHOP	1,679.39	0.00	268.36	0.00	1,411.03
1255-1	SkillsUSA	2,690.04	358.19	236.00	0.00	2,812.23
1260-1	SOS (STUDENTS OF SERVICE)	2,809.19	0.00	0.00	0.00	2,809.19
1265-1	SPEECH	-1,439.55	0.00	0.00	0.00	-1,439.55
1270-1	STOP	2,546.33	0.00	0.00	0.00	2,546.33
1275-1	STUDENT ATHLETIC PASSES	13,310.00	0.00	0.00	0.00	13,310.00
1280-1	TEACHER SUPPLIES	7,300.66	0.00	0.00	0.00	7,300.66
1285-1	TITLE I	1,936.00	0.00	0.00	0.00	1,936.00
1290-1	VARSITY CHEERLEADERS	1,248.55	2,185.65	0.00	0.00	3,434.20
1295-1	YEARBOOK	-78,028.19	395.00	0.00	0.00	-77,633.19
1300-1	COUNSELOR FUND	125.00	0.00	0.00	0.00	125.00
1305-1	KINDNESS SQUAD	69.12	0.00	0.00	0.00	69.12
1310-1	FFA- Otoe County Fair	617.68	0.00	0.00	0.00	617.68
1350-1	Rocket Cards	1,930.95	0.00	0.00	0.00	1,930.95
2014-1	CLASS OF 2024 (GRADUATED)	0.00	0.00	0.00	0.00	0.00
2020-1	CLASS OF 2025 (Graduated)	0.00	0.00	0.00	0.00	0.00
2021-1	CLASS OF 2026 (12th GRADE)	3,584.68	0.00	0.00	0.00	3,584.68
2022-1	CLASS OF 2027 (11th Grade)	2,154.24	0.00	0.00	0.00	2,154.24
2024-1	CLASS OF 2028 (10TH GRADE)	1,098.41	1,108.04	0.00	0.00	2,206.45
2025-1	CLASS OF 2029 (Freshmen)	0.00	0.00	0.00	0.00	0.00
A-1 Totals:		88,129.19	34,818.37	17,867.85	0.00	105,079.71
SHS Activity Totals:		88,129.19	34,818.37	17,867.85	0.00	105,079.71

	Begin Balance	Transfers	Receipts	Disbursements	Adjustments	End Balance
SHS Checking:			34,818.37	17,867.85		
SHS Investment:						
SHS Bank Balances:	88,129.19		34,818.37	17,867.85	0.00	105,079.71

Report Activity Totals:	88,129.19	34,818.37	17,867.85	0.00	105,079.71
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Syracuse Public School

Check Report

Begin Date: 01/01/2026; End Date: 01/31/2026; Accounting Cycle: FY 25-26; Check Type: Accounts Payable; Payee: [All]; Bank: First Bank of Nebraska; Account Expression: [All]; Show Detail by Voucher: Yes; Created On: 1/14/2026 5:20:09 PM

Check Date	Check Number	Payee	Type	Amount
01/19/2026	EFT	Amazon Capital Services	Accounts Payable	\$948.12
01/19/2026	EFT	Magic-Wrighter, Inc.	Accounts Payable	\$34.95
01/19/2026	8321	A-1 Locksmith & Security Solutions	Accounts Payable	\$180.00
01/19/2026	8322	Advanced Fire & Safety, Inc.	Accounts Payable	\$260.00
01/19/2026	8323	Amazon E-Commerce	Accounts Payable	\$592.02
01/19/2026	8324	Antes Family Hardware	Accounts Payable	\$115.68
01/19/2026	8325	ATS, LLC	Accounts Payable	\$29,397.00
01/19/2026	8326	AUL Special Pay Trust	Accounts Payable	\$175,946.83
01/19/2026	8327	Bear Paw Creek LLC	Accounts Payable	\$41.00
01/19/2026	8328	Boldt Tire Supply & Service LLC	Accounts Payable	\$337.90
01/19/2026	8329	Brianna Tickle	Accounts Payable	\$8,391.60
01/19/2026	8330	Caliber Electric LLC	Accounts Payable	\$956.62
01/19/2026	8331	Capital Business Systems, Inc.	Accounts Payable	\$2,013.15
01/19/2026	8332	CB Plumbing Services	Accounts Payable	\$763.71
01/19/2026	8333	CherryRoad Media, Inc.	Accounts Payable	\$250.00
01/19/2026	8334	City Of Syracuse	Accounts Payable	\$24,460.09
01/19/2026	8335	Column Software, PBC	Accounts Payable	\$10.35
01/19/2026	8336	Continental Fire Sprinkler Co	Accounts Payable	\$520.00
01/19/2026	8337	Cubby's Inc.	Accounts Payable	\$1,419.76
01/19/2026	8338	Culligan of Percival	Accounts Payable	\$274.95
01/19/2026	8339	DAS State Acctg-Central Finance OCIO	Accounts Payable	\$317.87
01/19/2026	8340	Dietze Music	Accounts Payable	\$321.60
01/19/2026	8341	Diversified Safety and Compliance LLC	Accounts Payable	\$248.00
01/19/2026	8342	E.T's Lawn & Leisure, Inc.	Accounts Payable	\$2,006.92
01/19/2026	8343	Eakes Office Solutions	Accounts Payable	\$2,410.28
01/19/2026	8344	Esu #3	Accounts Payable	\$25.00
01/19/2026	8345	Esu #4	Accounts Payable	\$1,076.70
01/19/2026	8346	First Concord Group	Accounts Payable	\$232.50
01/19/2026	8347	Follett Content Solutions, LLC	Accounts Payable	\$369.08
01/19/2026	8348	Frontier Cooperative	Accounts Payable	\$2,700.60
01/19/2026	8349	Frontier Cooperative	Accounts Payable	\$161.27
01/19/2026	8350	Growing Words Therapy, LLC	Accounts Payable	\$161.28
01/19/2026	8351	Harris School Solutions	Accounts Payable	\$371.80
01/19/2026	8352	HD Supply, Inc.	Accounts Payable	\$1,035.46
01/19/2026	8353	Heritage Water Services, Inc.	Accounts Payable	\$200.00
01/19/2026	8354	Jerry D. Werner	Accounts Payable	\$1,200.00
01/19/2026	8355	KSB School Law	Accounts Payable	\$350.00
01/19/2026	8356	Mid America Books	Accounts Payable	\$1,546.71
01/19/2026	8357	Midwest Bus Repair, LLC	Accounts Payable	\$3,056.15
01/19/2026	8358	NC Utilities	Accounts Payable	\$5,067.28
01/19/2026	8359	NCECBVI	Accounts Payable	\$13,341.20
01/19/2026	8360	Omaha Truck Center Companies	Accounts Payable	\$2,586.81
01/19/2026	8361	One Source	Accounts Payable	\$41.00
01/19/2026	8362	Papillion Sanitation	Accounts Payable	\$1,692.79
01/19/2026	8363	Perry, Guthery, Haase & Gessford, P.C., L.L.O.	Accounts Payable	\$1,584.00
01/19/2026	8364	Principal Life Insurance Company	Accounts Payable	\$1,739.48

01/19/2026	8365	School Specialty	Accounts Payable	\$104.82
01/19/2026	8366	SDA Revolving	Accounts Payable	\$10,107.92
01/19/2026	8367	Segra	Accounts Payable	\$804.15
01/19/2026	8368	Sparq Data Solutions	Accounts Payable	\$5,200.00
01/19/2026	8369	Syracuse Area Health	Accounts Payable	\$4,551.00
01/19/2026	8370	Syracuse Fresh Market	Accounts Payable	\$514.68
01/19/2026	8371	Syracuse Iron Works	Accounts Payable	\$425.15
01/19/2026	8372	Syracuse Lumber Co	Accounts Payable	\$83.40
01/19/2026	8373	Syracuse Motor Supply	Accounts Payable	\$179.81
01/19/2026	8374	Syracuse U-Save Pharmacy	Accounts Payable	\$1,067.06
01/19/2026	8375	TruGreen and Action Pest Control	Accounts Payable	\$1,550.00
01/19/2026	8376	Voss Lighting	Accounts Payable	\$1,407.20
01/19/2026	8377	Weathercraft Co. of Lincoln	Accounts Payable	\$180.66
01/19/2026	8378	Windstream	Accounts Payable	\$1,360.93
Sub Total				\$318,294.29

Board of Education Working Meeting
Monday, December 15, 2025 7:00 PM Central

Elementary School Conference Room
550 7th Street
Syracuse, NE 68446-0520

Barry Janssen: Present
Tyler Kreifels: Present
Justin Stark: Present
Amy Wemhoff: Present
Brienne Wilhelm: Present
Ed Zastera: Present

1. Call to Order and Roll Call

2. Notice of Opens Meeting Act- Posted

3. Publication of Meeting

4. Communications from the Public

5. Superintendent Evaluation

6. Adjourn

Adjourn. This motion, made by Ed Zastera and seconded by Tyler Kreifels, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brienne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0

Board of Education Working Meeting
Monday, December 15, 2025 7:00 PM Central

Elementary School Conference Room
550 7th Street
Syracuse, NE 68446-0520

Barry Janssen: Present
Tyler Kreifels: Present
Justin Stark: Present
Amy Wemhoff: Present
Brienne Wilhelm: Present
Ed Zastera: Present

1. Call to Order and Roll Call

2. Notice of Opens Meeting Act- Posted

3. Publication of Meeting

4. Communications from the Public

5. Superintendent Evaluation

6. Adjourn

Adjourn. This motion, made by Ed Zastera and seconded by Tyler Kreifels, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brienne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0

Board of Education Annual
Organizational Meeting
Tuesday, January 13, 2026 7:30 AM Central

Elementary School Conference Room
550 7th Street
Syracuse, NE 68446-0520

Barry Janssen: Present
Tyler Kreifels: Present
Justin Stark: Present
Amy Wemhoff: Present
Brienne Wilhelm: Present
Ed Zastera: Present

1. Roll Call

2. Open Meetings Act

3. Publication of Notice

4. Public Comment

5. Elections

5.1. President

Move that Barry Janssen be elected as President to serve a term of one year, or until the person's successor is elected and qualified. This motion, made by Ed Zastera and seconded by Brienne Wilhelm, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brienne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0

5.2. Vice President

Move that Brienne Wilhelm be elected as Vice President to serve a term of one year, or until the person's successor is elected and qualified. This motion, made by Justin Stark and seconded by Tyler Kreifels, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brienne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0

5.3. Treasurer

Move that Scott Hesterman be elected as Treasurer to serve a term of one year, or until the person's successor is elected and qualified. This motion, made by Brienne Wilhelm and seconded by Ed Zastera, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brienne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0

6. Approval of Committees, Positions, & Designations

6.1. Consider, discuss and take action to elect a secretary to the BOE

Move that Amy Wilhelm be elected as Secretary to serve a term of one year, or until the person's successor is elected and qualified. This motion, made by Brienne Wilhelm and seconded by Tyler Kreifels, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brienne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0

6.2. Consider, discuss and take action to select Legal counsel

Approve Perry Law and KSB as our legal counsels. This motion, made by Justin Stark and

seconded by Amy Wemhoff, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0

6.3. Consider, discuss and take action to elect Committees as determined by the BOE Approve committees with changes as discussed. This motion, made by Brianne Wilhelm and seconded by Ed Zastera, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0

6.4. Consider, discuss and take action to select Depository bank(s) Approve First Bank of Nebraska, Countryside, Western National and Riverstone as our depository bank(s). This motion, made by Ed Zastera and seconded by Tyler Kreifels, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0

6.5. Consider, discuss and take action to select District newspaper(s) of record Approve Syracuse Journal Democrat and Lincoln Journal Star as our newspaper(s) of record. This motion, made by Brianne Wilhelm and seconded by Amy Wemhoff, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0

7. Dissemination to each Board member of conflict of interest statutes

8. Discussion Items

8.1. Staffing Needs

The board discussed current and future position openings. The main focus was on the addition of an Elementary/Middle School Art position.

9. Adjourn

Adjourn. This motion, made by Ed Zastera and seconded by Tyler Kreifels, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 6, Nay: 0

Superintendent's Report

NASB Events

- **Legislative Conference:** January 25–26, Lincoln Cornhusker Hotel
- **President's Retreat:** February 16, Kearney
- **Budget and Finance Conference:** March 10, Seward

NRCSA Events

- **Legislative Forum:** February 26, Lincoln Cornhusker Hotel
- **Spring Conference:** March 18–20

Parent Advisory Committee

- Next meeting scheduled for **February 9 at 7:00 PM**

Nebraska Council of School Administrators

NCSA Legislative Bill Summaries

109th Legislature, Second Session

(Convened January 7, 2026)

Prepared by

Dr. Michael Dulaney

NCSA Executive Director

— Updated January 19, 2026 —

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Bond Elections	LB 765	Holdcroft	Government	Change provisions relating to school district bonds and bonds issued by a joint entity that includes a Nebraska school district or educational service unit	1
Certification	LB 893	Storm	Education	Remove the human relations requirement for substitute teachers and require the State Department of Education to create an alternative training requirement	2
	LB 1022	Murman	Education	Eliminate the human relations training requirement for obtaining certificates and permits for teaching, providing special services, or education administration	2
Criminal and Juvenile Codes	LB 957	Cavanaugh, J.	Judiciary	Provide a cause of action against certain adults for allowing a minor to possess a handgun and create an offense of leaving a loaded firearm in a location accessible to a minor	2
Curriculum, Assessment	LB 862	Prokop	Appropriations	Change intent relating to appropriations under the Nebraska Reading Improvement Act	3
	LB 1024	Murman	Education	Require school districts and the State Board of Education to provide for instruction on the history of communism	3
	LB 1050	Murman	Education	Amend the Nebraska Reading Improvement Act to limit advancement to grade four	4
	LB 1112	McKinney	Education	Adopt the Statewide Standardized Grading System Act	5
Cybersecurity	LB 1054	DeBoer	Education	Appropriate funds to the State Department of Education for grants for cybersecurity products and services	6
Education Savings	LB 748	Sorrentino	Education	Change provisions relating to the Nebraska educational savings plan trust and allow for the use of trust funds for recognized postsecondary credential programs	6

<i>Category</i>	<i>Bill</i>	<i>Sponsor</i>	<i>Committee</i>	<i>Topic</i>	<i>Pg.</i>
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	LB 1017	Raybould	Government	Provide a limit on contributions made to a candidate committee under the Nebraska Political Accountability and Disclosure Act	7
	LB 1068	Storm	Government	Change requirements for petitions circulators and sponsors under the Election Act	8
	LB 1075	Sanders	Government	Provide requirements for certain village warrants, change various provisions of the Election Act, and change election provisions for exceeding a school district's property tax authority	8
	LB 1090	Murman	Government	Provide requirements for petition circulators and provide a penalty	9
	LR 284CA	McKinney	Government	Constitutional amendment to change the voting age to sixteen years of age	9
	LR 305CA	Lippincott	Government	Constitutional amendment to authorize the recall of the Governor, the Lieutenant Governor, the Secretary of State, the State Treasurer, the Attorney General, the Auditor of Public Accounts, and members of the Legislature	10
Extracurricular Activities	LB 742	McKinney	Education	Provide requirements relating to the participation of seventh and eighth grade students in high school sports	10
	LB 1046	McKinney	Education	Require school policies relating to name, image, and likeness rights for high school students	11
High School Equivalency	LB 745	Juarez	Education	Change provisions relating to the requirements for a diploma of high school equivalency	13
Learning Community	LB 924	Andersen	Education	Change authorized uses of learning community levies	13
Miscellaneous	LB 776	Cavanaugh, M.	Government	Provide a duty for each state agency to examine fees charged	13
	LB 905	Arch	Government	Change and eliminate provisions relating to boards, commissions, committees, task forces, and funds that terminate	14
	LB 937	Education Com	Education	Change provisions relating to option enrollment, reading, dyslexia, reporting, teacher apprenticeships, teacher recruitment and retention, and the College Pathway Program	14
	LB 956	Cavanaugh, J.	Education	Provide for the collection of postsecondary institution compensation data	15

Category	Bill	Sponsor	Committee	Topic	Pg.
Miscellaneous - <i>continued</i>	LB 960	McKinney	Education	Provide a requirement to include nonvoting student members on school boards	15
	LB 1025	Bosn	Revenue	Provide for an excise tax on certain social media platform businesses	16
	LB 1052	Education Com	Education	Change terminology relating to the Student Discipline Act	18
	LB 1066	Fredrickson	Executive Board	Require members of the Legislature to complete a civics assessment	18
	LB 1081	Meyer, G.	Government	Require state agencies and political subdivisions to purchase flags made in the United States	18
Open Meetings / Public Records	LB 898	Lonowski	Government	Change which political subdivisions may use virtual conferencing for meetings under the Open Meetings Act and change related requirements	19
Property Tax	LB 814	Brandt	Revenue	Change provisions relating to the valuation of agricultural land and horticultural land	19
	LB 990	Dover	Revenue	Rename the School District Property Tax Relief Act as the Live Here Thrive Here Act and the School District Property Tax Relief Credit Fund as the Live Here Thrive Here Credit Fund and change the distribution of property tax credits under the act	19
Retirement	LB 820	Retirement Com	Retirement	Change retirement provisions relating to identification documents, participation in retirement systems, state contributions, ex officio members of the Investment Council, contributions by school districts, computation of tax withholdings, and change the title of the executive director of the Nebraska Public Employees Retirement Systems	20
	LB 821	Retirement Com	Retirement	Eliminate certain verification requirements performed by the Public Employees Retirement Board and change duties of the board and the Nebraska Investment Council relating to retirement systems	21
	LB 824	Lonowski	Retirement	Change provisions relating to termination of employment under the School Employees Retirement Act and the Class V School Employees Retirement Act	21
	LB 885	Andersen	Retirement	Allow the Governor to remove the state investment officer from office and eliminate the need for cause for removal of the state investment officer	21
	LB 1095	Andersen	Retirement	Change provisions relating to the duties of the Nebraska Investment Council, the state investment officer, and the State Treasurer	22

<i>Category</i>	<i>Bill</i>	<i>Sponsor</i>	<i>Committee</i>	<i>Topic</i>	<i>Pg.</i>
Sales Tax	LB 848	Cavanaugh, J.	Revenue	Provide for exemption from sales tax for purchases of clothing, personal computers, and school supplies for a prescribed period	22
	LB 865	Prokop	Revenue	Provide for exemption from sales tax for purchases of child care supplies, clothing, footwear, and school supplies for a prescribed period	23
School Budget and Finance	LB 1038	Hughes	Education	Change provisions relating to school funding and property taxes	24
Special Education	LB 841	Rountree	Education	Change provisions relating to special education services, parental consent, and hearings	25
State Budget	LB 1071	Speaker Arch	Appropriations	Provide, change, and eliminate provisions related to appropriations for the expenses of Nebraska State Government for the biennium ending June 30, 2027	26
Student Discipline	LB 1053	Education Com	Education	Eliminate the prohibition regarding suspending a student that is in prekindergarten through second grade	27
Student Safety, Health and Welfare	LB 855	McKinney	Education	Adopt the Youth Early Intervention and Support Act	27
	LB 860	Bostar	Health	Require the Department of Health and Human Services to create a program to provide behavioral health care services to individuals under twenty-one years of age	29
	LB 940	Murman	Education	Prohibit certain color additives in school meals	30
	LB 966	Cavanaugh, M.	Education	Adopt the Hunger-Free Schools Act	30
	LB 1034	Dungan	Education	Prohibit school staff from allowing federal immigration enforcement officers to access schools without a judicial warrant	31
	LB 1039	Dungan	Education	Prohibit school resource officers and security guards from using corporal punishment	31
Student Transportation	LB 991	Dover	Transportation	Provide for stop-signal-arm camera systems on school buses and authorize the use of such systems for enforcement of certain violations under the Nebraska Rules of the Road	32
Tort Claims	LB 1097	Conrad	Judiciary	Adopt the State and Political Subdivisions Sexual Abuse Liability Act	33
Transgender Issues	LB 730	Kauth	Government	Require schools and state agencies to designate restrooms and locker rooms based on sex and require state agencies to define an individual's sex as either male or female for purposes of rules and regulations, the enforcement of administrative actions, and adjudication of disputes	34

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LB 745	Juarez	13	LB 898	Lonowski	19	LB 1046	McKinney	11
LB 748	Sorrentino	6	LB 905	Arch	14	LB 1050	Murman	4
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LB 776	Cavanaugh, M.	13	LB 937	Education Com	14	LB 1053	Education Com	27
LB 791	Raybould	7	LB 940	Murman	30	LB 1054	DeBoer	6
LB 814	Brandt	19	LB 956	Cavanaugh, J.	15	LB 1066	Fredrickson	18
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LB 855	McKinney	27	LB 1017	Raybould	7	LB 1095	Andersen	22
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	LB 1095	22	Education Com	LB 1052	18	Murman	LB 940	30
Arch	LB 905	14		LB 1053	27		LB 1022	2
	LB 1071	26		LB 937	14		LB 1024	3
Bosn	LB 1025	16	Fredrickson	LB 1066	18		LB 1050	4
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	LB 956	15	Kauth	LB 730	34	Raybould	LB 791	7
	LB 957	2	Lippincott	LR 305CA	10		LB 1017	7
Cavanaugh, M.	LB 776	13	Lonowski	LB 824	21	Retirement Com	LB 820	20
	LB 966	30		LB 898	19		LB 821	21
Conrad	LB 1097	33	McKinney	LB 742	10	Rountree	LB 841	25
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Bond Elections

LB 765	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Holdcroft	Government	Change provisions relating to school district bonds and bonds issued by a joint entity that includes a Nebraska school district or educational service unit

LB 765 represents Senator Holdcroft’s third attempt at a measure to make school bond issues more difficult to succeed. Most recently, LB 135 (2025) advanced to Select File but failed to advance any further.

LB 765 is applicable to school districts and ESUs.

The bill would make passage of a bond issue a two-pronged test. In addition to approval by a majority vote of those voting, LB 765 would stipulate that the question must be voted upon by at least 50.1% of the qualified electors of the district.

The bill also amends several existing laws related to the issuance of bonds and the Interlocal Cooperation Act, such that:

- (1) Public funds, including building funds, cash funds, and discretionary funds, may not be used in any way to establish, conduct, underwrite, promote, subsidize, or in any other way support or advocate for any campaign meant to influence potential voters in a school district bond election.

Note: Funds donated or raised privately, including from sources such as concession sales, booster clubs, and parent-teacher organizations are not considered “public funds.”

- (2) No employee of any school district or ESU may devote any paid work time to establish, conduct, underwrite, promote, subsidize, or in any other way support or advocate for any campaign meant to influence potential voters in a school district bond election.

Note: Employees may provide general information to patrons regarding a school district bond issue, such as subject matter, the amount of the bond, and the date of the election.

- (3) Campaign materials, including fliers, literature, signage, or apparel supporting or advocating for a proposed school district bond may not be distributed or posted in or on any facility, grounds, or mode of conveyance connected to or associated with any school district or ESU properties.

Note: Informational materials that do not advocate for a proposed school district bond but simply provide generic information about such bond are allowed.

Certification

LB 893	<i>Sponsor</i> Storm	<i>Committee</i> Education	<i>Subject</i> Remove the human relations requirement for substitute teachers and require the State Department of Education to create an alternative training requirement
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Requirements for obtaining a teaching certificate include the requirement for human relations training. LB 893 adds interpersonal relations training as an option for the human relations training requirement.

The bill further provides that the State Board of Education may issue a Nebraska substitute teacher's certificate to an applicant who is otherwise qualified for the certificate and who (i) has the required human relations training or (ii) has completed the interpersonal relations training course and passed the interpersonal relations training test as determined by NDE.

LB 893 requires NDE to create and make available an online interpersonal relations training course and test that covers topics similar in substance to the required human relations training. The course and test may be taken by individuals seeking a substitute permit as an alternative to the required human relations training. The department may charge a fee to individuals seeking to take the course and test in an amount not to exceed the costs of providing the services.

LB 1022	<i>Sponsor</i> Murman	<i>Committee</i> Education	<i>Subject</i> Eliminate the human relations training requirement for obtaining certificates and permits for teaching, providing special services, or education administration
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LB 1022 eliminates sections of law with regard to the human relations training and references to the training as a requirement to obtain teacher certificates.

Criminal and Juvenile Codes

LB 957	<i>Sponsor</i> Cavanaugh, J.	<i>Committee</i> Judiciary	<i>Subject</i> Provide a cause of action against certain adults for allowing a minor to possess a handgun and create an offense of leaving a loaded firearm in a location accessible to a minor
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LB 957 creates the offense of leaving a loaded firearm in a location accessible to a minor, which would be a Class I misdemeanor. A person commits the offense if:

- (a) Such person stores or leaves a loaded firearm which is not (i) secured by a trigger lock mechanism, (ii) placed in a securely locked box or container, or (iii) placed in some other

location that a reasonable person would believe to be secure from a minor under the age of 14 years;

- (b) Such person knows or has reason to believe that a minor under the age of 14 years is likely to gain access to the firearm without the permission of the minor’s parent or guardian;
- (c) The minor gains access to the firearm without the consent of the minor’s parent or guardian; and
- (d) The minor exhibits the firearm in a public place or uses the firearm to cause bodily injury or death to a person.

An exception would apply if:

- (a) The minor obtains the firearm as a result of an unlawful entry by any person; or
- (b) If the minor’s possession or use of the firearm is justified under law.

Curriculum, Assessment

LB 862	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Prokop	Appropriations	Change intent relating to appropriations under the Nebraska Reading Improvement Act

The Nebraska Reading Improvement Act was created in 2018 and required NDE to develop and implement a professional learning system to help provide sustained professional learning and training regarding evidence-based reading instruction for teachers who teach children from four years of age through third grade at an approved or accredited school and teachers employed by an early childhood education program approved by NDE.

As part of this program, NDE was required to work with ESUs to provide regional coaches to approved or accredited elementary schools to provide assistance and job-embedded training relating to evidence-based reading instruction to teachers who teach students in kindergarten through third grade.

Funding for this program did not come along until 2024 with the passage of legislation to appropriate \$2 million from the Education Future Fund for each fiscal year beginning with 2024-25 through fiscal year 2026-27 to provide regional coaches and job-embedded training relating to evidence-based reading instruction.

LB 862 extends this annual funding through 2029-30.

LB 1024	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Murman	Education	Require school districts and the State Board of Education to provide for instruction on the history of communism

Under LB 1024, beginning with school year 2027-28, each school district, in consultation with NDE, must include instruction on the history of communism within the social studies curriculum. The instruction must be age-appropriate and include:

- (a) The history of communism in the United States, including domestic communist movements and their associated histories and tactics;
- (b) Atrocities committed in foreign countries in the name of communism;
- (c) Comparative discussion of political ideologies, such as communism and totalitarianism, that conflict with the principles of freedom and democracy essential to the founding principles of the United States’ representative republic system;
- (d) The increasing threat of communism in the United States and its allies through the 20th century, the events of the Cultural Revolution in the People’s Republic of China, the history of the Soviet Union, and the mass killings that have occurred under communist regimes;
- (e) The suppression and persecution of various religious faiths under communist regimes; and
- (f) The economic, industrial, and political events that have preceded communist revolutions.

The bill amends the social studies standard to include instruction on communism.

LB 1050	<i>Sponsor</i> Murman	<i>Committee</i> Education	<i>Subject</i> Amend the Nebraska Reading Improvement Act to limit advancement to grade four
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LB 1050 requires NDE to establish, by October 1, 2026, and make public a threshold level of performance for the statewide assessment of reading for grade three administered for each alternate assessment of reading and for grade three administered to identify students who are able to read at or above grade level.

By January 1, 2027, NDE must establish and make public a test-based student portfolio option to demonstrate mastery of grade three reading standard. The department must set criteria for the test-based student portfolio and a threshold level of performance to identify students who are able to read at or above grade level.

Any student identified as having a reading deficiency at the end of grade three must be identified as having a “persistent reading deficiency” unless the student performs at or above:

- (a) the threshold level determined on the statewide assessment of reading for grade three or any alternate assessment of reading for grade three; or
- (b) the threshold level determined on a test-based student portfolio.

Each student identified as having a persistent reading deficiency must remain identified as having a reading deficiency until the student performs at or above the threshold level on an approved reading assessment for grade three, the statewide assessment of reading for grade three or any alternate assessment of reading for grade three, or a test-based student portfolio.

Beginning with the 2027-28 school year, a school board may not promote a student identified as having a persistent reading deficiency to grade four and must retain the student in grade three. Exceptions are provided for:

- (a) Any student who is exempt from the administration of an approved reading assessment;
- (b) Any student receiving special education services or services under a plan under the requirements of section 504 of the federal Rehabilitation Act, or Title II of the federal Americans with Disabilities Act of 1990, who has participated in a supplemental reading intervention program for at least two school years and who was previously retained in kindergarten, grade one, grade two, or grade three for at least one school year; or
- (c) Any student who has participated in a supplemental reading intervention program for at least two school years and who was previously retained in kindergarten, grade one, grade two, or grade three for a cumulative total of two school years.

No student may be retained in grade three more than once.

LB 1112	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	McKinney	Education	Adopt the Statewide Standardized Grading System Act

LB 1112 creates the Statewide Standardized Grading System Act to address, according to the sponsor, Nebraska’s school districts use of varying grading scales and definitions of academic proficiency, which has resulted in inconsistent measures of student performance.

It intent behind the bill is to establish a statewide grading system that would be applied uniformly in all public, private, parochial, and denominational schools.

NDE must establish a statewide grading system by December 31, 2026. The statewide grading system must:

- (a) Apply to all credit-bearing coursework in grades three through twelve;
- (b) Apply the same grading standards to resident students and enrollment option students;
- (c) Use a standard statewide grading scale;
- (d) Align state academic content standards proficiency levels with the standard statewide grading scale;
- (e) Use consistent rules for the calculation of grades, numerical rounding in the calculation of grades, treatment of late assignments, and treatment of assessment results;
- (f) Establish uniform weighting for courses designed for exceptionally motivated and high-achieving students to provide more academically or technically advanced learning than regular courses in the same subject area and for courses designed to provide students with an opportunity to earn postsecondary education credit or technical skill credentials upon successful completion of such course; and

(g) Clear guidance for reporting grades on transcripts.

Beginning with the 2027-28 school year, each public, private, parochial, and denominational school must implement the statewide grading system, and:

- publish the statewide grading scale in all student handbooks, course catalogs, and on the school district website.
- report student grades to NDE in a standardized format to support statewide comparability and public reporting.

NDE must provide training and technical assistance to school districts, teachers, and administrators for implementation of the statewide grading system, including evidence-based grading practices and equity-focused assessment strategies.

The bill has an operative date of July 1, 2026.

Cybersecurity

LB 1054	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	DeBoer	Education	Appropriate funds to the State Department of Education for grants for cybersecurity products and services

LB 1054 would appropriate \$250,000 from the General Fund for FY2026-27 to NDE to be used to develop and administer a program to provide grants to school districts, ESUs, and approved or accredited private schools for the purchase of cybersecurity products and services.

Education Savings

LB 748	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Sorrentino	Education	Change provisions relating to the Nebraska educational savings plan trust and allow for the use of trust funds for recognized postsecondary credential programs

LB 748 would conform Nebraska to the federal changes regarding “529 Plans” under the College Savings Plan Program that became a part of the One Big Beautiful Bill signed on July 4, 2025.

The bill expands the types of elementary or secondary school expenses beyond tuition (e.g., to include books, tutoring, online material), up to \$20,000 per year, consistent with federal changes.

LB 748 also provides that College Savings Plan Program funds may be used for postsecondary credentialing expenses, consistent with federal changes.

Election Law

LB 791	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Raybould	Government	Provide a contribution limit for candidate and ballot question committees under the Nebraska Political Accountability and Disclosure Act

LB 791 provides that, beginning January 1, 2027, no person may make one or more contributions to a candidate or ballot question committee totaling more than \$3,500 during an election period.

A candidate or ballot question committee must, within 10 days after receipt, refund any contribution from a person which exceeds a total of \$3,500 received during an election period from any one person and report the contribution on subsequent campaign statements disclosing the:

- Name and address of the contributor,
- the amount received,
- the date of receipt, and
- the date returned.

This would not apply to a candidate's own personal funds contributed to that candidate's candidate committee.

The bill provides that, beginning January 1, 2029, and every two years thereafter, the limitation would be adjusted to be equal to the then current limitation adjusted by the cumulative percentage change in the CPI for All Urban Consumers published by the Federal Bureau of Labor Statistics for the two-year period preceding the adjustment date. The amount would be rounded to the nearest multiple of \$100.

Note: In the history of the Unicameral, other such attempts to limit campaign contributions have failed.

LB 1017	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Raybould	Government	Provide a limit on contributions made to a candidate committee under the Nebraska Political Accountability and Disclosure Act

LB 1017 provides that, beginning January 1, 2027, no person may make one or more contributions to a candidate committee totaling more than \$3,500 during an election period. A candidate committee must, within 10 days after receipt, refund any contribution from a person which exceeds a total of \$3,500 received during an election period from such person and report the contribution on subsequent campaign statements disclosing the:

- Name and address of the contributor,
- the amount received,
- the date of receipt, and
- the date returned.

This would not apply to a candidate’s own personal funds contributed to that candidate’s candidate committee.

Beginning January 1, 2029, and every two years thereafter, the limitation would be adjusted to be equal to the then current limitation adjusted by the cumulative percentage change in the CPI for All Urban Consumers published by the Federal Bureau of Labor Statistics for the two-year period preceding the adjustment date. The amount would be rounded to the nearest multiple of one hundred dollars.

LB 1068	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Storm	Government	Change requirements for petitions circulators and sponsors under the Election Act

LB 1068 provides that only a person who is (i) at least 18 years of age, (ii) is a citizen of the United States, and (iii) has never pleaded guilty to, pleaded nolo contendere to, or been found guilty of a felony or criminal offense involving fraud, forgery, or identification theft may qualify as a valid circulator of a petition and may circulate petitions.

Any sheet of a petition circulated by a person who does not qualify as a valid circulator would be invalid.

The bill further provides that, prior to circulating a petition, the sponsor of the petition must:

- (a) File with the Secretary of State a list of the names of circulators of the petition who will be handling more than 25 sheets of the petition. The sponsor must update the list at the time petitions are presented to the election commissioner or county clerk for signature verification to include any additional circulator that has circulated more than 25 sheets of the petition; and
- (b) File with the Secretary of State an explanation of how the circulators of the petition will comply with the identification badge requirement required in the Election Act.

Every paid circulator of a petition will be subject to a criminal background check by the sponsor of the petition to ensure compliance.

LB 1075	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Sanders	Government	Provide requirements for certain village warrants, change various provisions of the Election Act, and change election provisions for exceeding a school district’s property tax authority

LB 1075 amends the Nebraska Election Act and various sections of law relevant to elections, including measures for a school district to exceed its levy authority.

The bill amends section 79-3405 relating to an election to exceed property tax authority. Currently, the county clerk or election commissioner must call for a special election on the issue within 30 days after the receipt of the school board recommendation or legal voter petition.

LB 1075 provides that the recommendation or petition must be filed with the election commissioner or county clerk no later than 31 days prior to the date of the election.

This particular section of LB 1075 would be operative one day after the legislation is signed into law since the emergency clause is attached.

LB 1090	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Murman	Government	Provide requirements for petition circulators and provide a penalty

LB 1090 provides that only a person who is at least 18 years old and has not been convicted of a felony or pleaded guilty to a felony, unless such person has received a pardon for any such felony, may qualify as a valid circulator of a petition and may circulate petitions.

The bill also provides that each petition circulator must file a notarized affidavit with the Secretary of State prior to circulating petitions stating:

- (a) The petition circulator's name and date of birth;
- (b) The petition circulator's mailing address;
- (c) Whether the petition circulator has been convicted of a felony or pleaded guilty to a felony; and
- (d) Whether the petition circulator has received a pardon for any felony such petition circulator has been convicted or pleaded guilty.

Any person who falsifies an affidavit filed would be guilty of a Class III felony.

The bill becomes operative on January 1, 2027.

LR 284CA	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	McKinney	Government	Constitutional amendment to change the voting age to sixteen years of age

LR 284CA is a constitutional amendment to change Article VI, Section 1 of the Nebraska Constitution. The amendment proposes to change the age to become an elector (a voter) from 18 years of age to 16.

If approved by the Legislature, the measure would appear on the November 2026 General Election ballot.

LR 305CA	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Lippincott	Government	Constitutional amendment to authorize the recall of the Governor, the Lieutenant Governor, the Secretary of State, the State Treasurer, the Attorney General, the Auditor of Public Accounts, and members of the Legislature

LR 305CA is similar to previous legislative attempts at the same objective and no previous attempt had passed.

The constitutional amendment would change Article XVII, Section 12 and would permit the recall of the Governor, Lieutenant Governor, Secretary of State, State Treasurer, Attorney General, or Auditor of Public Accounts or any member of the Legislature through the procedure and in the manner provided for by law.

If the amendment should be passed by the Legislature and approved by the electorate at the November 2026 General Election, the Legislature would need to pass legislation concerning the exact procedures for recall.

Extracurricular Activities

LB 742	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	McKinney	Education	Provide requirements relating to the participation of seventh and eighth grade students in high school sports

LB 742 provides that, beginning with the 2026-27 school year, each school board and each governing authority of a private high school must develop and adopt a policy that allows a student in seventh or eighth grade to participate and compete in the high school athletic program under the following conditions, *as verified by the principal and athletic director of the high school*:

- (i) The student possesses the appropriate skill level *as approved by the appropriate coach or athletic director* at such school on a sport-specific level, with additional scrutiny given in relation to skill and safety if the student is requesting to participate or compete in a high school contact sport;
- (ii) The student has had a documented physical or evaluation *by a health care professional* to ensure safe participation, with additional scrutiny given if the student is requesting to participate and compete in a high school contact sport;
- (iii) The student has provided written consent *from the student's parent, legal guardian, or educational decisionmaker*; and
- (iv) Such participation by a seventh or eighth grade student in the high school sport requested is *not prohibited by an athletic association* (i.e., NSAA) that the school is a member of, any state or federal law, or any rules and regulations adopted and promulgated by the State Board of Education.

A student authorized to participate or compete in a high school sport pursuant to the legislation may no longer be eligible to participate in such sport at the seventh or eighth grade level.

A student’s participation in a high school sport may not impact the student’s eligibility to participate or compete in such sport while the student is in high school.

LB 742 permits the State Board of Education to adopt and promulgate rules and regulations.

The emergency clause is attached.

LB 1046	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	McKinney	Education	Require school policies relating to name, image, and likeness rights for high school students

Beginning with school year 2027-28, each school board that provides school-sponsored interscholastic athletics or activities and is a member of NSAA must adopt a policy consistent with the model policy developed by the State Board of Education.

LB 1046 requires the State Board of Education, by January 1, 2027, the State Board of Education to adopt a model policy relating to name, image, and likeness rights of student-participants. The policy must:

- (a) Allow a student-participant to:
 - (i) Engage in commercial name, image, and likeness activities individually or with assistance from agents, attorneys, or representatives; and
 - (ii) Retain eligibility to participate in interscholastic athletics or activities at such high school, as long as such commercial name, image, and likeness activity complies with school policy and the policies of the NSAA;
- (b) Prohibit a student-participant from engaging in any commercial name, image, and likeness activity that:
 - (i) Uses or refers to school property and identifiers or conflicts with any school contract or any contract of the NSAA, except that a student- participant may submit game footage or performance materials for purposes of scholarship offers or postsecondary recruitment purposes;
 - (ii) Occurs during official school hours or the hours of such student-participant’s school-sponsored athletic event or activity;
 - (iii) Is used by any individual or organization, including a school or school employee, to recruit or induce a student-participant to enroll in or transfer to such school; and
 - (iv) Promotes any of the following:
 - (A) Alcohol, tobacco, vaping products;

- (B) Controlled substances;
 - (C) Gambling, lotteries, or sports betting;
 - (D) Adult entertainment;
 - (E) Weapons or firearms;
 - (F) Any illegal products or services; or
 - (G) Any content in violation of federal, state, or school policy;
- (c) Include a process for a student-participant to disclose any commercial name, image, or likeness activity to a designated school official prior to or within five business days of engaging in a commercial name, image, or likeness activity for approval or review. The process must include an appeal process;
 - (d) Require a designated school official to notify NSAA of any information received as soon as administratively possible after receiving such disclosure;
 - (e) Include procedures for specific commercial name, image, or likeness activities disclosure and review of any contract signed by a student-participant or the parent or legal guardian on behalf of a student-participant that is younger than eighteen years of age;
 - (f) Specify how such policy will be enforced and any penalties for noncompliance with the policy, which should not include monetary penalties, but may include temporary ineligibility for athletic or activity participation; and
 - (g) Include education for student-participants and their families on commercial name, image, and likeness activities, including tax and financial implications.

A student-participant may not be penalized, declared ineligible, or disciplined by a school district or NSAA for participating in any commercial name, image, or likeness activity conducted in accordance with a NIL school policy.

Definitions

- (a) “Commercial name, image, and likeness activity” means any transaction or agreement in which a student-participant receives compensation, monetary or otherwise, in exchange for use of such student’s name, image, and likeness;
- (b) “Name, image, and likeness” means attributes that identify a specific person, including such person’s name, image, likeness, voice, signature, or other personal identifiers;
- (c) “School property and identifiers” includes any school name, mascot, logo, uniform, facility, equipment, or official game or practice recording; and
- (d) “Student-participant” means a high school student in this state who participates in interscholastic athletics or activities at a high school that is a member of an athletics or activities association.

High School Equivalency

LB 745	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Juarez	Education	Change provisions relating to the requirements for a diploma of high school equivalency

It should be noted that Senator Juarez did consult NDE prior to the introduction of this legislation.

Currently, one of the stipulations to receive a diploma of high school equivalency (section 79-730) is that the person has attained his/her 18th birthday and is unable to secure a diploma from the high school he/she last attended or the class in which heshe was enrolled at the time of his/her withdrawal from school has been graduated for at least one year.

LB 745 amends the criteria to provide that the person is unable to secure a diploma from the high school he/she last attended.

Learning Community

LB 924	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Andersen	Education	Change authorized uses of learning community levies

LB 924 would update the learning community laws. The bill also adds a duty to partner with entities with a goal of increasing graduation rates.

Under the bill, the Learning Community and the Learning Community Coordinating Council will be allowed to utilize their levy for:

- the leasing and/or purchasing elementary learning center facilities,
- for remodeling elementary learning center facilities,
- the no more than 10% of the levy may be used for administrative staff of the learning community, and
- partnerships with public and private entities to support increasing high school graduation rates.

Miscellaneous

LB 776	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Cavanaugh, M.	Government	Provide a duty for each state agency to examine fees charged

LB 776 requires that each year, beginning January 1, 2027, each state agency must examine any fee charged and determine whether the fee is sufficient, but not exceeding the amount necessary, to cover costs that are intended to be covered by the fee.

“State agency” is defined as any department, agency, board, bureau, or commission of the state.

The states when this fee analysis would begin, January 1, 2027, but it does not specify when such a report would be due and how it should be shared.

LB 905	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Arch	Government	Change and eliminate provisions relating to boards, commissions, committees, task forces, and funds that terminate

LB 905 represents Speaker Arch’s continued effort to eliminate unnecessary boards, commissions, committees and task forces to help streamline state government. Under this legislation, the following entities would be eliminated:

- Nebraska Potato Development Committee
- Climate Assessment Response Committee
- Nebraska Aquaculture Board
- Board of Advanced Practice Registered Nurses
- Board of Alcohol and Drug Counseling
- Board of Examiners for County Highway and City Street Superintendents
- Children’s Behavioral Health Task Force
- Foster Care Reimbursement Rate Committee
- Bridge to Independence Advisory Committee
- Natural Gas Fuel Board
- Women’s Health Initiative Advisory Council
- Women’s Health Initiative Fund
- State Advisory Committee on Substance Abuse Services
- Veterinary Prescription Monitoring Program Task Force
- Advisory Council on Public Water Supply
- Breast and Cervical Cancer Advisory Committee
- Critical Incident Stress Management Council
- Vacant Building and Excess Land Committee
- Governor’s Residence Advisory Commission
- State Comprehensive Capital Facilities Planning Committee
- Technical panel for the Nebraska Information Technology Commission
- Suggestion Award Board
- human trafficking task force within the Nebraska Commission on Law Enforcement and Criminal Justice
- State Emergency Response Commission
- Private Onsite Wastewater Treatment System Advisory Committee
- National Statuary Hall of the United States Capitol
- Willa Cather National Statuary Hall Cash Fund
- Chief Standing Bear National Statuary Hall Cash Fund
- Nebraska Safety Center Advisory Council
- Rural Broadband Task Force

LB 937	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Education Com	Education	Change provisions relating to option enrollment, reading, dyslexia, reporting, teacher apprenticeships, teacher recruitment and retention, and the College Pathway Program

LB 937 is the NDE technical clean-up bill. The bill would:

- Harmonize the current practice of including the number of approved option enrollment applications on the NDE option enrollment report;
- Eliminate obsolete language no longer relevant to current NDE practice;
- Provide language to ensure teachers who become eligible to teach dual enrollment courses qualify for the Teacher Recruitment and Retention Act high-need retention grant;
- Improve dyslexia data collection related to the Reading Improvement Act;
- Change the date for the required Property Tax Request Authority report;
- Change language in the College Pathway Program to better align with procurement processes; and
- Changes the date for the NDE Annual Census Report.

LB 956	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Cavanaugh, J.	Education	Provide for the collection of postsecondary institution compensation data

LB 956 was introduced with the intent of the Legislature to improve transparency, accountability, and data-informed policymaking regarding compensation practices at Nebraska public postsecondary institutions.

Beginning July 1, 2026, LB 956 directs the Coordinating Commission for Postsecondary Education to annually collect salary and benefits data from each Nebraska public postsecondary institution. Compensation information would include wages, salaries, and employer-paid benefits.

The bill defines “administrator” as any employee of a Nebraska public postsecondary institution whose primary duties include executive, managerial, or supervisory responsibilities, including presidents, chancellors, vice presidents, provosts, deans, associate or assistant deans, and other comparable positions.

LB 960	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	McKinney	Education	Provide a requirement to include nonvoting student members on school boards

LB 960 was introduced with the intent to promote civic engagement leadership development, and student voice by providing for student members on school boards.

By January 1, 2027, each school board must adopt policies and procedures for student school board members to serve on the school board. The policies and procedures may include provisions for training, transportation, recognition, and evaluation of student board members.

Each student school board member would serve a one-year term. Each school board must determine if, and in what circumstances, a student may serve more than one term as a student school board member and must determine the beginning date of the term for the initial student school board members except that the date may be no later than the first day of the 2027-28 school year.

Each school board must include student school board members on the school board in a number equal to the number of elected school board members on the school board. Student school board members would be selected from high schools in the school district as follows:

- (a) If the school district has only one high school, all student school board members would be selected from the high school;
- (b) If the number of high schools operated by the school district equals the number of elected school board members, one student from each high school would be selected as a student school board member; and
- (c) For all other school districts, the school board must adopt procedures for determining which high schools will have a student selected as a school board member for each school year so that the same number of student school board members are selected from each high school over a designated period of years.

Each school board must adopt procedures to select student school board members from the high school(s). The selection procedures may include student elections, principal nominations, or applications and interviews. Any student selected to serve as a student school board member must, at the beginning of the student’s term as a student school board member, be enrolled in good standing in grade ten, eleven, or twelve at the high school from which the student was selected.

Each student school board member must:

- (a) Attend all public meetings of the school board;
- (b) Receive meeting materials and agendas for all public meetings of the school board;
- (c) Be seated with the school board at all public meetings of the school board and be included in all public discussions of the school board;
- (d) Serve as a liaison between the student body and the school board; and
- (e) Be permitted to introduce and advocate for agenda items except that a school board may, as part of the school board’s policies and procedures, require sponsorship from an elected school board member for the introduction of an agenda item.

No student school board member would be allowed to:

- (a) Vote on matters before the school board;
- (b) Attend or participate in closed or executive sessions of the school board; or
- (c) Access confidential student, personnel, or legal information.

LB 1025	<i>Sponsor</i> Bosn	<i>Committee</i> Revenue	<i>Subject</i> Provide for an excise tax on certain social media platform businesses
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LB 1025 imposes an excise tax, beginning January 1, 2027, on the collection of consumer data by a social media platform business.

“Social media platform” is defined as an electronic medium, including a browser-based or application-based interactive computer service, Internet website, telephone network, or data network, that allows an account holder to create, share, and view user-generated content for a substantial purpose of social interaction, sharing user-generated content, or personal networking. Social media platform does not include:

- (a) An Internet search provider;
- (b) An Internet service provider;
- (c) An email service;
- (d) A streaming service, online video game, e-commerce, or other Internet website where the content is not user generated but where interactive functions enable chat, comments, reviews, or other interactive functionality that is incidental to, directly related to, or dependent upon providing the content;
- (e) A communication service, including text, audio, or video communication technology, provided by a business to the business’s employees and clients for use in the course of business activities and not for public distribution, except that social media platform includes a communication service provided by a social media platform;
- (f) An advertising network with the sole function of delivering commercial content;
- (g) A telecommunications carrier;
- (h) A broadband Internet access service;
- (i) Single-purpose community groups for education or public safety;
- (j) Teleconferencing or video-conferencing services that allow reception and transmission of audio and video signals for real-time communication, except that social media platform includes teleconferencing or video-conferencing services provided by a social media platform;
- (k) Cloud computing services, which may include cloud storage and shared document collaboration;
- (l) Providing or obtaining technical support for a platform, product, or service; or
- (m) A platform designed primarily and specifically for creative professional users, as distinct from the general public, to share their portfolio and creative content, engage in professional networking, acquire clients, and market the creative professional user’s creative content and creative services through facilitated transactions.

The tax is imposed on social media platform businesses based on the number of Nebraska consumers from whom a social media platform business collects consumer data within a month. The bill provides a table to calculate the excise tax for each social media platform with the highest level being \$165,000 plus 50 cents per month on the number of Nebraska consumers over 500,000.

All taxes collected under the legislation would be remitted to the State Treasurer for credit to the Juvenile Mental Health Support Fund. The Fund, created by this legislation, would be used by DHHS for the programming and facilities associated with providing juvenile mental health services.

LB 1052	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Education Com	Education	Change terminology relating to the Student Discipline Act

LB 1052 is a shell bill to be used as a legislative vehicle for the Education Committee.

LB 1066	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Fredrickson	Executive Board	Require members of the Legislature to complete a civics assessment

LB 1066 provides that, within 90 days after taking the oath of office, each member of the Legislature must complete the civics assessment.

The civics assessment would be the civics portion of the U.S. Naturalization Test administered by the U.S. Citizenship and Immigration Services of the Department of Homeland Security or an equivalent test designated by the Secretary of State or NDE.

The Clerk of the Legislature must provide the civics assessment that includes 20 questions randomly selected. The score would be calculated based on the number of correct answers out of the 20 questions selected.

Completion of the assessment is required, but passage is not required. Completion or results of the civics assessment would not affect the ability of any member of the Legislature to assume, hold, or continue in office.

The Clerk of the Legislature would be the administering authority for the civics assessment and must certify the raw score of each member of the Legislature to the individual member. Individual question responses shall remain confidential.

The Clerk of the Legislature must publish the raw score of each member on the official website of the Legislature. The score would also be included in the member's official public biography.

Any member who does not achieve a passing score on the civics assessment would be invited, but not required, to attend a voluntary civic literacy seminar conducted by the Nebraska State Historical Society or the Legislative Research Office.

LB 1081	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Meyer, G.	Government	Require state agencies and political subdivisions to purchase flags made in the United States

Beginning January 1, 2027, LB 1081 would prohibit a state agency or political subdivision from using public funds to purchase a U.S. flag or the flag of the State of Nebraska unless the flag has been 100% manufactured in the U.S. from articles, materials, or supplies that have been grown or 100% produced or manufactured in the U.S.

This would not apply to the purchase of a hand-held flag or a flag with dimensions of less than 8” wide and 6” high.

Open Meetings / Public Records

LB 898	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Lonowski	Government	Change which political subdivisions may use virtual conferencing for meetings under the Open Meetings Act and change related requirements

LB 898 amends the Open Meetings Act (§ 84-1411) in several places. The first is to eliminate the list of governmental entities that may use virtual conferencing for meetings. This would open the virtual option to all governmental entities.

The second major change under LB 898 seeks to increase accessibility to and volunteerism for service on public bodies by eliminating the limitation of no more than one-half of meetings may be held virtually for those boards, commissions, councils, that are advisory in nature, or conducting studies, and whose members are not appointed or elected on a statewide basis and do not have a statewide governing or regulatory function. The virtual conferencing requirements currently in place are retained, along with the requirement to hold at least one meeting each calendar year that is not by virtual conferencing.

Property Taxes

LB 814	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Brandt	Revenue	Change provisions relating to the valuation of agricultural land and horticultural land

LB 814 would change the value of ag land and special value land for purposes of taxation from 75% of its actual value to 50% beginning January 1, 2027.

LB 990	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Dover	Revenue	Rename the School District Property Tax Relief Act as the Live Here Thrive Here Act and the School District Property Tax Relief Credit Fund as the Live Here Thrive Here Credit Fund and change the distribution of property tax credits under the act

LB 990 was introduced by Senator Dover and 17 co-sponsors from both political parties. The principle objective is to rename the School District Property Tax Relief Credit Act as the “Live Here Thrive Here Act.”

The sole substantive change to the existing Act is to provide that, beginning in tax year 2027, property tax credits granted under the Act would only be granted to real property owners that are resident individuals.

Retirement

LB 820	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Retirement Com	Retirement	Change retirement provisions relating to approved identification documents, participation in certain retirement systems, state contributions, ex officio members of the Nebraska Investment Council, contributions by school districts, and computation of tax withholdings, and change the title of the executive director of the Nebraska Public Employees Retirement Systems

LB 820 is a measure introduced on behalf of NPERS for technical cleanup and removal of obsolete language.

NPERS Executive Director

One of the changes throughout the bill is to amend a series of statutes to recognize the director of NPERS as the “executive director” – the new title bestowed on this state position.

Approved Identification Documents

Another editorial change relates to approved identification documents for persons residing outside of the United States and engaged temporarily as school employees in the State of Nebraska.

The employing public school and the school employee must maintain at least one approved identification document as defined in section 4-108. In both sections 79-915 (School Employees Plan) and 79-9,118 (Class V Plan), the laws would be changed to merely refer to section 4-108 for the list of approved identification documents.

There are no substantive changes to the list of approved identification documents. The list currently includes:

1. A state-issued driver’s license;
2. A state-issued identification card;
3. A state-issued motor vehicle learner’s permit;
4. A certified copy of a birth certificate or delayed birth certificate issued in any state, territory, or possession of the U.S.;
5. A Consular Report of Birth Abroad issued by the U.S. Department of State;
6. A U.S. passport;
7. A foreign passport with a U.S. visa;
8. A U.S. Certificate of Naturalization;

9. A U.S. Certificate of Citizenship;
10. A tribal certificate of Native American blood or similar document;
11. A U.S. Citizenship and Immigration Services Employment Authorization Document, Form I-766;
12. A U.S. Citizenship and Immigration Services Permanent Resident Card, Form I-551; or
13. Any other document issued by the U.S. Department of Homeland Security or the U.S. Citizenship and Immigration Services granting employment authorization in the U.S. and approved by the Public Employees Retirement Board.

LB 821	<i>Sponsor</i> Retirement Com	<i>Committee</i> Retirement	<i>Subject</i> Eliminate certain verification requirements performed by the Public Employees Retirement Board and change duties of the board and the Nebraska Investment Council relating to retirement systems
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LB 821 was prepared by the Retirement Committee legal counsel. There are no major substantive changes. The bill includes technical, editorial cleanup of existing law, and provides dates for NPERS and the Investment Council to present various reports to the Retirement Committee.

LB 824	<i>Sponsor</i> Lonowski	<i>Committee</i> Retirement	<i>Subject</i> Change provisions relating to termination of employment under the School Employees Retirement Act and the Class V School Employees Retirement Act
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LB 824 is the result of an interim study (LR 230), introduced by Senator Lonowski and co-sponsored by 19 other senators.

The bill would eliminate the current 180-day “no work period” following retirement, which allows such new retirees to volunteer or substitute teach for up to eight days per month during that no work period.

LB 824 would institute a “hard” 120-day no-work period. This means that no volunteer work or substitute teaching would be allowed during that 120-day period.

The bill is applicable to members of the School Employees Retirement Plan, the Class V (OPS) Retirement Plan, and state employees who are members of the School Retirement Plan.

Note: The change proposed in LB 824 would make the school retirement plans consistent with the state and county retirement plans.

LB 885	<i>Sponsor</i> Andersen	<i>Committee</i> Retirement	<i>Subject</i> Allow the Governor to remove the state investment officer from office and eliminate the need for cause for removal of the state investment officer
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The Investment Council is comprised of seven individuals. Five of the members are appointed by the Governor. The State Treasurer and Director of NPERS serve on the Council as ex officio, non-voting members.

The Council is charged with the duty of appointing the state investment officer. The appointment is subject to the approval of the Governor and a majority of the Legislature. The state investment officer serves without term and may be removed for cause by the Council.

LB 885 also permits the Governor to fire the state investment officer.

LB 1095	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Andersen	Retirement	Change provisions relating to the duties of the Nebraska Investment Council, the state investment officer, and the State Treasurer

As it relates to any investments related to the retirement systems administered by the Public Employees Retirement Board, including the School Employees and Class V retirement plans, LB 1095 states that the Nebraska Investment Council and the state investment officer may not engage in investment activities in a “restricted entity.”

The Council must identify any holdings of the retirement systems related to any restricted entity and must divest from all holdings and other investment activity in such entity as soon as practicable.

A “restricted entity” specifically refers to China.

The bill requires the state investment officer to provide semiannual written reports to the Retirement Committee related to the retirement systems administered by the Public Employees Retirement Board. The report must include the name of each company or restricted entity, the asset allocation class and sector to which it belongs pursuant to the asset allocation policy and the amount of retirement systems funds invested. The first report would be due by January 15, 2027.

The bill becomes operative on July 1, 2026 and the emergency clause is attached.

Sales Tax

LB 848	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Cavanaugh, J.	Revenue	Provide for exemption from sales tax for purchases of clothing, personal computers, and school supplies for a prescribed period

LB 848 is a very detailed effort to permit a period of time in each year when school supplies can be purchased exempt from sales tax.

Beginning January 1, 2027, the following list of items would be tax exempt for a three-day period beginning 12:01 a.m. on the first Friday in August and ending at midnight on the Sunday following:

- (i) All retail sales of any article of clothing having a taxable value of \$100 or less;
- (ii) All retail sales of school supplies not to exceed \$50 per purchase;
- (iii) All computer software with a taxable value of \$350 or less;
- (iv) All graphing calculators having a taxable value of \$150 or less; and
- (v) All retail sales of personal computers or computer peripheral devices not to exceed \$1,500.

For a 60-day period immediately following the end of the exemption period, if a purchaser returns an exempt item, no credit for or refund of sales tax may be given unless the purchaser provides a receipt or invoice that shows tax was paid or the seller has sufficient documentation to show that tax was paid on the item being returned.

LB 865	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Prokop	Revenue	Provide for exemption from sales tax for purchases of child care supplies, clothing, footwear, and school supplies for a prescribed period

LB 865 creates a sales tax exception for various school and child care supplies between 12:01 a.m. on the last Friday of July and 11:59 p.m. on the Sunday of the same weekend, including:

- (a) Child care supplies with a sales price of \$100 or less per item;
- (b) Clothing or footwear with a sales price of \$100 or less per item; and
- (c) School supplies with a sales price of \$100 or less per item.

Child care supplies means the following items:

- (a) Baby monitors;
- (b) Baby shampoo and soap;
- (c) Baby wipes;
- (d) Bottles, nipples, pacifiers, and sippy cups;
- (e) Cabinet, drawer, and toilet locks;
- (f) Changing tables;
- (g) Child potty chairs and potty seats;
- (h) Cribs and bassinets;
- (i) Diaper rash cream;
- (j) Disposable changing pads;
- (k) Door knob covers;
- (l) Electrical outlet covers;
- (m) Feeding chairs and tables designed for children;
- (n) Furniture corner guards;
- (o) High chairs;
- (p) Infant and child bedding;
- (q) Playpens and play yards;
- (r) Safety gates;
- (s) Strollers; and
- (t) White noise machines.

School supplies means the following items:

- (a) Backpacks;
- (b) Binder pockets;
- (c) Binders;
- (d) Blackboard chalk;
- (e) Book bags;
- (f) Calculators;
- (g) Cellophane tape;
- (h) Clays and glazes;
- (i) Compasses;
- (j) Composition books;
- (k) Crayons;
- (l) Dictionaries and thesauruses;

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|---|--|
| (m) Dividers; | (aa) Pencil boxes and other school supply boxes; |
| (n) Erasers; | (bb) Pencil sharpeners; |
| (o) Expandable, plastic, pocket, and manila folders; | (cc) Pencils; |
| (p) Glue, paste, and paste sticks; | (dd) Pens; |
| (q) Highlighters; | (ee) Poster board; |
| (r) Index card boxes; | (ff) Protractors; |
| (s) Index cards; | (gg) Reference books; |
| (t) Legal pads; (u) Lunch boxes; | (hh) Reference maps and globes; |
| (v) Markers; | (ii) Rulers; |
| (w) Notebooks; | (jj) Scissors; |
| (x) Acrylic, oil, and tempera paint; | (kk) Sheet music; |
| (y) Paintbrushes; | (ll) Sketch and drawing pads; |
| (z) Colored, construction, copy, graph, loose-leaf ruled notebook, manila, and tracing paper; | (mm) Textbooks; |
| | (nn) Watercolors; |
| | (oo) Workbooks; and |
| | (pp) Writing tablets. |

The exemption provided under LB 865 does not apply to the following:

- (a) Any item for use in a trade or business;
- (b) Cell phones;
- (c) Clothing accessories or equipment, including briefcases, garment bags, handbags, jewelry, luggage, umbrellas, wallets, watches, and similar items carried on or about the human body, without regard to whether worn on the body in a manner characteristic of clothing;
- (d) Computers and other types of communication, digital, information, or mobile technology;
- (e) Computer software;
- (f) Protective equipment;
- (g) School computer supplies;
- (h) Sport or recreational equipment, including, but not limited to, roller blades, skates, skis, swim fins, and similar items worn on the foot; or
- (i) The lease or rental of any item.

The legislation would become operative on January 1, 2027.

School Budget and Finance

LB 1038	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Hughes	Education	Change provisions relating to school funding and property taxes

What follows is the intent of Senator Hughes' school finance reform legislation, which was prepared by her office.

Goal:

Make changes to TEEOSA in order to:

- Drop the maximum levy cap for public schools to lessen the reliance of school funding on local property taxes

- To increase the number of equalized school districts
- To narrow the statewide difference between school districts levy rates

Method:

- Utilizing existing dollars allocated to property tax credits to buy down school districts ability to levy property taxes.
- The concept also envisions some changes to both the Resources and Needs sides of TEEOSA in order to maximize the maximum levy buy down, narrow the range of levies between school districts statewide, and to maximize the number of school districts that receive equalization aid.
- Institute a .30 base levy adjustment

Outcome:

- Maximum levy cap dropped from the current level of \$1.05 to \$0.50.
- The Local Effort Rate (LER) will drop from \$1.00 to \$0.45 resulting in 242 out of 245 school districts being equalized (currently only 50 school districts will receive equalization aid in 2025/26).
- All school districts levies would be between \$0.30-\$0.50, significantly narrowing the current range of \$0.32 - \$1.05.

Resource and Needs Change:

- Change adjusted valuation inside TEEOSA to:
 - Amland from 72% to 42%
 - Other real property (commercial and residential) from 96% to 86%
- Eliminate the system averaging adjustment

Funding:

- Repurpose both property tax credit funds (approximately \$1.2B)
- Repurpose foundation aid support from the Education future fund (approximately \$110M)

Benefits:

- With the tax credits now being used to “buy down” the levy - this money will be recognized for going to property tax and Nebraska will no longer be the “5th highest property tax” state!
- With levies closer together it eliminates the argument for not potentially combining districts to provide students better opportunities and efficiencies
- If the state at some point decides to pull some funding from schools - the legislature will have to vote to increase the max cap (LER) thereby acknowledging that they are in effect directly raising property taxes.

Special Education

LB 841	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Rountree	Education	Change provisions relating to special education services, parental consent, and hearings

LB 841 was apparently brought to Senator Rountree by the federal Department of Defense. The bill amends the Nebraska Special Education Act (Act).

The bill amends the section of the Act related to eligible students who may receive special education services (§ 79-1139).

The bill modifies this section of law, which provides that each school district must include only students identified and verified under the Act in special education programs and may not provide special education services under the Act to any child who has not been so identified and verified.

Each school district shall provide special education services to each student identified and verified as directed in the student’s individualized education program (IEP).

A school district may not implement a change to an IEP without consent from the student’s parent, legal guardian, educational decisionmaker, or surrogate unless:

- (a) The school district documents reasonable efforts to obtain the consent and no response is received from the student’s parent, legal guardian, educational decisionmaker, or surrogate within 10 calendar days following these efforts; or
- (b) The school district obtains approval to implement the change through a hearing conducted under the provisions of the Act.

The bill defines “educational decision maker” as a person designated or ordered by a court to make educational decisions on behalf of a student.

“Surrogate” is defined as a surrogate for the parents assigned as provided under the Act (§ 79-1161).

Hearing

LB 841 amends the hearing provisions within the Act to state that the school district shall have the burden of proof and the burden of production.

State Budget

LB 1071	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Spkr Arch	Appropriations	Provide, change, and eliminate provisions related to appropriations for the expenses of Nebraska State Government for the biennium ending June 30, 2027

LB 1071 represents the mid-biennium mainline budget bill to change various parts of the 2025-27 state budget.

Student Discipline

LB 1053	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Education	Education	Eliminate the prohibition regarding suspending a student that is in prekindergarten through second grade

LB 1053 was introduced an Education Committee bill at the request of the Governor. Committee members Murman, Juarez, Lonowski, Meyer, and Sanders signed onto the bill along with Senator Clements who is not a member of the committee. Committee members Conrad, Hunt, and Hughes did not sign onto the bill. Since introduction, Senator Juarez withdrew her name as a co-sponsor.

LB 1053 outright repeals the controversial law to prohibit an elementary school from suspending a student in pre-kindergarten through second grade.

Student Safety, Health, and Welfare

LB 855	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	McKinney	Education	Adopt the Youth Early Intervention and Support Act

LB 855 has good intentions contained within, but the measure will inevitably have an attached fiscal note, both at the state and local levels.

The bill creates the Youth Early Intervention and Support Act with the intent to establish a standardized framework for early identification and support for students using existing school and community data and to promote cross-sector collaboration to reduce juvenile justice and child welfare involvement.

NDE, in consultation with the DHHS, is required to develop and administer an early support system to be implemented in all Nebraska public school districts.

The early support system must identify students who exhibit two or more of the following early warning indicators:

- (a) Chronic or sudden changes in school attendance;
- (b) declining academic performance or incomplete work;
- (c) persistent or unusual behavior challenges;
- (d) lack of engagement or participation in class;
- (e) observable hygiene concerns, including body odor or unwashed clothing; or
- (f) documented or disclosed exposure to adverse childhood experiences.

The goal of the early support system is to facilitate early, compassionate, trauma-informed interventions through collaborative planning and service coordination.

Mandate to Schools

Each school district must convene a youth support coordination team to implement the early support system. This team may include, but is not limited to:

- (a) school counselors or social workers;
- (b) teachers and administrators;
- (c) community health workers from public health agencies or nonprofit organizations;
- (d) representatives from community-based organizations;
- (e) public health or behavioral health liaisons; and
- (f) parents or family and community advocates.

Each youth support coordination team must:

- (a) develop protocols for reviewing flagged student data;
- (b) conduct trauma-informed needs assessments;
- (c) engage families in support planning;
- (d) coordinate referrals to mental health, academic, and basic needs resources; and
- (e) document and monitor interventions using secure systems.

The team must designate a lead agency or coordinator, which may be a school district, nonprofit organization, local public health department, or ESU.

Each school district must include one or more community health workers on the school district's youth support coordinating team, using existing partnerships with:

- (a) federally qualified health centers,
- (b) local public health departments,
- (c) behavioral health organizations, and
- (d) community-based nonprofit organizations.

Community health workers must support:

- (a) family outreach and trust-building,
- (b) social determinants of health screening,
- (c) referrals and linkage to resources, and
- (d) culturally responsive and trauma-informed care.

Each school district is required to submit an annual implementation report to NDE. The department must compile the implementation data and electronically submit an annual report to the Legislature that evaluates: (i) the number of students identified and supported, (ii) the interventions provided, (iii) stakeholder feedback, and (iv) outcomes related to attendance, achievement, and system involvement.

State Agency Mandates

NDE is required to:

- (a) Provide standardized protocols and training materials on trauma-informed care, adverse childhood experiences, community health worker integration, the federal Family Educational Rights and Privacy Act of 1974, as amended, 20 U.S.C. 1232g, the federal Health Insurance Portability and Accountability Act of 1996, and cultural responsiveness;
- (b) offer technical assistance to school districts for implementation, team formation, and referral coordination; and
- (c) maintain or enhance secure data systems to enable districts to flag and track student indicators.

DHHS is required to support cross-agency collaboration, including:

- (a) participation in training efforts;
- (b) integration of relevant health and behavioral health resources; and
- (c) promotion of community health worker workforce support and deployment.

No student shall be referred to law enforcement or child welfare based solely on early support system indicators unless legally required due to imminent risk.

DHHS is required to monitor implementation to prevent disproportionate impact based on race, disability, income, or language.

LB 860	<i>Sponsor</i> Bostar	<i>Committee</i> Health	<i>Subject</i> Require the Department of Health and Human Services to create a program to provide behavioral health care services to individuals under twenty-one years of age
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LB 860 amends the Certified Community Behavioral Health Clinic Act, which has been cited under the Nebraska Behavioral Health Services Act since 2023.

By January 1, 2027, the DHHS is required to establish a program that provides access and services for individuals under 21 years of age who are experiencing complex behavioral health care needs.

The department must ensure that:

- (a) The program addresses the behavioral health care of individuals under 21 years of age who have complex, multisystem needs, with the goals of supporting families in the community and preventing institutionalization and out-of-home care placement; and
- (b) care management under the program is delivered according to the needs of the individual and the individual’s family.

The department must provide the following services within the program described below, including:

- (a) Mobile response and stabilization;
- (b) Intensive home-based treatment;
- (c) Inpatient and outpatient care;
- (d) Psychiatric residential treatment facility care;

- (e) Substance use disorder treatment;
- (f) Psychiatric care; and
- (g) Developmental disability care.

Care coordination must be provided through the behavioral health regions, as determined by the department. The department may procure a single, statewide managed care plan that builds a sufficient provider network to ensure access to behavioral health services, including residential treatment and home and community-based services, in order to provide a full continuum of behavioral health care. The department or a managed care organization may manage administrative care coordination, utilization management, and quality improvement efforts under this section.

The department must submit to the federal Centers for Medicare and Medicaid Services, a state plan amendment, a waiver request, or an application for other federal approval necessary to provide reimbursement through the medical assistance program for the behavioral health care services.

LB 940	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Murman	Education	Prohibit certain color additives in school meals

LB 940 prohibits public schools from using certain color additives in school meals.

Beginning August 1, 2026, no public elementary or secondary school will offer or make available to any student any food served as a part of a school meal that contains any of the following color additives as referred to by the U.S. Food and Drug Administration in the federal Regulatory Status of Color Additives as listed on January 1, 2026:

- Blue No. 1
- Blue No. 2
- Green No. 3
- Red No. 40
- Yellow No. 5
- Yellow No. 6

LB 966	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Cavanaugh, M.	Education	Adopt the Hunger-Free Schools Act

LB 966 is very similar to LB 14, introduced by Senator Cavanaugh, in the 2025 Session. LB 14 (2025) was not advanced by the Education Committee.

LB 966 creates the Hunger-Free Schools Act with the intent that every student deserves access to healthy food during the school day.

The bill creates the Hunger-Free Schools Program in which a qualified school must:

- (a) Serve eligible meals through any school breakfast program or school lunch program operated by such school during the school day; and
- (b) Submit information regarding the number of eligible meals served in a manner prescribed by NDE.

The bill requires NDE to annually reimburse each qualified school a portion of the cost of each eligible meal served by such school during the second preceding school fiscal year in an amount equal to the difference between the federal reimbursement rate for a free meal and the federal reimbursement rate for a reduced-price meal for each eligible meal.

The calculation of the reimbursement for each eligible meal must be based on the federal reimbursement rates for a school breakfast or a school lunch as applicable to the eligible meal.

The bill calls for General Funds to be used for funding the program. The fiscal note for LB 14 (2025) called for an appropriation of over \$90,000 per year.

LB 1034	<i>Sponsor</i> Dungan	<i>Committee</i> Education	<i>Subject</i> Prohibit school staff from allowing federal immigration enforcement officers to access schools without a judicial warrant
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LB 1034 provides that no school employee, contractor, or agent of a school district may permit access to students, school employees, school grounds, or school facilities by a federal immigration enforcement officer for the purpose of immigration enforcement UNLESS the officer presents a valid judicial warrant.

“Valid judicial warrant” means a warrant issued and signed by a judge or magistrate of a court of competent jurisdiction that specifically authorizes the access sought. An administrative warrant, immigration detainer, notice to appear, administrative subpoena, or other document issued by a federal agency without specific judicial approval would not be considered a valid judicial warrant.

The bill emphasizes that schools have a duty to maintain safe and orderly environments for learning, to respect the privacy and constitutional rights of students and school employees, to ensure that no school employee facilitates immigration enforcement activities on school grounds absent a valid judicial warrant, to comply with lawful court orders, and to respond to exigent circumstances.

LB 1039	<i>Sponsor</i> Dungan	<i>Committee</i> Education	<i>Subject</i> Prohibit school resource officers and security guards from using corporal punishment
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The school resource officer legislation of 2019 (LB 390) requires a memorandum of understanding (MOU) between the law enforcement agency or security agency and the school district.

LB 1039 requires that the MOU prohibit any school resource officer or security guard from subjecting any student to corporal punishment.

Student Transportation

LB 991	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Dover	Transportation	Provide for stop-signal-arm camera systems on school buses and authorize the use of such systems for enforcement of certain violations under the Nebraska Rules of the Road

LB 991 provides that a school district may:

- (a) Install a stop-signal-arm camera system on any school bus owned by the school district;
- (b) Operate a stop-signal-arm camera system on any school bus owned by the school district;
or
- (c) Enter into a contract with a private vendor to provide any of the following services:
 - (i) Installation of a stop-signal-arm camera system on any school bus owned by the school district;
 - (ii) Operation of a stop-signal-arm camera system on any school bus owned by the school district; or
 - (iii) Support for the installation or operation of a stop-signal-arm camera system on any school bus owned by the school district.

The date, time, and location of any data collected by a stop signal-arm camera system must be imprinted on or embedded within the data.

Any school bus that has a stop-signal-arm camera system installed on the school bus must include a warning on the school bus. Such warning must:

- (a) Indicate that a stop-signal-arm camera system is installed on the school bus; and
- (b) Be clearly readable from a distance of 100 feet from the warning.

A school district may provide any data, or a copy of the data, collected by a stop-signal-arm camera system if such camera system was installed on a school bus owned by the school district at the time that the data was collected.

LB 991 also amends existing law (§ 60-6,175) relating to violations of the use of stop signal arms and use of warning signal lights.

The bill provides that a violation may be enforced through the use of a stop-signal-arm camera system if a peace officer has reviewed the data and chooses to issue a citation.

A citation that is issued would be mailed to the registered owner of the motor vehicle not later than 6 days after the alleged violation occurred.

The registered owner may appeal the citation to the law enforcement agency that employed the peace officer at the time of the citation. The appeal must occur no later than 30 days after delivery of the citation. The registered owner may provide evidence to the law enforcement agency that the registered owner was not the driver of the motor vehicle at the time of the alleged violation. The law enforcement agency must rescind the citation if the law enforcement agency finds adequate evidence to rescind the citation.

Tort Claims

LB 1097	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Conrad	Judiciary	Adopt the State and Political Subdivisions Sexual Abuse Liability Act

LB 1097 creates the State and Political Subdivisions Sexual Abuse Liability Act to hold the state and its political subdivisions liable for tort claims arising out of sexual abuse of children and individuals with developmental disabilities.

“Tort claim” is defined as any claim against a political subdivision or state agency for money only on account of personal injury or death, caused by the negligent or wrongful act or omission of any official or employee of the political subdivision or state agency, while acting within the scope of his/her office or employment, under circumstances in which the political subdivision or state agency, if a private person, would be liable to the claimant for the injury or death.

Under the bill, an individual who is a victim of child sexual abuse or an individual with a developmental disability who is a victim of sexual abuse may bring a tort claim arising from the child sexual abuse against a political subdivision or a state agency.

The State and Political Subdivisions Sexual Abuse Liability Act constitutes a waiver of the sovereign immunity of the state and all political subdivisions, and an action under the Act is not subject to the State Tort Claims Act or the Political Subdivisions Tort Claims Act or the limitations or requirements in such acts, including, but not limited to, limits on recoverable damages, limits on the availability of a jury trial, notice requirements, and statutes of limitations.

Criminal prosecution of any sexual abuse is not required to maintain a civil action under the State and Political Subdivisions Sexual Abuse Liability Act.

There is no time limitation for an action against the individual or individuals directly causing an injury or injuries suffered by a plaintiff when the plaintiff was an individual with a developmental disability and was a victim of sexual abuse, if the abuse occurred (i) on or after the effective date of this act, or (ii) prior to the effective date of this act, if the action was not previously time barred.

An action may only be brought within the later of:

- (i) Four years after the abuse; or
- (ii) Twelve years after the plaintiff’s twenty-first birthday.

Transgender Issues

LB 730	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Kauth	Government	Require schools and state agencies to designate restrooms and locker rooms based on sex and require state agencies to define an individual's sex as either male or female for purposes of rules and regulations, the enforcement of administrative actions, and adjudication of disputes

LB 730 is applicable to both public schools and postsecondary institutions. It also applies to state agencies, which include any department, agency, board, bureau, or commission of the state or any other entity whose primary function is to act as an instrumentality or agency of the state.

Restrooms

As it relates to public schools, school boards would be required to designate each group restroom within each school building as one of the following: (1) for use by females, (2) for use by males, (3) single occupancy, or (4) for use by families.

A school board may not:

- (i) Allow a male to use a restroom designated for use by females; or
- (ii) Allow a female to use a restroom designated for use by males.

This would not apply to:

- (i) An individual entering a restroom under the following circumstances:
 - Entrance for custodial, maintenance, or inspection purposes, so long as such individual takes reasonable steps to ensure that no individual of the opposite sex is in a state of undress prior to entering the restroom; or
 - Entrance to render emergency assistance; or
- (ii) A parent or caregiver bringing a minor child or an individual with a disability that is of the opposite sex of such parent or caregiver into a restroom designated for such parent's or caregiver's sex.

Locker Rooms

School boards would be required to designate each locker room within each school building as one of the following: (1) for use by females, (2) for use by males, or (3) single occupancy.

School boards may not:

- (i) Allow a male to enter or use a locker room designated for and being used at such time by one or more females; or

- (ii) Allow a female to enter or use a locker room designated for and being used at such time by one or more males.

This would not apply to:

- (i) Entrance for custodial, maintenance, or inspection purposes, so long as such individual takes reasonable steps to ensure that no individual of the opposite sex is in a state of undress prior to entering the locker room;
- (ii) Entrance to render emergency assistance; or
- (iii) Entrance by a coach, athletic trainer, or other authorized official or school employee, so long as such individual takes reasonable steps to ensure that no individual of the opposite sex is in a state of undress prior to entering the locker room.

School boards must adopt a policy implementing these provisions. The policy must also include provisions regarding the conduct of visitors and the public.

Other Provisions

An individual born with a diagnosis of a disorder or difference in sex development must have the relevant legal protections and accommodations afforded under the federal Americans with Disabilities Act of 1990, as amended.

School boards or any official or employee of a public school may not retaliate against any individual for reporting in good faith a violation of this legislation or related rules, regulations, or policies.

Memorandum
RE: LB 399
May 16, 2019
Page 4

COMMITTEE ON AMERICAN CIVICS CHECKLIST

For the calendar year 2025, the Board appointed the following three members to serve on the Committee on American Civics: Amy Wemholt, Tyler Kunkels, and Justin Staric.

The Committee on American Civics met on the following dates: 1/15/26 and _____ . (At least two meetings per year are required.) The Committee accepted public testimony on the following date: 1/19/26.

The Committee completed the following tasks (check when completed):

Minutes of the Committee on American Civics' meetings have been kept and show the time and place of the meeting, which members were present or absent, and the substance and details of all matters discussed.

Confirmed the District's social studies curriculum is aligned with NDE standards.

Confirmed that the District's social studies curriculum stresses the required patriotic themes.

Confirmed that the District's social studies curriculum includes a requirement, in accordance with state law, that high school students (i) complete a written test; (ii) attend a public meeting; or (iii) present or write a paper on an appropriate topic.

Confirmed that the curriculum approved by the Committee is available for public inspection.

Confirmed that the District's social studies curriculum includes all required components, in accordance with state law and NDE standards, including (a) one hour per week of patriotic instruction for grade levels below sixth grade; (b) a set amount of time to teach American history for grade levels from fifth grade to eighth grade; and (c) at least two courses in high school that teach American civics.

Confirmed that the District will conduct appropriate patriotic exercises for the following holidays: George Washington's birthday, Abraham Lincoln's birthday, Dr. Martin Luther King, Jr.'s birthday, Native American Heritage Day, Constitution Day, Memorial Day, Veterans Day, and Thanksgiving Day.

Report to the Committee on American Civics – LB 399

District Compliance and Civic Education Practices (PK–Grade 3)

This report outlines how our district ensures compliance with the civic education and patriotic instruction requirements outlined in LB 399. Our schools are committed to instilling respect for our nation, its history, and its civic values beginning at the earliest grade levels.

Daily Patriotic Practice

Each classroom in Prekindergarten through Grade 3 begins the school day by reciting the Pledge of Allegiance. This daily practice reinforces respect for the United States, its flag, and the responsibilities of citizenship.

Instruction in National Symbols and Traditions

All students receive direct instruction on the proper conduct and presentation of the American flag, ensuring that even our youngest learners understand appropriate respect for national symbols.

Third-grade students receive focused instruction on the history and meaning of “The Star-Spangled Banner” through both their music classes and homeroom curriculum. To further connect learning with real-world civic participation, third-grade students perform the National Anthem for the entire community during halftime at the Hall of Fame Induction Game, providing a meaningful public expression of patriotism.

Civic and Social Studies Instruction

Each Kindergarten through Grade 3 classroom receives a minimum of 100 minutes of social studies instruction per week, providing students with consistent learning opportunities related to civics, American history, and community responsibilities.

Veterans Recognition and Community Partnerships

In the fall of this school year, all PK–Grade 3 classrooms were honored with a Certificate of Appreciation from the Veterans of Foreign Wars of the United States Auxiliary in recognition of our students’ efforts to show respect and appreciation for veterans and the values they defend.

Observance of Patriotic Holidays

The district conducts appropriate and developmentally appropriate patriotic exercises in recognition of the following significant civic and historical observances:

- George Washington’s Birthday
- Abraham Lincoln’s Birthday
- Dr. Martin Luther King Jr. Day
- Native American Heritage Day
- Constitution Day
- Memorial Day
- Veterans Day
- Thanksgiving Day

These observances support student understanding of the people, principles, and events that have shaped our nation. These holidays are observed and celebrated during the school year through a variety of classroom activities, units, art projects, and celebrations.

Grounds and Facilities Committee Meeting – 1/16/2026

Updated: 1/19/2026

The committee met at 7:30 am on January 16, 2026, in the High School. We met with Mr. Kraus and Brad Vodicka to discuss the current boiler issues. We currently have two identical boilers (from different years) but one had a leak that ruined internal components. Brad and Hayes alternated the two, running one 4 - 6 weeks then switching to the other; both running simultaneously is only required on really cold days. They will save any parts they can to use on the remaining boiler.

We received 2 bids from Hayes which included Option 1: Replace with a like model to the current one that is out of commission. The cost would be \$67,100. Option 2: Replace with a high efficiency unit, the cost would be \$82,500. With the high efficiency unit there will be additional electrical work and some roof work for new penetrations. We do not have those additional costs.

We have an additional estimate to remove a boiler that has not been in use for some time. They provided an estimate to remove the boiler with a cost of \$5,700. We confirmed that any piping run to this unit would be capped as necessary as part of the cost. In removing this boiler, it will be less labor intensive to replace the current boiler as access would be directly out of the west of the building.

Labor Warranty: Hayes Mechanical warrants its workmanship for 1 year.

Parts Warranty: If any replacement part or item of equipment installed by Hayes Mechanical proves defective, Hayes Mechanical will extend to the customer the benefits of any warranty that Hayes Mechanical has received from the manufacturer.

Additional Information from Nick Peterson, Field Supervisor, Hayes Mechanical:

We have quite a few of these Knight boilers and I do believe they will run longer than he is even estimating but wanted to give you the manufacturer's rep answer. If you need anything else let me know.

1. Manufacture warranty
 - I've attached the Lochinvar Warranty. 10 Year warranty on the heat exchanger and 1 year on parts. These are warranties on manufacturer's defects so please keep that in mind.
2. Expected lifespan of the Knight
 - If properly maintained I would expect the boiler to operate for 20 heating seasons or 10 years if they are running it constantly for reheat coils.
3. Energy savings from upgrade of old 80% boiler

- There will most likely be dramatic gas savings but I won't be able to give precise values. The Knights are 97% efficient with 10:1 turndown. I believe the currently installed LES will either be on/off or possible 2 stage. During part load conditions the Knight will be able to modulate down to the heat load needed, where the LES boiler would most likely have to go full fire for any load.

Business OperationsShort-Term Investing

The Superintendent or Superintendent's designee has the responsibility of investing funds in savings accounts, certificates of deposit, United States Government Securities and other legally approved investments. The interest received on any investments shall be credited to the fund from which the money was taken to make the investment, or in such other manner as may be permitted by law and in the best interests of the District's financial responsibilities.

Legal Reference: Neb. Rev. Stat. Sec. 79-1043

Date of Adoption: August 2023

Business OperationsDepository

The Treasurer of the Board shall deposit the funds received in a bank situated within the boundaries of the district.

The depository bank or banks shall be, from time to time, designated by the Board by formal resolution. Such designation may be withdrawn at any time by the Board by formal resolution entered upon its records.

If there is no bank within the district, or if the bank refuses or neglects to make application as a depository, the board may designate any bank that is a state bank or national bank within the State.

Legal Reference: Neb. Rev. Stat. Sections 77-2350 and 77-2350.1

Date of Adoption: August 2023

Business OperationsInvestments

Funds not needed for immediate obligations may be invested. Such investments must be in accordance with state statutes. The Board hereby authorizes the following investment vehicles that may be utilized with District funds: collateralized local bank certificates of deposit, United States treasuries (bills, notes or bonds), United States government agency securities (bonds or notes), Nebraska Liquid Asset Fund, Nebraska Public Agency Investment Trust, commercial paper graded “AAA” or “Prime-1” by Standard and Poor’s or Moody’s, and trusts which invest in U.S. government or agency securities or interests in guaranteed student loans and certificates of deposit insured by the Federal Deposit Insurance Corporation (FDIC).

No bank, capital stock financial institution, or qualifying mutual financial institution may invest District funds in any investment vehicle other than those identified in this policy.

Legal Reference: Neb. Rev. Stat. Sec. 77-2341
 Neb. Rev. Stat. Sec. 77-2387, et seq

Date of Adoption: August 2023

Business OperationsPurchasing Policies

The Superintendent shall ensure that all purchases are made in the interest of economy and efficiency. Where necessary, standards and procedures shall be established to accomplish the following policies of the Board of Education:

1. Purchases up to \$10,000. For the greatest efficiency in expediting purchases, the administration shall be authorized to purchase any item specifically budgeted which has a sale price within the established limit.
2. Purchases from \$10,000 up to \$90,000. The Superintendent shall request the submission of proposals for purchases which have a sale price within the established limit. The Superintendent shall receive and evaluate all proposals in making a recommendation to the Board of Education for acceptance. The Board of Education may review all proposals submitted relating to the recommended purchase. Since this is a proposal system, not a bidding process, the school district in no way shall be obligated to arbitrarily award the contract to the lowest proposal, but shall reserve the right to reject any and all proposals or to waive any informality in any proposal it deems advisable, and to award to the proposer which, in its opinion, is most desirable.
3. Purchases of \$90,000 and above. The Superintendent shall advertise for sealed bids which shall be opened in conformity with any applicable laws and in compliance with any procedures established by the Superintendent. The Board retains the right to determine the responsibility of the bidders, and shall award the contract to the lowest responsible bidder meeting specifications, be the bidder a member or apart from the local community.
4. These purchasing limits or requirements will not apply in the event of a time-sensitive purchase, or a purchase where these requirements would not reasonably or practically apply, as long as the Superintendent obtains prior approval from the Board President, and the Board of Education subsequently ratifies said purchase at a subsequent Board meeting.
5. Any school employee who orders any supplies or equipment outside of that which has been included in the annual budget and without written authorization of the principal or Superintendent shall be personally liable for payment for the supplies or equipment purchased.
6. School employees or students purchasing supplies and equipment out of an activity account must first secure a purchase order from the principal authorizing the purchase. Failure to do so will cause the person to be personally liable for payment for the supplies or equipment purchased.
7. The District need not comply with the bidding requirements if the District purchases property from the Nebraska State Purchasing Bureau, so long as the Nebraska State

Purchasing Bureau competitively bid the purchase of property.

8. Notwithstanding anything to the contrary, no employee may enter into any agreement or understanding on behalf of the District that may financially benefit the employee, member of the employee's immediate family, or a business with which the employee is associated, unless the Board of Education approves such contract or arrangement in advance.

Credit Card Purchasing Program

1. The Board of Education authorizes the Superintendent or designee to contract with one or more financial institutions, card-issuing banks, credit card companies, charge card companies, debit card companies, or third-party merchant banks capable of operating a purchasing card program on behalf of the District.
2. The Board of Education delegates to the Superintendent or designee: (a) the determination of the type of purchasing card or cards to be utilized in the District's purchasing card program; and (b) the determination of which employees shall be approved or disapproved to be assigned a purchasing card in the District's purchasing card program. The Superintendent shall submit the approved names to the Board, from time to time.
3. The District's purchasing card program may only be utilized for the purchase of goods and services for and on behalf of the District. No officer or employee of the District shall use a purchasing card for any unauthorized use.
4. An itemized receipt for purposes of tracking expenditures shall accompany all purchasing card purchases. In the event that a receipt does not accompany an authorized cardholder's purchase, the Superintendent or designee shall temporarily or permanently suspend said cardholder's purchasing card privileges.
5. Upon the termination or suspension of employment of an individual using a purchasing card, the Superintendent or designee shall immediately close such individual's purchasing card account and said employee shall immediately return the purchasing card.

Legal Reference: Neb. Rev. Stat. Sec. 13-610
Neb. Rev. Stat. Sec. 49-1401, et seq

Date of Adoption: August 2023
Revised: June 2024

Business OperationsContracting for Services

Contractual services which by their nature are not adapted to award by competitive bidding, such as contracts for the services of individuals possessing a high degree of professional skill, where the ability or fitness of the individual plays an important part, are not subject to bid but are subject to approval by the Board of Education in conformity with established policy.

Every contract for services to be provided to Syracuse Dunbar Avoca Public Schools shall require that the contractor use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska. Such requirement shall be deemed to be included and a part of the terms of every contract for services with the School District, including but not limited to oral contracts.

For any company that submits a bid or proposal for any technology-related product or service, and before entering into any contract with any company for any technology-related product or service, the company must certify that: (1) the company is not a scrutinized company (as defined by law); (2) the company will not subcontract with any scrutinized company for any aspect of the performance of the contemplated contract; and (3) that any products or services to be provided do not originate with a scrutinized company. The District will not knowingly enter into any contract with any scrutinized company.

Legal Reference: Neb. Rev. Stat. Sec. 4-114
LB 1300 (2024)

Date of Adoption: August 2023
Revised: June 2024

Business Operations

Paying for Goods and Services

At a regularly scheduled meeting of the Board the administration shall present a list of bills for which payment is due, for the approval of the Board of Education. Supporting documents to verify payment shall be available for review upon request.

Date of Adoption: August 2023

Business Operations

Report of Treasurer

The Treasurer shall submit a monthly reconciliation to the Board which shall include:

1. Balances
2. Receipts
3. Disbursements
4. Investments

Date of Adoption: August 2023

Business OperationsPeriodic Audit

An audit of the accounts of the school district shall be made annually by a certified public accounting firm selected by the Board. The audit examination shall be conducted in accordance with generally accepted auditing standards, shall comply with the current rules and regulations approved by the State Board of Education, and shall include all funds over which the Board has direct or supervisory control.

Legal Reference: Neb. Rev. Stat. Sec. 79-1229
NDE Rule 1

Date of Adoption: August 2023



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REPORT



SYRACUSE-DUNBAR-AVOCA PUBLIC SCHOOLS

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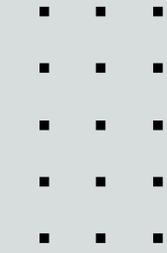


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Cultivating a positive culture where every individual can maximize their potential. We are the Rocket Family!





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Barry Janssen- President
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Justin Stark
Tyler Kreifels

DISTRICT ADMINISTRATION

David Kraus: Superintendent
Jarred Royal: 9-12 Principal
Leslie McIntosh: 4-8 Principal
Megan Gilkey: PK-3 Principal
Morgan Richards: SPED Director
Justin Royal: AD

PK- 12 STUDENT DEMOGRAPHICS ENROLLMENT

2019-2020: 779

2020-2021: 771

2021-2022: 795

2022-2023: 793

2023-2024: 784

2024-2025: 791



STUDENT DATA COMPARISON

<u>Students</u>	<u>SDA</u>	<u>State</u>
Free/Reduced Lunch	18.71%	50.53%
SPED	14.21%	17.07%
High Ability	5.55%	13.13%
Attendance	95.22%	92.79%
Graduation Rate	95.56%	87.68%

STUDENT PERFORMANCE COMBINED ALL GRADES

<u>Data Years</u>	<u>ELA</u>	<u>Math</u>	<u>Science</u>
2018-2019	62%	64%	84%
2021-2022	60%	66%	86%
2022-2023	71%	83%	86%
2023-2024	80%	86%	86%
2024-2025	76%	86%	89%

NSCAS ACT

PERCENT MEETING EXPECTATIONS

<u>Data Years</u>	<u>ELA</u>	<u>Math</u>	<u>Science</u>
2018-2019	62%	72%	57%
2021-2022	74%	65%	67%
2022-2023	62%	58%	60%
2023-2024	59%	64%	55%
2024-2025	76%	68%	68%



**DISTRICT
FINANCIAL
DATA**

VALUATIONS

2020-2021: \$854,896,365

2021-2022: \$886,490,848

2022-2023: \$912,951,598

2023-2024: \$1,025,506,892

2024-2025: \$1,101,732,093

STATE AID

2020-2021: \$144,644

2021-2022: \$107,511

2022-2023: \$119,774

2023-2024: \$1,290,212

2024-2025: \$1,333,727

LEVIES

<u>Years</u>	<u>General</u>	<u>Bond</u>	<u>Building</u>	<u>Total</u>
2020-2021	0.9260	0.0827	0.0118	1.0206
2021-2022	0.8987	0.0797	0.0227	1.0012
2022-2023	0.9167	0.0774	0.0165	1.0108
2023-2024	0.7518	0.0689	0.0492	0.8700
2024-2025	0.7240	0.0641	0.0424	0.8307

2024-2025 GENERAL FUND DISBURSMENTS

	Budgeted	Actual
•2020-2021	\$11,773,206	\$9,675,501
•2021-2022	\$12,562,932	\$10,130,983
•2022-2023	\$13,561,742	\$10,588,336
•2023-2024	\$13,708,310	\$10,981,811
•2024-2025	\$14,012,327	\$11,428,376

2024-2025 RECEIPTS

Taxes Local	\$5,785,189
Total County & ESU	\$65,051
Total Revenue from State	\$5,808,267
Total Revenue from Federal	\$544,301
Other	\$15,939
Total Receipts	\$12,218,747

Business OperationsInternal Controls

The District will develop and maintain internal control procedures as required by law and in accordance with sound fiscal monitoring practices that will ensure appropriate oversight of state and federal funds. The following internal control procedures will be utilized for all federal grants:

Generally: If the District receives federal awards, grants, or other funds, the District will:

- 1) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the District manages the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The District will endeavor to develop and align these internal controls consistent with the “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO);
- 2) Comply with the U.S. Constitution, federal statutes, regulations, and the terms and conditions of the federal award;
- 3) Evaluate and monitor the District's compliance with statutes, regulations and the terms and conditions of federal award;
- 4) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; and
- 5) Take reasonable cybersecurity and other measures to safeguard protected personally identifiable information and other information the federal awarding agency, or pass-through entity, designates as “sensitive” or the District considers sensitive, consistent with applicable federal, state, and local laws regarding privacy and responsibility over confidentiality.

Legal Reference: 2 C.F.R. § 200.303.

Management requirements: The District will manage equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until the District disposes of such equipment. The District will, as a minimum, meet the following requirements:

- 1) Maintain property records of the equipment (including equipment description, serial number or other identification number, source of funding, acquisition date, and the like);
- 2) Maintain a physical inventory procedure, with an inventory occurring at a minimum of every two (2) years;
- 3) Implement a control system to ensure safeguards for preventing property loss, damage, or theft;
- 4) Implement adequate maintenance procedures for the equipment; and
- 5) Implement sales and disposition procedures for the equipment to ensure the highest possible return.

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value of \$10,000 or less (per unit) may be retained, sold, or otherwise disposed of in accordance with the Board's Sale and Disposal of Property Policy.

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value in excess of \$10,000 (per unit), may only be sold or otherwise disposed of in accordance with the provisions of 2 C.F.R. § 200.313(e)(2)-(3).

Legal Reference: 2 C.F.R. §§ 200.313 & 200.303.

Procurement: The District will use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable federal law and the requirement standards imposed by law, including:

- 1) A procedure for micro-purchases (Under ~~\$1015~~,000);
- 2) A procedure for simplified acquisition thresholds (between ~~\$1015~~,000 to ~~\$250350~~,000);
- 3) A procedure for sealed bids (over ~~\$250350~~,000);
- 4) A procedure for competitive proposals (with an explanation for why sealed bids were not accepted if over ~~\$250350~~,000); and
- 5) A procedure for noncompetitive bids.

Legal Reference: 2 C.F.R. §§ 200.317 through 200.326.

Cross-Reference: Policies 3130 & 3131.

Contract Terms: All contracts funded (in whole or in part) by federal funds and/or federal awards must contain the following terms or, via this Policy, the following terms are required and incorporated into any such contracts:

- 1) An assurance that minority business enterprises and labor surplus area firms are used, when possible;
- 2) An Anti-Lobbying clause for all contracts, including an Anti-Lobbying Certification, for contracts exceeding \$100,000;
- 3) A Suspension and Debarment clause;
- 4) A provision for termination for cause and for convenience, including the manner by which it will be affected and the basis for settlement;
- 5) A clause that addresses administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and a provision for sanctions and penalties;
- 6) For contracts in excess of \$150,000, a clause addressing the Clean Air Act and the Federal Water Pollution Control Act;
- 7) A provision maintaining contract oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders;
- 8) A provision addressing the District's conflict of interest policies; and
- 9) A requirement that the contractor maintains records related to the contracted work.

Legal Reference: 2 CFR § 200.319(d); 2 CFR § 200.321; 2 CFR § 200, Appendix II(I); 2 CFR § 200, Appendix II(H); 2 CFR § 200, Appendix II(B); 2 CFR § 200, Appendix II(A); 2 CFR § 200, Appendix II(G); 2 CFR § 200.318(b); 2 CFR § 200.318(c)(1); 2 CFR § 200.318(i); 2 CFR § 200.324(a); 2 CFR § 200.324(b).

Federal Interest Reporting: The District will follow the required federal interest reporting and recording requirements, if applicable, for any real property or improvement interest financed, in whole or in part, with federal funds.

Legal Reference: 2 CFR §§ 200.310-200.313.

Record Retention: Financial records, supporting documents, statistical records, and all other related records pertinent to a federal award will be retained for a period of three (3) years from the date of submission of the final expenditure report or, for federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the federal awarding agency or pass-through entity in the case of a sub-recipient, or as otherwise specified by the federal award or federal law.

For all other records, the District will retain such records for the length of time as required by law.

Legal Reference: 2 C.F.R. § 200.333, 2 C.F.R. § 200.34 & 34 C.F.R. § 81.31.

Suspension and Debarment: The District will not contract with any entity or individual who has been debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities. Before entering into a contract regarding a federal award, the District will either: (1) verify that a vendor has not been debarred, suspended or otherwise excluded via SAM.gov, (2) collect a verification from that vendor; or (3) add a clause to the contract with the vendor. The District will maintain a copy of said verification or documentation.

Legal Reference: 2 C.F.R. § 200.213.

Financial Management: The District will maintain financial management systems to account for the federal funds, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award. These records will be sufficient to permit the District to prepare reports required by general and program-specific terms and conditions and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award. The financial management system will provide for the following:

- 1) Identifying all of the federal awards received and expended and the federal programs under which they were received;
- 2) Ensuring that accurate, current, and complete disclosure of the financial results of each federal award or program are maintained in accordance with reporting requirements;
- 3) Maintaining records and documentation that sufficiently identify the amount, source, and expenditure of funds for federally funded activities;
- 4) Ensuring effective controls over accountability and safeguards for all funds, property, and other assets;
- 5) Comparing actual expenditures with budget amounts for each federal award;
- 6) Ensuring payments of federal funds are made in accordance with applicable law, including 2 CFR § 200.305; and
- 7) Determining the allowability of costs in accordance with applicable law and the conditions of the federal award.

Legal Reference: 2 C.F.R. § 200.302.

Program Income: The District will consult with the federal awarding agency and refer to the applicable law and federal program terms and conditions to determine how to account for, deduct and otherwise handle income from federal programs.

Legal Reference: 2 C.F.R. § 200.307.

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 District's cost sharing or matching, when such contributions meet all of the following criteria:

- 1) Are verifiable from the District'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 the applicable Cost Principles requirements;
- 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 the law or terms and conditions of the federal award, as applicable.

Legal Reference: 2 C.F.R. § 200.306.

Compensation: Compensation for personal services includes all remuneration for services of employees rendered during the period of performance under the federal award, including, but not limited to wages, salaries, and fringe benefits. Costs of compensation may be allowable under federal law and the federal grant to the extent that they satisfy the following requirements:

- 1) Is reasonable for the services rendered; and
- 2) Conforms to the established written expectations of the District, as applied consistently to both federal and non-federal activities.

If the District intends to charge compensation to federal awards, such charges will be based on records that accurately reflect the work performed, and will:

- 1) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- 2) Be incorporated into the official records of the District;
- 3) Reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of compensated activities;
- 4) Encompass both federally assisted, and all other activities compensated by the District on an integrated basis, but may include the use of subsidiary records as defined in the District's written procedures;
- 5) Comply with the established accounting policies and practices of the District; and
- 6) Differentiate and account for the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) federal award; a federal award and non-federal award; an indirect cost activity and a direct cost activity; two (2) or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

Any leave and/or fringe benefits charged to a federal award must satisfy all criteria set forth in 2 C.F.R. § 200.431(b) and/or (c).

Budget estimates will generally not be used to support charges to federal awards but may be used for interim accounting purposes.

Legal Reference: 2 C.F.R. §§ 200.430 & 200.431.

Federal Funds for Construction Projects: If the District is granted the authority to use federal funds for a construction project, the District will follow the Davis-Bacon and Related Acts, including the payment of “prevailing wages” to those who work on the job site, as well as the contractor bonding requirements.

Legal Reference: 40 U.S.C. § 3141, et seq; 2 C.F.R. § 200.326.

Capitalization and Depreciation: The District will follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E, when charging these specific expenditures to a federal grant. When applicable, District staff will check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, federal, state, or program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those requirements. The following rules of allowability apply to equipment and other capital expenditures:

- 1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the federal awarding agency or pass-through entity.
- 2) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$10,000 or more have the prior written approval of the federal awarding agency or pass-through entity.
- 3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the federal awarding agency or pass-through entity.
- 4) Allowability of depreciation on buildings, capital improvements, and equipment shall be in accordance with 2 CFR § 200.436 and 2 CFR § 200.465.
- 5) When approved as a direct cost by the federal awarding agency or pass-through entity under Sections A - C, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the federal awarding agency.
- 6) If the District is instructed by the federal awarding agency to otherwise dispose of or transfer the equipment, the costs of such disposal or transfer are allowable.

- 7) Any depreciation will be computed, charged, and recorded in a manner consistent with federal regulations and any requirements of the federal awarding agency.

Legal Reference: 2 C.F.R. §§200.436 & 200.439.

Conflict of Interest: No District employee, agent, or Board Member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by or with federal funds. A “conflict of interest” includes, but is not limited to, a financial or other interest in or a tangible personal benefit from federal funds that would directly or indirectly benefit either (1) the employee, agent, or board member; (2) any member of their immediate family; or their spouse or partner, or (3) an organization that employs or is about to employ those individuals. District employees, agents, and Board Members may only accept gratuities, favors, or anything of monetary value from federally funded contractors in accordance with the District’s Conflict of Interest Policy. Any District employee, agent, or Board Member who knowingly violates these terms may be subject to discipline, up to and including termination of employment and/or referral for possible criminal prosecution.

Legal Reference: 2 C.F.R. §§ 200.112 & 200.318.

Unexpected or Extraordinary Circumstances: For all federal awards, if the District does not currently have in place a sufficient policy that addresses extraordinary circumstances, such as those caused by COVID-19, the District may amend or create a policy at a later date in order to put emergency contingencies in place for federal and non-federal similarly situated employees. If the conditions exist for charges to be made to the federal grant, then charges may also be made to any non-federal sources that are used by the District in order to meet a matching requirement. The District will take other steps to comply with federal award requirements in the event of unexpected or extraordinary circumstances.

Legal Reference: 2 C.F.R. § 200, et seq.

Travel Costs: Travel costs (including transportation, lodging, subsistence, and related items) incurred by an employee who travels on official business for a federal award may only be charged to the federal award on an actual cost basis, a per diem or mileage basis, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip. The District will ensure that the method used will be consistent with the method normally allowed in similar circumstances in the District’s other travel and Board Policies. Any travel costs charged directly to a federal award must be documented to justify that (1) the individual’s participation is necessary for the federal award and (2) the costs are reasonable and consistent with the District’s travel costs and expectations. All travel costs must be reasonable and not in excess of what the District typically allows for other travel. All reasonable rates and amounts will be consistent with the rates and amounts established under 5 U.S.C. 5701-11.

Legal Reference: 2 C.F.R. § 200.475

Date of Adoption: [Insert Date]

2026 – 2027 SDA School Calendar

(Approved: Date: Draft 5)

AUGUST '26

S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

3 – 7 Staff Flex Day
 10 Teachers Only
 11 Teachers Only
 12 Teachers Only
 13 First Day of School
 13 Start of Semester 1
 13 Start of Quarter 1

SEPTEMBER '26

S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

7 No School
 25 Elementary 12:45 Dismissal
 MS and HS 1:00 Dismissal
 30 Elementary 12:00 Dismissal
 MS and HS 12:15 Dismissal
 30 Parent Teacher Conferences

OCTOBER '26

S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

1 Teachers Only
 2 No School
 16 Elementary 12:45 Dismissal
 MS and HS 1:00 Dismissal
 16 End of Quarter 1 (44 days)
 19 Start of Quarter 2

NOVEMBER '26

S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

25 No School
 26 No School
 27 No School

DECEMBER '26

S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

18 Elementary 12:45 Dismissal
 MS and HS 1:00 Dismissal
 18 End of Quarter 2 (42 Days)
 18 End of Semester 1 (86 days)
 21 - 31 No School

JANUARY '27

S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

1 No School
 4 Teachers Only
 5 Start of Semester 2
 5 Start of Quarter 3

FEBRUARY '27

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

5 Elementary 12:45 Dismissal
 MS and HS 1:00 Dismissal
 11 Elementary 12:00 Dismissal
 MS and HS 12:15 Dismissal
 11 Parent Teacher Conferences
 12 No School

MARCH '27

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

11 End of Quarter 3 (46 days)
 11 Teachers Only
 12 No School
 15 Start of Quarter 4
 26 No School
 29 No School

APRIL '27

S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

9 Teachers Only
 23 Elementary 12:45 Dismissal
 MS and HS 1:00 Dismissal

MAY '27

S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

8 Graduation – 4:00 pm
 20 Elementary 12:45 Dismissal
 MS and HS 1:00 Dismissal
 20 End of Quarter 4 (46 Days)
 20 End of Semester 2 (92 days)
 21 Teachers Only

3 Snow days have been built into the calendar. If we do not use those days they will be removed from the end of the calendar.

Start of Term / Students Return	Early Student Dismissal	School Times: Elementary School 8:20 - 3:15 Middle School and High School 8:20 - 3:28	
Teachers Only	Parent/Teacher Conferences		
No School			

ADDITIONAL SERVICES AUTHORIZATION

CHANGE AUTHORIZATION NO.: #01-V3

DATE: 1/16/2026

PROJECT: Syracuse-Dunbar-Avoca PS Master Plan

PROJECT #: 23133

TO: David Kraus, Superintendent
Syracuse-Dunbar-Avoca Public Schools

Rationale for Additional Services:

As discussed with the Building and Grounds Committee recently, following are the points for which additional services are requested:

- 1) The school district's original bond schedule for running a bond in 2033 was not disclosed or understood in the RFP and invitation for interview, when we interviewed for the project, and thus not included our original schedule and fees within the original contract. Through BVH's work, we have found ways to potentially bring this forward to 2027 which benefits both parties.
 - a) BVH's original contract included 7 months for the facility audit, educational alignment and master planning efforts. Community engagement was presumed to be concurrent with the aforementioned processes and the contract included benchmarks for those combined processes.
 - b) BVH was first advised when we presented the facility audit and educational alignment results of the 2033 bond timeline when we brought up the first community engagement meeting.
 - c) We agreed to continue with master planning as an act of good faith. 2 to 3 meetings were anticipated for the master planning phase in the original contract.
 - i) Four meetings have been held since; studying a wide variety of options, conducting a prioritization exercise, studying building grade configuration options, estimating construction costs, and studying bond financing costs and options on 12/3/2024, 1/29/2025, 7/30/2025, and 10/22/2025. 23 master plan design options have been studied with cost estimates developed for each.
- 2) Efforts anticipated for this pre-bond phase were much lower than what we have spent due to the above items. BVH has expended over \$100,000 to date, not including our consulting engineers who contributed to the facility audit and have advised on the master planning design options and estimates. We would normally anticipate somewhere around one-third of this effort after the steps outlined above. We would also normally anticipate a bond election after this amount of effort. A

BVH ARCHITECTURE

report of the efforts to date by the BVH team is provided separately from this contract amendment.

- 3) After we commenced work on your project BVH hired Mark Shepard, a retired school superintendent who has additional experience and expertise in school bond finance, project design, community engagement through a school administrator's lens from past experience. We believe this added value of Mark Shepard's involvement in your project greatly benefits Syracuse-Dunbar-Avoca Public Schools and merits consideration as well.
- 4) We estimate BVH efforts through a potential Spring 2027 bond election to include:
 - a) 4-5 additional master plan design meetings
 - b) 5-6 School Board/Committee Meetings
 - c) 3-4 community engagement meetings
 - d) 8-10 Zoom/phone meetings with Superintendent Kraus and other administrators

Effort estimate for Items above:

4a) The estimated effort for this is \$50,000 based on the current state of design development, the number of options being considered, and the forecasted efforts needed to develop priorities, refine the master plan options and develop further estimates, and create phasing plan options.

4b-d) The estimated effort for this is \$30,000.

Total estimated effort: \$80,000. One-fourth (1/4) of this cost will be invoiced, with the remaining amount to be considered an additional investment in the future project, provided BVH is retained for the project(s) resulting from a successful bond election.

I appreciate the opportunity to present this information for your consideration. If further discussion is warranted, please do not hesitate to let me know. If this additional services authorization meets your approval, please execute and return a copy of this document.

See next page for the additional services authorization form.

BVH ARCHITECTURE

In accordance with the Agreement dated 1/12/2024, the following changes are incorporated upon execution of this Additional Services Agreement:

Change in Architectural Fees:

Add \$20,000.00 (Twenty thousand dollars, no cents) to the Architect's compensation. This will be invoiced on an hourly, not to exceed basis to reflect 25% of our efforts going forward to the anticipated Spring 2027 bond election.

Change in Schedule:

The Owner and Architect agree this amendment will serve for the efforts noted herein through an anticipated Spring 2027 bond election.

Respectfully submitted,
BVH ARCHITECTURE



Cleve Reeves, AIA, ALEP
Principal

Accepted,
Syracuse-Dunbar-Avooca Public Schools

Signed: _____

Name: _____

Date: _____

HAYES MECHANICAL
ESTABLISHED 1918
11825 Olive Street LaVista, NE 68128

January 15, 2026

SDA Public Schools
1500 Education Dr.
Syracuse, NE 68446

Phone: 402-269-2383

Reference: Mechanical Bid Proposal 15-26-011
Subject: Replace LES boiler #3 with High Efficiency Lochinvar
Attention: David Kraus

We are pleased to submit our quotation which includes labor and materials for the above referenced project. Our proposed scope is listed below.

Inclusions, our proposal does include the following items:

- Straight time labor
- All associated permits and inspections
- Mobilization of manpower, tools, and equipment to the jobsite
- Lock out and isolate any associated hazardous energy sources for safety
- Drain the hot water piping and boiler
- Disconnect supply and return piping to the existing boiler
- Disconnect the flue vent connector from boiler
- Remove all boiler flue inside the mechanical room
- Disconnect and remove gas piping up to natural gas header
- Install a new isolation valve on natural gas line
- Remove existing LES boiler and recycle properly
- Remove the existing boiler pipe connections back to supply and return header
- Install new tees on supply and return headers to increase pipe size for new boiler connections per manufacturer's recommendations
- Clean off existing housekeeping pad
- Set new **Lochinvar KXB-1000N** High Efficiency Condensing Boiler on pad
- Furnish and install new boiler isolation valves
- Furnish and install magnetic strainer filter on boiler supply piping
- Furnish and install new boiler circulation pump
- Furnish and install natural gas piping with new regulator and isolation valve
- Furnish and install condensate neutralizer kit and route to floor drain
- Replace backflow preventer on make-up water line along with a new pressure regulating valve
- Set expansion tank air pressure to proper system water pressure
- Fill system with water, vent air and check for leaks
- Provide Insulation Contractor to cover new piping
- Route new flue vent and combustion air piping in mechanical room through roof

24-HOUR SERVICE * PHONE 402-502-0299 * FAX 402-502-6584
A FULL SERVICE CONTRACTOR * AN EQUAL OPPORTUNITY EMPLOYER

HAYES MECHANICAL
ESTABLISHED 1918
11825 Olive Street LaVista, NE 68128

- Check gas piping for leaks
- Perform factory authorized start-up of boiler including combustion analysis
- Verify proper water flow through boiler
- Leave a copy of combustion analysis with boiler
- Cleanup of our own work
- Demobilize all tools, equipment and manpower from the jobsite

Exclusions, our proposal does not include the following items:

- Overtime
- Double time or holiday work
- Any shift work
- Liquidated damages
- Engineering
- Performance or payment bond
- Temporary facilities
- Dumpster
- Any work not specifically listed within the inclusion
- General construction subcontractor or any general site construction work
- Electrical contractor and any associated wiring- including emergency stop switches installation
- Roofing contractor and any associated waterproofing
- Fire protection subcontractor or any associated fire protection work
- Controls subcontractor or any associated building automation work
- Any abatement services or work with hazardous substances including but not limited to asbestos, lead, mercury, or inorganic arsenic
- Demolition contractor (Hayes Mechanical will self-perform this work)
- Any additional modifications or repairs not specifically outlined in the Inclusions section above
- Water treatment or water treatment subcontractor
- Flushing or cleaning of hot water system

Clarifications:

1. Customer shall permit Hayes Mechanical to start and stop the equipment as necessary to perform required services.
2. Services are being performed as required by the Customer and it is specifically understood that Hayes Mechanical has not had a previous opportunity to inspect the totality of the system, the equipment, or the maintenance records.
3. Under no circumstances, whether arising in contract, tort (including negligence), equity or otherwise, will Hayes Mechanical be responsible for loss of use, loss of profit, increased operating or maintenance expenses, claims of Customer's tenants or clients, or any special, indirect, or consequential damages.
4. Our price is based upon performing this work on the following schedule:
 - Work to be completed on one (1) – eight (8) hour shift per day, Monday through Friday, excluding holidays.
 - Our proposal assumes access to all areas of work, uninterrupted from 6:00 a.m. to 6:00 p.m. Monday through Friday, throughout the duration of the project.
 - Any costs incurred due to delays in the work not caused by Hayes Mechanical will be reimbursable on a time and material basis.
5. Hayes Mechanical will provide insulation of the new pipe we have installed. Replacement of existing missing or damaged insulation unaffected by the replacement of the boiler is excluded from this proposal.
6. Any costs within this proposal related to commodity items such as steel, copper, etc., are currently valid for 48 hours. Upon award of job, the customer will be advised of any pricing revisions (up or down) which may affect the overall pricing of this agreement. This clarification is due to current market volatility and will be reevaluated as commodity pricing begins to stabilize.
7. Boiler is in stock
8. All doorways in the boiler room will need an emergency boiler stop switch that will shut off power to all boilers.

Warranty

- Labor Warranty: Hayes Mechanical warrants its workmanship for year
- Parts Warranty: If any replacement part or item of equipment installed by Hayes Mechanical prove defective, Hayes Mechanical will extend to the Customer the benefits of any warranty that Hayes Mechanical has received from the manufacturer.

Taxes

- All applicable sales taxes are excluded from this proposal

Pricing:

Our price for the work outlined above is: **EIGHTY-TWO THOUSAND FIVE HUNDRED DOLLARS..... \$82,500.00**

- **ADD FOR REMOVAL OF DECOMMISSIONED KEWANEE BOILER: FIVE THOUSAND SEVEN HUNDRED DOLLARS.....\$5,700**

Terms:

- This proposal may be withdrawn if not accepted within 30 days
- Payment terms are net 30 days

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified; payment will be as outlined above.

Accepted by Customer:

Name: _____
Signature: _____
Title: _____
Date: _____

Hayes Mechanical

Name: Nick Petersen
Signature: _____
Title: Field Supervisor
Date: January 15, 2026

HAYES MECHANICAL
ESTABLISHED 1918
11825 Olive Street LaVista, NE 68128

January 15, 2026

SDA Public Schools
1500 Education Dr.
Syracuse, NE 68446

Phone: 402-269-2383

Reference: Mechanical Bid Proposal 15-26-022
Subject: Replace LES boiler #3 with Aldrich AVR-1200
Attention: David Kraus

We are pleased to submit our quotation which includes labor and materials for the above referenced project. Our proposed scope is listed below.

Inclusions, our proposal does include the following items:

- Straight time labor
- All associated permits and inspections
- Mobilization of manpower, tools, and equipment to the jobsite
- Lock out and isolate any associated hazardous energy sources for safety
- Drain the hot water piping and boiler
- Disconnect supply and return piping to the existing boiler
- Disconnect the flue vent connector from boiler
- Remove all boiler flue inside the mechanical room
- Disconnect and remove gas piping up to natural gas header
- Install a new isolation valve on natural gas line
- Remove existing LES boiler and recycle properly
- Remove the boiler pipe connections back to existing ball valves
- Clean off the existing housekeeping pad
- Set new **Aldrich AVR-1200 with modulating burner** on pad
- Furnish and install new boiler isolation valves
- Furnish and install new boiler circulation pump
- Connect boiler supply and return to existing piping
- Furnish and install natural gas piping with new regulator and isolation valve
- Connect boiler flue to existing flue piping
- Replace backflow preventer on make-up water line along with a new pressure regulating valve
- Set expansion tank air pressure to proper system water pressure
- Fill system with water, vent air and check for leaks
- Provide Insulation Contractor to cover new piping
- Check gas piping for leaks
- Perform factory authorized start-up of boiler including combustion analysis
- Verify proper water flow through boiler
- Leave a copy of combustion analysis with boiler
- Cleanup of our own work
- Demobilize all tools, equipment and manpower from the jobsite

24-HOUR SERVICE * PHONE 402-502-0299 * FAX 402-502-6584
A FULL SERVICE CONTRACTOR * AN EQUAL OPPORTUNITY EMPLOYER

Exclusions, our proposal does not include the following items:

- Overtime
- Double time or holiday work
- Any shift work
- Liquidated damages
- Engineering
- Performance or payment bond
- Temporary facilities
- Dumpster
- Any work not specifically listed within the inclusion
- General construction subcontractor or any general site construction work
- Electrical contractor and any associated wiring- including emergency boiler stop switches installation
- Roofing contractor and any associated waterproofing
- Fire protection subcontractor or any associated fire protection work
- Controls subcontractor or any associated building automation work
- Any abatement services or work with hazardous substances including but not limited to asbestos, lead, mercury, or inorganic arsenic
- Demolition contractor (Hayes Mechanical will self-perform this work)
- Any additional modifications or repairs not specifically outlined in the Inclusions section above
- Water treatment or water treatment subcontractor
- Flushing or cleaning of hot water system

Clarifications:

1. Customer shall permit Hayes Mechanical to start and stop the equipment as necessary to perform required services.
2. Services are being performed as required by the Customer and it is specifically understood that Hayes Mechanical has not had a previous opportunity to inspect the totality of the system, the equipment, or the maintenance records.
3. Under no circumstances, whether arising in contract, tort (including negligence), equity or otherwise, will Hayes Mechanical be responsible for loss of use, loss of profit, increased operating or maintenance expenses, claims of Customer's tenants or clients, or any special, indirect, or consequential damages.

4. Our price is based upon performing this work on the following schedule:
 - Work to be completed on one (1) – eight (8) hour shift per day, Monday through Friday, excluding holidays.
 - Our proposal assumes access to all areas of work, uninterrupted from 6:00 a.m. to 6:00 p.m. Monday through Friday, throughout the duration of the project.
 - Any costs incurred due to delays in the work not caused by Hayes Mechanical will be reimbursable on a time and material basis.
5. Hayes Mechanical will provide insulation of the new pipe we have installed. Replacement of existing missing or damaged insulation unaffected by the replacement of the boiler is excluded from this proposal.
6. Current lead time is 10 weeks
7. All doorways in the boiler room will need an emergency boiler stop switch that will shut off power to all boilers.
8. Any costs within this proposal related to commodity items such as steel, copper, etc., are currently valid for 48 hours. Upon award of job, the customer will be advised of any pricing revisions (up or down) which may affect the overall pricing of this agreement. This clarification is due to current market volatility and will be reevaluated as commodity pricing begins to stabilize.

Warranty

- Labor Warranty: Hayes Mechanical warrants its workmanship for 1 year.
- Parts Warranty: If any replacement part or item of equipment installed by Hayes Mechanical prove defective, Hayes Mechanical will extend to the Customer the benefits of any warranty that Hayes Mechanical has received from the manufacturer.

Taxes

- All applicable sales taxes are excluded from this proposal

Pricing: Our price for the work outlined above is: **SIXTY-SEVEN THOUSAND ONE HUNDRED DOLLARS.....\$67,100.00**

ADD:

FOR REMOVAL OF DECOMMISSIONED KEWANEE BOILER: FIVE THOUSAND SEVEN HUNDRED DOLLARS.....\$5,700.00

Terms:

- This proposal may be withdrawn if not accepted within 30 days
- Payment terms are net 30 days

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified; payment will be as outlined above.

Accepted by Customer:

Name: _____
Signature: _____
Title: _____
Date: _____

Hayes Mechanical

Name: Nick Petersen
Signature: _____
Title: Field Supervisor
Date: January 15, 2026



85 – 87% Efficiency

Vertical Firetube Boiler

30, 100 & 150 PSI Design Prs.

Models: 600 - 2,000 MBH

Gas • Oil • Gas/Oil

Maximum Performance

Minimum Maintenance

Linkageless Modulation

Up to 5:1 Turndown

Heavy Duty Construction

Extra Heavy Tubes

Water Surrounded Furnace

Category III Venting

New Installations

Retro-Fit Applications



AVR

Non-Condensing High Efficiency Boilers



Application:

- Ideal Boiler to Increase System Efficiency
- Both New & Retro-Fit Applications
- May Reuse Existing Category III Venting Resulting In Huge Savings When Compared to Cost Of Category IV Venting.

Design:

- ASME Code Section IV
- Thermal Shock Proof Firetube Design
- Engineered With Water Surrounded Furnace
- Extra Heavy Tubes for Extended Life
- Structural Channel Base For Ease Of Access & Rigging Into Place
- Optional Heat Exchanger (Tankless Coil) For Indirect Loads.



AVR Series Modular Heating Systems

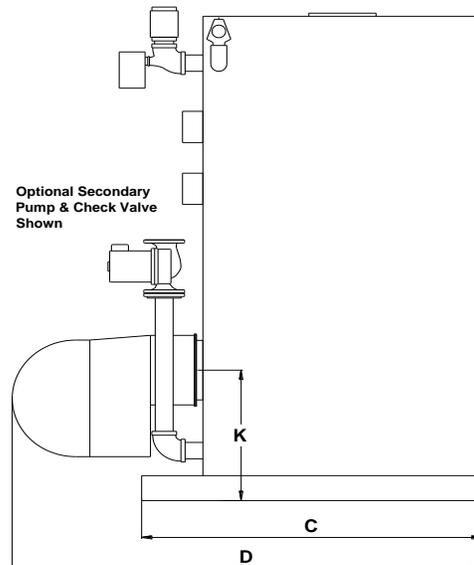
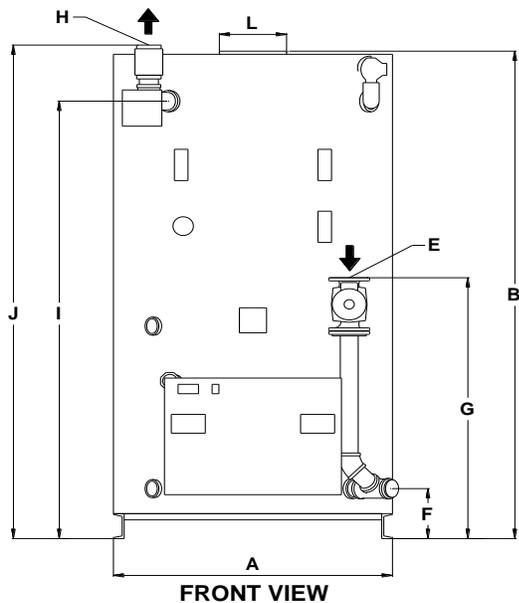
AVR SERIES - BOILER RATINGS & DIMENSIONS

MODEL: AVR-	**600	700	800	**900	1000	**1200	1350	1500	**1600	1800	**2000
Gas Input (MBH)	600	700	800	900	1,000	1,200	1,350	1,500	1,600	1,800	2,000
Oil Input (GPH)	4.3	5.0	5.7	6.4	7.1	8.6	9.6	10.7	11.4	12.9	14.3
Output (MBH)	522	609	696	783	870	1,044	1,175	1,305	1,392	1,566	1,740
Output (Horsepower)	16	18	21	23	26	31	35	39	42	47	52
Htg Surf. FS (Sq Ft)	61	70	85	90	98	122	136	156	162	180	199
Htg Surf. WS (Sq Ft)	66	77	90	99	108	134	151	166	179	200	220
Furnace Vol (Cu Ft)	4.3	4.3	5.6	5.6	6.1	7.7	8.4	9.1	9.1	10.7	11.7
Water Cap. (Gal, Full)	78	75	106	98	92	124	115	145	153	136	190
Dry Weight (LBS)	975	1,025	1,200	1,225	1,275	1,500	1,575	1,800	1,825	1,925	2,150
A Width	28	28	30¼	30¼	30¼	34¼	34¼	36½	36½	36½	41
B Height	68	68	73	73	73	73	73	79	79	79	80
C Length of Skid	36	36	39	39	39	43	43	45	45	45	50
D Overall Length	54	54	56¼	56¼	56¼	60¼	60¼	62½	62½	62½	67
E Return Size	1½	1½	1½	1½	1½	2	2	2½	2½	2½	3
F Return Height	9	9	9	9	9	9	9	9	9	9	10
G Return Height with Pump	28	28	28	28	28	30	30	30	30	30	32
H Supply Size	1½	1½	1½	1½	1½	2	2	2½	2½	2½	3
I Supply Height	62	62	68	68	68	67	67	74	74	74	75
J Supply Height with CV	68	68	74	74	74	74	74	80	80	80	84
K Burner Port Height	16	16	18	18	18	18	18	18	18	18	19
L Flue Size	6	6	8	8	8	8	8	10	10	10	10

ALL DIMENSIONS ARE IN INCHES. DIMENSIONS SUBJECT TO CHANGE WITHOUT NOTICE. CERTIFIED DRAWING AVAILABLE UPON REQUEST.

STANDARD RETURN/SUPPLY SIZES LISTED MAY BE INCREASED FOR HIGH FLOW APPLICATIONS.

** THESE MODELS MAY BE PROVIDED WITH FACTORY INSTALLED COPPER FINNED TANKLESS COILS FOR INDIRECT HEATING.



QUALITY • PERFORMANCE • EFFICIENCY • EXPERIENCE

“QUALITY PRODUCTS BY LOYAL CRAFTSMEN” STEEL BOILERS & WATER HEATERS SINCE 1936

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**HIGH EFFICIENCY
COMMERCIAL BOILERS**



5 MODELS FROM 399,000 - 999,000 BTU/HR

97% THERMAL EFFICIENCY

10:1 TURNDOWN RATIO

UP TO 150' EQUIVALENT VENT LENGTHS

FEATURES **SMART TOUCH**™

WITH **CONXUS**®
REMOTE CONNECT



DESIGNED ★ ENGINEERED ★ ASSEMBLED

USA



THE LOCHINVAR DIFFERENCE



**BROADEST LINE OF
WATER HEATING SOLUTIONS
IN THE INDUSTRY**



**INDUSTRY-LEADING TRAINING
ON CAMPUS AND
ONLINE AT LOCHINVARU.COM**



**A WORLD-CLASS RESEARCH &
DEVELOPMENT DEPARTMENT THAT
CONTINUOUSLY INTRODUCES NEW
AND INNOVATIVE TECHNOLOGY**



**A COMMITMENT TO IN-DEPTH
SERVICE BEFORE, DURING AND
AFTER EVERY SALE**

NO ONE BRINGS IT ALL TOGETHER LIKE LOCHINVAR

For over 80 years, Lochinvar has been a leader of innovation and high-efficiency water heating. Through Lochinvar's pride in leadership and commitment to excellence, the company has continually improved year after year.

Today, Lochinvar touts the broadest line of high-efficiency water heating solutions, a world-class research and development department, comprehensive service with every sale, and industry-leading training through Lochinvar University.

That's why no one brings it all together like Lochinvar.

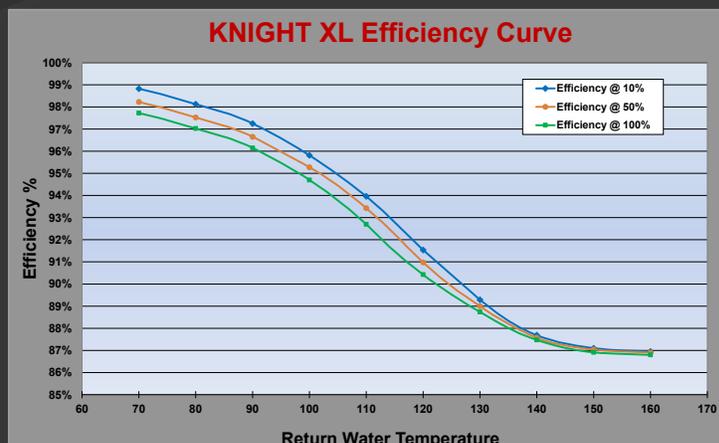
ALWAYS LEADING THE CHARGE

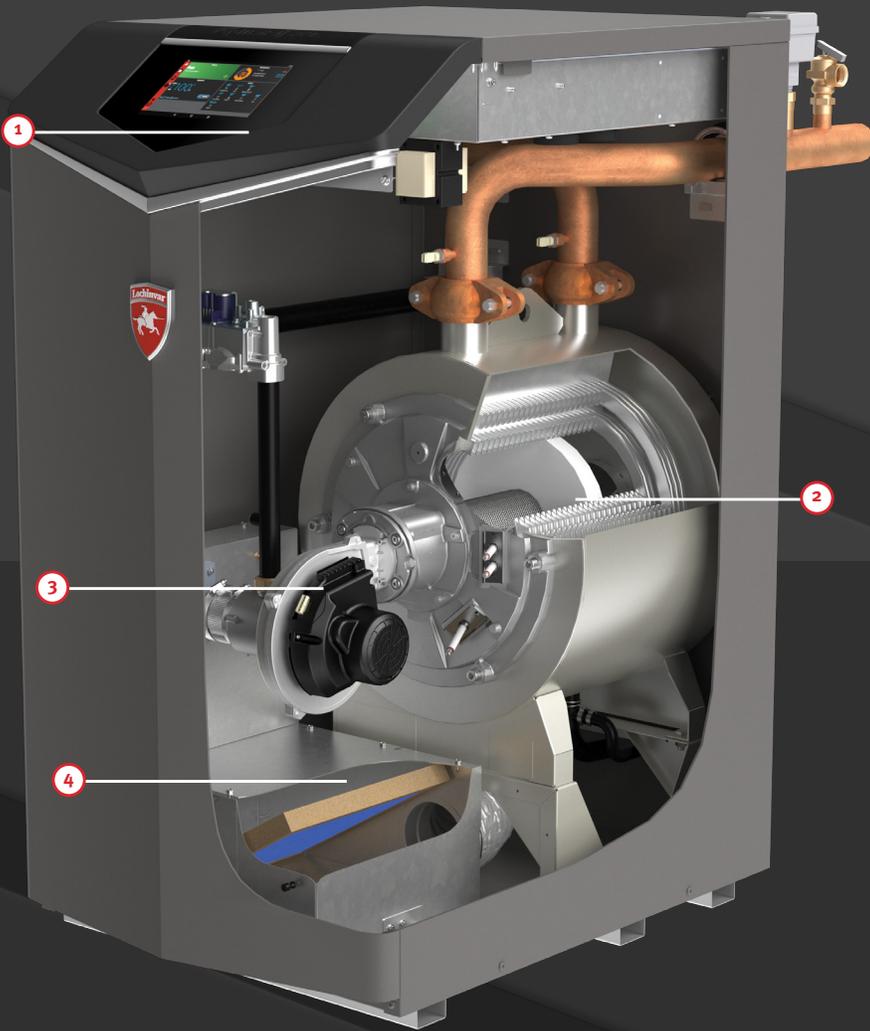
Lochinvar's KNIGHT XL™ has earned a reputation for reliability starting with its initial launch in 2005. Its workhorse heat exchanger performed with little need for service making it a go-to choice for many contractors. Because of Lochinvar's commitment to new product development, any opportunity to make a good product better is always taken. In 2010, the KNIGHT XL's SMART SYSTEM™ was given an upgrade making setup and programming even easier than before. As the timeline continues, the boiler now has a new sleek appearance and a multitude of refinements sure to keep current fans and win over even more.

With years of proven experience, the KNIGHT XL expands on its already tried and true feature set. Making hard work look easy, this commercial boiler steps out front. Available in five models ranging from 399,000 to 999,000 Btu/hr, the advanced units feature 97% thermal efficiency and 10:1 turndown.

Line these boilers up side by side in any new construction or retrofit because zero side clearances make maximizing available footprints a snap. All the utility connections are located in the back of the units including vent, which can extend up to 150 feet for both intake and exhaust.

Set-up KNIGHT XL quickly and accurately using the SMART TOUCH™ control. The LED touch screen display clearly leads technicians through features like Ramp Delay and controlling the 0-10 vdc pump. And with CON-X-US® remote connect being standard, making adjustments remotely are easy from any wireless device.





KNIGHT XL FEATURES

1 7" TOUCH SCREEN WITH BUILT-IN CON-X-US[®] REMOTE CONNECT

Provides a better end-user experience allowing parameters to be adjusted with minimal effort and provide access to the remote connectivity when required for the installation.

2 STAINLESS STEEL WATER TUBE HEAT EXCHANGER

Enhanced design provides a 3% increase in Thermal Efficiency over previous KNIGHT XL design. Lowering operating cost and boiler emissions.

3 10:1 MODULATION TURNDOWN

The KBX1000 has an operating range from 999,000 BTU/HR input all the way down to 99,000 BTU/HR input matching the majority of commercial heating load requirements, eliminating short cycling of the heating system.

4 COMBUSTION AIR FILTER

Collects debris from combustion make up air, potentially extending time between burner and heat exchanger cleanings.

KNIGHT XL PRODUCT TIMELINE



2005

KBN399 & KBN500 INTRODUCED.

2007

KNIGHT XL FAMILY INTRODUCTION.
ADDED KBN600, KBN700 & KBN800



2010

ENHANCED USER INTERFACE AND CONTROL
FEATURES ADDED.

2015

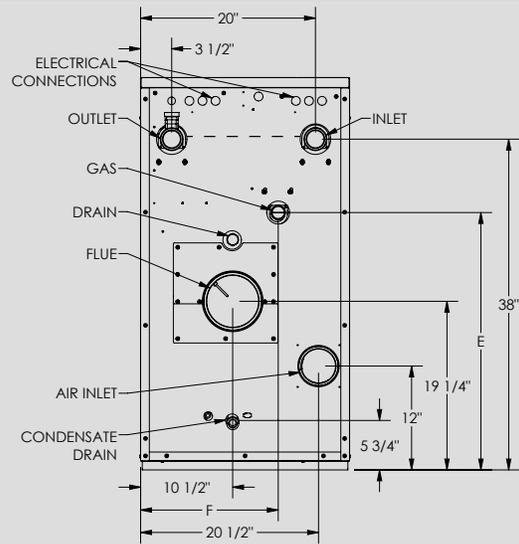
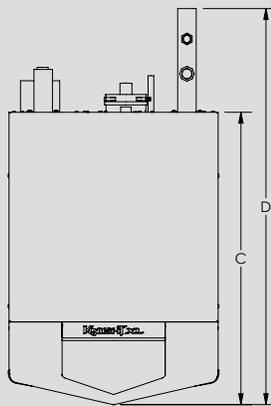
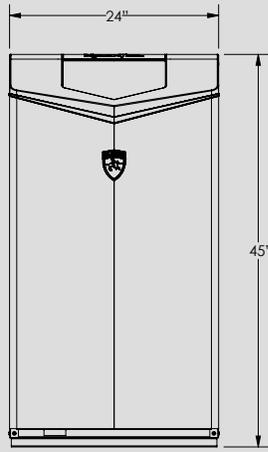
CON-X-US REMOTE CONNECTIVITY
OPTION ADDED.



2021

THE NEW REFINED
KNIGHT XL IS RELEASED.

KNIGHT XL COMMERCIAL GAS BOILER DIMENSIONS & SPECIFICATIONS



KNIGHT XL HEATING BOILER							DIMENSIONS & SPECIFICATIONS									
Model Number	Input MBH		Turn Down	Gross Output MBH	Net AHRI Rating, Water, MBH	Combustion Efficiency %	Thermal Efficiency %	C	D	E	F	Gas Conn.	Water Conn.	Air Inlet	Vent Size	Ship Wt. (lbs.)
	Min	Max														
KBX0400N	39.9	399	10:1	387	337	97.0	97.0	33-1/2"	42-1/2"	29-3/4"	20-1/4"	1"	2"	4"	4"	365
KBX0500N	50	500	10:1	485	422	97.0	97.0	33-1/2"	42-1/2"	29-3/4"	20-1/4"	1"	2"	4"	4"	377
KBX0650N	65	650	10:1	631	549	97.0	97.0	42-1/2"	53"	30-1/2"	15-1/4"	1-1/4"	2"	4"	6"	456
KBX0800N	80	800	10:1	776	675	97.0	97.0	42-1/2"	53"	30-1/2"	15-1/4"	1-1/4"	2"	4"	6"	484
KBX1000N	99.9	999	10:1	969	843	97.0	97.0	50"	62"	30-1/2"	15-3/4"	1-1/4"	2-1/2"	6"	6"	567

Information subject to change without notice. Dimensions shown are approximate and should not be used for construction purposes. Dimensions are in inches. Select "N" or "L" for Natural or LP gas. *The Net AHRI Water Ratings shown are based on a piping and pickup allowance of 1.15. *Lochinvar should be consulted before selecting a boiler for installations having unusual piping and pickup requirements, such as intermittent system operation, extensive piping systems, etc. *The ratings have been determined under the provisions governing forced draft burners.

STANDARD FEATURES

- › **97% Thermal Efficiency**
- › **Modulating Burner with 10:1 Turndown**
 - Direct Spark Ignition
 - Low NOx Operation
 - Sealed Combustion
 - Low Gas Pressure Operation
- › **Stainless Steel Water Tube Heat Exchanger**
 - ASME-Certified, "H" Stamped
 - 160 psi Working Pressure
 - 50 psi Relief Valve
 - Combustion Analyzer Test Port
 - Fully Welded Design
- › **Vertical and Horizontal Direct Vent**
 - Direct Vent up to 150 feet
 - PVC, CPVC, Polypropylene or AL29-4C
 - Factory Supplied Sidewall Vent Termination
- › **Smart System Control**
- › **Other Features**
 - On/Off Switch
 - Adjustable High Limit with Manual Reset
 - Automatic Reset High Limit
 - Flow Switch
 - Flue Temperature Sensor
 - Low Air Pressure Switch
 - Temperature and Pressure Gauge
 - Condensate Trap
 - 10-Year Limited Warranty (See Warranty)
- › **Front-End Loading**
- › **3 Reset Temperatures Inputs w/Independent Outdoor Reset Curves for Each Outdoor Sensor**
- › **Three-Pump Control**
 - System Pump with Parameter for Continuous Operation
 - Boiler Pump with Variable-Speed Control
 - Domestic Hot Water Boiler Pump
- › **Building Management System Integration**
 - 0-10 VDC Input to Control Modulation or Setpoint
 - 0-10 VDC Input from Variable-Speed System Pump
 - 0-10 VDC Modulation Rate Output Signal
 - 0-10 VDC Enable/Disable Signal
- › **Programmable System Efficiency Optimizers**
 - Space Heating Night Setback
 - DHW Night Setback
 - Anti-Cycling
 - Ramp Delay
 - Boost Time and Temperature
- › **High-Voltage Terminal Strip**
 - 120 VAC/60 Hertz/1 Phase
 - Pump Contacts for 3 Pumps
- › **Low-Voltage Terminal Strip**
 - Proving Switch Contacts
 - Alarm Contacts
 - Runtime Contacts
 - 3 Space Heat Thermostat Contacts
 - Tank Thermostat Contacts
 - System Sensor Contacts
 - Tank Sensor Contacts
 - Cascade Contacts
 - 0-10 VDC BMS Contacts
 - 0-10 VDC Boiler Rate Output Contacts
 - 0-10 VDC Boiler Pump Speed Contacts
 - 0-10 VDC System Pump Speed Contacts

SMART SYSTEM FEATURES

- › **CON-X-US Remote Connect**
- › **Smart Touch Touchscreen Operating Control**
- › **Full Color 7" Touchscreen LCD Display**
- › **Loch-N-Link® USB Thumb Drive Port for Easy Programming**
- › **Cascading Sequencer with Built-in Redundancy**
 - Selectable Cascade Type:
 - Lead Lag/Efficiency Optimization
 - Multiple Size Boilers

- ModBus/BACnet Contacts
- › Time Clock
- › **Data Logging**
 - Ignition Attempts
 - Last 10 Lockouts
 - Space Heat Run Hours
 - Domestic Hot Water Run Hours
 - Custom Maintenance Reminder with Contact Info
 - Password Security
 - Customizable Freeze Protection Parameters

OPTIONAL EQUIPMENT

- Wireless Outdoor Temperature Sensor
- Variable-Speed Boiler Circulator
- Constant-Speed Boiler Circulator
- Common Vent Damper Kit
- ModBus Communication
- BMS Gateway to BACnet or LonWorks
- BACnet MSTP
- Alarm Bell
- Condensate Neutralization Kit
- Concentric Vent Kit (KBX0400-KBX500)
- Low Water Cutoff w/Manual Reset & Test
- High and Low Gas Pressure Switches w/Manual Reset (KBX0500-KBX1000)
- › **Firing Controls**
 - M9-Standard Construction
 - M13-CSD-1/FM/GE Gap (KBX0500-KBX1000)
 - M7 California Code

For technical information call 800-722-2101. Lochinvar, LLC reserves the right to make product changes or improvements without prior notice.



Lochinvar, LLC
300 Maddox Simpson Parkway
Lebanon, Tennessee 37090
P: 615.889.8900 / F: 615.547.1000
f i n y Lochinvar.com







10 YEAR LIMITED WARRANTY

EFFECTIVE:

For **10 Years**, Lochinvar warrants the heat exchanger and/or tank against failure due to defects in materials or workmanship. For the lifetime of the product, Lochinvar warrants the tank and/or heat exchanger against failure due to thermal shock. All parts are warranted for **1 year**. This limited warranty is in effect when the product is installed within the United States or Canada, provided it remains at its original place of installation.

Warranty coverage begins on the date of installation OR 60 days after the date of manufacture if installation cannot be verified. *Note: The date of manufacture can be determined using the Serial Number located on the silver rating label.*

WHAT IS COVERED:

In the event of a defect in materials or workmanship appearing during the limited warranty period, Lochinvar will repair, or at our discretion, replace any defective part, heat exchanger, or tank covered under this limited warranty. Any replacement part, heat exchanger, or tank will be warranted only for the unexpired portion of the original limited warranty period.

Unless authorized by Lochinvar, any heat exchanger or tank must be returned to the factory for warranty determination, at the owner's expense.

If an identical model is no longer available due to a change in law, regulation, or standard, Lochinvar will replace the product with one having at least the same capacity and input. In these instances, you will have the option of paying the difference between what was paid for the original model and the new model with the additional features, or receiving a refund of the portion of the purchase price allocable, on a pro-rata basis, to the unexpired portion of the limited warranty period.

OWNER'S RESPONSIBILITIES:

Owners are responsible for:

- **All labor, shipping, delivery, installation, and handling costs associated with the repair and/or replacement of the product.**
- Selecting a qualified service provider. Visit www.Lochinvar.com for a list of service providers in your area.
- Following all instructions enclosed with the product.
- Retaining all bills of sale or receipts for proof of installation.
- Providing copies of all service and maintenance records.
- Contacting your installer or dealer as soon as any problem or defect is noticed.

WHAT IS NOT COVERED, PROBLEMS CAUSED BY:

- Improper gas supply line sizing, gas type, venting, connections, combustion air, voltage, wiring, or fusing
- Sediment, magnetite, or lime scale build-up
- Improper installation, sizing, delivery, or maintenance
- Failure to follow printed instructions enclosed with the product
- Abuse, misuse, accident, fire, flood, Acts of God
- Improper venting and air intake materials, length, construction, or operations
- Claims related to rust, excessive noise, smell, or taste of water
- Failure to conduct authorized factory start-up as required
- Failure to properly perform maintenance, as outlined in the instruction manuals provided by the manufacturer
- Damages due to a failure to allow for thermal expansion
- Alterations that change the intended or certified use of the product
- Failure to follow applicable codes
- Improper chemical addition
- Service trips to explain proper installation, use, or maintenance of the product/unit or to describe compliance requirements under applicable codes and regulations
- Charges related to accessing the product including but not limited to door/wall removal, equipment rental, etc.
- Replacement parts after expiration of this warranty
- Premium associated with after hours or overtime labor

LIMITATIONS:

NOTWITHSTANDING ANYTHING ELSE TO THE CONTRARY, THIS IS YOUR SOLE AND EXCLUSIVE WARRANTY. ALL OTHER WARRANTIES, INCLUDING A WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE ARE EXPRESSLY DISCLAIMED. SELLER SHALL NOT BE LIABLE FOR ANY CONSEQUENTIAL, INCIDENTAL, SPECIAL, PUNITIVE OR OTHER INDIRECT DAMAGES. TOTAL LIABILITY ARISING AT ANY TIME SHALL NOT EXCEED THE PURCHASE PRICE PAID WHETHER BASED ON CONTRACT, TORT, STRICT LIABILITY, OR ANY OTHER LEGAL THEORY.

December 16, 2025

SDA Public School
Board of Education
1500 Education Drive
Syracuse, NE 68446

Dear Negotiations Committee:

The Syracuse-Dunbar-Avoca Education Association requests that the school board of the Syracuse-Dunbar-Avoca Public Schools take action to recognize Syracuse-Dunbar-Avoca Education Association as exclusive bargaining agent for the district's non-supervisory certificated staff for the 2027-2028 contract year.

Please direct your response to the undersigned.

Sincerely,



Megan Pitrat

President
Syracuse-Dunbar-Avoca Education Association

**EXTRA DUTY PAY SCHEDULE
2026-2027**

	Base	\$41,300						
	13%	Years 1-3	Years 4-6	Years 7+	5%	Years 1-3	Years 4-6	Years 7+
	13%	13%	15%	17%		5%	7%	8%
Head Varsity Basketball	\$5,369.00	\$6,195.00	\$7,021.00		Head Jr. High Athletics	\$2,065.00	\$2,891.00	\$3,304.00
Head Varsity Football	\$5,369.00	\$6,195.00	\$7,021.00		Concessions	\$2,065.00	\$2,891.00	\$3,304.00
Head Varsity Volleyball	\$5,369.00	\$6,195.00	\$7,021.00					
Head Varsity Wrestling	\$5,369.00	\$6,195.00	\$7,021.00					
					4%	Years 1-3	Years 4-6	Years 7+
	10%	Years 1-3	Years 4-6	Years 7+		4%	6%	7%
	10%	10%	12%	14%	Assistant Jr. High Athletics	\$1,652.00	\$2,478.00	\$2,891.00
Head Varsity Track	\$4,130.00	\$4,956.00	\$5,782.00		Yearbook	\$1,652.00	\$2,478.00	\$2,891.00
Head Varsity Baseball	\$4,130.00	\$4,956.00	\$5,782.00		FCCLA/SOS	\$1,652.00	\$2,478.00	\$2,891.00
Head Varsity Softball	\$4,130.00	\$4,956.00	\$5,782.00		SkillsUSA	\$1,652.00	\$2,478.00	\$2,891.00
Sr. High Instrumental Music	\$4,130.00	\$4,956.00	\$5,782.00		FBLA	\$1,652.00	\$2,478.00	\$2,891.00
					FFA	\$1,652.00	\$2,478.00	\$2,891.00
	9%	Years 1-3	Years 4-6	Years 7+	Prom Coordinator	\$1,652.00	\$2,478.00	\$2,891.00
	9%	9%	11%	12%	Power Drive	\$1,652.00	\$2,478.00	\$2,891.00
Assistant and 9 th Basketball	\$3,717.00	\$4,543.00	\$4,956.00					
Assistant and 9 th Volleyball	\$3,717.00	\$4,543.00	\$4,956.00		3%	Years 1-3	Years 4-6	Years 7+
Assistant and 9 th Football	\$3,717.00	\$4,543.00	\$4,956.00			3%	5%	6%
					Elementary Vocal Music	\$1,239.00	\$2,065.00	\$2,478.00
	8%	Years 1-3	Years 4-6	Years 7+	Assistant Cross Country	\$1,239.00	\$2,065.00	\$2,478.00
	8%	8%	10%	11%	Assistant Golf	\$1,239.00	\$2,065.00	\$2,478.00
Assistant Varsity Football	\$3,304.00	\$4,130.00	\$4,543.00		School Improvement Chair	\$1,239.00	\$2,065.00	\$2,478.00
Assistant Varsity Basketball	\$3,304.00	\$4,130.00	\$4,543.00					
Assistant Varsity Volleyball	\$3,304.00	\$4,130.00	\$4,543.00		2%	Years 1-3	Years 4-6	Years 7+
Assistant Varsity Wrestling	\$3,304.00	\$4,130.00	\$4,543.00			2%	4%	5%
Secondary Vocal Music	\$3,304.00	\$4,130.00	\$4,543.00		Sr. High Student Council	\$826.00	\$1,652.00	\$2,065.00
					Jr. High Student Council	\$826.00	\$1,652.00	\$2,065.00
	6%	Years 1-3	Years 4-6	Years 7+	Honor Society	\$826.00	\$1,652.00	\$2,065.00
	6%	6%	8%	9%	STOP	\$826.00	\$1,652.00	\$2,065.00
Senior High Cheerleaders	\$2,478.00	\$3,304.00	\$3,717.00					
Assistant Track	\$2,478.00	\$3,304.00	\$3,717.00		Stipend Activities	2.30%		
Assistant Baseball	\$2,478.00	\$3,304.00	\$3,717.00		"S" Club	\$949.90		
Assistant Softball	\$2,478.00	\$3,304.00	\$3,717.00		Mathcounts	\$949.90		
Ninth Basketball	\$2,478.00	\$3,304.00	\$3,717.00		Quiz Bowl	\$949.90		
Jr. High Instrumental Music	\$2,478.00	\$3,304.00	\$3,717.00		Communications	\$949.90		
Drill Team	\$2,478.00	\$3,304.00	\$3,717.00		Yearbook Photographer	\$949.90		
Head Varsity Golf	\$2,478.00	\$3,304.00	\$3,717.00		Jr. High Concessions	\$949.90		
Head Cross Country	\$2,478.00	\$3,304.00	\$3,717.00		Color Guard	\$949.90		
Speech Team	\$2,478.00	\$3,304.00	\$3,717.00		E-Sports	\$949.90	(per season)	
Drama	\$2,478.00	\$3,304.00	\$3,717.00		Unified Sports	\$949.90	(per season)	
STRIV	\$2,478.00	\$3,304.00	\$3,717.00					
					Stipend Activities	1.32%		
					E-Sports	\$545.16	(per season)	
					Unified Sports	\$545.16	(per season)	

SYRACUSE-DUNBAR-AVOCA

NEGOTIATIONS AGREEMENT 2026-2027

ARTICLE I PRINCIPLES

- Section 1 - This agreement is negotiated in order to establish for its duration the terms and conditions of employment of the members of the certificated staff.
- Section 2 - The Board and the Association recognize the importance of orderly, just, and expeditious resolution of disputes which may arise as to proper interpretation or implementation of this agreement, or of policies or regulations of the Board, and accordingly herein agree upon a grievance procedure for the effective processing of such disputes.
- Section 3 - The Board and the Association, the parties to the Agreement, accept the provisions of this Agreement as commitments which they will cooperatively and in good faith honor, support, and seek to fulfill.
- Section 4 - The provisions of this agreement will constitute a binding obligation of the parties for the duration hereof or until changed by mutual consent in writing. Any previously adopted policy, rule or regulation of the parties which is in conflict with a provision of this Agreement shall be superseded and replaced by this Agreement. Nothing in this Agreement which changes preexisting policy, rules or regulations of the parties will operate retroactively unless expressly so stated.

ARTICLE II RECOGNITION

- Section 1 - The Board agrees to and hereby recognizes the Association as the sole and exclusive negotiating agent for the purpose of collective negotiations in any and all matters relating to terms and conditions of employment on behalf of all non-supervisory certificated teaching personnel.

ARTICLE III NEGOTIATIONS PROCEDURE

- Section 1 - The parties agree to enter into professional negotiations in accordance with Nebraska Statutes in a good faith attempt to reach agreement on all matters concerning the terms and conditions of employment. Any agreement so negotiated shall be reduced to writing and be officially ratified by both parties.
- Section 2 - Neither party shall have any control over the selection of the negotiating representatives of the other party, nor shall they attempt to influence and/or exert pressure on the membership of the other party by any means.

- Section 3 - The parties mutually pledge that their representatives shall be clothed with all necessary power and authority to make proposals, consider proposals, and make counterproposals in the course of negotiations.
- Section 4 - Meetings shall be held at a mutually satisfactory time and place and shall be closed to the press and public. No public statements shall be released without the written consent of both parties.
- Section 5 - During negotiations, the Board and the Association shall present relevant data, exchange points of view, and make proposals. Each party shall promptly make available to the other, upon request, information within its possession which is relevant to the subjects under discussion. Either party may, if it so desires, utilize the services of outside consultants and may call upon professionals and lay representatives to assist with negotiations.
- Section 6 - Not later than November 1, 2026, the Board and the Association agree to begin negotiations over a Successor Agreement in accordance with the procedure set forth herein in a good faith effort on both sides to reach continuing agreement on condition of employment, matters of personnel policy, and other relationships which may then be of mutual concern and interest.

ARTICLE IV
AREAS FOR DISCUSSION AND AGREEMENT

Section 1 - This recognition constitutes an agreement between the Board and the Association to reach understandings regarding employment and relations with personnel on the following items:

- a) Article VI, Section 8 & 13 – Salary Schedule

ARTICLE V
IMPLEMENTATION AND AMENDMENT

Section 1 - This recognition agreement shall become effective upon its approval by a majority of the Board members. It may be amended by mutual consent of both parties with written evidence of said consent being presented by each party to the other.

BOARD OF EDUCATION, SCHOOL DISTRICT #27

BY _____ L. S.
ITS CHAIRMAN HEREUNTO DULY AUTHORIZED

SYRACUSE-DUNBAR-AVOCA EDUCATION ASSOCIATION

BY _____ L. S.
ITS CHAIRMAN HEREUNTO DULY AUTHORIZED

ARTICLE VI
SALARY SCHEDULE

- Section 1 - The Board of Education believes that the quality of education for the students of the Syracuse-Dunbar-Avooca Schools is directly related to the quality of the teaching staff, and that teachers' salaries have a substantial effect on the securing and the retaining of competent faculty.
- Section 2 - The salary schedule is based on a 185-day contract. The salary of each professional employee shall be paid in twelve (12) equal installments, with the first payment on the 15th day of September, and each subsequent payment to be made on the 15th day of each of the next eleven months, unless other arrangements are made by the Board of Education with an individual.
- Section 3 - Any professional employee who has earned sufficient additional hours to be applied toward a category change must have a certified verification of same from the college attended to be in the hands of the superintendent at the teacher's earliest convenience, but not later than September 15.
- Section 4 - Teachers shall advance one horizontal step on the salary schedule for each block of nine (9) college hours earned beyond the Bachelors Degree, up to and including a Doctorate, provided the hours are in the teaching assignment or upon prior written approval of the superintendent. Only courses approved in advance by the superintendent and offered by accredited colleges and universities will be accepted. Teachers are not permitted to move more than two horizontal steps on the salary schedule each year. When frozen teachers move horizontally on the salary schedule, they are not permitted to move vertically in the new salary column the same year. For the purpose of this agreement, frozen teachers are defined as those teachers who are on the last step of any salary column.
- Section 5 - In order to advance horizontally on the salary schedule past the Masters Degree, hours taken must be graduate level courses completed after the Masters Degree has been earned.
- Section 6 - For the 2026-2027 school year, the Board of Education will honor all years of past teaching and degree experience for all certified teachers. This includes existing teachers and newly hired teachers.
- Section 7 - The salary schedule for the 2026-2027 school year shall be as follows: (Refer to Section 13)
- Section 8 - The base salary for the 2026-2027 school year shall be \$42,450.
- Section 9 - Salary Schedules (Refer to pp. 6 - 8)
- Section 10 - Coaches shall be paid \$12.50/hour for supervision of the weight room during the summer months only with the aggregate number of hours not to exceed 320. The total cost to the district of all coaches will not exceed \$4,000 for the summer. During the school year, coaches would be paid to supervise athletes that are in their "offseason" in a regularly scheduled after school weight program. Coaches that are

not "in season" would supervise. Pay for this time for all coaches will not exceed \$1,500.

Section 11 - Ticket sellers for SDA sponsored events shall be compensated \$30.00 per event.

Section 12 - The Board of Education or their designee shall have the authority to assign extended contract days at the teacher's per diem rate of pay.

Teachers who are required by the administration to work for a non-school day activity involving 5 hours or more shall be paid a per diem rate of pay of \$100.00. This is only for teachers not already receiving coaches' or sponsors' compensation for the activity.

SECTION 13

42,450.00
10,630.00

Steps/Hour	B	B+9	B+18	B+27	M	M+9	M+18	M+27	M+36	Doct.
1	1.0	1.05	1.10	1.15	1.20	1.25	1.30	1.35	1.40	1.50
	42,450.00	44,572.50	46,695.00	48,817.50	50,940.00	53,062.50	55,185.00	57,307.50	59,430.00	63,675.00
	53,080.00	55,202.50	57,325.00	59,447.50	61,570.00	63,692.50	65,815.00	67,937.50	70,060.00	74,305.00
2	1.05	1.10	1.15	1.20	1.25	1.30	1.35	1.40	1.45	1.55
	44,572.50	46,695.00	48,817.50	50,940.00	53,062.50	55,185.00	57,307.50	59,430.00	61,552.50	65,797.50
	55,202.50	57,325.00	59,447.50	61,570.00	63,692.50	65,815.00	67,937.50	70,060.00	72,182.50	76,427.50
3	1.10	1.15	1.20	1.25	1.30	1.35	1.40	1.45	1.50	1.60
	46,695.00	48,817.50	50,940.00	53,062.50	55,185.00	57,307.50	59,430.00	61,552.50	63,675.00	67,920.00
	57,325.00	59,447.50	61,570.00	63,692.50	65,815.00	67,937.50	70,060.00	72,182.50	74,305.00	78,550.00
4	1.15	1.20	1.25	1.30	1.35	1.40	1.45	1.50	1.55	1.65
	48,817.50	50,940.00	53,062.50	55,185.00	57,307.50	59,430.00	61,552.50	63,675.00	65,797.50	70,042.50
	59,447.50	61,570.00	63,692.50	65,815.00	67,937.50	70,060.00	72,182.50	74,305.00	76,427.50	80,672.50
5	1.20	1.25	1.30	1.35	1.40	1.45	1.50	1.55	1.60	1.70
	50,940.00	53,062.50	55,185.00	57,307.50	59,430.00	61,552.50	63,675.00	65,797.50	67,920.00	72,165.00
	61,570.00	63,692.50	65,815.00	67,937.50	70,060.00	72,182.50	74,305.00	76,427.50	78,550.00	82,795.00
6	1.25	1.30	1.35	1.40	1.45	1.50	1.55	1.60	1.65	1.75
	53,062.50	55,185.00	57,307.50	59,430.00	61,552.50	63,675.00	65,797.50	67,920.00	70,042.50	74,287.50
	63,692.50	65,815.00	67,937.50	70,060.00	72,182.50	74,305.00	76,427.50	78,550.00	80,672.50	84,917.50
7	1.30	1.35	1.40	1.45	1.50	1.55	1.60	1.65	1.70	1.80
	55,185.00	57,307.50	59,430.00	61,552.50	63,675.00	65,797.50	67,920.00	70,042.50	72,165.00	76,410.00
	65,815.00	67,937.50	70,060.00	72,182.50	74,305.00	76,427.50	78,550.00	80,672.50	82,795.00	87,040.00
8	1.35	1.40	1.45	1.50	1.55	1.60	1.65	1.70	1.75	1.85
	57,307.50	59,430.00	61,552.50	63,675.00	65,797.50	67,920.00	70,042.50	72,165.00	74,287.50	78,532.50
	67,937.50	70,060.00	72,182.50	74,305.00	76,427.50	78,550.00	80,672.50	82,795.00	84,917.50	89,162.50
9		1.45	1.50	1.55	1.60	1.65	1.70	1.75	1.80	1.90
		61,552.50	63,675.00	65,797.50	67,920.00	70,042.50	72,165.00	74,287.50	76,410.00	80,655.00
		72,182.50	74,305.00	76,427.50	78,550.00	80,672.50	82,795.00	84,917.50	87,040.00	91,285.00
10			1.55	1.60	1.65	1.70	1.75	1.80	1.85	1.95
			65,797.50	67,920.00	70,042.50	72,165.00	74,287.50	76,410.00	78,532.50	82,777.50
			76,427.50	78,550.00	80,672.50	82,795.00	84,917.50	87,040.00	89,162.50	93,407.50
11				1.65	1.70	1.75	1.80	1.85	1.90	2.00
				70,042.50	72,165.00	74,287.50	76,410.00	78,532.50	80,655.00	84,900.00
				80,672.50	82,795.00	84,917.50	87,040.00	89,162.50	91,285.00	95,530.00
12					1.75	1.80	1.85	1.90	1.95	2.05
					74,287.50	76,410.00	78,532.50	80,655.00	82,777.50	87,022.50
					84,917.50	87,040.00	89,162.50	91,285.00	93,407.50	97,652.50
13						1.85	1.90	1.95	2.00	2.10
						78,532.50	80,655.00	82,777.50	84,900.00	89,145.00
						89,162.50	91,285.00	93,407.50	95,530.00	99,775.00
14							1.95	2.00	2.05	2.15
							82,777.50	84,900.00	87,022.50	91,267.50
							93,407.50	95,530.00	97,652.50	101,897.50
15								2.05	2.10	2.20
								87,022.50	89,145.00	93,390.00
								97,652.50	99,775.00	104,020.00

**EXTRA DUTY PAY SCHEDULE
2026-2027**

	Base	\$42,450						
	14%	Years 1-3	Years 4-6	Years 7+	6%	Years 1-3	Years 4-6	Years 7+
		14%	16%	18%		6%	8%	9%
Head Varsity Basketball	\$5,943.00	\$6,792.00	\$7,641.00		Concessions	\$2,547.00	\$3,396.00	\$3,820.50
Head Varsity Football	\$5,943.00	\$6,792.00	\$7,641.00		Head Jr. High Athletics	\$2,547.00	\$3,396.00	\$3,820.50
Head Varsity Volleyball	\$5,943.00	\$6,792.00	\$7,641.00					
Head Varsity Wrestling	\$5,943.00	\$6,792.00	\$7,641.00					
					5%	Years 1-3	Years 4-6	Years 7+
						5%	7%	8%
	11%	Years 1-3	Years 4-6	Years 7+	Assistant Jr. High Athletics	\$2,122.50	\$2,971.50	\$3,396.00
		11%	13%	15%	FBLA	\$2,122.50	\$2,971.50	\$3,396.00
Head Varsity Baseball	\$4,669.50	\$5,518.50	\$6,367.50		FCCLA/SOS	\$2,122.50	\$2,971.50	\$3,396.00
Head Varsity Softball	\$4,669.50	\$5,518.50	\$6,367.50		FFA	\$2,122.50	\$2,971.50	\$3,396.00
Head Varsity Track	\$4,669.50	\$5,518.50	\$6,367.50		SkillsUSA	\$2,122.50	\$2,971.50	\$3,396.00
Sr. High Instrumental Music	\$4,669.50	\$5,518.50	\$6,367.50		Prom Coordinator	\$2,122.50	\$2,971.50	\$3,396.00
					Yearbook	\$2,122.50	\$2,971.50	\$3,396.00
	10%	Years 1-3	Years 4-6	Years 7+	4%	Years 1-3	Years 4-6	Years 7+
		10%	12%	13%		4%	6%	7%
Assistant and 9 th Basketball	\$4,245.00	\$5,094.00	\$5,518.50		Assistant Cross Country	\$1,698.00	\$2,547.00	\$2,971.50
Assistant and 9 th Football	\$4,245.00	\$5,094.00	\$5,518.50		Assistant Golf	\$1,698.00	\$2,547.00	\$2,971.50
Assistant and 9 th Volleyball	\$4,245.00	\$5,094.00	\$5,518.50		Elementary Vocal Music	\$1,698.00	\$2,547.00	\$2,971.50
					School Improvement Chair	\$1,698.00	\$2,547.00	\$2,971.50
	9%	Years 1-3	Years 4-6	Years 7+	3%	Years 1-3	Years 4-6	Years 7+
		9%	11%	12%		3%	5%	6%
Assistant Varsity Basketball	\$3,820.50	\$4,669.50	\$5,094.00		Honor Society	\$1,273.50	\$2,122.50	\$2,547.00
Assistant Varsity Football	\$3,820.50	\$4,669.50	\$5,094.00		Jr. High Student Council	\$1,273.50	\$2,122.50	\$2,547.00
Assistant Varsity Volleyball	\$3,820.50	\$4,669.50	\$5,094.00		Sr. High Student Council	\$1,273.50	\$2,122.50	\$2,547.00
Assistant Varsity Wrestling	\$3,820.50	\$4,669.50	\$5,094.00		STOP	\$1,273.50	\$2,122.50	\$2,547.00
Secondary Vocal Music	\$3,820.50	\$4,669.50	\$5,094.00					
	7%	Years 1-3	Years 4-6	Years 7+	Stipend Activities	3.30%		
		7%	9%	10%	Color Guard	\$976.35		
9th Grade Basketball	\$2,971.50	\$3,820.50	\$4,245.00		Communications	\$976.35		
Assistant Baseball	\$2,971.50	\$3,820.50	\$4,245.00		Jr. High Concessions	\$976.35		
Assistant Softball	\$2,971.50	\$3,820.50	\$4,245.00		Mathcounts	\$976.35		
Assistant Track	\$2,971.50	\$3,820.50	\$4,245.00		Quiz Bowl	\$976.35		
Drama	\$2,971.50	\$3,820.50	\$4,245.00		"S" Club	\$976.35		
Drill Team	\$2,971.50	\$3,820.50	\$4,245.00		Yearbook Photographer	\$976.35		
Head Cross Country	\$2,971.50	\$3,820.50	\$4,245.00		E-Sports	\$976.35	(per season)	
Head Varsity Golf	\$2,971.50	\$3,820.50	\$4,245.00		Unified Sports	\$976.35	(per season)	
Jr. High Instrumental Music	\$2,971.50	\$3,820.50	\$4,245.00					
Senior High Cheerleaders	\$2,971.50	\$3,820.50	\$4,245.00					
Speech Team	\$2,971.50	\$3,820.50	\$4,245.00					

ARTICLE VII
CONTRACT CALENDAR

1. Contract Issue Date

The Board of Education shall issue a contract to reelected teachers by March 1, or upon the completion of negotiations if not completed by March 1.

2. Contract Return Date

Teachers shall return their contracts, whether signed or unsigned, within 15 days from the date the contract was received, but not before March 15. After March 15, the Board may refuse to accept a resignation for any reasons that the Board of Education might deem acceptable.

ARTICLE IX
LEAVE POLICY

Section 1 - SICK LEAVE--Sick leave is granted at the rate of 10 days per school year and allowed to accumulate to a maximum of 50 days in five (5) school years if unused. Absences without loss of pay within the prescribed number of days shall be granted for the following:

Illness or injury of the teacher or an immediate family member (mother/father, mother/father-in-law, spouse, sister, brother, child, grandparent, and grandchild). At anytime, a doctor's certificate may be required before absences without loss of pay are allowed.

Whenever all sick leave has been used and other authorized absences occur, the teacher will receive the difference between their contracted salary and the substitute's pay for a period of time not to exceed 10 days in a fiscal year.

PARENTAL LEAVE-- Staff may use sick leave as parental leave to stay home with children when a daycare provider is closed due to unforeseen or unplanned circumstances. Staff may be required to provide proof of the closure. This leave cannot be used for more than two consecutive days.

Section 2 - PROFESSIONAL LEAVE POLICY--The Board of Education recognizes the desirability of attendance of teachers at professional meetings. Procedures of operation shall be as stated in the Professional Growth Credit Policy Statement as adopted by the Board of Education.

Section 3 - DEATH LEAVE POLICY--A total of not more than three days of full pay is allowed each employee for absence in case of death to a family member defined as spouse, children, mother, father, mother-in-law, father-in-law, brother, sister, brother-in-law,

sister-in-law, son-in-law, daughter-in-law, grandparent, grandparent-in-law, grandchildren, aunt, uncle, aunt-in-law, uncle-in-law, niece or nephew. Staff members may be excused without loss of pay for up to one-half day to attend funeral services of relatives other than those listed above provided no substitute is required and the absence can be covered by a fellow employee. Death leave is not limited to three days in one year but covers each death in the family which occurs during the year. Special considerations other than those listed above will be reviewed by the building principal. Requests for death leave shall be made to the building principal explaining the reason and the anticipated length of the absence.

Section 4 - PERSONAL LEAVE POLICY--When it is necessary for an employee to be absent for reasons not included in the provisions listed above, application may be made for personal leave. Four days shall be allowed each employee for leave of absence for personal matters. The request shall be made (7) days prior to the date for the leave. Personal leave shall be granted for a maximum of six (6) certificated staff members on any given day. The administration shall have the right to deny any requested personal leave if, after reasonable efforts, they are unable to find a qualified substitute. Personal leave requested on an in-service day shall be granted only with the approval of the administration. At the end of the school year, a maximum of two (2) unused personal days will be transferred to sick leave and count towards the 50 maximum days.

Should an employee request additional personal leave, such leave is subject to administrative approval. Notice shall be given to the administration seven (7) days in advance. A full per diem rate of pay (not to include insurance stipend) may be deducted.

Section 5 - UNUSED SICK LEAVE--Upon leaving the Syracuse-Dunbar-Avooca School system after ten or more years of continuous service, teachers shall be paid one-half the amount of a substitute teacher's pay for each day of accumulated unused sick leave. When teachers who are to retire from the school system enter the last year of employment with 50 days of accumulated sick leave, they will not be charged with any sick leave if they have used 10 or fewer sick days the last year of employment. Deductions for sick leave will commence with the eleventh day and only the days used over ten will be deducted.

ARTICLE X STIPEND AND INSURANCE

Section 1 - SALARY COMPENSATION:

1. Schedule Base Salary and Optional Flat Salary: The base salary used for purposes of the salary schedule for the 2026-2027 Contract Year shall be \$42,450. (the "Schedule Base").
2. "Flat Base" Stipend - Full Time Faculty Members with a Salary Schedule Placement Index of 1.55 or more (Available for Employees with a full-time-equivalency (FTE) of 1.0 or more only): Faculty Members with an indexed Salary Schedule placement of 1.55 or more and with a full-time-equivalency (FTE) of 1.0 or more shall be paid in addition to their Salary Schedule Base compensation, an additional flat dollar stipend of TEN THOUSAND SIX HUNDRED AND THIRTY DOLLARS(\$10,630) (the "Flat Base") which shall be subject to FICA and NPERS employer and employee contributions.

Health and Dental Insurance Benefits:

1. Health and Dental Insurance Plan Type and Participation in Plan.

a. Health and Dental Insurance Plan Type: For the 2026-2027 plan year the School District shall provide health and dental insurance coverage equal to Educators Health Alliance (EHA) health and dental insurance Blue Preferred \$1,200 Deductible/\$2,500 Deductible Dual Choice Plan with PPO - 100% A & B, & C dental insurance coverage at the premium costs established annually for such insurance by the health insurance carrier selected by the School District to provide group health and dental insurance coverage annually for the 2026-2027 fiscal year; the School District's contribution toward the premium cost of health and dental insurance coverage and/or the fringe benefit stipend shall be prorated for Faculty Members with an FTE (full-time-equivalency) of less than 1.0 on the basis of such FTE.

b. Self-Only Health and Dental Insurance - Full Time Faculty Members with a Salary Schedule Placement Index of less than 1.55: For Faculty Members with an indexed Salary Schedule placement of LESS than 1.55 the School District shall provide, and shall pay 100% of the cost of the premium for, Employee ("self only") Blue Preferred \$2,500 deductible coverage tier of the EHA plan type, or equal coverage by another provider, described above, plus an annual "fringe benefit stipend" in the amount of the difference between the cost of the annual EHA "Employee" level health and dental insurance premium and the sum of TEN THOUSAND SIX HUNDRED AND THIRTY DOLLARS(\$10,630) which may be at the Faculty Member's election in whole or in part as cash or applied to the purchase of additional insurance through the School District's Section 125 Plan.

c. Self-Only Health and Dental Insurance – All Part-Time Faculty Members: For Faculty Members with an FTE of less than 1.0 but .5 FTE or more, the School District shall provide a contribution toward the cost of the premiums for Employee ("self only") Blue Preferred \$2,500 deductible coverage tier of the EHA plan type, or equal coverage by another provider, described above calculated and determined as follows: TEN THOUSAND SIX HUNDRED AND THIRTY DOLLARS(\$10,630) x Faculty Member's FTE = School District's Contribution toward the cost of health and dental insurance of the employee with the amount of any excess dollars after payment of 100% of the premium cost for such health and dental insurance coverage may be received at the Faculty Member's election in whole or in part as cash or applied to the purchase of additional insurance through the School District's Section 125 Plan.

d. Declination of Self-Only Health Insurance Coverage and Cash-in-Lieu of Insurance Election. A Faculty Member, full or part-time, may decline the School District provided Employee ("self only") group health and dental insurance and receive a cash-in-lieu of insurance stipend calculated by multiplying the sum of TEN THOUSAND SIX HUNDRED AND THIRTY DOLLARS(\$10,630) by the Faculty Member's FTE (provided no such multiplier shall exceed 1.0), PROVIDED, that a Faculty Member shall not be permitted to decline Employee (self-only) tier group health and dental coverage unless said Faculty Member has filed an agreement with the superintendent's office on the form provided by the School District providing:

(1) for an individual disclaimer which certifies that said Faculty Member is covered by alternate health insurance coverage which provides at least "Bronze Level" health insurance coverage as defined under the Patient Protection and Affordable Health Care Act (PPACA);

(2) that should the employee fail to obtain and maintain health insurance coverage as required by subparagraph (1) above at any time during the term of this Negotiated Agreement, and the District is assessed a penalty under the PPACA, the Faculty Member shall be deemed to have permanently waived his/her rights to decline health insurance coverage and receive a cash stipend, and shall be required to enroll Employee "self-only" under the School District's group health insurance coverage during the open enrollment period for such group plan for the ensuing contract year, and all subsequent contract years.

Section 3 - The income protection insurance for all certificated employees shall be as follows:

- (a) The income protection plan for certificated employees shall be paid for by the teachers of District #27. All District #27 certificated staff members must participate in the plan.
- (b) The monthly premium for the income protection insurance will be added to the certificated employee's gross pay and then payroll deducted, thus eliminating taxes on any benefits received.
- (c) The Board of Education shall retain the right to name the income protection carrier for the district.
- (d) There shall be a 60-day waiting period (elimination period) before insurance begins paying.
- (e) The insurance benefit shall guarantee 66 2/3 percent of the employee's salary paid in the event of sickness or accident.

Section 4 - The Board of Education shall provide group term life insurance for all certificated employees. The coverage shall be as follows:

- (a) Each certificated teacher shall receive a \$25,000.00 term life insurance policy, paid by the school district, which constitutes one unit of term life insurance.
- (b) The Board of Education shall retain the right to name the term life insurance carrier for the district.

Section 5 - The School District and Syracuse-Avoca-Dunbar Education Association agree to reopen this agreement for purposes of making any necessary adjustments to this Article V as is necessary to establish an employer provided contribution to the cost of health insurance premiums for coverage through the School District's group health plan under the PPACA as is necessary to avoid any and all penalties that could be potentially assessed against the School District or Association under the PPACA.

ARTICLE XI AVAILABILITY OF TEACHERS FOR STUDENT/TEACHER CONFERENCES

In order to ensure the availability of teachers outside of class time for helping pupils with specific problems and lessons, teachers shall be in attendance from 8:00 A.M. to 3:45 P.M.

When it is deemed necessary for an attendance center's student day vary significantly from the norm, teacher attendance times may vary accordingly.

ARTICLE XII
GRIEVANCE PROCEDURE

The grievance procedure negotiated in 1971, revised in 1991, remains in effect. Extra copies of these procedures are available from the Superintendents office.

ARTICLE XIII
TEACHER EVALUATION

Any changes to the teacher's evaluation program shall be made with input from both the teachers and administrators who would be affected by the changes.

ARTICLE XIV
INVOLVING TEACHERS IN PLANNING EDUCATIONAL FACILITIES

To ensure that maximum benefits will be derived from all available educational resources, whenever new educational facilities are being planned or existing facilities are to be remodeled, it shall be the policy of the Board of Education to involve both the teachers and administrators who will be using these facilities.

ARTICLE XV
POLICY CONCERNING EXTRA TEACHING LOAD

Section 1 - The following basic principles shall govern teacher work load:

b) Each teacher, elementary and secondary, should be allotted for planning time a minimum of 50 minutes per day or 250 minutes per week during the framework of the total school day.

Section 2 - The following guidelines will be used to determine what constitutes an elementary extra work load and the amount of extra payment involved:

- a) In a self-contained classroom of one grade, 25 students is the maximum.
- b) In P. E., the maximum shall be 35 students.
- c) The class size will be based on the average for the year.

Compensation for class size over the maximum shall be 1% of the base salary per extra student.

Section 3 - For the 2026-2027 school year, the Board of Education will compensate teachers for class coverage during their planning periods. Teachers will receive \$28.68 per class period coverage. This dollar amount shall change, according to the base (base salary/daily rate/8 class periods=total per class period coverage).

ARTICLE XVI
PAYMENT FOR TRAVELING BETWEEN BOTH BUILDINGS

Section 1 - Any teacher who has teaching assignments at both buildings and who, as a result, must drive from the High School/Middle School building to the Elementary building or from the Elementary building to the High School/Middle School building during the regular school day, shall be paid \$200 per school year as reimbursement.

ARTICLE XVII
MILEAGE RATE FOR CERTIFICATED PERSONNEL

Section 1 - Teachers shall be paid a per mile rate that is consistent with the State of Nebraska for use of their personal vehicles used for school-related business.

ARTICLE XVIII
PERSONNEL FILE

Section 1 - Teachers shall have the right, upon request, to review the contents of their personnel file and to receive one copy at board expense of any documents contained therein.

Section 2 - Material referring to teachers' conduct, character, or personality shall not be placed in their personnel file unless teachers have had an opportunity to review the material. Teachers shall acknowledge that they have had the opportunity to review such material by affixing their signature to the copy. If the material is of a derogatory nature as seen by teachers, their signature in no way indicates agreement with the contents thereof. Teachers shall also have the right to place complimentary materials regarding their conduct and service such as teaching awards, letters from grateful parents, etc., in their personnel file.

Section 3 - Although the Board agrees to protect the confidentiality of personal reference, academic credentials, and other similar personnel files, it shall not establish any separate personnel file which is not available for teachers' inspection.

Section 4 - The above policy will apply to all personnel files that originate within the offices of School District #27. It does not apply to personnel files and/or credentials that come from placement offices, other schools, etc.

ARTICLE XIX
TEACHER CONTRACT

Section 1 - Any subsequent change to the contract form shall be communicated to the association before implementation. A contract may be renewed in accordance with the provisions of the contract as set forth in section six.

ARTICLE XX
DOCUMENT AUTHORIZATION

In witness whereof the parties hereto caused this contract to be signed by their respective presidents, attested by their respective chief negotiators, and their signatures to be placed hereon.

Syracuse-Dunbar-Avoca Education Association

BY _____ (date) _____
PRESIDENT

BY _____ (date) _____
CHIEF NEGOTIATOR

Syracuse-Dunbar-Avoca Board of Education

BY _____ (date) _____
PRESIDENT

BY _____ (date) _____
CHIEF NEGOTIATOR