

Board of Education Regular Meeting

Monday, June 9, 2025 7:00 PM

Media Center at the Palmyra District OR-1 Public Schools

425 F Street

Palmyra, NE 68418

1. Call to Order and Pledge of Allegiance
2. Announcement of the Open Meetings Act Posting
3. Staff and Student Presentations
4. Consent Agenda
 - 4.1. Approval of Board Agenda
 - 4.2. Approval of minutes of previous meetings
 - 4.3. Approval of Claims/Payment of Bills and Payroll
 - 4.4. Certificated/Classified Hire(s)/Reassignment(s)/Resignation(s)
 - 4.5. Financial Reports
5. Public Comment
6. Administrative Reports
 - 6.1. Superintendent's Report
 - 6.2. Administrative Team Report
7. Discussion Items- Committee Reports and Updates
 - 7.1. Legislative Update
 - 7.2. Budget Committee Update
 - 7.3. Negotiations Committee Update
 - 7.4. Strategic Planning Update
 - 7.5. Transportation and Facilities Committee
 - 7.6. Discuss Technology Committee Update
 - 7.7. Wellness Committee Update
8. Policy Review
 - 8.1. Discuss Policy #9300 Board Meetings
 - 8.2. Discuss Current Legislative Issues and Decisions Affecting Future School District Policies.
 - 8.3. Discuss the addition of **Policy # 6113**: Student Use of Electronic Communication Devices and Cell Phones
9. Action Items
 - 9.1. Presentation, discussion, and or official action to approve a new starting time for regular Board of Education meetings.
 - 9.2. Presentation, discussion, and or official action to approve proposal for Dugout Covers at the Olson Complex
10. Board of Education Development
11. Closed Session
12. Topics for Next Month's Agenda
13. Adjournment

Chairperson

Superintendent

NEBRASKA OPEN MEETINGS ACT

84-1407. Act, how cited. Sections 84-1407 to 84-1414 shall be known and may be cited as the Open Meetings Act.

84-1408. Declaration of intent; meetings open to public. It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret. Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act.

84-1409. Terms, defined. For purposes of the Open Meetings Act, unless the context otherwise requires:

(1)(a) Public body means (i) governing bodies of all political subdivisions of the State of Nebraska, (ii) governing bodies of all agencies, created by the Constitution of Nebraska, statute, or otherwise pursuant to law, of the executive department of the State of Nebraska, (iii) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created by the Constitution of Nebraska, statute, or otherwise pursuant to law, (iv) all study or advisory committees of the executive department of the State of Nebraska whether having continuing existence or appointed as special committees with limited existence, (v) advisory committees of the bodies referred to in subdivisions (i), (ii), and (iii) of this subdivision, and (vi) instrumentalities exercising essentially public functions; and

(b) Public body does not include (i) subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body, except that all meetings of any subcommittee established under section 81-15,175 are subject to the Open Meetings Act, (ii) entities conducting judicial proceedings unless a court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders, and (iii) the Judicial Resources Commission or subcommittees or subgroups of the commission;

(2) Meeting means all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body; and

(3) Virtual conferencing means conducting or participating in a meeting electronically or telephonically with interaction among the participants subject to subsection (2) of section 84-1412.

84-1410. Closed session; when; purpose; reasons listed; procedure; right to challenge; prohibited acts; chance meetings, conventions, or workshops.

(1) Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. Closed sessions may be held for, but shall not be limited to, such reasons as:

(a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body;

(b) Discussion regarding deployment of security personnel or devices;

(c) Investigative proceedings regarding allegations of criminal misconduct;

(d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting;

(e) For the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster; or

(f) For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional negotiations with any referral source that is required by federal law to be conducted at arms length.

Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body.

(2) The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, formal action shall mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under subdivision (1)(a) of this section.

(3) Any member of any public body shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for (a) the protection of the public interest or (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

(4) Nothing in this section shall be construed to require that any meeting be closed to the public. No person or public body shall fail to invite a portion of its members to a meeting, and no public body shall designate itself a subcommittee of the whole body for the purpose of circumventing the Open Meetings Act. No closed session, informal meeting, chance meeting, social gathering, email, fax, or other electronic communication shall be used for the purpose of circumventing the requirements of the act.

(5) The act does not apply to chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power.

84-1411. Meetings of public body; notice; method; contents; when available; right to modify; duties concerning notice; videoconferencing or telephone conferencing authorized; emergency meeting without notice; appearance before public body.

(1) Until January 1, 2025:

(a) Each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (1)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committee, such notice shall be published in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website.

(ii) In the case of the governing body of a city of the second class or village or such body's advisory committee or the governing body of a rural or suburban fire protection district, such notice shall be published by:

(A) Publication in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website; or

(B) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (1)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(iv) In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the public body shall (A) post such notice on its website, if available, and (B) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

(c) In addition to a method of notice required by subdivision (1)(b)(i) or (ii) of this section, such notice may also be provided by any other appropriate method designated by such public body or such advisory committee.

(d) Each public body shall record the methods and dates of such notice in its minutes.

(e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours.

Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or (ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2) Beginning January 1, 2025:

(a) Each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (2)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committees, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(B)(I) Posting to the newspaper's website, if available, and (II) posting to a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper.

(ii) In the case of the governing body of a city of the second class or village, any advisory committee of such governing body, or the governing body of a rural or suburban fire protection district, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper;

(B)(I) Posting to the newspaper's website, if available, and (II) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(C)(II) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted by the public body in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (2)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(iv) In case of refusal, neglect, or inability of the newspaper to publish the notice, the public body shall (A) post such notice on its website, if available, (B) submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (C) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

(3)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (3)(b) of this section are met:

(i) A state agency, state board, state commission, state council, or state committee, or an advisory committee of any such state entity;

(ii) An organization, including the governing body, created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act;

(iii) The governing body of a public power district having a chartered territory of more than one county in this state;

(iv) The governing body of a public power and irrigation district having a chartered territory of more than one county in this state;

(v) An educational service unit;

- (vi) The Educational Service Unit Coordinating Council;
- (vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act;
- (viii) A community college board of governors;
- (ix) The Nebraska Brand Committee;
- (x) A local public health department;
- (xi) A metropolitan utilities district;
- (xii) A regional metropolitan transit authority; and
- (xiii) A natural resources district.

(b) The requirements for holding a meeting by means of virtual conferencing are as follows:

(i) Reasonable advance publicized notice is given as provided in subsections (1) and (2) of this section, including providing access to a dial-in number or link to the virtual conference;

(ii) In addition to the public's right to participate by virtual conferencing, reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate as provided in section 84-1412, including reasonable seating, in at least one designated site in a building open to the public and identified in the notice, with: At least one member of the entity holding such meeting, or his or her designee, present at each site; a recording of the hearing by audio or visual recording devices; and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be provided if virtual conferencing was not used;

(iii) At least one copy of all documents being considered at the meeting is available at any physical site open to the public where individuals may attend the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; and

(iv) Except as otherwise provided in this subdivision or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of (A) an organization created under the Interlocal Cooperation Act that sells electricity or natural gas, (B) an organization created under the Municipal Cooperative Financing Act, (C) a governing body of a risk management pool and any advisory committee of such governing body, or (D) any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act, such the organization, governing body, or committee may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing.

(4) Virtual conferencing, emails, faxes, or other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(5) The secretary or other designee of each public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting.

(6) When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in such meeting shall pertain only to the emergency. Such emergency meetings may be held by virtual conferencing. The provisions of subsection (5) of this section shall be complied with in conducting emergency meetings. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public by no later than the end of the next regular business day.

(7) A public body may allow a member of the public or any other witness to appear before the public body by means of virtual conferencing.

(8)(a) Notwithstanding subsections (3) and (6) of this section, if an emergency is declared by the Governor pursuant to the Emergency Management Act as defined in section 81-829.39, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the public body gives reasonable advance publicized notice as described in subsections (1) and (2) of this section. The notice shall include information regarding access for the public and news media. In addition to any formal action taken pertaining to the emergency, the public body may hold such meeting for the purpose of briefing, discussion of public business, formation of tentative policy, or the taking of any action by the public body.

(b) The public body shall provide access by providing a dial-in number or a link to the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at the meeting and record the meeting. Subsection (5) of this section shall be complied with in conducting such meetings.

(c) The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection as provided in subsection (5) of section 84-1413.

(9) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (3)(a) of this section may hold a meeting by virtual conferencing if:

(a) The purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted upon at a subsequent non-virtual open meeting of the public body;

(b) No action is taken by the public body at the virtual meeting; and

(c) The public body complies with subdivisions (3)(b)(i) and (ii) of this section.

84-1412. Meetings of public body; rights of public; public body; powers and duties.

(1) Subject to the Open Meetings Act, the public has the right to attend and the right to speak at meetings of public bodies, and all or any part of a meeting of a public body, except for closed sessions called pursuant to section 84-1410, may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, a camera, video equipment, or any other means of pictorial or sonic reproduction or in writing.

(2) It shall not be a violation of subsection (1) of this section for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings, including meetings held by virtual conferencing. A body may not be required to allow citizens to speak at each meeting, but it may not forbid public participation at all meetings.

(3) No public body shall require members of the public to identify themselves as a condition for admission to the meeting nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. The body shall require any member of the public desiring to address the body to identify himself or herself, including an address and the name of any organization represented by such person unless

the address requirement is waived to protect the security of the individual.

(4) No public body shall, for the purpose of circumventing the Open Meetings Act, hold a meeting in a place known by the body to be too small to accommodate the anticipated audience.

(5) No public body shall be deemed in violation of this section if it holds its meeting in its traditional meeting place which is located in this state.

(6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if:

(a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction;

(b) All out-of-state locations identified in the notice are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience;

(c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making virtual conferencing available at an in-state location to members, the public, or the press, if requested twenty-four hours in advance;

(d) No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state;

(e) Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act; and

(f) The public body publishes notice of the out-of-state meeting at least twenty-one days before the date of the meeting in a legal newspaper of statewide circulation.

(7) Each public body shall, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at a meeting.

(8) Public bodies shall make available at the meeting or the in-state location for virtual conferencing as required by subdivision (6)(c) of this section, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting, either in paper or electronic form. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

84-1413. Meetings; minutes; roll call vote; secret ballot; when.

(1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.

(2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote shall be satisfied by a public body which utilizes an electronic voting device which allows the yeas and nays of each member of such public body to be readily seen by the public.

(3) The vote to elect leadership within a public body may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

(4) The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.

(5) Minutes shall be written or kept as an electronic record and shall be available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing or keeping the minutes is absent due to a serious illness or emergency.

(6) Beginning July 31, 2022, the governing body of a natural resources district, the city council of a city of the metropolitan class, the city council of a city of the primary class, the city council of a city of the first class, the county board of a county with a population greater than twenty-five thousand inhabitants, and the school board of a school district shall make available on such entity's public website the agenda and minutes of any meeting of the governing body. The agenda shall be placed on the website at least twenty-four hours before the meeting of the governing body. Minutes shall be placed on the website at such time as the minutes are available for inspection as provided in subsection (5) of this section. This information shall be available on the public website for at least six months.

84-1414. Unlawful action by public body; declared void or voidable by district court; when; duty to enforce open meeting laws; citizen's suit; procedure; violations; penalties.

(1) Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in violation of the Open Meetings Act shall be declared void by the district court if the suit is commenced within one hundred twenty days of the meeting of the public body at which the alleged violation occurred. Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in substantial violation of the Open Meetings Act shall be voidable by the district court if the suit is commenced more than one hundred twenty days after but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action.

(2) The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the Open Meetings Act.

(3) Any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the Open Meetings Act, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the act to discussions or decisions of the public body. It shall not be a defense that the citizen attended the meeting and failed to object at such time. The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under this section.

(4) Any member of a public body who knowingly violates or conspires to violate or who attends or remains at a meeting knowing that the public body is in violation of any provision of the Open Meetings Act shall be guilty of a Class IV misdemeanor for a first offense and a Class III misdemeanor for a second or subsequent offense.

Operative
4/17/24



Nebraska Council
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Board of Education Regular Meeting

Monday, May 12, 2025 7:00 PM

Media Center at the Palmyra District OR-1 Public Schools

425 F Street

Palmyra, NE 68418

District Mission:

“Together we prepare our students to successfully meet the challenges of the future.”

Strategic Goal 1: District OR-1 Public Schools will provide the facilities needed to be competitive with other area schools in athletics and fine arts programs.

Strategic Goal 2: District OR-1 Public Schools will foster a unified community.

Strategic Goal 3: District OR-1 Public Schools will continuously implement (academic) programs and the curriculum needed to remain competitive with other area schools.

Attendance Taken at 7:01 PM.

Dean Busch:	Present
Jaimi Calfee:	Present
Tim Cheney:	Present
Brandon Desh:	Present
Dee Moore:	Present
Josh Penterman:	Present

This information was posted in the following public formats:

- The Voice News (weekly area newspaper)
- Farmers' Merchants Bank - Palmyra
- Palmyra Post Office
- Palmyra High School
- Bennet Post Office
- Bennet Elementary School
- District OR-1 Website - <https://www.districtor1.org/>

1. Call to Order and Pledge of Allegiance

- Board President Desh called the meeting to order at **7:01 p.m.**
- Board President Desh led the board members and patrons in attendance at the meeting in the Pledge of Allegiance.

2. Announcement of the Open Meetings Act Posting

- Board President Desh identified the location of the Open Meetings Act Poster on the wall in the meeting room.
 - *The changes are reflected in the currently posted materials: revised April 2024.*

3. Staff and Student Presentations

- Mr. Johnson discussed this year's high school graduation which was held on **Saturday, May 10th.**
- Mr. Hart played a video compilation of the **2024-2025** school year!
 - Special thanks to all the staff and students who attended the board meetings and/or presented information at the meetings this past school year! Great job!
 - The staff and student presentations for the **2025-2026** school year will resume at our **Monday, August 11th, 2025,** regular board meeting.

4. Consent Agenda Motion to approve the consent agenda as presented. This motion, made by Tim Cheney and seconded by Josh Penterman, Passed.

Dean Busch: Yea, Jaimi Calfee: Yea, Tim Cheney: Yea, Brandon Desh: Yea, Dee Moore: Yea, Josh Penterman: Yea

- No further comment.

4.1. Approval of Board Agenda

4.2. Approval of minutes of previous meetings

4.3. Approval of Claims/Payment of Bills and Payroll

4.4. Certificated/Classified Hire(s)/Reassignment(s)/Resignation(s)

4.5. Financial Report

5. Public Comment

- No public comment was presented during the meeting.

6. Administrative Reports

6.1. Superintendent's Report Superintendent Hart discussed the following subjects:

- **Curriculum Cycle Review:**
 - The current curriculum review cycle document is attached to this agenda item.
- **"Community Unity" Panel Update:**
 - The board members were shown pictures of the recently completed project, which is now displayed in the north commons area at Palmyra High School.
 - This student and community display is the culmination of a collaborative project between our students and community members intended to recognize and honor our school communities' rich and storied histories.
 - Patrons are encouraged to come and visit the project. Please come to the north main entrance during regular school hours.
 - Pictures of the project's installation process are included with this agenda item.
- **Social Media:**
 - In our district's continued effort to effectively manage the challenges of technology and social media, a parent information letter was sent home regarding a disturbing trend being circulated on the social media app TikTok.

- The letter is attached to this agenda item.
- **Proactive Coaching Presentation**
 - This presentation will focus on the role of parents in education-related activities. All parents and students involved in activities are strongly encouraged to attend this event. **Sunday, August 24th, 2025, at 6:00 p.m. at PHS**
 - Please see the attached document for more information.
- **Baseball /Olson Complex Update:**
 - Superintendent Hart provided an update on the following topics:
 - **Olson Complex Baseball Update**
 - Field Improvements
 - Introduction of high school coaches
 - Summary of past baseball meetings.
 - **Olson Complex:**
 - Additional seating capacity at the complex was discussed.
- **Location Change for the Monday, June 9th, 2025, Regular Board of Education Meeting.**
 - The next regular Board of Education meeting is scheduled for **Monday, June 9th, 2025.**
 - The meeting will take place at **Bennet Elementary School beginning at 7:00 p.m.** in the main commons area.
 - The relocation of this meeting is intended to provide an alternate location for community patrons to attend a board meeting who may not normally be able to make it to Palmyra.
- **Summer Board of Education "Retreat":**
 - The 2025 District OR-1 Board Retreat is scheduled for **Monday, June 23rd, 2025.**
 - The board retreat will be held at the Transformation Marketing building located in Panama, Nebraska. The address is **208 Locust St, Panama, NE 68419**
 - The board retreat will begin at **5:30 p.m.**
- **Staffing Update:**
 - Superintendent Hart presented a staffing update on the following employee areas:
 - Coaches/ Sponsors
 - Bus Drivers
 - Food Service
 - Certified Staff
 - Support Staff
- **Student and Staff Kudos**
 - **Egg Hatching Cycle of Life:** As a class project, some third-grade classrooms are showing through time-lapse video the amazing process of chicks hatching from their eggs.
 - Check out one of our teachers' live streams. It's easy to "scrub" to the hatching times. The link is listed below:
 - <https://youtube.com/live/P8Jtag2dbCM?feature=share>
- **Aspire Academy Update:**
 - We are excited to celebrate our first group of students graduating from Aspire Academy on **Friday, May 16th**, at Bennet Elementary School.
 - Please see the attached document for more information.
- **Legislative Update**
 - Please see the attached document for more information.
- **Wellness Committee Activity:**
- **Wednesday, April 30th: Wellness Event**
 - For this activity, all staff members were encouraged to complete a timed walk and then send a "selfie" to document their exercise.
- Each participating staff member's name was put into a drawing for Husker baseball tickets.
- **Fitness Center Application Sample:**
 - See the attached document.
- **Digital Student Information Form:**
 - See the attached document.

6.2. Administrative Team Report

The admin report contained information on the following topics:

- **High School Graduation:**
 - Graduation was **Saturday, May 10th, 2025, at 2:00 p.m. at PHS.**
- **State Testing:**
 - All NSCAS and MAPS testing has been completed for both the Elementary and High School.
 - Next year, there will be changes to state testing.
 - MAPS make-up testing will occur over the last couple of weeks of school for K-2 and 9th grade.
- **Elementary Activities:**
 - On **Wednesday, May 14th**, fifth-grade students are heading to the Omaha Zoo.
 - Track Day at the Olsen Complex will be **Thursday, May 15th, and Friday, May 16th**, for the Elementary students.
 - 5th grade graduation will be at PHS on **Monday, May 19th, at 2:00 pm.**
- **End of School Year Activities:**
 - The last student day for Elementary students will be **Tuesday, May 20th**, and the last student day for JH/HS will be **Wednesday, May 21st.**
 - The AR Awards ceremony for 1st- 4th grade will be on Track Day.
 - Elementary teachers will be participating in CKLA Launch Training on **May 21st and 22nd.**
- **Summer Enrichment:**
 - Summer Enrichment for incoming KDG-5th grade students will be held at Bennet Elementary from **June 9th-26th.**
- **Bennet After-School Rec Program:**
 - The Bennet after-school REC program went well this year.
 - This year, high school students were allowed to work with students in the rec program. This was a great success.
 - This year, we had two high school students working in the program, and we are currently completing interviews for next year.
- **Special Education:**
 - Special Education staff have been meeting with me to work on caseloads and schedules for next year.
- **Aspire Academy Update:**
 - Aspire Graduation will take place on Friday, May 16th, from 3:45-5:30 at Bennet Elementary.
- **Credit Recovery:**
 - Mrs. Ferretti will be leading our Credit Recovery program at the high school this summer.
 - This program is intended to help students at the high school recover "credits" from classes they didn't pass during the school year.

Additional Upcoming events:

- **Bennet 5th Grade Graduation "Tunnel Walk":**
 - **Monday, May 19, 2025, at 1:15 p.m.**
- **Facility and Maintenance Summer Tasks:**
 - **East & West Gym Floor Refinishing:**
 - **Mon Jun 30, 2025**
 - Please note: All gyms will be closed all week.
 - **Olson Complex Field Turf Grooming**
 - **Tuesday, June 24, 2025**

7. Discussion Items- Committee Reports and Updates

7.1. Budget Committee Update

- The meeting scheduled for **Monday, May 12th, 2025**, was moved to a different time.
- Budget Committee members will meet again as a Budget Committee on **Monday, June 9th, 2025, at the high school.**
- Additional documents are attached regarding education funding and budget processes.

7.2. Transportation and Facilities Committee

- Committee members summarized the contractors' bid opening meeting on **Thursday, May 8th**, at Palmyra High School.
- The bid opening meeting was to accomplish the remainder of the facility projects aligned with the 2022 bond.
 - A recommendation for the selection of a contractor to finish these projects is listed as an action item later in the meeting.
 - A summary of the projects left to complete is listed below:
 - **Locker Room Improvements at PHS**
 - **Trophy Case relocation at PHS.**
 - **Restroom Improvements at PHS**
 - **Media Center Renovation at Bennet**
 - **Media Center: HVAC Repair at PHS.**
 - **Bus Safety Improvements at Bennet**
- The next Facilities Committee meeting is scheduled for **Wednesday, June 4th at 8:30 a.m.** at Palmyra High School.

7.3. Legislative Update

- Superintendent Hart presented updated summaries in alignment with information from the three entities listed below.
 - **NRSCA Update:**
 - **NASB Update**
 - **NCSA Update**
- Superintendent Hart also provided a summary of the meeting with area superintendents and Senator Dorn and Senator Hallstrom, which occurred on **Friday, May 2nd, 2025.**

7.4. Wellness Committee Update

- The District Wellness Committee meeting scheduled for **Friday, May 9th at 9:00 a.m.** at Palmyra Junior/Senior High School was canceled due to "end of the school year" scheduling conflicts.
- The next District Wellness Committee meeting will be scheduled for **the week of August 4th, 2025.**
 - The specific date and time for this meeting will be communicated before the meeting.

7.5. Negotiations Committee Update

- The Negotiations Committee will begin meeting again in the fall as we reach the second year of the current two-year Certified Staff Negotiated Agreement.

7.6. Strategic Planning Update

- Superintendent Hart will contact the Nebraska Association of School Boards (NASB) about specifics regarding the next round of strategic planning.
- Superintendent Hart presented a summary of the NASB discussion at the meeting.
 - Highlights of the discussion included:
 - Staff surveys
 - Feedback from the last Strategic Planning
 - Potential Updated Strategic Plan
 - Other logistical items

8. Policy Review

8.1. Policy Committee Update

- Revised documents from the **Monday, April 14th, 2025**, regular board meeting were attached to this agenda item.
 - Minor changes were made to the following policies:
 - **Policy #1000**
 - **Policy #1102**
 - **Policy # 1130**
 - **Policy #1300**
 - **Policy #5001**
 - These updated changes are attached.
- The next Policy Committee meeting is scheduled for **Wednesday, June 18th, at 4:00 p.m.** at Bennet Elementary School.

9. Action Items

9.1. Presentation, discussion, and or official action to accept recommended contractor bids for designated facilities expansion and improvement building projects. Motion to approve BIC for project bid award. This motion, made by Tim Cheney and seconded by Dean Busch, Passed. Dean Busch: Yea, Jaimi Calfee: Yea, Tim Cheney: Yea, Brandon Desh: Yea, Dee Moore: Yea, Josh Penterman: Yea

- This proposal encompasses projected costs for the final bond-related projects, including renovations of the PHS locker rooms, designated restrooms, trophy case area, and the completion of the north bus lane at Bennet Elementary School.
- Please note: The seating expansion project at the Olson Complex will be a Special Building fund expenditure.
- The majority of these projects are scheduled for completion by the fall of **2025**.
- After a review of the submitted bids and additional discussion, **the Board of Education decided to select BIC Construction as the contractor for these projects.**
- For more information, please refer to the Bid Tabulation document attached to this agenda item.

9.2. Presentation, discussion, and or official action to approve the second and final reading of the Community Usage Policy # 1130 for HS Fitness Center. Motion to approve the second reading

of the Community Usage document as discussed. This motion, made by Jaimi Calfee and seconded by Dee Moore, Passed.

Dean Busch: Yea, Jaimi Calfee: Yea, Tim Cheney: Yea, Brandon Desh: Yea, Dee Moore: Yea, Josh Penterman: Yea

- No further discussion as this document was reviewed earlier in the meeting.

9.3. Presentation, discussion, and or official action to approve the final reading of the District OR.1 Schedule of Rates for Facility Usage Fees document. Motion to approve the second reading of the Schedule of Rates for Facility Usage document as discussed. This motion, made by Dee Moore and seconded by Josh Penterman, Passed.

Dean Busch: Yea, Jaimi Calfee: Yea, Tim Cheney: Yea, Brandon Desh: Yea, Dee Moore: Yea, Josh Penterman: Yea

- See the attached document.
- Changes were added in alignment with the discussion from the **Monday, April 14th, 2025**, regular board meeting

9.4. Presentation, discussion, and or official action to approve the PHS Fitness Center Membership Application. Motion to approve as discussed. This motion, made by Tim Cheney and seconded by Dee Moore, Passed.

Dean Busch: Yea, Jaimi Calfee: Yea, Tim Cheney: Yea, Brandon Desh: Yea, Dee Moore: Yea, Josh Penterman: Yea

- To open the PHS Fitness Center to the public, an application form was developed.
 - See the attached document for more details.
- Limited public use of the fitness room area at PHS is scheduled to begin sometime this summer.

10. Board of Education Development

- No further discussion.

11. Closed Session

12. Topics for Next Month's Agenda

13. Adjournment

- The meeting was adjourned at: **8:28 p.m.**

Chairperson

Superintendent

Board Report - Detail

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Cost Center ID	
Checking Account ID		Fund Number	GENERAL FUND	
01 2610 610 001	5887	A-1 FLAGS, POLES & REPAIRS	06/09/2025	262.00
Total		HS Custodian Supplies		<u>262.00</u>
		A-1 FLAGS, POLES & REPAIRS		262.00
01 1100 440 001	39292432	Access Systems Leasing	06/09/2025	3,546.29
01 1100 440 003		HS Copier Lease		1,773.14
Total		Elem Copier Lease		<u>1,773.15</u>
		Access Systems Leasing		3,546.29
01 1200 610 001 0 104	11YV-Q9I	AMAZON CAPITAL SERVICES QGTL	06/09/2025	157.98
01 1100 650 001		ASPIRE SUPPLIES		157.98
01 1100 650 003	19H3-69X	AMAZON CAPITAL SERVICES	06/09/2025	29.97
01 1100 650 001		HS Technology Supplies		14.98
01 1100 650 003		Elem Technology Supplies		14.99
01 1100 650 001	1DR1-N1I	AMAZON CAPITAL SERVICES MTWG	06/09/2025	61.81
01 1100 650 001		HS Technology Supplies		61.81
01 3551 610 001	1FWP-W	AMAZON CAPITAL SERVICES LRKL	06/09/2025	179.99
01 2220 610 003		CAREER EDUCATION SUPPLIES		179.99
01 1100 650 001	1GRL-H3	AMAZON CAPITAL SERVICES PY9Y	06/09/2025	38.25
01 1100 650 001		Elem Library Supplies		38.25
01 1100 650 001	1JLW-G3	AMAZON CAPITAL SERVICES MMXF	06/09/2025	10.99
01 1100 650 001		HS Technology Supplies		10.99
01 1100 610 001 2 101	1KH3-LQI	AMAZON CAPITAL SERVICES MGNV	06/09/2025	299.95
01 2320 610 000		HS ART SUPPLIES		299.95
01 2610 610 001	1RJH-TVI	AMAZON CAPITAL SERVICES RQ9W	06/09/2025	125.00
01 2900 610 001 0 001		SUPERINTENDENT OFFICE SUPPLIES		125.00
01 2610 610 001	1W7N-XI	AMAZON CAPITAL SERVICES MYXK	06/09/2025	151.29
01 2900 610 001 0 001		HS Custodian Supplies		151.29
Total		1WQV-V\	06/09/2025	<u>(78.90)</u>
		AMAZON CAPITAL SERVICES Xfv9		(78.90)
01 2230 333 001	2025QRT	Brown, Burke MILEAGE BB	06/09/2025	264.60
Total		MILEAGE PAID TO STAFF		<u>264.60</u>
		Brown, Burke		264.60
01 2151 333 003	2025QRT	BUCHANAN, AMY MILEAGE AB	06/09/2025	88.20
Total		Sped Speech Elem MILEAGE PAID TO STAFF		<u>88.20</u>
		BUCHANAN, AMY		88.20
	2025QRT	BUDDENBERG, EMILY MILEAGE EB	06/09/2025	25.20

Board Report - Detail

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Cost Center ID	
01 2151 333 003		Sped Speech Elem MILEAGE PAID TO STAFF		25.20
Total		BUDDENBERG, EMILY		25.20
	052025 D	COMPLETE CHIROPRACTIC & WELLNESS SR CENTER	06/09/2025	80.00
01 2710 890 000		Bus Misc. Expenses		80.00
	052025 D	COMPLETE CHIROPRACTIC & WELLNESS TC CENTER	06/09/2025	80.00
01 2710 890 000		Bus Misc. Expenses		80.00
Total		COMPLETE CHIROPRACTIC & WELLNESS CENTER		160.00
	675406 0	CORNHUSKER WINNELSON CO HS Custodian Supplies	06/09/2025	1,450.00
01 2610 610 001		675549 0 CORNHUSKER WINNELSON CO HS Custodian Supplies	06/09/2025	408.90
01 2610 610 001		681250 0 CORNHUSKER WINNELSON CO HS Custodian Supplies	06/09/2025	368.00
01 2610 610 001		681251 0 CORNHUSKER WINNELSON CO HS Custodian Supplies	06/09/2025	38.49
Total		CORNHUSKER WINNELSON CO		2,265.39
	7-13688-1	CRAIG RESOURCES INC MS SPED CONTRACED NURSING SERVICES	06/09/2025	4,347.85
01 2131 320 002		7-14160-0 CRAIG RESOURCES INC MS SPED CONTRACED NURSING SERVICES	06/09/2025	2,861.30
01 2131 320 002		7-14160-0 CRAIG RESOURCES INC MS SPED CONTRACED NURSING SERVICES	06/09/2025	3,621.15
01 2131 320 002		7-14160-0 CRAIG RESOURCES INC MS SPED CONTRACED NURSING SERVICES	06/09/2025	1,364.35
01 2131 320 002		7-14160-1 CRAIG RESOURCES INC MS SPED CONTRACED NURSING SERVICES	06/09/2025	2,046.20
01 2131 320 002		7-14160-1 CRAIG RESOURCES INC MS SPED CONTRACED NURSING SERVICES	06/09/2025	3,918.20
Total		CRAIG RESOURCES INC		18,159.05
	1478089	DAS State ACCTG-Central Finance Internet Service	06/09/2025	292.87
01 2224 530 000				292.87
Total		DAS State ACCTG-Central Finance		292.87
	FF4157	DIETZE MUSIC HOUSE HS INSTRUMENTAL SUPPLIES	06/09/2025	25.60
01 1100 610 001 2 102				25.60
Total		DIETZE MUSIC HOUSE		25.60
	000648D	DIVERSIFIED DRUG TESTING LLC Bus Misc. Expenses	06/09/2025	218.00
01 2710 890 000		24088 DIVERSIFIED DRUG TESTING LLC Bus Misc. Expenses	06/09/2025	158.00
01 2710 890 000		24089 DIVERSIFIED DRUG TESTING LLC HS Services/Assessments	06/09/2025	320.00
01 1100 320 001				320.00

Board Report - Detail

PO Number	Invoice N°	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Cost Center ID	Amount
Total		DIVERSIFIED DRUG TESTING LLC		696.00
EAI5625	2529	Education Associates Inc	06/09/2025	6,798.00
01 1200 610 001 0 104		Child Care Assistant Basic Skills		3,999.00
		Cirric		
01 1200 610 001 0 104		Grocery Clerking Beginning		2,599.00
		Cirriculum		
01 1200 610 001 0 104		Shipping		200.00
Total		Education Associates Inc		6,798.00
	052025	- EDUCATIONAL SERVICE UNIT #4	06/09/2025	199.33
01 6408 591 000		EARLY CHILDHOOD SERVICES		50.80
		AUDIOLOGY		
01 6408 591 003		PREK PURCHASED SERVICE		50.80
		AUDIOLOGY		
01 6408 591 003		PREK PURCHASED SERVICE		91.66
		ECH		
01 6408 591 000		EARLY CHILDHOOD SERVICES		91.67
		ECH		
01 2151 591 001		HS AUDIOLOGY SERVICE FROM		457.20
		ESU/DISTRICT		
01 2151 591 003		ELEM AUDIOLOGY SERVICES		457.20
		ESU/DISTRICT		
01 2141 591 003		ESU PSYCHOLOGY SERVICES		(1,000.00)
	11085	EDUCATIONAL SERVICE UNIT #4	06/09/2025	100.00
01 1100 330 003		Elem Professional Development		100.00
Total		EDUCATIONAL SERVICE UNIT #4		299.33
	22001	EDUCATIONAL SERVICE UNIT #5	06/09/2025	599.78
01 2230 591 000		PURCHASED SERVICE FROM		599.78
		ESU/DISTRICT		
Total		EDUCATIONAL SERVICE UNIT #5		599.78
	1250602	- FastSpring	06/09/2025	3,240.00
	78119			
01 1100 643 001		WEB/CLOUD BASED		1,620.00
		SOFTWARE		
01 1100 643 003		WEB/CLOUD BASED		1,620.00
		SOFTWARE		
Total		FastSpring		3,240.00
	062025 C	FIRST STATE BANK - VISA CREDIT CARD	06/02/2025	380.23
		GENERA		
01 2320 610 000		SUPERINTENDENT OFFICE		14.99
		SUPPLIES		
01 2410 610 003		Elem Principal Supplies		100.98
01 2320 610 000		SUPERINTENDENT OFFICE		15.00
		SUPPLIES		
01 2320 330 000		Superintendent Professional		25.29
		Development		
01 2130 610 000		GENERAL SUPPLIES		1,612.97
01 2130 610 000		GENERAL SUPPLIES		(1,389.00)
Total		FIRST STATE BANK - VISA CREDIT CARD		380.23
	62158	FORTICALL	06/09/2025	146.63
01 2510 382 001		HS Telephone		73.31
01 2510 382 003		Elem Telephone		73.32

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Board Report - Detail

PO Number	Invoice N°	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Cost Center ID	Amount
Total	FORTICALL			<u>146.63</u>
	2025QRT	FURROW, JOHN	06/09/2025	157.50
01 1100 333 003		MILEAGE JF		
		Elem Mileage		<u>157.50</u>
Total	FURROW, JOHN			157.50
	86213951	HOME DEPOT PRO, THE	06/09/2025	99.60
01 2610 610 003		Elem Custodian Supplies		<u>99.60</u>
Total	HOME DEPOT PRO, THE			99.60
	36752075	J.W. PEPPER & SON INC.	06/09/2025	78.99
01 1100 610 001 2 102		HS INSTRUMENTAL SUPPLIES		<u>78.99</u>
Total	J.W. PEPPER & SON INC.			78.99
	2025 PO\	JJ & ZAK	06/09/2025	450.00
01 2410 330 001		ICU CO		
		HS Principal Professional Development		<u>450.00</u>
Total	JJ & ZAK			450.00
	2025	KUJATH, BRIAN & JENNIFER	06/09/2025	75.00
01 1312		SUMMERSCREM		
		B		
		SUMMER SCHOOL TUITION		<u>75.00</u>
Total	KUJATH, BRIAN & JENNIFER			75.00
	52510800	MATHESON-TRI-GAS INC	06/09/2025	107.19
01 1100 610 001		HS General Supplies		<u>107.19</u>
Total	MATHESON-TRI-GAS INC			107.19
	2025QRT	McCreight, Beth	06/09/2025	252.00
01 1100 333 001		MILEAGE BM		
		HS Mileage		<u>252.00</u>
Total	McCreight, Beth			252.00
01 2610 610 001	53642	MENARDS	06/09/2025	208.64
		HS Custodian Supplies		208.64
01 2610 610 001	53675	MENARDS	06/09/2025	4.14
01 1100 610 001		HS General Supplies		4.14
01 2610 610 001	53958	MENARDS	06/09/2025	8.95
		HS Custodian Supplies		8.95
01 2610 610 001	54113	MENARDS	06/09/2025	105.33
		HS Custodian Supplies		12.72
01 2610 610 001		HS Custodian Supplies		11.43
01 2610 610 001		HS Custodian Supplies		4.25
01 2610 610 001		HS Custodian Supplies		34.99
01 2610 610 003		Elem Custodian Supplies		3.97
01 2610 610 003		Elem Custodian Supplies		21.98
01 2610 610 003		Elem Custodian Supplies		15.99
01 2610 610 001	54178	MENARDS	06/09/2025	392.44
		HS Custodian Supplies		392.44
01 2610 610 001	54251	MENARDS	06/09/2025	109.41
01 2610 610 001		HS Custodian Supplies		109.41

Board Report - Detail

PO Number	Invoice N°	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Cost Center ID	
	54284	MENARDS	06/09/2025	65.18
01 2610 610 001		HS Custodian Supplies		65.18
	54289	MENARDS	06/09/2025	100.00
01 2310 890 000		BOE Misc. Expenses		100.00
	55171	MENARDS	06/09/2025	201.21
01 2610 610 003		Elem Custodian Supplies		201.21
	55340	MENARDS	06/09/2025	127.17
01 2610 610 001		HS Custodian Supplies		127.17
	55436	MENARDS	06/09/2025	157.85
01 2610 610 001		HS Custodian Supplies		157.85
Total	MENARDS			<u>1,480.32</u>
	INV-6240	Midwest Bus Repair	06/09/2025	250.00
01 2730 431 000		BUS & VEHICLE SERVICING & MAINTENANCE		250.00
Total	Midwest Bus Repair			<u>250.00</u>
	O-2310	NCECBVI	06/09/2025	1,026.00
01 2181 591 001		HS VISUALLY IMPAIRED SERVICES		598.00
01 2181 591 001		HS VISUALLY IMPAIRED SERVICES		428.00
Total	NCECBVI			<u>1,026.00</u>
	28536306	NCS PEARSON, INC	06/09/2025	252.01
01 1200 610 003		Sped Elem Supplies		252.01
Total	NCS PEARSON, INC			<u>252.01</u>
	1546 - 06	NEBRASKA CITY UTILITIES	06/09/2025	82.38
01 2610 621 001		HS Utilities		82.38
	3273 - 06	NEBRASKA CITY UTILITIES	06/09/2025	7,503.33
01 2610 621 003		Elem Utilities		7,503.33
	3321 - 06	NEBRASKA CITY UTILITIES	06/09/2025	7,857.83
01 2610 621 001		HS Utilities		7,857.83
	39368 - 0	NEBRASKA CITY UTILITIES	06/09/2025	30.45
01 2610 621 001		HS Utilities		30.45
	43577 - 0	NEBRASKA CITY UTILITIES	06/09/2025	30.83
01 2610 621 001		HS Utilities		30.83
	43679 - 0	NEBRASKA CITY UTILITIES	06/09/2025	114.64
01 2610 621 001		HS Utilities		114.64
	44277 - 0	NEBRASKA CITY UTILITIES	06/09/2025	48.00
01 2610 621 001		HS Utilities		48.00
	44718 - 0	NEBRASKA CITY UTILITIES	06/09/2025	491.50
01 2610 621 001		HS Utilities		491.50
	96622 - 0	NEBRASKA CITY UTILITIES	06/09/2025	42.99
01 2610 621 001		HS Utilities		42.99
Total	NEBRASKA CITY UTILITIES			<u>16,201.95</u>
	052025	NEBRASKA COUNCIL OF SCHOOL ADMIN. MEMBERSHIP	06/09/2025	435.00
01 2410 810 001		HS Principal Dues and Fees		435.00
	2025	NEBRASKA COUNCIL OF SCHOOL ADMIN. MEMBERSHIP	06/09/2025	435.00
01 1200 810 000	LW	DUES AND FEES		435.00

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Board Report - Detail

PO Number	Invoice N	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Cost Center ID	
01 1100 330 001	e16702-7	NEBRASKA COUNCIL OF SCHOOL ADMIN.	06/09/2025	38.00
		HS Professional Development		<u>38.00</u>
Total		NEBRASKA COUNCIL OF SCHOOL ADMIN.		908.00
01 2620 431 003	10328	NEEMAN & SONS INC	06/09/2025	950.00
		Elem Repairs & Maintenance		<u>950.00</u>
Total		NEEMAN & SONS INC		950.00
01 1100 610 001 2 102	N003383	NEFF	06/09/2025	416.48
		HS INSTRUMENTAL SUPPLIES		<u>416.48</u>
Total		NEFF		416.48
01 6408 320 000	0502-052	O'Neil, Jan	06/09/2025	2,524.50
		JO		
		IDEA Part B Birth-4 Pre-diagnosis		823.40
01 6408 320 003		PREK PROFESSIONAL		266.10
		EDUCATIONAL SERVICES		
01 2171 320 003		Physical Therapy Elem Contracted		1,053.00
		Service		
01 2171 320 002		MS PROFESSIONAL		382.00
		EDUCATIONAL SERVICES		<u>2,524.50</u>
Total		O'Neil, Jan		2,524.50
01 2510 890 000	20221805	ONE SOURCE THE BACKGROUND CHECK COMPANY	06/09/2025	64.00
		Superintendent Secretary Misc.		64.00
		Expenses		<u>64.00</u>
Total		ONE SOURCE THE BACKGROUND CHECK COMPANY		64.00
01 2120 610 001	6329	ONTOCOLLEGE WITH JOHN BAYLOR	06/09/2025	3,930.00
		Counselor HS Supplies		<u>3,930.00</u>
Total		ONTOCOLLEGE WITH JOHN BAYLOR		3,930.00
SUMMER-1-2025	73733080	ORIENTAL TRADING CO, INC	06/09/2025	126.68
01 1300 610 003		Crab Headbands		33.98
01 1300 610 003		Jelly Fish		19.98
01 1300 610 003		Under the Sea Pencils		27.16
01 1300 610 003		Shark Tooth Erasers		16.58
01 1300 610 003		Ocean Animal Sand Art Pictures		19.99
01 1300 610 003		Realistic Ocean Animal		8.99
		Bookmarks		
Summer-2-2025	73740033	ORIENTAL TRADING CO, INC	06/09/2025	73.97
01 1100 610 003		Butterfly Ornaments		7.78
01 1100 610 003		Binoculars		33.98
01 1100 610 003		Paw Pencils		5.78
01 1100 610 003		Father's Day Keychains		11.96
01 1100 610 003		1 1/2 Multicolor Tropical Sea		4.49
		Creatures		
01 1100 610 003		1"-2" Bulk 500 Foam Adhesive		9.98
		Tropical Fi		
Summer-2-2025	73740033	ORIENTAL TRADING CO, INC	06/09/2025	10.28
01 1100 610 003		Creative Shapes Nametags		<u>10.28</u>
Total		ORIENTAL TRADING CO, INC		210.93
HS-0000402	INV-2445	OVR PERFORMANCE LLC	06/09/2025	447.00

Board Report - Detail

PO Number	Invoice N	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Cost Center ID	
01 1100 610 001		Broad Jump Mat		179.00
01 1100 610 001		VBT Tracker		249.00
01 1100 610 001		SHIPPING		19.00
Total	OVR PERFORMANCE LLC			447.00
	052025 A	PALMYRA ACTIVITY FUND	06/09/2025	90.00
		REM		
01 2320 890 000		Superintendent Misc. Expenses		90.00
Total	PALMYRA ACTIVITY FUND			90.00
	052025 LI	PALMYRA LUNCH FUND	06/09/2025	1,497.55
		TRANS		
01 8000 912 000		FUND TRANSFERS TO LUNCH FUND		9.45
01 8000 912 000		FUND TRANSFERS TO LUNCH FUND		9.45
01 8000 912 000		FUND TRANSFERS TO LUNCH FUND		1,478.65
Total	PALMYRA LUNCH FUND			1,497.55
	3463	PIONEER CLEANING, LLC	06/09/2025	15,336.00
01 2620 420 003		Elem Cleaning Service		6,380.00
01 2620 420 003		Elem Cleaning Service		426.00
01 2620 420 001		HS Cleaning Service		7,155.00
01 2620 420 001		HS Cleaning Service		1,375.00
Total	PIONEER CLEANING, LLC			15,336.00
	14301138	POMP'S TIRE SERVICE, INC	06/09/2025	907.72
01 2730 431 000		BUS & VEHICLE SERVICING & MAINTENANCE		907.72
	14301168	POMP'S TIRE SERVICE, INC	06/09/2025	66.00
01 2730 431 000		BUS & VEHICLE SERVICING & MAINTENANCE		66.00
Total	POMP'S TIRE SERVICE, INC			973.72
SpEd4125	BW30829	PRO-ED	06/09/2025	440.00
01 1200 610 001 0 104		TPI-3: Transition Planning Inventory- 3r		440.00
Total	PRO-ED			440.00
	06152025	PURCHASE POWER	06/09/2025	135.48
01 2510 531 003		Elem Postage		135.48
Total	PURCHASE POWER			135.48
	43898354	QUILL	06/09/2025	89.22
01 2410 610 001		HS Principal Supplies		44.61
01 2410 610 003		Elem Principal Supplies		44.61
	43956988	QUILL	06/09/2025	19.70
01 2410 610 003		Elem Principal Supplies		9.85
01 2410 610 001		HS Principal Supplies		9.85
	44068305	QUILL	06/09/2025	59.48
01 2510 610 000		CENTRAL OFFICE SUPPLIES		59.48
	44181091	QUILL	06/09/2025	332.81
01 2220 610 001		HS Library Supplies		332.81
Total	QUILL			501.21

Board Report - Detail

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Cost Center ID	
FCSCTE42525-2	INV-6072	RESTAURANT SUPPLY	06/09/2025	92.24
01 3551 610 001		Harold Import Co. 22184 Mrs. Anderson's		60.68
01 3551 610 001		Harold Import Co. 22146 Mrs. Anderson's		31.56
Total		RESTAURANT SUPPLY		92.24
weights5825	13395210	ROGUE	06/09/2025	1,109.70
01 1100 610 001		RF Pull up Package		877.56
01 1100 610 001		Loop Band - 12" - Blue (Pair)		102.60
01 1100 610 001		Loop Band - 12" - Green (Pair)		102.60
01 1100 610 001		Shipping		26.94
Total		ROGUE		1,109.70
01 1100 643 001	139255	SECURLY, INC	06/09/2025	1,120.00
		WEB/CLOUD BASED SOFTWARE		560.00
01 1100 643 003		WEB/CLOUD BASED SOFTWARE		560.00
Total		SECURLY, INC		1,120.00
01 2161 330 003	2025QRT	Severe, Audrea GE AS	06/09/2025	79.80
		Sped Occupational Therapy Prof. Developm		79.80
Total		Severe, Audrea		79.80
01 2730 431 000	25-0529	SHAFFER COMMUNICATIONS BUS & VEHICLE SERVICING & MAINTENANCE	06/09/2025	60.00
Total		SHAFFER COMMUNICATIONS		60.00
01 1920	270137	SODEXO, INC & AFFILIATES EDUCATION QUEST FOUNDATION	06/09/2025	316.80
Total		SODEXO, INC & AFFILIATES		316.80
01 2510 315 000	20250515	SOFTWARE UNLIMITED, INC. Accounting and Auditing Services	06/09/2025	1,300.00
Total		SOFTWARE UNLIMITED, INC.		1,300.00
01 2730 431 000	164970	Southwest Auto BUS & VEHICLE SERVICING & MAINTENANCE	06/09/2025	907.75
01 2730 431 000	164971	Southwest Auto BUS & VEHICLE SERVICING & MAINTENANCE	06/09/2025	444.02
01 2730 431 000	165033	Southwest Auto BUS & VEHICLE SERVICING & MAINTENANCE	06/09/2025	159.20
01 2730 431 000	165058	Southwest Auto BUS & VEHICLE SERVICING & MAINTENANCE	06/09/2025	133.43
01 2730 431 000	165059	Southwest Auto BUS & VEHICLE SERVICING &	06/09/2025	133.43

Board Report - Detail

PO Number	Invoice N	Vendor Name	Detail Description	Amount	Invoice Date	Cost Center ID	Amount
01 2730 431 000	165078	Southwest Auto	Maintenance BUS & VEHICLE SERVICING & MAINTENANCE	2,006.46	06/09/2025		2,006.46
01 2730 431 000	165097	Southwest Auto	Maintenance BUS & VEHICLE SERVICING & MAINTENANCE	1,050.22	06/09/2025		1,050.22
Total		Southwest Auto		<u>4,834.51</u>			
01 3300 610 003	66132471	SYSCO LINCOLN	Rec Program Supplies	125.50	06/09/2025		125.50
01 1190 610 003	66132471	SYSCO LINCOLN	ECEP GENERAL SUPPLIES	45.64	06/09/2025		45.64
01 1100 610 003	66132471	SYSCO LINCOLN	Elem General Supplies	38.99	06/09/2025		38.99
Total		SYSCO LINCOLN		<u>210.13</u>			
01 3300 890 003	MAY2025	TAYLOR, EVAN & MOLLY	REIMB Rec Program Misc. Expenses	247.77	06/09/2025		247.77
Total		TAYLOR, EVAN & MOLLY		<u>247.77</u>			
01 2610 610 001	1695	TCA OUTDOOR POWER	HS Custodian Supplies	103.37	06/09/2025		103.37
Total		TCA OUTDOOR POWER		<u>103.37</u>			
01 1300 610 003	30415946	TEACHER SYNERGY, LLC	Summer School Supplies	13.75	06/09/2025		13.75
Total		TEACHER SYNERGY, LLC		<u>13.75</u>			
01 2510 315 000	INV00419	TIMECLOCK PLUS, LLC	Accounting and Auditing Services	2,337.00	06/09/2025		2,337.00
Total		TIMECLOCK PLUS, LLC		<u>2,337.00</u>			
01 2610 431 001	12468395	TOTAL FIRE AND SECURITY	HS Upkeep of Building	304.00	06/09/2025		304.00
Total		TOTAL FIRE AND SECURITY		<u>304.00</u>			
01 2230 382 001	SI-25-023	UNITE PRIVATE NETWORKS LLC	HS Distant Learning Connection	375.08	06/09/2025		375.08
01 2230 382 003			Elem Distant Learning Connection	375.08			375.08
Total		UNITE PRIVATE NETWORKS LLC		<u>750.16</u>			
01 1100 330 003	INV0512C	UNIVERSITY OF MISSOURI	Elem Professional Development	3,850.00	06/09/2025		3,850.00
Total		UNIVERSITY OF MISSOURI		<u>3,850.00</u>			
01 2610 431 003	1312893	Uribe Refuse Services, Inc.	Elem Upkeep of Building	420.00	06/09/2025		420.00
Total		Uribe Refuse Services, Inc.		<u>420.00</u>			
01 2610 621 003	88554	VILLAGE OF BENNET	Elem Utilities	36.56	06/09/2025		1,141.49

Board Report - Detail

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Cost Center ID	
01 2610 410 003		Elem Water & Sewer		28.50
01 2610 410 003		Elem Water & Sewer		551.27
01 2610 410 003		Elem Water & Sewer		24.00
01 2610 410 003		Elem Water & Sewer		501.16
Total	VILLAGE OF BENNET			<u>1,141.49</u>
	107003 -	VILLAGE OF PALMYRA	06/09/2025	26.00
	2025			
01 2610 410 001		HS Water & Sewer		26.00
	230001 -	VILLAGE OF PALMYRA	06/09/2025	27.96
	2025			
01 2610 410 001		HS Water & Sewer		27.96
	257001 -	VILLAGE OF PALMYRA	06/09/2025	481.50
	2025			
01 2610 410 001		HS Water & Sewer		481.50
	274001 -	VILLAGE OF PALMYRA	06/09/2025	35.96
	2025			
01 2610 410 001		HS Water & Sewer		35.96
	286002 -	VILLAGE OF PALMYRA	06/09/2025	1,801.50
	2025			
01 2610 410 001		HS Water & Sewer		1,801.50
Total	VILLAGE OF PALMYRA			<u>2,372.92</u>
	484	VINSON AC & MAINTENANCE	06/09/2025	1,893.10
01 2620 431 001		HS Repairs & Maintenance		1,893.10
Total	VINSON AC & MAINTENANCE			<u>1,893.10</u>
	38004884	VOICE NEWS	06/09/2025	326.25
01 2310 540 000		BOE Advertising		326.25
	38005209	VOICE NEWS	06/09/2025	243.03
01 2310 540 000		BOE Advertising		243.03
	38005210	VOICE NEWS	06/09/2025	10.48
01 2310 540 000		BOE Advertising		10.48
Total	VOICE NEWS			<u>579.76</u>
	INV-3573	WHITEHEAD OIL CO	06/09/2025	0.30
01 2710 626 000		Bus Gas and Oil		0.30
	INV-4060	WHITEHEAD OIL CO	06/09/2025	2,523.52
01 2710 626 000		Bus Gas and Oil		2,523.52
	INV-4110	WHITEHEAD OIL CO	06/09/2025	2,059.60
01 2710 626 000		Bus Gas and Oil		2,059.60
Total	WHITEHEAD OIL CO			<u>4,583.42</u>
	JUNE 2025	WINDSTREAM	06/09/2025	92.71
	09196907			
01 2510 382 001		HS Telephone		92.71
Total	WINDSTREAM			<u>92.71</u>
Fund Number				<u>114,893.56</u>
Checking Account ID				<u>114,893.56</u>

June Bills \$ 114,893.56
May Payroll \$ 759,281.48
\$ 874,175.04

Designated Bill Summary
Superintendent Report: Regular Board Meeting:
Date: Monday, June 9, 2025

TO: Palmyra District OR-1 BOE

From: Michael Hart

Re: Designated Bill Summary Report for BOE Meeting

- Next month's *regular* board meeting is scheduled for **Monday, July 14, 2025, at 7:00 p.m.** at **Bennet Elementary School** in the commons area.
 - *Please note that the time for the Monday, July 14th, 2025 Regular Board of Education meeting may be changed to 6:00 p.m. following the results of board discussion and board action at the Monday, June 9th, 2025 regular board meeting.*

A. Consent Agenda Expenditures

Construction Account Claims:

- *Please note: These claims are now included in the Consent Agenda of the regular board meeting due to the discontinuation of the CMAR special monthly meetings effective September 9, 2024.*
- *Please see the itemized list below.*

Depreciation Fund Claims:

- None for this month

Bond Fund Claims:

- **Due: June 15th, 2025:** Checks were mailed **June 2, 2025.**
 - QCPUF: **\$7,503.75**
 - 2016 Bonds (2021 Refinanced A&B): **\$64,481.25**
 - 2022 Bonds: **\$501,843.76**
 - **Total: \$573,828.76**

Special Building Claims:

- **Riverstone Bank: \$900,000.00** - *Transfer to our second Special Building account. Leaving \$135,000 at Farmers and Merchants.*

2022 Construction Account Claims:

Construction Bills June, 2025		
Vendor	Invoice Number	Amount
B&H	234472700	\$431.96
Branding inc, dba Al's Johns	101854	\$105.00
Clark & Enersen	2	\$25,113.40
Clark & Enersen	3	\$41,736.45
Cornhusker State Industries	1479323	\$712.00

Precision Signs and Graphics	10733	\$6,751.48
	Total:	\$74,850.29

General Fund Claims:

Total claims: Checks: \$114,513.33

Credit Card Expenses: \$380.23 - *Supplies, and Superintendent subscriptions*

Total: \$114,893.56 (Credit Card was paid online)

- **Access Systems Leasing: \$3,546.29** - Copiers at the elementary and high school
- **Amazon Capital Services: \$976.33** - Elem & HS supplies
- **Cornhusker Winnelson Co: \$2,265.39** - Supplies to fix plumbing
- **Craig Resources Inc: \$18,159.05** - Contracted Nursing
- **Diversified Drug Testing: \$696.00** - Drug Testing Services
- **Education Associates: \$6.798** - Sped Summer Curriculum
- **ESU#4: \$299.33** - Professional development, contracted services, and tech support
- **FastSpring: \$3,240.00** - Web/cloud-based software
- **Menards: \$1,480.32** - Elem and HS Supplies
- **Midwest Bus Repair: \$250.00** - Bus Repairs or maintenance
- **Nebraska Council of School Administrators: \$908.00** - Professional Development
- **Nebraska City Utilities: \$16,201.95** - Utilities
- **OnToCollege: \$3,930.00** - ACT Prep
- **Palmyra Lunch Fund: \$1,497.55** - Preschool and ASPIRE breakfast and lunches
- **Pioneer Cleaning: \$15,336.00**- Elem and HS Cleaning
- **Southwest Auto: \$4,834.51** - Bus repairs
- **Sysco: \$210.13** - REC and Preschool Supplies
- **Village of Bennet: \$1,141.49**- Water, electricity, and sewer bill
- **Village of Palmyra: \$2,372.92**- Water and sewer bill

**Expenditure Report by Function/Object -
Summary**

06/04/2025 02:11 PM

Regular; Processing Month 06/2025; Fund Number 01

User ID: LAP

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance	
4410	IDEA ENROLLMENT/POVERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4455	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4590	ARRA: STATE FISCAL STAB FUNDS NON-SPEC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4610	ARRA: IDEA PART B(611) ENROLL/POV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4690	OTHER FED NON-CAT EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6200	TITLE 1 IMPROVING PROGRAMS FEDERAL SERVI	84,210.00	0.00	52,633.47	62.50	31,576.53	0.00	31,576.53	
6310	NCLB TITLE II PART A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6330	REAP GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6406	IDEA PRESCHOOL	12,660.00	0.00	4,858.39	38.38	7,801.61	0.00	7,801.61	
6408	IDEA ENROLLMENT/POVERTY	174,820.00	1,374.43	143,406.34	82.03	31,413.66	0.00	31,413.66	
6411	IDEA EARLY INTERVENING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6412	IDEA PART B PORPORTIONATE SHARE	0.00	0.00	2,687.52	0.00	(2,687.52)	0.00	(2,687.52)	
6418	IDEA Part B PEAK Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6421	ESU SCHOOL PSYCHOLOGY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6422	IDEA ARP AGES 3-5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6423	NONPUBLIC IDEA ARP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6690	OTHER FEDERAL NON-CAT EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6700	CARL PERKINS FED VOCATIONAL&APPLIED TECH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6810	TITLE 1, ESSA ACCOUNTABILITY IMPROVING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6969	TITLE IV PART A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6990	OTHER FEDERAL CATEGORY PROGRAMS	0.00	0.00	987.00	0.00	(987.00)	0.00	(987.00)	
6992	REAP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6996	COVID-19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6997	CRRSA/ESSER II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6998	ESSER III	15,000.00	0.00	9,071.36	60.48	5,928.64	0.00	5,928.64	
8000	TRANSFERS (OUTGOING)	250,000.00	1,497.55	22,280.39	8.91	227,719.61	0.00	227,719.61	
9000	NON-PROGRAM EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
01	GENERAL FUND	11,263,409.00	114,501.76	7,924,199.54	70.43	3,339,209.46	0.00	8,505.68	3,330,703.78

**Expenditure Report by Function/Object -
Summary**

06/04/2025 02:11 PM

Regular; Processing Month 06/2025; Fund Number 01

User ID: LAP

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
Grand Total:	11,263,409.00	114,501.76	7,924,199.54	70.43	3,339,209.46	0.00	8,505.68	3,330,703.78

Regular; Beginning Month 05/2025; Processing Month 05/2025

Fund: 01 GENERAL FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
01 101	CASH IN BANK	4,304,026.84	2,150,472.13	879,630.26	5,574,868.71
01 900	Cash County Treasurer	920,015.69	0.00	0.00	920,015.69
Total: Current Assets		5,224,042.53	2,150,472.13	879,630.26	6,494,884.40
Current Liabilities					
01 450	PAYROLL DEDUCTION PAYABLE	15,001.59	1,405.43	1,405.43	15,001.59
01 451	FICA PAYABLE	(1,715.50)	85,086.18	85,086.18	(1,715.50)
01 452	FIT PAYABLE	(132.77)	37,629.74	37,629.74	(132.77)
01 453	INSURANCE PAYABLE	13,982.95	126,040.40	126,489.07	14,431.62
01 454	RETIREMENT PAYABLE	(10,859.66)	101,099.23	101,099.23	(10,859.66)
01 455	SIT PAYABLE	0.00	17,980.30	17,980.30	0.00
Total: Current Liabilities		16,276.61	369,241.28	369,689.95	16,725.28
Fund Balance					
01 704	Fund Balance - Regular Unspent	5,207,765.92	888,795.27	2,159,188.47	6,478,159.12
Total: Fund Balance		5,207,765.92	888,795.27	2,159,188.47	6,478,159.12
Revenue					
01 1100	LOCAL PROPERTY TAXES	2,206,942.30	6,658.93	665,674.26	2,865,957.63
01 1115	CARLINE TAX	199.47	0.00	674.69	874.16
01 1120	In-Lieu 1957 Levy Tax	72.99	0.00	0.00	72.99
01 1125	MOTOR VEHICLE TAXES	285,077.19	0.00	36,771.20	321,848.39
01 1140	Interest Levied Tax	14,180.35	0.00	2,389.02	16,569.37
01 1312	SUMMER SCHOOL TUITION	2,025.00	0.00	1,855.00	3,880.00
01 1370	PRESCHOOL TUITION & FEES	25,800.00	0.00	1,725.00	27,525.00
01 1510	INTEREST ON INVESTMENTS	4,055.75	0.00	391.07	4,446.82
01 1800	REC PROGRAM - COMMUNITY SERVICES	30,125.01	0.00	1,608.76	31,733.77
01 1911	LOCAL LICENSE FEES	300.00	0.00	0.00	300.00
01 1920	EDUCATION QUEST FOUNDATION	(805.00)	2,418.28	0.00	(3,223.28)
01 1990	OTHER LOCAL RECEIPTS	57.00	0.00	0.00	57.00
01 2110	COUNTY FINES & LICENSE FEES	27,728.04	0.00	22,802.32	50,530.36
01 2210	ESU RECEIPTS	328.00	0.00	0.00	328.00
01 3110	STATE AID	2,940,552.00	0.00	367,569.00	3,308,121.00
01 3120	SPED SCHOOL AGE	685,088.00	0.00	0.00	685,088.00
01 3125	SPED TRANSPORTATION	0.00	0.00	45,876.00	45,876.00
01 3130	HOMESTEAD EXEMPTION	38,703.20	69.71	124,876.93	163,510.42
01 3131	PROPERTY TAX CREDIT	953,194.02	0.00	843,394.20	1,796,588.22
01 3180	PRO-RATE MOTOR VEHICLE	5,611.22	0.00	0.00	5,611.22
01 3400	STATE APPORTIONMENT	250,799.57	0.00	0.00	250,799.57
01 3535	PAYMENTS FOR HIGH ABILITY LEARNERS	7,305.00	0.00	0.00	7,305.00
01 3540	STATE EARLY CHILDHOOD	66,830.00	0.00	0.00	66,830.00
01 4505	TITLE 1 PART A - CARRY OVER	49,770.00	0.00	0.00	49,770.00
01 4516	IDEA PRESCHOOL BASE/IDEA ENROL POVERTY	3,921.00	0.00	0.00	3,921.00
01 4518	IDEA ENROLLMENT/POVERTY	134,579.00	0.00	0.00	134,579.00
01 4708	MEDICAID REIMBURSEMENT SPED	4,818.52	0.00	0.00	4,818.52
01 4709	MEDICAID ADMIN ACTIVITIES (MAAPS)	13,221.08	0.00	0.00	13,221.08
01 4969	TITLE IV, PART A	10,000.00	0.00	0.00	10,000.00
01 4998	ESSERS III	22,838.00	0.00	0.00	22,838.00
01 5301	INSURANCE ADJUSTMENTS	12,902.96	0.00	0.00	12,902.96
01 9000	NON-PROGRAMMED RECEIPTS	64.04	0.00	0.00	64.04
Total: Revenue		7,796,283.71	9,146.92	2,115,607.45	9,902,744.24

Expenditure

Regular; Beginning Month 05/2025; Processing Month 05/2025

Fund: 01 GENERAL FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
01 1100 111 001	HS Teacher Salary	878,930.06	107,569.34	6,787.39	979,712.01
01 1100 111 002	MS TEACHER SALARIES	131,160.42	18,181.50	0.00	149,341.92
01 1100 111 003	Elem Teacher Salary	854,370.05	105,924.21	950.11	959,344.15
01 1100 112 003	Elem Para	50,921.69	6,787.06	0.00	57,708.75
01 1100 113 001	HS Sub Teacher Salary	72,857.00	12,863.25	1,264.00	84,456.25
01 1100 113 003	Elem Sub Teacher Salary	45,102.75	9,470.00	0.00	54,572.75
01 1100 120 001	HS COMMUNITY COACH/ACTIVITY SPONSOR	11,042.24	1,242.51	0.00	12,284.75
01 1100 130 003	Overtime - Classified	245.21	17.28	0.00	262.49
01 1100 150 001	Non-instructional	1,689.72	174.34	0.00	1,864.06
01 1100 151 001	HS Coach/Gate/Sponsor - Teacher/Prof. Staff	77,503.00	10,984.81	0.00	88,487.81
01 1100 151 002	MS Coach/Gate/Sponsor - Teacher/Prof. Staff	18,626.72	2,578.34	0.00	21,205.06
01 1100 151 003	ELEM Coach/Gate/Sponsor - Teacher/Prof. Staff	3,244.52	779.19	0.00	4,023.71
01 1100 152 001	HS PARA COACH/ACTIVITY SPONSOR	4,255.00	0.00	0.00	4,255.00
01 1100 152 002	PARA COACH/ACTIVITY SPONSOR	1,281.00	0.00	0.00	1,281.00
01 1100 210 001	HS CLERICAL/PARA INSURANCE	266.99	33.34	0.00	300.33
01 1100 211 001	HS Teacher, BCBS, Life, Vision, Dental	275,734.37	36,200.94	1,291.39	310,643.92
01 1100 211 002	MS TEACHER BCBS, LIFE, VISION, DENTAL INSURANCE	50,114.19	7,434.36	0.00	57,548.55
01 1100 211 003	Elem Teacher BCBS, Life, Vision, Dental	315,266.91	38,930.16	561.03	353,636.04
01 1100 212 003	Elem PARA INSURANCE	1,469.12	409.09	0.00	1,878.21
01 1100 213 001	HS SUBSTITUTE MEDICAL INS	254.15	180.27	0.00	434.42
01 1100 213 003	ELEM SUBSTITUTE MEDICAL INS	366.69	0.00	0.00	366.69
01 1100 220 001	HS Clerical FICA	972.82	108.42	0.17	1,081.07
01 1100 220 003	Elem Clerical FICA	18.74	1.32	0.00	20.06
01 1100 221 001	HS Teacher FICA	73,004.72	9,160.84	316.81	81,848.75
01 1100 221 002	MS TEACHER/PROFESSIONAL FICA	11,070.85	1,593.66	58.31	12,606.20
01 1100 221 003	Elem Teacher FICA/MEDICARE	64,920.25	8,244.70	244.36	72,920.59
01 1100 222 001	HS PARA FICA	325.47	0.00	0.00	325.47
01 1100 222 002	PARA FICA	97.98	0.00	0.00	97.98
01 1100 222 003	Elem Para FICA	3,835.75	519.11	18.70	4,336.16
01 1100 223 001	HS Substitute Teacher FICA	5,573.22	984.15	0.62	6,556.75
01 1100 223 003	Elem Substitute Teacher FICA	3,434.88	724.56	0.00	4,159.44
01 1100 230 001	HS CLERICAL/PARA RETIREMENT	155.38	17.95	0.00	173.33
01 1100 230 003	ELEM CLERICAL/PARA RETIREMENT	18.03	1.27	0.00	19.30
01 1100 231 001	HS Teacher Retirement	70,348.96	8,694.57	144.72	78,898.81
01 1100 231 002	HS Teacher Retirement	11,009.42	1,525.86	0.00	12,535.28
01 1100 231 003	Elem Teacher Retirement	63,034.47	7,842.66	69.83	70,807.30
01 1100 232 001	HS Para RETIREMENT	239.23	0.00	0.00	239.23
01 1100 232 002	Para RETIREMENT	94.14	0.00	0.00	94.14
01 1100 232 003	Elem PARAEDUCATOR RETIREMENT	3,700.73	498.87	0.00	4,199.60
01 1100 233 001	HS SUBSTITUTE TEACHER RETIREMENT	1,469.47	272.40	0.00	1,741.87
01 1100 233 003	Elem SUBSTITUTE TEACHER RETIREMENT	1,401.45	168.41	0.00	1,569.86
01 1100 237 001	HS Increase Retirement Contributions	24,835.44	3,090.09	49.78	27,875.75
01 1100 237 002	Increase Retirement Contributions	3,818.67	524.76	0.00	4,343.43
01 1100 237 003	ELEM Increase Retirement Contributions	23,439.68	2,927.16	24.02	26,342.82
01 1100 281 001	HS Teacher CASH-IN-LIEU MED Ins	7,250.00	750.00	0.00	8,000.00
01 1100 281 003	Elem Teacher CASH-IN-LIEU MED INSURANCE	5,400.00	675.00	0.00	6,075.00
01 1100 290 001	OTHER BENEFITS	6,599.73	0.00	0.00	6,599.73

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		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
01 1100 290 003	OTHER BENEFITS	4,477.29	0.00	0.00	4,477.29
01 1100 320 000	PROFESSIONAL SERVICES	7,500.00	0.00	0.00	7,500.00
01 1100 320 001	HS Services/Assessments	7,925.00	659.80	0.00	8,584.80
01 1100 320 003	ELEM PROFESSIONAL EDUCATIONAL SERVICES	3,090.00	0.00	0.00	3,090.00
01 1100 330 001	HS Professional Development	705.00	338.00	0.00	1,043.00
01 1100 330 003	Elem Professional Development	815.00	0.00	0.00	815.00
01 1100 333 001	HS Mileage	813.37	186.39	0.00	999.76
01 1100 333 003	Elem Mileage	758.57	0.00	0.00	758.57
01 1100 440 001	HS Copier Lease	12,276.74	1,495.78	0.00	13,772.52
01 1100 440 003	Elem Copier Lease	12,276.75	1,495.78	0.00	13,772.53
01 1100 610 001	HS General Supplies	29,839.84	213.39	5.00	30,048.23
01 1100 610 001 2 101	HS ART SUPPLIES	3,641.44	0.00	0.00	3,641.44
01 1100 610 001 2 102	HS INSTRUMENTAL SUPPLIES	7,244.09	537.35	181.65	7,599.79
01 1100 610 001 2 103	HS VOCAL SUPPLIES	1,688.36	200.00	0.00	1,888.36
01 1100 610 002	MS GENERAL SUPPLIES	916.24	0.00	0.00	916.24
01 1100 610 003	Elem General Supplies	37,323.41	225.97	3.50	37,545.88
01 1100 610 003 1 301	ELEM ART SUPPLIES	923.00	0.00	0.00	923.00
01 1100 610 003 1 302	ELEM MUSIC SUPPLIES	385.45	0.00	0.00	385.45
01 1100 640 001	HS Textbooks	33,743.56	0.00	0.00	33,743.56
01 1100 640 003	Elem Textbooks	2,978.54	0.00	0.00	2,978.54
01 1100 643 000	WEB/CLOUD BASED SOFTWARE	21,816.41	0.00	0.00	21,816.41
01 1100 643 001	WEB/CLOUD BASED SOFTWARE	3,582.00	0.00	0.00	3,582.00
01 1100 643 003	WEB/CLOUD BASED SOFTWARE	3,582.00	0.00	0.00	3,582.00
01 1100 650 001	HS Technology Supplies	5,845.79	1,222.05	0.00	7,067.84
01 1100 650 003	Elem Technology Supplies	1,469.20	933.24	0.00	2,402.44
01 1100 810 001	HS DUES AND FEES	724.99	275.00	0.00	999.99
01 1100 890 001	HS Misc. Expenses	1,063.63	0.00	0.00	1,063.63
01 1160 111 001	SALARIES OF TEACHERS/PROFESSIONAL STAFF	11,160.00	1,395.00	0.00	12,555.00
01 1160 111 003	Poverty Grant Teacher/Prof. Salaries	8,481.60	1,060.20	0.00	9,541.80
01 1160 112 001	Para/Nurse Salary	13,854.90	2,250.21	0.00	16,105.11
01 1160 112 003	Poverty Grant Para/Nurse Salary	39,191.60	5,228.68	0.00	44,420.28
01 1160 211 001	TEACHER BCBS, LIFE, VISION, DENTAL INSRU	3,714.00	464.25	0.00	4,178.25
01 1160 211 003	Poverty Grant Teacher/Prof Insurance	3,694.92	462.34	0.00	4,157.26
01 1160 221 001	TEACHER/PROFESSIONAL FICA	841.04	107.08	1.95	946.17
01 1160 221 003	Poverty Grant Teacher/Prof FICA	634.00	81.38	2.13	713.25
01 1160 222 001	Poverty Nurse FICA	1,059.91	172.13	0.00	1,232.04
01 1160 222 003	Elem PARA FICA	2,979.90	400.02	0.00	3,379.92
01 1160 231 001	TEACHER RETIREMENT	817.28	102.16	0.00	919.44
01 1160 231 003	Poverty Grant Teacher/Prof. Retirement	623.36	77.92	0.00	701.28
01 1160 232 001	Nurse Retirement	1,018.36	165.40	0.00	1,183.76
01 1160 232 003	Poverty Elem PARAEDUCATOR RETIREMENT	2,177.43	269.47	0.00	2,446.90
01 1160 237 001	Increase Retirement Contributions	631.27	91.99	0.00	723.26
01 1160 237 003	Increase Retirement Contributions	963.29	119.50	0.00	1,082.79
01 1190 110 003	SALARY PARA/DRIVER	1,428.54	0.00	0.00	1,428.54
01 1190 111 003	SALARIES OF TEACHERS/PROFESSIONAL STAFF	25,798.20	4,603.50	0.00	30,401.70
01 1190 112 003	PARAEDUCATORS SALARY	47,387.98	7,173.80	0.00	54,561.78
01 1190 130 001	OVERTIME FOR NON-INSTRUCTIONAL	0.00	0.00	0.00	0.00
01 1190 210 001	NON - INSTRUCTIONAL INSURANCE	0.00	0.00	0.00	0.00
01 1190 210 003	ECEP PARA/BUS INSURANCE	0.00	0.00	0.00	0.00
01 1190 211 003	ECEP TEACHER BCBS, LIFE, VISION,	3,262.85	940.41	0.00	4,203.26

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	DENTAL INSRU				
01 1190 220 001	NON-INSTRUCTIONAL FICA	0.00	0.00	0.00	0.00
01 1190 220 003	ECEP NON-INSTRUCTIONAL FICA	29.73	0.00	0.00	29.73
01 1190 221 003	ECEP TEACHER/PROFESSIONAL FICA	2,123.74	372.58	3.09	2,493.23
01 1190 222 003	ECEP PARA FICA	3,616.00	548.80	1.04	4,163.76
01 1190 230 001	NON-INSTRUCTIONAL RETIREMENT	0.00	0.00	0.00	0.00
01 1190 230 003	ECEP NON-INSTRUCTIONAL RETIREMENT	13.31	0.00	0.00	13.31
01 1190 231 003	ECEP TEACHER RETIREMENT	1,896.15	338.35	0.00	2,234.50
01 1190 232 003	ECEP PARAEDUCATOR RETIREMENT	3,138.75	500.35	0.00	3,639.10
01 1190 237 001	Increase Retirement Contributions	0.00	0.00	0.00	0.00
01 1190 237 003	ECEP Increase Retirement Contributions	1,736.22	288.46	0.00	2,024.68
01 1190 281 003	ECEP CASH-IN-LIEU MEDICAL INSURANCE	2,000.00	250.00	0.00	2,250.00
01 1190 610 003	ECEP GENERAL SUPPLIES	10,421.78	223.14	0.00	10,644.92
01 1200 110 000	SPED Classified	4,617.21	854.81	0.00	5,472.02
01 1200 110 001	Sped HS Clerical Salary	6,533.32	0.00	0.00	6,533.32
01 1200 110 003	SALARIES TO NON-INSTRUCTIONAL EMPLOYEES	0.00	0.00	0.00	0.00
01 1200 111 000	Director of SS Salary	45,733.31	6,533.33	0.00	52,266.64
01 1200 111 001	Sped HS Teacher Salary	181,410.00	21,901.50	0.00	203,311.50
01 1200 111 003	Sped Elem Teacher Salary	116,324.40	19,139.40	0.00	135,463.80
01 1200 112 001	HS SPED PARAEDUCATORS SALARY	45,573.81	7,983.40	0.00	53,557.21
01 1200 112 003	Sped Elem Para Salary	60,081.71	10,325.11	0.00	70,406.82
01 1200 113 001	Sped HS Substitute Teacher Salary	7,634.50	711.00	0.00	8,345.50
01 1200 113 003	Sped Elem Substitute Teacher Salary	1,975.00	1,106.00	0.00	3,081.00
01 1200 130 001	Overtime - Sped Para	367.25	3.77	0.00	371.02
01 1200 130 003	Overtime - Sped Para	556.67	10.45	0.00	567.12
01 1200 210 000	SPED Clerical Insurance	19.67	3.55	0.00	23.22
01 1200 210 001	HS SPED CLERICAL INSURANCE	695.30	1.74	0.00	697.04
01 1200 210 003	SPED Elem Clerical Insurance	0.13	0.00	0.00	0.13
01 1200 211 000	Dir. SS BCBS, LIFE, VISION, DENTAL INSRU	4,322.64	617.52	0.00	4,940.16
01 1200 211 001	Sped HS Teacher Insurance	63,395.41	8,156.99	0.00	71,552.40
01 1200 211 003	Sped Elem Teacher Insurance	25,512.05	3,795.55	0.00	29,307.60
01 1200 212 001	SPED PARA INSURANCE	5,458.44	341.93	0.00	5,800.37
01 1200 212 003	Elem Sped Para INSURNCE	56.82	10.42	0.00	67.24
01 1200 213 001	SUBSTITUTE MEDICAL INS	177.76	57.83	0.00	235.59
01 1200 213 003	SPED SUB MEDICAL INS	65.65	0.00	0.00	65.65
01 1200 220 000	SPED Clerical FICA	354.49	65.68	0.03	420.14
01 1200 220 001	HS Sped Clerical FICA	526.05	0.28	0.02	526.31
01 1200 220 003	Sped Elem Clerical FICA	42.59	0.80	0.00	43.39
01 1200 221 000	SALARIES OF TEACHERS/PROFESSIONAL STAFF	3,505.11	501.55	0.82	4,005.84
01 1200 221 001	Sped HS Teacher FICA	13,748.04	1,681.34	24.71	15,404.67
01 1200 221 003	Sped Elem Teacher FICA	8,937.05	1,661.21	17.86	10,580.40
01 1200 222 001	Sped HS Para FICA	3,251.58	610.71	15.66	3,846.63
01 1200 222 003	Sped Elem Para FICA	4,587.43	789.83	1.31	5,375.95
01 1200 223 001	Sped HS Sub Teacher FICA	576.25	54.41	2.65	628.01
01 1200 223 003	Sped Elem Sub Teacher FICA	148.67	84.63	0.00	233.30
01 1200 230 000	SPED Clerical Retirement	339.30	62.81	0.00	402.11
01 1200 230 001	Sped HS Clerical Retirement	507.21	0.28	0.00	507.49
01 1200 230 003	Sped Elem Clerical Retirement	40.91	0.77	0.00	41.68
01 1200 231 000	TEACHER RETIREMENT	3,361.40	480.20	0.00	3,841.60

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01 1200 231 001	Sped HS Teacher Retirement	13,308.66	1,609.76	0.00	14,918.42
01 1200 231 003	Sped Elem Teacher Retirement	8,549.75	1,406.74	0.00	9,956.49
01 1200 232 001	Sped HS Para Retirement	3,241.72	518.12	0.00	3,759.84
01 1200 232 003	Sped Para Elem Retirement	4,414.40	758.88	0.00	5,173.28
01 1200 233 001	HS SPED SUB TEACHER RETIREMENT	384.42	52.25	0.00	436.67
01 1200 233 003	ELEM SPED SUB TEACHER RETIREMENT	69.68	0.00	0.00	69.68
01 1200 237 000	Increase Retirement Contributions	1,272.78	186.76	0.00	1,459.54
01 1200 237 001	SPED HSIncrease Retirement Contributions	5,998.77	749.87	0.00	6,748.64
01 1200 237 003	SPED ELIncrease Retirement Contributions	4,496.68	745.05	0.00	5,241.73
01 1200 281 003	ELEM SPED CASH-IN-LIEU MEDICAL INSURANCE	2,000.00	2,500.00	0.00	4,500.00
01 1200 320 000	Sped Director Professional Services ESU	0.00	0.00	0.00	0.00
01 1200 320 001	Sped HS Contracted Service	35,488.50	0.00	0.00	35,488.50
01 1200 330 001	Sped HS Professional Development	843.90	0.00	0.00	843.90
01 1200 330 003	Sped Elem Professional Development	575.00	0.00	0.00	575.00
01 1200 580 000	Sped Travel	175.18	0.00	0.00	175.18
01 1200 591 000	SPED DIRECTOR FOR DIST	(1,000.00)	0.00	0.00	(1,000.00)
01 1200 591 003	ELEM SPED DIRECTOR	3,440.00	0.00	0.00	3,440.00
01 1200 610 001	Sped HS Supplies	2,560.58	0.00	0.00	2,560.58
01 1200 610 001 0 104	ASPIRE SUPPLIES	331.00	512.27	0.00	843.27
01 1200 610 003	Sped Elem Supplies	3,367.30	47.03	0.00	3,414.33
01 1200 810 000	DUES AND FEES	195.00	0.00	0.00	195.00
01 1291 111 003	SPED PRESCHOOL TEACHER SALARY	25,773.40	4,491.90	0.00	30,265.30
01 1291 211 003	SPED Prek BCBS, LIFE, VISION, DENTAL INSRU	6,076.43	1,298.33	0.00	7,374.76
01 1291 221 003	TEACHER/PROFESSIONAL FICA	1,965.90	344.84	3.23	2,307.51
01 1291 231 003	Prek SPED Retirement	1,894.36	330.16	0.00	2,224.52
01 1291 237 003	PreK SPED Teacher Increase Retirement Contributions	651.49	113.55	0.00	765.04
01 1291 330 003	EMPLOYEE TRAINING & DEVELOPMENT SERVICES	120.00	0.00	0.00	120.00
01 1291 333 000	MILEAGE PAID TO STAFF	72.36	0.00	0.00	72.36
01 1291 610 003	SPED PRESCHOOL GENERAL SUPPLIES	12,518.12	0.00	0.00	12,518.12
01 1300 610 003	Summer School Supplies	0.00	0.00	0.00	0.00
01 2120 111 001	Counselor HS Salary	44,640.00	5,580.00	0.00	50,220.00
01 2120 111 003	Counselor Elem Salary	33,926.40	4,240.80	0.00	38,167.20
01 2120 211 001	Counselor HS Insurance	14,856.08	1,857.01	0.00	16,713.09
01 2120 211 003	Counselor Elem Insurance	15,879.77	1,849.40	0.00	17,729.17
01 2120 221 001	Counselor HS FICA	3,364.72	428.38	7.79	3,785.31
01 2120 221 003	Counselor Elem FICA	2,536.06	325.55	8.55	2,853.06
01 2120 231 001	Counselor HS Retirement	3,269.60	408.70	0.00	3,678.30
01 2120 231 003	Counselor Elem Retirement	2,493.61	311.70	0.00	2,805.31
01 2120 237 001	COUNSELOR Inc Retirement Contributions	1,124.48	140.56	0.00	1,265.04
01 2120 237 003	COUNSELOR INC RETIREMENT CONT	857.59	107.20	0.00	964.79
01 2120 320 001	Counselor Contracted Service	697.00	0.00	0.00	697.00
01 2120 330 001	Counselor Professional Development	30.00	0.00	0.00	30.00
01 2120 330 003	EMPLOYEE TRAINING & DEVELOPMENT SERVICES	125.00	0.00	0.00	125.00
01 2120 580 001	Counselor Travel Expenses	407.08	0.00	0.00	407.08

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01 2120 580 003	Counselor Travel Expenses	289.90	0.00	0.00	289.90
01 2120 610 001	Counselor HS Supplies	7,230.74	0.00	0.00	7,230.74
01 2120 610 003	Counselor Elem Supplies	1,994.78	0.00	0.00	1,994.78
01 2120 810 003	ELEM COUNSELOR DUES AND FEES	349.00	0.00	0.00	349.00
01 2130 610 000	GENERAL SUPPLIES	6,067.44	13.48	0.00	6,080.92
01 2130 610 003	GENERAL SUPPLIES	2,700.97	0.00	0.00	2,700.97
01 2131 112 003	Sped Nursing Services	5,885.59	1,119.46	0.00	7,005.05
01 2131 222 003	PARA FICA	442.48	85.63	0.00	528.11
01 2131 232 003	SPED Nursing Retirement	203.64	33.07	0.00	236.71
01 2131 237 003	SPED Nurse Increase Retirement Contributions	70.03	11.39	0.00	81.42
01 2131 320 002	MS SPED CONTRACED NURSING SERVICES	52,055.90	0.00	0.00	52,055.90
01 2140 320 001	PROFESSIONAL EDUCATIONAL SERVICES	20.00	0.00	0.00	20.00
01 2141 111 003	SPED ELEM PSYCHOLOGY SALARY	53,288.00	6,661.00	0.00	59,949.00
01 2141 211 003	SPED ELEM PSYCH INSURANCE	19,714.21	2,307.63	0.00	22,021.84
01 2141 221 003	SPED ELEM PSYCH FICA	3,795.33	511.37	36.57	4,270.13
01 2141 231 003	SPED ELEM PSYCHOLOGY RETIREMENT	3,916.65	489.58	0.00	4,406.23
01 2141 237 003	SPED PSYCH INC RETIREMENT CONTRIBUTIONS	1,347.04	168.38	0.00	1,515.42
01 2141 320 001	HS SPED PSYCHOLOGY CONTRACTED SERVICES	2,690.00	0.00	0.00	2,690.00
01 2141 330 003	SPED ELEM PSYCHOLOGY PROFESSIONAL DEVEL.	135.00	0.00	0.00	135.00
01 2141 580 003	SPED PSYCHOLOGY TRAVEL EXPENSES	289.90	0.00	0.00	289.90
01 2141 591 003	ESU PSYCHOLOGY SERVICES	0.00	0.00	0.00	0.00
01 2141 610 003	SPED PSYCHOLOGY SUPPLIES	6,137.92	0.00	0.00	6,137.92
01 2151 111 001	Sped Speech HS Salary	19,494.30	2,391.04	196.36	21,688.98
01 2151 111 003	Sped Speech Elem Salary	55,779.91	6,665.32	275.99	62,169.24
01 2151 211 001	Sped Speech HS Insurance	90.30	11.28	0.91	100.67
01 2151 211 003	Sped Speech ELEM Insurance	275.87	32.19	1.29	306.77
01 2151 221 001	Speech HS FICA	1,521.07	186.63	15.07	1,692.63
01 2151 221 003	Sped Speech Elem FICA	4,502.85	539.30	21.19	5,020.96
01 2151 231 001	Sped Speech HS Retirement	1,432.82	175.74	14.43	1,594.13
01 2151 231 003	Sped Speech Elem Retirement	3,960.74	489.90	20.29	4,430.35
01 2151 237 001	Sped Speech HS Salary	492.77	60.44	4.96	548.25
01 2151 237 003	Sped Speech Elem Inc Retirement Contr	1,362.14	168.48	6.98	1,523.64
01 2151 281 001	Sped Speech HS CASH-IN-LIEU MEDICAL INS.	320.00	40.00	0.00	360.00
01 2151 281 003	Sped Speech ElemCASH-IN-LIEU MEDICAL INS	2,880.00	360.00	0.00	3,240.00
01 2151 330 003	Sped Speech Elem Professional Developmen	1,384.47	0.00	0.00	1,384.47
01 2151 333 003	Sped Speech Elem MILEAGE PAID TO STAFF	363.08	0.00	0.00	363.08
01 2151 591 001	HS AUDIOLOGY SERVICE FROM ESU/DISTRICT	3,540.45	520.07	0.00	4,060.52
01 2151 591 003	ELEM AUDIOLOGY SERVICES ESU/DISTRICT	3,540.46	520.06	0.00	4,060.52
01 2151 610 003	Sped Speech Elem Supplies	1,742.34	0.00	0.00	1,742.34
01 2152 111 003	SALARIES OF TEACHERS/PROFESSIONAL STAFF	7,120.88	644.49	59.72	7,705.65
01 2152 211 003	TEACHER BCBS, LIFE, VISION, DENTAL INSRU	23.79	3.01	0.28	26.52
01 2152 221 003	TEACHER/PROFESSIONAL FICA	546.17	49.48	4.58	591.07

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Fund: 01 GENERAL FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
01 2152 231 003	TEACHER RETIREMENT	384.32	47.37	4.39	427.30
01 2152 237 003	Increase Retirement Contributions	132.16	16.29	1.51	146.94
01 2153 111 000	SALARIES OF TEACHERS/PROFESSIONAL STAFF	5,228.88	644.49	59.72	5,813.65
01 2153 211 000	TEACHER BCBS, LIFE, VISION, DENTAL INSRU	23.83	3.01	0.28	26.56
01 2153 221 000	TEACHER/PROFESSIONAL FICA	401.40	49.48	4.58	446.30
01 2153 231 000	TEACHER RETIREMENT	384.34	47.37	4.39	427.32
01 2153 237 000	Increase Retirement Contributions	132.26	16.29	1.51	147.04
01 2161 111 001	Sped Occupational Therapy HS Salary	2,767.76	345.97	0.00	3,113.73
01 2161 111 002	OT Services - Middle School	2,767.76	345.97	0.00	3,113.73
01 2161 111 003	Sped Occupational Therapy Elem Salary	22,141.84	2,767.73	0.00	24,909.57
01 2161 211 001	TEACHER BCBS, LIFE, VISION, DENTAL INSRU	1,390.96	174.15	0.00	1,565.11
01 2161 211 002	TEACHER BCBS, LIFE, VISION, DENTAL INSRU	1,391.02	174.16	0.00	1,565.18
01 2161 211 003	Sped Occupational Therapy Elem Insurance	11,127.55	1,393.17	0.00	12,520.72
01 2161 221 001	Sped HS TEACHER/PROFESSIONAL FICA	209.54	26.57	0.38	235.73
01 2161 221 002	OT Services Middle School - FICA	209.48	26.57	0.39	235.66
01 2161 221 003	Sped Occupational Therapy Elem FICA	1,675.88	212.47	2.99	1,885.36
01 2161 231 001	Sped Occupational Therapy HS Retirement	203.44	25.43	0.00	228.87
01 2161 231 002	TEACHER RETIREMENT	203.44	25.43	0.00	228.87
01 2161 231 003	Sped Occupational Therapy ElemRetirement	1,627.44	203.43	0.00	1,830.87
01 2161 237 001	Increase Retirement Contributions	70.00	8.75	0.00	78.75
01 2161 237 002	Increase Retirement Contributions	69.94	8.74	0.00	78.68
01 2161 237 003	Sped OT Inc. Retirement Contributions	559.68	69.96	0.00	629.64
01 2161 330 003	Sped Occupational Therapy Prof. Developm	296.50	0.00	0.00	296.50
01 2161 333 001	SPED HS OT MILEAGE	115.24	0.00	0.00	115.24
01 2161 610 001	HS OT SUPPLIES	719.60	0.00	0.00	719.60
01 2161 610 003	Sped Occupational Therapy Elem Supplies	2,336.22	109.96	0.00	2,446.18
01 2171 320 002	MS PROFESSIONAL EDUCATIONAL SERVICES	3,593.65	147.35	0.00	3,741.00
01 2171 320 003	Physical Therapy Elem Contracted Service	16,805.31	2,049.80	0.00	18,855.11
01 2171 330 003	EMPLOYEE TRAINING & DEVELOPMENT SERVICES	0.00	0.00	0.00	0.00
01 2181 591 001	HS VISUALLY IMPAIRED SERVICES	7,182.00	1,026.00	0.00	8,208.00
01 2220 111 001	HS Library Teacher Salary	22,320.00	2,790.00	0.00	25,110.00
01 2220 111 003	Elem Library Salary	22,320.00	2,790.00	0.00	25,110.00
01 2220 112 001	HS Library Para Salary	9,439.10	1,062.50	0.00	10,501.60
01 2220 112 003	Elem Library Para Salary	16,440.74	2,345.00	0.00	18,785.74
01 2220 211 001	HS Library BCBS, Vision, Life, Dental	100.07	12.51	0.00	112.58
01 2220 211 003	Elem Library BCBS, Vision, Life, Dental	100.07	12.51	0.00	112.58
01 2220 212 003	PARA INSURANCE	47.50	5.48	0.00	52.98
01 2220 221 001	HS Library FICA	1,790.31	223.79	0.00	2,014.10
01 2220 221 003	Elem Library FICA	1,790.31	223.79	0.00	2,014.10
01 2220 222 003	Elem Library PARA FICA	1,257.69	179.39	0.00	1,437.08
01 2220 231 001	HS Library Retirement	1,640.56	205.07	0.00	1,845.63
01 2220 231 003	Elem Library Retirement	1,640.56	205.07	0.00	1,845.63
01 2220 232 003	Elem Library PARAEDUCATOR RETIREMENT	1,208.39	172.36	0.00	1,380.75
01 2220 237 001	Library Inc Retirement Contributions	564.23	70.53	0.00	634.76

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		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
01 2220 237 003	Elem Lib Inc Retirement Contributions	979.84	129.81	0.00	1,109.65
01 2220 281 001	HS Libaray Teacher CASH-IN-LIEU Med Ins	1,000.00	125.00	0.00	1,125.00
01 2220 281 003	Elem Library Teacher CASH-IN-LIEU Med In	1,000.00	125.00	0.00	1,125.00
01 2220 610 001	HS Library Supplies	8,253.79	0.00	0.00	8,253.79
01 2220 610 003	Elem Library Supplies	764.38	0.00	0.00	764.38
01 2220 640 001	HS Library Books/Periodicals	29.79	0.00	0.00	29.79
01 2224 432 000	TECHNOLOGY REALATED REPAIRS & MAINTENANCE	17,480.84	0.00	0.00	17,480.84
01 2224 530 000	Internet Service	7,186.20	892.65	0.00	8,078.85
01 2230 111 000	Tech Coord.	47,848.50	6,835.50	0.00	54,684.00
01 2230 211 000	Tech Coord. BCBS, LIFE, VISION, DENTAL INSRU	10,235.45	1,389.51	0.00	11,624.96
01 2230 221 000	Tech Coord. FICA	3,544.19	524.76	18.48	4,050.47
01 2230 231 000	Tech Coord. RETIREMENT	3,516.87	502.41	0.00	4,019.28
01 2230 237 000	Tech Coord. Increase Retirement Contributions	1,209.53	172.79	0.00	1,382.32
01 2230 330 000	TECH PROFESSIONAL DEVELOPMENT	20.00	30.00	0.00	50.00
01 2230 333 001	MILEAGE PAID TO STAFF	226.80	0.00	0.00	226.80
01 2230 352 001	Network Wiring	7,350.00	0.00	0.00	7,350.00
01 2230 382 001	HS Distant Learning Connection	4,718.82	428.98	0.00	5,147.80
01 2230 382 003	Elem Distant Learning Connection	4,718.82	428.98	0.00	5,147.80
01 2230 591 000	PURCHASED SERVICE FROM ESU/DISTRICT	150.00	0.00	0.00	150.00
01 2310 270 000	Workers Compensation	1,639.00	0.00	0.00	1,639.00
01 2310 330 000	BOARD PROFESSIONAL DEVELOPMENT	1,274.00	0.00	0.00	1,274.00
01 2310 520 000	BOE Insurance	49,445.00	0.00	0.00	49,445.00
01 2310 540 000	BOE Advertising	3,084.75	277.46	0.00	3,362.21
01 2310 810 000	BOE Dues and Fees	5,640.69	0.00	0.00	5,640.69
01 2310 890 000	BOE Misc. Expenses	5,685.90	110.87	0.00	5,796.77
01 2320 105 000	Superintendent Salary	102,960.00	12,870.00	0.00	115,830.00
01 2320 215 000	Superintendent BCBS, Vision, Life, Denta	18,941.28	2,367.66	0.00	21,308.94
01 2320 225 000	Superintendent FICA	7,888.48	988.01	1.95	8,874.54
01 2320 235 000	Superintendent Retirement	7,567.60	945.95	0.00	8,513.55
01 2320 237 000	Superintendent Inc Retire Contributions	2,602.64	325.33	0.00	2,927.97
01 2320 330 000	Superintendent Professional Development	1,084.23	300.00	0.00	1,384.23
01 2320 580 000	Superintendent Travel	42.50	0.00	0.00	42.50
01 2320 610 000	SUPERINTENDENT OFFICE SUPPLIES	1,300.54	29.99	0.00	1,330.53
01 2320 810 000	Superintendent Dues and Fees	475.00	435.00	0.00	910.00
01 2320 890 000	Superintendent Misc. Expenses	0.00	0.00	0.00	0.00
01 2330 317 000	District Legal Services	6,556.00	440.00	0.00	6,996.00
01 2410 110 001	HS Principal Secretary Salary	23,880.55	3,298.92	0.00	27,179.47
01 2410 110 003	Elem Principal Secretary Salary	31,930.41	6,300.35	0.00	38,230.76
01 2410 111 001	HS Principal Salary	72,453.36	9,056.67	0.00	81,510.03
01 2410 111 003	Elem Principal Salary	64,000.00	8,000.00	0.00	72,000.00
01 2410 130 001	Overtime for HS Secretary	730.39	0.00	0.00	730.39
01 2410 130 003	Overtime for Elem Secretary	454.90	37.05	0.00	491.95
01 2410 210 001	HS Secretary Principal Insurance	3,663.63	472.63	0.00	4,136.26
01 2410 210 003	Elem Secretary Principal Insurance	3,670.79	429.99	0.00	4,100.78
01 2410 211 001	HS Principal Insurance	19,599.09	2,381.28	0.00	21,980.37
01 2410 211 003	Elem Principal Insurance	307.68	38.46	0.00	346.14

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		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
01 2410 220 001	HS Secretary Principal FICA	1,757.05	252.36	16.44	1,992.97
01 2410 220 003	Elem Secretary Principal FICA	2,355.02	484.82	14.59	2,825.25
01 2410 221 001	HS Principal FICA	5,514.40	695.27	5.97	6,203.70
01 2410 221 003	Elem Principal FICA	5,066.72	633.34	0.00	5,700.06
01 2410 230 001	HS Secretary Principal Retirement	1,808.91	242.47	0.00	2,051.38
01 2410 230 003	Elem Secretary Principal Retirement	2,380.30	465.80	0.00	2,846.10
01 2410 231 001	HS Principal Retirement	5,325.36	665.67	0.00	5,991.03
01 2410 231 003	Elem Principal Retirement	4,704.00	588.00	0.00	5,292.00
01 2410 237 001	HS Principal Inc Retirement Contribution	2,453.56	312.32	0.00	2,765.88
01 2410 237 003	Elem Principal Inc Retire Contributions	2,436.38	362.42	0.00	2,798.80
01 2410 281 003	Elem Principal CASH-IN-LIEU Med Ins	2,000.00	250.00	0.00	2,250.00
01 2410 330 001	HS Principal Professional Development	(155.00)	0.00	0.00	(155.00)
01 2410 330 003	Elem Principal Professional Development	2,298.00	1,128.00	0.00	3,426.00
01 2410 333 001	HS Principal Mileage	0.00	0.00	0.00	0.00
01 2410 333 003	Elem Principal Mileage	0.00	0.00	0.00	0.00
01 2410 580 001	HS Principal Travel Expenses	550.30	0.00	0.00	550.30
01 2410 580 003	Elem Principal Travel Expenses	410.18	0.00	0.00	410.18
01 2410 610 001	HS Principal Supplies	1,386.62	0.00	0.00	1,386.62
01 2410 610 003	Elem Principal Supplies	3,841.17	0.00	0.00	3,841.17
01 2410 734 001	HS Principal Computer Hardware	2,699.00	0.00	0.00	2,699.00
01 2410 810 001	HS Principal Dues and Fees	0.00	0.00	0.00	0.00
01 2410 810 003	Elem Principal Dues and Fees	0.00	694.00	0.00	694.00
01 2490 810 000	DUES AND FEES	435.00	0.00	0.00	435.00
01 2510 110 000	BUSINESS MANAGER/HR/PAYROLL SALARY	59,103.78	7,693.24	0.00	66,797.02
01 2510 130 000	Overtime for Business Manager	3,026.00	69.38	0.00	3,095.38
01 2510 210 000	Superintendent Secretary Insurance	285.92	35.63	0.00	321.55
01 2510 220 000	Superintendent Secretary FICA	4,769.87	595.93	0.00	5,365.80
01 2510 230 000	Superintendent Secretary Retirement	4,566.53	570.55	0.00	5,137.08
01 2510 237 000	Super Secretary Inc Retire Contributions	1,570.54	196.23	0.00	1,766.77
01 2510 310 000	Employee Assistant Program	2,918.00	0.00	0.00	2,918.00
01 2510 315 000	Accounting and Auditing Services	9,106.24	0.00	0.00	9,106.24
01 2510 330 000	EMPLOYEE TRAINING & DEVELOPMENT SERVICES	912.00	0.00	0.00	912.00
01 2510 382 001	HS Telephone	2,219.22	157.82	0.00	2,377.04
01 2510 382 003	Elem Telephone	568.29	59.75	0.00	628.04
01 2510 440 000	Superintendent Copier/Mail Lease	667.38	665.54	0.00	1,332.92
01 2510 531 001	HS Postage	1,581.08	0.00	0.00	1,581.08
01 2510 531 003	Elem Postage	82.08	0.00	0.00	82.08
01 2510 580 000	TRAVEL EXPENSES	23.54	10.50	0.00	34.04
01 2510 610 000	CENTRAL OFFICE SUPPLIES	1,950.06	849.99	0.00	2,800.05
01 2510 810 000	DUES AND FEES	756.11	66.50	0.00	822.61
01 2510 890 000	Superintendent Secretary Misc. Expenses	5,211.50	1,479.00	0.00	6,690.50
01 2610 110 001	HS Custodian Salary	41,395.35	4,800.52	0.00	46,195.87
01 2610 110 003	Elem Custodian Salary	34,572.20	4,238.88	0.00	38,811.08
01 2610 116 000	Maintenance Director	52,666.64	6,583.33	0.00	59,249.97
01 2610 130 001	OVERTIME for Custodial	64.72	0.00	0.00	64.72
01 2610 130 003	OVERTIME for Custodial	122.88	3.60	0.00	126.48
01 2610 210 001	HS Custodian Insurance	234.55	7.80	0.00	242.35
01 2610 210 003	Elem Custodian Insurance	44.77	5.48	0.00	50.25
01 2610 211 000	TEACHER BCBS, LIFE, VISION, DENTAL INSUR	8.40	1.05	0.00	9.45
01 2610 216 000	Professional Staff	221.44	27.68	0.00	249.12

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		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
01 2610 220 001	HS Custodian FICA	3,170.36	367.72	0.00	3,538.08
01 2610 220 003	Elem Custodian FICA	2,651.35	324.55	0.00	2,975.90
01 2610 221 000	FICA	153.60	19.20	0.00	172.80
01 2610 226 000	Professional Staff	4,043.04	505.38	0.00	4,548.42
01 2610 230 001	HS Custodian Retirement	3,050.58	353.28	0.00	3,403.86
01 2610 230 003	Elem Custodian Retirement	2,547.36	311.82	0.00	2,859.18
01 2610 236 000	Professional Staff	3,870.96	483.87	0.00	4,354.83
01 2610 237 000	Increase Retirement Contributions	1,331.28	166.41	0.00	1,497.69
01 2610 237 001	HS Custodian In Retire Contributions	1,049.12	121.51	0.00	1,170.63
01 2610 237 003	Elem Custodian Inc Retirement Contributi	876.09	107.24	0.00	983.33
01 2610 281 000	CASH-IN-LIEU MEDICAL INSURANCE	2,000.00	250.00	0.00	2,250.00
01 2610 290 001	HS Custodian LTD	15.08	0.00	0.00	15.08
01 2610 290 003	Elem Custodian LTD	116.62	14.89	0.00	131.51
01 2610 410 001	HS Water & Sewer	15,254.25	277.50	0.00	15,531.75
01 2610 410 003	Elem Water & Sewer	10,937.30	914.34	0.00	11,851.64
01 2610 431 001	HS Upkeep of Building	12,343.10	179.00	0.00	12,522.10
01 2610 431 003	Elem Upkeep of Building	8,653.04	577.38	0.00	9,230.42
01 2610 520 001	HS Building Insurance	55,000.00	0.00	0.00	55,000.00
01 2610 520 003	Elem Building Insurance	55,000.00	0.00	0.00	55,000.00
01 2610 610 001	HS Custodian Supplies	31,610.75	3,795.43	0.00	35,406.18
01 2610 610 003	Elem Custodian Supplies	29,300.60	668.17	0.00	29,968.77
01 2610 621 001	HS Utilities	108,546.07	10,999.72	0.00	119,545.79
01 2610 621 003	Elem Utilities	71,797.63	7,776.59	0.00	79,574.22
01 2620 420 001	HS Cleaning Service	86,460.00	10,945.00	0.00	97,405.00
01 2620 420 003	Elem Cleaning Service	73,398.00	9,765.00	0.00	83,163.00
01 2620 431 001	HS Repairs & Maintenance	7,099.95	1,428.37	0.00	8,528.32
01 2620 431 003	Elem Repairs & Maintenance	4,099.86	1,909.48	0.00	6,009.34
01 2620 720 001	HS Building Improvements	1,253.92	0.00	0.00	1,253.92
01 2630 431 001	CARE & UPKEEP OF FB FIELD	5,060.17	322.65	0.00	5,382.82
01 2650 431 000	Vehicle Repairs & Maintenance	2,014.51	0.00	0.00	2,014.51
01 2650 520 000	Vehicle Insurance	5,000.00	0.00	0.00	5,000.00
01 2650 610 000	Vehicle Supplies	144.99	0.00	0.00	144.99
01 2650 626 000	Vehicle Gasoline	1,152.09	0.00	0.00	1,152.09
01 2660 340 000	Security Service	550.00	0.00	0.00	550.00
01 2660 610 000	Security Supplies	53.39	0.00	0.00	53.39
01 2710 110 000	Bus Driver Regular Ed Salary	129,567.39	19,460.40	404.48	148,623.31
01 2710 150 000	Phone Stipend	0.00	0.00	0.00	0.00
01 2710 210 000	Bus Driver Regular Ed Insurance	558.13	26.68	0.00	584.81
01 2710 220 000	Bus Driver Regular Ed FICA	9,915.26	1,489.35	0.05	11,404.56
01 2710 230 000	Bus Driver Regular Ed Retirement	5,572.78	693.70	0.00	6,266.48
01 2710 237 000	Bus Increase Retire Contributions	1,916.60	238.56	0.00	2,155.16
01 2710 290 000	Bus Driver Regular Ed LTD	640.00	80.00	0.00	720.00
01 2710 330 000	BUS PROFESSIONAL DEVEOPMENT	1,130.00	0.00	0.00	1,130.00
01 2710 520 000	Bus Insurance	15,166.00	0.00	0.00	15,166.00
01 2710 610 000	BUS SUPPLIES	172.75	0.00	0.00	172.75
01 2710 626 000	Bus Gas and Oil	49,668.55	311.17	231.00	49,748.72
01 2710 890 000	Bus Misc. Expenses	2,606.00	360.00	0.00	2,966.00
01 2712 110 000	Bus Driver Sped Salary	22,378.57	3,276.16	0.00	25,654.73
01 2712 112 000	PARAEDUCATORS SALARY	6,901.74	1,022.61	0.00	7,924.35
01 2712 112 003	Bus Driver Sped Salary	1,719.41	0.00	0.00	1,719.41
01 2712 210 000	Bus Driver Sped Insurance	4.62	0.91	0.00	5.53
01 2712 212 000	Bus Driver Sped Salary	0.55	0.54	0.00	1.09
01 2712 212 003	SPED Bus Para Insurance	0.19	0.00	0.00	0.19
01 2712 220 000	Bus Driver Sped FICA	1,712.21	250.67	0.00	1,962.88

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		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
01 2712 222 000	PARA FICA	528.00	78.26	0.00	606.26
01 2712 222 003	PARA FICA	131.49	0.00	0.00	131.49
01 2712 230 000	Bus Driver Sped Retirement	1,623.47	240.85	0.00	1,864.32
01 2712 232 000	PARAEDUCATOR RETIREMENT	42.75	27.84	0.00	70.59
01 2712 232 003	PARAEDUCATOR RETIREMENT	126.38	0.00	0.00	126.38
01 2712 237 000	SPED Bus Inc Retire Contributions	573.03	92.40	0.00	665.43
01 2712 237 003	Increase Retirement Contributions	43.46	0.00	0.00	43.46
01 2712 626 000	Sped Bus Gas and Oil	27.48	0.00	0.00	27.48
01 2713 110 003	PreK Bus Driver	6,035.92	1,270.72	0.00	7,306.64
01 2713 210 003	PreK Driver Insurance	19.66	2.95	0.00	22.61
01 2713 220 003	PreK Driver FICA	462.86	97.38	0.00	560.24
01 2713 230 003	PreK Driver Retirement	444.69	93.56	0.00	538.25
01 2713 237 003	PreK Driver Increase Retirement Contributions	152.95	32.18	0.00	185.13
01 2720 111 000	Transportation Monitoring Services	2,399.36	299.92	0.00	2,699.28
01 2720 211 000	TEACHER BCBS, LIFE, VISION, DENTAL INSRU	800.57	100.16	0.00	900.73
01 2720 221 000	TEACHER/PROFESSIONAL FICA	182.49	23.04	0.23	205.30
01 2720 231 000	TEACHER RETIREMENT	176.32	22.04	0.00	198.36
01 2720 237 000	Increase Retirement Contributions	60.71	7.59	0.00	68.30
01 2730 431 000	BUS & VEHICLE SERVICING & MAINTENANCE	86,217.89	15,629.85	0.00	101,847.74
01 2900 610 001 0 001	Athletics	361.44	0.00	0.00	361.44
01 2900 610 001 0 012	National Honor Society	385.00	0.00	0.00	385.00
01 2900 610 001 2	Commencement	478.77	200.08	0.00	678.85
01 3100 110 000	Food Service Salary	0.00	24,851.11	24,851.11	0.00
01 3100 130 000	OVERTIME for Food Services	0.00	0.00	0.00	0.00
01 3100 210 000	NON - INSTRUCTIONAL INSURANCE	0.00	834.78	834.78	0.00
01 3100 220 000	Food Service FICA	0.00	1,901.21	1,901.21	0.00
01 3100 230 000	Food Service Retirement	0.00	1,705.97	1,705.97	0.00
01 3100 237 000	Food Service Inc Retire Contributions	0.00	586.71	586.71	0.00
01 3300 110 003	Rec Program Salary	27,166.13	4,000.58	0.00	31,166.71
01 3300 210 003	Rec Program Insurance	16.47	0.00	0.00	16.47
01 3300 220 003	Rec Program FICA	1,487.86	201.98	0.00	1,689.84
01 3300 230 003	Rec Program Retirement	1,430.13	194.07	0.00	1,624.20
01 3300 237 003	REC Inc Retirement Contributions	491.85	66.74	0.00	558.59
01 3300 610 003	Rec Program Supplies	4,505.12	746.25	16.86	5,234.51
01 3300 890 003	Rec Program Misc. Expenses	457.01	0.00	0.00	457.01
01 3535 110 003	HAL Para/Transportation	388.44	0.00	0.00	388.44
01 3535 113 003	HAL Sub	716.75	158.00	0.00	874.75
01 3535 220 003	HAL Para/Transportation	29.72	0.00	0.00	29.72
01 3535 223 003	SUBSTITUTE TEACHER FICA	54.84	12.09	0.00	66.93
01 3535 230 003	HAL Transportation Retirement	18.46	0.00	0.00	18.46
01 3535 233 003	HAL Sub Retirement	17.42	0.00	0.00	17.42
01 3535 237 003	HAL Sub Increase Retirement Contributions	12.34	0.00	0.00	12.34
01 3535 610 000	HAL Supplies	1,714.24	95.00	0.00	1,809.24
01 3540 110 003	Preschool Para/Bus Driver/Custodian Sala	13,169.43	1,439.96	0.00	14,609.39
01 3540 111 003	Preschool Teacher/Principal Salary	18,104.00	0.00	0.00	18,104.00
01 3540 130 003	Overtime - PreK	3.74	0.00	0.00	3.74
01 3540 211 003	Preschool Teacher/Principal Insurance	6,788.08	0.00	0.00	6,788.08
01 3540 220 003	Preschool Para/Bus Driver/Custodian FICA	1,007.76	110.15	0.00	1,117.91
01 3540 221 003	Preschool Teacher/Principal FICA	1,368.73	0.00	0.00	1,368.73
01 3540 230 003	Preschool Para/BD/custodian	968.23	98.02	0.00	1,066.25

Regular; Beginning Month 05/2025; Processing Month 05/2025

Fund: 01 GENERAL FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
	RETIREMENT				
01 3540 231 003	Preschool Teacher/Principal Retirement	1,330.62	0.00	0.00	1,330.62
01 3540 237 003	Preschool Inc Retire Contributions	790.60	33.71	0.00	824.31
01 3540 281 003	Preschool Teacher CASH-IN-LIEU MED. INS	0.00	0.00	0.00	0.00
01 3551 610 001	CAREER EDUCATION SUPPLIES	5,587.39	1,549.27	0.00	7,136.66
01 3552 610 000	SCHOOL SAFETY AND SECURITY ACT	33.99	0.00	0.00	33.99
01 6200 111 003	Title 1 Teacher Salary	25,891.20	3,560.04	0.00	29,451.24
01 6200 112 003	Title 1 Para Salary	2,630.10	0.00	0.00	2,630.10
01 6200 211 003	Title 1 Teacher Insurance	5,156.95	698.41	0.00	5,855.36
01 6200 221 003	Title 1 Teacher FICA	1,987.63	273.29	0.00	2,260.92
01 6200 222 003	Title 1 Para FICA	201.19	0.00	0.00	201.19
01 6200 231 003	Title 1 Teacher Retirement	1,903.00	261.66	0.00	2,164.66
01 6200 232 003	Title 1 Para RETIREMENT	193.32	0.00	0.00	193.32
01 6200 237 003	Title 1 Inc Retirement Contributions	720.94	89.99	0.00	810.93
01 6200 610 003	Title 1 Supplies	9,065.75	0.00	0.00	9,065.75
01 6406 111 003	IDEA Preschool Teacher Salary	0.00	0.00	0.00	0.00
01 6406 112 003	PARAEDUCATORS SALARY	3,607.36	528.69	0.00	4,136.05
01 6406 211 003	IDEA Preschool Teacher Insurance	0.00	0.00	0.00	0.00
01 6406 221 003	IDEA Preschool Teacher FICA	0.00	0.00	0.00	0.00
01 6406 222 003	PARA FICA	273.57	40.45	0.28	313.74
01 6406 231 003	IDEA Preschool Teacher Retirement	0.00	0.00	0.00	0.00
01 6406 232 003	PARAEDUCATOR RETIREMENT	265.18	38.87	0.00	304.05
01 6406 237 003	Increase Retirement Contributions	91.18	13.37	0.00	104.55
01 6408 110 000	IDEA BIRTH-4 BUS DRIVER SALARY	(159.25)	0.00	159.25	(318.50)
01 6408 111 000	IDEA BIRTH-4 TEACHER SALARY	44,971.97	5,467.22	0.00	50,439.19
01 6408 111 003	SALARIES OF TEACHERS/PROFESSIONAL STAFF	18,184.60	1,618.20	0.00	19,802.80
01 6408 112 003	IDEA ENROLLMENT/POVERTY PARA SALARY	19,462.04	2,854.64	0.00	22,316.68
01 6408 210 000	NON - INSTRUCTIONAL INSURANCE	(0.75)	0.00	0.74	(1.49)
01 6408 211 000	IDEA BIRTH-4 TEACHER INSURANCE	5,774.60	720.97	0.00	6,495.57
01 6408 211 003	TEACHER BCBS, LIFE, VISION, DENTAL INSURU	5,773.73	451.33	0.00	6,225.06
01 6408 220 000	NON-INSTRUCTIONAL FICA	(12.22)	0.00	12.22	(24.44)
01 6408 221 000	IDEA BIRTH-4 TEACHER FICA	3,442.98	419.71	1.17	3,861.52
01 6408 221 003	TEACHER/PROFESSIONAL FICA	1,382.94	124.23	0.81	1,506.36
01 6408 222 003	IDEA ENROLLMENT/POVERTY PARA FICA	1,488.88	218.38	0.00	1,707.26
01 6408 230 000	NON-INSTRUCTIONAL RETIREMENT	(11.71)	0.00	11.70	(23.41)
01 6408 231 000	IDEA BIRTH-4 TEACHER RETIREMENT	3,305.43	401.84	0.00	3,707.27
01 6408 231 003	TEACHER RETIREMENT	1,336.61	118.94	0.00	1,455.55
01 6408 232 003	IDEA ENROLLMENT/POVERTY PARA RETIREMENT	1,430.46	209.82	0.00	1,640.28
01 6408 237 000	Increase Retirement Contributions	1,132.77	138.20	4.03	1,266.94
01 6408 237 003	Increase Retirement Contributions	951.61	113.07	0.00	1,064.68
01 6408 320 000	IDEA Part B Birth-4 Pre-diagnosis	9,360.38	1,325.55	0.00	10,685.93
01 6408 320 003	PREK PROFESSIONAL EDUCATIONAL SERVICES	5,788.34	530.70	0.00	6,319.04
01 6408 591 000	EARLY CHILDHOOD SERVICES ESU/DISTRICT	943.36	149.45	0.00	1,092.81
01 6408 591 003	PREK PURCHASED SERVICE FROM ESU/DISTRICT	943.36	149.45	0.00	1,092.81
01 6408 640 003	IDEA ENROLLMENT/POVERTY TEXTBOOKS	1,720.00	0.00	0.00	1,720.00

Regular; Beginning Month 05/2025; Processing Month 05/2025

Fund: 01 GENERAL FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
01 6412 111 003	IDEA NONPUBLIC SALARIES	1,897.20	379.44	0.00	2,276.64
01 6412 211 003	IDEA NONPUBLIC TEACHER INSURANCE	9.50	1.72	0.00	11.22
01 6412 221 003	IDEA NONPUBLIC TEACHER FICA	145.65	29.13	0.00	174.78
01 6412 231 003	IDEA NONPUBLIC TEACHER RETIREMENT	139.45	27.89	0.00	167.34
01 6412 237 003	Increase Retirement Contributions	47.95	9.59	0.00	57.54
01 6990 610 001	GENERAL SUPPLIES	987.00	0.00	0.00	987.00
01 6998 111 000	Mental Health Grant	0.00	0.00	0.00	0.00
01 6998 610 000	MENTAL HEALTH GENERAL SUPPLIES	8,471.36	0.00	0.00	8,471.36
01 6998 610 001	ESSER III GENERAL SUPPLIES	600.00	0.00	0.00	600.00
01 8000 912 000	FUND TRANSFERS TO LUNCH FUND	823.84	19,959.00	0.00	20,782.84
	Total: Expenditure	<u>6,973,630.45</u>	<u>879,648.35</u>	<u>43,581.02</u>	<u>7,809,697.78</u>
	Total: 01	<u>25,217,999.22</u>	<u>4,297,303.95</u>	<u>5,567,697.15</u>	<u>30,702,210.82</u>

Regular; Beginning Month 05/2025; Processing Month 05/2025

Fund: 02 Depreciation

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
02 101	CASH	248,763.43	3,318.87	0.00	252,082.30
	Total: Current Assets	248,763.43	3,318.87	0.00	252,082.30
Fund Balance					
02 704	FUND BALANCE	248,763.43	0.00	3,318.87	252,082.30
	Total: Fund Balance	248,763.43	0.00	3,318.87	252,082.30
Revenue					
02 1510	INTEREST ON INVESTMENTS	294.59	0.00	20.59	315.18
02 5200	FUND TRANSFERS	0.00	0.00	3,298.28	3,298.28
02 5690	OTHER NON-REVENUE RECEIPTS	2,834.40	0.00	0.00	2,834.40
	Total: Revenue	3,128.99	0.00	3,318.87	6,447.86
Expenditure					
02 2900 732 000	Bus Replacement	88,000.00	0.00	0.00	88,000.00
	Total: Expenditure	88,000.00	0.00	0.00	88,000.00
	Total: 02	588,655.85	3,318.87	6,637.74	598,612.46

Regular; Beginning Month 05/2025; Processing Month 05/2025

Fund: 03 Employee Benefit Fund

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
03 101	CASH	49,391.28	3.95	3,556.75	45,838.48
03 106	SAVINGS CERTIFICATES	20,000.00	0.00	0.00	20,000.00
Total: Current Assets		69,391.28	3.95	3,556.75	65,838.48
Fund Balance					
03 704	FUND BALANCE	60,901.58	0.00	3.95	60,905.53
03 704 3001	M. BATMAN	723.28	0.00	0.00	723.28
03 704 3002	A. CONN	3,333.28	0.00	0.00	3,333.28
03 704 3003	D. DOWDING	1,666.64	2,083.30	0.00	(416.66)
03 704 3004	J. FERRETTI	0.00	83.33	0.00	(83.33)
03 704 3005	K. LINKE	0.00	416.66	0.00	(416.66)
03 704 3006	R. PETSKA	203.80	596.51	0.00	(392.71)
03 704 3007	B. BROWN	2,133.28	0.00	0.00	2,133.28
03 704 3008	A. EASTEP	(318.27)	0.00	0.00	(318.27)
03 704 3009	R. GILL-ROSE	(41.89)	140.00	0.00	(181.89)
03 704 3010	M. KOTIK	(767.92)	236.95	0.00	(1,004.87)
03 704 3011	B. MCCREIGHT	40.00	0.00	0.00	40.00
03 704 3012	C. PESTER	666.64	0.00	0.00	666.64
03 704 3013	S. SULLIVAN	535.86	0.00	0.00	535.86
03 704 3014	K.VODICKA	315.00	0.00	0.00	315.00
Total: Fund Balance		69,391.28	3,556.75	3.95	65,838.48
Revenue					
03 1510	INTEREST ON INVESTMENTS	20,625.66	0.00	3.95	20,629.61
03 5200 3001	M. BATMAN FUND TRANSFER	3,333.28	0.00	0.00	3,333.28
03 5200 3002	A. CONN FUND TRANSFERS	3,333.28	0.00	0.00	3,333.28
03 5200 3003	D. DOWDING FUND TRANSFER	3,333.28	0.00	0.00	3,333.28
03 5200 3004	J. FERRETTI FUND TRANSFERS	666.64	0.00	0.00	666.64
03 5200 3005	K. LINKE FUND TRANSFERS	3,333.28	0.00	0.00	3,333.28
03 5200 3006	R. PETSKA FUND TRANSFERS	4,529.22	0.00	0.00	4,529.22
03 5200 3007	B. BROWN FUND TRANSFERS	2,133.28	0.00	0.00	2,133.28
03 5200 3008	A. EASTEP FUND TRANSFERS	960.00	0.00	0.00	960.00
03 5200 3009	R. GILL-ROSE FUND TRANSFERS	999.99	0.00	0.00	999.99
03 5200 3010	M. KOTIK FUND TRANSFERS	2,404.63	0.00	0.00	2,404.63
03 5200 3011	B. MCCREIGHT FUND TRANSFERS	200.00	0.00	0.00	200.00
03 5200 3012	C. PESTER FUND TRANSFERS	666.64	0.00	0.00	666.64
03 5200 3013	S. SULLIVAN FUND TRANSFERS	800.00	0.00	0.00	800.00
03 5200 3014	K. VODICKA FUND TRANSFERS	423.58	0.00	0.00	423.58
Total: Revenue		47,742.76	0.00	3.95	47,746.71
Expenditure					
03 2900 291 000 0 601	M. BATMAN FSA/DEPENDENT CARE EXPENSE	2,610.00	0.00	0.00	2,610.00
03 2900 291 000 0 603	D. DOWDING FSA/DEPENDENT CARE	1,666.64	2,083.30	0.00	3,749.94
03 2900 291 000 0 604	J. FERRETTI FSA/DEPENDENT CARE	666.64	83.33	0.00	749.97
03 2900 291 000 0 605	K. LINKE FSA/DEPENDENT CARE	3,333.28	416.66	0.00	3,749.94
03 2900 291 000 0 606	R. PETSKA	4,325.42	596.51	0.00	4,921.93
03 2900 291 000 0 608	A. EASTEP FSA/DEPENDENT CARE	1,278.27	0.00	0.00	1,278.27
03 2900 291 000 0 609	R. GILL FSA/DEPENDENT CARE	1,041.88	140.00	0.00	1,181.88
03 2900 291 000 0 610	M. KOTIK FSA/DEPENDENT CARE	3,172.55	236.95	0.00	3,409.50
03 2900 291 000 0 611	B. MCCREIGHT FSA/DEPENDENT CARE	160.00	0.00	0.00	160.00
03 2900 291 000 0 613	S. SULLIVAN FSA/DEPENDENT CARE	264.14	0.00	0.00	264.14
03 2900 291 000 0 614	K. VODICKA FSA/DEPENDENT CARE	108.58	0.00	0.00	108.58
Total: Expenditure		18,627.40	3,556.75	0.00	22,184.15
Total: 03		205,152.72	7,117.45	3,564.65	201,607.82

Regular; Beginning Month 05/2025; Processing Month 05/2025

Fund: 05 Activity Fund

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
05 101	CASH	233,381.52	20,254.03	19,971.37	233,664.18
	Total: Current Assets	233,381.52	20,254.03	19,971.37	233,664.18
Fund Balance					
05 704 0001	ATHLETICS	42,032.03	4,055.02	3,533.92	41,510.93
05 704 0002	ANNUAL	7,280.17	0.00	250.00	7,530.17
05 704 0003	BAND	2,512.47	424.50	416.00	2,503.97
05 704 0004	ELEMENTARY UNIT	11,492.94	96.78	27.80	11,423.96
05 704 0005	STUDENT COUNCIL	8,307.03	396.00	0.00	7,911.03
05 704 0006	FFA	23,844.77	104.20	0.00	23,740.57
05 704 0007	HIGH SCHOOL UNIT	1,886.59	0.00	15.00	1,901.59
05 704 0008	LIFE SKILLS	1,274.61	514.69	138.38	898.30
05 704 0009	FCCLA	3,468.99	4,243.15	2,217.02	1,442.86
05 704 0010	MISC ACCOUNT	3,611.77	866.00	869.00	3,614.77
05 704 0011	ART CLUB	909.07	260.85	0.00	648.22
05 704 0012	NATIONAL HONOR SOCIETY	2,124.76	1,897.68	1,096.63	1,323.71
05 704 0013	SPEECH	243.38	0.00	0.00	243.38
05 704 0014	1ST GRADE	677.58	0.00	0.00	677.58
05 704 0015	BOYS BASKETBALL	1,075.36	0.00	1,250.00	2,325.36
05 704 0016	CONCESSIONS	7,210.34	2,113.70	2,493.94	7,590.58
05 704 0017	GIRLS BASKETBALL	1,822.70	0.00	70.00	1,892.70
05 704 0019	INTEREST	1,167.19	0.00	19.16	1,186.35
05 704 0020	VIDEO BOARD FUND	0.00	0.00	0.00	0.00
05 704 0021	HS TRACK	6,207.72	304.00	359.00	6,262.72
05 704 0022	FIELDS SCHOLARSHIP	4,063.80	0.00	0.00	4,063.80
05 704 0023	CROSS COUNTRY	1,839.12	0.00	0.00	1,839.12
05 704 0024	INDUSTRIAL ARTS SHOP	1,629.06	21.46	89.85	1,697.45
05 704 0025	LIBRARY	970.34	10.98	0.00	959.36
05 704 0026	PARTY GROUP	769.76	0.00	0.00	769.76
05 704 0027	CLASS OF 2024	406.75	0.00	0.00	406.75
05 704 0028	MUSICAL/DRAMA	10,228.02	0.00	95.00	10,323.02
05 704 0029	WRESTLING	2,518.03	0.00	55.00	2,573.03
05 704 0030	GENERAL FUND REIMBURSEMENT	(10.50)	90.00	10.50	(90.00)
05 704 0031	ELEM STUDENT COUNCIL	1,602.63	0.00	0.00	1,602.63
05 704 0032	WEIGHTS	7,547.72	20.96	0.00	7,526.76
05 704 0033	VOLLEYBALL ACCOUNT	4,377.98	755.89	720.00	4,342.09
05 704 0034	IMPREST FUND	2,000.00	0.00	0.00	2,000.00
05 704 0036	CHEERLEADING	2,673.63	0.00	875.00	3,548.63
05 704 0037	BENNET BACK-PACK PROGRAM	1,455.82	0.00	0.00	1,455.82
05 704 0039	FAMILY PASSES	9,155.00	0.00	0.00	9,155.00
05 704 0040	STUDENT FEES	8,160.00	0.00	0.00	8,160.00
05 704 0041	QUIZ BOWL	830.08	0.00	0.00	830.08
05 704 0042	JR HIGH BASKETBALL	654.00	0.00	0.00	654.00
05 704 0043	PANTHER STORE	2,608.35	1,111.99	372.26	1,868.62
05 704 0048	CHESS CLUB	127.80	0.00	0.00	127.80
05 704 0049	SHOW CHOIR/CHOIR	311.91	0.00	0.00	311.91
05 704 0050	CHROMEBOOK INSURANCE	7,455.33	0.00	529.90	7,985.23
05 704 0051	GOLF	710.53	0.00	0.00	710.53
05 704 0052	CIRCLE OF FRIENDS	1,379.13	0.00	0.00	1,379.13
05 704 0054	UNIFIED SPORTS	1,065.59	0.00	0.00	1,065.59
05 704 0055	FOOTBALL	6,469.74	1,540.68	4,081.60	9,010.66
05 704 0056	ASPIRE ACADEMY	5,571.69	1,018.88	1,152.97	5,705.78
05 704 0057	CHICK-FIL-A GRANT/PLAYGROUND	1,050.00	0.00	0.00	1,050.00
05 704 0058	CLASS OF 2025	1,933.46	200.08	21.10	1,754.48

Regular; Beginning Month 05/2025; Processing Month 05/2025

Fund: 05	Activity Fund	<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
05 704 0059	CLASS OF 2026	3,545.18	0.00	0.00	3,545.18
05 704 0060	CLASS OF 2027	306.58	0.00	0.00	306.58
05 704 0061	CLASS OF 2028	716.58	0.00	0.00	716.58
05 704 0062	CLASS OF 2029	929.57	0.00	0.00	929.57
05 704 0063	HOSPITALITY FUND	9,305.37	428.88	0.00	8,876.49
05 704 0064	CLASS OF 2030	380.00	0.00	0.00	380.00
05 704 0065	JR HIGH VOLLEYBALL	0.00	0.00	0.00	0.00
05 704 0066	GIRLS WRESTLING REVENUE	1,494.00	0.00	0.00	1,494.00
Total: Fund Balance		233,381.52	20,476.37	20,759.03	233,664.18
Revenue					
05 1710 0001	ATHLETIC ADMISSIONS REVENUE	27,176.13	0.00	1,331.45	28,507.58
05 1710 0028	MUSICAL/DRAMA ADMISSIONS REVENUE	3,860.00	0.00	0.00	3,860.00
05 1790 0001	OTHER ACTIVITY REVENUE	9,268.13	0.00	1,975.00	11,243.13
05 1790 0002	ANNUAL REVENUE	1,235.00	0.00	250.00	1,485.00
05 1790 0003	BAND REVENUE	5,485.22	0.00	416.00	5,901.22
05 1790 0004	ELEMENTARY PRINCIPAL REVENUE	4,761.60	0.00	27.80	4,789.40
05 1790 0005	STUDENT COUNCIL REVENUE	4,509.00	0.00	0.00	4,509.00
05 1790 0006	FFA REVENUE	22,985.98	0.00	0.00	22,985.98
05 1790 0007	HIGH SCHOOL PRINCIPAL REVENUE	520.00	0.00	15.00	535.00
05 1790 0008	LIFE SKILLS REVENUE	1,552.68	0.00	129.69	1,682.37
05 1790 0009	FCCLA REVENUE	5,873.21	0.00	689.38	6,562.59
05 1790 0010	MISC ACCOUNT REVENUE	1,953.88	0.00	869.00	2,822.88
05 1790 0011	ART CLUB REVENUE	4,097.21	0.00	0.00	4,097.21
05 1790 0012	NATIONAL HONOR SOCIETY REVENUE	1,508.00	0.00	830.00	2,338.00
05 1790 0015	BOYS BASKETBALL HS REVENUE	1,711.83	0.00	1,250.00	2,961.83
05 1790 0016	CONCESSIONS REVENUE	39,013.48	0.00	2,493.94	41,507.42
05 1790 0017	GIRLS BASKETBALL HS REVENUE	700.00	0.00	70.00	770.00
05 1790 0019	INTEREST REVENUE	166.57	0.00	19.16	185.73
05 1790 0020	VIDEO BOARD FUND	86.25	0.00	0.00	86.25
05 1790 0021	HS TRACK	2,067.00	0.00	359.00	2,426.00
05 1790 0023	CROSS COUNTRY REVENUE	1,790.73	0.00	0.00	1,790.73
05 1790 0024	INDUSTRIAL ARTS SHOP REVENUE	691.84	0.00	89.85	781.69
05 1790 0025	LIBRARY REVENUE	10.00	0.00	0.00	10.00
05 1790 0028	MUSICAL/DRAMA REVENUE	760.00	0.00	95.00	855.00
05 1790 0029	WRESTLING REVENUE	1,302.00	0.00	55.00	1,357.00
05 1790 0030	GENERAL FUND REIMBURSEMENT REVENUE	7,531.12	0.00	10.50	7,541.62
05 1790 0031	ELEM STUDENT COUNCIL REVENUE	1,367.61	0.00	0.00	1,367.61
05 1790 0032	WEIGHTS REVENUE	9,350.50	0.00	0.00	9,350.50
05 1790 0033	VOLLEYBALL REVENUE	3,802.00	0.00	720.00	4,522.00
05 1790 0036	CHEERLEADING REVENUE	2,032.69	0.00	875.00	2,907.69
05 1790 0037	BENNET BACK-PACK PROGRAM REVENUE	372.83	0.00	0.00	372.83
05 1790 0039	FAMILY PASSES REVENUE	9,155.00	0.00	0.00	9,155.00
05 1790 0040	STUDENT FEES REVENUE	8,240.00	0.00	0.00	8,240.00
05 1790 0041	QUIZ BOWL REVENUE	270.00	0.00	0.00	270.00
05 1790 0042	JR HIGH BASKETBALL REVENUE	1,320.00	0.00	0.00	1,320.00
05 1790 0043	PANTHER STORE	5,949.37	0.00	372.26	6,321.63
05 1790 0049	SHOW CHOIR/CHOIR REVENUE	2,250.30	0.00	0.00	2,250.30
05 1790 0050	CHROMEBOOK INSURANCE REVENUE	345.00	0.00	529.90	874.90
05 1790 0051	GOLF REVENUE	730.16	0.00	0.00	730.16
05 1790 0054	UNIFIED SPORTS REVENUE	1,835.20	0.00	0.00	1,835.20

Regular; Beginning Month 05/2025; Processing Month 05/2025

Fund: 05	Activity Fund	<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
05 1790 0055	FOOTBALL	3,561.51	0.00	4,081.60	7,643.11
05 1790 0056	ASPIRE ACADEMY REVENUE	8,987.77	0.00	1,152.47	10,140.24
05 1790 0058	CLASS OF 2025	82.22	0.00	0.00	82.22
05 1790 0059	CLASS OF 2026	4,703.73	0.00	0.00	4,703.73
05 1790 0063	HOSPITALITY FUND	6,034.60	0.00	0.00	6,034.60
05 1790 0064	CLASS OF 2030	15.00	0.00	0.00	15.00
05 1790 0065	JR HIGH VOLLEYBALL	336.20	0.00	0.00	336.20
05 1790 0066	GIRLS WRESTLING REVENUE	1,811.00	0.00	0.00	1,811.00
Total: Revenue		223,169.55	0.00	18,707.00	241,876.55
Expenditure					
05 2900 610 000 0 001	ATHLETIC EXPENSE	72,622.84	4,055.02	227.47	76,450.39
05 2900 610 000 0 002	ANNUAL EXPENSE	8,639.40	0.00	0.00	8,639.40
05 2900 610 000 0 003	BAND EXPENSE	2,972.80	424.50	0.00	3,397.30
05 2900 610 000 0 004	ELEMENTARY PRINCIPAL EXPENSE	5,685.27	96.78	0.00	5,782.05
05 2900 610 000 0 005	STUDENT COUNCIL EXPENSE	2,983.77	396.00	0.00	3,379.77
05 2900 610 000 0 006	FFA EXPENSE	17,334.85	104.20	0.00	17,439.05
05 2900 610 000 0 007	HIGH SCHOOL PRINCIPAL EXPENSE	1,005.70	0.00	0.00	1,005.70
05 2900 610 000 0 008	LIFE SKILLS EXPENSE	634.78	514.69	8.69	1,140.78
05 2900 610 000 0 009	FCCLA EXPENSE	4,689.63	4,243.15	1,527.64	7,405.14
05 2900 610 000 0 010	MISC. ACCOUNT EXPENSE	2,542.57	866.00	0.00	3,408.57
05 2900 610 000 0 011	ART CLUB EXPENSE	4,662.36	260.85	0.00	4,923.21
05 2900 610 000 0 012	NATIONAL HONOR SOCIETY EXPENSE	889.66	1,897.68	266.63	2,520.71
05 2900 610 000 0 015	BOYS BASKETBALL HS EXPENSE	1,944.88	0.00	0.00	1,944.88
05 2900 610 000 0 016	CONCESSION EXPENSE	36,889.30	2,113.70	0.00	39,003.00
05 2900 610 000 0 017	GIRLS BASKETBALL EXPENSE	1,213.30	0.00	0.00	1,213.30
05 2900 610 000 0 020	VIDEO BOARD FUND	14,382.25	0.00	0.00	14,382.25
05 2900 610 000 0 021	HS TRACK	1,785.00	304.00	0.00	2,089.00
05 2900 610 000 0 023	CROSS COUNTRY	1,431.92	0.00	0.00	1,431.92
05 2900 610 000 0 024	INDUSTRIAL ARTS SHOP EXPENSE	572.83	21.46	0.00	594.29
05 2900 610 000 0 025	LIBRARY EXPENSE	219.06	10.98	0.00	230.04
05 2900 610 000 0 028	MUSICAL/DRAMA EXPENSE	6,870.22	0.00	0.00	6,870.22
05 2900 610 000 0 029	WRESTLING EXPENSE	830.00	0.00	0.00	830.00
05 2900 610 000 0 030	GENERAL FUND REIMBURSEMENT EXPENSE	5,052.69	90.00	0.00	5,142.69
05 2900 610 000 0 031	ELEM STUDENT COUNCIL EXPENSE	988.81	0.00	0.00	988.81
05 2900 610 000 0 032	WEIGHTS EXPENSE	2,853.64	20.96	0.00	2,874.60
05 2900 610 000 0 033	VOLLEYBALL EXPENSE	2,718.92	755.89	0.00	3,474.81
05 2900 610 000 0 036	CHEERLEADING EXPENSE	10,570.20	0.00	0.00	10,570.20
05 2900 610 000 0 037	BENNET BACK-PACK PROGRAM EXPENSE	263.84	0.00	0.00	263.84
05 2900 610 000 0 040	STUDENT FEES EXPENSE	80.00	0.00	0.00	80.00
05 2900 610 000 0 042	JR HIGH BASKETBALL EXPENSE	902.00	0.00	0.00	902.00
05 2900 610 000 0 043	PANTHER STORE	14,269.02	1,111.99	0.00	15,381.01
05 2900 610 000 0 048	CHESS CLUB	158.36	0.00	0.00	158.36
05 2900 610 000 0 049	SHOW CHOIR/CHOIR EXPENSE	2,863.74	0.00	0.00	2,863.74
05 2900 610 000 0 050	CHROMEBOOK INSURANCE EXPENSE	18,451.99	0.00	0.00	18,451.99
05 2900 610 000 0 051	GOLF EXPENSE	664.03	0.00	0.00	664.03
05 2900 610 000 0 054	UNIFIED SPORTS	1,359.48	0.00	0.00	1,359.48
05 2900 610 000 0 055	FOOTBALL	5,180.09	1,540.68	0.00	6,720.77
05 2900 610 000 0 056	ASPIRE ACADEMY	6,651.44	1,018.88	0.50	7,669.82
05 2900 610 000 0 058	CLASS OF 2025	2,297.59	200.08	21.10	2,476.57
05 2900 610 000 0 059	CLASS OF 2026	2,018.55	0.00	0.00	2,018.55
05 2900 610 000 0 060	CLASS OF 2027	500.00	0.00	0.00	500.00

Regular; Beginning Month 05/2025; Processing Month 05/2025

Fund: 05 Activity Fund

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
05 2900 610 000 0 063	HOSPITALITY FUND	2,729.23	428.88	0.00	3,158.11
05 2900 610 000 0 065	JR HIGH VOLLEYBALL	336.20	0.00	0.00	336.20
05 2900 610 000 0 066	GIRLS WRESTLING	317.00	0.00	0.00	317.00
	Total: Expenditure	272,029.21	20,476.37	2,052.03	290,453.55
	Total: 05	961,961.80	61,206.77	61,489.43	999,658.46

Regular; Beginning Month 05/2025; Processing Month 05/2025

Fund: 06 LUNCH FUND

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
06 101	CASH	85,787.95	49,782.87	50,569.32	85,001.50
	Total: Current Assets	85,787.95	49,782.87	50,569.32	85,001.50
Fund Balance					
06 704	FUND BALANCE	85,787.95	50,569.32	49,782.87	85,001.50
	Total: Fund Balance	85,787.95	50,569.32	49,782.87	85,001.50
Revenue					
06 1510	INTEREST ON INVESTMENTS	101.72	0.00	7.31	109.03
06 1620	DAILY SALES OF BREAK/LUNCH/MILK	187,291.29	160.00	37,092.78	224,224.07
06 3150	STATE REIMBURSEMENT(OF NUTRITION PROG)	94,286.86	0.00	12,603.69	106,890.55
06 5200	TRANSFER OF FUNDS	265.45	0.00	0.00	265.45
06 5690	OTHER NON-REVENUE RECEIPTS	590.17	0.00	32.19	622.36
	Total: Revenue	282,535.49	160.00	49,735.97	332,111.46
Expenditure					
06 3100 110 000	SALARIES TO NON-INSTRUCTIONAL EMPLOYEES	172,163.95	24,851.11	0.00	197,015.06
06 3100 290 000	LUNCH PROGRAM EMPLOYEE BENEFITS	35,185.26	4,988.16	0.00	40,173.42
06 3100 330 000	LUNCH TRAINING & DEVELOPMENT SERVICES	360.00	0.00	0.00	360.00
06 3100 333 000	MILEAGE PAID TO STAFF	354.99	0.00	0.00	354.99
06 3100 431 000	Lunch Repairs and Maintenance	15,572.49	0.00	0.00	15,572.49
06 3100 570 000	LUNCH PROGRAM SUPPLIES AND MATERIALS	1,085.63	413.25	0.00	1,498.88
06 3100 580 000	TRAVEL EXPENSES	404.85	0.00	0.00	404.85
06 3100 610 000	LUNCH SUPPLIES	24,436.24	501.65	0.00	24,937.89
06 3100 630 000	LUNCH PROGRAM FOOD EXPENSES	180,664.53	19,264.15	46.90	199,881.78
06 3100 810 000	DUES AND FEES	2,316.00	341.60	0.00	2,657.60
06 3100 890 000	LUNCH PROGRAM MISC. EXPENSES	3,288.68	49.40	0.00	3,338.08
	Total: Expenditure	435,832.62	50,409.32	46.90	486,195.04
	Total: 06	889,944.01	150,921.51	150,135.06	988,309.50

Regular; Beginning Month 05/2025; Processing Month 05/2025

Fund: 07 2021 REFINANCED (2016) A & B BONDS

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
07 101	CASH	215,906.04	243,760.16	2,249.66	457,416.54
07 101 1300	CASH	700,506.60	0.00	0.00	700,506.60
07 900	Cash County Treasurer	364,353.79	0.00	0.00	364,353.79
	Total: Current Assets	1,280,766.43	243,760.16	2,249.66	1,522,276.93
Fund Balance					
07 704	FUND BALANCE	1,280,766.43	2,249.66	243,760.16	1,522,276.93
	Total: Fund Balance	1,280,766.43	2,249.66	243,760.16	1,522,276.93
Revenue					
07 1100	LOCAL PROPERTY TAXES	335,064.52	2,239.57	223,690.17	556,515.12
07 1115	CARLINE TAXES	22.28	0.00	0.00	22.28
07 1125	MOTOR VEHICLE TAXES	0.00	0.00	380.11	380.11
07 1140	Interest Levied Tax	1,369.35	0.00	266.81	1,636.16
07 1510	INTEREST	356.29	0.00	25.70	381.99
07 3130	HOMESTEAD EXEMPTION	5,407.13	10.09	2,810.02	8,207.06
07 3131	PROPERTY TAX CREDIT	29,969.42	0.00	16,266.37	46,235.79
07 3180	PRO-RATE MOTOR VEHICLE	557.67	0.00	320.98	878.65
	Total: Revenue	372,746.66	2,249.66	243,760.16	614,257.16
Expenditure					
07 5000 830 000	DEBT-RELATED EXPENSES	0.00	0.00	0.00	0.00
07 5000 831 000	REDEMPTION OF PRINCIPAL	530,000.00	0.00	0.00	530,000.00
07 5000 832 000	INTEREST ON LONG-TERM DEBT	68,368.75	0.00	0.00	68,368.75
07 5000 833 000	BOND & OTHER RELATED COSTS	400.00	0.00	0.00	400.00
	Total: Expenditure	598,768.75	0.00	0.00	598,768.75
	Total: 07	3,533,048.27	248,259.48	489,769.98	4,257,579.77

Regular; Beginning Month 05/2025; Processing Month 05/2025

Fund: 08 Special Building Fund

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
08 101	CASH - FARMER & MERCHANTS BANK	935,765.77	44,505.34	6,122.20	974,148.91
08 101 1400	CASH	4,754,680.34	0.00	0.00	4,754,680.34
08 101 1600	CASH	9,889.97	0.00	0.00	9,889.97
08 106	SAVINGS CERTIFICATES	50,000.00	0.00	0.00	50,000.00
08 106 1	SAVINGS CERTIFICATES	512,922.15	0.00	0.00	512,922.15
08 900	Cash County Treasurer	37,376.22	0.00	0.00	37,376.22
	Total: Current Assets	6,300,634.45	44,505.34	6,122.20	6,339,017.59
Fund Balance					
08 704	FUND BALANCE	6,300,634.45	6,122.20	44,505.34	6,339,017.59
	Total: Fund Balance	6,300,634.45	6,122.20	44,505.34	6,339,017.59
Revenue					
08 1100	LOCAL PROPERTY TAXES	72,928.87	231.55	23,153.43	95,850.75
08 1115	CARLINE TAXES	8.52	0.00	0.00	8.52
08 1140	Interest Levied Tax	467.12	0.00	1.44	468.56
08 1510	INTEREST on CD'S AND INVESTMENTS	52,061.72	0.00	78.22	52,139.94
08 3130	HOMESTEAD EXEMPTION	1,091.31	2.90	289.79	1,378.20
08 3131	PROPERTY TAX CREDIT	39,623.01	0.00	20,873.25	60,496.26
08 3180	PRO-RATE MOTOR VEHICLE	178.59	0.00	109.21	287.80
08 5690	OTHER NON-REVENUE RECIEPTS	1,200.00	0.00	0.00	1,200.00
08 9000	NON-PROGRAM RECEIPTS	203.36	0.00	0.00	203.36
	Total: Revenue	167,762.50	234.45	44,505.34	212,033.39
Expenditure					
08 2610 720 000	BUILDINGS	2,400.00	5,887.75	0.00	8,287.75
	Total: Expenditure	2,400.00	5,887.75	0.00	8,287.75
	Total: 08	12,771,431.40	56,749.74	95,132.88	12,898,356.32

Regular; Beginning Month 05/2025; Processing Month 05/2025

Fund: 09 Qualified Capital Purpose Fund

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
09 101	CASH	216,454.23	49,724.94	203.70	265,975.47
	Total: Current Assets	216,454.23	49,724.94	203.70	265,975.47
Other Assets					
09 900	Cash County Treasurer	22,327.77	0.00	0.00	22,327.77
	Total: Other Assets	22,327.77	0.00	0.00	22,327.77
Fund Balance					
09 704	FUND BALANCE	238,782.00	203.70	49,724.94	288,303.24
	Total: Fund Balance	238,782.00	203.70	49,724.94	288,303.24
Revenue					
09 1100	LOCAL PROPERTY TAXES	60,520.62	201.59	20,153.26	80,472.29
09 1115	CARLINE TAXES	5.08	0.00	20.43	25.51
09 1140	Interest Levied Tax	366.00	0.00	6.42	372.42
09 1510	INTEREST ON INVESTMENTS	147.83	0.00	19.56	167.39
09 3130	HOMESTEAD EXEMPTION	1,171.72	2.11	587.97	1,757.58
09 3131	PROPERTY TAX CREDIT	28,857.77	0.00	28,857.77	57,715.54
09 3180	PRO-RATE MOTOR VEHICLE	153.40	0.00	79.53	232.93
09 5690	OTHER NON-REVENUE RECEIPTS	(46.53)	0.00	0.00	(46.53)
	Total: Revenue	91,175.89	203.70	49,724.94	140,697.13
Expenditure					
09 5000 830 000	DEBT-RELATED EXPENSES	0.00	0.00	0.00	0.00
09 5000 831 000	REDEMPTION OF PRINCIPAL	130,000.00	0.00	0.00	130,000.00
09 5000 832 000	INTEREST ON LONG-TERM DEBT	8,538.75	0.00	0.00	8,538.75
09 5000 833 000	BOND & OTHER DEBT RELATED COSTS	200.00	0.00	0.00	200.00
	Total: Expenditure	138,738.75	0.00	0.00	138,738.75
	Total: 09	707,478.64	50,132.34	99,653.58	856,042.36

Regular; Beginning Month 05/2025; Processing Month 05/2025

Fund: 13 2022 Bond

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
13 101	CASH	626,265.00	393,981.76	3,136.47	1,017,110.29
	Total: Current Assets	626,265.00	393,981.76	3,136.47	1,017,110.29
Fund Balance					
13 704	FUND BALANCE	626,265.00	3,136.47	393,981.76	1,017,110.29
	Total: Fund Balance	626,265.00	3,136.47	393,981.76	1,017,110.29
Revenue					
13 1100	LOCAL PROPERTY TAXES	754,787.84	3,111.04	311,033.85	1,062,710.65
13 1115	CARLINE TAXES	50.16	0.00	246.15	296.31
13 1140	Interest Levied Tax	2,716.35	0.00	70.29	2,786.64
13 1510	INTEREST ON INVESTMENTS	453.49	0.00	65.11	518.60
13 3130	HOMESTEAD EXEMPTION	14,120.56	25.43	7,085.71	21,180.84
13 3131	PROPERTY TAX CREDIT	74,664.48	0.00	74,664.48	149,328.96
13 3180	PRO-RATE MOTOR VEHICLE	1,902.93	0.00	816.17	2,719.10
	Total: Revenue	848,695.81	3,136.47	393,981.76	1,239,541.10
Expenditure					
13 5000 830 000	DEBT-RELATED EXPENSES	0.00	0.00	0.00	0.00
13 5000 831 000	REDEMPTION OF PRINCIPAL	658,196.88	0.00	0.00	658,196.88
13 5000 832 000	INTEREST ON LONG-TERM DEBT	264,140.53	0.00	0.00	264,140.53
13 5000 833 000	BOND & OTHER DEBT RELATED COSTS	600.00	0.00	0.00	600.00
	Total: Expenditure	922,937.41	0.00	0.00	922,937.41
	Total: 13	3,024,163.22	400,254.70	791,099.99	4,196,699.09

Regular; Beginning Month 05/2025; Processing Month 05/2025

Fund: 14 RIVERSTONE BANK - CONSTRUCTION

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
14 101	CASH	1,585,742.51	7,070.67	0.00	1,592,813.18
	Total: Current Assets	1,585,742.51	7,070.67	0.00	1,592,813.18
Fund Balance					
14 704	FUND BALANCE	1,585,742.51	0.00	7,070.67	1,592,813.18
	Total: Fund Balance	1,585,742.51	0.00	7,070.67	1,592,813.18
Revenue					
14 1510	INTEREST ON INVESTMENTS	76,351.92	0.00	7,070.67	83,422.59
	Total: Revenue	76,351.92	0.00	7,070.67	83,422.59
Expenditure					
14 2610 720 000	BUILDINGS	3,245,289.75	0.00	0.00	3,245,289.75
	Total: Expenditure	3,245,289.75	0.00	0.00	3,245,289.75
	Total: 14	6,493,126.69	7,070.67	14,141.34	6,514,338.70

Regular; Beginning Month 05/2025; Processing Month 05/2025

Fund: 16 RIVERSTONE BANK - SPECIAL BUILDING

		<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
Current Assets					
16 101	CASH	21,625.85	23,825.48	255.24	45,196.09
	Total: Current Assets	21,625.85	23,825.48	255.24	45,196.09
Fund Balance					
16 704	FUND BALANCE	21,625.85	255.24	23,825.48	45,196.09
	Total: Fund Balance	21,625.85	255.24	23,825.48	45,196.09
Revenue					
16 1100	LOCAL PROPERTY TAXES	19,520.40	45.24	4,517.09	23,992.25
16 1115	CARLINE TAXES	0.00	0.00	28.05	28.05
16 1140	Interest Levied Tax	99.73	0.00	7.30	107.03
16 1510	INTEREST ON INVESTMENTS	4.56	0.00	5.75	10.31
16 3130	HOMESTEAD EXEMPTION	517.53	0.00	517.53	1,035.06
16 3131	PROPERTY TAX CREDIT	0.00	0.00	18,749.76	18,749.76
16 3180	PRO-RATE MOTOR VEHICLE	58.52	0.00	0.00	58.52
16 5200	TRANSFERS	3,245,289.75	0.00	0.00	3,245,289.75
	Total: Revenue	3,265,490.49	45.24	23,825.48	3,289,270.73
Expenditure					
16 4500 610 000	GENERAL SUPPLIES	847,285.44	210.00	0.00	847,495.44
16 4500 720 000	BUILDINGS	2,406,394.75	0.00	0.00	2,406,394.75
16 4500 810 000	DUES AND FEES	74.42	0.00	0.00	74.42
	Total: Expenditure	3,253,754.61	210.00	0.00	3,253,964.61
	Total: 16	6,562,496.80	24,335.96	47,906.20	6,633,627.52

PHS: "Community Unity" Panel Final Pics



WE ARE...



BENNET

Founding of the Community

The Bennet Area

Agriculture & Community

1881 1891 2015

A vertical historical panel for Bennet, Oregon. It features a collage of black and white and color photographs, text blocks, and a timeline with the years 1881, 1891, and 2015. The sections are titled 'Founding of the Community', 'The Bennet Area', and 'Agriculture & Community'.

DOUGLAS

Founding of the Community

The Douglas Legacy

Agriculture & Community

1890 1900 2010

A vertical historical panel for Douglas, Oregon. It features a collage of black and white and color photographs, text blocks, and a timeline with the years 1890, 1900, and 2010. The sections are titled 'Founding of the Community', 'The Douglas Legacy', and 'Agriculture & Community'.

PALMYRA

Founding of the Community

The Palmyra Pasture

Agriculture & Community

1871 1915 2013

A vertical historical panel for Palmyra, Oregon. It features a collage of black and white and color photographs, text blocks, and a timeline with the years 1871, 1915, and 2013. The sections are titled 'Founding of the Community', 'The Palmyra Pasture', and 'Agriculture & Community'.

DISTRICT OR-1

Bylaws of the Board - Meetings

Regular Meetings

The Board shall meet in regular session on the second Monday of each calendar month, unless otherwise designated by the president with the approval of the Board. Such meetings shall begin at ~~7:00 p.m.~~ suggested replacement (6:00 p.m.)

All meetings shall be held in the boardroom at the District OR-1 Public Schools' District office unless otherwise designated by the president with the approval of the Board.

In each odd-numbered year, the January meeting will be held on or after the first Thursday after the first Tuesday.

Legal Reference: Neb. Rev. Stat. § 79-554
 Neb. Rev. Stat. § 79-555
 Neb. Rev. Stat. § 84-1401

Date of Adoption: January 17, 2017
Date of Review: February.8.2021
Date of Revision: June 9, 2025

**District OR-1 Parent and Coaches/ Sponsors Event:
Proactive Coaching Presentation
Sunday, August 24th at 6:00 p.m. at Palmyra High School
North Main Commons**



Book your School's Presentation

Parent Meetings or Special Events

**THE ROLE OF PARENTS
IN EDUCATION-BASED ATHLETICS**

PRESENTED BY DARIN BOYSEN, NCA EXECUTIVE DIRECTOR

"Outstanding information, well delivered. There were times I thought he was talking directly to me, which is a sign of a great communicator. I personally feel I'm better today than yesterday as a sports parent because I was able to listen to this message." – Parent & School Board Member



Before the Season

- What do Athletes/Kids Really Want?
- Releasing Your Son/Daughter to the Experience
- Parental Red Flags



During the Game/Event

- Modeling Appropriate Behavior
- Big Picture
- One Instructional Voice



After the Game/Event

- Time & Space
- Confidence Building
- Relationship Building
- Six Powerful Words

NEBRASKA COACHES ASSOCIATION
500 Charleston St, Ste 2, Lincoln, Nebraska 68508
402-310-5472 | darin@ncacoach.org

Official Association Endorsements as of September 1



District OR-1 Curriculum Cycle: Adoption / Implementation Schedule
Updated: Spring 2025

Note: This cycle is subject to change based on revised standards, budget projections, condition of materials, etc.

<u>Subject Area</u>	<u>Curriculum Year</u>	<u>Evaluation</u>	<u>Implementation</u>	<u>Next Cycle</u>
Health <ul style="list-style-type: none"> • Online Curriculum 2024 	2024-2025	2025-26	2025-2026	
<u>Foreign Language</u>	2010	2025-26	2026-27	2024-2025
<u>Career Technical Education</u> <ul style="list-style-type: none"> • Family Consumer Science • Industrial Tec. • Digital Media 	2024	Ongoing	Ongoing	
<u>English / Language Arts</u>	2017	2024-25	2025-26	2032-2033
<u>Mathematics</u>	2024	2023-24	2024-25	2031-2032
<u>Social Studies</u>	2022-23	2023-24		2030-2031
<u>Science</u>	2020	2020-21	2021-22	2029-2030
Music	2022	2022-23	2022-23	2030-2031
Computer / Digital Arts	Ongoing	Ongoing	Ongoing	



District OR-1 Public Schools
2025 Board of Education: Committee Assignments:

Updated: January 13, 2025

- **Negotiations Committee:**
 - **Purpose:** Policy # 8152
 - **Meetings:** Several meetings in November -January
 - **Members:** Jaimi Calfee, Dean Busch, and Josh Penterman
- **Curriculum, Committee on American Civics:**
 - **Purpose:** Policy #8153
 - **Meetings:** At least twice a year -- one where public testimony is accepted:
 - **Members:** Jaimi Calfee, Dean Busch, and Dee Moore
- **Transportation/Facilities Committee:**
 - **Purpose:** Discuss and analyze the transportation and facility needs of the district, as well as vehicle replacements and maintenance proposals.
 - **Meetings:** At least quarterly; more frequently when needed:
 - **Members:** Dean Busch and Tim Cheney
- **Finance/Budget Committee:**
 - **Purpose:** Studies financial documents of the district, as well as finance and facilities proposals.
 - **Meetings:** At least quarterly; more frequently when needed
 - **Members:** Josh Penterman and Tim Cheney
- **Policy and Government Relations Committee:**
 - **Purpose:** Review proposed policy revisions and adoptions and make recommendations to the full Board. Participates in government relations activities, such as NASB legislative meetings, visiting with senators, and testifying before the legislature if needed.
 - **Meetings:** As needed and potentially more frequent during the legislative session
 - **Members:** Brandon Desh, Josh Penterman, and Dee Moore
- **Strategic Planning Committee:**
 - **Purpose:** Serve on the district strategic planning committee (when in the SP process) and report meeting progress back to the full board.
 - **Meetings:** As needed during the strategic planning process
 - **Members:** Brandon Desh and Dee Moore
- **School Improvement Steering Committee:**
 - **Purpose:** *Assist in the SIP goal-setting process.*
 - **Meetings:** *As needed during the school accreditation and goal-setting process.*
 - **Members:** Jaimi Calfee and Dee Moore
- **Administration Review Committee:**
 - **Purpose:** Completes the annual evaluation of the Superintendent, with input from the Board as a whole.
 - **Meetings:** 1-3 times before the Superintendent's evaluation.
 - **Member:** Board President
- **Foundation for Knowledge:**
 - **Purpose:** Serves as the BOE representative on the *Foundation for Knowledge* Board.
 - **Meetings:** As needed
 - **Member:** Jaimi Calfee
- **Proposed Adjunct Committees:**
 - As needed

Nebraska Council of School Administrators

NCSA Final Legislative Report

109th Legislature, First Session

Convened, January 8, 2025

Adjournment sine die, June 2, 2025

*Prepared by
Dr. Michael Dulaney
NCSA Executive Director
June 5, 2025*

I. Legislation Passed and Signed into Law 1
or Became Law without Signature

II. Interim Study Resolutions 42

**I. Legislation Passed and Signed into Law
or Became Law without Signature**

<i>Bill</i>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>	<i>Pg.</i>
LB 48	McKinney	Health	McKinney	Establish a Family Resource and Juvenile Assessment Center Pilot Program	3
LB 84	Rountree	Health	None	Adopt the School Psychologist Interstate Licensure Compact	5
LB 89	Kauth	Government	Kauth	Adopt the Stand With Women Act	6
LB 123	Sanders	Government	None	Change provisions relating to withholding money due to noncompliance with budget limits and annual audits for political subdivisions	8
LB 126	Holdcroft	Government	None	Change provisions relating to redemption of bonds of political subdivisions	8
LB 140	Sanders	Education	None	Require school policies relating to use of electronic communication devices by students	9
LB 143	Rountree	Education	None	Change provisions relating to student enrollment	10
LB 150	Bosn	Judiciary	Judiciary Com.	Omnibus Criminal Code measure	10
LB 192	Quick	Health	Cavanaugh, J.	Eliminate a sunset date under the Supplemental Nutrition Assistance Program	11

<i>Bill</i>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>	<i>Pg.</i>
LB 197	Storm	Business and Labor	None	Change provisions relating to disqualification for benefits, claim determinations, and claim redeterminations under the Employment Security Law	12
LB 241	Hallstrom	Banking	None	Provide immunity from liability for cybersecurity events	12
LB 245	Dekay	Agriculture	Agriculture	Change provisions of the Nebraska Pure Food Act and the Weights and Measures Act	13
LB 261	Spkr Arch	Appropriations	None	Appropriate funds for the expenses of Nebraska State Government for the biennium ending June 30, 2027	14
LB 264	Spkr Arch	Appropriations	None	Provide, change, and eliminate transfers from the Cash Reserve Fund and various other funds and change, terminate, and eliminate various programs	15
LB 295	Retirement Com.	Retirement	Retirement Com.	Change provisions relating to the County, Judges, State Patrol, School Employees, Class V Plans, and the Public Employees Retirement Board	16
LB 296	Arch	Education	None	Require NDE to create a centralized education records system and employ registrars relating to students under the jurisdiction of the juvenile court and change provisions relating to graduation requirements	18
LB 297	Ibach	Business and Labor	None	Change provisions relating to the combined tax rate under the Employment Security Law	20
LB 298	Arch	Executive Board	Arch	Provide for the Division of Legislative Oversight, the Legislative Oversight Committee and change provisions relating to the Public Counsel	21
LB 303	Hughes	Education	Hughes	Create the School Financing Review Commission	23
LB 306	Education Com.	Education	Education Com.	Change provisions relating to admission to elementary and secondary schools, the Nebraska Career Scholarship Act, and the Door to College Scholarship Act, and require a database of financial information regarding school districts and reporting regarding funding from foreign adversarial sources	26
LB 346	Arch	Government	Speaker	Provide for termination of boards, commissions, committees, councils, funds, groups, panels, and task forces and change and eliminate funds and powers and duties of departments and agencies	28
LB 376	Health Com.	Health	Health Com.	Change and eliminate programs and services administered by the Department of Health and Human Services and eliminate various reporting requirements	29
LB 383	Storer	Judiciary	Storer	Adopt the Parental Rights in Social Media Act	30
LB 390	Murman	Education	None	Require each school board to adopt a policy relating to access by a parent, guardian, or educational decisionmaker to certain school library information	31

<i>Bill</i>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>	<i>Pg.</i>
LB 391	Murman	Revenue	Speaker	Adopt the Give to Enable Scholarship Act and provide for certain income tax adjustments	32
LB 428	Murman	Education	None	Change provisions relating to school policies on the involvement of parents, guardians, and educational decisionmakers in schools	33
LB 457	Bostar	Banking	None	Require anaphylaxis policies for school districts	34
LB 521	Sanders	Government	Government Com.	Change and eliminate provisions relating to the Election Act and change notice requirements under the Open Meetings Act	36
LB 645	Ballard	Retirement	Retirement Com.	Change provisions relating to the School Retirement Fund	37
LB 647	Revenue Com.	Revenue	Revenue Com.	Omnibus revenue measure that includes changes relating to budget limitations, property tax request authority, the Property Tax Request Act, and the Nebraska educational savings plan trust	38
LB 650	von Gillern	Revenue	Revenue Com.	Adopt the Community Development Assistance Act and change provisions relating to land banks, property tax exemptions, motor vehicle tax provisions, and certain tax credits	39
LR 19CA	Dover	Executive Board	Dover	Constitutional amendment to change legislative term limits to three consecutive terms	40

LB 48 *Sponsor* *Committee* *Priority* *Subject*
 McKinney Health McKinney Establish a Family Resource and Juvenile Assessment Center Pilot Program

Approved by Governor: June 4, 2025
Passed on Final Reading: 27-21-1 on May 30, 2025
Effective Date: September 1, 2025

DHHS would be required to establish a Family Resource and Juvenile Assessment Center Pilot Program for a period of five years in Omaha, which must operate 24 hours a day, seven days a week. The pilot program would be developed in partnership with local grassroots organizations, community stakeholders, and advisors representing youth and families impacted by the juvenile justice system.

As amended, the bill allows for two centers to receive up to \$500,000 annually from the Medicaid Managed Care Excess Profit Fund. DHHS would require one staff person to oversee the program. The bill limits administrative expenses to \$100,000 annually, which is sufficient to cover the additional staff person.

A “Family Resource and Juvenile Assessment Center” is defined as a facility designed to provide support, assessment, and intervention services for youth and families involved in, or at risk of, entering the juvenile justice system. The goal of the centers is to offer comprehensive, community-

based solutions that address underlying issues contributing to juvenile delinquency, including family dynamics, mental health, substance abuse, and educational challenges.

Each family resource and juvenile assessment center must:

- (1) have a youth advisory council and parent advisory board composed of community members to provide ongoing feedback to ensure services remain relevant, effective, and responsive,
- (2) host regular outreach events, workshops, and open houses in partnership with schools, faith-based groups, and community organizations, to create a bridge for preventive engagement with at-risk youth and their families, and
- (3) employ individuals with established community ties and lived experience to guide youth and families through available services, act as mentors, and assist with follow-up to ensure sustained engagement.

The pilot program must:

- (1) Provide comprehensive support resources to prevent youth from entering or escalating within the juvenile justice system;
- (2) Minimize individual and community harm by addressing issues before they lead to greater involvement with social services, family services, and adult criminal justice systems; and
- (3) Foster community trust and engagement by integrating culturally relevant services delivered by, and for, the communities served.

To receive designation as a center, an applicant must meet the following criteria:

- (1) Offer a range of core services, including parenting support, youth counseling, economic success initiatives, early childhood programs, conflict resolution, mental health services, and substance abuse prevention;
- (2) employ professionals trained in family support principles, cultural competency, trauma-informed care, and the strengthening families framework;
- (3) develop partnerships with local grassroots organizations to provide culturally relevant services, outreach, and trust-building within the community;
- (4) demonstrate a clear, effective organizational framework that supports service delivery, continuous quality improvement, and sustainable operations; and
- (5) implement data collection processes to assess service impact and outcomes for youth and families, ensuring program adjustments based on feedback.

Each center must provide assessments and services free of charge to families and maintain active membership in the National Assessment Center Association.

Each center must integrate culturally relevant and trauma-informed services, including:

- (a) tutoring,
- (b) mentoring from community leaders, including those with lived experience in the justice system,
- (c) conflict resolution and anger management training,
- (d) mental health and wellness services provided by culturally sensitive professionals,
- (e) social skills and job-readiness training,
- (f) financial literacy programs,
- (g) youth and family counseling,
- (h) cognitive behavioral therapy,
- (i) drug and substance abuse prevention and intervention, and
- (j) food and clothing assistance and resource navigation.

LB 84	<i>Sponsor</i> Rountree	<i>Committee</i> Health	<i>Priority</i> None	<i>Subject</i> Adopt the School Psychologist Interstate Licensure Compact
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Approved by Governor: April 14, 2025
Passed on Final Reading: 46-0-3 on April 10, 2025
Effective Date: September 3, 2025

LB 84 is the model legislation promoted by the National Center for Interstate Compacts for the School Psychologist Interstate Licensure Compact. Once seven states enact the ICSP model legislation, the compact member states can begin the process of making the Compact operational. Only West Virginia and Colorado had adopted the Compact prior to Nebraska under LB 84.

The purpose of this Compact is to facilitate the interstate practice of School Psychology in educational or school settings, and, in so doing, to improve the availability of School Psychological Services to the public. The Compact is intended to establish a pathway to allow School Psychologists to obtain equivalent licenses to provide School Psychological Services in any Member State. In this way, this Compact would enable the member states to ensure that safe and effective School Psychological Services are available and delivered by appropriately qualified professionals in their educational settings.

The objectives of the Compact are to:

- A. Enable School Psychologists who qualify for receipt of an Equivalent License to practice in other Member States without first satisfying burdensome and duplicative requirements;
- B. Promote the mobility of School Psychologists between and among the Member States in order to address workforce shortages and to ensure that safe and reliable School Psychological Services are available in each Member State;
- C. Enhance the public accessibility of School Psychological Services by increasing the availability of qualified, licensed School Psychologists through the establishment of an efficient and streamlined pathway for Licensees to practice in other Member States;

- D. Preserve and respect the authority of each Member State to protect the health and safety of its residents by ensuring that only qualified, licensed professionals are authorized to provide School Psychological Services within that State;
- E. Require School Psychologists practicing within a Member State to comply with the Scope of Practice laws present in the State where the School Psychological Services are being provided;
- F. Promote cooperation between the Member States in regulating the practice of School Psychology within those States; and
- G. Facilitate the relocation of military members and their spouses who are licensed to provide School Psychological Services.

Under LB 84, “School Psychological Services” means academic, mental, and behavioral health services, including assessment, prevention, consultation and collaboration, intervention, and evaluation provided by a School Psychologist in a school, as outlined in applicable professional standards as determined by Commission Rule.

“School Psychologist” means an individual who has met the requirements to obtain a Home State License that legally conveys the professional title of School Psychologist or its equivalent as determined by the Rules of the Commission.

LB 89	<i>Sponsor</i> Kauth	<i>Committee</i> Government	<i>Priority</i> Kauth	<i>Subject</i> Adopt the Stand With Women Act
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Approved by Governor: June 4, 2025
Passed on Final Reading: 33-16 on May 28, 2025
Effective Date: September 3, 2025

LB 89 creates the Stand With Women Act. As amended, LB 89 does not include provisions related to school restrooms and locker rooms, nor does the measure pertain to state agencies as it did originally. The measure applies to public and private K-12 schools and postsecondary institutions.

As it relates to K-12 education, LB 89 would essentially mirror those policies already adopted by NSAA and published in the NSAA Constitution and Bylaws.

Interscholastic Athletic Teams

LB 89 provides that a team or sport must be expressly designated as one of the following based on sex:

- (a) Males, men, or boys;
- (b) Females, women, or girls; or
- (c) Coed or mixed.

A team or sport designated for females, women, or girls may not be open to a male student.

A team or sport designated for males, men, or boys may not be open to a female student unless there is no female team offered or available for such sport for the female student.

Documentation

In order to participate in an interscholastic athletic team or sport, a student must provide to such school confirmation of the student's sex on a document signed by a doctor or signed under the authority of a doctor.

Coed or Mixed

The measure would not restrict the eligibility of any student to participate in any interscholastic athletic teams or sports designated as coed or mixed.

Policy Requirement

The governing body of each public and private school must adopt a policy implementing the Stand With Women Act. The policy must include provisions regarding the conduct of visitors and the public.

Legal Protections

The measure provides that an individual born with a diagnosis of a disorder or difference in sex development would have the relevant legal protections and accommodations afforded under the federal ADA of 1990, as amended.

Severability Clause

LB 89 includes the severability clause so that if any section or any part of any section is declared invalid or unconstitutional, the declaration would not affect the validity or constitutionality of the remaining portions.

Definitions

- (a) “Boy” means an adolescent human male;
- (b) “Female” means an individual who naturally has, had, will have, or would have, but for a congenital anomaly or intentional or unintentional disruption, the reproductive system that at some point produces, transports, and utilizes eggs for fertilization. Female includes a woman and a girl;
- (c) “Girl” means an adolescent human female;
- (d) “Male” means an individual who naturally has, had, will have, or would have, but for a congenital anomaly or intentional or unintentional disruption, the reproductive system that at some point produces, transports, and utilizes sperm for fertilization. Male includes a man and a boy;
- (e) “Man” means an adult human male; and
- (f) “Woman” means an adult human female.

LB 123	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Sanders	Government	None	Change provisions relating to withholding money due to noncompliance with budget limits and annual audits for political subdivisions

Approved by Governor: March 25, 2025
Passed on Final Reading: 45-0-4 on March 20, 2025
Effective Date: September 3, 2025

LB 123 relates to noncompliance with budget limitations and duties of the Auditor of Public Accounts and State Treasurer.

Under LB 123, political subdivisions that are non-compliant would “continue to forfeit state aid until the governmental unit reaches compliance...” All state aid that is forfeited would remain forfeited and be redistributed in the non-compliant governmental unit’s county or, if there is no eligible recipient, be returned to the Highway Allocation Fund. If the governmental unit remains non-compliant within 12 months after the original delinquency order is given, that governmental unit would be ineligible for future distributions of state aid.

Upon becoming compliant, the governmental unit would be eligible for future distributions of state aid.

LB 126	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Holdcroft	Government	None	Change provisions relating to redemption of bonds of political subdivisions

Approved by Governor: February 25, 2025
Passed on Final Reading: 48-0-1 on February 21, 2025
Effective Date: September 3, 2025

LB 126 proposes changes to a single section of statute relating to bonding by political subdivisions. The current statute provides that such bonds must be redeemable “at any time on or after five years from the date of issuance.” LB 126 provides an exception to that rule for county bonds “sold to an underwriting firm pursuant to a competitive sale.”

The measure would also modify the standard procedure for calling and prepayments. Currently, where there is no specified special procedure, the governing body is required to issue a resolution to that effect. LB 126 would make that authority permissive instead of compulsory, and would also provide authority for either resolutions or ordinances for this purpose.

LB 140	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Sanders	Education	None	Require school policies relating to use of electronic communication devices by students

Approved by Governor: May 20, 2025
Passed on Final Reading: 48-1-0 with E-clause on May 14, 2025
Effective Date: May 21, 2025

LB 140 was introduced at the request of the Governor.

School District Policy

LB 140 requires that, prior to the 2025-26 school year, each school board of a public school district must adopt a policy that establishes rules and standards concerning the use of “electronic communication devices” by students while on school property or attending a school instructional function.

The development of the policy must include stakeholder participation to ensure that such policies are responsive to the unique needs and desires of students, parents, and educators in each community. The policy:

- (a) Must prohibit the use of an electronic communication device by students while on school property or attending a school instructional function; and
- (b) May include student discipline and enforcement mechanisms that limit access to electronic communication devices by students only if the school board adopts the policy as part of the rules and standards adopted in accordance with the requirements of the Nebraska Student Discipline Act (§ 79-262).

A policy adopted may not prohibit a student from using an electronic communication device while on school property or attending a school instructional function under any of the following circumstances:

- (a) When required by a student's IEP developed under the Special Education Act and any rules and regulations adopted or promulgated pursuant to the act or a plan developed under section 504 of the federal Rehabilitation Act of 1973, 29 U.S.C. 794;
- (b) When authorized by the school district for educational purposes during instructional time;
- (c) In the case of an emergency or perceived threat of danger;
- (d) When necessary to monitor or manage a student's health care; or
- (e) When determined appropriate by the school board or otherwise allowed by an appropriate school employee.

Prohibited Actions

Nothing in LB 140 may be interpreted to authorize monitoring, collecting, or otherwise accessing any information on an electronic communication device not owned by or provided for academic use by the school district.

Definitions

“Electronic communication device” is defined as any device that transmits by electronic means any writing, sound, visual image, or data of any nature to another electronic communication device. Electronic communication device includes a cell phone.

“Cell phone” is defined as a mobile or cellular telephone.

LB 143	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Rountree	Education	None	Change provisions relating to student enrollment

Approved by Governor: April 7, 2025
Passed on Final Reading: 47-0-2 on April 2, 2025
Effective Date: September 3, 2025

Under existing law (§ 79-215), in order to carry out the provisions of the Interstate Compact on Educational Opportunity for Military Children, a school board must permit children of military families to enroll “preliminarily” in a school district if a parent presents evidence of military orders that the military family will be stationed in this state during the current or following school year.

LB 143 provides that the preliminary enrollment and any advanced enrollment policies related to a child of a military family must also apply if the child has an individualized family service plan, has an IEP, or receives special education.

LB 150	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Bosn	Judiciary	Judiciary Com.	Omnibus Criminal Code measure

Approved by Governor: June 4, 2025
Passed on Final Reading: 43-5-1 with E clause on May 30, 2025
Effective Date: June 5, 2025; Section 26 becomes operative September 3, 2025

LB 150 was advanced from committee as a lengthy omnibus criminal justice measure, which contained technical and substantive revisions to a series of criminal laws and added new sections of law.

As passed and signed into law, LB 150 included modified provisions from LB 329 (von Gillern) relating to sexual abuse by a school employee. In his statement of intent, Senator von Gillern explains that his bill, “[E]xpands the criminal offense of sexual abuse by a school employee to include individuals of at least nineteen years of age who work in a school environment without being employed directly by such school.”

Accordingly, section 26 modifies section 28-316.01 in the Criminal Code regarding the following definitions:

- “School” means a public, private, denominational, or parochial school approved or accredited by the State Department of Education;
- “School contract worker” means a person nineteen years of age or older who, as part of such person's employment, is assigned to work at a school and works in proximity to students of such school, but who is not employed by such school;
- “School employee” means a person nineteen years of age or older who is employed by a school; and
- “School worker” means a school contract worker or a school employee.

LB 192	<i>Sponsor</i> Quick	<i>Committee</i> Health	<i>Priority</i> Cavanaugh, J.	<i>Subject</i> Eliminate a sunset date under the Supplemental Nutrition Assistance Program
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Approved by Governor: June 2, 2025
Passed on Final Reading: 41-8 on May 28, 2025
Effective Date: September 3, 2025

LB 192 changes provisions for the Supplemental Nutrition Assistance Program (SNAP). The measure extends the SNAP gross income eligibility threshold of 165% of the federal poverty level (FPL) indefinitely. Currently, the gross income threshold is set to revert to 130% FPL on October 1, 2025. The net income eligibility threshold is 100% FPL. Gross is the total amount before deductions, while net is the amount after deductions. Only qualifying individuals whose income after deductions is under 100% FPL receive SNAP benefits. DHHS estimates over 4,000 families who would otherwise fail to qualify for SNAP benefits due to their gross income may remain on SNAP under the provisions of the measure.

SNAP benefits, aid received by individuals and spent on qualifying purchases at SNAP retailers, are 100% federally funded. SNAP administrative costs are split 50/50 between the state and federal partner, Food and Nutrition Services, a subagency of the U.S. Department of Agriculture (USDA). DHHS indicates potential administrative savings, a decreased need for staff, which would be initiated through the budget process if the current sunset is realized.

LB 197	<i>Sponsor</i> Storm	<i>Committee</i> Business and Labor	<i>Priority</i> None	<i>Subject</i> Change provisions relating to disqualification for benefits, claim determinations, and claim redeterminations under the Employment Security Law
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Approved by Governor: March 11, 2025
Passed on Final Reading: 47-0-2 on March 6, 2025
Effective Date: September 3, 2025

The Employment Security Law was created to protect the rights of employers and employees. The law was designed to define employment and what constituted unfair labor practices. The law also defines who is eligible for unemployment insurance benefits and what those benefits entail.

LB 197 allows the Nebraska Department of Labor to adjudicate claims for unemployment insurance benefits through other means than by a claim adjudicator. LB 197 also allows the Nebraska Department of Labor to reconsider a determination of benefits if an audit conducted as part of the benefit accuracy measurement program finds an error in the original determination of benefits.

LB 241	<i>Sponsor</i> Hallstrom	<i>Committee</i> Banking	<i>Priority</i> None	<i>Subject</i> Provide immunity from liability for cybersecurity events
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Approved by Governor: March 17, 2025
Passed on Final Reading: 36-10-3 on March 13, 2025
Effective Date: September 3, 2025

LB 241 seeks to establish liability protections for private entities in the event of a cybersecurity breach. Specifically, it aims to limit liability for private entities facing class action lawsuits stemming from cybersecurity events unless the breach was caused by willful, wanton, or gross negligence.

Definitions

- (a) “Cybersecurity event” means an event resulting in unauthorized access to, or disruption or misuse of, an information system or nonpublic information stored on an information system;
- (b) “Information system” means:
 - (1) A discrete set of electronic information resources organized for the collection, processing, maintenance, use, sharing, dissemination, or disposition of electronic nonpublic information; or

- (2) A specialized system, including an industrial or process control system, a telephone switching and private branch exchange system, and an environmental control system;
- (c) “Nonpublic information” means information that is not publicly available and concerns a person that, because of a name, number, personal mark, or other identifier, can be used to identify such person, in combination with the following:
 - (1) A social security number;
 - (2) A driver's license number or state identification card number;
 - (3) A financial account number or credit or debit card number;
 - (4) A security code, access code, or password that would permit access to such person's financial accounts; or
 - (5) Any biometric record;
- (d) “Private entity” means a corporation, religious or charitable organization, association, partnership, limited liability company, limited liability partnership, or other private business entity, whether organized for-profit or not-for-profit; and
- (e) “Publicly available information” means information that is lawfully made available through federal, state, or local government records or information that a private entity has a reasonable basis to believe is lawfully made available to the general public.

LB 245	<i>Sponsor</i> Decay	<i>Committee</i> Agriculture	<i>Priority</i> Agriculture	<i>Subject</i> Change provisions of the Nebraska Pure Food Act and the Weights and Measures Act
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Approved by Governor: April 29, 2025
Passed on Final Reading: 38-7-4 with E clause on April 25, 2025
Effective Date: April 30, 2025

LB 245 amends the Nebraska Pure Food Act to incorporate the 2022 recommendations of the Food Code, a publication of the federal Food and Drug Administration, which sets forth model regulations for sanitation, storage, preparation, serving, and presentation of foods to mitigate risks of foodborne illness from foods sold or served by commercial food establishments. Previously, Nebraska incorporated the 2017 edition of the Food Code. LB 245 also revises the schedule of license and inspection fees with the intent to fully cash fund the Department of Agriculture's licensure and inspection program under the Act.

Section 8 of LB 245 amends section 81-2,270 of the Nebraska Pure Food Act as it relates to food establishments, food processing plants, permits, and fees. Currently, this section of law exempts (i) educational institutions, (ii) health care facilities, (iii) nursing homes, and (iv) governmental organizations operating any type of food establishment, other than mobile food units or pushcarts, from the fee requirements. LB 245 maintains this fee exemption.

However, the measure prescribes that if any entity noted above utilizes an outside food service provider, the outside food service provider must pay any applicable fees regardless of whether the entity noted above is listed as the owner on the permit.

LB 261	<i>Sponsor</i> Spkr Arch	<i>Committee</i> Appropriations	<i>Priority</i> None	<i>Subject</i> Appropriate funds for the expenses of Nebraska State Government for the biennium ending June 30, 2027, and appropriate Federal Funds allocated to the State of Nebraska pursuant to the federal American Rescue Plan Act of 2021
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Becomes Law without Signature: May 21, 2025
Passed on Final Reading: 37-11-1 with E-clause on May 15, 2025
Effective Date: May 22, 2025

LB 261 represents the mainline budget bill as initially submitted by the Governor and modified by the Appropriations Committee and further amended on the floor of the Legislature. The total biennium budget from July 2025 to June 2027 is \$11.1 billion.

Notes: The Education Future Fund was appropriated \$242 million on or after July 1, 2026.
 Aid to community colleges includes \$111,054,477 for each FY2025-26 and FY2026-27 and, by virtue of LB 173 (Prokop), the dual enrollment appropriation was increased to \$8,062,234 for each FY2025-26 and FY2026-27.

	FY2025-26	FY2026-27
TEEOSA.....	\$1,036,453,304.....	\$1,024,467,449
Foundation Aid ¹	\$112,977,519.....	\$113,571,200
Special Education Reimbursement ²	\$527,115,254.....	\$545,564,287
Textbook Loan Program.....	\$1,465,500.....	\$1,465,500
ESU Core Service.....	\$9,632,419.....	\$9,632,419
ESU Technology Infrastructure.....	\$3,170,927.....	\$3,170,927
ESU Distance Education.....	\$281,654.....	\$281,654
ESU regional coaches/job-embedded training.....	\$1,851,467.....	\$1,851,467
School Breakfast Program.....	\$617,898.....	\$617,898
School Lunch Program.....	\$392,032.....	\$392,032
Summer Food Service.....	\$90,000.....	\$90,000
Adult Basic Education Programs.....	\$214,664.....	\$214,664
Aid for High School Equivalency Programs.....	\$750,000.....	\$750,000
Early Childhood Education Projects.....	\$3,619,357.....	\$3,619,357
Early Childhood Education Grant Program ³	\$7,500,000.....	\$7,500,000
Scholarships for Early Childhood Education Providers.....	\$100,000.....	\$100,000
Nurturing Healthy Behaviors program.....	\$400,000.....	\$400,000
Learning Community Aid.....	\$470,000.....	\$470,000
Learners with High Ability.....	\$2,342,962.....	\$2,342,962

	FY2025-26	FY2026-27
Career and Technical Education ⁴	\$4,809,040.....	\$4,809,040
Nebraska Teacher Apprenticeship Program.....	\$1,000,000.....	\$1,000,000
Extraordinary Increase in SPED Expenditures Act.....	\$2,500,000.....	\$2,500,000
Nebraska Teacher Recruitment and Retention Act.....	\$5,000,000.....	\$5,000,000
Student Loan Forgiveness	\$5,000,000.....	\$5,000,000
Statewide Assessment and Reporting.....	\$7,149,939.....	\$7,149,939

¹ To provide 24% to public school districts under TEEOSA.

² Total from General Funds and Cash Funds.

³ The Legislature provided intent language that a maximum of 5% of General Funds appropriated each fiscal year for the Early Childhood Education Grant Program for at-risk children from birth to age three may be used for evaluation and technical assistance.

⁴ To be distributed between secondary and postsecondary schools according to the formula used for federal Perkins funds as such formula existed on January 1, 2025. Each school district will receive no less than \$7,500 for each fiscal year.

LB 264	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Spkr Arch	Appropriations	None	Provide, change, and eliminate transfers from the Cash Reserve Fund and various other funds and change, terminate, and eliminate various statutory programs

Becomes Law without Signature: May 21, 2025

Passed on Final Reading: 35-13-1 with E-clause on May 15, 2025

Effective Date: May 22, 2025

LB 264 provides for fund transfers, changes provisions governing the administration and the use of funds, and repeals previous expansions to aid and incentive programs.

On May 7th, during Select File debate, Senator Hughes offered an amendment (AM1298) to LB 264, which was adopted on a 34-0 vote after a lengthy debate. The amendment modifies sections 79-1142 and 79-1145 of the Special Education Act (sections 167-168 of LB 264).

The amendment corrects the intent with regard to the 80% special education cost reimbursement established under LB 583 (2023).

As described by Bryce Wilson (NDE):

The language in AM1298 to LB 264 is to make a technical correction to the language originally included in LB 583 (2023) that increased the special education reimbursement to 80%. The original language in LB 583 created an issue as the amount originally submitted in the final financial reports includes some unallowable expenditures that can't be reimbursed which resulted in an audit finding for NDE, and the original language could cause maintenance of fiscal support issues with the federal government in future years. This

proposed language change would require the full amount appropriated to be paid out but would change the language of the appropriation to be 80% of the original submission of expenditures on the final financial report minus the (eighty percent) three-year average of unallowable expenditures or what is required to meet maintenance of fiscal support whichever is greater.

This change should allow us to clear an audit finding and provide reimbursement to schools of approximately 80% of the school-age special education expenditures submitted on the AFR as was originally intended in LB 583.

Education Future Fund

Section 153 of LB 264 amends section 72-232.02 to direct investment earnings from the Board of Educational Lands and Funds cash fund to the Education Future Fund beginning July 1, 2025. In fact, a number of sections within LB 264 provide for transfer of funds to the Education Future Fund going forward. This may be a sign that the Legislature anticipates funding issues for the Education Future Fund in the coming years.

LB 295	<i>Sponsor</i> Retirement Committee	<i>Committee</i> Retirement	<i>Priority</i> Retirement Committee	<i>Subject</i> Change provisions relating to the County, Judges, State Patrol, School Employees, Class V Plans, and the Public Employees Retirement Board
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Approved by Governor: April 30, 2025
Passed on Final Reading: 46-0-3 with E-clause on April 25, 2025
Effective Date: May 1, 2025

LB 295 makes technical and substantive changes to all five state-sponsored retirement plans (School Employees, Judges, State Patrol, State Employees, and County), but it also includes provisions related to the Class V (OPS) Plan.

As it relates to the School Employees Plan, the following changes are proposed.

Application Deadline

LB 295 extends the retirement application deadline under the School Employees Retirement Act from 120 days prior to the effective date of the member's initial benefit to 270 days prior to the effective date of the member's initial benefit.

Definition of Compensation

Currently, “compensation” is defined as gross wages or salaries payable to the member for personal services performed during the plan year and includes:

- (i) overtime pay,

- (ii) member retirement contributions,
- (iii) retroactive salary payments paid pursuant to court order, arbitration, or litigation and grievance settlements, and
- (iv) amounts contributed by the member to plans under sections 125, 403(b), and 457 of the IRS Code or any other section of the code which defers or excludes such amounts from income.

LB 295 would add a fifth item, which is leave of absence pay.

Regular Employee

The current definition of “regular employee” is an employee hired by a public school or under contract in a regular full-time or part-time position who works a full-time or part-time schedule on an ongoing basis for 20 or more hours per week. An employee hired to provide service for less than 20 hours per week but who provides service for an average of 20 or more per week in each calendar month of any three calendar months of a plan year must, beginning with the next full payroll period, commence contributions and would be deemed a regular employee for all future employment with the same employer.

LB 295 specifies that the 20-hour-per-week threshold would be calculated by dividing the total number of hours of service provided for the same employer in a calendar month by the total number of calendar days in the month and multiplying such number by seven.

Repayment of Benefit

Currently, if the Public Employees Retirement Board (PERB) determines that termination of employment has not occurred and a retirement benefit has been paid to a member of the Plan, the member must repay the benefit to the retirement system.

LB 295 stipulates that the PERB may determine that all or any portion of such benefit was the result of an inadvertent benefit overpayment and repayment of the benefit would create a significant hardship.

Lawfully Present Employees

Currently, no school employee would be authorized to participate in the Plan unless the employee is a U.S. citizen or is lawfully present in the U.S.

The law requires the employing public school and the school employee to maintain at least one of the documents listed below, which must be unexpired. LB 295 provides that the document is still valid if it has an expiration date that has been extended by the U.S. Department of Homeland Security or the U.S. Citizenship and Immigration Services.

Currently, the permitted documents, include:

- (a) A state-issued driver's license;
- (b) A state-issued identification card;
- (c) A certified copy of a birth certificate or delayed birth certificate issued in any state, territory, or possession of the U.S.;

- (d) A Consular Report of Birth Abroad issued by the U.S. Department of State;
- (e) A U.S. passport;
- (f) A foreign passport with a U.S. visa;
- (g) A U.S. Certificate of Naturalization;
- (h) A U.S. Certificate of Citizenship;
- (i) A tribal certificate of Native American blood or similar document;
- (j) A U.S. Citizenship and Immigration Services Employment Authorization Document, Form I-766;
- (k) A U.S. Citizenship and Immigration Services Permanent Resident Card, Form I-551; or
- (l) 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 retirement board.

LB 295 would add an additional permitted document type: A state-issued motor vehicle learner's permit.

LB 296	<i>Sponsor</i> Arch	<i>Committee</i> Education	<i>Priority</i> None	<i>Subject</i> Require NDE to create a centralized education records system and employ registrars relating to students under the jurisdiction of the juvenile court and change provisions relating to graduation requirements
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Approved by Governor: March 11, 2025
Passed on Final Reading: 48-0-1 on March 6, 2025
Effective Date: September 3, 2025

Background: LB 705 (2023) required NDE, DHHS, the Office of Probation Administration, and the State Court Administrator to enter into a memorandum of understanding for the sharing of data relevant to students who are under the jurisdiction of the juvenile court. The purpose of the sharing of data is to provide systems-wide coordination to improve educational opportunities and outcomes and to facilitate service coordination for such students.

The memorandum would include the intent for NDE to contract with an outside consultant with expertise in the education of court-involved students to assist in the development of the policies and procedures.

In accordance with this directive, NDE contracted with Bellwether, which is a national nonprofit organization.

The “Bellwether Report,” entitled, “Data Sharing for Youth Under the Jurisdiction of the Juvenile Court,” was issued in September 2024. The executive summary of the report states that:

In Nebraska, students under the jurisdiction of the juvenile court are educated in diverse settings such as public schools, interim-program schools, special purpose schools, and non-public schools. Historically, these students have underperformed academically compared to their non-juvenile-court-involved peers and are disproportionately students of color, students with disabilities, and students from low-income families.

A key condition for positive educational outcomes for youth under the jurisdiction of the juvenile court is the efficient transfer of education records between placements. Currently, Nebraska faces significant challenges in this area, as identified through extensive interviews, focus groups, and stakeholder meetings. The obstacles to effective data sharing include delays, mistrust, lack of system integration, reliance on low-tech solutions, privacy concerns, and inadequate knowledge. These inefficiencies contribute to negative outcomes for youth, causing them to miss crucial instructional time or be subjected to redundant coursework. This often results in disengagement, frustration, and drop-out.

To address these issues, Bellwether, in collaboration with a team of state leaders, has developed a comprehensive set of recommendations that propose establishing a centralized records service under the Nebraska Department of Education (NDE). This system aims to centralize education data collection and distribution using highly trained registrars to ensure data accuracy, resolve discrepancies, and create comprehensive student records. This centralized service would streamline the data-sharing process and ensure compliance with privacy regulations. Beyond the centralization of records, the recommendations also advocate for improvements in governance design to enhance efficiency, consistency, and accountability. Additionally, the introduction of a statewide basic high school diploma aims to increase graduation rates for youth under the jurisdiction of the juvenile court.

If enacted comprehensively, these reforms will make Nebraska a national model for education data sharing that will positively impact the educational experiences and outcomes of youth under the jurisdiction of the juvenile court, providing them with a more cohesive educational experience.

LB 296 would implement the suggestions contained within the Bellwether Report along with the original directives contained within LB 705 (2023).

Centralized Education Records System

By July 1, 2026, NDE must maintain a centralized education records system for students under the jurisdiction of a juvenile court. The system must allow for the immediate transfer of education records as appropriate. Each approved or accredited school must share education records with the department for inclusion in the centralized education records system *immediately upon request* for any student under the jurisdiction of a juvenile court.

The Commissioner of Education is directed to employ registrars who would be responsible for ensuring the education records of students under the jurisdiction of a juvenile court are maintained in an accurate and timely manner in the centralized education records system.

Registrars would also analyze the education records of high school students under the jurisdiction of a juvenile court to determine if additional credit hours should be awarded by the Commissioner of Education for academic work that has been completed by the students.

The Commissioner of Education must, either upon request or in response to an analysis conducted by a registrar, award credit hours pursuant to rules adopted by the State Board to any high school student who is or was under the jurisdiction of a juvenile court and has evidence of the completion of academic work that would generally be required for the credit hours. Any credit hours awarded by the commissioner must be recognized by any approved or accredited school and must count toward meeting any graduation requirements related to the subject area of the credit hours.

The cost of the centralized education records system and registrars would be paid from the State Department of Education Improvement Grant Fund.

Diploma

Current law (§ 79-729) requires that each high school student must complete a minimum of 200 high school credit hours prior to graduation. At least 80% of the minimum credit hours must be core curriculum courses prescribed by the State Board.

LB 296 provides that, beginning with the 2026-27 school year, for a student who meets the above requirement and who was at any point during high school under the jurisdiction of a juvenile court and residing in an out-of-home placement under such jurisdiction:

- (i) A public high school must, upon request, allow such student to graduate with a high school diploma from such school without any additional requirements if the student was enrolled at any point in such high school; or
- (ii) If such student does not graduate from an approved or accredited high school, the Commissioner of Education must, upon request, award a state high school diploma.

The bill provides that no student, parent, or guardian may make any request that would result in a student receiving more than one high school diploma.

LB 297	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Ibach	Business and Labor	None	Change provisions relating to the combined tax rate under the Employment Security Law

Approved by Governor: March 25, 2025
Passed on Final Reading: 45-0-4 with E clause on March 20, 2025
Effective Date: March 26, 2025

Background: LB 297 was brought by Senator Ibach on behalf of the Department of Labor with the goal of reducing Nebraska's unemployment combined tax. This tax is paid by employers, and funds the payment of unemployment benefits. Most of the combined tax collected goes directly to the Unemployment Insurance Trust Fund (UI). The UI Trust Fund can only be used for the payment of unemployment benefits, and Nebraska has one of the healthiest UI trust funds in the country.

The current balance of the UI trust fund far exceeds the amount necessary to fund the payments of benefits during a recession, or even a pandemic. The current balance of the trust fund is approximately \$544 million, whereas the Nebraska Department of Labor paid out approximately \$95 million in UI benefits in 2024.

LB 297 adjusts the combined tax rate calculation used to set tax rates for unemployment insurance taxes to immediately lower the 2025 tax rate, and reduce the calculation for planned collection of

the UI combined tax for future years, with the goal of reducing the overall UI Trust Fund balance to a more reasonable reserve.

Additionally, LB 297 grants the Commissioner of Labor the authority to make informed decisions to lower the UI tax rate for employers. LB 297 lessens the tax burden on employers while still maintaining a sufficient unemployment trust fund balance to pay unemployment benefits.

Summary of Changes: In tax year 2025 only, the category twelve rate will be 0.48. Also, the Commissioner of Labor may adjust the yield factor to a lower scheduled yield factor if the state's reserve ratio is .7% or greater rather than the current 1% or greater.

LB 298	<i>Sponsor</i> Arch	<i>Committee</i> Executive Board	<i>Priority</i> Arch	<i>Subject</i> Provide for the Division of Legislative Oversight, the Legislative Oversight Committee and change provisions relating to the Public Counsel
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Approved by Governor: June 4, 2025
Passed on Final Reading: 46-2-1 with the E clause on May 30, 2025
Effective Date: June 5, 2025

LB 298 is a lengthy measure that addresses legislative oversight. The legislation creates the Division of Legislative Oversight within the Legislative Council as well as the Legislative Oversight Committee, a special committee that replaces the current Performance Audit Committee, to oversee the new division.

The director of the new division will be appointed by the Legislature and require a two-thirds vote for appointment and for removal. The director will serve a 6-year term. The director would then appoint an Inspector General for a 5-year term.

The current offices of the Legislative Audit Office, the Office of Inspector General of Nebraska Child Welfare, and the Office of Inspector General of the Nebraska Correctional System would be moved to the Division of Legislative Oversight.

Division of Legislative Oversight

The Division of Legislative Oversight is created within the Legislative Council. The division would be responsible for conducting assessments, investigations, audits, inspections, and other reviews of Nebraska state government to ensure the Legislature is able to carry out its responsibilities to secure needed information to legislate and appropriate.

Division Director

The Director of Legislative Oversight would:

- (a) Develop key performance indicators, with the approval of the Legislative Oversight Committee, for both short-term and long-term legislative oversight of state agencies and programs;
- (b) Make recommendations to the Legislative Oversight Committee and the Executive Board of the Legislative Council regarding the duties, responsibilities, and activities of the division and division staff;
- (c) Ensure that all assessments, investigations, audits, inspections, and other reviews are conducted by the division without regard to special or partisan interest and in accordance with relevant standards or guidelines; and
- (d) Carry out the director's duties under the Legislative Performance Audit Act, the Office of Inspector General of Nebraska Child Welfare Act, and the Office of Inspector General of the Nebraska Correctional System Act.

Legislative Oversight Committee

The Legislative Oversight Committee is created as a special legislative committee to exercise the authority and perform the duties provided for in the:

- (a) Legislative Performance Audit Act,
- (b) the Office of Inspector General of Nebraska Child Welfare Act, and
- (c) the Office of Inspector General of the Nebraska Correctional System Act.

The committee would be composed of nine members of the Legislature, including:

- (a) Speaker of the Legislature,
- (b) chairperson of the Executive Board,
- (c) chairperson of the Appropriations Committee,
- (d) chairperson of the Judiciary Committee,
- (e) chairperson of the Health and Human Services Committee, and
- (f) four other members of the Legislature chosen by the Executive Board.

The chairperson and vice-chairperson of the Legislative Oversight Committee would be elected by a majority vote of the committee.

For purposes of tax incentive performance audits, the committee must also include as nonvoting members the chairperson of the Revenue Committee or his/her designee and one other member of the Revenue Committee, as selected by the Revenue Committee.

The Legislative Oversight Committee would oversee all aspects of the Division of Legislative Oversight without regard to special or partisan interests and in accordance with relevant standards and guidelines.

Legislative Audit Office

The Legislative Audit Office is created within the Division of Legislative Oversight. The office would conduct performance audits. The Legislative Auditor would be appointed by the Director

of Legislative Oversight with approval from the chairperson of the Executive Board and the chairperson of the Legislative Oversight Committee.

The Legislative Auditor must employ the staff as deems necessary to carry out the duties of the office within the amount available by appropriation through the Division of Legislative Oversight for the Legislative Audit Office.

LB 303	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Hughes	Education	Hughes	Create the School Financing Review Commission

Approved by Governor: June 4, 2025
Passed on Final Reading: 48-0-1 with E clause on May 30, 2025
Effective Date: June 5, 2025

LB 303 was originally introduced at the request of the Governor and provided for comprehensive school finance modifications. It also called for the creation of a “School Finance Reform Commission.”

As passed and signed into law, the measure no longer incorporated modifications to the existing school finance system. However, it did call for the creation of the “School Financing Review Commission.”

Composition of Commission

The commission would consist of 18 members, including:

- (a) The Commissioner of Education or designee;
- (b) The Property Tax Administrator or designee;
- (c) One representative of the Governor appointed by the Governor;
- (d) Three members of the Legislature, who will be nonvoting members of the commission, including (1) the Chairperson of the Education Committee or designee, (2) the Chairperson of the Revenue Committee or designee, and (3) one member appointed by the Executive Board in January of each odd-numbered year for a two-year term, except that the initial member will be appointed within 30 days after the effective date of LB 303 and will serve until a successor is appointed in January 2027. No more than two members may be affiliated with the same political party;
- (e) One member who is a representative of postsecondary education with expertise in school finance;
- (f) Four members who are superintendents or school board members representing a Class I, II, or III school district. At least one member is appointed representing each class of school district. No more than two members may represent the same class of school district, no

more than three members may be superintendents, and no more than three members may be school board members;

- (g) One member that is a representative of a Class IV school district and one member that is a representative of a Class V school district. One member appointed must be a school board member of the school district being represented and the other member must be a school administrator in the other school district being represented; and
- (h) Five members appointed from the state at large, which must include (i) at least one individual having experience in business, (ii) at least one individual having experience in farming, (iii) at least one individual teaching as a certified teacher in a public school, and (iv) two other individuals. These members may be retired.

The members outlined in (a) through (c) would serve as ex officio members of the commission.

The members outlined in (e) through (h) would be appointed by the Governor within 30 days after the effective date of the legislation. Initial appointees would serve terms as described below. Thereafter, members would serve terms of three years, and any vacancy would be filled by the Governor for the remainder of the vacated term. For purposes of determining term length and expiration of terms, the initial terms for members would begin 30 days after the effective date of the legislation.

The Governor must, upon appointment, designate the initial term for the members appointed except the initial terms for members described in (e) through (h) would be as follows:

- (1) The member appointed under (e), one member described in (g), and one member described in (h) would serve a three-year term;
- (2) Two members described in (f), one member described in (g), and one member described in (h) would serve an initial term of two years; and
- (3) Two members described in (f) and three members described in (h) would serve an initial term of one year.

If at any point a member no longer meets the qualification for such member's position on the commission, the member must vacate membership on the commission. Any vacancy in the commission would be filled in the same manner and same qualification as the original appointment.

Purpose of Commission

The purpose of the School Financing Review Commission is to study and provide advisory recommendations relating to school funding in Nebraska. The commission must:

- (a) Evaluate the school funding formula for education under the Tax Equity and Educational Opportunities Support Act (TEEOSA) and make recommendations for adjustments or changes to such formula that may be necessary to help prevent the increase of property taxes;
- (b) Regularly review the resources side of the formula under TEEOSA;

- (c) Regularly review the needs side of the formula under TEEOSA;
- (d) Analyze options for how to minimize the negative impact on schools during times when the state may be unable to fully fund the formula under TEEOSA;
- (e) Analyze the impact of funding for education on student achievement and outcomes, focusing on, but not limited to:
 - Access to early childhood education;
 - student attendance;
 - literacy;
 - graduation rate;
 - college-going rate; and
 - postsecondary workforce participation.
- (f) Analyze the impact of funding for education on issues and resources impacting students with relatively high needs, including:
 - students who live in areas of high concentrations of poverty,
 - students with an individualized education program, and
 - students with limited English proficiency.

The commission, to the extent it is practical, must compare findings to similar policies from other states.

Report

By December 1, 2025, and by November 1 of each year thereafter, the commission must prepare and deliver to the Clerk of the Legislature an annual report with its observations and recommendations.

Other Provisions Related to the Commission

- The Commissioner of Education or designee would serve as the chairperson of the commission, and the commission must elect a vice-chairperson from among its members.
- The commission would meet at least four times a year and at least once per calendar quarter.
- NDE may provide staff to assist the commission as needed and requested by the chairperson of the commission in accordance with guidelines developed by the commission. The commission may also obtain assistance from NDE, the Department of Revenue, and the Legislative Fiscal Office in acquiring the data needed to carry out its duties.
- The commission would be housed within NDE.

Spending Lid Exception

Prior to passage, Senator Ballard successfully amended LB 303 to include a change to an existing spending lid exception (§ 79-1028.01). The current lid exception, relating to employer contributions for the School Employees Retirement Plan, provides that a school district may exceed its budget authority by a specific dollar amount for expenditures to pay for employer contributions above 7.35%. The current employer rate is 9.88%. On July 1, 2025, the employer rate will be 8.08%.

The Ballard amendment creates a new subsection to this lid exception providing that, for school fiscal years 2025-26 and 2026-27, the lid exception would permit the amount of expenditures for school fiscal year 2024-25 to be carried over and included in the budget authority for school fiscal years 2025-26 and 2026-27.

LB 306	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Education Com.	Education	Education Com.	Change provisions relating to admission to elementary and secondary schools, and require a database of financial information regarding school districts and reporting regarding funding from foreign adversarial sources

Approved by Governor: June 4, 2025
Passed on Final Reading: 41-8 with E clause on June 2, 2025
Effective Date: June 5, 2025

Participation in Extracurricular Activities (Sections 1 and 2 of LB 306)

Background: The provisions in sections 1 and 2 derive from LB 497 (Murman), which was never advanced from committee but was nevertheless successfully merged into LB 306. LB 497 was supported by the Nebraska Christian Home Educators Association and the Lincoln Home School Orchestras, among others.

LB 306 amends section 79-215 to provide that a school board must admit a student upon request without charge for part-time enrollment for purposes of participating in extracurricular activities if:

- (a) the student is also enrolled in a private school or in a home school and
- (b) either –
 - (i) the school district where the student or the student's parent resides does not offer the extracurricular activity in which the student desires to participate and the school district that the student is requesting to attend is the closest school district to the residence of the student or the student's parent that offers such extracurricular activity or

- (ii) the school district where the student or the student's parent resides does offer the extracurricular activity in which the student desires to participate but the school district the student is requesting to attend includes the closest school to the residence of the student or the student's parent that offers such extracurricular activity.

Policy Update: LB 306 also amends section 79-2,136 relating to part-time enrollment and extracurricular activities.

LB 306 provides that school board policies and procedures must require any student desiring to participate in extracurricular activities *regulated by an athletics or activities association* (i.e., NSAA), to which the school is a member, to be enrolled five credit hours offered by the school district in any semester *in order to participate in such extracurricular activities, but may not prohibit a student from enrolling in more than five credit hours.*

The measure further stipulates that both the compulsory attendance law (§ 79-201) and laws relating to habitual truancy would apply to such students.

Effective: Sections 1 and 2 become effective September 3, 2025

Database of Financial Information (Section 11 of LB 306)

Background: As amended prior to passage, LB 306 includes the modified provisions of LB 625 (Dover) relating to the creation of a database of financial information. LB 625 was advanced to General File by a 7-1 vote, but no one other than Senator Dover testified on the bill.

Website Database: LB 306 requires the Department of Administrative Services (DAS) to develop, maintain, and make available for public inspection on its website a database of financial information from all school districts in the state. The required information must include, at a minimum, revenue sources, expenditures, and a balance sheet that contains all assets and liabilities for each school district from the most recent audit reports filed with the Commissioner of Education.

The budget administrator of the budget division of DAS is required to designate an implementation date for the database, but must be no later than January 1, 2026.

Required Information: School districts are required to provide to DAS such information from the school district's most recent audit report filed with the Commissioner of Education as is necessary to develop and maintain the database.

School districts must provide updated information to DAS on an annual basis, and DAS must update the database no later than 30 days after receiving any such information.

School districts are also required to provide historical financial information beginning with calendar year 2005 to DAS. Such information must be collected and added to the database if available as soon as practicable.

The data requirement does not include disclosure of information that is considered confidential under state or federal law or is not a public record.

Effective: Section 11 becomes effective September 3, 2025

Scholarship Qualifications
(Sections 7-9 of LB 306)

One of the more controversial amendments ultimately adopted to LB 306 prior to passage was championed by Senator Hallstrom and opposed by Senator Murman.

LB 306 provides that the minimum test score qualification for a scholarship under the Nebraska Career Scholarship Act is met either from a composite score on a standard college admission test or the equivalent score on the SAT.

Effective: Sections 7-9 become effective September 3, 2025

LB 346	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Arch	Government	Speaker	Provide for termination of boards, commissions, committees, councils, funds, groups, panels, and task forces and change and eliminate funds and powers and duties of departments and agencies

Approved by Governor: May 30, 2025
Passed on Final Reading: 49-0 on May 28, 2025
Effective Date: September 3, 2025

Background

In 2000, the Legislature created the Early Childhood Interagency Coordinating Council to advise and assist the collaborating agencies in carrying out the provisions of the:

- Early Intervention Act,
- Quality Child Care Act,
- Early Childhood Training Center,
- Early Childhood Education Grant Program,
- Before-and-after-school or prekindergarten services, and
- other early childhood care and education initiatives under state supervision.

Operational Efficiencies

LB 346 was brought at the request of the governor and proposes combining or outright repealing several boards and commissions. The proposal is intended to find operational efficiencies and to reduce the complexity of the Nebraska government.

Within LB 346, section 23 modified provisions related to the Early Childhood Interagency Coordinating Council. The legislation limits the council to 16 members beginning July 1, 2026, all of whom would be appointed by the Governor. The council had previously included over 30 members and there was no limit on the number of members prior to LB 346.

Upon introduction of LB 346, First Five Nebraska and other interested groups, argued that the measure would have inadvertently made Nebraska noncompliant with federal requirements by making changes to the membership composition of the Early Childhood Interagency Coordinating Council. As noted by First Five Nebraska, the council was created in order to:

[A]ssist state agencies in complying with the Individuals with Disabilities Education Act (IDEA) and the Head Start for School Readiness Act. It is unique from most other states in that it consolidates two federally required state advisory councils into one.

First Five Nebraska worked closely with the Governor's office to maintain membership compliance pursuant to federal law, while still realizing efficiencies by reducing the number of statutorily required membership from over 30 to 16 members. These changes helped to ensure that the state's yearly allocation of \$3.3 million for IDEA Part C funds and \$80 million for Head Start funds were preserved.

LB 376	<i>Sponsor</i> Health Committee	<i>Committee</i> Health Committee	<i>Priority</i> Health Committee	<i>Subject</i> Change and eliminate programs and services administered by DHHS and eliminate various reporting requirements
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Approved by Governor: June 4, 2025
Passed on Final Reading: 47-1-1 on May 30, 2025
Effective Date: September 3, 2025

LB 376 modifies statutes pertaining to reports required by DHHS. Several sections within this legislation are noteworthy for public education.

Screening

Current law, section 71-4741, requires DHHS to determine which birthing facilities are administering hearing screening tests to newborns and infants on a voluntary basis and the number of newborns and infants screened. The department is required to submit electronically an annual report to the Legislature stating the number of:

- (a) Birthing facilities administering voluntary hearing screening tests during birth admission;
- (b) Newborns screened as compared to the total number of newborns born in such facilities;
- (c) Newborns who passed a hearing screening test during birth admission if administered;
- (d) Newborns who did not pass a hearing screening test during birth admission if administered;
and
- (e) Newborns recommended for follow-up care.

This reporting requirement is eliminated under LB 376.

What remains in this statute is the requirement that DHHS, in consultation with NDE, along with birthing facilities, and other providers, develop approved screening methods and protocols for statewide hearing screening tests of substantially all newborns and infants.

DHHS Office Space

Another section of LB 376 sunsets the requirement that counties maintain DHHS office space at no charge to the state as of June 30, 2028.

This estimated future cost to the state is somewhere between \$2.5 million and \$4 million. The added cost would not be realized until FY2029.

LB 383	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Storer	Judiciary	Storer	Adopt the Parental Rights in Social Media Act

Approved by Governor: May 20, 2025
Passed on Final Reading: 46-3-0 on May 14, 2025
Effective Date: July 1, 2026 for Sections 26-30

LB 383 creates the Parental Rights in Social Media Act (sections 26-30). The measure prohibits a social media company from permitting a minor to become an account holder. A social media platform must use a reasonable age verification method to verify the age of an individual seeking to become an account holder on the company's social media platform.

A social media company or third-party vendor conducting the verification may not retain any identifying information of an individual after verification is complete.

Exception

A social media company may allow a minor to become an account holder if the parent of the minor provides express parental consent authorizing the minor to become an account holder. A social media company or third-party vendor must verify the express parental consent, which must include:

- (a) Age verification of the parent through a reasonable age verification method; and
- (b) An oath, affirmation, or form signed by the parent and returned to the social media company or third-party vendor by common carrier, facsimile, or electronic scan stating that the consenting adult is the minor user's parent and authorizes such minor to become an account holder.

Once age and parental consent, if applicable, are verified, the social media company may permit the minor to become an account holder. Reverification of an account holder is not required unless parental consent is revoked by a parent.

Revocation

A social media company must develop a method for a parent to revoke consent for a minor to be an account holder. If consent is revoked, a social media company must remove the account of the parent's minor and prohibit the minor from becoming an account holder until additional express parental consent is provided.

Supervision

A social media company must provide a parent of a minor account holder with methods for the parent to supervise the minor's account. The methods must include options for the parent to:

- (a) View all posts the minor account holder makes under the social media platform account;
- (b) View all responses and messages sent to or by the minor account holder in the social media platform account;
- (c) Control the minor's privacy and account settings; and
- (d) Monitor and limit the amount of time the minor account holder spends using the social media platform.

Enforcement

The Nebraska Attorney General is required to enforce the Parental Rights in Social Media Act and may impose a penalty of up to \$2,500 per violation.

LB 390	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Murman	Education	None	Require each school board to adopt a policy relating to access by a parent, guardian, or educational decisionmaker to certain school library information

Approved by Governor: April 14, 2025
Passed on Final Reading: 34-14-1 on April 10, 2025
Effective Date: September 3, 2025

Policy Requirement

LB 390 requires that each school board of a public school district adopt a policy for implementation at the beginning of the 2026-27 school year, relating to the rights of a parent, guardian, or educational decisionmaker to access school library materials.

The policy must:

- (a) Require the creation of a catalog of all books in the school district's library, categorized by school building, which must be accessible for viewing by a parent, guardian, or educational decisionmaker of a student attending such school district; and

(b) Provide the opportunity for a parent, guardian, or educational decisionmaker of a student to be notified when the student of such parent, guardian, or educational decisionmaker checks out a book from the school library by means of a website or application notification or by opting in to email notifications. The notification must include:

- (1) The title of the book checked out by the student;
- (2) The name of the author of the book checked out by the student; and
- (3) The date the book checked out by the student is due to be returned to the school library.

This would only apply to a school library that is located on school district property and will not apply to any other public library regardless if the library contracts with a school district for use by students.

“Educational decisionmaker” is defined as a person designated or ordered by a court to make educational decisions on behalf of a child (§ 79-530).

LB 391	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Murman	Revenue	Speaker	Adopt the Give to Enable Scholarship Act and provide for certain income tax adjustments

Approved by Governor: June 4, 2025
Passed on Final Reading: 45-3-1 on May 30, 2025
Effective Date: September 3, 2025

LB 391 creates the Give to Enable Support Act and the Give to Enable Support Cash Fund.

The fund would be administered by the State Treasurer, who would accept contributions from any private individual or private entity and credit all contributions to the Give to Enable Support Cash Fund. No General Funds would be transferred to this Fund.

The Program would begin on January 1, 2026. The purpose of the program is to promote access to accounts by establishing accounts using distributions from the Give to Enable Support Cash Fund. The accounts may then be used to pay the qualified disability expenses of qualified individuals.

In order to participate in the Program, a qualified individual would submit an application to the State Treasurer. The State Treasurer would accept applications from January 1 to June 1 of each year beginning in 2026. The application must include:

- (a) Information necessary to certify the applicant's status as a qualified individual;
- (b) The applicant's personal information necessary to establish an account; and
- (c) Any other information required by the State Treasurer.

A “qualified individual” is defined as an individual with a disability as defined in IRS Code 529A who does not have an account at the time he/she is approved to become a participant in the Program.

If the State Treasurer determines that the applicant qualifies to have an account established under the Program, the State Treasurer would notify the applicant of the approval. The State Treasurer may approve as many applications as funding for the program allows for each calendar year.

A qualified and approved individual would have an account established for the individual. The account would be established by April 1 of the year following the year the application is approved and would be funded with no less than the minimum amount required to open an account or such greater amount as determined by the State Treasurer.

LB 428	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Murman	Education	None	Change provisions relating to school policies on the involvement of parents, guardians, and educational decisionmakers in schools

Approved by Governor: April 29, 2025
Passed on Final Reading: 41-5-3 on April 25, 2025
Effective Date: September 3, 2025

LB 428 amends the Parental Involvement Act (§ 79-532). This Act has been the subject of significant controversy in the Legislature for the past several years.

The current Parental Involvement Act requires school districts to adopt a policy, which includes a number of provisions. LB 428 proposes additional requirements for the policy relating to surveys.

School Policy Modification

School district policy is required to be modified to provide a requirement that:

IF the school administers

- (a) a survey requesting that students provide sexual information, mental health information, medical information, information on health-risk behaviors, religious information, information of political affiliation, or any other information that the school board deems to be sensitive in nature OR
- (b) a nonanonymous survey requesting students provide information relating to drug, vape, alcohol, or tobacco use,

THEN the school district must, at least 15 days prior to the administration of the survey, notify parents, guardians, and educational decisionmakers of students that are to receive the survey.

The notice must be made through the school's electronic notification system or by physical mail to the address on file for the student. The notice must:

- describe the nature and types of questions included in the survey,
- the purposes and age-appropriateness of the survey,
- how information collected by the survey will be used,
- who will have access to such information,
- the steps that will be taken to protect student privacy, and
- whether and how any findings or results of such survey will be disclosed.

Parents, guardians, and educational decisionmakers have the right to:

- (a) Request that a copy of the survey be sent through the school's electronic notification system or physical mail to the address on file for the student,
- (b) review the survey in person at the school, and
- (c) exempt their child from participating in the survey.

Unless required by federal or state law or regulation, school personnel administering any such survey may not disclose personally identifiable information of a child.

No survey requesting sexual information of a student may be administered to any student in kindergarten through grade six.

Limitation

The bill states that nothing in the provisions of the measure may be construed to require disclosure of information in violation of:

- (a) the federal Family Educational Rights and Privacy Act of 1974, as amended, 20 U.S.C. 1232g, or any federal regulations and applicable guidelines adopted in accordance with such act, as such act, regulations, and guidelines existed on January 1, 2024;
- (b) the federal Protection of Pupil Rights Amendment of 1978, 20 U.S.C. 1232h, as such section existed on January 1, 2025;
- (c) the federal Children's Online Privacy Protection Act of 1998, 15 U.S.C. 6501 et seq., as such act existed on January 1, 2025; and
- (d) the federal Children's Internet Protection Act, 47 C.F.R. 54.520, as such regulation existed on January 1, 2025.

LB 457	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Bostar	Banking	None	Require anaphylaxis policies for school districts

Approved by Governor: April 14, 2025
Passed on Final Reading: 47-1-1 on April 10, 2025
Effective Date: September 3, 2025

LB 457 requires DHHS, in consultation with NDE, to develop model anaphylaxis policies available for use in school districts and licensed child care programs setting forth guidelines and procedures to be followed for the prevention of anaphylaxis and during a medical emergency resulting from anaphylaxis.

The policies may be developed with input from representatives of (i) allergy medicine, (ii) pediatric physicians, (iii) school nurses and other health care providers with expertise in treating children with anaphylaxis, (iv) parents of children with severe allergies, (v) school administrators, (vi) teachers, (vii) school food service directors, and (viii) other appropriate entities.

The policies must include:

- (a) A procedure and treatment plan, including emergency protocols and responsibilities for staff members of licensed child care programs, school nurses, and other appropriate school personnel, for responding to anaphylaxis;
- (b) A procedure and appropriate guidelines for the development and implementation of an individualized health care plan for children with a food or other allergy that could result in anaphylaxis;
- (c) A communication plan for the intake and dissemination of information provided by the state regarding children with a food or other allergy that could result in anaphylaxis, including a discussion of methods, treatments, and therapies to reduce the risk of allergic reactions, including anaphylaxis;
- (d) Strategies for the reduction of the risk of exposure to anaphylactic causative agents, including food and other allergens; and
- (e) A communication plan for discussion with children who have developed adequate verbal communication and comprehension skills and with the parents, guardians, and educational decisionmakers of all children attending the school district or licensed child care program about foods that are safe and unsafe and about strategies to avoid exposure to unsafe food.

The policies must be reexamined and updated as needed at least once every three years to be consistent with best practices relating to anaphylaxis prevention, treatment, and emergency response methods.

A model policy developed or updated must be made available on the applicable department's website (presumably both the DHHS and NDE websites).

Required Policy

LB 457 provides that, by July 1, 2026, each school district must adopt a written policy to address incidents of anaphylaxis involving students at school. A school board may use the model policy in school districts as a guide. The policy may not conflict with or hinder the implementation of an individualized anaphylaxis plan of a student and must be consistent with existing law (§ 79-224) relating to self-management by a student.

A school district must publish the policy in any school district handbook, manual, or similar publication that sets forth the comprehensive rules, procedures, and standards of conduct for students at school.

A school district with a policy to address incidents of anaphylaxis involving students at school that is in effect prior to the effective date of the bill may remain in effect and must satisfy the requirements noted above.

LB 521	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Sanders	Government	Government	Change and eliminate provisions relating to the Election Act and change notice requirements under the Open Meetings Act

Approved by Governor: May 30, 2025
Passed on Final Reading: 49-0 with E clause on May 28, 2025
Effective Date: May 31, 2025

LB 521 was originally meant to carry various changes to the Election Act. As the measure emerged from committee, it also included changes to the Open Meetings Act (section 82 of LB 521).

Current provisions of the Open Meetings Act (§ 84-1411) provide that in case of refusal, neglect, or inability of the newspaper to publish the notice, the public body must:

- (a) post such notice on its website, if available,
- (b) submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and
- (c) post such notice in a conspicuous public place in such public body's jurisdiction.

LB 521 stipulates that the public body must “request the newspaper” submit a post on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers.

The bill also requires that the public body maintain a written record of the request to the newspaper.

LB 521 provides that, in addition to a method of notice required by the Act, such notice may also be provided by any other appropriate method designated by the public body or the advisory committee.

Each public body is required to record the methods and dates of such notice in its minutes.

The bill requires that the notice must contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda (which must be kept continually current) must be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items must be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda may not be altered later than: (i) 24 hours before the scheduled commencement of the meeting or

(ii) 48 hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body must have the right to modify the agenda to include items of an emergency nature only at the public meeting.

LB 645	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Ballard	Retirement	Retirement Committee	Change provisions relating to the School Retirement Fund

Approved by Governor: May 6, 2025
Passed on Final Reading: 45-2-2 with E-clause on April 30, 2025
Effective Date: May 7, 2025

LB 645 was introduced on behalf of the Governor to reduce the state’s liability for the School Employees Retirement Plan. The savings to the state are intended to help fill the existing budget shortfall. The measure is projected to reduce the state’s funding responsibility by over \$83 million in the next biennium.

The current contribution rates are based on employee compensation as follows:

- Employee rate: 9.78%
- Employer rate: 9.88% (101% of the employee rate)
- State rate: 2%

These rates have been in place since 2013.

Under LB 645, the rates would be determined by the current funding ratio on the actuarial value of assets in the School Retirement Fund.

Beginning on July 1, 2025, and each July 1st thereafter, the new system would be based on the most recent previous year as reported in the annual actuarial valuation report, which is released in November of each year. The current funding ratio is 99.91%, which was established by the state’s actuary in November 2024.

If the funded ratio is less than 96%

- Employee rate: 9.75%
- Employer rate: 9.85% (101% of the employee rate)
- State rate: 2%

If the funded ratio is 96% or greater and less than 98%

- Employee rate: 8.75%
- Employer rate: 8.84% (101% of the employee rate)
- State rate: .7%

If the funded ratio is 98% or greater and less than 100%

- Employee rate: 8%
- Employer rate: 8.08% (101% of the employee rate)
- State rate: .7%

If the funded ratio is 100% or greater

- Employee rate: 7.25%
- Employer rate: 7.32% (101% of the employee rate)
- State rate: no contribution required

LB 647	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Revenue Com.	Revenue	Revenue Com.	Omnibus revenue measure that includes changes relating to budget limitations, property tax request authority, the Property Tax Request Act, and the Nebraska educational savings plan trust

Approved by Governor: May 30, 2025
Passed on Final Reading: 35-13-1 with E clause on May 30, 2025
Effective Date: Various

LB 647 was introduced as a Revenue Committee shell bill. It was advanced from committee as an omnibus revenue-related measure, which included provisions from LB 131 (529 Plans), LB 709 (adoption expenses), and LB 566 (purchase of property in blighted areas).

529 Plans

The most controversial of these provisions related to expanding the bounds of the Nebraska Educational Savings Trust (NEST). NEST is currently a 529 college savings plan providing a tax-advantaged account for education expenses. Its name stems from Section 529 of the IRS tax code, which gives these plans special tax breaks to encourage saving for education.

The NEST-related provisions of LB 647 derive from LB 131 (Sorrentino), which proposes to expand the current NEST to be available to all eligible educational institutions (public and private), to include elementary and secondary schools, as well as postsecondary institutions. The bill removes elementary and secondary education payments from the nonqualified withdrawal list.

Beginning January 1, 2029, expenses for (private school) tuition in connection with enrollment or attendance at an elementary or secondary school would be permitted up to \$10,000 per beneficiary per taxable year.

Contributions to 529 accounts grow tax-deferred, and withdrawals are exempt from state and federal taxes as long as they are used for a beneficiary's qualified education expenses, including tuition, room and board at an eligible postsecondary educational institution.

Individuals may claim a state income tax deduction equal to contributions they make to an account, up to \$5,000 for those married filing separately and \$10,000 for other filers.

Adoption Expenses

The provisions of LB 709 (Bostar) were included in LB 647. LB 709 would create a refundable state income tax credit equal to 10% of the federal adoption expenses tax credit allowed to a taxpayer in the same taxable year. This portion of LB 647 (sections 7-9) will become operative September 3, 2025.

Purchase of Property in Blighted Areas

The provisions of LB 566 (Quick) were included in LB 647. LB 566 amends existing law permitting individuals to claim a nonrefundable \$5,000 income tax credit if they purchase a primary residence located in an area that has been declared extremely blighted. The credit is scheduled to sunset on January 1, 2026. LB 566 would extend the sunset to January 1, 2032.

Recreational Trail Easements

LB 647 includes the provisions of LB 628 (Dover) to establish the Recreational Trail Easement Property Tax Exemption Act. The Act provides that a taxpayer who encumbers their property with a perpetual recreational trail easement may apply for a property tax exemption for the portion of the property that has been encumbered with the easement. This portion of LB 647 (sections 1-6) becomes operative on January 1, 2026.

The Legislative Fiscal Office reports that property tax exemptions would occur when property owners qualify and utilize easements and are estimated to decrease a political subdivision's property tax base. "A change in the taxable base for schools due to the exemption of property could have an impact on state aid under TEEOSA, but any such amount is indeterminate."

LB 650	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	von Gillern	Revenue	Revenue Committee	Adopt the Community Development Assistance Act and change provisions relating to land banks, property tax exemptions, motor vehicle tax provisions, and certain tax credits

Approved by Governor: May 6, 2025
Passed on Final Reading: 40-7-2 with E-clause on April 30, 2025
Effective Date: May 7, 2025

LB 650 was introduced at the request of the Governor.

The legislation is an omnibus revenue-related measure containing a variety of provisions. As it relates to public education, the most notable provision of LB 650 is a change in motor vehicle tax revenue.

These provisions derive from LB 547 (Rountree), which intended to expand the exemption for disabled veterans from the state motor vehicle tax.

The bill amends current definitions of a disabled veteran and a blind veteran as found in section 77-202.23, to align with the more expansive federal definition found in 5 U.S.C. 2108, as the section existed on January 1, 2025. Accordingly, a disabled veteran would mean:

- (a) An individual who has served on active duty in the armed forces, been separated therefrom under honorable conditions, and has established the present existence of a service-connected disability; or
- (b) An individual who is receiving compensation, disability retirement benefits, or pension because of a public statute administered by the Department of Veterans Affairs or a military department.

This provision of LB 650 becomes operative on January 1, 2026.

The Nebraska DMV has estimated the total reduction in motor vehicle tax to be \$28.8 million (a loss of \$10.8 million in 2025-26 and \$18 million in 2026-27 in revenue for the DMV and local governments). The revenue loss would be a result of an increase in the number of disabled veterans and blind veterans eligible for the motor vehicle tax exemption. The DMV approximates 40,000 of the 43,465 veterans (as estimated by the U.S. Dept. of Veterans Affairs) would utilize the motor vehicle tax exemption. The average motor vehicle tax savings per veteran is estimated to be \$450.

For public schools, the loss in revenue from the motor vehicle tax is estimated to be \$6,350,400 in 2025-26 and \$10,584,000 in 2026-27.

Estimated Motor Vehicle Revenue Losses	FY2025-26 (6 months, beginning January 1, 2026)	FY2026-27 (full 12 months of the yearly revenue)
DMV Vehicle Title Registration Modernization Fund (1%)	(\$108,000)	(\$180,000)
Motor Vehicle Tax – Commission to County (1%)	(\$108,000)	(\$180,000)
Motor Vehicle Tax – Cities and Counties (40% of remainder)	(\$4,233,600)	(\$7,056,000)
Motor Vehicle Tax – Schools (60% of remainder)	(\$6,350,400)	(\$10,584,000)
Motor Vehicle Tax Impact under LB 650	(\$10,800,000)	(\$18,000,000)

LR 19CA	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Dover	Executive Board	Dover	Constitutional amendment to change legislative term limits to three consecutive terms

Delivered to Secretary of State: May 28, 2025
Passed on Final Reading: 39-10 on May 28, 2025

LR 19CA was introduced by Senator Dover and 22 co-sponsors. The constitutional amendment would change current provisions in the Nebraska Constitution so that a state lawmaker could serve three rather than two (4-year) terms of office.

The measure will appear on the November 2026 General Election ballot.

Note: On November 7, 2000, Nebraska voters approved a measure (415) as an initiated constitutional amendment. It was approved by a 56% to 44% margin.

II. Interim Study Resolutions

Education Committee

LR144 (Kauth) Interim study to examine potential changes to Nebraska's teacher certification requirements to create an apprenticeship-based pathway for persons seeking to transition into teaching grades kindergarten through twelve

Purpose: The purpose of this resolution is to propose an interim study to examine potential changes to Nebraska's teacher certification requirements to create an apprenticeship-based pathway for individuals with equivalent education and professional experience who seek to transition into kindergarten through grade twelve teaching.

Nebraska faces ongoing challenges in attracting and retaining qualified educators, particularly in rural and high-need school districts, and the traditional teacher certification process may present barriers for individuals with equivalent education and professional experience in other fields who seek to transition into the teaching profession later in their careers. Alternative pathways to certification, including onsite apprenticeship programs conducted by school districts, may provide opportunities to increase the number of qualified teachers while maintaining high-quality standards for Nebraska schools. Such apprenticeship programs would focus on pedagogical training, classroom management, and other essential instructional skills to ensure competency and effectiveness in teaching. The State Board of Education plays a critical role in establishing standards and oversight mechanisms for teacher certification programs, including alternative pathways such as school district led apprenticeships.

This interim study is meant to examine potential changes to Nebraska's teacher certification requirements to allow individuals with equivalent education and experience to enter the teaching profession through an apprenticeship-based pathway conducted by school districts. Such study shall include, but need not be limited to:

- (1) An evaluation of existing barriers within Nebraska's current teacher certification process that may hinder professionals from transitioning into teaching;
- (2) An examination of best practices from other states that have implemented alternative certification pathways, including apprenticeship programs;
- (3) An assessment of the pedagogical and classroom management training necessary to maintain high-quality instructional standards in an apprenticeship program;
- (4) A determination of the role of school districts in designing and implementing apprenticeship programs for prospective teachers;
- (5) An examination of the process by which the State Board of Education would approve school district apprenticeship programs and ensure alignment of such programs with state educational standards;
- (6) An investigation of the criteria and process by which individuals completing an apprenticeship program would be certified as teachers in Nebraska;

- (7) Consideration of the potential impact of an apprenticeship pathway on addressing teacher shortages in critical subject areas and geographic regions;
- (8) An identification of any statutory or regulatory changes necessary to implement such an apprenticeship pathway; and
- (9) Input from relevant stakeholders, including representatives from the State Department of Education, the State Board of Education, school district administrators, teacher preparation programs, educators, and other interested parties.

LR164 (McKinney) Interim study to examine to what extent inmates between five and twenty-one years of age, under the care of the Department of Correctional Services, are being provided educational services

Purpose: The purpose of this resolution is to propose an interim study to examine to what extent inmates between five and twenty-one years of age, that are under the care of the Department of Correctional Services, are being provided educational services and what statutory or regulatory changes are necessary to ensure these inmates receive educational instruction. This study shall include, but is not limited to, determining how many such incarcerated individuals are participating in educational programs, including a General Educational Development program to earn their high school equivalency diploma, offered by the department as well as through partnerships with educational institutions such as Southeast Community College.

LR189 (Dorn) Interim study to examine the financing of public education through the Tax Equity and Educational Opportunities Support Act formula and develop recommendations for improving school funding in Nebraska

Purpose: The purpose of this resolution is to propose an interim study to examine the financing of public education through the Tax Equity and Educational Opportunities Support Act formula and develop recommendations for improving school funding in Nebraska. The study may review ways to increase the amount of state aid committed to schools to offset property tax use and reduce property taxes as a share of total state and local taxes.

This study shall include, but not be limited to, examining:

- (1) Fairness and equity for public school students in all parts of the state;
- (2) Efficiencies and effectiveness in the use of tax resources to educate public school students in Nebraska; and
- (3) Stability in the resources available to school districts, particularly in times of economic volatility.

LR196 (Kauth) Interim study to study truancy in Nebraska schools

Purpose: The purpose of this resolution is to propose an interim study to study truancy in Nebraska schools.

LR202 (Sorrentino) Interim study to explore a landscape analysis of the various higher education teacher preparation programs around the state

Purpose: The purpose of this resolution is to propose an interim study to explore a landscape analysis of the various higher education teacher preparation programs around the state, campus by campus, to see how future teachers are being prepared to teach literacy.

LR204 (Juarez) Interim study to examine the causes of burnout in kindergarten through twelfth grade teachers and its impact on teachers and students

Purpose: The purpose of this resolution is to propose an interim study to examine the causes of burnout in kindergarten through twelfth grade teachers and its impact on teachers and students. The study shall include, but need not be limited to, an examination of the following factors: Educational mandates, administrative burdens, classroom discipline issues, educational funding, emotional demands, workloads, safety issues, salaries, and staff shortages. The study shall also examine what the state can do to mitigate teacher burnout and incentivize retention.

LR205 (Strommen) Interim study to examine barriers to and benefits of data sharing between the State Department of Education and the Department of Health and Human Services for purposes of the Early Childhood Integrated Data System

Purpose: The purpose of this resolution is to propose an interim study to examine barriers to and benefits of data sharing between the State Department of Education and the Department of Health and Human Services for purposes of the Early Childhood Integrated Data System.

This study shall include, but not be limited to, the following:

- (1) Describing the Early Childhood Integrated Data System as it currently exists and the historical context for its development;
- (2) Examining the use of the Early Childhood Integrated Data System to maximize efficiencies for participating state agencies to meet legislatively mandated reporting requirements, providing accountability for public dollars, and supporting parental choice in early childhood settings;
- (3) Analyzing the statutory barriers to interagency data sharing and potential solutions;
- (4) Examining data privacy procedures and data access rules maintained in the Early Childhood Integrated Data System;
- (5) Analyzing the infrastructure necessary to improve the Early Childhood Integrated Data System, including funding; and
- (6) Reviewing early childhood integrated data systems in other states.

LR228 (Cavanaugh, J.) Interim study to examine and assess the adequacy of compensation for higher education faculty who primarily engage in classroom instruction within Nebraska's public institutions

Purpose: The purpose of this resolution is to propose an interim study to examine and assess the adequacy of compensation for higher education faculty who primarily engage in classroom instruction within Nebraska's public institutions. This study will identify disparities, analyze competitive salary structures, and explore potential policy solutions to ensure faculty members receive fair and competitive compensation. The study shall include, but need not be limited to, an examination of the following:

- (1) A review of current salary levels and compensation structures for faculty in Nebraska's public higher education institutions;
- (2) A comparison of Nebraska's public higher education faculty salaries with those at peer institutions in surrounding states;
- (3) An examination of salary disparities across disciplines and the impact of those disparities on recruitment and retention;
- (4) An analysis of the impact of faculty compensation on student outcomes, including retention and graduation rates;
- (5) A review of potential funding mechanisms or policy changes to enhance faculty compensation in a sustainable manner; and
- (6) Consideration of alternative compensation models, including cost-of-living increases, performance-based pay, benefits enhancements, and other incentives.

In conducting this interim study, the Education Committee of the Legislature may confer with the Coordinating Commission for Postsecondary Education, the University of Nebraska, state colleges, community colleges, faculty organizations, faculty members, administrators, students, policy experts, other relevant entities, and stakeholders.

LR259 (Armendariz) Interim study to examine the feasibility, benefits, and framework for establishing a high school agriculture student exchange program within Nebraska modeled after foreign student exchange programs

Purpose: The purpose of this resolution is to propose an interim study to examine the feasibility, benefits, and framework for establishing a high school agriculture student exchange program within Nebraska modeled after foreign student exchange programs to foster cross-regional learning, cultural exchange, and deeper appreciation for Nebraska's agricultural heritage and rural life.

The study shall include, but need not be limited to, the following:

- (1) The feasibility and structure of such a program, including exchange duration, school credit recognition, and housing arrangements;
- (2) The potential for collaboration with local school districts, the State Department of Education, the Department of Agriculture, the Cooperative Extension Service of the University of Nebraska, including the state 4-H program, and Future Farmers of America;

- (3) The benefits to student participants, host communities, and Nebraska's agricultural education system;
- (4) Potential models, including urban-to-rural exchanges within Nebraska, as well as interstate exchanges with other agricultural regions;
- (5) Considerations to ensure student participation from low-income urban areas; and
- (6) Potential funding sources, including state appropriations, federal grants, and private sponsorships.

In conducting this interim study, the Education Committee of the Legislature may confer with other standing committees of the Legislature, state agencies, and other stakeholders.

Executive Board

LR174 (DeBoer) Interim study to provide a comprehensive analysis of the standing committee system of the Legislature

Purpose: The purpose of this resolution is to propose an interim study for a comprehensive analysis of the standing committee system of the Legislature to determine if any improvements or changes to that system would be warranted. This study shall include, but need not be limited to, an examination of the following:

- (1) The creation of new standing committees to reflect contemporary needs of Nebraska and the elimination or consolidation of current committees associated with the creation of any new standing committees;
- (2) Standing committee subject matter jurisdiction;
- (3) The legislative bill load of each standing committee; and
- (4) Other issues relating to standing committees.

LR249 (Cavanaugh, M.) Interim study to examine the feasibility and benefits of establishing a ways and means committee to enhance coordination and collaboration between the Revenue Committee and the Appropriations Committee of the Legislature

Purpose: The purpose of this resolution is to propose an interim study to examine the feasibility and potential benefits of establishing a ways and means committee to enhance coordination and collaboration between the Revenue Committee of the Legislature and the Appropriations Committee of the Legislature, in order to create a more integrated and balanced approach to the state's budgeting process.

The study shall include, but not be limited to, the following:

- (1) Examining the current roles and responsibilities of the Revenue Committee of the Legislature and the Appropriations Committee of the Legislature, including areas of jurisdictional overlap and how these affect the efficiency and transparency of the budget process;

- (2) Examining the timing and alignment of revenue forecasting and budget setting processes, including the interaction between the Nebraska Economic Forecasting Advisory Board's schedule and the legislative appropriations timeline;
- (3) Studying best practices from other states and governmental bodies, particularly those with a functioning ways and means committee or equivalent structures that integrate tax policy, revenue forecasting, and appropriations oversight;
- (4) Determining potential duties and scope of a ways and means committee, including recommendations on how such a body could improve coordination, policy alignment, and strategic planning in budget matters;
- (5) Examining opportunities to improve procedures related to revenue estimation, budget development, and legislative oversight of appropriations; and
- (6) Considering recommendations for a model budget process for the Legislature, including proposed reforms that align with nationally recognized public finance standards and government accountability best practices. In conducting this interim study, the Executive Board of the Legislative Council may confer with legislative staff, policy experts, representatives of the Department of Administrative Services and the Legislative Fiscal Office, and other stakeholders with relevant expertise in public finance, legislative budgeting, and tax policy.

The Executive Board of the Legislative Council may consult with and request the assistance of the Revenue Committee of the Legislature and the Appropriations Committee of the Legislature, the Legislative Fiscal Office, and other legislative committees as appropriate.

The Executive Board of the Legislative Council shall prepare and submit a report with its findings and recommendations to the Legislature or the Executive Board by December 15, 2025.

Government Committee

LR192 (Sanders) Interim study to investigate public notice requirements in Nebraska, including those mandated under the Open Meetings Act and the Administrative Procedure Act

Purpose: The purpose of this resolution is to propose an interim study to investigate public notice requirements in Nebraska, including those mandated under the Open Meetings Act and the Administrative Procedure Act.

LR206 (Strommen) Interim study to examine the initiative and referendum petition processes in the twenty-six states in which such a process exists

Purpose: The purpose of this resolution is to propose an interim study to examine the initiative and referendum petition processes in the twenty-six states in which such a process exists. The study shall include, but need not be limited to, an examination of the following:

- (1) Recent proposed statutory or constitutional changes to initiative and referendum petition processes, including changes to signature requirements, circulation periods, initiative content, circulator requirements, signer requirements, petition requirements, ballot language, election requirements, withdrawing signatures, and campaign finance requirements;
- (2) Whether all Nebraskans, including individuals in low-population areas, are fairly and properly represented in the initiative petition process; and
- (3) Spending on initiative petition measures in Nebraska over the last fifteen years, including names of funding entities, dollar amounts, and where such entities are located.

LR233 (Quick) Interim study to examine issues relating to state agency guidance documents, rules, and regulations

Purpose: The purpose of this resolution is to propose an interim study to examine issues relating to state agency guidance documents, rules, and regulations. The study shall include, but need not be limited to, an examination of the following:

- (1) The process used by state agencies to issue guidance documents under section 84-901.03 and the opportunity for public involvement and stakeholder input before the issuance of such guidance documents;
- (2) The difference in purpose and effect between guidance documents and rules and regulations; and
- (3) Whether guidance documents issued by state agencies have imposed greater burdens on Nebraska nonprofits and businesses than required under federal law or federal regulation.

Health Committee

LR220 (Fredrickson) Interim study to examine the adequacy of funding and resources available to Level 3 Special Education Contractual Services for children

Purpose: The purpose of this resolution is to propose an interim study to examine the adequacy of funding and resources available to Level 3 Special Education Contractual Services for children. Children and students receiving Level 3 care require the highest level of intervention and support due to the severity of their behavioral or emotional challenges. Level 3 care providers offer specialized and intensive care for children exhibiting significant behavioral issues, such as aggression, self-harm, severe defiance, and disruptions to their living environments. The effectiveness of Level 3 care is directly influenced by staffing levels, access to therapeutic services, facility safety and structure, and the implementation of innovative care models tailored to the unique needs of residents. Additional resources may be necessary to enhance staffing, expand therapeutic services, improve facility infrastructure, and support program evaluation to better address the needs of children in Level 3 care. Ensuring transparency and evaluating effectiveness of such resources is critical to determining their impact and justifying future needs.

This study shall include, but not be limited to, the following:

- (1) Assessing current funding levels and their utilization by Level 3 care providers;
- (2) Evaluating the adequacy of staffing levels, including staff-to-student ratios and training programs for managing severe behavioral challenges;
- (3) Analyzing the availability and quality of therapeutic services, such as individualized and group counseling, trauma-informed care, and crisis intervention strategies;
- (4) Examining the state of facility infrastructure, including safety features and therapeutic environments;
- (5) Reviewing existing program development efforts and their outcomes; and
- (6) Identifying potential funding gaps and recommending strategies to ensure adequate support for these facilities.

Retirement Committee

LR96 (Retirement Committee) Interim study to examine the Nebraska Public Employees Retirement Systems administered by the Public Employees Retirement Board

Purpose: The purpose of this resolution is to propose an interim study to examine the Nebraska Public Employees Retirement Systems administered by the Public Employees Retirement Board, including the State Employees Retirement System of the State of Nebraska, the Retirement System for Nebraska Counties, the School Employees Retirement System of the State of Nebraska, the Nebraska State Patrol Retirement System, the Nebraska Judges Retirement System, and the retirement system administered under the Class V School Employees Retirement Act. The study shall examine issues as they relate to the funding needs, benefits, contributions, and administration of each retirement system.

LR97 (Retirement Committee) Interim study to carry out the provisions of section 13-2402, which requires the Nebraska Retirement Systems Committee to monitor underfunded defined benefit plans administered by political subdivisions

Purpose: The purpose of this resolution is to propose an interim study to carry out the provisions of section 13-2402, which requires the Nebraska Retirement Systems Committee to monitor underfunded defined benefit plans administered by political subdivisions. The study shall include a public hearing for the presentation of reports by political subdivisions with underfunded defined benefit plans.

LR98 (Retirement Committee) Interim study to examine issues within the jurisdiction of the Nebraska Retirement Systems Committee

Purpose: The purpose of this resolution is to propose an interim study to examine any issues within the jurisdiction of the Nebraska Retirement Systems Committee of the Legislature that may arise during the interim.

LR230 (Lonowski) Interim study to examine options for allowing retired teachers to return to intermittent work at a school

Purpose: The purpose of this resolution is to propose an interim study to examine options for allowing retired teachers to return to intermittent work at a school for more than eight days per month during their bona fide one hundred eighty-day separation period from their employer.

Revenue Committee

LR126 (von Gillern) Interim study to examine the impact of certain tax incentive programs currently in effect in Nebraska

Purpose: The purpose of this resolution is to conduct an interim study to examine the impact of certain tax incentive programs currently in effect in Nebraska. The study shall evaluate the Nebraska Advantage Act and ImagiNE Nebraska Act in terms of their function, impact upon Nebraska's economy and communities, as well as business and industrial sectors, and influence upon overall tax receipts and the state's budgeting process. The study shall include, but is not limited to, an examination of the following:

- (1) The impact of the Nebraska Advantage Act and ImagiNE Nebraska Act on state revenue;
- (2) The utilization of tax credits under the Nebraska Advantage Act and ImagiNE Nebraska Act since their passage;
- (3) The effectiveness of the Nebraska Advantage Act and ImagiNE Nebraska Act in promoting growth in business, industry, and employment in Nebraska; and
- (4) The future of a cohesive and sustainable economic development and business attraction strategy to drive growth in Nebraska. In conducting this interim study, the Revenue Committee may confer with state agencies, other standing committees of the Legislature, and relevant stakeholders, including, but not limited to, representatives from the business community, economic development community, and local municipalities.

LR255 (Andersen) Interim study to examine the fiscal, constitutional, and administrative implications of adopting LR12CA, 2025, which proposes reforms to Nebraska's property tax system

Purpose: The purpose of this resolution is to propose an interim study to examine the fiscal, constitutional, and administrative implications of adopting Legislative Resolution 12CA, One Hundred Ninth Legislature, First Session, 2025, as amended by proposed amendment AM1101, which proposes significant reforms to Nebraska's property tax system and underlying constitutional language. The study shall include, but need not be limited to, an examination of the following:

- (1) The fiscal and distributional impacts of capping the annual increase in property taxes levied on any parcel of real property by the allowable growth percentage, defined as the lesser of three percent or the Consumer Price Index for All Urban Consumers;

- (2) The legal and constitutional implications of substituting the current uniform and proportional clause of Article VIII, section 1, of the Constitution of Nebraska, with a system that establishes full taxable value based on the 2025 assessed value or purchase price following a change of ownership;
- (3) The practical challenges and administrative viability of implementing a static assessed value system for real property, including mechanisms for adjustment upon sale or new construction;
- (4) The impact of such a system on taxpayer equity, particularly among similarly situated properties with different ownership timelines, and the resultant tax disparities;
- (5) The implications of the proposed valuation structure on revenue predictability and budgeting processes for schools, counties, municipalities, and other local political subdivisions;
- (6) The definition clarity and scope of terms, including, but not limited to, "purchase", "change of ownership", and "new construction", and the exemption for spousal transfers;
- (7) The comparative evaluation of similar models in other states, such as California's Proposition 13, Florida's Save Our Homes amendment, and Oklahoma's property tax limitations, and the lessons they may offer for Nebraska;
- (8) The potential impact on housing affordability and accessibility for young people, first-time homebuyers, fixed-income homeowners, and individuals attempting to enter the housing market during a period of high home prices and limited supply;
- (9) The effects on agricultural producers and rural landowners, particularly regarding the classification, valuation, and long-term tax obligations for farmland and horticultural property; and
- (10) Stakeholder concerns and input from assessors, local governments, school districts, taxpayer advocacy organizations, and the Department of Revenue regarding feasibility and unintended consequences. In conducting this interim study, the Revenue Committee may consult with legal experts, tax policy professionals, economists, state agencies, and relevant stakeholders to ensure a comprehensive evaluation of the proposed reforms.

Transportation Committee

LR157 (DeBoer) Interim study to examine and monitor issues relating to broadband and broadband deployment in Nebraska

Purpose: The purpose of this resolution is to propose an interim study to examine and monitor issues relating to broadband and broadband deployment in Nebraska. This study shall include, but need not be limited to, an examination of the following:

- (1) Projects being undertaken as a part of any state or federal effort for the expansion of broadband availability in Nebraska, including, but not limited to, an examination of changing federal requirements for various programs and any delays such changes may cause;

- (2) Cooperation across jurisdictions on the shared goal of ensuring broadband is available for all Nebraskans;
- (3) Resiliency and redundancy in the broadband networks being built to ensure Nebraskans have consistent access to broadband services;
- (4) The changing regulatory landscape with regard to broadband services, the necessity of the state to provide oversight to protect the interests of Nebraska consumers, the necessity of related regulations in Nebraska, and where efficiencies can be found to speed up the deployment of broadband services; and
- (5) Other issues relating to broadband expansion in Nebraska.

LR254 (Clements) Interim study to examine potential adjustments to the collection of motor vehicle tax, motor vehicle tax distribution schemes, motor vehicle fees, and other revenue sources due to the potential elimination of the Nebraska inheritance tax

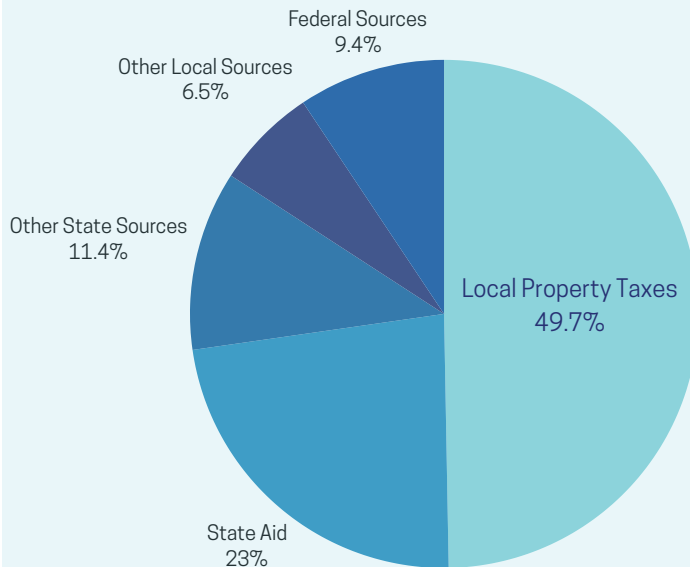
Purpose: The purpose of this resolution is to propose an interim study to examine potential adjustments to the collection of motor vehicle tax, motor vehicle tax distribution schemes, motor vehicle fees, and other revenue sources due to the potential elimination of the Nebraska inheritance tax. The study shall include, but need not be limited to, an examination of the following:

- (1) The current motor vehicle tax distribution, motor vehicle fees and distribution, civil fees and other revenue sources;
- (2) The potential adjustment to such current revenue sources to provide adequate funds for necessary county government duties and services; and
- (3) The potential elimination of unnecessary costly statutory requirements for counties related to motor vehicles.

In conducting this interim study, the Transportation and Telecommunications Committee of the Legislature may confer with other standing committees of the Legislature, state agencies, county officials and employees, and other stakeholders.

EDUCATION FUNDING

REVENUE SOURCES



Local Property Taxes

Determined by local school boards, subject to levy limits, revenue caps, and spending limits

Federal Sources

Reimbursements for federal programs like special education, Title I, and early childhood education

State Aid

Money paid to schools via the state aid formula

Other Local Sources

Fees and local motor vehicle and utilities taxes

Other State Sources

Special education reimbursements, state apportionment, homestead exemptions, etc.

Note: This data does not include changes to funding implemented in the 2023 Legislative session as the impact of those changes is still to be determined. Additionally, federal funding portions may be inflated by pandemic relief funds that are now expired.

SCHOOL DISTRICT REVENUE LIMITS



Spending Limit

The spending limit works by applying a rate of growth (Basic Allowable Growth Rate) to the main portion of each district's budget, based on the prior year's budget. The amount a school's budget can grow from year to year is limited currently to 2.5%, subject to revision by the Legislature.



Property Tax Limit

By law, the maximum property tax levy is currently \$1.05 per \$100 of property value. There are some exceptions to this limit, including the option for a levy override approved by the voters in a given district, which can be accessed for up to 5 years.








Property Tax Request Authority Limit

A district's property tax request authority is the amount of property taxes a district can request each year. Growth in property tax revenue is limited to 3% each year with certain exceptions. A school board can exceed the property tax request authority by up to 7% (based on enrollment) if at least 70% of its members approve.

TEEOSA



STATE FUNDING OUTSIDE THE TEEOSA FORMULA

 <p>SPECIAL EDUCATION REIMBURSEMENTS (\$224 MILLION)</p>	 <p>PROPERTY TAX CREDIT (\$158 MILLION)</p>	 <p>STATE APPORTIONMENT (\$60 MILLION)</p>	 <p>HOMESTEAD EXEMPTIONS (\$53 MILLION)</p>	 <p>CATEGORICAL PROGRAMS (\$15 MILLION)</p>
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Source: Nebraska Department of Education 2022/23 Statewide Annual Financial Report

BUDGET PROCESS

OVERVIEW

Nebraska creates a **two-year budget**, though the Legislature can continue making adjustments throughout each year as needed. The two-year budget period is called the biennium. **The state's budget must be balanced**, meaning that spending can only occur to the extent that money is available. Nebraska cannot borrow money for general spending needs, with very narrow exceptions for the construction of roads. An increase in spending or unexpected decline in revenues may create a budget "shortfall." Since the state must balance its budget, the Legislature must fix a shortfall through some combination of spending cuts, tax increases, cash fund transfers, and use of cash reserves.

WHO IS INVOLVED?



THE PEOPLE OF NEBRASKA

Every bill introduced in the Nebraska Legislature, including the series of bills that make up the budget, are scheduled for a public hearing. The Appropriations committee also hears from department heads during the hearing process. Anyone may participate and offer feedback on the budget proposals. Individuals can also reach out to their senator at any time to offer support or opposition for any aspect of the budget.



THE APPROPRIATIONS COMMITTEE

In January and February, the Legislature's Appropriations Committee meets with **Legislative Fiscal Office** staff to review agency budget requests. They develop a preliminary recommendation within 20 to 30 legislative days of the Governor's budget submission (Legislature, Rule 8, Sec. 3, 2023-24). The Committee uses revenue forecasts by the **Nebraska Economic Forecasting Advisory Board** to determine how much revenue it has available to appropriate. Next, the Appropriations Committee holds mandatory public hearings on the budget proposal.



THE LEGISLATURE

Once advanced from the Appropriations Committee, the full Legislature will debate and potentially amend the series of bills that comprise the budget for three rounds: General File, Select File, and Final Reading. Almost all budget bills are passed with a two-thirds vote (33 of 49) of the Legislature, which ensures they take effect the day after the bills are enacted using an "emergency clause."



THE GOVERNOR

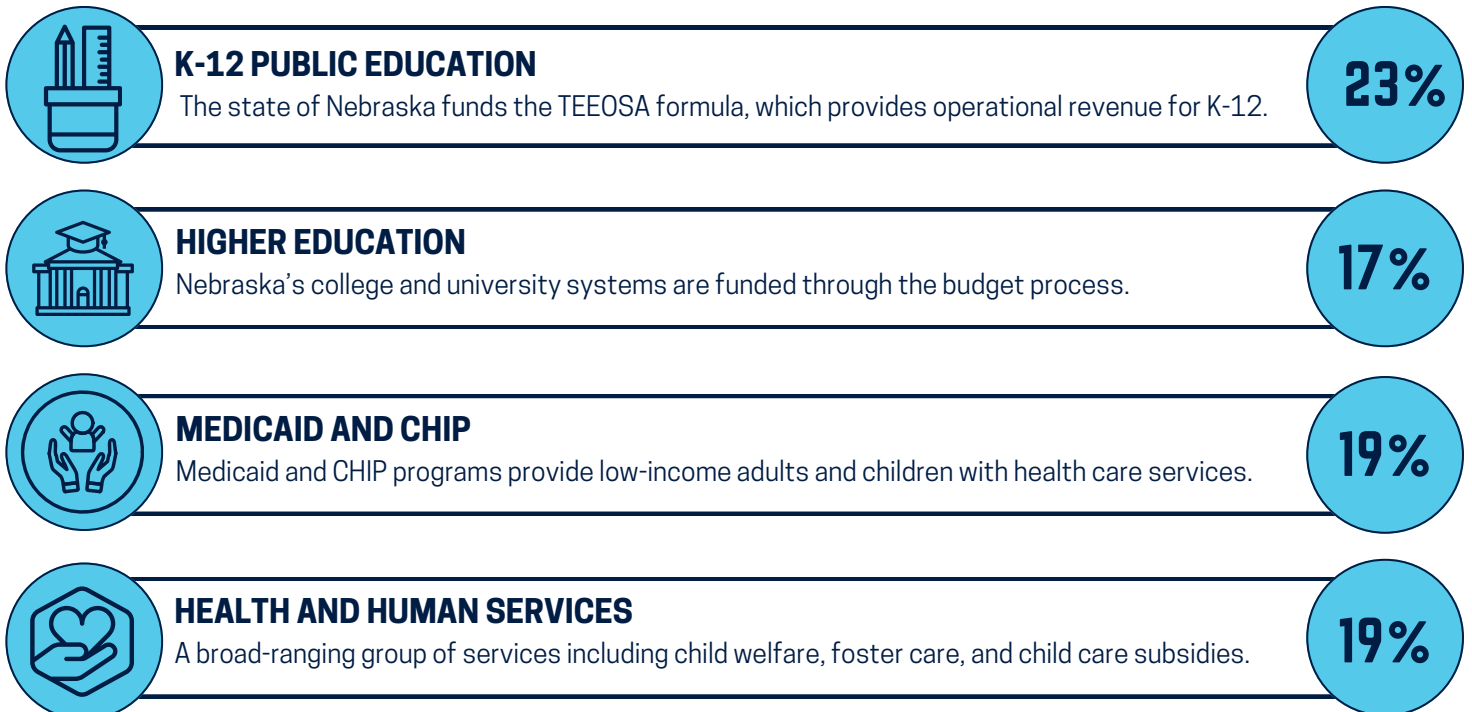
The Governor begins the budget process in the year before the long legislative session, working with the **Department of Administrative Services (DAS) Budget Division**. The proposal is due to the Legislature by January 15 in odd-numbered years (or February 1 for a new Governor). Once the budget is passed, the Governor may sign the bills, decline to sign them (but allow them to take effect automatically), veto bills, or veto particular items in each bill. The Legislature may override all or part of any veto with 30 votes.

BUDGET TIMELINE



WHAT IS FUNDED BY THE STATE BUDGET?

While this is not a comprehensive list, the top categories of spending in the state budget are outlined below. Percentages are approximate based on Fiscal Year 2025 Budget.



Proposed Schedule of Rates For Facilities**Building/ Facility Area:****Rate of Charge:****Olson Complex**

- When no admission is charged: \$300 - all day
\$100.00 / hour
- When admission is charged: \$600 - all day
\$150.00 / hour

Palmyra Junior / Senior High School:

- Main /Auxiliary Gym when no admission is charged \$100 / \$200
 - If school locker rooms are used \$200 / \$300
- Main /Auxillary Gym when admission is charged \$220/ \$300
 - If school locker rooms are used \$250 /\$350
- New Commons when no admission is charged \$50
- New Commons when admission is charged \$100
- Gym Rental by the hour (2-hour maximum) (no custodial need) \$20
- PHS Fitness Center when no admission is charged \$75
- PHS Fitness Center when admission is charged \$125

Bennet Elementary School:

- Elementary Gym/Multi-Purpose Room when no admission is charged \$100.00
- Elementary Gym/ Multi-Purpose Room when admission is charged \$150.00
- Elementary Commons Area when no admission is charged \$50.00
- Elementary Commons Area when admission is charged \$100.00
- Elementary Commons with kitchen equipment \$250.00

Elementary and Secondary:

- Use of Any Classroom (per classroom):
 - When no admission is charged \$25.00
 - When admission is charged \$40.00

Terms and Conditions:

- All charges are based on a per-day charge or per hour.
- Use of facilities for 4 hours or less will be charged one-half (1/2) of the daily rate.
- The charges include the time for one (1) custodian; if a custodian is on regular duty.
- Should the services of additional personnel be required by the administration, due to the nature of the use request, the charges will be based on one and one-half times the regular hourly rate of the custodian per additional employee needed.
- When kitchen equipment is used, a district food service worker MUST be present and shall be paid based at the employee's current hourly rate.
- No fees will be charged for use of the facility for use when District OR-1 Public School students are the exclusive group involved. (Examples: club volleyball, basketball, organizational planning for a school group, church activities, etc.).
- A local non-profit organization will receive a 30% discount.
- The superintendent may use his/her discretion for special circumstances including a community-based event using both gyms if sponsored by a locally organized youth organization.

Policy Reviewed: May, 13, 2024

Policy Adopted: April 14, 2025

Community Relations

District OR-1 Community Fitness Center Memberships

The District OR-1 Community Fitness Center at Palmyra High School is available to use by designated patrons of the district. To cover costs of operations, community users will be issued memberships and community use will be limited to members.

Memberships will be available to patrons of District OR-1 Public Schools. Members must be 18 years or older. Secondary school students are not eligible even if they are 18 or older. Membership and access to the fitness center will be limited to those with character appropriate for a school environment.

The annual cost is: **\$50.00** for individual memberships and **\$100.00** for family individual memberships. Family membership allows use by any member of the member’s immediate household related by blood or marriage. Any child using the fitness center on a family membership must be accompanied and supervised at all times by a responsible adult family member.

Members will be required to sign a use and release agreement.

Memberships may be revoked or restrictions on use may be made in the event a member fails to follow the rules for the fitness center or in the event the Board of Education or school administration determines that such is in the best interests of the district.

Hours of Operation

The times the fitness center will be open for use by members will be set by the school administration. The hours will vary throughout the year and will be posted or otherwise communicated to members. The hours for community usage will be set for times when school is not in session to avoid conflicts between students and school activities.

Rules of Fitness Center

Rules for use of the fitness center must be followed by all members and the rules and guidelines for use will be posted. These rules may be changed from time to time by the Board of Education or school administration.

Access Cards

A computerized card entry system will be in use. Each member will be issued an access fob. In the event the fob is lost, a replacement fob will be issued at a cost of **\$50**.

Date of First Reading: April 14, 2025

Date of Adoption:

District OR-1 Community Fitness Center Rules and Regulations

1. Use of the Fitness Center:

- a. Community use is restricted to members of the fitness center. Members must sign a release as a condition of use. Family membership allows use by any member of the member's household related by blood or marriage. Any child using the fitness center on a family membership must be accompanied and supervised at all times by a responsible adult family member.
- b. Use of the fitness center does not authorize an individual to be in other parts of the school building. Persons who access the fitness center or the building without authority will be considered trespassers.

2. Protect Access Cards:

- a. Members are not permitted to: (a) share their access card with others or (b) let others in the fitness center without using their own access card.
- b. Do not lose your access card or place it where others may take it.
- c. *Please note: There is a \$50 replacement fee for access cards.*

3. Injury Prevention:

- a. Use is at your own risk. If you have health concerns, see your doctor before starting an exercise program. Use common sense and respect the equipment, property, and others.
- b. Use only equipment that you know how to use. Ask for instruction from fitness center supervisors. Follow equipment instructions and instructions of supervisors.
- c. Warm up and properly stretch before using the fitness center.
- d. When using free weights (squats, cleans, deadlifts, or power pushes) use a weight belt and use a spotter.

4. Appropriate Attire.

- a. Wear clothing appropriate for a school environment. This means no tight fitting or revealing clothing or clothing with messages which students are not permitted to wear during the school day.
- b. Shoes must be safe for workouts and not be of a type that may cause marks or dents on the floor (**no cleats**).
- c. Do not wear items that may interfere with safe use, such as loose necklaces, dangling earrings, or head coverings other than sweatbands.

5.**Respect the Facility and Other Users:**

- a. Unload weights from the machine or bar after each use.
- b. Return all weights to their designated locations.
- c. Do not allow weights to drop or slam together.
- d. Please towel perspiration from benches and grips after use.
- e. Stay out of staff desks, school files, and the belongings of others.
- f. No horseplay or offensive language.
- g. Keep music to a volume low enough for conversation.
- h. No food or gum. Water should be used as needed for appropriate hydration in an appropriate (closed) container. No other liquids are permitted.
- i. Possession or the use of tobacco, alcohol, drugs, and weapons are strictly prohibited.

6. Reports:

- a. Report to the supervisor or school administration: any unsafe condition, any injury to yourself or others, and any rule violations by other members by the following business day.

7. Emergencies.

- a. In case of emergency DIAL 911 and immediately inform the supervisor or school administration.

District OR-1 Community Fitness Center Use and Release Agreement
Updated: April 14.2025

- I have read the policy or administrative regulations and the rules and regulations for the District OR-1 Community Fitness Center. I fully understand them and I agree to comply with them, including such modifications as may be made from time to time.
- I agree to modify my workout to conform to the wishes of District OR-1 if asked to do so. I understand that the use of the fitness center is a privilege and not a right and that my membership may be revoked or restricted.
- I agree to leave the fitness center if asked to do so by a member of the District OR-1 staff or any supervisor and understand if I am present without permission that I will be considered a trespasser.
- I also agree to promptly report to the District OR-1 administration: (1) any failure by any other person to follow the rules of the facility or (2) any unsafe condition.
- I am aware that surveillance cameras will be in use.
- I am aware of the risks involved in the use of the facility and its equipment and that the use of the fitness center and its equipment could result in injury or harm to myself.
- I acknowledge and assume any such risk to my person or property connected in any way with the fitness center and its equipment.
- I hereby agree to hold District OR-1 Public Schools, the Board of Education, employees and agents of District OR-1 Public Schools, and any volunteer trainers or supervisors, harmless from all personal injury to myself or damage to my property in any way related to my use of the fitness center or its equipment.
- I voluntarily signed this Use and Release Agreement and fully understand the contents of the document.

Printed Name: _____

Date: _____

Signature: _____

District OR-1 Staff Approval: _____

Date of Approval: _____

District OR-1: Palmyra Junior / Senior High School
FITNESS CENTER MEMBERSHIP CONTRACT

Primary Member Name: _____ DOB: _____

Mailing Address: _____

Phone Number: _____ Email Address: _____

Family members (spouse and children, including those in college) that may access the Panther Fitness Center(s) with this membership:

- | | | |
|----|-------|------------|
| 1. | _____ | DOB: _____ |
| 2. | _____ | DOB: _____ |
| 3. | _____ | DOB: _____ |
| 4. | _____ | DOB: _____ |
| 5. | _____ | DOB: _____ |

District OR-1 is pleased to offer Fitness Center membership access to residents living within the boundaries of the school district, as well as to all families who have children enrolled in the school. Please carefully review the following rules and guidelines established and required for Fitness Center membership access.

Fitness Center Rules and Guidelines

- **Membership:** \$75 annual fee for individual memberships or \$150 annual fee for families. Please note that this membership fee (*subject to change*). Membership provides access to the Panther Fitness Center. Only those with paid active memberships are permitted access and use of the Fitness Center.
- **Keycard Access:** Access to the Fitness Center(s) is granted using a specifically programmed, electronic keycard. Only approved family members are permitted to use a member's keycard. Misuse of access privileges may result in membership suspension or cancellation. A \$50 fee will be assessed for replacement of lost or damaged keycards.
- **Age Restrictions:** Children under age 12 (7th Grade) may not use fitness center equipment. All minors under age 12 (7th Grade), with membership access, must be accompanied by an adult (age 19 or older) with membership access.
- **Food and Drink:** Food and drink is limited to water and sports beverages (Powerade, etc.) only and handheld healthy snacks like protein bars, etc. Please clean up your workout area when finished and immediately clean up any spills.
- **Use and Care of Equipment:** Be courteous when others are waiting to use equipment. Remove and reset weights from bars when finished. Return all equipment to designated locations. Use provided sanitary wipes to sanitize pads and equipment. Please help us maintain a clean and organized facility. Promptly report any problems with facilities or equipment to the district's Central Office (402-780-5327).

- **Safety Considerations:** Become knowledgeable regarding safety and correct use of equipment before exercising. Check with your doctor before using the Fitness Center(s) if you have questions or have concerns about your physical health that may be complicated by exercise.

FITNESS CENTER ACCESS	Morning Hours	Afternoon/Evening Hours
Monday - Friday	5:00 am - 7:15 am	4:00 pm - 10:00 pm
Weekends, Holidays, Non-School Days	5:00 am - 10:00 pm	
Summer Hours	The current hours will be posted depending on Summer Weights schedule.	
<p><i>Please Note: Hours are subject to change according to district activity schedules. District OR-1 reserves the right to schedule activities and/or close the facility as needed to accommodate district events. School activities take precedence over individual community member access.</i></p>		

Please review the following statements. Your signature indicates understanding and acceptance of these and all Fitness Center rules and guidelines.

- I understand that the Fitness Center is unsupervised.
- I understand that there are health risks associated with exercise. I voluntarily assume all risks of injury while using any of the equipment or facilities.
- I voluntarily waive any (and all) claims of injury against District OR-1 and its employees.
- I understand that all minors under age 12, with family membership access, must be accompanied by an adult member (age 19 or older) while using the Fitness Center(s) for any activity.
- I assume all risks of those under my access and supervision that use the Fitness Center.
- I understand that any damage to premises or equipment will be paid for by the primary member (me).
- I agree to assist in monitoring and enforcing the membership rules and guidelines to ensure a safe and well-maintained Fitness Center.
- I understand that failure to follow these rules and guidelines may result in the loss or suspension of membership privileges.

Member's Signature **Date**

Keycard # _____ **Issued by:** _____ **Expiration:** _____

Membership Type: Individual Membership Family Membership
 \$75.00 (Annual Fee) \$150.00 Yearly (Annual Fee)

Payment/Amount: Cash \$ _____ Check \$ _____ Card: _____

Bid Tabulation

Project: District OR-1: Locker Room, Restroom and Site Improvements
Project No.: 845-005-25
Bid Date: May 8, 2025
Bid Time: 2:00 PM

Contractors:		BIC Construction	Rogge General Contractors, Inc							
Bid Bond Received:		yes	yes							
Addenda Received:		1, 2	1,2							
Base Bid:		\$1,334,000.00	\$1,434,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Accepted?									
Alternate F-1:	No	\$48,000.00	\$33,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Alternate F-2:	No	\$24,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$1,334,000.00	\$1,434,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

BIC Clarification: Bleacher installation completed within 200 days of contract award

Clark & Enersen recommends award to BIC Construction at the base bid of \$1,334,000. Following review with Superintendent Hart and the facilities committee, reject Alternates F-1 and F-2.

ALTERNATES:

Alternate No. F-1: Locker Room Rubber Flooring
 Base Bid: Tile carpeting CPT-1 in Locker Rooms as shown on Drawings
 Alternate: Rubber Flooring RF-1 in Locker Rooms in lieu of carpeting

Alternate No. F-2: Locker Room Porcelain Floor Tile
 Base Bid: Tile carpeting CPT-1 in Locker Rooms as shown on Drawings
 Alternate: Porcelain Tile PCT-1 in Locker Rooms in lieu of carpeting.

StudentsStudent Discipline

- A. Development of Uniform Discipline System. It shall be the responsibility of the Superintendent to develop and maintain a system of uniform discipline. The discipline which may be imposed includes actions which are determined to be reasonably necessary to aid the student, to further school purposes, or to prevent interference with the educational process, such as (without limitation) counseling and warning students, parent contacts and parent conferences, rearrangement of schedules, requirements that a student remain in school after regular hours to do additional work, restriction of extracurricular activity, or requirements that a student receive counseling upon written consent of the parent or guardian, or in-school suspension. The discipline may also include out-of-school suspension (short-term or long-term) and expulsion.
1. Short-Term Suspension: Students may be excluded by the Principal or the Principal's designee from school or any school function for a period of up to five school days (short-term suspension) on the following grounds:
- a. Conduct that constitutes grounds for expulsion, whether the conduct occurs on or off school grounds; or
 - b. Other violations of rules and standards of behavior adopted by the Board of Education or the administrative or teaching staff of the school, which occur on or off school grounds, if such conduct interferes with school purposes or there is a nexus between such conduct and school.

The following process will apply to short-term suspensions:

- a. The Principal or the Principal's designee will make a reasonable investigation of the facts and circumstances. A short-term suspension will be made upon a determination that the suspension is necessary to help any student, to further school purposes, or to prevent an interference with school purposes.
- b. Prior to commencement of the short-term suspension, the student will be given oral or written notice of the charges against the student. The student will be advised of what the student is accused of having done, an explanation of the evidence the authorities have, and be afforded an opportunity to explain the student's version of the facts.
- c. Within 24 hours or such additional time as is reasonably necessary *not to exceed 24 an additional 48 hours* following the suspension, the Principal or administrator will send a written statement to the student and the student's parent or guardian describing the student's conduct, misconduct or violation of the rule or standard and the reasons for the action taken.
- d. An opportunity will be given to the student, and the student's parent or guardian, to have a conference with the Principal or administrator ordering

the short-term suspension before or at the time the student returns to school. The Principal or administrator shall determine who in addition to the parent or guardian is to attend the conference. *The principal shall document their attempt to make a reasonable effort to hold a conference with the parent or guardian.*

- e. A student who is on a short-term suspension shall not be permitted to be on school grounds without the express permission of the Principal.
2. Long-Term Suspension: A long-term suspension means an exclusion from school and any school functions for a period of more than five school days but less than twenty school days. A student who is on a long-term suspension shall not be permitted to be on school grounds without the express permission of the Principal. A notice will be given to the student and the parents/guardian when the Principal recommends a long-term suspension. The notice will include a description of the procedures for long-term suspension; the procedures will be those set forth in the Student Discipline Act.
 3. Expulsion:
 - a. Meaning of Expulsion. Expulsion means exclusion from attendance in all schools, grounds and activities of or within the system for a period not to exceed the remainder of the semester in which it took effect unless the misconduct occurred (a) within ten school days prior to the end of the first semester, in which case the expulsion shall remain in effect through the second semester, or (b) within ten school days prior to the end of the second semester, in which case the expulsion shall remain in effect for summer school and the first semester of the following school year, or (c) unless the expulsion is for conduct specified in these rules or in law as permitting or requiring a longer removal, in which case the expulsion shall remain in effect for the period specified therein. Such action may be modified or terminated by the school district at any time during the expulsion period. A student who has been expelled shall not be permitted to be on school grounds without the express permission of the Principal. A notice will be given to the student and the parents/guardian when the Principal recommends an expulsion. The notice will include a description of the procedures for expulsion; the procedures will be those set forth in the Student Discipline Act.
 - b. Suspensions Pending Hearing. When a notice of intent to discipline a student by long-term suspension, expulsion, or mandatory reassignment is filed with the superintendent, the student may be suspended by the principal until the date the long-term suspension, expulsion, or mandatory reassignment takes effect if the principal determines that the student must be suspended immediately to prevent or substantially reduce the risk of (a) interference with an educational function or school purpose or (b) a personal injury to the student himself or herself, other students, school employees, or school volunteers. *If the student is suspended pending the*

outcome of the hearing, the student may complete classwork and homework, including, but not limited to, examinations, missed during the period of suspension. During this period, the student will not be required to attend the alternative programs for expelled students in order to complete classwork or homework.

- c. Summer Review. Any expulsion that will remain in effect during the first semester of the following school year will be automatically scheduled for review before the beginning of the school year in accordance with law.
- d. Alternative Education: Students who are expelled may be offered an alternative education program that will enable the student to continue academic work for credit toward graduation. *A student will not be required to attend the alternative education program in order to complete classwork and homework.* In the event an alternative education program is not provided, a conference will be held with the parent, student, the Principal or another school representative assigned by the Principal, and a representative of a community organization that assists young people or that is involved with juvenile justice to develop a plan for the student in accordance with law.
- e. Suspension of Enforcement of an Expulsion: Enforcement of an expulsion action may be suspended (i.e., “stayed”) for a period of not more than one full semester in addition to the balance of the semester in which the expulsion takes effect. As a condition of such suspended action, the student and parents will be required to sign a discipline agreement.
- f. Students Subject to Juvenile or Court Probation. Prior to the readmission to school of any student who is less than nineteen years of age and who is subject to the supervision of a juvenile probation officer or an adult probation officer pursuant to the order of the District Court, County Court, or Juvenile Court, who chooses to meet conditions of probation by attending school, and who has previously been expelled from school, the Principal or the Principal’s designee shall meet with the student’s probation officer and assist in developing conditions of probation that will provide specific guidelines for behavior and consequences for misbehavior at school (including conduct on school grounds and conduct during an educational function or event off school grounds) as well as educational objectives that must be achieved. If the guidelines, consequences, and objectives provided by the Principal or the Principal’s designee are agreed to by the probation officer and the student, and the court permits the student to return to school under the agreed to conditions, the student may be permitted to return to school. The student may with proper consent, upon such return, be evaluated by the school for possible disabilities and may be referred for evaluation for possible placement in a special

education program. The student may be expelled or otherwise disciplined for subsequent conduct as provided in Board policy and state statute.

- g. Returning from Expulsion. At the conclusion of an expulsion, the District will reinstate the student and accept nonduplicative, grade-appropriate credits earned by the student during the term of expulsion from any Nebraska accredited institution or institution accredited by one of the six regional accrediting bodies in the United States.
 - h. **Exception for Pre-Kindergarten through Second Grade Students.** Notwithstanding the foregoing, no pre-kindergarten through second grade student may be suspended from school, unless the student brings a deadly weapon on school grounds, in a school vehicle, or to a school activity. Instead, the Principal or Principal's designee may implement alternative disciplinary measures on a case-by-case basis if a pre-kindergarten through second grade student engages in misconduct that would otherwise result in a short-term suspension. If a pre-kindergarten through second grade student brings a deadly weapon on school grounds, in a school vehicle, or to a school activity, then the student may be suspended or expelled in accordance with this Policy's disciplinary procedures.
4. Emergency Exclusion: A student may be excluded from school in the following circumstances:
- a. If the student has a dangerous communicable disease transmissible through normal school contacts and poses an imminent threat to the health or safety of the school community; or
 - b. If the student's conduct presents a clear threat to the physical safety of himself, herself, or others, or is so extremely disruptive as to make temporary removal necessary to preserve the rights of other students to pursue an education.

Any emergency exclusion shall be based upon a clear factual situation warranting it and shall last no longer than is necessary to avoid the dangers described above.

If the emergency exclusion will be for five school days or less, the procedures for a short-term suspension shall be followed. If the Superintendent or his or her designee determines that an emergency exclusion shall extend beyond five days, a hearing is to be held and a final determination made within ten school days after the initial date of exclusion. Such procedures shall substantially comply with the procedures set forth in this policy for a long-term suspension or expulsion, and be modified only to the extent necessary to accomplish the hearing and determination within this shorter time period.

5. **Other Forms of Student Discipline:** Administrative and teaching personnel may also take actions regarding student behavior, other than removal of students from

school, which are reasonably necessary to aid the student, further school purposes, or prevent interference with the educational process. Such actions may include, but are not limited to, counseling of students, parent conferences, rearrangement of schedules, requirements that a student remain in school after regular hours to do additional work, restriction of extracurricular activity, or requirements that a student receive counseling, psychological evaluation, or psychiatric evaluation upon the written consent of a parent or guardian to such counseling or evaluation. The actions may also include in-school suspensions. When in-school suspensions, after-school assignments, or other disciplinary measures are assigned, the student is responsible for complying with such disciplinary measures. A failure to serve such assigned discipline as directed will serve as grounds for further discipline, up to expulsion from school.

- B. Student Conduct Expectations. Students are not to engage in conduct which causes or which creates a reasonable likelihood that it will cause a substantial disruption in or material interference with any school function, activity or purpose or interfere with the health, safety, well being or rights of other students, staff or visitors.
- C. Grounds for Short-Term Suspension, Long-Term Suspension, Expulsion or Mandatory Reassignment. The following conduct has been determined by the Board of Education to have the potential to seriously affect the health, safety or welfare of students, staff and other persons or to otherwise seriously interfere with the educational process. Such conduct constitutes grounds for long-term suspension, expulsion, or mandatory reassignment, and any other lesser forms of discipline. The conduct is subject to the consequence of long-term suspension, expulsion, or mandatory reassignment where it occurs on school grounds, in a vehicle owned, leased, or contracted by the school and being used for a school purpose or in a vehicle being driven for a school purpose by a school employee or an employee's designee, or at a school-sponsored activity or athletic event.
1. Willfully disobeying any reasonable written or oral request of a school staff member, or the voicing of disrespect to those in authority.
 2. Use of violence, force, coercion, threat, intimidation, harassment, or similar conduct in a manner that constitutes a substantial interference with school purposes or making any communication that a reasonable recipient would interpret as a serious expression of an intent to harm or cause injury to another.
 3. Willfully causing or attempting to cause substantial damage to property, stealing or attempting to steal property of substantial value, repeated damage or theft involving property, or setting or attempting to set a fire of any magnitude.
 4. Causing or attempting to cause personal injury to any person, including any school employee, school volunteer, or student. Personal injury caused by accident, self-defense, or other action undertaken on the reasonable belief that it was necessary to protect some other person shall not constitute a violation of this subdivision.

5. Threatening or intimidating any student for the purpose of or with the intent of obtaining money or anything of value from such student or making a threat, which causes or may be expected to cause a disruption to school operations.
6. Knowingly possessing, handling, or transmitting any object or material that is ordinarily or generally considered a weapon or that has the appearance of a weapon or bringing or possessing any explosive device, including fireworks.
7. Engaging in selling, using, possessing or dispensing of alcohol, tobacco, narcotics, drugs, controlled substance, or an inhalant; being under the influence of any of the above; possession of drug paraphernalia, or the selling, using, possessing, or dispensing of an imitation controlled substance as defined in section 28-401 of the Nebraska statutes, or material represented to be alcohol, narcotics, drugs, a controlled substance or inhalant. Tobacco means any tobacco product (including but not limited to cigarettes, cigars, and chewing tobacco), vapor products (such as e-cigarettes), electronic nicotine delivery systems, alternative nicotine products, tobacco product look-alikes, and products intended to replicate tobacco products either by appearance or effect. Use of a controlled substance in the manner prescribed for the student by the student's physician is not a violation. The term "under the influence" has a less strict meaning than it does under criminal law; for school purposes, the term means any level of impairment and includes even the odor of alcohol or illegal substances on the breath or person of a student; also, it includes being impaired by reason of the abuse of any material used as a stimulant.
8. Public indecency or sexual conduct.
9. Engaging in bullying, which includes any ongoing pattern of physical, verbal, or electronic abuse on school grounds, in a vehicle owned, leased, or contracted by a school being used for a school purpose by a school employee or a school employee's designee, or at school-sponsored activities or school-sponsored athletic events.
10. Sexually assaulting or attempting to sexually assault any person. This conduct may result in an expulsion regardless of the time or location of the offense if a complaint alleging such conduct is filed in a court of competent jurisdiction.
11. Engaging in any activity forbidden by law which constitutes a danger to other students or interferes with school purposes. This conduct may result in an expulsion regardless of the time or location of the offense if the conduct creates or had the potential to create a substantial interference with school purposes, such as the use of the telephone or internet off-school grounds to threaten.
12. A repeated violation of any rules established by the school district or school officials if such violations constitute a substantial interference with school purposes.
13. Truancy or failure to attend assigned classes or assigned activities; or tardiness to school, assigned classes or assigned activities.
14. The use of language, written or oral, or conduct, including gestures, which is profane or abusive to students or staff members. Profane or abusive language or conduct includes, but is not limited to, that which is commonly understood and intended to be derogatory toward a group or individual based upon race, gender, disability, national origin, or religion.

15. Dressing or grooming in a manner which is dangerous to the student's health and safety or a danger to the health and safety of others or repeated violations of the student dress and grooming standards; dressing, grooming, or engaging in speech that is lewd or indecent, vulgar or plainly offensive; dressing, grooming, or engaging in speech that school officials reasonably conclude will materially and substantially disrupt the work and discipline of the school; dressing, grooming, or engaging in speech that a reasonable observer would interpret as advocating illegal drug use.
16. Willfully violating the behavioral expectations for riding school buses or vehicles.
17. A student who engages in the following conduct shall be expelled for the remainder of the school year in which it took effect if the misconduct occurs during the first semester, and if the expulsion for such conduct takes place during the second semester, the expulsion shall remain in effect for the first semester of the following school year, with the condition that such action may be modified or terminated by the school district during the expulsion period on such terms as the administration may establish:
 - a. The knowing and intentional use of force in causing or attempting to cause personal injury to a school employee, school volunteer, or student, except if caused by accident, self-defense, or on the reasonable belief that the force used was necessary to protect some other person and the extent of force used was reasonably believed to be necessary, or
 - b. The knowing and intentional possession, use, or transmission of a dangerous weapon other than a firearm.
18. Knowingly and intentionally possessing, using, or transmitting a firearm on school grounds, in a school-owned or utilized vehicle, or during an educational function or event off school grounds, or at a school-sponsored activity or athletic event. This conduct shall result in an expulsion for one calendar year. "Firearm" means a firearm as defined in 18 U.S.C. 921, as that statute existed on January 1, 1995. That statute includes the following statement: "The term 'firearm' means (a) any weapon (including a starter gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive; (b) the frame or receiver of any such weapon; (c) any firearm muffler or firearm silencer; or (d) any destructive device." The Superintendent may modify such one year expulsion requirement on a case-by-case basis, provided that such modification is in writing.

Bringing a firearm or other dangerous weapon to school for any reason is discouraged; however, a student will not be subject to disciplinary action if the item is brought or possessed under the following conditions:

- a. Prior written permission to bring the firearm or other dangerous weapon to school is obtained from the student's teacher, building administrator and parent.
- b. The purpose of having the firearm or other dangerous weapon in school is for a legitimate educational function.

- c. A plan for its transportation into and from the school, its storage while in the school building and how it will be displayed must be developed with the prior written approval by the teacher and building administrator. Such plan shall require that such item will be in the possession of an adult staff member at all times except for such limited time as is necessary to fulfill the educational function.
- d. The firearm or other dangerous weapon shall be in an inoperable condition while it is on school grounds.

D. Additional Student Conduct Expectations and Grounds for Discipline. The following additional student conduct expectations are established. Failure to comply with such rules is grounds for disciplinary action. When such conduct occurs on school grounds, in a vehicle owned, leased, or contracted by a school being used for a school purpose or in a vehicle being driven for a school purpose by a school employee or by his or her designee, or at a school-sponsored activity or athletic event, the conduct is grounds for long-term suspension, expulsion or mandatory reassignment.

1. Student Appearance: Students are expected to dress in a way that is appropriate for the school setting. Students should not dress in a manner that is dangerous to the health and safety of anyone or interferes with the learning environment or teaching process in our school. Following is a list of examples of attire that will not be considered appropriate, such list is not exclusive and other forms of attire deemed inappropriate by the administration may be deemed inappropriate for the school setting:
 - a. Clothing that shows an inappropriate amount of bare skin or underwear (midriffs, spaghetti straps, sagging pants) or clothing that is too tight, revealing or baggy, or tops and bottoms that do not overlap or any material that is sheer or lightweight enough to be seen through, or otherwise of an appropriate size and fit so as to be revealing or drag on the ground.
 - b. Shorts, skirts, or skorts that do not reach mid-thigh or longer.
 - c. Clothing or jewelry that advertises or promotes beer, alcohol, tobacco, or illegal drugs.
 - d. Clothing or jewelry that could be used as a weapon (chains, spiked apparel) or that would encourage "horse-play" or that would damage property (e.g. cleats).
 - e. Head wear including hats, caps, bandannas, and scarves.
 - f. Clothing or jewelry which exhibits nudity, makes sexual references or carries lewd, indecent, or vulgar double meaning.
 - g. Clothing or jewelry that is gang related.
 - h. Visible body piercing (other than ears).

A student who is a member of an indigenous tribe of the United States or another country may wear tribal regalia in any location where the student is authorized to be on such school grounds or at any school function, as long as the tribal regalia does not interfere with the educational process and does not endanger another person, as determined by the administration.

The final decision regarding attire and grooming will be made by the Principal or Superintendent. In the event a student is uncertain as to whether a particular item or method of grooming is consistent with the school's guidelines, the student should contact the Principal for approval, and may also review such additional posting of prohibited items or grooming which may be available in the Principal's office.

Consideration will be made for students who wear special clothing as required by religious beliefs, disability, or to convey a particularized message protected by law. The final decision regarding attire and grooming will be made by the Principal or Superintendent. In the event a student is uncertain as to whether a particular item or method of grooming is consistent with the school's guidelines, the student should contact the Principal for approval, and may also review such additional posting of prohibited items or grooming which may be available in the Principal's office.

Coaches, sponsors or teachers may have additional requirements for students who are in special lab classes, students who are participants in performing groups or students who are representing the school as part of an extracurricular activity program.

On a first offense of the dress code, the student may call home for proper apparel. If clothes cannot be brought to school, the student will be assigned to in-school suspension for the remainder of the day. Students will not be allowed to leave campus to change clothes. Continual violations of the dress code will result in more stringent disciplinary actions, up to expulsion. Further, in the event the dress code violation is determined to also violate other student conduct rules (e.g., public indecency, insubordination, expression of profanity, and the like), a first offense of the dress code may result in more stringent discipline, up to expulsion.

2. Academic Integrity.

- a. Policy Statement: Students are expected to abide by the standards of academic integrity established by their teachers and school administration. Standards of academic integrity are established in order for students to learn as much as possible from instruction, for students to be given grades which accurately reflect the student's level of learning and progress, to provide a level playing field for all students, and to develop appropriate values.

Cheating and plagiarism violate the standards of academic integrity. Sanctions will be imposed against students who engage in such conduct.

- b. Definitions: The following definitions provide a guide to the standards of academic integrity:
 - (1) "Cheating" means intentionally misrepresenting the source, nature, or other conditions of academic work so as to accrue undeserved credit, or to cooperate with someone else in such

misrepresentation. Such misrepresentations may, but need not necessarily, involve the work of others. Cheating includes, but is not limited to:

- (a) Tests (includes tests, quizzes and other examinations or academic performances):
 - (i) Advance Information: Obtaining, reviewing or sharing copies of tests or information about a test before these are distributed for student use by the instructor. For example, a student engages in cheating if, after having taken a test, the student informs other students in a later section of the questions that appear on the test.
 - (ii) Use of Unauthorized Materials: Using notes, textbooks, pre-programmed formulae in calculators, or other unauthorized material, devices or information while taking a test except as expressly permitted. For example, except for “open book” tests, a student engages in cheating if the student looks at personal notes or the textbook during the test.
 - (iii) Use of Other Student Answers: Copying or looking at another student’s answers or work, or sharing answers or work with another student, when taking a test, except as expressly permitted. For example, a student engages in cheating if the student looks at another student’s paper during a test. A student also engages in cheating if the student tells another student answers during a test or while exiting the testing room, or knowingly allows another student to look at the student’s answers on the test paper.
 - (iv) Use of Other Student to Take Test. Having another person take one's place for a test, or taking a test for another student, without the specific knowledge and permission of the instructor.
 - (v) Misrepresenting Need to Delay Test. Presenting false or incomplete information in order to postpone or avoid the taking of a test. For example, a student engages in cheating if the student misses class on the day of a test, claiming to be sick, when the student’s real reason for missing class was because the student was not prepared for the test.
- (b) Papers (includes papers, essays, lab projects, and other similar academic work):
 - i) Use of Another’s Paper: Copying another student’s paper, using a paper from an essay writing service,

- or allowing another student to copy a paper, without the specific knowledge and permission of the instructor.
- (ii) Re-use of One's Own Papers: Using a substantial portion of a piece of work previously submitted for another course or program to meet the requirements of the present course or program without notifying the instructor to whom the work is presented.
 - (iii) Assistance from Others: Having another person assist with the paper to such an extent that the work does not truly reflect the student's work. For example, a student engages in cheating if the student has a draft essay reviewed by the student's parent or sibling, and the essay is substantially re-written by the student's parent or sibling. Assistance from home is encouraged, but the work must remain the student's.
 - (iv) Failure to Contribute to Group Projects. Accepting credit for a group project in which the student failed to contribute a fair share of the work.
 - (v) Misrepresenting Need to Delay Paper. Presenting false or incomplete information in order to postpone or avoid turning in a paper when due. For example, a student engages in cheating if the student misses class on the day a paper is due, claiming to be sick, when the student's real reason for missing class was because the student had not finished the paper.
- (c) Alteration of Assigned Grades. Any unauthorized alteration of assigned grades by a student in the teacher's grade book or the school records is a serious form of cheating.
- (2) "Plagiarism" means to take and present as one's own a material portion of the ideas or words of another or to present as one's own an idea or work derived from an existing source without full and proper credit to the source of the ideas, words, or works. Plagiarism includes, but is not limited to:
- (a) Failure to Credit Sources: Copying work (words, sentences, and paragraphs or illustrations or models) directly from the work of another without proper credit. Academic work frequently involves use of outside sources. To avoid plagiarism, the student must either place the work in quotations or give a citation to the outside source.
 - (b) Falsely Presenting Work as One's Own: Presenting work prepared by another in final or draft form as one's own

without citing the source, such as the use of purchased research papers or use of another student's paper.

- (3) "Contributing" to academic integrity violations means to participate in or assist another in cheating or plagiarism. It includes but is not limited to allowing another student to look at your test answers, to copy your papers or lab projects, and to fail to report a known act of cheating or plagiarism to the instructor or administration.

c. Sanctions: The following sanctions will occur when a student engages in cheating, plagiarism, or contributing to an academic integrity offense:

- (1) Academic Sanction. The instructor will refuse to accept the student's work in which the academic integrity offense took place, assign a grade of "F" or zero for the work, and require the student to complete a test or project in place of the work within such time and under such conditions as the instructor may determine appropriate. In the event the student completes the replacement test or project at a level meeting minimum performance standards, the instructor will assign a grade which the instructor determines to be appropriate for the work.
- (2) Report to Parents and Administration. The instructor will notify the Principal of the offense and the instructor or Principal will notify the student's parents or guardian.
- (3) Student Discipline Sanctions. Academic integrity offenses are a violation of school rules. The Principal may recommend sanctions in addition to those assigned by the instructor, up to and including suspension or expulsion. Such additional sanctions will be given strong consideration where a student has engaged in serious or repeated academic integrity offense or other rule violations, and where the academic sanction is otherwise not a sufficient remedy, such as for offenses involving altering assigned grades or contributing to academic integrity violations.

3. Electronic Devices

Philosophy and Purpose. The District strongly discourages students from bringing and/or using electronic devices at school. The use of electronic devices can be disruptive to the educational process and are items that are frequently lost or stolen. In order to maintain a secure and orderly learning environment, and to promote respect and courtesy regarding the use of electronic devices, the District hereby establishes the following rules and regulations governing student use of electronic devices, and procedures to address student misuse of electronic devices.

a. Definitions.

- (1) “Electronic devices” include, but are not limited to, cell phones, music devices, portable game consoles, cameras, digital scanners, lap top computers, and other electronic or battery powered instruments which transmit voice, text, or data from one person to another.
 - (2) “Sexting” means generating, sending or receiving, encouraging others to send or receive, or showing others, through an electronic device, a text message, photograph, video or other medium that:
 - (i) Displays sexual content, including erotic nudity, any display of genitalia, unclothed female breasts, or unclothed buttocks, or any sexually explicit conduct as defined at Neb. Rev. Stat. § 28-1463.02; or
 - (ii) Sexually exploits a person, whether or not such person has given consent to creation or distribution of the message, photograph or video by permitting, allowing, encouraging, disseminating, distributing, or forcing such student or other person to engage in sexually explicit, obscene or pornographic photography, films, or depictions; or,
 - (iii) Displays a sexually explicit message for sexual gratification, flirtation or provocation, or to request or arrange a sexual encounter.
- b. Possession and Use of Electronic Devices.
- (1) Students are not permitted to possess or use any electronic devices during class time or during passing time except as otherwise provided by this policy. Cell phone usage is strictly prohibited during any class period; including voice usage, digital imaging, or text messaging.
 - (2) Students may be permitted to possess and use electronic devices before school hours, at lunch time, and after school hours, provided that the student not commit any abusive use of the device. Administrators have the discretion to prohibit student possession or use of electronic devices on school grounds during these times in the event the administration determines such further restrictions are appropriate; an announcement will be given in the event of such a change in permitted use.
 - (3) Electronic devices may be used during class time when specifically approved by the teacher or a school administrator in conjunction with appropriate and authorized class or school activities or events (i.e., student use of a camera during a photography class; student use of a lap top computer for a class presentation).
 - (4) Students may use electronic devices during class time when authorized pursuant to an Individual Education Plan (IEP), a Section 504 Accommodation Plan, or a Health Care Plan, or pursuant to a plan developed with the student’s parent when the student has a compelling need to have the device (e.g., a student

whose parent is in the hospital could be allowed limited use of the cell phone for family contacts, so the family can give the student updates on the parent's condition).

c. Violations

- (1) Prohibited Use of Electronic Devices: Students shall not use electronic devices for: (a) activities which disrupt the educational environment; (b) illegal activities in violation of state or federal laws or regulations; (c) unethical activities, such as cheating on assignments or tests; (d) immoral or pornographic activities; (e) activities in violation of Board or school policies and procedures relating to student conduct and harassment; (f) recording others (photographs, videotaping, sound recording, etc.) or otherwise transmitting images and/or sounds of another person or persons without direct administrative approval and consent of the person(s) being recorded, other than recording of persons participating in school activities that are open to the public; (g) "sexting;" or (h) activities which invade the privacy of others. Such student misuses will be dealt with as serious school violations, and immediate and appropriate disciplinary action will be imposed, including, but not limited to, suspension and expulsion from school.
- (2) Disposition of Confiscated Electronic Devices: Electronic devices possessed or used in violation of this policy may be confiscated by school personnel and returned to the parent/guardian at an appropriate time. If an electronic device is confiscated, the electronic device shall be taken to the school's main office to be identified, placed in a secure area, and returned to the parent/guardian in a consistent and orderly way.
- (3) Penalties for Prohibited Use of Electronic Devices: Students who receive a "sexting" message are to report the matter to a school administrator and then delete such message from their electronic device. Students shall not participate in sexting or have any "sexting" message on their electronic devices regardless of when the message was received while on school grounds or at a school activity. Students who violate the prohibitions of this policy shall be subject to the imposition of appropriate disciplinary action, up to and including expulsion, provided that at a minimum the following penalties shall be imposed:
 - (i) Students found in possession of a "sexting" message shall be subject to a one (1) day suspension from school.
 - (ii) Students who send or encourage another to send a "sexting" message shall be subject to a five (5) day suspension from school.

- (4) Reporting to Law Enforcement: Violations of this policy regarding the prohibited use of electronic devices that may constitute a violation of federal or state laws and regulations, including, but not limited to, the Nebraska Child Protection Act or the Nebraska Child Pornography Prevention Act shall be reported to appropriate legal authorities and law enforcement.
- d. Responsibility for Electronic Devices. Students or their parents/guardians are expected to claim a confiscated electronic device within ten (10) days of the date it was brought to the main school office. The school shall not be responsible, financially or otherwise, for any unclaimed electronic devices. By bringing such devices to school, students and parents authorize the school to dispose of unclaimed devices at the end of each semester. The District is not responsible for the security and safekeeping of students' electronic devices and is not financially responsible for any damage, destruction, or loss of electronic devices.
- E. Inappropriate Public Displays of Affection (IPDA): Students are not to engage in inappropriate public displays of affection on school property or at school activities. Such conduct includes kissing, touching, fondling or other displays of affection that would be reasonably considered to be embarrassing or a distraction to others. Students will face the following consequences for IPDA:
1. **1st Offense**: Student will be confronted and directed to cease.
 2. **2nd Offense**: Student will be confronted, directed to cease, and parents will be notified.
 3. **3rd Offense**: Student will be suspended from school for a minimum of 1 day, and parents and student will need to meet with Administrator(s) and/or counselor.
- If this type of behavior continues, or if the IPDA is lewd or constitutes sexual conduct, the student could face long-term suspension or expulsion.
- F. Specific Rule Items: The following conduct may result in disciplinary action which, in the repeated violations, may result in discipline up to expulsion:
1. Students are not given locker passes, restroom passes or telephone passes to leave a classroom or study hall unless special circumstances arise.
 2. Students in the hallway during class time must have a pass with them.
 3. Gum, candy, seeds, etc. are not allowed in the school building or classrooms. The pop machine is closed until after school and pop is to be drunk outside.
 4. Students are expected to bring all books and necessary materials to class. This includes study halls.
 5. Assignments for all classes are due as assigned by the teacher.
 6. Students are not to operate the mini-blinds or the windows.
 7. Classes are ended by the teacher. Students are not to begin to pack up or leave the class until the dismissal bell has rung or the teacher has dismissed the class.
 8. Students are to be in their seats and ready for class on the tardy bell.

9. Special classes such as Industrial Technology, Art, P.E., and computer courses will have other safety or clean-up rules that will be explained to students by that teacher which must be followed.
10. Students are not to bring “nuisance items” to school. A nuisance item is something that is not required for educational purposes and which would cause a distraction to the student or others.
11. Students are to stand back from the entry steps and doors in the mornings before school and at noon before the bell so that others may pass in and out of the entry doors.
12. Snow handling is prohibited.

G. Law Violations

1. Any act of a student which is a basis for expulsion and which the principal or designee knows or suspects is a violation of the Nebraska Criminal Code will be reported to law enforcement as soon as possible. Conduct to be reported for law enforcement referral includes conduct that may constitute a felony, conduct which may constitute a threat to the safety or well-being of students or others in school programs and activities, and conduct that the legal system is better equipped to address than school officials. Conduct that does not need to be reported for law enforcement referral includes typical adolescent behavior that can be addressed by school administrators without the involvement of law enforcement. In making the decision of whether to report, consideration should be given to the student’s maturity, mental capacity, and behavioral disorders, where applicable. When appropriate, it shall be the responsibility of the referring administrator to contact the student’s parent of the fact that the referral to legal authorities has been or will be made.

The foregoing reporting standards shall be reviewed annually by the school board on or before August 1 of each year, be annually reviewed in collaboration with the County Attorney each year, be distributed to each student and his or her parent or guardian at the beginning of each school year, or at the time of enrollment if during the school year, and shall be posted in conspicuous places in each school during the school year.

2. When a principal or other school official releases a minor student to a peace officer (e.g., police officer, sheriff, and all other persons with similar authority to make arrests) for the purpose of removing the minor from the school premises, the principal or other school official shall take immediate steps to notify the parent, guardian, or responsible relative of the minor regarding the release of the minor to the officer and regarding the place to which the minor is reportedly being taken, except when a minor has been taken into custody as a victim of suspected child abuse, in which case the principal or other school official shall provide the peace officer with the address and telephone number of the minor's parents or guardian.

Legal Reference: Neb. Rev. Stat. sections 79-254 to 79-296

Date of Adoption: March 13, 2017

Date of Revision: July 11, 2024

Bylaws of the Board - Meetings

Regular Meetings

The Board shall meet in regular session on the second Monday of each calendar month, unless otherwise designated by the president with the approval of the Board. Such meetings shall begin at ~~7:00 p.m.~~ suggested replacement (6:00 p.m.)

All meetings shall be held in the boardroom at the District OR-1 Public Schools' District office unless otherwise designated by the president with the approval of the Board.

In each odd-numbered year, the January meeting will be held on or after the first Thursday after the first Tuesday.

Legal Reference: Neb. Rev. Stat. § 79-554
 Neb. Rev. Stat. § 79-555
 Neb. Rev. Stat. § 84-1401

Date of Adoption: January 17, 2017
Date of Review: February.8.2021
Date of Revision: June 9, 2025

Option # 1: At lunch for HS students**Draft for Discussion: June 12, 2025****Instruction****Electronic Communication Devices and Cell Phones: District OR-1**

For the purpose of this policy, electronic communication devices includes any non-school issued or non-approved electronic device capable of communication with another entity, including, but not limited to cell phones, smart watches/glasses, tablets, earbuds/headphones, and gaming devices.

Per state law: **LB 140** (2025), all students are prohibited from accessing or using an electronic communication device while on school property or attending a school instructional function, **unless**:

1. *When required by a student's Individualized Education Program or 504 Plan;*
2. *When authorized by the District for educational purposes during instructional time;*
3. *In the case of an emergency or perceived threat of danger;*
4. *When necessary to monitor or manage a student's health care; or*
5. *When determined appropriate by the Superintendent or Superintendent's designee.*

Exceptions and Practices Approved by the Board of Education Include:**Bennet Elementary (Grades: Pre-K-5):**

- **Exceptions:**
 - Usage is allowed at the end of the day once students have exited the building and occasional noninstructional times when specifically approved by the building principal.
- **Bennet Elementary Practices:**
 - Devices are left at home or kept in student book bags and turned off throughout the entire school day.

Palmyra Middle School: (Grades 6-8):

- **Exceptions:**
 - Usage is allowed in the building **before 8:10 a.m., after 3:41 p.m.**, at all afterschool activities, and occasional noninstructional times when specifically approved by the building principal or approved designee.
- **Palmyra Middle School Practices:**
 - Devices are kept and secured in lockers or student book bags and turned off throughout the entire school day.

Palmyra High School: (Grades 9-12):

- **Exceptions:**
 - Usage is allowed in the building **before 8:10 a.m., during the student's assigned lunch period, after 3:41 p.m.**, at all afterschool activities, and occasional noninstructional times when specifically approved by the building principal or approved designee..
- **Palmyra High School Practices:**
 - All devices must be silenced, out of sight, and securely stored in a student locker or student book bag. Smartwatches may be worn but cannot be used for communication purposes.

Any student who violates this Policy may be subject to discipline under the District's Student Discipline Policy.

Legal Reference: **LB 140** (2025)

Date of First Reading: June 12, 2025

Date of Adoption: July 14, 2025

Option # 2: Elimination of student usage during school hours*Draft for Discussion: June 12, 2025***Instruction****Electronic Communication Devices and Cell Phones: District OR-1**

For the purpose of this policy, electronic communication devices includes any non-school issued or non-approved electronic device capable of communication with another entity, including, but not limited to cell phones, smart watches/glasses, tablets, earbuds/headphones, and gaming devices.

Per state law: **LB 140** (2025), all students are prohibited from accessing or using an electronic communication device while on school property or attending a school instructional function, **unless**:

1. *When required by a student's Individualized Education Program or 504 Plan;*
2. *When authorized by the District for educational purposes during instructional time;*
3. *In the case of an emergency or perceived threat of danger;*
4. *When necessary to monitor or manage a student's health care; or*
5. *When determined appropriate by the Superintendent or Superintendent's designee.*

Exceptions and Practices Approved by the Board of Education Include:**Bennet Elementary (Grades: Pre-K-5):**

- **Exceptions:**
 - Usage is allowed at the end of the school day (or the afterschool rec program has been dismissed if a student is enrolled in that program).
- **Bennet Elementary Practices:**
 - Devices are left at home or kept in student book bags and turned off throughout the entire school day and during before and afterschool rec programs.

Palmyra Middle School: (Grades 6-8):

- **Exceptions:**
 - Usage is allowed in the building **before 8:10 a.m., after 3:41 p.m.**, and at all afterschool activities.
- **Palmyra Middle School Practices:**
 - Devices are kept at home or securely stored in lockers or student book bags, and turned off throughout the entire school day.

Palmyra High School: (Grades 9-12):

- **Exceptions:**
 - Usage is allowed in the building **before 8:10 a.m., after 3:41 p.m.**, and at all afterschool activities.
- **Palmyra High School Practices:**
 - Devices are kept at home or securely stored in lockers or student book bags, and turned off throughout the entire school day.

Any student who violates this Policy may be subject to discipline under the District's Student Discipline Policy.

Legal Reference: **LB 140** (2025)

Date of First Reading: June 12, 2025

Date of Adoption: July 14, 2025

Option # 3: Lunch Usage for All Middle School and HS School Students**Draft for Discussion: June 12, 2025****Instruction****Electronic Communication Devices and Cell Phones: District OR-1**

For the purpose of this policy, electronic communication devices includes any non-school issued or non-approved electronic device capable of communication with another entity, including, but not limited to cell phones, smart watches/glasses, tablets, earbuds/headphones, and gaming devices.

Per state law: **LB 140** (2025), all students are prohibited from accessing or using an electronic communication device while on school property or attending a school instructional function, **unless**:

1. *When required by a student's Individualized Education Program or 504 Plan;*
2. *When authorized by the District for educational purposes during instructional time;*
3. *In the case of an emergency or perceived threat of danger;*
4. *When necessary to monitor or manage a student's health care; or*
5. *When determined appropriate by the Superintendent or Superintendent's designee.*

Exceptions and Practices Approved by the Board of Education Include:**Bennet Elementary (Grades: Pre-K-5):**

- **Exceptions:**
 - Usage is allowed at the end of the school day (or the afterschool rec program has been dismissed if a student is enrolled in that program).
- **Bennet Elementary Practices:**
 - Devices are left at home or kept in student book bags and turned off throughout the entire school day and during before and afterschool rec programs.

Palmyra Middle School: (Grades 6-8):

- **Exceptions:**
 - Usage is allowed in the building **before 8:10 a.m., during the student's assigned lunch period, after 3:41 p.m.**, at all afterschool activities, and occasional noninstructional times when specifically approved by the building principal or approved designee.
- **Palmyra Middle School Practices:**
 - All devices must be silenced, out of sight, and securely stored in a student locker or student book bag. Smartwatches may be worn but cannot be used for communication purposes.

Palmyra High School: (Grades 9-12):

- **Exceptions:**
 - Usage is allowed in the building **before 8:10 a.m., during the student's assigned lunch period, after 3:41 p.m.**, at all afterschool activities, and occasional noninstructional times when specifically approved by the building principal or approved designee.
- **Palmyra High School Practices:**
 - All devices must be silenced, out of sight, and securely stored in a student locker or student book bag. Smartwatches may be worn but cannot be used for communication purposes.

Any student who violates this Policy may be subject to discipline under the District's Student Discipline Policy.

Legal Reference: LB 140 (2025)

Date of First Reading: June 12, 2025

Date of Adoption: July 14, 2025

Bylaws of the Board - Meetings

Regular Meetings

The Board shall meet in regular session on the second Monday of each calendar month, unless otherwise designated by the president with the approval of the Board. Such meetings shall begin at ~~7:00 p.m.~~ suggested replacement (6:00 p.m.)

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Legal Reference: Neb. Rev. Stat. § 79-554
 Neb. Rev. Stat. § 79-555
 Neb. Rev. Stat. § 84-1401

Date of Adoption: January 17, 2017
Date of Review: February.8.2021
Date of Revision: June 9, 2025

NASB BOARD NOTES

A MONTHLY PUBLICATION FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS



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260 Member Districts/ESUs

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Snapshots



IN THIS EDITION OF BOARD NOTES

THIS MONTH IN ...

TRAINING, NETWORKING, ENGAGEMENT & EVENTS
NPLF AWARDS SCHOLARSHIPS TO FUTURE EDUCATORS
SWING INTO THE SCHOOL LAW SEMINAR

AT THE BOARD TABLE - COMPLETE A QUICK CHECK OF YOUR BOARD'S GOVERNANCE EFFECTIVENESS...

** DOWN TO THE WIRE ... NASB LEGISLATIVE UPDATE & CALL TO ACTION!!! **

ELECTION INFORMATION FOR THE NASB BOARD
TEACHER SHORTAGE PLAYBOOK FOR YOUR BOARD
YOUR NASB BOARD OF DIRECTORS & STAFF
YOUR 2025 NASB AFFILIATES
... AND MUCH MORE!

CALL TO ACTION

THIS MONTH IN ...

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<https://members.nasbonline.org/>

THIS MONTH IN ...

A quick snapshot of the various programs, services, support and events NASB has planned for its members in the coming month!

ADVOCACY & GOVERNMENT RELATIONS ... As we inch closer to Day 90, here are the bills in play for the remainder of the session, all in various stages of debate, some good, some bad, but we're engaging until the very end! LBs 89, 306, 440, 550, 645, 653, and 677. See page 7 for specifics on the LB 306 tree. As always, keep tabs on both the NASB GR page and Bills page. Call Colby & Matt any time!

ALICAP & INSURANCE ... ALICAP's Board of Trustees are scheduled to meet on Friday, May 23rd in Lincoln. Each year ALICAP's May Meeting primary focus is to discuss the possibility of declaring a dividend. Also, many thanks to all 218 members which have completed their Renewal Questionnaire for the upcoming 25-26 year. Summer is truly upon us! Stay safe!

AWARDS OF ACHIEVEMENT ... Contact NASB with questions about your points history or the Awards program. The points year runs from August 1 to July 31.

BOARD LEADERSHIP ... Check out "At the Board Table" on page 6 to learn about all things Board Leadership.

DATA ANALYTICS ... We can create a district data summary analysis for your district to provide a quick, clear means of showing how your own district compares to both nearby districts and similar-sized districts at a glance. As your district gets deep into the budget process for next year, these summaries are useful for answering questions of how your district's valuation, levy, cost per pupil, poverty indicators, and student test scores compare to others. Contact Jim Luebbe if you are interested in creating one of these summaries for your own school.

EDUCATION LEADERSHIP SEARCH SERVICE ... Contact NASB with questions on search protocol or to schedule a proposal for this summer.

ENERGY PURCHASING ... If you are an NJUMP or CJUMP gas purchasing program member and your district has added new buildings with additional gas meters in the past year, take note. Sometimes in the hectic pace of construction, your contractors may add the building meter without understanding it needs to be included in the gas purchasing program to get those benefits. This is a good time to make certain all your meters are included in the NJUMP or CJUMP program.

FOUNDATION ... The NPLF has awarded two, \$1,000 scholarships to high school seniors who are pursuing higher education to become a teacher in a Nebraska public school system. Learn more on page 4.

GALLUP STRENGTHS ... May's featured Gallup theme is **Achiever**. People with Achiever among their top themes are internally driven to get things done. They can set the pace for a team. They take pride in checking tasks off their list. Contact Shari to schedule a Gallup staff or leadership team retreat.

MEMBER ENGAGEMENT ... This month we enjoyed a Legislative Lunch in Wayne. Recent district visits include Logan View, Fort Calhoun, Blair, Bancroft-Rosalie, Bruning-Davenport, and Deshler. Be sure to join us in June for Golf, the networking reception and School Law Seminar in Kearney, and another Legislative Lunch, and then one of our three Leadership Workshops in July.

POLICY ... The Legislature passed LB 140 regarding cellphone usage limitations for students while in school facilities or during instruction hours. The bill does allow for cellphone use when determined appropriate by the board or otherwise allowed by an appropriate school employee, so your board will need to discuss this topic. Our model policy will reflect those options to consider.

TECHNOLOGY ... Welcome New Sparq Meeting Subscribers ... Learning Community of Douglas & Sarpy Counties, and Oakland-Craig Public Schools.

TRAINING, NETWORKING, ENGAGEMENT & EVENTS



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<https://members.nasbonline.org/events>

To register for an NASB event, click on the 'My Membership' link, then navigate to the 'Events' dropdown and select 'Register'. If you do not have an email and password to log in or have forgotten it, please contact NASB at 402-423-4951 for assistance.



To the Class of 2025 ... We know that you're just getting started!



Final Day of the 2025 Legislative Session, Monday, June 9

NASB Member Golf Outing - Wednesday, June 11 - Kearney

Email sendorf@NASBOnline.org for more information

School Law Seminar - June 11-12 - Kearney

NASB Legislative Lunch - Tuesday, June 17 - Logan View

Board Academy Collaboration Lunch & Learn - Wednesday, June 18 - Webinar



Leadership Workshop - Monday, July 28 - Gering
Leadership Workshop - Tuesday, July 29 - Kearney
Leadership Workshop - Wednesday, July 30 - Lincoln

Area Membership Meetings run Tuesday, August 19 through Wednesday, September 24

Valentine - Gering - Kearney - York - Norfolk - North Platte - Omaha - Nebraska City - Fremont



Other Events, October through December 2025 ...

Labor Relations - State Education Conference - New Board Member Workshop

NPLF AWARDS SCHOLARSHIPS TO FUTURE EDUCATORS

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<https://www.nepublicleadership.org/>



The Nebraska Public Leadership Foundation (NPLF) recently awarded two \$1,000 scholarships to two high school seniors who are pursuing higher education to become a teacher in a Nebraska public school system. In thousands of classrooms across Nebraska, teachers lead our students to discover new and important facts and ideas, the stepping stones that shape their future. NPLF supports the students who want to give to the overall mission of success for every student in Nebraska. Applications were due in March, with NPLF receiving close to 100 individual applicants. This year's recipients are Lucy Mohr & Liam White!

**Lucy Mohr - Papillion La Vista High School
University of Nebraska-Lincoln
Secondary Education**

"I aim to further my education by gaining a deep understanding of teaching methods, leadership skills, and strategies to create an engaging learning environment. I want to create a classroom where students feel encouraged, motivated, and excited to learn—just like my great-grandmother did. As she grew older, our bond deepened through our shared love for learning. She would often tell me stories about her time in the classroom, the students she taught, and the joy she felt when she saw them grow. Her passion for education was infectious, and I found myself drawn to the idea of making a difference in the lives of others just as she had. She encouraged my curiosity, always answering my endless questions and pushing me to think critically. Because of her, I realized that education is more than just facts and figures—it's about connection, inspiration, and guiding others to reach their potential. Her influence has shaped my desire to become an educator, and I hope to carry on her legacy by inspiring future generations just as she inspired me." Lucy is pictured with Michelle Zlomke, NPLF board member.

**Liam White - Osceola High School
University of Nebraska-Lincoln
Agricultural Leadership, Education & Communication**

"I intend to pursue endorsements in both secondary-level agricultural and skilled and technical sciences education, because of the experiences I've had through my participation in the FFA and ag classroom. Through those opportunities, I've further realized the complexity and importance of agriculture, and every single aspect of it captivated me. A few years after I become a certified teacher I want to be teaching and advising in an ag ed program here in Nebraska. I hope to create a culture in that program that promotes success through cooperation and determination. My inspiration for becoming an educator comes from my parents and grandparents. My father was an eighth-grade history teacher, and my mother has been in multiple different teaching positions. My grandparents on my father's side were both educators, and my grandmother on my mother's side was also. I've been around education so long that I've seen the difference a good teacher can make, and I want to be part of that difference." Liam is pictured with Ed Swotek, NPLF board member.

**You can learn more about NPLF and donating to this annual scholarship at
www.nepublicleadership.org**

CONGRATS LUCY AND LIAM!

SWING INTO THE SCHOOL LAW SEMINAR

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<https://members.nasbonline.org/events/school-law-seminar>

SCHOOL LAW SEMINAR JUNE 11-12 - KEARNEY



2025

TO REGISTER

\$185 Member Registration
\$110 NCOSA Member Registration
Registration Deadline is June 6
\$25 Cancellation fee
15 Awards of Achievement points
<https://nasb.envisiams.com/>

WEDNESDAY, JUNE 11

12:30 PM - NASB MEMBER GOLF OUTING

Kearney Country Club - \$82 (Includes lunch provided by ALICAP)
Email sendorf@NASBonline.org to register for golf



6:30 to 11:00 PM - Networking Reception & Hospitality Suite

Join us for an evening of networking, a light dinner buffet, and a hospitality suite.

THURSDAY, JUNE 12

9:00 AM - Legislative Update - Derek Aldridge, Perry Law Firm

10:30 AM - Protecting Student Data in a World of Data Pirates - Gray Derrick & Bob Kardell, Baird Holm

11:15 AM - From DOGE to the Fork in the Road: What Happens in D.C. Seldom Stays There
David Kramer, Baird Holm

12:15 PM - Lunch

1:00 PM - Parental Rights in Schools - Coady Pruett & Amanda Dabney, KSB School Law

2:00 PM - Doobie Do's and Doobie Don'ts - Nick Lesiak, Westside

2:45 PM - Immigration and the Teacher Shortage
Megan Neiles Brasch, Omaha Public Schools; Kara Stockdale, Baird Holm

3:30 PM - Title IX Update - Coady Pruett & Amanda Dabney, KSB School Law

UP TO 4.5 CLE CREDITS FOR ATTORNEYS ATTENDING THE SEMINAR

AT THE BOARD TABLE

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YOUR NASB BOARD LEADERSHIP UPDATE

<https://members.nasbonline.org/board-leadership>



2025

For more information about NASB Board Leadership Services, including Board Retreats, Strategic Planning, Community Engagement and Alignment, Online Survey Services/Superintendent Evaluation, Board Self-Assessment, Board Resources, or Board Governance publications, please contact:

Marcia Herring - Katie Corfield - Caden Frank - Stacie Higgins - Ben Anderjaska
Stephanie Summers - Avary Pansing-Brooks - Becky Erdkamp

Upcoming Board Leadership Events

June 18 - Virtual Lunch & Learn
Board Academy Collaboration

June 25 - Virtual Lunch & Learn
President Circle

Leadership Workshops

July 28 - Gering

July 29 - Kearney

July 30 - Lincoln

JUNE BOARD AGENDA ITEMS

Please see the May 15 email from shiggins@NASBonline.org for the draft of the June Board Meeting Agenda. If you have questions or need us to resend the email, please feel free to contact Marcia at 402-450-5152 or Stacie at 402-209-1608.

COMPLETE A QUICK CHECK OF YOUR BOARD'S GOVERNANCE EFFECTIVENESS...

Mission, Vision, and Goals: To what extent do board discussions and decisions reflect a clear commitment to the district's mission, vision, and long-term goals?

Policy Governance: Are we effectively following a purposeful review of the board policy manual to guide district operations?

Stakeholder & Community Engagement: How effectively does the board gather input from stakeholders and communicate the district vision and board decisions?

Accountability & Student Achievement: How consistently do we use data and evidence to monitor student outcomes and hold ourselves accountable for academic success for all students?

Advocacy: Are we actively advocating at the local and state levels for policies and resources that support student success?

District Resources: Are we ensuring that the district's budget and resource allocations are aligned with strategic priorities and used responsibly to support student success?

Board Operations: Are board meetings efficient, focused on governance-level issues, and conducted in a way that fosters respectful dialogue and informed decision-making?

Board-Superintendent Relations: Do all board members maintain a respectful, collaborative working relationship with the superintendent, clearly defining roles and expectations to support effective leadership?

Professional Development: Do we regularly seek opportunities to grow our knowledge and skills as board members to strengthen our governance effectiveness?

These questions aim to prompt your reflection on the board's core governance responsibilities.

If you would like the board to complete a board self-assessment, email kcorfield@NASBonline.org or jspatz@NASBonline.org to enter your district's name into a drawing for a FREE Board Self-Assessment and Board Goal Planning Session!

DOWN TO THE WIRE ... NASB LEGISLATIVE UPDATE

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260 Member Districts/ESUs

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<https://members.nasbonline.org/government-relations>
<https://nasb.envisiams.com/legislative-bills>

We've passed the 80-day mark of the 90-day Session. There are now TWO Education Priority Bills still in play on General File. The small remainder of days decreases the likelihood the bills will have enough time for debate on three rounds this Session. We broke down the LB 653 tree in the April edition of *Board Notes*, so let's unpack the provisions of LB 306 which was voted out earlier this month. There are a number of items contained within LB 306 which include LBs 440, 550, and 682. Debate is tentatively scheduled for LB 306 this Wednesday (5/21). ***It would be a great time to reach out to your Senator if you have not already. If you need assistance in reaching out to/communicating with your Senator, please reach out!***

ASK YOUR SENATOR TO CONSIDER THE FOLLOWING:



- 1) Support the amendment which redirects excess leave funds to be used for substitutes outside of FMLA leave. (LB 440)
- 2) Assure the permissive language "shall" to "may" remains in the bill. (LB 550)
- 3) Remove language allowing for civil action against districts (LB 550)
- 4) Reject language usurping board authority re: Superintendent contracts. (LB 682)
- 5) Reject the inclusion of LB 653 in the bill.

LB 306 (Education) Change provisions relating to the Board of Trustees of the Nebraska State Colleges, the Nebraska Career Scholarship Act, the Coordinating Commission for Postsecondary Education Act, the Door to College Scholarship Act, and budget limitations for community colleges

- Originally brought on behalf of State College systems, it changes admissions requirements for admission by allowing for an alternative admission test

LB 440 (Spivey) Adopt the Education Leave and Support Act

- Has been further amended to limit leave under the act to 3 weeks (from 6)
- Excess funds above 20% to be used for: Substitute reimbursement for educator absence due to professional development (NASB's recommendation); the payment of loan forgiveness for students going into special education ... It is unclear which of these two provisions would take priority.

LB 550 (Lippincott) Require school districts to adopt a policy that excuses students to attend a released time course for religious instruction

- Language amended to make it permissive, not mandatory that boards adopt a policy
- Includes language which needs removed allowing for a civil action against districts.

LB 682 (Education) ...

- With AM 566, LB 682 is basically the former LB 300 regarding Superintendent contract requirements. Requires Superintendents to file income with the Nebraska Accountability and Disclosure Commission; prohibits contract outside of work as a Superintendent with some exceptions (higher ed teaching, coaching, refereeing, judging, or family farming); attempts to remedy an issue with budget lid authority regarding the leave in LB 440 and LB 645.

OF BILLS TRACKED

111

BILLS WE TESTIFIED ON

67

BILLS WE SUPPORT

31

BILLS WE OPPOSE

35

NEUTRAL

1

SBMs WHO SAT IN THE CHAIR ON OUR BEHALF!

12!



I'M JUST A BILL ...

- Introduction
- Committee
- General File
- Select File
- Final Reading
- Governor
- Law



SHARE YOUR STORY - BUILD TRUST - ADVOCATE FOR LOCAL CONTROL

ELECTION INFORMATION FOR THE NASB BOARD

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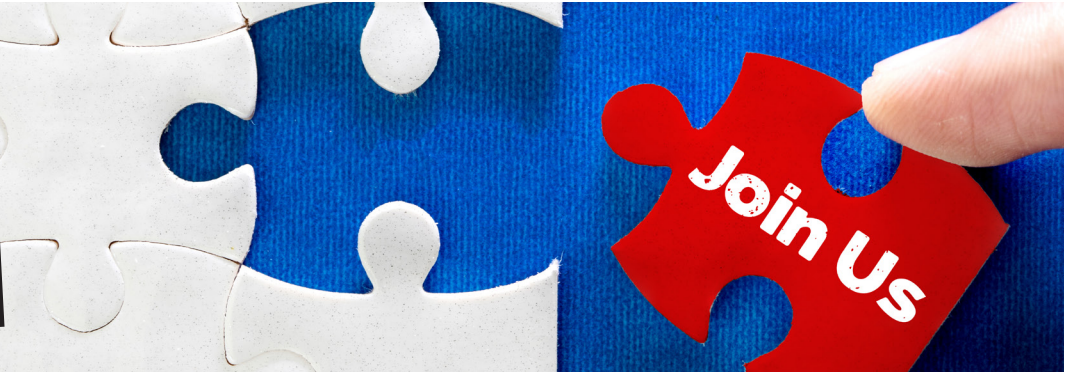
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Board Members,

This year we will have one at-large seat on our Nominating Committee and two at-large seats on our Board of Directors that will need to be filled by the end of our annual Delegate Assembly.

Please consider nominating yourself or someone on your board for these seats!

The duties of these seats were attached as PDFs in an email sent to you on May 8. If you are interested in serving, please complete the form(s) and return them to Sallie Horky at shorky@NASBonline.org no later than June 27.

In August, the current NASB Board will review the nominations for the at-large seat on the Nominating Committee and send their choice to the Delegate Assembly for a final vote. That person will serve a 2-year term from November 2025 to November 2027. In September, the current Nominating Committee will review the nominations for the at-large positions for the Board of Directors, sending those names to the Delegate Assembly for a final vote as well. They will also serve a 2-year term from November 2025 to November 2027. (If your district or ESU currently has a board member on our Board of Directors, you will be unable to nominate a board member per our Bylaws, Article IX – Board of Directors, subsection 1e.). If you have any questions about these positions, or the process in general, please let Sallie know!

NASB CALL FOR LEGISLATIVE PROPOSALS DUE JULY 1

<https://members.nasbonline.org/government-relations/legislative-proposals>

STRENGTHENING GOVERNANCE THROUGH EVALUATION AND REFLECTION

July 28 - Gering July 29 - Kearney July 30 - Lincoln

Leave with the resources and shared understanding needed to strengthen governance, enhance board-superintendent collaboration, and support long-term student success.

Learn more, and register now! See the full agenda at

<https://members.nasbonline.org/events/nasb-leadership-workshop>



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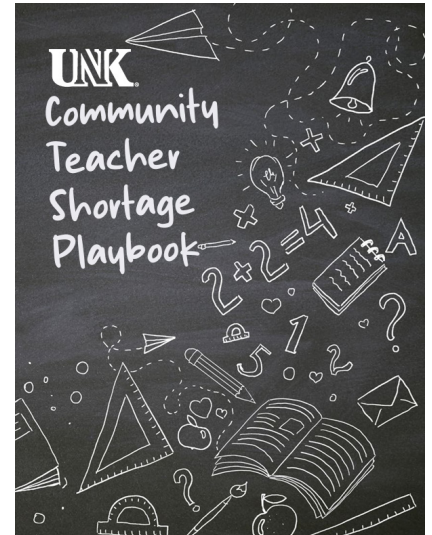
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https://www.unk.edu/academics/coe/_files/teacher-shortage-booklet-web.pdf

Last June, the University of Nebraska at Kearney's Nebraska Department of Education Teacher Shortage Grant Committee convened a diverse group of education stakeholders including teachers, parents, administrators, and college professors to address the ongoing teacher shortage in Nebraska.

This collaborative effort focused on exploring strategies and actionable solutions that various stakeholders such as parents, school boards, administrators, service organizations (e.g., churches, Rotary, YMCA), foundations, nonprofits, and business/economic groups, can implement to support and strengthen the education workforce. The goal was to develop a resource that helps communities actively engage in addressing this pressing issue.

As a result of these discussions, the Teacher Shortage Playbook was created. A practical guide designed to assist school districts and community leaders in their efforts to attract, support, and retain educators. Above is a link to download the digital playbook to share with your organization for distribution among administrators, board members, and other key stakeholders.



"The project originated from faculty conversations focused on being proactive and solution-oriented. Our goal was to support district leaders in collaboratively identifying strategies that could benefit all districts," said Dr. Chelsea Feusner, Assistant Professor, Educational Administration with UNK. "The format is intentionally designed as a working document, providing space for brainstorming, the generation of ideas, and robust collaboration among school boards, community leaders, and administrators. Our goal is for the document to be a tool communities can use to continue to discuss and brainstorm ways to support our schools."

"We were fortunate to receive initial funding for the project and print version through the NDE grant. Although the grant has since been cut, a digital version remains available for access and printing. We hope this resource will help spark community conversations around raising awareness and identifying ways to support and address the teacher shortage." Dr. Aprille Phillips, Associate Professor, Educational Administration, UNK.

NASB Mourns the Passing of 2007 President, Glen Larsen

Glen, pictured front row right, was very involved not only in our Association, but many other aspects of education across Nebraska. Born in Ainsworth, he attended school in Keya Paha and Springview. He began his career as a teacher which took him to Rocksburg, Longpine, and Ashland. He then became a Principal in Deshler where he later became Superintendent at age 30. He later served at Fullerton, Adams Central, Blue Hill, and Wymore Southern. He was selected as the 1992 Nebraska Superintendent of the Year. In total, 45+ years in education, 38 as school superintendent.



From there, he served on various committees and educational organizations like the ESU 9 board, which led him to serve on both the NASB Board of Directors for seven years, including President in 2007, and the NASB Legislation Committee.

Education was a lifelong passion. He impacted an untold number of staff, students, and peer leaders across the state, and instilled the importance of hard work and education in the lives of many.



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ESU 3



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Region 4 - Elizabeth Kumru
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Region 10 - Ed Swotek
Malcolm
NASB Vice President



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Lyons-Decatur Northeast



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Hershey



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NASB BOARD NOTES

A MONTHLY PUBLICATION FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS



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NASB BOARD QUICKS

A MONTHLY E-UPDATE OF KEY DATES FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS

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To register for an NASB event, click on the 'My Membership' link, then navigate to the 'Events' dropdown and select 'Register'. If you do not have an email and password to log in or have forgotten it, please contact NASB at 402-423-4951 for assistance. All Dates & Locations Tentative & Subject to Change

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Events & Networking - <https://members.nasbonline.org/events>

Where Will NASBe This Month?*



- Ainsworth
- Atlanta, GA
- Cozad
- Dundy Co Stratton ESU 6
- Hitchcock County
- Kearney
- Lincoln
- Logan View
- Portland, OR
- Schuyler
- St. Petersburg, FL
- Wauneta-Palisade
- West Holt
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For ... Advocacy, Board Retreats, Engagement, Events, National Meetings, Strategic Planning, and more!

*Items currently scheduled

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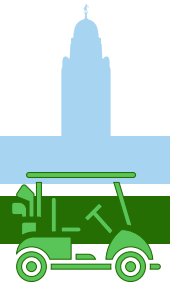
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Final Day of the 2025 Legislative Session was Monday, June 2

NASB Member Golf Outing - Wednesday, June 11 - Kearney

Email sendorf@NASBonline.org for more information



School Law Seminar - June 11-12 - Kearney



NASB Networking & Legislative Lunch - Tuesday, June 17 - Logan View

Board Academy Collaboration Lunch & Learn - Wednesday, June 18 - Webinar



Leadership Workshop - Monday, July 28 - Gering

Leadership Workshop - Tuesday, July 29 - Kearney

Leadership Workshop - Wednesday, July 30 - Lincoln



Continued on Page 2



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A MONTHLY E-UPDATE OF KEY DATES FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS

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PAGE 2



Area Membership Meetings run Tuesday, August 19 through Wednesday, September 24

Valentine - Gering - Kearney - York - Norfolk - North Platte - Omaha - Nebraska City - Fremont



Labor Relations - Board Academy Collaboration Lunch & Learn
State Education Conference - New Board Member Workshop

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Nebraska Council of School Administrators

NCSA Final Legislative Report

109th Legislature, First Session

Convened, January 8, 2025

Adjournment sine die, June 2, 2025

*Prepared by
Dr. Michael Dulaney
NCSA Executive Director
June 3, 2025*

I. Legislation Passed and Signed into Law 1
or Became Law without Signature

II. Interim Study Resolutions 42

**I. Legislation Passed and Signed into Law
or Became Law without Signature**

<i>Bill</i>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>	<i>Pg.</i>
LB 48	McKinney	Health	McKinney	Establish a Family Resource and Juvenile Assessment Center Pilot Program	3
LB 84	Rountree	Health	None	Adopt the School Psychologist Interstate Licensure Compact	5
LB 89	Kauth	Government	Kauth	Adopt the Stand With Women Act	6
LB 123	Sanders	Government	None	Change provisions relating to withholding money due to noncompliance with budget limits and annual audits for political subdivisions	8
LB 126	Holdcroft	Government	None	Change provisions relating to redemption of bonds of political subdivisions	8
LB 140	Sanders	Education	None	Require school policies relating to use of electronic communication devices by students	9
LB 143	Rountree	Education	None	Change provisions relating to student enrollment	10
LB 150	Bosn	Judiciary	Judiciary Com.	Omnibus Criminal Code measure	10
LB 192	Quick	Health	Cavanaugh, J.	Eliminate a sunset date under the Supplemental Nutrition Assistance Program	11

<i>Bill</i>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>	<i>Pg.</i>
LB 197	Storm	Business and Labor	None	Change provisions relating to disqualification for benefits, claim determinations, and claim redeterminations under the Employment Security Law	12
LB 241	Hallstrom	Banking	None	Provide immunity from liability for cybersecurity events	12
LB 245	Dekay	Agriculture	Agriculture	Change provisions of the Nebraska Pure Food Act and the Weights and Measures Act	13
LB 261	Spkr Arch	Appropriations	None	Appropriate funds for the expenses of Nebraska State Government for the biennium ending June 30, 2027	14
LB 264	Spkr Arch	Appropriations	None	Provide, change, and eliminate transfers from the Cash Reserve Fund and various other funds and change, terminate, and eliminate various programs	15
LB 295	Retirement Com.	Retirement	Retirement Com.	Change provisions relating to the County, Judges, State Patrol, School Employees, Class V Plans, and the Public Employees Retirement Board	16
LB 296	Arch	Education	None	Require NDE to create a centralized education records system and employ registrars relating to students under the jurisdiction of the juvenile court and change provisions relating to graduation requirements	18
LB 297	Ibach	Business and Labor	None	Change provisions relating to the combined tax rate under the Employment Security Law	20
LB 298	Arch	Executive Board	Arch	Provide for the Division of Legislative Oversight, the Legislative Oversight Committee and change provisions relating to the Public Counsel	21
LB 303	Hughes	Education	Hughes	Create the School Financing Review Commission	23
LB 306	Education Com.	Education	Education Com.	Change provisions relating to admission to elementary and secondary schools, the Nebraska Career Scholarship Act, and the Door to College Scholarship Act, and require a database of financial information regarding school districts and reporting regarding funding from foreign adversarial sources	26
LB 346	Arch	Government	Speaker	Provide for termination of boards, commissions, committees, councils, funds, groups, panels, and task forces and change and eliminate funds and powers and duties of departments and agencies	28
LB 376	Health Com.	Health	Health Com.	Change and eliminate programs and services administered by the Department of Health and Human Services and eliminate various reporting requirements	29
LB 383	Storer	Judiciary	Storer	Adopt the Parental Rights in Social Media Act	30
LB 390	Murman	Education	None	Require each school board to adopt a policy relating to access by a parent, guardian, or educational decisionmaker to certain school library information	31

<i>Bill</i>	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>	<i>Pg.</i>
LB 391	Murman	Revenue	Speaker	Adopt the Give to Enable Scholarship Act and provide for certain income tax adjustments	32
LB 428	Murman	Education	None	Change provisions relating to school policies on the involvement of parents, guardians, and educational decisionmakers in schools	33
LB 457	Bostar	Banking	None	Require anaphylaxis policies for school districts	34
LB 521	Sanders	Government	Government Com.	Change and eliminate provisions relating to the Election Act and change notice requirements under the Open Meetings Act	36
LB 645	Ballard	Retirement	Retirement Com.	Change provisions relating to the School Retirement Fund	37
LB 647	Revenue Com.	Revenue	Revenue Com.	Omnibus revenue measure that includes changes relating to budget limitations, property tax request authority, the Property Tax Request Act, and the Nebraska educational savings plan trust	38
LB 650	von Gillern	Revenue	Revenue Com.	Adopt the Community Development Assistance Act and change provisions relating to land banks, property tax exemptions, motor vehicle tax provisions, and certain tax credits	39
LR 19CA	Dover	Executive Board	Dover	Constitutional amendment to change legislative term limits to three consecutive terms	40

LB 48 *Sponsor* *Committee* *Priority* *Subject*
 McKinney Health McKinney Establish a Family Resource and Juvenile Assessment Center Pilot Program

Approved by Governor: [June 2nd communication, Governor intends to sign]
Passed on Final Reading: 27-21-1 on May 30, 2025
Effective Date: September 1, 2025 (Section 13)

DHHS would be required to establish a Family Resource and Juvenile Assessment Center Pilot Program for a period of five years in Omaha, which must operate 24 hours a day, seven days a week. The pilot program would be developed in partnership with local grassroots organizations, community stakeholders, and advisors representing youth and families impacted by the juvenile justice system.

As amended, the bill allows for two centers to receive up to \$500,000 annually from the Medicaid Managed Care Excess Profit Fund. DHHS would require one staff person to oversee the program. The bill limits administrative expenses to \$100,000 annually, which is sufficient to cover the additional staff person.

A “Family Resource and Juvenile Assessment Center” is defined as a facility designed to provide support, assessment, and intervention services for youth and families involved in, or at risk of, entering the juvenile justice system. The goal of the centers is to offer comprehensive, community-

based solutions that address underlying issues contributing to juvenile delinquency, including family dynamics, mental health, substance abuse, and educational challenges.

Each family resource and juvenile assessment center must:

- (1) have a youth advisory council and parent advisory board composed of community members to provide ongoing feedback to ensure services remain relevant, effective, and responsive,
- (2) host regular outreach events, workshops, and open houses in partnership with schools, faith-based groups, and community organizations, to create a bridge for preventive engagement with at-risk youth and their families, and
- (3) employ individuals with established community ties and lived experience to guide youth and families through available services, act as mentors, and assist with follow-up to ensure sustained engagement.

The pilot program must:

- (1) Provide comprehensive support resources to prevent youth from entering or escalating within the juvenile justice system;
- (2) Minimize individual and community harm by addressing issues before they lead to greater involvement with social services, family services, and adult criminal justice systems; and
- (3) Foster community trust and engagement by integrating culturally relevant services delivered by, and for, the communities served.

To receive designation as a center, an applicant must meet the following criteria:

- (1) Offer a range of core services, including parenting support, youth counseling, economic success initiatives, early childhood programs, conflict resolution, mental health services, and substance abuse prevention;
- (2) employ professionals trained in family support principles, cultural competency, trauma-informed care, and the strengthening families framework;
- (3) develop partnerships with local grassroots organizations to provide culturally relevant services, outreach, and trust-building within the community;
- (4) demonstrate a clear, effective organizational framework that supports service delivery, continuous quality improvement, and sustainable operations; and
- (5) implement data collection processes to assess service impact and outcomes for youth and families, ensuring program adjustments based on feedback.

Each center must provide assessments and services free of charge to families and maintain active membership in the National Assessment Center Association.

Each center must integrate culturally relevant and trauma-informed services, including:

- (a) tutoring,
- (b) mentoring from community leaders, including those with lived experience in the justice system,
- (c) conflict resolution and anger management training,
- (d) mental health and wellness services provided by culturally sensitive professionals,
- (e) social skills and job-readiness training,
- (f) financial literacy programs,
- (g) youth and family counseling,
- (h) cognitive behavioral therapy,
- (i) drug and substance abuse prevention and intervention, and
- (j) food and clothing assistance and resource navigation.

LB 84	<i>Sponsor</i> Rountree	<i>Committee</i> Health	<i>Priority</i> None	<i>Subject</i> Adopt the School Psychologist Interstate Licensure Compact
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Approved by Governor: April 14, 2025
Passed on Final Reading: 46-0-3 on April 10, 2025
Effective Date: September 3, 2025

LB 84 is the model legislation promoted by the National Center for Interstate Compacts for the School Psychologist Interstate Licensure Compact. Once seven states enact the ICSP model legislation, the compact member states can begin the process of making the Compact operational. Only West Virginia and Colorado had adopted the Compact prior to Nebraska under LB 84.

The purpose of this Compact is to facilitate the interstate practice of School Psychology in educational or school settings, and, in so doing, to improve the availability of School Psychological Services to the public. The Compact is intended to establish a pathway to allow School Psychologists to obtain equivalent licenses to provide School Psychological Services in any Member State. In this way, this Compact would enable the member states to ensure that safe and effective School Psychological Services are available and delivered by appropriately qualified professionals in their educational settings.

The objectives of the Compact are to:

- A. Enable School Psychologists who qualify for receipt of an Equivalent License to practice in other Member States without first satisfying burdensome and duplicative requirements;
- B. Promote the mobility of School Psychologists between and among the Member States in order to address workforce shortages and to ensure that safe and reliable School Psychological Services are available in each Member State;
- C. Enhance the public accessibility of School Psychological Services by increasing the availability of qualified, licensed School Psychologists through the establishment of an efficient and streamlined pathway for Licensees to practice in other Member States;

- D. Preserve and respect the authority of each Member State to protect the health and safety of its residents by ensuring that only qualified, licensed professionals are authorized to provide School Psychological Services within that State;
- E. Require School Psychologists practicing within a Member State to comply with the Scope of Practice laws present in the State where the School Psychological Services are being provided;
- F. Promote cooperation between the Member States in regulating the practice of School Psychology within those States; and
- G. Facilitate the relocation of military members and their spouses who are licensed to provide School Psychological Services.

Under LB 84, “School Psychological Services” means academic, mental, and behavioral health services, including assessment, prevention, consultation and collaboration, intervention, and evaluation provided by a School Psychologist in a school, as outlined in applicable professional standards as determined by Commission Rule.

“School Psychologist” means an individual who has met the requirements to obtain a Home State License that legally conveys the professional title of School Psychologist or its equivalent as determined by the Rules of the Commission.

LB 89	<i>Sponsor</i> Kauth	<i>Committee</i> Government	<i>Priority</i> Kauth	<i>Subject</i> Adopt the Stand With Women Act
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Approved by Governor: [June 2nd communication, Governor intends to sign]
Passed on Final Reading: 33-16 on May 28, 2025
Effective Date: September 3, 2025

LB 89 creates the Stand With Women Act. As amended, LB 89 does not include provisions related to school restrooms and locker rooms, nor does the measure pertain to state agencies as it did originally. The measure applies to public and private K-12 schools and postsecondary institutions.

As it relates to K-12 education, LB 89 would essentially mirror those policies already adopted by NSAA and published in the NSAA Constitution and Bylaws.

Interscholastic Athletic Teams

LB 89 provides that a team or sport must be expressly designated as one of the following based on sex:

- (a) Males, men, or boys;
- (b) Females, women, or girls; or
- (c) Coed or mixed.

A team or sport designated for females, women, or girls may not be open to a male student.

A team or sport designated for males, men, or boys may not be open to a female student unless there is no female team offered or available for such sport for the female student.

Documentation

In order to participate in an interscholastic athletic team or sport, a student must provide to such school confirmation of the student's sex on a document signed by a doctor or signed under the authority of a doctor.

Coed or Mixed

The measure would not restrict the eligibility of any student to participate in any interscholastic athletic teams or sports designated as coed or mixed.

Policy Requirement

The governing body of each public and private school must adopt a policy implementing the Stand With Women Act. The policy must include provisions regarding the conduct of visitors and the public.

Legal Protections

The measure provides that an individual born with a diagnosis of a disorder or difference in sex development would have the relevant legal protections and accommodations afforded under the federal ADA of 1990, as amended.

Severability Clause

LB 89 includes the severability clause so that if any section or any part of any section is declared invalid or unconstitutional, the declaration would not affect the validity or constitutionality of the remaining portions.

Definitions

- (a) “Boy” means an adolescent human male;
- (b) “Female” means an individual who naturally has, had, will have, or would have, but for a congenital anomaly or intentional or unintentional disruption, the reproductive system that at some point produces, transports, and utilizes eggs for fertilization. Female includes a woman and a girl;
- (c) “Girl” means an adolescent human female;
- (d) “Male” means an individual who naturally has, had, will have, or would have, but for a congenital anomaly or intentional or unintentional disruption, the reproductive system that at some point produces, transports, and utilizes sperm for fertilization. Male includes a man and a boy;
- (e) “Man” means an adult human male; and
- (f) “Woman” means an adult human female.

LB 123	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Sanders	Government	None	Change provisions relating to withholding money due to noncompliance with budget limits and annual audits for political subdivisions

Approved by Governor: March 25, 2025
Passed on Final Reading: 45-0-4 on March 20, 2025
Effective Date: September 3, 2025

LB 123 relates to noncompliance with budget limitations and duties of the Auditor of Public Accounts and State Treasurer.

Under LB 123, political subdivisions that are non-compliant would “continue to forfeit state aid until the governmental unit reaches compliance...” All state aid that is forfeited would remain forfeited and be redistributed in the non-compliant governmental unit’s county or, if there is no eligible recipient, be returned to the Highway Allocation Fund. If the governmental unit remains non-compliant within 12 months after the original delinquency order is given, that governmental unit would be ineligible for future distributions of state aid.

Upon becoming compliant, the governmental unit would be eligible for future distributions of state aid.

LB 126	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Holdcroft	Government	None	Change provisions relating to redemption of bonds of political subdivisions

Approved by Governor: February 25, 2025
Passed on Final Reading: 48-0-1 on February 21, 2025
Effective Date: September 3, 2025

LB 126 proposes changes to a single section of statute relating to bonding by political subdivisions. The current statute provides that such bonds must be redeemable “at any time on or after five years from the date of issuance.” LB 126 provides an exception to that rule for county bonds “sold to an underwriting firm pursuant to a competitive sale.”

The measure would also modify the standard procedure for calling and prepayments. Currently, where there is no specified special procedure, the governing body is required to issue a resolution to that effect. LB 126 would make that authority permissive instead of compulsory, and would also provide authority for either resolutions or ordinances for this purpose.

LB 140	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Sanders	Education	None	Require school policies relating to use of electronic communication devices by students

Approved by Governor: May 20, 2025
Passed on Final Reading: 48-1-0 with E-clause on May 14, 2025
Effective Date: May 21, 2025

LB 140 was introduced at the request of the Governor.

School District Policy

LB 140 requires that, prior to the 2025-26 school year, each school board of a public school district must adopt a policy that establishes rules and standards concerning the use of “electronic communication devices” by students while on school property or attending a school instructional function.

The development of the policy must include stakeholder participation to ensure that such policies are responsive to the unique needs and desires of students, parents, and educators in each community. The policy:

- (a) Must prohibit the use of an electronic communication device by students while on school property or attending a school instructional function; and
- (b) May include student discipline and enforcement mechanisms that limit access to electronic communication devices by students only if the school board adopts the policy as part of the rules and standards adopted in accordance with the requirements of the Nebraska Student Discipline Act (§ 79-262).

A policy adopted may not prohibit a student from using an electronic communication device while on school property or attending a school instructional function under any of the following circumstances:

- (a) When required by a student's IEP developed under the Special Education Act and any rules and regulations adopted or promulgated pursuant to the act or a plan developed under section 504 of the federal Rehabilitation Act of 1973, 29 U.S.C. 794;
- (b) When authorized by the school district for educational purposes during instructional time;
- (c) In the case of an emergency or perceived threat of danger;
- (d) When necessary to monitor or manage a student's health care; or
- (e) When determined appropriate by the school board or otherwise allowed by an appropriate school employee.

Prohibited Actions

Nothing in LB 140 may be interpreted to authorize monitoring, collecting, or otherwise accessing any information on an electronic communication device not owned by or provided for academic use by the school district.

Definitions

“Electronic communication device” is defined as any device that transmits by electronic means any writing, sound, visual image, or data of any nature to another electronic communication device. Electronic communication device includes a cell phone.

“Cell phone” is defined as a mobile or cellular telephone.

LB 143	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Rountree	Education	None	Change provisions relating to student enrollment

Approved by Governor: April 7, 2025
Passed on Final Reading: 47-0-2 on April 2, 2025
Effective Date: September 3, 2025

Under existing law (§ 79-215), in order to carry out the provisions of the Interstate Compact on Educational Opportunity for Military Children, a school board must permit children of military families to enroll “preliminarily” in a school district if a parent presents evidence of military orders that the military family will be stationed in this state during the current or following school year.

LB 143 provides that the preliminary enrollment and any advanced enrollment policies related to a child of a military family must also apply if the child has an individualized family service plan, has an IEP, or receives special education.

LB 150	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Bosn	Judiciary	Judiciary Com.	Omnibus Criminal Code measure

Approved by Governor: [June 2nd communication, Governor intends to sign]
Passed on Final Reading: 43-5-1 with E clause on May 30, 2025
Effective Date: Section 26 becomes operative September 3, 2025

LB 150 was advanced from committee as a lengthy omnibus criminal justice measure, which contained technical and substantive revisions to a series of criminal laws and added new sections of law.

As passed and signed into law, LB 150 included modified provisions from LB 329 (von Gillern) relating to sexual abuse by a school employee. In his statement of intent, Senator von Gillern explains that his bill, “[E]xpands the criminal offense of sexual abuse by a school employee to include individuals of at least nineteen years of age who work in a school environment without being employed directly by such school.”

Accordingly, section 26 modifies section 28-316.01 in the Criminal Code regarding the following definitions:

- “School” means a public, private, denominational, or parochial school approved or accredited by the State Department of Education;
- “School contract worker” means a person nineteen years of age or older who, as part of such person's employment, is assigned to work at a school and works in proximity to students of such school, but who is not employed by such school;
- “School employee” means a person nineteen years of age or older who is employed by a school; and
- “School worker” means a school contract worker or a school employee.

LB 192	<i>Sponsor</i> Quick	<i>Committee</i> Health	<i>Priority</i> Cavanaugh, J.	<i>Subject</i> Eliminate a sunset date under the Supplemental Nutrition Assistance Program
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Approved by Governor: [June 2nd communication, Governor intends to sign]
Passed on Final Reading: 41-8 on May 28, 2025
Effective Date: September 3, 2025

LB 192 changes provisions for the Supplemental Nutrition Assistance Program (SNAP). The measure extends the SNAP gross income eligibility threshold of 165% of the federal poverty level (FPL) indefinitely. Currently, the gross income threshold is set to revert to 130% FPL on October 1, 2025. The net income eligibility threshold is 100% FPL. Gross is the total amount before deductions, while net is the amount after deductions. Only qualifying individuals whose income after deductions is under 100% FPL receive SNAP benefits. DHHS estimates over 4,000 families who would otherwise fail to qualify for SNAP benefits due to their gross income may remain on SNAP under the provisions of the measure.

SNAP benefits, aid received by individuals and spent on qualifying purchases at SNAP retailers, are 100% federally funded. SNAP administrative costs are split 50/50 between the state and federal partner, Food and Nutrition Services, a subagency of the U.S. Department of Agriculture (USDA). DHHS indicates potential administrative savings, a decreased need for staff, which would be initiated through the budget process if the current sunset is realized.

LB 197	<i>Sponsor</i> Storm	<i>Committee</i> Business and Labor	<i>Priority</i> None	<i>Subject</i> Change provisions relating to disqualification for benefits, claim determinations, and claim redeterminations under the Employment Security Law
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Approved by Governor: March 11, 2025
Passed on Final Reading: 47-0-2 on March 6, 2025
Effective Date: September 3, 2025

The Employment Security Law was created to protect the rights of employers and employees. The law was designed to define employment and what constituted unfair labor practices. The law also defines who is eligible for unemployment insurance benefits and what those benefits entail.

LB 197 allows the Nebraska Department of Labor to adjudicate claims for unemployment insurance benefits through other means than by a claim adjudicator. LB 197 also allows the Nebraska Department of Labor to reconsider a determination of benefits if an audit conducted as part of the benefit accuracy measurement program finds an error in the original determination of benefits.

LB 241	<i>Sponsor</i> Hallstrom	<i>Committee</i> Banking	<i>Priority</i> None	<i>Subject</i> Provide immunity from liability for cybersecurity events
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Approved by Governor: March 17, 2025
Passed on Final Reading: 36-10-3 on March 13, 2025
Effective Date: September 3, 2025

LB 241 seeks to establish liability protections for private entities in the event of a cybersecurity breach. Specifically, it aims to limit liability for private entities facing class action lawsuits stemming from cybersecurity events unless the breach was caused by willful, wanton, or gross negligence.

Definitions

- (a) “Cybersecurity event” means an event resulting in unauthorized access to, or disruption or misuse of, an information system or nonpublic information stored on an information system;
- (b) “Information system” means:
 - (1) A discrete set of electronic information resources organized for the collection, processing, maintenance, use, sharing, dissemination, or disposition of electronic nonpublic information; or

- (2) A specialized system, including an industrial or process control system, a telephone switching and private branch exchange system, and an environmental control system;
- (c) “Nonpublic information” means information that is not publicly available and concerns a person that, because of a name, number, personal mark, or other identifier, can be used to identify such person, in combination with the following:
 - (1) A social security number;
 - (2) A driver's license number or state identification card number;
 - (3) A financial account number or credit or debit card number;
 - (4) A security code, access code, or password that would permit access to such person's financial accounts; or
 - (5) Any biometric record;
- (d) “Private entity” means a corporation, religious or charitable organization, association, partnership, limited liability company, limited liability partnership, or other private business entity, whether organized for-profit or not-for-profit; and
- (e) “Publicly available information” means information that is lawfully made available through federal, state, or local government records or information that a private entity has a reasonable basis to believe is lawfully made available to the general public.

LB 245	<i>Sponsor</i> Decay	<i>Committee</i> Agriculture	<i>Priority</i> Agriculture	<i>Subject</i> Change provisions of the Nebraska Pure Food Act and the Weights and Measures Act
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Approved by Governor: April 29, 2025
Passed on Final Reading: 38-7-4 with E clause on April 25, 2025
Effective Date: April 30, 2025

LB 245 amends the Nebraska Pure Food Act to incorporate the 2022 recommendations of the Food Code, a publication of the federal Food and Drug Administration, which sets forth model regulations for sanitation, storage, preparation, serving, and presentation of foods to mitigate risks of foodborne illness from foods sold or served by commercial food establishments. Previously, Nebraska incorporated the 2017 edition of the Food Code. LB 245 also revises the schedule of license and inspection fees with the intent to fully cash fund the Department of Agriculture's licensure and inspection program under the Act.

Section 8 of LB 245 amends section 81-2,270 of the Nebraska Pure Food Act as it relates to food establishments, food processing plants, permits, and fees. Currently, this section of law exempts (i) educational institutions, (ii) health care facilities, (iii) nursing homes, and (iv) governmental organizations operating any type of food establishment, other than mobile food units or pushcarts, from the fee requirements. LB 245 maintains this fee exemption.

However, the measure prescribes that if any entity noted above utilizes an outside food service provider, the outside food service provider must pay any applicable fees regardless of whether the entity noted above is listed as the owner on the permit.

LB 261	<i>Sponsor</i> Spkr Arch	<i>Committee</i> Appropriations	<i>Priority</i> None	<i>Subject</i> Appropriate funds for the expenses of Nebraska State Government for the biennium ending June 30, 2027, and appropriate Federal Funds allocated to the State of Nebraska pursuant to the federal American Rescue Plan Act of 2021
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Becomes Law without Signature: May 21, 2025
Passed on Final Reading: 37-11-1 with E-clause on May 15, 2025
Effective Date: May 22, 2025

LB 261 represents the mainline budget bill as initially submitted by the Governor and modified by the Appropriations Committee and further amended on the floor of the Legislature. The total biennium budget from July 2025 to June 2027 is \$11.1 billion.

Notes: The Education Future Fund was appropriated \$242 million on or after July 1, 2026.

Aid to community colleges includes \$111,054,477 for each FY2025-26 and FY2026-27 and, by virtue of LB 173 (Prokop), the dual enrollment appropriation was increased to \$8,062,234 for each FY2025-26 and FY2026-27.

	FY2025-26	FY2026-27
TEEOSA.....	\$1,036,453,304.....	\$1,024,467,449
Foundation Aid ¹	\$112,977,519.....	\$113,571,200
Special Education Reimbursement ²	\$527,115,254.....	\$545,564,287
Textbook Loan Program.....	\$1,465,500.....	\$1,465,500
ESU Core Service.....	\$9,632,419.....	\$9,632,419
ESU Technology Infrastructure.....	\$3,170,927.....	\$3,170,927
ESU Distance Education.....	\$281,654.....	\$281,654
ESU regional coaches/job-embedded training.....	\$1,851,467.....	\$1,851,467
School Breakfast Program.....	\$617,898.....	\$617,898
School Lunch Program.....	\$392,032.....	\$392,032
Summer Food Service.....	\$90,000.....	\$90,000
Adult Basic Education Programs.....	\$214,664.....	\$214,664
Aid for High School Equivalency Programs.....	\$750,000.....	\$750,000
Early Childhood Education Projects.....	\$3,619,357.....	\$3,619,357
Early Childhood Education Grant Program ³	\$7,500,000.....	\$7,500,000
Scholarships for Early Childhood Education Providers.....	\$100,000.....	\$100,000
Nurturing Healthy Behaviors program.....	\$400,000.....	\$400,000
Learning Community Aid.....	\$470,000.....	\$470,000
Learners with High Ability.....	\$2,342,962.....	\$2,342,962

	FY2025-26	FY2026-27
Career and Technical Education ⁴	\$4,809,040.....	\$4,809,040
Nebraska Teacher Apprenticeship Program.....	\$1,000,000.....	\$1,000,000
Extraordinary Increase in SPED Expenditures Act.....	\$2,500,000.....	\$2,500,000
Nebraska Teacher Recruitment and Retention Act.....	\$5,000,000.....	\$5,000,000
Student Loan Forgiveness	\$5,000,000.....	\$5,000,000
Statewide Assessment and Reporting.....	\$7,149,939.....	\$7,149,939

¹ To provide 24% to public school districts under TEEOSA.

² Total from General Funds and Cash Funds.

³ The Legislature provided intent language that a maximum of 5% of General Funds appropriated each fiscal year for the Early Childhood Education Grant Program for at-risk children from birth to age three may be used for evaluation and technical assistance.

⁴ To be distributed between secondary and postsecondary schools according to the formula used for federal Perkins funds as such formula existed on January 1, 2025. Each school district will receive no less than \$7,500 for each fiscal year.

LB 264	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Spkr Arch	Appropriations	None	Provide, change, and eliminate transfers from the Cash Reserve Fund and various other funds and change, terminate, and eliminate various statutory programs

Becomes Law without Signature: May 21, 2025

Passed on Final Reading: 35-13-1 with E-clause on May 15, 2025

Effective Date: May 22, 2025

LB 264 provides for fund transfers, changes provisions governing the administration and the use of funds, and repeals previous expansions to aid and incentive programs.

On May 7th, during Select File debate, Senator Hughes offered an amendment (AM1298) to LB 264, which was adopted on a 34-0 vote after a lengthy debate. The amendment modifies sections 79-1142 and 79-1145 of the Special Education Act (sections 167-168 of LB 264).

The amendment corrects the intent with regard to the 80% special education cost reimbursement established under LB 583 (2023).

As described by Bryce Wilson (NDE):

The language in AM1298 to LB 264 is to make a technical correction to the language originally included in LB 583 (2023) that increased the special education reimbursement to 80%. The original language in LB 583 created an issue as the amount originally submitted in the final financial reports includes some unallowable expenditures that can't be reimbursed which resulted in an audit finding for NDE, and the original language could cause maintenance of fiscal support issues with the federal government in future years. This

proposed language change would require the full amount appropriated to be paid out but would change the language of the appropriation to be 80% of the original submission of expenditures on the final financial report minus the (eighty percent) three-year average of unallowable expenditures or what is required to meet maintenance of fiscal support whichever is greater.

This change should allow us to clear an audit finding and provide reimbursement to schools of approximately 80% of the school-age special education expenditures submitted on the AFR as was originally intended in LB 583.

Education Future Fund

Section 153 of LB 264 amends section 72-232.02 to direct investment earnings from the Board of Educational Lands and Funds cash fund to the Education Future Fund beginning July 1, 2025. In fact, a number of sections within LB 264 provide for transfer of funds to the Education Future Fund going forward. This may be a sign that the Legislature anticipates funding issues for the Education Future Fund in the coming years.

LB 295	<i>Sponsor</i> Retirement Committee	<i>Committee</i> Retirement	<i>Priority</i> Retirement Committee	<i>Subject</i> Change provisions relating to the County, Judges, State Patrol, School Employees, Class V Plans, and the Public Employees Retirement Board
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Approved by Governor: April 30, 2025
Passed on Final Reading: 46-0-3 with E-clause on April 25, 2025
Effective Date: May 1, 2025

LB 295 makes technical and substantive changes to all five state-sponsored retirement plans (School Employees, Judges, State Patrol, State Employees, and County), but it also includes provisions related to the Class V (OPS) Plan.

As it relates to the School Employees Plan, the following changes are proposed.

Application Deadline

LB 295 extends the retirement application deadline under the School Employees Retirement Act from 120 days prior to the effective date of the member's initial benefit to 270 days prior to the effective date of the member's initial benefit.

Definition of Compensation

Currently, “compensation” is defined as gross wages or salaries payable to the member for personal services performed during the plan year and includes:

- (i) overtime pay,

- (ii) member retirement contributions,
- (iii) retroactive salary payments paid pursuant to court order, arbitration, or litigation and grievance settlements, and
- (iv) amounts contributed by the member to plans under sections 125, 403(b), and 457 of the IRS Code or any other section of the code which defers or excludes such amounts from income.

LB 295 would add a fifth item, which is leave of absence pay.

Regular Employee

The current definition of “regular employee” is an employee hired by a public school or under contract in a regular full-time or part-time position who works a full-time or part-time schedule on an ongoing basis for 20 or more hours per week. An employee hired to provide service for less than 20 hours per week but who provides service for an average of 20 or more per week in each calendar month of any three calendar months of a plan year must, beginning with the next full payroll period, commence contributions and would be deemed a regular employee for all future employment with the same employer.

LB 295 specifies that the 20-hour-per-week threshold would be calculated by dividing the total number of hours of service provided for the same employer in a calendar month by the total number of calendar days in the month and multiplying such number by seven.

Repayment of Benefit

Currently, if the Public Employees Retirement Board (PERB) determines that termination of employment has not occurred and a retirement benefit has been paid to a member of the Plan, the member must repay the benefit to the retirement system.

LB 295 stipulates that the PERB may determine that all or any portion of such benefit was the result of an inadvertent benefit overpayment and repayment of the benefit would create a significant hardship.

Lawfully Present Employees

Currently, no school employee would be authorized to participate in the Plan unless the employee is a U.S. citizen or is lawfully present in the U.S.

The law requires the employing public school and the school employee to maintain at least one of the documents listed below, which must be unexpired. LB 295 provides that the document is still valid if it has an expiration date that has been extended by the U.S. Department of Homeland Security or the U.S. Citizenship and Immigration Services.

Currently, the permitted documents, include:

- (a) A state-issued driver's license;
- (b) A state-issued identification card;
- (c) A certified copy of a birth certificate or delayed birth certificate issued in any state, territory, or possession of the U.S.;

- (d) A Consular Report of Birth Abroad issued by the U.S. Department of State;
- (e) A U.S. passport;
- (f) A foreign passport with a U.S. visa;
- (g) A U.S. Certificate of Naturalization;
- (h) A U.S. Certificate of Citizenship;
- (i) A tribal certificate of Native American blood or similar document;
- (j) A U.S. Citizenship and Immigration Services Employment Authorization Document, Form I-766;
- (k) A U.S. Citizenship and Immigration Services Permanent Resident Card, Form I-551; or
- (l) 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 retirement board.

LB 295 would add an additional permitted document type: A state-issued motor vehicle learner's permit.

LB 296	<i>Sponsor</i> Arch	<i>Committee</i> Education	<i>Priority</i> None	<i>Subject</i> Require NDE to create a centralized education records system and employ registrars relating to students under the jurisdiction of the juvenile court and change provisions relating to graduation requirements
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Approved by Governor: March 11, 2025
Passed on Final Reading: 48-0-1 on March 6, 2025
Effective Date: September 3, 2025

Background: LB 705 (2023) required NDE, DHHS, the Office of Probation Administration, and the State Court Administrator to enter into a memorandum of understanding for the sharing of data relevant to students who are under the jurisdiction of the juvenile court. The purpose of the sharing of data is to provide systems-wide coordination to improve educational opportunities and outcomes and to facilitate service coordination for such students.

The memorandum would include the intent for NDE to contract with an outside consultant with expertise in the education of court-involved students to assist in the development of the policies and procedures.

In accordance with this directive, NDE contracted with Bellwether, which is a national nonprofit organization.

The “Bellwether Report,” entitled, “Data Sharing for Youth Under the Jurisdiction of the Juvenile Court,” was issued in September 2024. The executive summary of the report states that:

In Nebraska, students under the jurisdiction of the juvenile court are educated in diverse settings such as public schools, interim-program schools, special purpose schools, and non-public schools. Historically, these students have underperformed academically compared to their non-juvenile-court-involved peers and are disproportionately students of color, students with disabilities, and students from low-income families.

A key condition for positive educational outcomes for youth under the jurisdiction of the juvenile court is the efficient transfer of education records between placements. Currently, Nebraska faces significant challenges in this area, as identified through extensive interviews, focus groups, and stakeholder meetings. The obstacles to effective data sharing include delays, mistrust, lack of system integration, reliance on low-tech solutions, privacy concerns, and inadequate knowledge. These inefficiencies contribute to negative outcomes for youth, causing them to miss crucial instructional time or be subjected to redundant coursework. This often results in disengagement, frustration, and drop-out.

To address these issues, Bellwether, in collaboration with a team of state leaders, has developed a comprehensive set of recommendations that propose establishing a centralized records service under the Nebraska Department of Education (NDE). This system aims to centralize education data collection and distribution using highly trained registrars to ensure data accuracy, resolve discrepancies, and create comprehensive student records. This centralized service would streamline the data-sharing process and ensure compliance with privacy regulations. Beyond the centralization of records, the recommendations also advocate for improvements in governance design to enhance efficiency, consistency, and accountability. Additionally, the introduction of a statewide basic high school diploma aims to increase graduation rates for youth under the jurisdiction of the juvenile court.

If enacted comprehensively, these reforms will make Nebraska a national model for education data sharing that will positively impact the educational experiences and outcomes of youth under the jurisdiction of the juvenile court, providing them with a more cohesive educational experience.

LB 296 would implement the suggestions contained within the Bellwether Report along with the original directives contained within LB 705 (2023).

Centralized Education Records System

By July 1, 2026, NDE must maintain a centralized education records system for students under the jurisdiction of a juvenile court. The system must allow for the immediate transfer of education records as appropriate. Each approved or accredited school must share education records with the department for inclusion in the centralized education records system *immediately upon request* for any student under the jurisdiction of a juvenile court.

The Commissioner of Education is directed to employ registrars who would be responsible for ensuring the education records of students under the jurisdiction of a juvenile court are maintained in an accurate and timely manner in the centralized education records system.

Registrars would also analyze the education records of high school students under the jurisdiction of a juvenile court to determine if additional credit hours should be awarded by the Commissioner of Education for academic work that has been completed by the students.

The Commissioner of Education must, either upon request or in response to an analysis conducted by a registrar, award credit hours pursuant to rules adopted by the State Board to any high school student who is or was under the jurisdiction of a juvenile court and has evidence of the completion of academic work that would generally be required for the credit hours. Any credit hours awarded by the commissioner must be recognized by any approved or accredited school and must count toward meeting any graduation requirements related to the subject area of the credit hours.

The cost of the centralized education records system and registrars would be paid from the State Department of Education Improvement Grant Fund.

Diploma

Current law (§ 79-729) requires that each high school student must complete a minimum of 200 high school credit hours prior to graduation. At least 80% of the minimum credit hours must be core curriculum courses prescribed by the State Board.

LB 296 provides that, beginning with the 2026-27 school year, for a student who meets the above requirement and who was at any point during high school under the jurisdiction of a juvenile court and residing in an out-of-home placement under such jurisdiction:

- (i) A public high school must, upon request, allow such student to graduate with a high school diploma from such school without any additional requirements if the student was enrolled at any point in such high school; or
- (ii) If such student does not graduate from an approved or accredited high school, the Commissioner of Education must, upon request, award a state high school diploma.

The bill provides that no student, parent, or guardian may make any request that would result in a student receiving more than one high school diploma.

LB 297	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Ibach	Business and Labor	None	Change provisions relating to the combined tax rate under the Employment Security Law

Approved by Governor: March 25, 2025
Passed on Final Reading: 45-0-4 with E clause on March 20, 2025
Effective Date: March 26, 2025

Background: LB 297 was brought by Senator Ibach on behalf of the Department of Labor with the goal of reducing Nebraska's unemployment combined tax. This tax is paid by employers, and funds the payment of unemployment benefits. Most of the combined tax collected goes directly to the Unemployment Insurance Trust Fund (UI). The UI Trust Fund can only be used for the payment of unemployment benefits, and Nebraska has one of the healthiest UI trust funds in the country.

The current balance of the UI trust fund far exceeds the amount necessary to fund the payments of benefits during a recession, or even a pandemic. The current balance of the trust fund is approximately \$544 million, whereas the Nebraska Department of Labor paid out approximately \$95 million in UI benefits in 2024.

LB 297 adjusts the combined tax rate calculation used to set tax rates for unemployment insurance taxes to immediately lower the 2025 tax rate, and reduce the calculation for planned collection of

the UI combined tax for future years, with the goal of reducing the overall UI Trust Fund balance to a more reasonable reserve.

Additionally, LB 297 grants the Commissioner of Labor the authority to make informed decisions to lower the UI tax rate for employers. LB 297 lessens the tax burden on employers while still maintaining a sufficient unemployment trust fund balance to pay unemployment benefits.

Summary of Changes: In tax year 2025 only, the category twelve rate will be 0.48. Also, the Commissioner of Labor may adjust the yield factor to a lower scheduled yield factor if the state's reserve ratio is .7% or greater rather than the current 1% or greater.

LB 298	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Arch	Executive Board	Arch	Provide for the Division of Legislative Oversight, the Legislative Oversight Committee and change provisions relating to the Public Counsel

Approved by Governor: [June 2nd communication, Governor intends to sign]
Passed on Final Reading: 46-2-1 with the E clause on May 30, 2025
Effective Date: [One day after Governor signs into law]

LB 298 is a lengthy measure that addresses legislative oversight. The legislation creates the Division of Legislative Oversight within the Legislative Council as well as the Legislative Oversight Committee, a special committee that replaces the current Performance Audit Committee, to oversee the new division.

The director of the new division will be appointed by the Legislature and require a two-thirds vote for appointment and for removal. The director will serve a 6-year term. The director would then appoint an Inspector General for a 5-year term.

The current offices of the Legislative Audit Office, the Office of Inspector General of Nebraska Child Welfare, and the Office of Inspector General of the Nebraska Correctional System would be moved to the Division of Legislative Oversight.

Division of Legislative Oversight

The Division of Legislative Oversight is created within the Legislative Council. The division would be responsible for conducting assessments, investigations, audits, inspections, and other reviews of Nebraska state government to ensure the Legislature is able to carry out its responsibilities to secure needed information to legislate and appropriate.

Division Director

The Director of Legislative Oversight would:

- (a) Develop key performance indicators, with the approval of the Legislative Oversight Committee, for both short-term and long-term legislative oversight of state agencies and programs;
- (b) Make recommendations to the Legislative Oversight Committee and the Executive Board of the Legislative Council regarding the duties, responsibilities, and activities of the division and division staff;
- (c) Ensure that all assessments, investigations, audits, inspections, and other reviews are conducted by the division without regard to special or partisan interest and in accordance with relevant standards or guidelines; and
- (d) Carry out the director's duties under the Legislative Performance Audit Act, the Office of Inspector General of Nebraska Child Welfare Act, and the Office of Inspector General of the Nebraska Correctional System Act.

Legislative Oversight Committee

The Legislative Oversight Committee is created as a special legislative committee to exercise the authority and perform the duties provided for in the:

- (a) Legislative Performance Audit Act,
- (b) the Office of Inspector General of Nebraska Child Welfare Act, and
- (c) the Office of Inspector General of the Nebraska Correctional System Act.

The committee would be composed of nine members of the Legislature, including:

- (a) Speaker of the Legislature,
- (b) chairperson of the Executive Board,
- (c) chairperson of the Appropriations Committee,
- (d) chairperson of the Judiciary Committee,
- (e) chairperson of the Health and Human Services Committee, and
- (f) four other members of the Legislature chosen by the Executive Board.

The chairperson and vice-chairperson of the Legislative Oversight Committee would be elected by a majority vote of the committee.

For purposes of tax incentive performance audits, the committee must also include as nonvoting members the chairperson of the Revenue Committee or his/her designee and one other member of the Revenue Committee, as selected by the Revenue Committee.

The Legislative Oversight Committee would oversee all aspects of the Division of Legislative Oversight without regard to special or partisan interests and in accordance with relevant standards and guidelines.

Legislative Audit Office

The Legislative Audit Office is created within the Division of Legislative Oversight. The office would conduct performance audits. The Legislative Auditor would be appointed by the Director

of Legislative Oversight with approval from the chairperson of the Executive Board and the chairperson of the Legislative Oversight Committee.

The Legislative Auditor must employ the staff as deems necessary to carry out the duties of the office within the amount available by appropriation through the Division of Legislative Oversight for the Legislative Audit Office.

LB 303	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Hughes	Education	Hughes	Create the School Financing Review Commission

Approved by Governor: [June 2nd communication, Governor intends to sign]
Passed on Final Reading: 48-0-1 with E clause on May 30, 2025
Effective Date: [One day after Governor signs into law]

LB 303 was originally introduced at the request of the Governor and provided for comprehensive school finance modifications. It also called for the creation of a “School Finance Reform Commission.”

As passed and signed into law, the measure no longer incorporated modifications to the existing school finance system. However, it did call for the creation of the “School Financing Review Commission.”

Composition of Commission

The commission would consist of 18 members, including:

- (a) The Commissioner of Education or designee;
- (b) The Property Tax Administrator or designee;
- (c) One representative of the Governor appointed by the Governor;
- (d) Three members of the Legislature, who will be nonvoting members of the commission, including (1) the Chairperson of the Education Committee or designee, (2) the Chairperson of the Revenue Committee or designee, and (3) one member appointed by the Executive Board in January of each odd-numbered year for a two-year term, except that the initial member will be appointed within 30 days after the effective date of LB 303 and will serve until a successor is appointed in January 2027. No more than two members may be affiliated with the same political party;
- (e) One member who is a representative of postsecondary education with expertise in school finance;
- (f) Four members who are superintendents or school board members representing a Class I, II, or III school district. At least one member is appointed representing each class of school district. No more than two members may represent the same class of school district, no

more than three members may be superintendents, and no more than three members may be school board members;

- (g) One member that is a representative of a Class IV school district and one member that is a representative of a Class V school district. One member appointed must be a school board member of the school district being represented and the other member must be a school administrator in the other school district being represented; and
- (h) Five members appointed from the state at large, which must include (i) at least one individual having experience in business, (ii) at least one individual having experience in farming, (iii) at least one individual teaching as a certified teacher in a public school, and (iv) two other individuals. These members may be retired.

The members outlined in (a) through (c) would serve as ex officio members of the commission.

The members outlined in (e) through (h) would be appointed by the Governor within 30 days after the effective date of the legislation. Initial appointees would serve terms as described below. Thereafter, members would serve terms of three years, and any vacancy would be filled by the Governor for the remainder of the vacated term. For purposes of determining term length and expiration of terms, the initial terms for members would begin 30 days after the effective date of the legislation.

The Governor must, upon appointment, designate the initial term for the members appointed except the initial terms for members described in (e) through (h) would be as follows:

- (1) The member appointed under (e), one member described in (g), and one member described in (h) would serve a three-year term;
- (2) Two members described in (f), one member described in (g), and one member described in (h) would serve an initial term of two years; and
- (3) Two members described in (f) and three members described in (h) would serve an initial term of one year.

If at any point a member no longer meets the qualification for such member's position on the commission, the member must vacate membership on the commission. Any vacancy in the commission would be filled in the same manner and same qualification as the original appointment.

Purpose of Commission

The purpose of the School Financing Review Commission is to study and provide advisory recommendations relating to school funding in Nebraska. The commission must:

- (a) Evaluate the school funding formula for education under the Tax Equity and Educational Opportunities Support Act (TEEOSA) and make recommendations for adjustments or changes to such formula that may be necessary to help prevent the increase of property taxes;
- (b) Regularly review the resources side of the formula under TEEOSA;

- (c) Regularly review the needs side of the formula under TEEOSA;
- (d) Analyze options for how to minimize the negative impact on schools during times when the state may be unable to fully fund the formula under TEEOSA;
- (e) Analyze the impact of funding for education on student achievement and outcomes, focusing on, but not limited to:
 - Access to early childhood education;
 - student attendance;
 - literacy;
 - graduation rate;
 - college-going rate; and
 - postsecondary workforce participation.
- (f) Analyze the impact of funding for education on issues and resources impacting students with relatively high needs, including:
 - students who live in areas of high concentrations of poverty,
 - students with an individualized education program, and
 - students with limited English proficiency.

The commission, to the extent it is practical, must compare findings to similar policies from other states.

Report

By December 1, 2025, and by November 1 of each year thereafter, the commission must prepare and deliver to the Clerk of the Legislature an annual report with its observations and recommendations.

Other Provisions Related to the Commission

- The Commissioner of Education or designee would serve as the chairperson of the commission, and the commission must elect a vice-chairperson from among its members.
- The commission would meet at least four times a year and at least once per calendar quarter.
- NDE may provide staff to assist the commission as needed and requested by the chairperson of the commission in accordance with guidelines developed by the commission. The commission may also obtain assistance from NDE, the Department of Revenue, and the Legislative Fiscal Office in acquiring the data needed to carry out its duties.
- The commission would be housed within NDE.

Spending Lid Exception

Prior to passage, Senator Ballard successfully amended LB 303 to include a change to an existing spending lid exception (§ 79-1028.01). The current lid exception, relating to employer contributions for the School Employees Retirement Plan, provides that a school district may exceed its budget authority by a specific dollar amount for expenditures to pay for employer contributions above 7.35%. The current employer rate is 9.88%. On July 1, 2025, the employer rate will be 8.08%.

The Ballard amendment creates a new subsection to this lid exception providing that, for school fiscal years 2025-26 and 2026-27, the lid exception would permit the amount of expenditures for school fiscal year 2024-25 to be carried over and included in the budget authority for school fiscal years 2025-26 and 2026-27.

LB 306	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Education Com.	Education	Education Com.	Change provisions relating to admission to elementary and secondary schools, and require a database of financial information regarding school districts and reporting regarding funding from foreign adversarial sources

Approved by Governor: [June 2nd communication, Governor intends to sign]
Passed on Final Reading: X with E clause on June 2, 2025
Effective Date: [One day after Governor signs into law]

Participation in Extracurricular Activities

(Sections 1 and 2 of LB 306)

Background: The provisions in sections 1 and 2 derive from LB 497 (Murman), which was never advanced from committee but was nevertheless successfully merged into LB 306. LB 497 was supported by the Nebraska Christian Home Educators Association and the Lincoln Home School Orchestras, among others.

LB 306 amends section 79-215 to provide that a school board must admit a student upon request without charge for part-time enrollment for purposes of participating in extracurricular activities if:

- (a) the student is also enrolled in a private school or in a home school and
- (b) either –
 - (i) the school district where the student or the student's parent resides does not offer the extracurricular activity in which the student desires to participate and the school district that the student is requesting to attend is the closest school district to the residence of the student or the student's parent that offers such extracurricular activity or

- (ii) the school district where the student or the student's parent resides does offer the extracurricular activity in which the student desires to participate but the school district the student is requesting to attend includes the closest school to the residence of the student or the student's parent that offers such extracurricular activity.

Policy Update: LB 306 also amends section 79-2,136 relating to part-time enrollment and extracurricular activities.

LB 306 provides that school board policies and procedures must require any student desiring to participate in extracurricular activities *regulated by an athletics or activities association* (i.e., NSAA), to which the school is a member, to be enrolled five credit hours offered by the school district in any semester *in order to participate in such extracurricular activities, but may not prohibit a student from enrolling in more than five credit hours.*

The measure further stipulates that both the compulsory attendance law (§ 79-201) and laws relating to habitual truancy would apply to such students.

Effective: Sections 1 and 2 become effective 90 days after sine die.

Database of Financial Information (Section 11 of LB 306)

Background: As amended prior to passage, LB 306 includes the modified provisions of LB 625 (Dover) relating to the creation of a database of financial information. LB 625 was advanced to General File by a 7-1 vote, but no one other than Senator Dover testified on the bill.

Website Database: LB 306 requires the Department of Administrative Services (DAS) to develop, maintain, and make available for public inspection on its website a database of financial information from all school districts in the state. The required information must include, at a minimum, revenue sources, expenditures, and a balance sheet that contains all assets and liabilities for each school district from the most recent audit reports filed with the Commissioner of Education.

The budget administrator of the budget division of DAS is required to designate an implementation date for the database, but must be no later than January 1, 2026.

Required Information: School districts are required to provide to DAS such information from the school district's most recent audit report filed with the Commissioner of Education as is necessary to develop and maintain the database.

School districts must provide updated information to DAS on an annual basis, and DAS must update the database no later than 30 days after receiving any such information.

School districts are also required to provide historical financial information beginning with calendar year 2005 to DAS. Such information must be collected and added to the database if available as soon as practicable.

The data requirement does not include disclosure of information that is considered confidential under state or federal law or is not a public record.

Effective: Section 11 becomes effective 90 days after sine die.

Scholarship Qualifications
(Sections 7-9 of LB 306)

One of the more controversial amendments ultimately adopted to LB 306 prior to passage was championed by Senator Hallstrom and opposed by Senator Murman.

LB 306 provides that the minimum test score qualification for a scholarship under the Nebraska Career Scholarship Act is met either from a composite score on a standard college admission test or the equivalent score on the SAT.

Effective: Sections 7-9 become effective 90 days after sine die.

LB 346	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Arch	Government	Speaker	Provide for termination of boards, commissions, committees, councils, funds, groups, panels, and task forces and change and eliminate funds and powers and duties of departments and agencies

Approved by Governor: May 30, 2025
Passed on Final Reading: 49-0 on May 28, 2025
Effective Date: September 3, 2025

Background

In 2000, the Legislature created the Early Childhood Interagency Coordinating Council to advise and assist the collaborating agencies in carrying out the provisions of the:

- Early Intervention Act,
- Quality Child Care Act,
- Early Childhood Training Center,
- Early Childhood Education Grant Program,
- Before-and-after-school or prekindergarten services, and
- other early childhood care and education initiatives under state supervision.

Operational Efficiencies

LB 346 was brought at the request of the governor and proposes combining or outright repealing several boards and commissions. The proposal is intended to find operational efficiencies and to reduce the complexity of the Nebraska government.

Within LB 346, section 23 modified provisions related to the Early Childhood Interagency Coordinating Council. The legislation limits the council to 16 members beginning July 1, 2026, all of whom would be appointed by the Governor. The council had previously included over 30 members and there was no limit on the number of members prior to LB 346.

Upon introduction of LB 346, First Five Nebraska and other interested groups, argued that the measure would have inadvertently made Nebraska noncompliant with federal requirements by making changes to the membership composition of the Early Childhood Interagency Coordinating Council. As noted by First Five Nebraska, the council was created in order to:

[A]ssist state agencies in complying with the Individuals with Disabilities Education Act (IDEA) and the Head Start for School Readiness Act. It is unique from most other states in that it consolidates two federally required state advisory councils into one.

First Five Nebraska worked closely with the Governor's office to maintain membership compliance pursuant to federal law, while still realizing efficiencies by reducing the number of statutorily required membership from over 30 to 16 members. These changes helped to ensure that the state's yearly allocation of \$3.3 million for IDEA Part C funds and \$80 million for Head Start funds were preserved.

LB 376	<i>Sponsor</i> Health Committee	<i>Committee</i> Health Committee	<i>Priority</i> Health Committee	<i>Subject</i> Change and eliminate programs and services administered by DHHS and eliminate various reporting requirements
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Approved by Governor: [June 2nd communication, Governor intends to sign]
Passed on Final Reading: 47-1-1 on May 30, 2025
Effective Date: September 3, 2025

LB 376 modifies statutes pertaining to reports required by DHHS. Several sections within this legislation are noteworthy for public education.

Screening

Current law, section 71-4741, requires DHHS to determine which birthing facilities are administering hearing screening tests to newborns and infants on a voluntary basis and the number of newborns and infants screened. The department is required to submit electronically an annual report to the Legislature stating the number of:

- (a) Birthing facilities administering voluntary hearing screening tests during birth admission;
- (b) Newborns screened as compared to the total number of newborns born in such facilities;
- (c) Newborns who passed a hearing screening test during birth admission if administered;
- (d) Newborns who did not pass a hearing screening test during birth admission if administered;
and
- (e) Newborns recommended for follow-up care.

This reporting requirement is eliminated under LB 376.

What remains in this statute is the requirement that DHHS, in consultation with NDE, along with birthing facilities, and other providers, develop approved screening methods and protocols for statewide hearing screening tests of substantially all newborns and infants.

DHHS Office Space

Another section of LB 376 sunsets the requirement that counties maintain DHHS office space at no charge to the state as of June 30, 2028.

This estimated future cost to the state is somewhere between \$2.5 million and \$4 million. The added cost would not be realized until FY2029.

LB 383	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Storer	Judiciary	Storer	Adopt the Parental Rights in Social Media Act

Approved by Governor: May 20, 2025
Passed on Final Reading: 46-3-0 on May 14, 2025
Effective Date: July 1, 2026 for Sections 26-30

LB 383 creates the Parental Rights in Social Media Act. The measure prohibits a social media company from permitting a minor to become an account holder. A social media platform must use a reasonable age verification method to verify the age of an individual seeking to become an account holder on the company's social media platform.

A social media company or third-party vendor conducting the verification may not retain any identifying information of an individual after verification is complete.

Exception

A social media company may allow a minor to become an account holder if the parent of the minor provides express parental consent authorizing the minor to become an account holder. A social media company or third-party vendor must verify the express parental consent, which must include:

- (a) Age verification of the parent through a reasonable age verification method; and
- (b) An oath, affirmation, or form signed by the parent and returned to the social media company or third-party vendor by common carrier, facsimile, or electronic scan stating that the consenting adult is the minor user's parent and authorizes such minor to become an account holder.

Once age and parental consent, if applicable, are verified, the social media company may permit the minor to become an account holder. Reverification of an account holder is not required unless parental consent is revoked by a parent.

Revocation

A social media company must develop a method for a parent to revoke consent for a minor to be an account holder. If consent is revoked, a social media company must remove the account of the parent's minor and prohibit the minor from becoming an account holder until additional express parental consent is provided.

Supervision

A social media company must provide a parent of a minor account holder with methods for the parent to supervise the minor's account. The methods must include options for the parent to:

- (a) View all posts the minor account holder makes under the social media platform account;
- (b) View all responses and messages sent to or by the minor account holder in the social media platform account;
- (c) Control the minor's privacy and account settings; and
- (d) Monitor and limit the amount of time the minor account holder spends using the social media platform.

Enforcement

The Nebraska Attorney General is required to enforce the Parental Rights in Social Media Act and may impose a penalty of up to \$2,500 per violation.

LB 390	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Murman	Education	None	Require each school board to adopt a policy relating to access by a parent, guardian, or educational decisionmaker to certain school library information

Approved by Governor: April 14, 2025
Passed on Final Reading: 34-14-1 on April 10, 2025
Effective Date: September 3, 2025

Policy Requirement

LB 390 requires that each school board of a public school district adopt a policy for implementation at the beginning of the 2026-27 school year, relating to the rights of a parent, guardian, or educational decisionmaker to access school library materials.

The policy must:

- (a) Require the creation of a catalog of all books in the school district's library, categorized by school building, which must be accessible for viewing by a parent, guardian, or educational decisionmaker of a student attending such school district; and

(b) Provide the opportunity for a parent, guardian, or educational decisionmaker of a student to be notified when the student of such parent, guardian, or educational decisionmaker checks out a book from the school library by means of a website or application notification or by opting in to email notifications. The notification must include:

- (1) The title of the book checked out by the student;
- (2) The name of the author of the book checked out by the student; and
- (3) The date the book checked out by the student is due to be returned to the school library.

This would only apply to a school library that is located on school district property and will not apply to any other public library regardless if the library contracts with a school district for use by students.

“Educational decisionmaker” is defined as a person designated or ordered by a court to make educational decisions on behalf of a child (§ 79-530).

LB 391	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Murman	Revenue	Speaker	Adopt the Give to Enable Scholarship Act and provide for certain income tax adjustments

Approved by Governor: [June 2nd communication, Governor intends to sign]
Passed on Final Reading: 45-3-1 on May 30, 2025
Effective Date: September 3, 2025

LB 391 creates the Give to Enable Support Act and the Give to Enable Support Cash Fund.

The fund would be administered by the State Treasurer, who would accept contributions from any private individual or private entity and credit all contributions to the Give to Enable Support Cash Fund. No General Funds would be transferred to this Fund.

The Program would begin on January 1, 2026. The purpose of the program is to promote access to accounts by establishing accounts using distributions from the Give to Enable Support Cash Fund. The accounts may then be used to pay the qualified disability expenses of qualified individuals.

In order to participate in the Program, a qualified individual would submit an application to the State Treasurer. The State Treasurer would accept applications from January 1 to June 1 of each year beginning in 2026. The application must include:

- (a) Information necessary to certify the applicant's status as a qualified individual;
- (b) The applicant's personal information necessary to establish an account; and
- (c) Any other information required by the State Treasurer.

A “qualified individual” is defined as an individual with a disability as defined in IRS Code 529A who does not have an account at the time he/she is approved to become a participant in the Program.

If the State Treasurer determines that the applicant qualifies to have an account established under the Program, the State Treasurer would notify the applicant of the approval. The State Treasurer may approve as many applications as funding for the program allows for each calendar year.

A qualified and approved individual would have an account established for the individual. The account would be established by April 1 of the year following the year the application is approved and would be funded with no less than the minimum amount required to open an account or such greater amount as determined by the State Treasurer.

LB 428	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Murman	Education	None	Change provisions relating to school policies on the involvement of parents, guardians, and educational decisionmakers in schools

Approved by Governor: April 29, 2025
Passed on Final Reading: 41-5-3 on April 25, 2025
Effective Date: September 3, 2025

LB 428 amends the Parental Involvement Act (§ 79-532). This Act has been the subject of significant controversy in the Legislature for the past several years.

The current Parental Involvement Act requires school districts to adopt a policy, which includes a number of provisions. LB 428 proposes additional requirements for the policy relating to surveys.

School Policy Modification

School district policy is required to be modified to provide a requirement that:

IF the school administers

- (a) a survey requesting that students provide sexual information, mental health information, medical information, information on health-risk behaviors, religious information, information of political affiliation, or any other information that the school board deems to be sensitive in nature OR
- (b) a nonanonymous survey requesting students provide information relating to drug, vape, alcohol, or tobacco use,

THEN the school district must, at least 15 days prior to the administration of the survey, notify parents, guardians, and educational decisionmakers of students that are to receive the survey.

The notice must be made through the school's electronic notification system or by physical mail to the address on file for the student. The notice must:

- describe the nature and types of questions included in the survey,
- the purposes and age-appropriateness of the survey,
- how information collected by the survey will be used,
- who will have access to such information,
- the steps that will be taken to protect student privacy, and
- whether and how any findings or results of such survey will be disclosed.

Parents, guardians, and educational decisionmakers have the right to:

- (a) Request that a copy of the survey be sent through the school's electronic notification system or physical mail to the address on file for the student,
- (b) review the survey in person at the school, and
- (c) exempt their child from participating in the survey.

Unless required by federal or state law or regulation, school personnel administering any such survey may not disclose personally identifiable information of a child.

No survey requesting sexual information of a student may be administered to any student in kindergarten through grade six.

Limitation

The bill states that nothing in the provisions of the measure may be construed to require disclosure of information in violation of:

- (a) the federal Family Educational Rights and Privacy Act of 1974, as amended, 20 U.S.C. 1232g, or any federal regulations and applicable guidelines adopted in accordance with such act, as such act, regulations, and guidelines existed on January 1, 2024;
- (b) the federal Protection of Pupil Rights Amendment of 1978, 20 U.S.C. 1232h, as such section existed on January 1, 2025;
- (c) the federal Children's Online Privacy Protection Act of 1998, 15 U.S.C. 6501 et seq., as such act existed on January 1, 2025; and
- (d) the federal Children's Internet Protection Act, 47 C.F.R. 54.520, as such regulation existed on January 1, 2025.

LB 457	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Bostar	Banking	None	Require anaphylaxis policies for school districts

Approved by Governor: April 14, 2025
Passed on Final Reading: 47-1-1 on April 10, 2025
Effective Date: September 3, 2025

LB 457 requires DHHS, in consultation with NDE, to develop model anaphylaxis policies available for use in school districts and licensed child care programs setting forth guidelines and procedures to be followed for the prevention of anaphylaxis and during a medical emergency resulting from anaphylaxis.

The policies may be developed with input from representatives of (i) allergy medicine, (ii) pediatric physicians, (iii) school nurses and other health care providers with expertise in treating children with anaphylaxis, (iv) parents of children with severe allergies, (v) school administrators, (vi) teachers, (vii) school food service directors, and (viii) other appropriate entities.

The policies must include:

- (a) A procedure and treatment plan, including emergency protocols and responsibilities for staff members of licensed child care programs, school nurses, and other appropriate school personnel, for responding to anaphylaxis;
- (b) A procedure and appropriate guidelines for the development and implementation of an individualized health care plan for children with a food or other allergy that could result in anaphylaxis;
- (c) A communication plan for the intake and dissemination of information provided by the state regarding children with a food or other allergy that could result in anaphylaxis, including a discussion of methods, treatments, and therapies to reduce the risk of allergic reactions, including anaphylaxis;
- (d) Strategies for the reduction of the risk of exposure to anaphylactic causative agents, including food and other allergens; and
- (e) A communication plan for discussion with children who have developed adequate verbal communication and comprehension skills and with the parents, guardians, and educational decisionmakers of all children attending the school district or licensed child care program about foods that are safe and unsafe and about strategies to avoid exposure to unsafe food.

The policies must be reexamined and updated as needed at least once every three years to be consistent with best practices relating to anaphylaxis prevention, treatment, and emergency response methods.

A model policy developed or updated must be made available on the applicable department's website (presumably both the DHHS and NDE websites).

Required Policy

LB 457 provides that, by July 1, 2026, each school district must adopt a written policy to address incidents of anaphylaxis involving students at school. A school board may use the model policy in school districts as a guide. The policy may not conflict with or hinder the implementation of an individualized anaphylaxis plan of a student and must be consistent with existing law (§ 79-224) relating to self-management by a student.

A school district must publish the policy in any school district handbook, manual, or similar publication that sets forth the comprehensive rules, procedures, and standards of conduct for students at school.

A school district with a policy to address incidents of anaphylaxis involving students at school that is in effect prior to the effective date of the bill may remain in effect and must satisfy the requirements noted above.

LB 521	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Sanders	Government	Government	Change and eliminate provisions relating to the Election Act and change notice requirements under the Open Meetings Act

Approved by Governor: May 30, 2025
Passed on Final Reading: 49-0 with E clause on May 28, 2025
Effective Date: May 31, 2025 for Section 82

LB 521 was originally meant to carry various changes to the Election Act. As the measure emerged from committee, it also included changes to the Open Meetings Act (section 82 of LB 521).

Current provisions of the Open Meetings Act (§ 84-1411) provide that in case of refusal, neglect, or inability of the newspaper to publish the notice, the public body must:

- (a) post such notice on its website, if available,
- (b) submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and
- (c) post such notice in a conspicuous public place in such public body's jurisdiction.

LB 521 stipulates that the public body must “request the newspaper” submit a post on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers.

The bill also requires that the public body maintain a written record of the request to the newspaper.

LB 521 provides that, in addition to a method of notice required by the Act, such notice may also be provided by any other appropriate method designated by the public body or the advisory committee.

Each public body is required to record the methods and dates of such notice in its minutes.

The bill requires that the notice must contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda (which must be kept continually current) must be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items must be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda may not be altered later than: (i) 24 hours before the scheduled commencement of the meeting or

(ii) 48 hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body must have the right to modify the agenda to include items of an emergency nature only at the public meeting.

LB 645	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Ballard	Retirement	Retirement Committee	Change provisions relating to the School Retirement Fund

Approved by Governor: May 6, 2025
Passed on Final Reading: 45-2-2 with E-clause on April 30, 2025
Effective Date: May 7, 2025 (operative date, July 1, 2025)

LB 645 was introduced on behalf of the Governor to reduce the state’s liability for the School Employees Retirement Plan. The savings to the state are intended to help fill the existing budget shortfall. The measure is projected to reduce the state’s funding responsibility by over \$83 million in the next biennium.

The current contribution rates are based on employee compensation as follows:

- Employee rate: 9.78%
- Employer rate: 9.88% (101% of the employee rate)
- State rate: 2%

These rates have been in place since 2013.

Under LB 645, the rates would be determined by the current funding ratio on the actuarial value of assets in the School Retirement Fund.

Beginning on July 1, 2025, and each July 1st thereafter, the new system would be based on the most recent previous year as reported in the annual actuarial valuation report, which is released in November of each year. The current funding ratio is 99.91%, which was established by the state’s actuary in November 2024.

If the funded ratio is less than 96%

- Employee rate: 9.75%
- Employer rate: 9.85% (101% of the employee rate)
- State rate: 2%

If the funded ratio is 96% or greater and less than 98%

- Employee rate: 8.75%
- Employer rate: 8.84% (101% of the employee rate)
- State rate: .7%

If the funded ratio is 98% or greater and less than 100%

- Employee rate: 8%
- Employer rate: 8.08% (101% of the employee rate)
- State rate: .7%

If the funded ratio is 100% or greater

- Employee rate: 7.25%
- Employer rate: 7.32% (101% of the employee rate)
- State rate: no contribution required

LB 647	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Revenue Com.	Revenue	Revenue Com.	Omnibus revenue measure that includes changes relating to budget limitations, property tax request authority, the Property Tax Request Act, and the Nebraska educational savings plan trust

Approved by Governor: May 30, 2025
Passed on Final Reading: 35-13-1 with E clause on May 30, 2025
Effective Date: Various

LB 647 was introduced as a Revenue Committee shell bill. It was advanced from committee as an omnibus revenue-related measure, which included provisions from LB 131 (529 Plans), LB 709 (adoption expenses), and LB 566 (purchase of property in blighted areas).

529 Plans

The most controversial of these provisions related to expanding the bounds of the Nebraska Educational Savings Trust (NEST). NEST is currently a 529 college savings plan providing a tax-advantaged account for education expenses. Its name stems from Section 529 of the IRS tax code, which gives these plans special tax breaks to encourage saving for education.

The NEST-related provisions of LB 647 derive from LB 131 (Sorrentino), which proposes to expand the current NEST to be available to all eligible educational institutions (public and private), to include elementary and secondary schools, as well as postsecondary institutions. The bill removes elementary and secondary education payments from the nonqualified withdrawal list.

Beginning January 1, 2029, expenses for (private school) tuition in connection with enrollment or attendance at an elementary or secondary school would be permitted up to \$10,000 per beneficiary per taxable year.

Contributions to 529 accounts grow tax-deferred, and withdrawals are exempt from state and federal taxes as long as they are used for a beneficiary's qualified education expenses, including tuition, room and board at an eligible postsecondary educational institution.

Individuals may claim a state income tax deduction equal to contributions they make to an account, up to \$5,000 for those married filing separately and \$10,000 for other filers.

Adoption Expenses

The provisions of LB 709 (Bostar) were included in LB 647. LB 709 would create a refundable state income tax credit equal to 10% of the federal adoption expenses tax credit allowed to a taxpayer in the same taxable year. This portion of LB 647 (sections 7-9) will become operative September 3, 2025.

Purchase of Property in Blighted Areas

The provisions of LB 566 (Quick) were included in LB 647. LB 566 amends existing law permitting individuals to claim a nonrefundable \$5,000 income tax credit if they purchase a primary residence located in an area that has been declared extremely blighted. The credit is scheduled to sunset on January 1, 2026. LB 566 would extend the sunset to January 1, 2032.

Recreational Trail Easements

LB 647 includes the provisions of LB 628 (Dover) to establish the Recreational Trail Easement Property Tax Exemption Act. The Act provides that a taxpayer who encumbers their property with a perpetual recreational trail easement may apply for a property tax exemption for the portion of the property that has been encumbered with the easement. This portion of LB 647 (sections 1-6) becomes operative on January 1, 2026.

The Legislative Fiscal Office reports that property tax exemptions would occur when property owners qualify and utilize easements and are estimated to decrease a political subdivision's property tax base. "A change in the taxable base for schools due to the exemption of property could have an impact on state aid under TEEOSA, but any such amount is indeterminate."

LB 650	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	von Gillern	Revenue	Revenue Committee	Adopt the Community Development Assistance Act and change provisions relating to land banks, property tax exemptions, motor vehicle tax provisions, and certain tax credits

Approved by Governor: May 6, 2025
Passed on Final Reading: 40-7-2 with E-clause on April 30, 2025
Effective Date: May 7, 2025

LB 650 was introduced at the request of the Governor.

The legislation is an omnibus revenue-related measure containing a variety of provisions. As it relates to public education, the most notable provision of LB 650 is a change in motor vehicle tax revenue.

These provisions derive from LB 547 (Rountree), which intended to expand the exemption for disabled veterans from the state motor vehicle tax.

The bill amends current definitions of a disabled veteran and a blind veteran as found in section 77-202.23, to align with the more expansive federal definition found in 5 U.S.C. 2108, as the section existed on January 1, 2025. Accordingly, a disabled veteran would mean:

- (a) An individual who has served on active duty in the armed forces, been separated therefrom under honorable conditions, and has established the present existence of a service-connected disability; or
- (b) An individual who is receiving compensation, disability retirement benefits, or pension because of a public statute administered by the Department of Veterans Affairs or a military department.

This provision of LB 650 becomes operative on January 1, 2026.

The Nebraska DMV has estimated the total reduction in motor vehicle tax to be \$28.8 million (a loss of \$10.8 million in 2025-26 and \$18 million in 2026-27 in revenue for the DMV and local governments). The revenue loss would be a result of an increase in the number of disabled veterans and blind veterans eligible for the motor vehicle tax exemption. The DMV approximates 40,000 of the 43,465 veterans (as estimated by the U.S. Dept. of Veterans Affairs) would utilize the motor vehicle tax exemption. The average motor vehicle tax savings per veteran is estimated to be \$450.

For public schools, the loss in revenue from the motor vehicle tax is estimated to be \$6,350,400 in 2025-26 and \$10,584,000 in 2026-27.

Estimated Motor Vehicle Revenue Losses	FY2025-26 (6 months, beginning January 1, 2026)	FY2026-27 (full 12 months of the yearly revenue)
DMV Vehicle Title Registration Modernization Fund (1%)	(\$108,000)	(\$180,000)
Motor Vehicle Tax – Commission to County (1%)	(\$108,000)	(\$180,000)
Motor Vehicle Tax – Cities and Counties (40% of remainder)	(\$4,233,600)	(\$7,056,000)
Motor Vehicle Tax – Schools (60% of remainder)	(\$6,350,400)	(\$10,584,000)
Motor Vehicle Tax Impact under LB 650	(\$10,800,000)	(\$18,000,000)

LR 19CA	<i>Sponsor</i>	<i>Committee</i>	<i>Priority</i>	<i>Subject</i>
	Dover	Executive Board	Dover	Constitutional amendment to change legislative term limits to three consecutive terms

Delivered to Secretary of State: May 28, 2025
Passed on Final Reading: 39-10 on May 28, 2025

LR 19CA was introduced by Senator Dover and 22 co-sponsors. The constitutional amendment would change current provisions in the Nebraska Constitution so that a state lawmaker could serve three rather than two (4-year) terms of office.

The measure will appear on the November 2026 General Election ballot.

Note: On November 7, 2000, Nebraska voters approved a measure (415) as an initiated constitutional amendment. It was approved by a 56% to 44% margin.

II. Interim Study Resolutions

Education Committee

LR144 (Kauth) Interim study to examine potential changes to Nebraska's teacher certification requirements to create an apprenticeship-based pathway for persons seeking to transition into teaching grades kindergarten through twelve

Purpose: The purpose of this resolution is to propose an interim study to examine potential changes to Nebraska's teacher certification requirements to create an apprenticeship-based pathway for individuals with equivalent education and professional experience who seek to transition into kindergarten through grade twelve teaching.

Nebraska faces ongoing challenges in attracting and retaining qualified educators, particularly in rural and high-need school districts, and the traditional teacher certification process may present barriers for individuals with equivalent education and professional experience in other fields who seek to transition into the teaching profession later in their careers. Alternative pathways to certification, including onsite apprenticeship programs conducted by school districts, may provide opportunities to increase the number of qualified teachers while maintaining high-quality standards for Nebraska schools. Such apprenticeship programs would focus on pedagogical training, classroom management, and other essential instructional skills to ensure competency and effectiveness in teaching. The State Board of Education plays a critical role in establishing standards and oversight mechanisms for teacher certification programs, including alternative pathways such as school district led apprenticeships.

This interim study is meant to examine potential changes to Nebraska's teacher certification requirements to allow individuals with equivalent education and experience to enter the teaching profession through an apprenticeship-based pathway conducted by school districts. Such study shall include, but need not be limited to:

- (1) An evaluation of existing barriers within Nebraska's current teacher certification process that may hinder professionals from transitioning into teaching;
- (2) An examination of best practices from other states that have implemented alternative certification pathways, including apprenticeship programs;
- (3) An assessment of the pedagogical and classroom management training necessary to maintain high-quality instructional standards in an apprenticeship program;
- (4) A determination of the role of school districts in designing and implementing apprenticeship programs for prospective teachers;
- (5) An examination of the process by which the State Board of Education would approve school district apprenticeship programs and ensure alignment of such programs with state educational standards;
- (6) An investigation of the criteria and process by which individuals completing an apprenticeship program would be certified as teachers in Nebraska;

- (7) Consideration of the potential impact of an apprenticeship pathway on addressing teacher shortages in critical subject areas and geographic regions;
- (8) An identification of any statutory or regulatory changes necessary to implement such an apprenticeship pathway; and
- (9) Input from relevant stakeholders, including representatives from the State Department of Education, the State Board of Education, school district administrators, teacher preparation programs, educators, and other interested parties.

LR164 (McKinney) Interim study to examine to what extent inmates between five and twenty-one years of age, under the care of the Department of Correctional Services, are being provided educational services

Purpose: The purpose of this resolution is to propose an interim study to examine to what extent inmates between five and twenty-one years of age, that are under the care of the Department of Correctional Services, are being provided educational services and what statutory or regulatory changes are necessary to ensure these inmates receive educational instruction. This study shall include, but is not limited to, determining how many such incarcerated individuals are participating in educational programs, including a General Educational Development program to earn their high school equivalency diploma, offered by the department as well as through partnerships with educational institutions such as Southeast Community College.

LR189 (Dorn) Interim study to examine the financing of public education through the Tax Equity and Educational Opportunities Support Act formula and develop recommendations for improving school funding in Nebraska

Purpose: The purpose of this resolution is to propose an interim study to examine the financing of public education through the Tax Equity and Educational Opportunities Support Act formula and develop recommendations for improving school funding in Nebraska. The study may review ways to increase the amount of state aid committed to schools to offset property tax use and reduce property taxes as a share of total state and local taxes.

This study shall include, but not be limited to, examining:

- (1) Fairness and equity for public school students in all parts of the state;
- (2) Efficiencies and effectiveness in the use of tax resources to educate public school students in Nebraska; and
- (3) Stability in the resources available to school districts, particularly in times of economic volatility.

LR196 (Kauth) Interim study to study truancy in Nebraska schools

Purpose: The purpose of this resolution is to propose an interim study to study truancy in Nebraska schools.

LR202 (Sorrentino) Interim study to explore a landscape analysis of the various higher education teacher preparation programs around the state

Purpose: The purpose of this resolution is to propose an interim study to explore a landscape analysis of the various higher education teacher preparation programs around the state, campus by campus, to see how future teachers are being prepared to teach literacy.

LR204 (Juarez) Interim study to examine the causes of burnout in kindergarten through twelfth grade teachers and its impact on teachers and students

Purpose: The purpose of this resolution is to propose an interim study to examine the causes of burnout in kindergarten through twelfth grade teachers and its impact on teachers and students. The study shall include, but need not be limited to, an examination of the following factors: Educational mandates, administrative burdens, classroom discipline issues, educational funding, emotional demands, workloads, safety issues, salaries, and staff shortages. The study shall also examine what the state can do to mitigate teacher burnout and incentivize retention.

LR205 (Strommen) Interim study to examine barriers to and benefits of data sharing between the State Department of Education and the Department of Health and Human Services for purposes of the Early Childhood Integrated Data System

Purpose: The purpose of this resolution is to propose an interim study to examine barriers to and benefits of data sharing between the State Department of Education and the Department of Health and Human Services for purposes of the Early Childhood Integrated Data System.

This study shall include, but not be limited to, the following:

- (1) Describing the Early Childhood Integrated Data System as it currently exists and the historical context for its development;
- (2) Examining the use of the Early Childhood Integrated Data System to maximize efficiencies for participating state agencies to meet legislatively mandated reporting requirements, providing accountability for public dollars, and supporting parental choice in early childhood settings;
- (3) Analyzing the statutory barriers to interagency data sharing and potential solutions;
- (4) Examining data privacy procedures and data access rules maintained in the Early Childhood Integrated Data System;
- (5) Analyzing the infrastructure necessary to improve the Early Childhood Integrated Data System, including funding; and
- (6) Reviewing early childhood integrated data systems in other states.

LR228 (Cavanaugh, J.) Interim study to examine and assess the adequacy of compensation for higher education faculty who primarily engage in classroom instruction within Nebraska's public institutions

Purpose: The purpose of this resolution is to propose an interim study to examine and assess the adequacy of compensation for higher education faculty who primarily engage in classroom instruction within Nebraska's public institutions. This study will identify disparities, analyze competitive salary structures, and explore potential policy solutions to ensure faculty members receive fair and competitive compensation. The study shall include, but need not be limited to, an examination of the following:

- (1) A review of current salary levels and compensation structures for faculty in Nebraska's public higher education institutions;
- (2) A comparison of Nebraska's public higher education faculty salaries with those at peer institutions in surrounding states;
- (3) An examination of salary disparities across disciplines and the impact of those disparities on recruitment and retention;
- (4) An analysis of the impact of faculty compensation on student outcomes, including retention and graduation rates;
- (5) A review of potential funding mechanisms or policy changes to enhance faculty compensation in a sustainable manner; and
- (6) Consideration of alternative compensation models, including cost-of-living increases, performance-based pay, benefits enhancements, and other incentives.

In conducting this interim study, the Education Committee of the Legislature may confer with the Coordinating Commission for Postsecondary Education, the University of Nebraska, state colleges, community colleges, faculty organizations, faculty members, administrators, students, policy experts, other relevant entities, and stakeholders.

LR259 (Armendariz) Interim study to examine the feasibility, benefits, and framework for establishing a high school agriculture student exchange program within Nebraska modeled after foreign student exchange programs

Purpose: The purpose of this resolution is to propose an interim study to examine the feasibility, benefits, and framework for establishing a high school agriculture student exchange program within Nebraska modeled after foreign student exchange programs to foster cross-regional learning, cultural exchange, and deeper appreciation for Nebraska's agricultural heritage and rural life.

The study shall include, but need not be limited to, the following:

- (1) The feasibility and structure of such a program, including exchange duration, school credit recognition, and housing arrangements;
- (2) The potential for collaboration with local school districts, the State Department of Education, the Department of Agriculture, the Cooperative Extension Service of the University of Nebraska, including the state 4-H program, and Future Farmers of America;

- (3) The benefits to student participants, host communities, and Nebraska's agricultural education system;
- (4) Potential models, including urban-to-rural exchanges within Nebraska, as well as interstate exchanges with other agricultural regions;
- (5) Considerations to ensure student participation from low-income urban areas; and
- (6) Potential funding sources, including state appropriations, federal grants, and private sponsorships.

In conducting this interim study, the Education Committee of the Legislature may confer with other standing committees of the Legislature, state agencies, and other stakeholders.

Executive Board

LR174 (DeBoer) Interim study to provide a comprehensive analysis of the standing committee system of the Legislature

Purpose: The purpose of this resolution is to propose an interim study for a comprehensive analysis of the standing committee system of the Legislature to determine if any improvements or changes to that system would be warranted. This study shall include, but need not be limited to, an examination of the following:

- (1) The creation of new standing committees to reflect contemporary needs of Nebraska and the elimination or consolidation of current committees associated with the creation of any new standing committees;
- (2) Standing committee subject matter jurisdiction;
- (3) The legislative bill load of each standing committee; and
- (4) Other issues relating to standing committees.

LR249 (Cavanaugh, M.) Interim study to examine the feasibility and benefits of establishing a ways and means committee to enhance coordination and collaboration between the Revenue Committee and the Appropriations Committee of the Legislature

Purpose: The purpose of this resolution is to propose an interim study to examine the feasibility and potential benefits of establishing a ways and means committee to enhance coordination and collaboration between the Revenue Committee of the Legislature and the Appropriations Committee of the Legislature, in order to create a more integrated and balanced approach to the state's budgeting process.

The study shall include, but not be limited to, the following:

- (1) Examining the current roles and responsibilities of the Revenue Committee of the Legislature and the Appropriations Committee of the Legislature, including areas of jurisdictional overlap and how these affect the efficiency and transparency of the budget process;

- (2) Examining the timing and alignment of revenue forecasting and budget setting processes, including the interaction between the Nebraska Economic Forecasting Advisory Board's schedule and the legislative appropriations timeline;
- (3) Studying best practices from other states and governmental bodies, particularly those with a functioning ways and means committee or equivalent structures that integrate tax policy, revenue forecasting, and appropriations oversight;
- (4) Determining potential duties and scope of a ways and means committee, including recommendations on how such a body could improve coordination, policy alignment, and strategic planning in budget matters;
- (5) Examining opportunities to improve procedures related to revenue estimation, budget development, and legislative oversight of appropriations; and
- (6) Considering recommendations for a model budget process for the Legislature, including proposed reforms that align with nationally recognized public finance standards and government accountability best practices. In conducting this interim study, the Executive Board of the Legislative Council may confer with legislative staff, policy experts, representatives of the Department of Administrative Services and the Legislative Fiscal Office, and other stakeholders with relevant expertise in public finance, legislative budgeting, and tax policy.

The Executive Board of the Legislative Council may consult with and request the assistance of the Revenue Committee of the Legislature and the Appropriations Committee of the Legislature, the Legislative Fiscal Office, and other legislative committees as appropriate.

The Executive Board of the Legislative Council shall prepare and submit a report with its findings and recommendations to the Legislature or the Executive Board by December 15, 2025.

Government Committee

LR192 (Sanders) Interim study to investigate public notice requirements in Nebraska, including those mandated under the Open Meetings Act and the Administrative Procedure Act

Purpose: The purpose of this resolution is to propose an interim study to investigate public notice requirements in Nebraska, including those mandated under the Open Meetings Act and the Administrative Procedure Act.

LR206 (Strommen) Interim study to examine the initiative and referendum petition processes in the twenty-six states in which such a process exists

Purpose: The purpose of this resolution is to propose an interim study to examine the initiative and referendum petition processes in the twenty-six states in which such a process exists. The study shall include, but need not be limited to, an examination of the following:

- (1) Recent proposed statutory or constitutional changes to initiative and referendum petition processes, including changes to signature requirements, circulation periods, initiative content, circulator requirements, signer requirements, petition requirements, ballot language, election requirements, withdrawing signatures, and campaign finance requirements;
- (2) Whether all Nebraskans, including individuals in low-population areas, are fairly and properly represented in the initiative petition process; and
- (3) Spending on initiative petition measures in Nebraska over the last fifteen years, including names of funding entities, dollar amounts, and where such entities are located.

LR233 (Quick) Interim study to examine issues relating to state agency guidance documents, rules, and regulations

Purpose: The purpose of this resolution is to propose an interim study to examine issues relating to state agency guidance documents, rules, and regulations. The study shall include, but need not be limited to, an examination of the following:

- (1) The process used by state agencies to issue guidance documents under section 84-901.03 and the opportunity for public involvement and stakeholder input before the issuance of such guidance documents;
- (2) The difference in purpose and effect between guidance documents and rules and regulations; and
- (3) Whether guidance documents issued by state agencies have imposed greater burdens on Nebraska nonprofits and businesses than required under federal law or federal regulation.

Health Committee

LR220 (Fredrickson) Interim study to examine the adequacy of funding and resources available to Level 3 Special Education Contractual Services for children

Purpose: The purpose of this resolution is to propose an interim study to examine the adequacy of funding and resources available to Level 3 Special Education Contractual Services for children. Children and students receiving Level 3 care require the highest level of intervention and support due to the severity of their behavioral or emotional challenges. Level 3 care providers offer specialized and intensive care for children exhibiting significant behavioral issues, such as aggression, self-harm, severe defiance, and disruptions to their living environments. The effectiveness of Level 3 care is directly influenced by staffing levels, access to therapeutic services, facility safety and structure, and the implementation of innovative care models tailored to the unique needs of residents. Additional resources may be necessary to enhance staffing, expand therapeutic services, improve facility infrastructure, and support program evaluation to better address the needs of children in Level 3 care. Ensuring transparency and evaluating effectiveness of such resources is critical to determining their impact and justifying future needs.

This study shall include, but not be limited to, the following:

- (1) Assessing current funding levels and their utilization by Level 3 care providers;
- (2) Evaluating the adequacy of staffing levels, including staff-to-student ratios and training programs for managing severe behavioral challenges;
- (3) Analyzing the availability and quality of therapeutic services, such as individualized and group counseling, trauma-informed care, and crisis intervention strategies;
- (4) Examining the state of facility infrastructure, including safety features and therapeutic environments;
- (5) Reviewing existing program development efforts and their outcomes; and
- (6) Identifying potential funding gaps and recommending strategies to ensure adequate support for these facilities.

Retirement Committee

LR96 (Retirement Committee) Interim study to examine the Nebraska Public Employees Retirement Systems administered by the Public Employees Retirement Board

Purpose: The purpose of this resolution is to propose an interim study to examine the Nebraska Public Employees Retirement Systems administered by the Public Employees Retirement Board, including the State Employees Retirement System of the State of Nebraska, the Retirement System for Nebraska Counties, the School Employees Retirement System of the State of Nebraska, the Nebraska State Patrol Retirement System, the Nebraska Judges Retirement System, and the retirement system administered under the Class V School Employees Retirement Act. The study shall examine issues as they relate to the funding needs, benefits, contributions, and administration of each retirement system.

LR97 (Retirement Committee) Interim study to carry out the provisions of section 13-2402, which requires the Nebraska Retirement Systems Committee to monitor underfunded defined benefit plans administered by political subdivisions

Purpose: The purpose of this resolution is to propose an interim study to carry out the provisions of section 13-2402, which requires the Nebraska Retirement Systems Committee to monitor underfunded defined benefit plans administered by political subdivisions. The study shall include a public hearing for the presentation of reports by political subdivisions with underfunded defined benefit plans.

LR98 (Retirement Committee) Interim study to examine issues within the jurisdiction of the Nebraska Retirement Systems Committee

Purpose: The purpose of this resolution is to propose an interim study to examine any issues within the jurisdiction of the Nebraska Retirement Systems Committee of the Legislature that may arise during the interim.

LR230 (Lonowski) Interim study to examine options for allowing retired teachers to return to intermittent work at a school

Purpose: The purpose of this resolution is to propose an interim study to examine options for allowing retired teachers to return to intermittent work at a school for more than eight days per month during their bona fide one hundred eighty-day separation period from their employer.

Revenue Committee

LR126 (von Gillern) Interim study to examine the impact of certain tax incentive programs currently in effect in Nebraska

Purpose: The purpose of this resolution is to conduct an interim study to examine the impact of certain tax incentive programs currently in effect in Nebraska. The study shall evaluate the Nebraska Advantage Act and ImagiNE Nebraska Act in terms of their function, impact upon Nebraska's economy and communities, as well as business and industrial sectors, and influence upon overall tax receipts and the state's budgeting process. The study shall include, but is not limited to, an examination of the following:

- (1) The impact of the Nebraska Advantage Act and ImagiNE Nebraska Act on state revenue;
- (2) The utilization of tax credits under the Nebraska Advantage Act and ImagiNE Nebraska Act since their passage;
- (3) The effectiveness of the Nebraska Advantage Act and ImagiNE Nebraska Act in promoting growth in business, industry, and employment in Nebraska; and
- (4) The future of a cohesive and sustainable economic development and business attraction strategy to drive growth in Nebraska. In conducting this interim study, the Revenue Committee may confer with state agencies, other standing committees of the Legislature, and relevant stakeholders, including, but not limited to, representatives from the business community, economic development community, and local municipalities.

LR255 (Andersen) Interim study to examine the fiscal, constitutional, and administrative implications of adopting LR12CA, 2025, which proposes reforms to Nebraska's property tax system

Purpose: The purpose of this resolution is to propose an interim study to examine the fiscal, constitutional, and administrative implications of adopting Legislative Resolution 12CA, One Hundred Ninth Legislature, First Session, 2025, as amended by proposed amendment AM1101, which proposes significant reforms to Nebraska's property tax system and underlying constitutional language. The study shall include, but need not be limited to, an examination of the following:

- (1) The fiscal and distributional impacts of capping the annual increase in property taxes levied on any parcel of real property by the allowable growth percentage, defined as the lesser of three percent or the Consumer Price Index for All Urban Consumers;

- (2) The legal and constitutional implications of substituting the current uniform and proportional clause of Article VIII, section 1, of the Constitution of Nebraska, with a system that establishes full taxable value based on the 2025 assessed value or purchase price following a change of ownership;
- (3) The practical challenges and administrative viability of implementing a static assessed value system for real property, including mechanisms for adjustment upon sale or new construction;
- (4) The impact of such a system on taxpayer equity, particularly among similarly situated properties with different ownership timelines, and the resultant tax disparities;
- (5) The implications of the proposed valuation structure on revenue predictability and budgeting processes for schools, counties, municipalities, and other local political subdivisions;
- (6) The definition clarity and scope of terms, including, but not limited to, "purchase", "change of ownership", and "new construction", and the exemption for spousal transfers;
- (7) The comparative evaluation of similar models in other states, such as California's Proposition 13, Florida's Save Our Homes amendment, and Oklahoma's property tax limitations, and the lessons they may offer for Nebraska;
- (8) The potential impact on housing affordability and accessibility for young people, first-time homebuyers, fixed-income homeowners, and individuals attempting to enter the housing market during a period of high home prices and limited supply;
- (9) The effects on agricultural producers and rural landowners, particularly regarding the classification, valuation, and long-term tax obligations for farmland and horticultural property; and
- (10) Stakeholder concerns and input from assessors, local governments, school districts, taxpayer advocacy organizations, and the Department of Revenue regarding feasibility and unintended consequences. In conducting this interim study, the Revenue Committee may consult with legal experts, tax policy professionals, economists, state agencies, and relevant stakeholders to ensure a comprehensive evaluation of the proposed reforms.

Transportation Committee

LR157 (DeBoer) Interim study to examine and monitor issues relating to broadband and broadband deployment in Nebraska

Purpose: The purpose of this resolution is to propose an interim study to examine and monitor issues relating to broadband and broadband deployment in Nebraska. This study shall include, but need not be limited to, an examination of the following:

- (1) Projects being undertaken as a part of any state or federal effort for the expansion of broadband availability in Nebraska, including, but not limited to, an examination of changing federal requirements for various programs and any delays such changes may cause;

- (2) Cooperation across jurisdictions on the shared goal of ensuring broadband is available for all Nebraskans;
- (3) Resiliency and redundancy in the broadband networks being built to ensure Nebraskans have consistent access to broadband services;
- (4) The changing regulatory landscape with regard to broadband services, the necessity of the state to provide oversight to protect the interests of Nebraska consumers, the necessity of related regulations in Nebraska, and where efficiencies can be found to speed up the deployment of broadband services; and
- (5) Other issues relating to broadband expansion in Nebraska.

LR254 (Clements) Interim study to examine potential adjustments to the collection of motor vehicle tax, motor vehicle tax distribution schemes, motor vehicle fees, and other revenue sources due to the potential elimination of the Nebraska inheritance tax

Purpose: The purpose of this resolution is to propose an interim study to examine potential adjustments to the collection of motor vehicle tax, motor vehicle tax distribution schemes, motor vehicle fees, and other revenue sources due to the potential elimination of the Nebraska inheritance tax. The study shall include, but need not be limited to, an examination of the following:

- (1) The current motor vehicle tax distribution, motor vehicle fees and distribution, civil fees and other revenue sources;
- (2) The potential adjustment to such current revenue sources to provide adequate funds for necessary county government duties and services; and
- (3) The potential elimination of unnecessary costly statutory requirements for counties related to motor vehicles.

In conducting this interim study, the Transportation and Telecommunications Committee of the Legislature may confer with other standing committees of the Legislature, state agencies, county officials and employees, and other stakeholders.