

EMERSON-HUBBARD COMMUNITY SCHOOLS

Agenda for Board of Education Meeting

Wednesday, December 10, 2025 5:30 PM

Emerson-Hubbard High School-Library, 1503 Dakota Street, Emerson, NE 68733

Welcome to Emerson-Hubbard Community Schools Board of Education Meeting. Our adopted mission statement is: **The mission of the Emerson-Hubbard Community School is to empower students to apply their skills and knowledge to become productive and contributing citizens.**

Thank you for attending the regular meeting of the board. (School Board meetings in Nebraska are meetings held in public, not public meetings.) The public comment agenda item is the only opportunity for the public to address the board.

Regular Board Meeting Called to Order

Open Meetings Poster Announcement

Excuse Absent Board Members (as necessary).

Approval of Agenda &/or changes to Agenda

Consent Agenda

A. Approval of Minutes

B. Treasurer's Report

C. Action on Claims

Public Comment From Visitors (President will read the Opening Statement regarding public comment)

Action Items

A. Consider, discuss & take necessary action to approve the superintendent contract for Dustin Nielsen

B. Consider, discuss & take necessary action to approve the paraprofessional contract for Lindi Hathaway.

C. Consider, discuss & take necessary action on updates to the school policies #2000's on Administration & the Federal Acquisitions Threshold policies #3131 & 3132.

Information & Reports

A. Report from the Principals

Elementary 1. Enrollment

2. Happenings and Upcoming Activities

Secondary

1. Enrollment

2. Staff Recognition

3. Winter Activities

4. Committee Updates

B. Report from the Superintendent:

- Financial Literacy Report
- Strategic Plan Update
- AQuESTT Results
- Budget Update

- Tech Purchases
- NASB Conference
- Board Member Sign-up

C. Report from Board Committees:

- Negotiations Update

NASB Board Notes

Discussion Items: Next Board Meeting - January 14, 2026

Adjournment

Emerson-Hubbard Board of Education Public Participation Opening Statement

Welcome to the Emerson-Hubbard Board of Education Meeting. The board welcomes patrons, and we appreciate your attendance at this board meeting. Members of the public are encouraged to share their thoughts and ideas with the board during the agenda item labeled “Public Comment.” Comments or questions from the audience at any other time during the meeting may be declared out of order.

We appreciate your willingness to abide by the rules of order. This is the only time during this meeting when the public may speak unless invited to by the board president. Any person wishing to make public comment must abide by and adhere to applicable board policies, including, but not limited to the following:

- **For all meetings of the Board, individual speakers shall have up to 5 minutes to address the Board, and the Board shall hear up to 30 cumulative minutes of public comment. The Board may vote to modify these time limits when the Board deems appropriate.**
- **The board will not respond to comments or questions.**
- **The board will not take action on the comments presented by the speakers but will direct the comments to appropriate staff members.**
- **Offensive language and hostile or disorderly conduct will not be tolerated. In the event that the Board President determines any statement or comment constitutes offensive language or hostile or disorderly conduct, then the Board President will declare the person out of the order and the person will be prohibited from speaking further.**

REGULAR BOARD MEETING
November 10, 2025

Of the Board of Education of School District No. 61R, Emerson-Hubbard Community Schools, in the County of Dixon, in the State of Nebraska, a/k/a Dixon County School District No. 561, convened in open and public session at 5:30 PM on November 10, 2025, at Emerson-Hubbard High School-Library, in said district. **Absent:** Kip Ahlers, Ryan Beacom, **Present:** Scott Albrecht, Tricia Belt, Joani Franzluebbbers, Ashley Fuchser, Superintendent Dale Martin, Elementary Principal Dustin Nielsen, MS/HS Principal Zachary Biere, Board Secretary Linda Rohde, and Community Members.

Notice of the meeting was given in advance thereof, according to law, by proper publication in the Nebraska Journal Leader, a designated method for giving notice of the School District. Notice of this meeting was given in advance to all members of the Board of Education. Availability of the Agenda and purpose of the meeting was communicated in the advance notice of the meeting and in the notice to the members of this meeting. All proceedings of the Board of Education were taken while the convened meeting was open to the attendance of the public.

Joani Franzluebbbers made a motion to approve Ryan Beacom excused absence. Ashley Fuchser seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.

Kip Ahlers: Absent, Ryan Beacom: Absent, Scott Albrecht: Yes, Tricia Belt: Yes, Joani Franzluebbbers: Yes, Ashley Fuchser: Yes
Yes: 4, No: 0, Absent: 2

Joani Franzluebbbers made a motion to approve Kip Ahlers excused absence. Tricia Belt seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.

Kip Ahlers: Absent, Ryan Beacom: Absent, Scott Albrecht: Yes, Tricia Belt: Yes, Joani Franzluebbbers: Yes, Ashley Fuchser: Yes
Yes: 4, No: 0, Absent: 2

Tricia Belt made a motion to approve the agenda. Ashley Fuchser seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.

Kip Ahlers: Absent, Ryan Beacom: Absent, Scott Albrecht: Yes, Tricia Belt: Yes, Joani Franzluebbbers: Yes, Ashley Fuchser: Yes
Yes: 4, No: 0, Absent: 2

Scott Albrecht made a motion to Approve the Consent Agenda. Tricia Belt seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.

Kip Ahlers: Absent, Ryan Beacom: Absent, Scott Albrecht: Yes, Tricia Belt: Yes, Joani Franzluebbbers: Yes, Ashley Fuchser: Yes
Yes: 4, No: 0, Absent: 2

Scott Albrecht made a motion to Approve the Rule 10 Safety Audit. Tricia Belt seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.

Kip Ahlers: Absent, Ryan Beacom: Absent, Scott Albrecht: Yes, Tricia Belt: Yes, Joani Franzluebbbers: Yes, Ashley Fuchser: Yes
Yes: 4, No: 0, Absent: 2

Scott Albrecht made a motion to Approve Offering the early retirement incentive for the 25-26 School Year. Tricia Belt seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.

Kip Ahlers: Absent, Ryan Beacom: Absent, Scott Albrecht: Yes, Tricia Belt: Yes, Joani Franzluebbbers: Yes, Ashley Fuchser: Yes
Yes: 4, No: 0, Absent: 2

Tricia Belt made a motion to Approve the 2024-2025 Audit. Ashley Fuchser seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.

Kip Ahlers: Absent, Ryan Beacom: Absent, Scott Albrecht: Yes, Tricia Belt: Yes, Joani Franzluebbbers: Yes, Ashley Fuchser: Yes
Yes: 4, No: 0, Absent: 2

Kip Ahlers arrived at 5:50 pm.

Joani Franzluebbbers made a motion to approve the Superintendent evaluation for 2025-2026. Kip Ahlers seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.

Ryan Beacom: Absent, Kip Ahlers: Yes, Scott Albrecht: Yes, Tricia Belt: Yes, Joani Franzluebbbers: Yes, Ashley Fuchser: Yes
Yes: 5, No: 0, Absent: 1

Scott Albrecht made a motion to approve the resignation of Hailie Brentlinger. Joani Franzluebbbers seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.

Ryan Beacom: Absent, Kip Ahlers: Yes, Scott Albrecht: Yes, Tricia Belt: Yes, Joani Franzluebbbers: Yes, Ashley Fuchser: Yes
Yes: 5, No: 0, Absent: 1

Kip Ahlers made a Motion to approve the resignation of Superintendent Dale Martin effective at the end of his current contract. Tricia Belt seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.

Ryan Beacom: Absent, Kip Ahlers: Yes, Scott Albrecht: Yes, Tricia Belt: Yes, Joani Franzluebbbers: Yes, Ashley Fuchser: Yes
Yes: 5, No: 0, Absent: 1

Ashley Fuchser made a Motion to consider hiring internally for the Superintendent Position and hire an administrative position as needed. Tricia Belt seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.

Ryan Beacom: Absent, Kip Ahlers: Yes, Scott Albrecht: Yes, Tricia Belt: Yes, Joani Franzluebbbers: Yes, Ashley Fuchser: Yes
Yes: 5, No: 0, Absent: 1

Elementary Principal Dustin Nielsen reported on Enrollment; Happenings/Upcoming Activities – Leaders of the Pack, Musketeer Hockey Game, Veterans Day, Spelling Bee & Winter Concert prep and Winter MAP Growth testing for K-2nd grade students. EBC will be donating \$40,000 to the playground project.

MS/HS Principal Zach Biere reported on Enrollment – 99 Total; Staff Recognition to Doug Mackling leading the pack in hosting sub-Districts; Winter Activities update on Sports, Programs, Clubs, Events, MAP Testing; Committee Updates for Staff Culture and Administration Advisory Board; MTSS.

Superintendent Dale Martin reported on Annual Report; Budget Update; Strategic Planning.

No report from Board Committees.

NASB Board Notes were discussed.

There will be a Negotiations Meeting Tuesday, November 18th at 5:30 pm at the District Office located in the elementary building.

Tricia Belt was excused from the meeting.

The next board meeting will be Wednesday, December 10th @ 5:30 pm

Kip Ahlers made a motion to adjourn the meeting @ 7:00 pm. Ashley Fuchser seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.

Ryan Beacom, Tricia Belt: Absent, Kip Ahlers: Yes, Scott Albrecht: Yes, Joani Franzluebbbers: Yes, Ashley Fuchser: Yes
Yes: 4, No: 0, Absent: 2

BY: _____
Joani Franzluebbbers
President of the Board of Education
Of This School District

ATTEST: _____
Linda Rohde
Secretary of the Board of Education
Of This School District

Report of Financial Status 11/30/2025

Dale Martin, Superintendent

TO: Board of Education

This is a report of the financial status of the Emerson-Hubbard Schools, District # 26, as of November 30, 2025 with the Emerson-Hubbard Schools and First Nebraska Bank Balance.

**Mature
Date Investments**

	11/30/2025	0.05%	First Nebraska Bank Balance	Balance	GEN FUND .05%	Hi-Fi Acct 2.68%
			03 Unemployment		\$ 1,252.77	\$ 17,489.06
			06 Hot Lunch Fund		\$ (13,913.41)	\$ -
			08 Special Building Fund		\$ 225,906.79	\$ 164,411.92
			02 Depreciation Fund		\$ (28,831.28)	\$ 312,458.95
			01 General Fund		\$ 641,142.13	\$ 947,718.12
			General Fund Cash			\$ 2,328.68
			10 Coop Fund			\$ -
						\$ 28,125.10
					TOTAL: \$ 825,557.00	\$ 1,442,078.05
						\$ 30,453.78
					GRAND TOTAL	\$ 2,298,088.83
			Frontier Bank - Pender	Balance as of	11/30/2025	Interest Accrued
Acct#1031248023			CD		\$ 112,058.02	\$ 6,472.82
						\$ 118,530.84
						3.97035%
					11/30/2025	Interest Accrued
Acct #1032148812			CD		\$ 184,973.93	\$ 10,108.49
						\$ 195,082.42
			Frontier Bank - Pender	Balance as of	11/30/2025	Interest Accrued
			CD 1948		\$ 230,000.00	\$ 13,965.58
						\$ 243,965.58

Monthly Bills

District Bills	\$ 141,396.25
Outstanding Checks	\$ 61,674.34
Payroll Vendors	\$ 159,645.73
Payroll	\$ 174,413.09
TOTAL:	\$ 537,129.41

	Beginning	Projected Net Income		
01 GenFund+GenFund Cash Bal	\$ 1,591,188.93	\$ 67,220.76	\$ 1,658,409.69	
03 Unemployment	\$ 18,741.83	\$ -	\$ 18,741.83	
08 Special Bldg. Balance	\$ 390,318.71	\$ 1,326.61	\$ 391,645.32	
02 Depreciation Balance	\$ 283,627.67	\$ -	\$ 283,627.67	
06 Hot Lunch Balance	\$ (13,913.41)	\$ 8,782.10	\$ (5,131.31)	
10 Coop Fund Balance	\$ 28,125.10	\$ -	\$ 28,125.10	
Frontier Bank CD	\$ 118,530.84		\$ 118,530.84	
Frontier Bank CD	\$ 195,082.42		\$ 195,082.42	
Frontier Bank CD	\$ 243,965.58		\$ 243,965.58	

Total District Funds \$ 2,855,667.67 TOTAL DISTRICT: \$ 2,932,997.14

Linda Rohde, District Financial Secretary

Batch Description: November 2025 Check Reconciliation
Checking Account: 1 GENERAL CHECKING

Processing Month: 12/2025

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	11/28/2025	825,557.00

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
42457	NATIONAL FINANCIAL SERVICES	09/19/2025	894.88
42535	NATIONAL FINANCIAL SERVICES	10/20/2025	894.88
42546	RANDOLPH MUSIC BOOSTERS	10/31/2025	40.00
42556	CLINCH PRODUCE	11/07/2025	116.00
42579	LUX BROTHERS	11/07/2025	1,022.10
42584	NEBRASKA JOURNAL-LEADER	11/07/2025	498.28
42610	BLUE CROSS/BLUE SHIELD	11/20/2025	58,437.81
42616	NATIONAL FINANCIAL SERVICES	11/20/2025	894.88
42621	MAKAYLA HORAK	11/07/2025	137.52
42622	KRISTI NELSON	11/12/2025	198.21
42624	CENTURY LINK	11/17/2025	539.78
	Total:		<u>61,674.34</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
825,557.00	(61,674.34)	763,882.66	763,882.51	0.15

Cleared Automatic Payment Total:	100,811.13
Cleared Checks Total:	83,163.41
Cleared Direct Deposit Total:	(182,838.46)
Cleared Void Total:	275.04
Cleared Cash Receipt Total:	163,612.87
Cleared Manual Journal Entries Total:	(239.71)
Cleared Sales Journal Total:	

Batch Description: Nov 2025
Checking Account: 5

Processing Month: 11/2025

ACTIVITY ACCOUNT

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	11/28/2025	182,108.17
<u>Outstanding Checks</u>			
<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
8229	DJ Mottl	10/02/2025	84.00
8252	Alexa Sullivan	11/14/2025	100.00
8260	Terri Bauder	11/14/2025	200.00
8262	Jim McCluskey	11/14/2025	50.00
8265	SkillsUSA Inc	11/19/2025	115.00
8266	Long Island Quiz Bowl alliance	11/21/2025	100.00
8268	NATIONAL FFA ORGANIZATION	11/21/2025	187.00
8269	Halle Brentlinger	11/21/2025	200.00
8271	Marcia Rastede	11/21/2025	50.00
8272	Katelyn Bouquet	11/21/2025	50.00
8273	Bryam Martneck	11/25/2025	200.00
8275	Cruz Rangel	11/25/2025	300.00
	Total:		1,636.00

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
182,108.17	(1,636.00)	180,472.17	180,472.17	0.00

Cleared Automatic Payment Total:
 Cleared Checks Total: 21,062.64
 Cleared Direct Deposit Total:
 Cleared Void Total: 100.00
 Cleared Cash Receipt Total: 48,386.39
 Cleared Manual Journal Entries Total:
 Cleared Sales Journal Total:

Cash Receipt Listing by Fund

Receipt Number	Received From	Receipt Date	Cash Receipt Description	Chart of Account Number	Detail Description	Amount
662	DAKOTREAS DAKOTA COUNTY TREASURER	11/14/2025	Tax Collection	01 1100	Local Taxes	13,395.25
664	THURCOTREA THURSTON COUNTY TREASURER	11/14/2025	Tax Collections	01 1100	Tax	3,534.98
668	DIXCOTREAS DIXON COUNTY TREASURER	11/17/2025	Tax Collection	01 1100	Tax	5,185.49
Account Number Total: 01 1100						22,115.72
662	DAKOTREAS DAKOTA COUNTY TREASURER	11/14/2025	Tax Collection	01 1125	Motor Vehicle	7,813.75
664	THURCOTREA THURSTON COUNTY TREASURER	11/14/2025	Tax Collections	01 1125	Motor Vehicle	1,176.24
668	DIXCOTREAS DIXON COUNTY TREASURER	11/17/2025	Tax Collection	01 1125	Motor Vehicle	4,236.43
Account Number Total: 01 1125						13,226.42
665	1STNEBRANK FIRST NEBRASKA BANK	11/28/2025	Rebate & Interest	01 1510	INTEREST	366.47
Account Number Total: 01 1510						366.47
669	VILLEMER VILLAGE OF EMERSON	11/17/2025	Liquor License Fees	01 1911	Local License Fee	1,300.00
Account Number Total: 01 1911						1,300.00
661	DAKOTREAS DAKOTA COUNTY TREASURER	11/14/2025	Tax Collections	01 2110	Fines & License	1,115.74
664	THURCOTREA THURSTON COUNTY TREASURER	11/14/2025	Tax Collections	01 2110	County Fines	30.41
668	DIXCOTREAS DIXON COUNTY TREASURER	11/17/2025	Tax Collection	01 2110	F&L	553.14
Account Number Total: 01 2110						1,699.29
663	CDR COMMISSION ON DIETETIC REGISTRATION	12/01/2025	Reimburse	01 2510 810 000	Reimburse	70.00
Account Number Total: 01 2510 810 000						70.00
662	STATENEBR STATE OF NEBRASKA	11/24/2025	Title Money	01 4505	Title 1	50.00
662	STATENEBR STATE OF NEBRASKA	11/24/2025	Title Money	01 4505	Title 1	84,735.00
Account Number Total: 01 4505						84,785.00
662	STATENEBR STATE OF NEBRASKA	11/24/2025	Title Money	01 4509	Title II	122.00
662	STATENEBR STATE OF NEBRASKA	11/24/2025	Title Money	01 4509	Title II	10,973.00
TITLE 1 CURRENT						84,785.00

Fund: 01 GENERAL FUND
Receipt Number Received From

362 STATE/NEBR STATE OF NEBRASKA

Receipt Date Cash Receipt Description
11/24/2025 Title Money

Chart of Account Number
Account Number Total: 01 4509

Detail Description
TITLE III PART A

Amount
11,095.00

01 4969

Title IV

Account Number Total: 01 4969

TITLE IV
Fund Total: 01

10,000.00
144,657.90

Fund: 05 ACTIVITY FUND
Receipt Number Received From

644

12/01/2025 GBBall donation

Chart of Account Number
05 1710 0120

Detail Description
GBBall donation

Amount
10.00

676

12/04/2025 GBB fall concession fundraiser

05 1710 0120

GBB fall concession fundraiser

237.00

673

12/03/2025 BB jamboree concession

Account Number Total: 05 1710 0120

BASKETBALL GIRLS

247.00

643

12/01/2025 playground donations

Account Number Total: 05 1710 0340

BB jamboree concession

1,208.50

672

12/03/2025 playground donations

05 1710 0340

CONCESSION

1,208.50

674

12/02/2025 fruit sale

Account Number Total: 05 1710 0420

playground donations

875.00

675

12/03/2025 skills usa deposit

05 1710 0490

EH FUNDRAISER

2,425.00

669

12/03/2025 fitness center

Account Number Total: 05 1710 0490

fruit sale

102.00

670

12/03/2025 fitness center

05 1710 0540

skills usa deposit

300.00

677

12/04/2025 NTY-Rdgd Comm

05 1710 0540

SKILLS USA

300.00

671

12/03/2025 after school

Account Number Total: 05 1710 0540

fitness center

30.00

Fund: 06 NUTRITION FUND
Receipt Number Received From

647

11/03/2025 Lunch Money

Chart of Account Number
06 1990

fitness center

12.00

648

11/06/2025 TSYS

06 1990

NTY-Rdgd Comm

795.00

649

11/06/2025 Lunch Money

06 1990

STUDENT ACT IN & OUT

837.00

650

11/12/2025 Lunch Money

06 1990

after school

360.00

655

11/14/2025 Tax Collection

06 1990

AFTER SCHOOL PROGRAM

360.00

Fund Total: 05

5,479.50

Fund: 06 NUTRITION FUND

Receipt Number	Received From	Receipt Date	Cash Receipt Description	Chart of Account Number	Detail Description	Amount
657	TSYS1 TSYS	11/17/2025	Lunch Money	06 1990	Lunch Money	103.50
660	TSYS1 TSYS	11/20/2025	Lunch Money	06 1990	Lunch Money	63.50
661	EHSCHOOL EH SCHOOL	11/21/2025	Lunch Money	06 1990	Lunch Money	1,747.99
663	EHSCHOOL EH SCHOOL	11/25/2025	Lunch Money	06 1990	Lunch Money	986.56
664	EHSCHOOL EH SCHOOL	11/28/2025	Lunch Money	06 1990	Lunch Money	63.50
Account Number Total: 06 1990					HL OTHER LOCAL RECEIPTS	6,687.05

656	STATENEER STATE OF NEBRASKA	11/17/2025	Food Program	06 4210	Food Program	11,628.72
Account Number Total: 06 4210					HL FEDERAL REIMBURSEMENT	11,628.72
Fund Total: 06						18,315.77

Fund: 08 SPECIAL BUILDING FUND

Receipt Number	Received From	Receipt Date	Cash Receipt Description	Chart of Account Number	Detail Description	Amount
662	DAKOOTREAS DAKOTA COUNTY TREASURER	11/14/2025	Tax Collection	08 1100	SB Local Taxes	387.17
654	THURCOTREA THURSTON COUNTY TREASURER	11/14/2025	Tax Collections	08 1100	SB Tax	102.16
658	DIXCOTREAS DIXON COUNTY TREASURER	11/17/2025	Tax Collection	08 1100	SB Tax	149.87
Account Number Total: 08 1100					LOCAL PROPERTY TAXES	639.20
Fund Total: 08						639.20

Summary Totals

Account Type	Amount	Cash Accounts	Receivable Accounts
Subtotal Revenue	169,022.37	01 101	144,657.90
Subtotal Expense	70.00	06 101	5,479.50
Subtotal General Ledger		06 101	18,315.77
Total:	169,092.37	08 101	639.20
		Total:	169,092.37

	<u>PIK/Gross</u>	<u>Amount</u>	<u>Expense/ Employer</u>	<u>Adjustment Amount</u>	<u>Check Total</u>	<u>Payee ID</u>	<u>Payee Name</u>
Check Date:	12/19/2025	Batch Description: December 2025					
Processing Month:	12/2025	Status: Calculated Successfully					
Checking Account ID:	1						
ADD							
ACTDRVR Bus Driver Activity			54.00				
ACTHOURS ACTIVITY HOURS			202.68				
ACTVTY ACTIVITY DRIVING			743.40				
AFTERSCH AFTER SCHOOL			229.77				
AFTSCHSUP AFTER SCHOOL SUPERVISOR			301.54				
AFTSCHTIF AFTER SCHOOL TIFFANY			18.43				
BUSROUTE BUS ROUTE			4,970.00				
HRLY1 Hourly 1			41,419.27				
HRLY2 Hourly 2			557.65				
HRLYNOR Hrly W/o Retire			336.96				
INHOUSESUB IN HOUSE SUB			733.38				
INTOWNSHTL IN TOWN SHUTTLE			1,296.00				
OUTOFTOWN OUT OF TOWN			324.00				
OVTAFTSCHO AFTER SCHOOL OVERTIME			27.00				
OVTHTSPARA OVERTIME HS PARA			48.92				
OVTKITCHEN OVERTIME KITCHEN			294.57				
OVTMAINT OVERTIME MAINTENANCE			51.31				
P2TTOM P2T for Tom			646.00				
PERSONAL Personal			539.88				
SICK Sick			2,699.66				
SPEDSUBHS HS SPED SUB TEACHER			580.00				
SUBELEM SUB ELEM			580.00				
SUBHS SUB HS TEACHER			4,023.75				
TOWER TOWER SHUTTLE			1,260.00				
VACATION Vacation			228.08				
			<u>62,168.25</u>				
CONTRACT							
C01 Contract 1			149,314.59				
C02 Contract 2			13,061.60				
CEXTDTY1 Extra Duty Contract 1			4,446.46				
CEXTDTY2 Extra Duty Contract 2			2,761.23				
CEXTDTY3 Extra Duty Contract 3			1,675.35				
CEXTDTY4 Extra Duty Contract 4			1,289.32				
CEXTDTY5 Extra Duty Contract 5			(191.22)				
CEXTDTY6 Extra Duty Contract 6			92.33				
CLTD Long Term disab			715.01				
CLTSUB Contract LT Sub W/o Ntrt			4,230.45				
			<u>177,395.12</u>				
DEDUCTION							
ACME LTD		715.01			715.01	MADNATLIFE	MADISON NATIONAL LIFE
CHLD CHILDCARE		833.32			833.32	EHSCHO502	EMERSON-HUBBARD COMM SCHOOLS
DENTAL DENTAL		8.87	1,995.10		2,003.97	BLUECROS	BLUE CROSS/BLUE SHIELD
HEALTH 125 HEALTH		241.86	54,191.98		54,433.84	BLUECROS	BLUE CROSS/BLUE SHIELD
MCCARTNEY MCCARTNEY		1,900.00			1,900.00	MCCARTNEY	Erin M McCartney, Chapter 13 Trustee
MEDREIMB MED REIMB		1,108.33			1,108.33	EHSCHO502	EMERSON-HUBBARD COMM SCHOOLS
TSAEJONES TSA E. JONES			894.88		894.88	EDJONES	EDWARD JONES
TSANFS NAT FIN SERV			894.88		894.88	NATFINSER	NATIONAL FINANCIAL SERVICES
TSAPUTM TSA PUTM			894.88		894.88	PUTNRETI	MG Trust Company FBO
VSP VISION		287.28			287.28	VSP	VSP INSURANCE CO. (CT)
		<u>5,094.67</u>	<u>58,871.72</u>	<u>0.00</u>	<u>63,966.39</u>		

Payroll Register - Totals

	<u>PIK/Gross</u>	<u>Amount</u>	<u>Expense/ Employer</u>	<u>Adjustment Amount</u>	<u>Check Total</u>	<u>Payee ID</u>	<u>Payee Name</u>
Checking Account ID: 1							
RET DEDUCTION							
RET RETIREMENT	216,407.12	15,754.44	15,911.99		31,666.43	RET	NEBRASKA SCHOOL RETIREMENT A SYS
RET2 RETIREMENT INCR	216,457.12	1,558.48	1,574.12		3,132.60	RET	NEBRASKA SCHOOL RETIREMENT A SYS
		17,312.92	17,486.11	0.00	34,799.03		
TAX							
FIT FIT	219,779.66	16,811.37			16,811.37	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM A
FUTA FUTA	239,563.37						
MEDICARE MEDICARE	237,092.58	3,437.86	3,437.86		6,875.72	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM A
SITNE SIT NE	219,779.66	7,793.70			7,793.70	SITNE	NEBRASKA DEPARTMENT OF REVENUE A
SOCSEC SOC SEC	237,092.58	14,699.76	14,699.76		29,399.52	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM A
SUTANE SUTA NE	239,563.37						
WCNE WORK COMP NE	239,563.37						
		42,742.69	18,137.62	0.00	60,880.31		

Net Pay: 174,413.09

Cash Total: 334,058.82

Non - FIT Taxable Deductions	19,783.71
Non - SIT Taxable Deductions	19,783.71
Non - SOC SEC Taxable Deductions	2,470.79
Non - MEDICARE Taxable Deductions	2,470.79
Direct Deposits	174,293.66
Automatic Payments	95,679.34
Adds + Contracts + Deduction Adds	239,563.37

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 1		Fund Number 01 GENERAL FUND		
	28469	ACE HARDWARE & HOME	11/13/2025	91.89
01 2620 610 001		maint supplies		45.95
01 2620 610 004		maint supplies		45.94
	28689	ACE HARDWARE & HOME	11/25/2025	130.53
01 2620 610 002		supplies		130.53
Total ACE HARDWARE & HOME				<u>222.42</u>
	1QYW-M9PX-6N4Q	AMAZON CAPITAL SERVICES	11/10/2025	105.78
01 2620 610 002		flea spray		105.78
Total AMAZON CAPITAL SERVICES				<u>105.78</u>
	1136780	APPEARA	11/13/2025	130.42
01 2610 610 001		supplies		65.21
01 2610 610 004		supplies		65.21
	1136782	APPEARA	11/13/2025	57.95
01 2610 610 002		supplies		57.95
	1140747	APPEARA	11/27/2025	125.83
01 2610 610 001		supplies		62.92
01 2610 610 004		supplies		62.91
	1140748	APPEARA	11/27/2025	29.61
01 2710 610 000		supplies		29.61
	1140750	APPEARA	11/27/2025	57.95
01 2610 610 002		supplies		57.95
Total APPEARA				<u>401.76</u>
	126710	ASPI Solutions Inc	11/12/2025	749.50
01 1100 643 000		Onboarding Bound Pro		749.50
Total ASPI Solutions Inc				<u>749.50</u>
	18361515/18364265	BOMGAARS	11/20/2025	567.59
01 2620 610 001		maint supplies		189.20
01 2620 610 004		maint supplies		189.20
01 2620 610 002		maint supplies		189.19
Total BOMGAARS				<u>567.59</u>
	0920515	CAPITAL SANITARY SUPPLY CO, INC	11/21/2025	1,409.85
01 2610 610 002		supplies		1,409.85
	093943	CAPITAL SANITARY SUPPLY CO, INC	11/21/2025	39.90
01 2610 610 001		supplies		19.95
01 2610 610 004		supplies		19.95
Total CAPITAL SANITARY SUPPLY CO, INC				<u>1,449.75</u>
	AH14D8V	CDW GOVERNMENT, INC	12/02/2025	1,329.20
01 2230 610 001		office Pro		1,329.20
Total CDW GOVERNMENT, INC				<u>1,329.20</u>
	treasurer bond	CNA SURETY	12/02/2025	100.00
01 2310 810 000		board treasurer bond		100.00
Total CNA SURETY				<u>100.00</u>
	INV-00520	DAKOTA COUNTY STAR	11/06/2025	40.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2310 540 000		advertising		40.00
Total	DAKOTA COUNTY STAR			40.00
	35040644	DANA COLE & CO	11/13/2025	16,500.00
01 2310 310 000		auditing services		16,500.00
Total	DANA COLE & CO			16,500.00
	9233787/704751	EAKES OFFICE SOLUTIONS	11/10/2025	898.99
01 2510 610 000		paper		898.99
	INV704751	EAKES OFFICE SOLUTIONS	11/12/2025	689.04
01 2510 340 000		contract billing		689.04
Total	EAKES OFFICE SOLUTIONS			1,588.03
	38148	Embassy Suites	11/26/2025	447.00
01 2213 580 001		coaches rooms		447.00
Total	Embassy Suites			447.00
	PFPT000139	ESU COORDINATING COUNCIL	11/25/2025	184.50
01 1100 643 000		proofpoint renewal		184.50
Total	ESU COORDINATING COUNCIL			184.50
	SP10672	ESU ONE	10/17/2025	89,102.62
01 1200 591 000		1st Qtr sped bill		35,868.45
01 2141 591 000		1st Qtr sped bill		29,250.00
01 2151 591 000		1st Qtr sped bill		11,387.50
01 2161 591 000		1st Qtr sped bill		5,292.87
01 2171 591 000		1st Qtr sped bill		1,667.50
01 2181 591 000		1st Qtr sped bill		104.00
01 6408 395 000		1st Qtr sped bill		5,532.30
Total	ESU ONE			89,102.62
	1685808	FASTWYRE BROADBAND	12/01/2025	134.63
01 1100 382 000		dist learning		134.63
Total	FASTWYRE BROADBAND			134.63
	Nov 2025	FNBT BANK	12/01/2025	1,370.41
01 3535 810 002		Nov 2025 purchases		57.60
01 1100 610 002		Power Spelling		29.00
01 1200 580 001		sped conference		425.16
01 2320 580 000		hotel		534.00
01 2620 610 001		marx trailer		144.20
01 2620 610 004		marx trailer		144.20
01 2620 610 001		lock & key		36.25
Total	FNBT BANK			1,370.41
	5061	HNH AUTO REPAIR	11/10/2025	50.87
01 2730 431 000		wiper blades		50.87
	5159	HNH AUTO REPAIR	12/01/2025	379.90
01 2730 431 000		battery		379.90
Total	HNH AUTO REPAIR			430.77
	Pymt #16	HOMETOWN LEASING	12/01/2025	1,034.89
01 2510 440 000		copier rental		1,034.89

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		
Total	HOMETOWN LEASING			1,034.89
	37963899	JOSTENS	11/07/2025	226.95
01 2410 610 001		diploma covers		226.95
Total	JOSTENS			226.95
	9956966	KING'S DISPOSAL	11/26/2025	800.00
01 2610 420 001		garbage		266.67
01 2610 420 002		garbage		266.67
01 2610 420 004		garbage		266.66
Total	KING'S DISPOSAL			800.00
	91296087	LAKESHORE LEARNING	11/30/2025	2,251.70
01 1100 610 002		tables/supplies		2,251.70
Total	LAKESHORE LEARNING			2,251.70
	0032413728	MATHESON TRI-GAS INC	11/21/2025	86.00
01 1100 440 001		cylinder rental		86.00
Total	MATHESON TRI-GAS INC			86.00
	N-54806	NASB	09/22/2025	558.00
01 2320 810 000		Board convention		558.00
Total	NASB			558.00
	2025 Principals Conf	NCSA	11/11/2025	190.00
01 2410 810 001		2025 Principals Conf		95.00
01 2410 810 004		2025 Principals Conf		95.00
	legislative preview	NCSA	11/25/2025	120.00
01 2320 810 000		legislative preview		120.00
Total	NCSA			310.00
	36119	NEBRASKA JOURNAL-LEADER	11/30/2025	259.75
01 2310 540 000		Nov printing		259.75
Total	NEBRASKA JOURNAL-LEADER			259.75
	9200002753	NIBC	12/04/2025	100.00
01 1100 440 001		ice machine		50.00
01 1100 440 004		ice machine		50.00
Total	NIBC			100.00
	2022193836	ONE SOURCE	11/30/2025	72.00
01 2510 810 000		background check		72.00
Total	ONE SOURCE			72.00
	13366	Overhead Door Company of Sioux City INC	11/07/2025	179.00
01 2620 340 001		door repair		89.50
01 2620 340 004		door repair		89.50
Total	Overhead Door Company of Sioux City INC			179.00
	29857765	Pearson Education INC	09/11/2025	12.50
01 1100 810 001		shipping on Chemistry books		12.50
	29877858	Pearson Education INC	09/12/2025	141.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 1100 640 001		chemistry books		141.00
Total	Pearson Education INC			<u>153.50</u>
	1010040	PONY EXPRESS	11/18/2025	28.70
01 2650 626 000		gas		28.70
	1010091	PONY EXPRESS	11/18/2025	23.07
01 2650 626 000		gas		23.07
	1010816	PONY EXPRESS	11/21/2025	27.74
01 2650 626 000		gas		27.74
	1011840	PONY EXPRESS	11/25/2025	23.26
01 2650 626 000		gas		23.26
	1012016	PONY EXPRESS	11/26/2025	51.94
01 2650 626 000		gas		51.94
	1012061	PONY EXPRESS	11/26/2025	58.00
01 2650 626 000		gas		58.00
	101359	PONY EXPRESS	11/19/2025	22.35
01 2650 626 000		gas		22.35
	4102	PONY EXPRESS	11/03/2025	23.00
01 2650 626 000		gas		23.00
	4145	PONY EXPRESS	11/03/2025	24.02
01 2650 626 000		gas		24.02
	5038	PONY EXPRESS	11/06/2025	31.18
01 2650 626 000		gas		31.18
	5127	PONY EXPRESS	11/06/2025	37.50
01 2650 626 000		gas		37.50
	52940	PONY EXPRESS	11/07/2025	33.98
01 2410 610 002		pizza		33.98
	5403	PONY EXPRESS	11/07/2025	39.72
01 2650 626 000		gas		39.72
	5557	PONY EXPRESS	11/07/2025	54.50
01 2650 626 000		gas		54.50
	6476	PONY EXPRESS	11/11/2025	27.97
01 2650 626 000		g		27.97
	6911	PONY EXPRESS	10/09/2025	62.99
01 2650 626 000		gas		62.99
	7078	PONY EXPRESS	11/13/2025	69.49
01 2650 626 000		gas		69.49
	7158	PONY EXPRESS	11/13/2025	25.86
01 2650 626 000		gas		25.86
	7374	PONY EXPRESS	11/14/2025	29.19
01 2650 626 000		gas		29.19
	7440	PONY EXPRESS	11/14/2025	34.86
01 2650 626 000		gas		34.86
	7504	PONY EXPRESS	11/14/2025	62.36
01 2650 626 000		gas		62.36
Total	PONY EXPRESS			<u>791.68</u>
	637334C	PRESTO-X	11/30/2025	546.18
01 2620 340 001		pest control		37.98
01 2620 340 004		pest control		37.98
01 2620 340 002		pest control		470.22
Total	PRESTO-X			<u>546.18</u>
	46792800	QUILL CORPORATION	12/09/2025	39.78
01 2510 610 000		time cards		39.78

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Total	QUILL CORPORATION			39.78
	Dec 2025 payroll	SMITH, DAVID	12/01/2025	2,852.12
01 1100 120 000		Dec sakary		2,852.12
Total	SMITH, DAVID			2,852.12
	128182	US OMNI & TSACG COMPLIANCE SERVICES	11/19/2025	41.67
01 2510 810 000		403b		41.67
Total	US OMNI & TSACG COMPLIANCE SERVICES			41.67
	Nov 2025	VILLAGE OF EMERSON	12/05/2025	3,413.00
01 2610 621 001		utilities		1,210.03
01 2610 621 004		utilities		1,210.03
01 2610 621 002		utilities		832.79
01 2610 410 001		utilities		41.97
01 2610 410 004		utilities		41.97
01 2610 410 002		utilities		76.21
Total	VILLAGE OF EMERSON			3,413.00
	advertising/Aug-Oct	WAKEFIELD REPUBLICAN	10/31/2025	181.50
01 2310 540 000		Aug - Oct ads 2025		181.50
Total	WAKEFIELD REPUBLICAN			181.50
	18779	WARREN OIL CO	11/26/2025	1,372.12
01 2710 626 000		fuel		1,372.12
Total	WARREN OIL CO			1,372.12
	L&C play	WAUSA PUBLIC SCHOOL	12/01/2025	49.92
01 2190 810 000		one act play judges		49.92
Total	WAUSA PUBLIC SCHOOL			49.92
	Nov ads	WAYNE HERALD	12/04/2025	644.00
01 2310 540 000		Nov ads		644.00
Total	WAYNE HERALD			644.00
	Education Fair	WAYNE STATE COLLEGE	11/17/2025	50.00
01 2320 810 000		WSC Edu Fair booth		50.00
Total	WAYNE STATE COLLEGE			50.00
Fund Number	01			130,737.72
Checking Account ID	1	Fund Number	06	NUTRITION FUND
06 3100 610 000	1136781	APPEARA	11/13/2025	20.00
		supplies		20.00
06 3100 610 000	1140749	APPEARA	11/27/2025	20.00
		supplies		20.00
Total	APPEARA			40.00
	210620	Deck & Slahn Orchard	11/03/2025	72.00
06 3100 630 000		apples		72.00
Total	Deck & Slahn Orchard			72.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	Nov 2025	HILAND DAIRY	12/04/2025	1,298.27
06 3100 630 000	Nov 2025 milk	milk		1,298.27
Total HILAND DAIRY				<u>1,298.27</u>
	Nov 2025	POST 60 MARKET	11/25/2025	362.19
06 3100 630 000	Nov 2025	food		362.19
Total POST 60 MARKET				<u>362.19</u>
	661636469	SYSCO	11/03/2025	4,089.64
06 3100 630 000		Nov purchases		4,089.64
Total SYSCO				<u>4,089.64</u>
Fund Number 06				<u>5,862.10</u>
Checking Account ID 1				<u>136,599.82</u>

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 1		Fund Number 01	GENERAL FUND	
253011		ALLEN CONS. SCHOOL	11/30/2025	201.00
01 2710 110 000		Salary		201.00
Total ALLEN CONS. SCHOOL				201.00
	0094705	CAPITAL SANITARY SUPPLY CO, INC	12/05/2025	266.83
01 2610 610 001		Supplies		133.42
01 2610 610 004		Supplies		133.41
Total CAPITAL SANITARY SUPPLY CO, INC				266.83
	9734932743	GRAINGER	12/08/2025	268.09
01 2620 610 002		Supplies		268.09
Total GRAINGER				268.09
	8396	HS Occupational Wellness, LLC	11/07/2025	30.00
01 2710 890 000		Collection		30.00
Total HS Occupational Wellness, LLC				30.00
	104696	NE STATE FIRE MARSHAL	12/05/2025	120.00
01 2620 340 001		Insp		40.00
01 2620 340 002		Insp		40.00
01 2620 340 004		Insp		40.00
Total NE STATE FIRE MARSHAL				120.00
	1011665	PONY EXPRESS	11/24/2025	46.32
01 2650 626 000		Gas		46.32
	6589	PONY EXPRESS	11/11/2025	39.01
01 2650 626 000		Gas		39.01
Total PONY EXPRESS				85.33
	Nov 25	SAMS CLUB MC/SYNCB	12/09/2025	493.00
01 2510 810 000		Fees		95.00
01 1100 890 000		Spelling Bee		398.00
Total SAMS CLUB MC/SYNCB				493.00
	Football Lights	VILLAGE OF EMERSON	12/05/2025	19.00
01 2610 621 001		Lights		19.00
Total VILLAGE OF EMERSON				19.00
Fund Number 01				1,483.25
Checking Account ID 1		Fund Number 06	NUTRITION FUND	
Nov 25		SAMS CLUB MC/SYNCB	12/09/2025	246.63
06 3100 630 000		Food		158.84
06 3100 630 000		Food		87.79
Total SAMS CLUB MC/SYNCB				246.63
Fund Number 06				246.63
Checking Account ID 1				1,729.88

CONTRACT OF EMPLOYMENT WITH SUPERINTENDENT

THIS CONTRACT is made by and between the Board of Education of the **Dixon County School District 26-0561, a/k/a Emerson-Hubbard Public Schools**, hereinafter referred to as “the Board,” and **Dustin Nielsen**, hereinafter referred to as “the Superintendent.”

WITNESSETH: That in accordance with action taken by the Board, as recorded in the minutes of the Board meeting held on the 10th day of December, 2025, the Board agrees to employ the Superintendent, and the Superintendent agrees to accept such employment, subject to the following terms and conditions:

1. Term of Contract. This Contract is for a term of one (1) year beginning on the 1st day of July, 2026, and expiring on the 30th day of June, 2027. A “contract year,” for purposes of this Contract, shall be from July 1st to June 30th.

2. Renewal and Rollover. This Contract may be extended in one (1) year increments under the terms of this Paragraph. An extension will extend the Contract for one additional contract year (July 1st through June 30th), unless otherwise agreed to in writing by both parties. Neither party is obligated to extend this Contract. Any extension under this Contract must occur as follows:

a. Superintendent's Request to Extend. In each contract year, the Superintendent shall, by December 31st of such contract year, notify the Board President in writing if the Superintendent desires to extend this Contract for one additional year. If the Superintendent does not notify the Board President in writing by December 31st, then this Contract shall not be extended and shall end on the final day of the existing Contract, unless both parties otherwise mutually agree in writing.

b. Board Action on Request to Extend. If the Superintendent timely submits a request to extend this Contract for one additional year, then the Board shall, in each contract year, have until February 16th of such contract year to decide whether to extend the Contract. If the Board votes to extend the Contract for one year, or if the Board takes no action by February 16th, then this Contract shall automatically be extended by one contract year. If the Board decides against extending the Contract, then the Contract will not extend and will automatically end on the last day of the existing Contract.

c. Notice of Non-Renewal. The parties agree that this Paragraph takes the place of and foregoes the need for the Board to deliver a notice of non-renewal of the Contract. Further, the Superintendent affirmatively waives the April 15th non-renewal deadline and acknowledges that this Paragraph shall have the same force and effect of a formal notice of non-renewal, if the Board votes against extending this Contract.

3. Salary. The annual salary shall be: One Hundred Thirteen Thousand One Hundred Forty Four Dollars \$138,000.00. Said annual salary shall be paid in equal installments in accordance with the policy of the Board governing payment of certificated employees of the District.

In the event that the Superintendent is elected to any other office or offices of the Board of Education or in connection with the District, the Superintendent shall perform the duties of such other office or offices without remuneration other than that as provided in this Contract.

The District, acting by and through its Board of Education, reserves the right to adjust the annual salary during the term of this Contract, said salary adjustment, however, shall not reduce the annual salary to any lesser amount than that as above stated. Any adjustment in salary made during the term of this Contract shall be in the form of an amendment or complete restatement and shall become a part of this Contract; provided, however, that in making any such salary adjustment, it shall not be considered that the District has entered into a new Contract, nor shall the ending date of this Contract be thereby extended unless the Board of Education, by specific action, shall expressly extend such end date. In no event shall any such extension, together with the unexpired term of this Contract or any prior extension, be for a period in excess of three (3) years.

This Contract shall conform to the regulations governing deductions with reference to Mandatory Withholdings, Internal Revenue Service and Nebraska Department of Revenue Tax regulations, Social Security, and the Nebraska School Employees' Retirement Act. Other deductions may be withheld as required or otherwise agreed to by the parties to this Contract.

4. Benefits. As further consideration for the services to be performed by the Superintendent, it is agreed as follows:

- A. Leave Benefits. The Superintendent shall be entitled to the same leave benefits (including vacation and sick leave) on the same terms and conditions as those leave benefits made available to the District's teaching staff. The Superintendent shall maintain a current log of used leave days with the Superintendent's secretary.
- B. Health and Dental Insurance. The Superintendent shall have the option of participating in the District's group health & dental insurance plan. The Superintendent shall pay for the cost of participation out of the set salary amount.
- C. Meetings and Dues. The Superintendent shall attend appropriate professional meetings at the local, state and national levels, provided that such attendance does not interfere with the proper performance of Superintendent's duties. The reasonable and necessary expenses of such meetings shall be reimbursed by the District consistent with Board policies. In addition, the District shall pay the cost of the Superintendent's annual dues to the Nebraska Council of School Administrators and may pay dues to other professional organizations suitable for the Superintendent's position upon the Superintendent's request.
- D. Transportation Expenses. The Superintendent shall be reimbursed for reasonable expenses incurred in the performance of her duties

as Superintendent. The Superintendent shall be reimbursed for mileage within and outside the District when using a non-district owned vehicle and on District business (this does not apply to travel between home and work.) The Superintendent will provide a log of the miles and complete required District Documentation and the District will reimburse the miles at the rate set annually by the Board for District.

- D. Indemnification. The District shall, to the extent permitted by law, defend, hold harmless, and indemnify the Superintendent from any and all demands, claims, suits, actions, and legal proceedings brought against the Superintendent in the Superintendent's individual capacity or the Superintendent's official capacity as an agent or employee of the District, provided that the incident arose while the Superintendent was acting (or, in good faith, reasonably believed that the Superintendent was acting) within the scope of the Superintendent's employment with the District and the District is not in an adverse position in the legal proceedings.
- E. Other Benefits. The Superintendent may be provided such other benefits as are provided to certificated employees of the District in the Board's discretion, except as otherwise provided herein, provided the Superintendent meets the conditions and eligibility requirements for such benefits.
- F. Cell Phone Stipend. In recognition of the Superintendent being available to perform his duties in the District, the Board will pay the Superintendent a cell phone stipend of \$50.00 per month. Such stipend shall be included in the Superintendent's regular paycheck.
- G. Avoidance of Fines or Penalties. The Board may elect to not provide any benefit set forth in the Contract in the event the Board determines, in its discretion, that the provision of the benefit would result in a fine, penalty, or would otherwise be deemed unlawful or contrary to the best interests of the School District. In the event that the Board makes such an election, then the Board shall negotiate with the Superintendent to obtain a like-benefit that would not result in a fine, penalty, or the like, and in the event such is not available, then the Superintendent's salary shall be grossed up in an amount equal to the cost savings from not providing the benefit (excluding the costs of fines and penalties).

- 5. **Duties**. The Superintendent is employed as the Superintendent for the Board on a 1.0 F.T.E. basis. The Superintendent shall perform the duties of such position as are regularly and customarily expected for such position and such duties and responsibilities as are set forth in Board Policy or

Regulation for such position. The Superintendent shall be subject to such other duties as the Board may assign from time to time.

In performing the assigned duties, the Superintendent shall be governed by the policies, regulations, and directions of the Board of Education. The Superintendent shall in all respects diligently and faithfully perform the assigned duties to the best of the Superintendent's professional ability. Regular, dependable, in-person attendance at meetings of the Board and committees of the Board and other assigned duties is an essential function of the Superintendent's position.

6. Board-Superintendent Relationship. The Board shall have primary responsibility for formulating and adopting Board policy. The Superintendent shall be the chief administrative officer for the District and shall have primary responsibility for implementation of Board policy. The Superintendent shall be responsible for development of policies for adoption by the Board and for development of regulations and rules consistent with Board policy. In the absence of Board policy on matters which require prompt action, the Superintendent shall have the authority to act using the Superintendent's professional judgment and consistent with legal requirements; provided that the Superintendent shall report the nature of the matter and the action taken to the Board no later than the next regularly scheduled Board meeting. The parties agree, individually and collectively, to promptly refer all criticism, complaints, and suggestions called to their attention to the Superintendent for action, study or recommendation, as appropriate. The parties further agree that a good and positive working relationship between the Board and the Superintendent is an essential function of the Superintendent's position and a material term of this Contract.

7. Evaluation of the Superintendent. The Superintendent shall be evaluated twice during the first contract year and once during each subsequent contract year, unless the Board deems additional evaluations are appropriate. The Superintendent shall receive a copy of the evaluation and shall have the right to submit a response to the evaluation, which response shall be placed in the Superintendent's personnel file. By November 1st of each contract year, the Superintendent shall remind the Board President of the need to evaluate the Superintendent. Nothing in this Paragraph prevents the Board, or individual Board members, from providing additional feedback to the Superintendent outside of a formal evaluation.

8. Contract Cancellation. In the event the Superintendent violates any of the provisions of this Contract, or performs any act, or does anything which is materially harmful to the District, or which substantially inhibits the Superintendent's ability to discharge the duties as set forth herein, including, but not limited to: (1) becoming legally disqualified to perform as a superintendent in the State of Nebraska; (2) participation in any fraud; (3) causing any

intentional damage to property; (4) engaging in any unlawful act; (5) any representations in this Contract being determined to be false or incorrect; (6) failure to indicate in writing, upon request by the Board President, whether the Superintendent desires to remain employed by the District and extend this Contract beyond the Contract's current end date; (7) failing to establish and maintain a good and positive working relationship with the Board; (8) lying or making a material misrepresentation or omission during the job application process; and/or (9) just cause, including: (a) incompetency, which includes, but is not limited to, demonstrated deficiencies or shortcomings in knowledge of subject matter or administrative skills; (b) neglect of duty; (c) unprofessional conduct; (d) insubordination; (e) immorality; (f) physical or mental incapacity; (g) failure to give evidence of professional growth as required by law; or (h) other conduct which interferes substantially with the continued performance of duties; then the Superintendent may be discharged in accordance with applicable law. Suspension or other disciplinary action may be implemented by the Board President and enforced in accordance with applicable law. Upon lawful cancellation or the ending of this Contract, the compensation to be paid hereunder shall be an amount which bears the same ratio to the annual salary specified as the number of months or fraction thereof to the date of such ending bears to the twelve months in the annual salary period in which ending occurs. Any portion of the salary paid, but not earned, prior to the date of the ending of this Contract, and any sums owing to the District by the Superintendent, shall be set off from sums due to the Superintendent and, if the sums owing to the District are in excess of the sums due the Superintendent, the amount owing shall be immediately refunded by the Superintendent.

The Board of Education may require a certificate of health and physical fitness of Superintendent, in accordance with applicable law, at any time while this Contract is in force. Should the Superintendent be unable to perform the Superintendent's duties by reason of mental or physical incapacity, or any reason beyond the Superintendent's control, and said disability exists for a period exceeding the Superintendent's sick leave allowance, the Board of Education may, in its discretion, make a proportionate reduction from the salary and benefits, and if such disability continues or is permanent, or of such nature as to make the Superintendent unable to perform essential functions of the position for which the Superintendent is employed, the Board of Education may cancel this Contract whereupon the respective duties, rights and obligations hereof shall end.

9. Representations and Legal Requirements. The Superintendent affirms that: (1) the Superintendent holds or will hold a valid and appropriate certificate to act as a certificated employee in the State of Nebraska to perform the assigned duties throughout the term of this Contract and any extensions of this Contract; (2) the required certificate to perform the assigned duties shall be registered as required by law; it being understood and agreed to that this Contract is not valid until the required certificate is registered in accordance with law and that the Superintendent shall not be compensated for any services performed prior to the date of

registration of this certificate; and (3) the Superintendent is not under contract with another board of education within the State of Nebraska covering any part of or all of the same time of performance as provided for in this Contract.

The Superintendent further warrants and represents as follows: (1) all information set forth in the Superintendent's application for employment and other information provided by the Superintendent in seeking employment is true and accurate, and if said information ceases to be true, Superintendent will advise the Board of Education immediately; (2) Superintendent has never been convicted or plead no contest or otherwise been adjudicated as having committed a felony, any other offense involving moral turpitude, or any other offense involving abuse, neglect, or sexual misconduct as defined in Sections 003.12 through 003.14 of 92 NAC 21; and (3) Superintendent has not suffered suspension or revocation of any educational professional license or certificate, nor voluntarily surrendered such a license or certificate where charges or potential charges were pending or imminent.

9. Release of Contract. There shall be no penalty for release by the Superintendent from this Contract so long as the resignation becomes effective at the end of the remaining term of the Contract.

10. Governing Laws. The parties shall be governed by all applicable Nebraska and federal laws, rules, and regulations in performance of their respective duties and obligations under this Contract.

11. Amendments and Severability. This Contract may be modified or amended only in writing, duly authorized and executed by the Superintendent and the Board. If any portion of this Contract shall be declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforceability of the remaining provisions of this Contract.

The failure to return a signed copy of this Contract to the President or Secretary of the Board of Education on or before December 19th, 2025 shall constitute a rejection by the Superintendent of the offer of employment.

Executed this ___ day of _____, 2025.

Executed this ___ day of _____, 2025.

Superintendent

Board of Education of Dixon County School
District 26-0561, a/k/a Emerson-Hubbard
Public Schools

By: _____
President

Attest: _____
Secretary

Business OperationsInternal Controls

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

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

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

Legal Reference: 2 C.F.R. § 200.303.

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

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

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

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

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

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

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

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

Cross-Reference: Policies 3130 & 3131.

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

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

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

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

Legal Reference: 2 CFR §§ 200.310-200.313.

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

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

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

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

Legal Reference: 2 C.F.R. § 200.213.

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

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

Legal Reference: 2 C.F.R. § 200.302.

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

Legal Reference: 2 C.F.R. § 200.307.

Cost Sharing or Matching: For all federal awards, any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, must be accepted as part of the District's cost sharing or matching, when such contributions meet all of the following criteria:

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

Legal Reference: 2 C.F.R. § 200.306.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Legal Reference: 2 C.F.R. § 200.475

Date of Adoption: [Insert Date]

Business OperationsInternal Controls

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

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

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- 2) Comply with the U.S. Constitution, federal statutes, regulations, and the terms and conditions of the federal award;
- 3) Evaluate and monitor the District's compliance with statutes, regulations and the terms and conditions of federal award;
- 4) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; and
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Legal Reference: 2 C.F.R. §§ 200.313 & 200.303.

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- 5) A clause that addresses administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and a provision for sanctions and penalties;
- 6) For contracts in excess of \$150,000, a clause addressing the Clean Air Act and the Federal Water Pollution Control Act;
- 7) A provision maintaining contract oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders;
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- 1) Identifying all of the federal awards received and expended and the federal programs under which they were received;
- 2) Ensuring that accurate, current, and complete disclosure of the financial results of each federal award or program are maintained in accordance with reporting requirements;
- 3) Maintaining records and documentation that sufficiently identify the amount, source, and expenditure of funds for federally funded activities;
- 4) Ensuring effective controls over accountability and safeguards for all funds, property, and other assets;
- 5) Comparing actual expenditures with budget amounts for each federal award;
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- 7) Determining the allowability of costs in accordance with applicable law and the conditions of the federal award.

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- 2) Are not included as contributions for any other federal award;
- 3) Are necessary and reasonable for accomplishment of project or program objectives;
- 4) Are allowable under the applicable Cost Principles requirements;
- 5) Are not paid by the Federal Government under another federal award, except where the federal statute authorizing a program specifically provides that federal funds made available for such program can be applied to matching or cost sharing requirements of other federal programs;
- 6) Are provided for in the approved budget when required by the federal awarding agency; and
- 7) Conform to other provisions of the law or terms and conditions of the federal award, as applicable.

Legal Reference: 2 C.F.R. § 200.306.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Legal Reference: 2 C.F.R. § 200.475

Date of Adoption: [Insert Date]

Business Operations

Procurement Plan – School Food Authorities

The following procurement policy statement shall govern all purchasing activities that relate to any aspect of the National School Lunch and Breakfast Programs. This statement is meant to provide guidance to our personnel and vendors on acceptable and/or required procurement practices. Our goal is to fully implement all required and recommended procurement rules, regulations and policies set forth in 2 CFR 200, 7 CFR parts 210, 3016 and 3019, and by the State Agency.

Procurement Policy

The purchasing procedure to be followed shall be determined by the anticipated total annual expenditure on items related to the food service program:

- When the annual total for food service program related items is less than ~~\$250,000~~ \$350,000 (simplified acquisition threshold) per procurement event or in aggregate purchases this organization will follow the informal simplified acquisition threshold procedures.
- When the annual total for food service program related items is greater than ~~\$250,000~~ \$350,000 (simplified acquisition threshold) per year per procurement event or in aggregate purchases this organization will follow the Formal Competitive Solicitation Procedures.

Micro-Purchase Procedures

Micro-Purchases may be used for single purchases under ~~\$1015,000~~ \$15,000 made with a vendor [2 CFR 200.320(a)].

Prices will be reviewed for reasonableness [2 CFR 200.320(a)].

Purchases will be spread equitably among all qualified sources [2 CFR 200.320(a)].

Simplified Acquisition Threshold Procedures

For purchases made below the simplified acquisition threshold, simplified acquisition threshold procedures will be utilized to purchase necessary goods and services. When simplified acquisition threshold procedures are used, this organization will take the following steps:

1. Contact a reasonable number of qualified vendors.
2. Write specifications for goods and services.
3. Document each vendor's quoted price. (ex. log sheet)
3. Select the company that provides the lowest, most responsive, and responsible bid.
4. Document supplier who was awarded the quote.
5. Manage orders by confirming product and prices match quotes.

Formal Competitive Solicitation Procedures

For purchases made in excess of the simplified acquisition threshold, a Formal Competitive Solicitation will be conducted. When Formal Competitive Solicitation Procedures are used, this organization will take the following steps:

1. Prepare an Invitation for Bid (“IFB”) or Request for Proposal (“RFP”) document specifically addressing the items to be procured
 - a. Include detailed specifications
 - b. Ensure price will be most heavily weighted
2. Publicly announce and advertise the bid/proposal at least 21 calendar days prior to bid opening
 - a. Announcements will include the date, time and location in which bids will be opened
3. Determine the most responsive and responsible bid/proposal by using the selection criteria set forth in the bid/proposal document
 - a. Responsible bidders will be those whose bid/proposal conform to all of the terms, conditions and requirements of the IFB/RFP
 - b. Responsible bidders will be those who are capable of performing successfully under the terms and conditions of the contract.
4. Award the contract
 - a. To the most responsive and responsible bidder based on the criteria set forth in the IFB/RFP
 - b. At least two weeks before program operations begin
 - c. If a protest is received, it must be handled in accordance with 7 CFR 210.21
5. Retain all records pertaining to the formal competitive bid process for a period of five years plus the current year

(Note: If the simplified acquisition threshold established in the sponsor’s procurement policy statement is less than \$~~250~~350,000, the smaller bid threshold will govern.)

Procurement Summary

This organization incorporates the following elements into the Procurement Policy Statement, as required by 2 CFR 200 and 7 CFR parts 210, 3016 and 3019.

- A. Competition: We shall demonstrate our goods and services are procured in an openly competitive manner. Competition will not be unreasonably restricted. [7 CFR 210.21(c)(1)] [2 CFR Part 200.319(a)(1-7)]
- B. Comparability: We recognize for true competition to take place, we must maintain reasonable product specifications to adequately describe the products to be purchased and the volume of planned purchases based upon pre-planned menu cycles. [2 CFR 200.319(d)(2)]
- C. Documentation: We shall maintain for the current year and the preceding three years all significant materials that will serve to document our policies and procedures. [2 CFR 200.318(i)]

- D. Code of Conduct: This program shall be governed by the attached Code of Conduct and it shall apply to all personnel, employees, directors, agents, officers, volunteers or any person(s) acting in any capacity concerning the food service procurement program. [2 CFR 200.318(c)(1)]
- E. Contract Administration: Purchases shall be checked or verified by designated staff to assure that all goods and services are received and prices verified. All invoices and receipts shall be signed, dated, and maintained in the documentation file. [2 CFR Part 200.318(b)]
- G. General Requirements:
1. Small, minority, veteran-owned, and women's businesses enterprises and labor surplus firms are used when possible. [2 CFR 200.321]
 2. Ensure compliance with the Buy American Provision when purchasing food 7 CRF 210.21(d).
 3. A cost or price analysis in connection with every procurement action in excess of the simplified acquisition threshold including contract modifications. [2 CFR 200.324(a)]
 4. Documented Procurement Procedures and activities will be maintained. [2 CFR 200.318(a)]
- H. Duties of Food Service Supervisor:
1. Plan the goods or services needed for the school food service program for the school year based on planned menus through needs assessment, forecasting and budgeting.
 2. Develop written specifications for food/supplies needed. Include details such as descriptions and product requirements (e.g. packaging, weight, pack size, etc.) for needed goods or services.
 3. Compare product specifications among all vendors/contractors. Information for prices obtained from grocery stores, farmer's markets, etc.
 4. Make procurement awards based on the lowest and best vendor's response as determined by quality, availability, service, and price.
 5. Place and confirm orders with vendors or make plans to purchase the required items.
 6. To make procurement awards based on the lowest and best vendor's response as determined by quality, availability, service and price.
 7. To work with vendors on a fair and equal basis.
 8. To conduct an in-house procurement review once per year.

Date of Adoption: [Insert Date]

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 6. To make procurement awards based on the lowest and best vendor's response as determined by quality, availability, service and price.
 7. To work with vendors on a fair and equal basis.
 8. To conduct an in-house procurement review once per year.

Date of Adoption: [Insert Date]

Our district recently received results on AQuESTT, which stands for Accountability for a Quality Education System Today & Tomorrow.

AQuESTT, allows schools to focus on educational equity for their students, ensuring all students across backgrounds and circumstances have access and opportunities for success. AQuESTT annually classifies schools and districts as excellent, great, good, or needs improvement.

A breakdown of classifications indicated that 327 (29.8 percent) of schools were classified as Excellent, 393 (35.9 percent) were Great, 293 (26.7 percent) were Good, and 83 (7.6 percent) were designated as Needs Support to Improve. This is an increase of 38 (3.5 percent) schools in the highest two classification levels from 2024. 81 school classifications were positively impacted by a reduction in chronic absenteeism.

Emerson-Hubbard Community Schools is classified as “Great” overall. The state further classifies each school into separate grade level designations. Classifications for these are Emerson-Hubbard High School- Great, Emerson-Hubbard Middle School- Great, and Emerson-Hubbard Elementary- Great.

Nebraska Student-Centered Assessment System (NSCAS) results were also recently released. NSCAS English Language Arts (ELA) and NSCAS Mathematics, rigorous assessments with high expectations for college and career readiness, were given in grades three through eight, and the NSCAS Science assessment was given in grades five and eight. In Nebraska, juniors take the ACT assessment. Nebraska students continue to show growth and improvement across grade levels.

The following are among the key findings from this year’s NSCAS:

- 80% of Nebraska students in grades 5 and 8 were proficient on the NSCAS Science assessment (performing at the On Track or Advanced level). This is a six-point improvement from last year.
- 59% of Nebraska students in grades 3-8 were considered proficient in English Language Arts.
- 58% of Nebraska students in grades 3-8 were proficient in Math.
- At the high school level, Nebraska’s juniors were 43% proficient in ELA, 41% in Math, and 48% in Science.

Our district had the following results. In grades 3-8 on the NSCAS English Language Arts (ELA), we had 67% of our students achieve proficiency. This was similar to the previous year’s proficiency of 68%. The state average is 59% proficiency. In Math our students scored at 76% proficiency. Our previous year’s proficiency was 70%. The state average is 58%. On the grades 5-8 NSCAS Science assessments our district had a 77% proficiency as compared to our previous proficiency of 71%. The state average is 80%.

The 11th graders took the NSCAS ACT as their state assessment. In ELA they scored at 44% proficiency. In Math they were at 44% proficiency, and in Science they were at 55% proficiency. State averages for 11th grade were ELA-43%, Math-41%, and Science-48%.

The results of classification and assessment data can be found on the Nebraska Education Profile (NEP). School and district snapshots provide a quick look at accountability performance while full data profiles provide deeper information and include all *Every Student Succeeds Act (ESSA)*-required components. Comparisons can also be made of schools and districts to similar peers in the state. Detailed information on the AQuESTT system is available at aquestt.com. The AQuESTT report on the classification of schools and districts and assessment results are available at: nep.education.ne.gov.

Nebraska Petition Campaigns, 2025-26

*By Dr. Mike Dulaney
NCSA Executive Director
October 17, 2025*

Two petition campaigns have been launched in recent months and both movements will require our close attention. The first is the **EPIC Option 2.0** movement, which includes one initiative petition to amend the Nebraska Constitution. The second is the **Advocates For All Nebraskans (AFAN)** movement, which includes one initiative petition to amend the Constitution, and two initiative petitions to propose new law or amend existing law.

Basic Refresher on Nebraska Initiative and Referendum Process

An initiative petition has two distinct purposes. One is to add or change a state law. The second is to amend the state constitution. A referendum petition, by comparison, is used to repeal a law that the Legislature has recently passed.

Signature requirements:

- For an initiative petition to propose a law, valid signatures equaling 7% of the registered voters in the state are needed (about 88,100);
- For an initiative to propose a constitutional amendment, valid signatures equaling 10% of the registered voters are needed (about 126,000);
- For a referendum to repeal an act passed by the Legislature, valid signatures equaling 5% of the registered voters are needed (about 63,000);
- For a referendum that suspends a law from taking effect, valid signatures equaling 10% of the registered voters are needed (about 126,000); and
- Signatures must be collected from 5% of the registered voters in 38 of the 93 Nebraska counties (this requirement applies to both initiative and referendum efforts)

EPIC Option 2.0

The 2023 EPIC petition movement in Nebraska ended without successfully garnering sufficient signatures and failing to meet other petition requirements. The 2023 Eliminate Property, Income/Inheritance, Corporate taxes (EPIC) petition movement was actually two separate constitutional amendments. The first would prohibit the collection and use of property taxes, individual income taxes, inheritance taxes, and corporate income taxes. The second would have permitted the collection and use of a consumption tax (i.e., a percentage tax rate) or an excise tax (i.e., flat per-unit taxes).

The EPIC Option 2.0 movement, by comparison, proposes only one constitutional amendment, which would prohibit any state or local governmental entity to collect and use property taxes, income taxes (individual and corporate) and inheritance taxes beginning January 1, 2028.

The measure provides no guidance on replacement revenue sources. However, the intent would be for the Legislature to impose a consumption tax. In 2023, OpenSky Policy Institute estimated a consumption tax rate of about 21% to even come close to providing necessary funds for local and state government.

A consumption tax is a tax on the purchase of goods and services or a system taxing people on how much they consume rather than how much they earn.

Advocates For All Nebraskans (AFAN)

The AFAN petition movement consists of three separate initiative measures – one constitutional in nature and two statutory in nature.

Constitutional Initiative

This initiative would amend Article VIII, Section 14 of the Nebraska Constitution to impose a 3% cap on annual property valuation assessments.

Beginning January 1, 2027, real property would be divided into two separate classes for property taxation. The two classes would be:

- (a) Agricultural land; and
- (b) Nonagricultural land.

The property taxes levied on any parcel of real property may not increase, from one year to the next, by more than the “allowable growth percentage” except in those cases when the property valuation is adjusted as noted below. *

“Allowable growth percentage” is defined as the greater of 0% or the lesser of:

- (a) 3%; or
- (b) The annual percentage change in Nebraska's total state general fund receipts for the period ending on December 31st of the preceding year.

* Property valuation means the assessed value of the real property for 2025, except that a property's value must be adjusted (i) when purchased, (ii) when newly constructed, or (iii) when a change of ownership has occurred after the 2025 assessment.

Statutory Initiatives

1. *Property Value*: The first statutory initiative would amend existing law (§ 77-201) so that ag land and special valuation land, currently valued at 75% of actual value, would be valued at 37.5% beginning January 1, 2027. For school district taxes levied to pay the principal and interest on bonds that are approved by a vote of the people on or after January 1, 2027, such ag land would be valued at 25%, rather the current 50% of its actual value.

This statute would be amended further to provide that all other real property would be valued at 50% of actual value (commercial, residential).

The second statutory initiative was introduced a few months after the original AFAN proposal was unveiled.

2. *Base Salary for Teachers Initiative:* The object of this petition measure is to (i) establish a minimum base salary for certificated public school teachers, (ii) to provide for adjustments; and (iii) to require the establishment of a public education funding system.

Section 1: Teacher Salaries

- (1) Commencing with the 2027-28 school year, the annual minimum base salary for any certificated teacher employed on a full-time basis by a public school district in Nebraska would be \$50,000.
- (2) This minimum base salary would apply to all certificated teachers, regardless of years of experience or educational attainment. A school district may pay a teacher more than the minimum base salary, and are permitted to establish salary schedules that include rewards for experience, advanced education, or performance above this minimum. The additional compensation required by such salary schedules would be funded by the public school district from sources other than the block grant funding established in Section 2.
- (3) Beginning with the 2029-30 school year, and biennially thereafter, the minimum base salary established above would be adjusted by the percentage change in Nebraska's total state General Fund receipts for the two-year period ending on December 31 of the preceding year, with a minimum adjustment of 0%. The base salary may not be reduced below the previous year's base salary. The adjusted minimum base salary would be rounded to the nearest \$100. NDE must annually publish the adjusted minimum base salary by March 1.

Section 2: Block Grant Funding

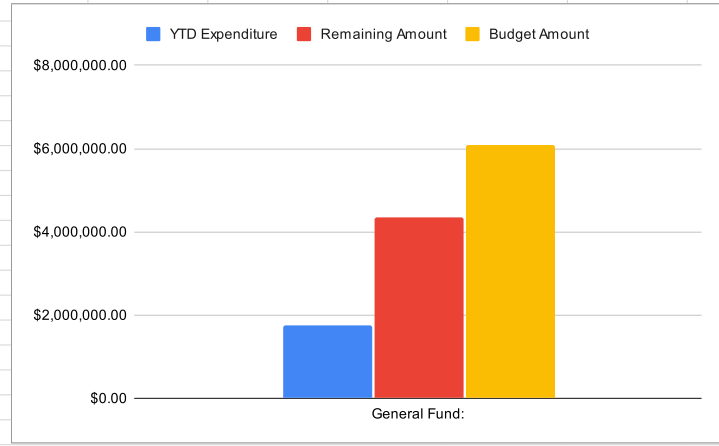
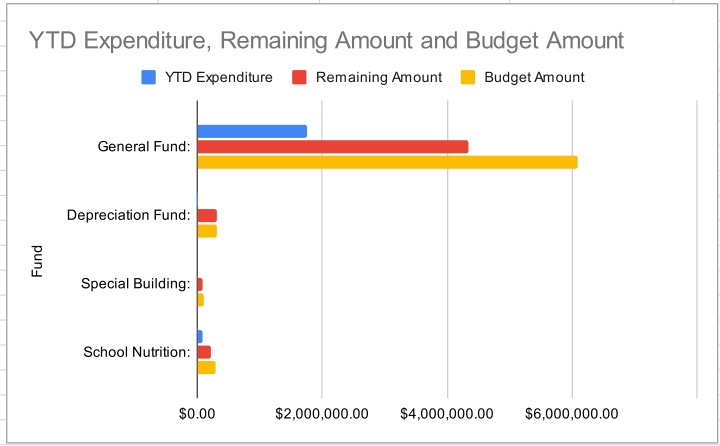
- (1) The Legislature is required to establish a public education funding system based on block grant funding. The newly established funding system must provide each public school district with a quarterly block grant beginning July 1, 2027. The amount of each district's quarterly block grant would be determined by a formula established by the Legislature based on factors including student enrollment and the minimum base salary for certificated teachers established in Section 1.
- (2) The State Board of Education is required to adopt and promulgate rules and regulations necessary to implement and enforce the new law, including procedures for monitoring district compliance and reporting on teacher salaries and student enrollment.

Section 3: Severability Clause

If any provision of the act or the application thereof to any person or circumstance is held invalid, the invalidity would not affect other provisions or applications of the act that can be given effect without the invalid provision or application, and to this end the provisions of the act are severable.

2025-2026 Expenditure Report for Board Meeting

Fund	YTD Expenditure	Remaining Amount	Budget Amount	Percent Remaining
General Fund:	\$1,760,331.00	\$4,334,041.00	\$6,094,372.00	71.12%
Depreciation Fund:	\$0.00	\$305,573.00	\$305,573.00	100.00%
Special Building:	\$8,255.00	\$92,755.00	\$101,010.00	91.83%
School Nutrition:	\$90,145.00	\$210,855.00	\$301,000.00	70.05%



NASB BOARD QUICKS

A MONTHLY E-UPDATE OF KEY DATES FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS

2,000,000 Nebraskans 329,000 Students 1,700 Locally Elected School Board Members 260 Member Districts/ESUs ONE NEBRASKA

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

JOIN US!

LEARN MORE!

Events & Networking - <https://members.nasbonline.org/events>

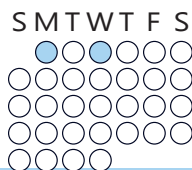
Where Will NASB Be This Month?*



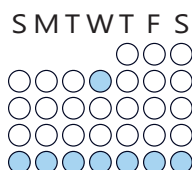
- Ainsworth
- Kearney
- Lexington
- Lincoln
- Loup City
- Omaha
- Paxton
- Perkins County
- Red Cloud
- Weeping Water
- Winside

For ... Advocacy, Board Retreats, Engagement, Events, Strategic Planning, and more!

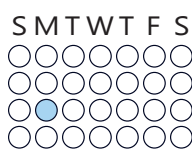
*Items currently scheduled



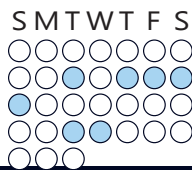
Governor's School Finance Commission Report Due - Monday, December 1
New Board Member Workshop - Wednesday, December 3 - Kearney



1st Day of the 2026 Legislative Session - Wednesday, January 7, 2026
School Board Member Week in Nebraska - January 25-31, 2026
Legislative Issues Conference - January 25-26, 2026 - Lincoln



President's Retreat - Monday, February 16 - Kearney



Budget & Finance Workshop - Tuesday, March 10 - Seward
COSSBA Annual Conference - March 12-15 - Louisville, KY
Budget & Finance Workshop - Tuesday, March 24 - West Point
NAEP State Convention - March 24-25 - Kearney



Continued on Page 2

Leadership Innovation Vision Engagement #liveNASB

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APRIL TO DECEMBER 2026

Budget & Finance Workshop - Tuesday, April 7 - Ogallala

Amplified Budget & Finance Workshop - Wednesday, April 8 - Kearney

NSBA Annual Conference - April 10-12 - San Antonio, TX

Final Day of the 2026 Legislative Session - Friday, April 17

2026 NASB Federal Advocacy Fly-In - April 26-29 - Washington, DC

School Law Seminar/NASB Member Golf Outing - June 10-11 - Kearney

ALICAP Workshops & Candidate Workshops - Summer TBD

Area Membership Meetings - August through September

State Education Conference - November

New Board Member Workshops - December

YOUR 2025 PLATINUM AFFILIATES

If your business would like to become an Affiliate Member of NASB, please visit: <https://members.nasbonline.org/about-us/affiliate-members>

Leadership

Innovation

Vision

Engagement

#liveNASB