

Board of Education Meeting
Monday, February 16, 2026 7:30 PM

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

Agenda

1. Call to Order and Roll Call
2. Notice of Open Meeting Act- *A current copy of the Open Meetings Act is posted in the room and accessible to the public.*
3. Publication of Meeting
4. Excuse Absent Board Members
5. Approval of Agenda
6. Consent Agenda
 - 6.1. Treasurer's report
 - 6.2. Secretary report
 - 6.3. Expenditures
 - 6.4. Claims for payment
 - 6.5. Minutes of prior meeting(s)
7. Communications from the Public
8. Reports
 - 8.1. Superintendent
 - 8.2. Principal Report- Middle School
 - 8.3. Budget Committee
 - 8.4. Legislative Update
9. Discussion Items
 - 9.1. Policies for Review
10. Action Items
 - 10.1. Discuss, consider, and take action on updating policies.
 - 10.2. Discuss, consider, and take action on Elementary Art
 - 10.3. Discuss, consider, and take action on classified wages.
 - 10.4. Discuss, consider, and take action on Rega bid.
 - 10.5. Discuss consider and take action on technology bids.
 - 10.6. Acceptance of resignations
 - 10.7. Approval of the Employment of Certificated Staff
11. Adjourn

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

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

Publication Dates:

- Feb 6, 2026

Notice ID: sPXfkIRLgPII9NOEDTfm

Notice Name: Meeting Notice 02_16_26

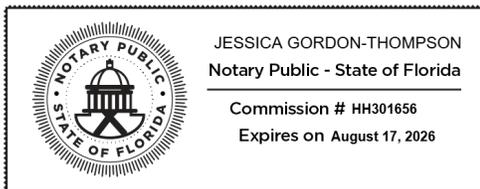
Publication Fee: \$4.95

Anjana Bhadoriya

Agent

VERIFICATION

State of Florida
County of Orange



Signed or attested before me on this: 02/06/2026

J. Ra

Notary Public

Notarized remotely online using communication technology via Proof.

MEETING NOTICE

School District #27 Board of Education will hold its regular monthly meeting Monday, February 16, 2026 at 7:30 pm in the Elementary Conference Room. A continually current agenda is available for public inspection at the Superintendent's office. Published in the Syracuse Journal Democrat on February 6, 2026.

4248020 ZNEZ

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

GENERAL FUND

BEGINNING BALANCE		\$2,454,989.57
RECEIPTS		
TAXES	\$1,194,275.23	
INTEREST	\$8,168.62	
STATE OF NEBRASKA	\$507,144.86	
OTHER	\$9,155.17	
TOTAL	\$1,718,743.88	\$1,718,743.88
DISBURSEMENTS		
PAYROLL/DEDUCTIONS	\$754,743.95	
OPERATING	\$318,294.29	
OTHER -	\$0.00	
OTHER -	\$0.00	
TOTAL	\$1,073,038.24	\$1,073,038.24
FUND BALANCE		\$3,100,695.21
FIRSTBANK NEB SYRACUSE	ACCT # 671-750-03	\$34,878.04
FIRSTBANK NEB SYRACUSE	ACCT # 671-750-05	\$1,757,416.16
COUNTRYSIDE BANK UNADILLA	ACCT # 00412-700	\$38,143.89
FIRSTBANK NEB SYRACUSE	CD# 5013262 & 5013924	\$1,045,766.53
RIVERSTONE BANK	CD# 76834	\$224,490.59
GENERAL FUND BALANCE	January 31, 2025	\$3,100,695.21

BUILDING FUND

BEGINNING BALANCE		\$1,895,326.45
RECEIPTS		
TAXES	\$113,037.54	
INTEREST	\$16,176.31	
TRANSFER FROM GEN FUND -03	\$0.00	
OTHER - SCOREBOARD ADS	\$0.00	
TOTAL	\$129,213.85	\$129,213.85
DISBURSEMENTS		
TRANSFER -	\$11,930.00	
OTHER -	\$0.00	
OTHER -	\$0.00	
OTHER -	\$0.00	
TOTAL	\$11,930.00	\$11,930.00
FUND BALANCE		\$2,012,610.30
FIRSTBANK NEB SYRACUSE	ACCT # 730-309-01	\$9,938.04
FIRSTBANK NEB SYRACUSE	ACCT # 730-309-05	\$593,531.94
WESTERN NATIONAL BANK	CD #702816	\$643,023.98
FIRSTBANK NEB SYRACUSE	CD #5013963	\$766,116.34
BUILDING FUND BALANCE	January 31, 2025	\$2,012,610.30

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

DEPRECIATION FUND

BEGINNING BALANCE			\$887,980.32
RECEIPTS			
TRANSFER FROM GEN FUND - 03	\$0.00		
INTEREST	\$2,007.08		
OTHER - TRANS	\$0.00		
TOTAL	\$2,007.08		\$2,007.08
DISBURSEMENTS			
OTHER -	\$0.00		
OTHER -	\$0.00		
TOTAL	\$0.00		\$0.00
FUND BALANCE			\$889,987.40
COUNTRYSIDE BANK UNADILLA	ACCT # 00548M297		\$889,987.40
	CD #		\$0.00
			\$0.00
			\$0.00
DEPR FUND BALANCE	January 31, 2025		\$889,987.40

UNEMPLOYMENT FUND

BEGINNING BALANCE			\$12,900.73
RECEIPTS			
TRANSFER FROM GEN FUND	\$0.00		
INTEREST	\$30.13		
TOTAL	\$30.13		\$30.13
DISBURSEMENTS			
OTHER - NE UC FUND	\$0.00		
TOTAL	\$0.00		\$0.00
FUND BALANCE			\$12,930.86
FIRSTBANK NEB SYRACUSE	ACCT # 731-612-05		\$12,930.86
UNEMPLOY FUND BALANCE	January 31, 2025		\$12,930.86

BOND FUND

BEGINNING BALANCE			\$386,551.51
RECEIPTS			
TAXES	\$145,256.29		
INTEREST	\$1,266.48		
OTHER -	\$0.00		
TOTAL	\$146,522.77		\$146,522.77
DISBURSEMENTS			
OTHER -	\$0.00		
OTHER -	\$0.00		
TOTAL	\$0.00		\$0.00
FUND BALANCE			\$533,074.28
FIRSTBANK NEB SYRACUSE	ACCT # 631-911-05		\$533,074.28
	CD #		\$0.00
BOND FUND BALANCE	January 31, 2025		\$533,074.28

**SCHOOL DISTRICT #27
SECRETARY'S REPORT
FEBRUARY 16, 2026**

GENERAL FUND

Balance as of December 31, 2025	\$ 2,454,989.57
January receipts	<u>\$ 1,718,743.88</u>
Total amount available	\$ 4,173,733.45
January disbursements	<u>\$ 1,073,038.24</u>
Balance as of January 31, 2026	\$ 3,100,695.21

SCHOOL LUNCH FUND

Balance as of December 31, 2025	\$ 312,372.96
January receipts	<u>\$ 26,161.50</u>
Total amount available	\$ 338,534.46
January disbursements	<u>\$ 43,314.68</u>
Balance as of January 31, 2026	\$ 295,219.78

Bank Balance January 31, 2026	\$ 295,219.78
Outstanding receipts	<u>\$ -</u>
Total amount available	\$ 295,219.78
Outstanding disbursements	<u>\$ -</u>
Bank Balance January 31, 2026	\$ 295,219.78

SCHOOL ACTIVITIES

Balance as of December 31, 2025	\$ 105,079.71
January receipts	<u>\$ 28,450.84</u>
Total amount available	\$ 133,530.55
January disbursements	<u>\$ 52,690.87</u>
Balance as of January 31, 2026	\$ 80,839.68

SDA REVOLVING

Balance as of December 31, 2025	\$ 112,676.97
January receipts	<u>\$ 14,233.89</u>
Total amount available	\$ 126,910.86
January disbursements	<u>\$ 15,727.22</u>
Balance as of January 31, 2026	\$ 111,183.64

*Included		
FirstBank Nebraska Cking #03	34,841.20	34,878.04
FirstBank Nebraska MM #05	1,116,740.50	1,757,416.16
Countryside Bank Unadilla	38,169.88	38,143.89
FirstBank CD #5013262/5013924	1,040,747.40	1,045,766.53
Riverstone Bank CD #76834	<u>224,490.59</u>	<u>224,490.59</u>
	\$ 2,454,989.57	\$ 3,100,695.21

Respectfully submitted,



David Kraus, Superintendent

Current Cash Balance

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

From 01/01/2026 to 01/31/2026.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
SHS	Syracuse High School							
A-1	Activity Accounts							
1000-1	JH STOP			3,297.78	105.46	141.71	0.00	3,261.53
1001-1	ADMISSIONS			36,778.10	6,460.00	0.00	0.00	43,238.10
1005-1	ADULT ATHLETIC PASSES			3,510.00	0.00	0.00	0.00	3,510.00
1015-1	ART CLUB			2,566.03	0.00	0.00	0.00	2,566.03
1020-1	ATHLETIC BOOSTER CLUB			26,675.73	1,068.00	2,989.72	0.00	24,754.01
1025-1	BAND			1,167.52	0.00	0.00	0.00	1,167.52
1031-1	CIRCLE OF FRIENDS			753.73	0.00	50.00	0.00	703.73
1065-1	DANCE TEAM			2,259.34	403.65	1,326.65	0.00	1,336.34
1071-1	DAT			684.00	0.00	0.00	0.00	684.00
1075-1	DISTRICT AUTISM TEAM			1,928.71	0.00	0.00	0.00	1,928.71
1080-1	DRAMA			-2,679.77	0.00	59.62	0.00	-2,739.39
1084-1	E-SPORTS			234.96	0.00	0.00	0.00	234.96
1085-1	EL MUSIC PROGRAM			151.29	0.00	0.00	0.00	151.29
1090-1	EL STUDY			2,764.97	0.00	0.00	0.00	2,764.97
1095-1	EQUIPMENT (CONCESSIONS)			10,148.24	9,800.63	8,082.43	0.00	11,866.44
1100-1	FBLA			11,077.32	525.00	200.00	0.00	11,402.32
1110-1	FFA			24,033.15	2,426.41	7,886.89	0.00	18,572.67
1120-1	FIELD TRIPS			13,864.62	0.00	0.00	0.00	13,864.62
1125-1	FOREIGN LANGUAGE			0.00	0.00	0.00	0.00	0.00
1130-1	HIGH ABILITY			565.87	0.00	200.00	0.00	365.87
1135-1	HISTORY FAIR			957.75	0.00	0.00	0.00	957.75
1140-1	HOMEROOM			2,289.36	0.00	0.00	0.00	2,289.36
1145-1	HONOR SOCIETY			1,431.60	922.84	56.80	0.00	2,297.64
1155-1	INTEREST			1,027.38	21.39	0.00	0.00	1,048.77
1160-1	JH STUDENT COUNCIL			2,129.80	0.00	0.00	0.00	2,129.80
1165-1	LIBRARY			5,961.06	0.00	100.00	0.00	5,861.06
1170-1	LIFE SKILLS PETTY CASH			417.74	0.00	0.00	0.00	417.74
1180-1	MS STUDY			1,732.50	0.00	0.00	0.00	1,732.50
1181-1	MS MTSS			227.40	0.00	0.00	0.00	227.40
1185-1	MUSIC BOOSTERS			4,624.79	1,123.00	0.00	0.00	5,747.79
1190-1	MUSIC BOOSTERS TRIP FUND			31,990.98	200.00	1,725.50	0.00	30,465.48
1195-1	PHYSICAL EDUCATION			807.27	0.00	0.00	0.00	807.27
1200-1	PICTURES			9,036.75	0.00	0.00	0.00	9,036.75
1205-1	PLAYGROUND EQUIPMENT			2,381.28	0.00	0.00	0.00	2,381.28
1210-1	QUIZ BOWL			6.98	0.00	0.00	0.00	6.98
1215-1	READING PROGRAM			103.40	0.00	0.00	0.00	103.40
1220-1	S CLUB			751.62	0.00	0.00	0.00	751.62
1225-1	SCHOLARSHIPS			1,500.00	0.00	0.00	0.00	1,500.00
1230-1	SDA PTO			14,993.53	983.80	3,988.36	0.00	11,988.97
1235-1	SH ATHLETICS			-96,231.03	1,123.30	17,665.10	0.00	-112,772.83
1236-1	FOOTBALL			363.00	0.00	0.00	0.00	363.00
1240-1	SH STUDENT COUNCIL			6,400.85	0.00	0.00	0.00	6,400.85
1245-1	SH STUDY			5,219.09	0.00	0.00	0.00	5,219.09

Current Cash Balance

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

From 01/01/2026 to 01/31/2026.

Site ID Group ID	Site Name Group Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
1250-1	SHOP	1,411.03	0.00	204.81	0.00	1,206.22
1255-1	SkillsUSA	2,812.23	0.00	236.00	0.00	2,576.23
1260-1	SOS (STUDENTS OF SERVICE)	2,809.19	0.00	0.00	0.00	2,809.19
1265-1	SPEECH	-1,439.55	0.00	271.00	0.00	-1,710.55
1270-1	STOP	2,546.33	0.00	0.00	0.00	2,546.33
1275-1	STUDENT ATHLETIC PASSES	13,310.00	0.00	0.00	0.00	13,310.00
1280-1	TEACHER SUPPLIES	7,300.66	0.00	0.00	0.00	7,300.66
1285-1	TITLE I	1,936.00	169.80	0.00	0.00	2,105.80
1290-1	VARSITY CHEERLEADERS	3,434.20	1,680.81	6,634.30	0.00	-1,519.29
1295-1	YEARBOOK	-77,633.19	490.00	19.98	0.00	-77,163.17
1300-1	COUNSELOR FUND	125.00	0.00	0.00	0.00	125.00
1305-1	KINDNESS SQUAD	69.12	0.00	0.00	0.00	69.12
1310-1	FFA- Otoe County Fair	617.68	0.00	0.00	0.00	617.68
1350-1	Rocket Cards	1,930.95	0.00	0.00	0.00	1,930.95
2014-1	CLASS OF 2024 (GRADUATED)	0.00	0.00	0.00	0.00	0.00
2021-1	CLASS OF 2026 (12th GRADE)	3,584.68	0.00	0.00	0.00	3,584.68
2022-1	CLASS OF 2027 (11th Grade)	2,154.24	870.75	852.00	0.00	2,172.99
2024-1	CLASS OF 2028 (10TH GRADE)	2,206.45	0.00	0.00	0.00	2,206.45
2025-1	CLASS OF 2029 (Freshmen)	0.00	76.00	0.00	0.00	76.00

A-1 Totals:	105,079.71	28,450.84	52,690.87	0.00	80,839.68
--------------------	------------	-----------	-----------	------	-----------

SHS Activity Totals:	105,079.71	28,450.84	52,690.87	0.00	80,839.68
-----------------------------	------------	-----------	-----------	------	-----------

	Begin Balance	Transfers	Receipts	Disbursements	Adjustments	End Balance
SHS Checking:			28,450.84	52,690.87		
SHS Investment:						
SHS Bank Balances:	105,079.71		28,450.84	52,690.87	0.00	80,839.68

Report Activity Totals:	105,079.71	28,450.84	52,690.87	0.00	80,839.68
--------------------------------	------------	-----------	-----------	------	-----------

Current Cash Balance

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

From 01/01/2026 to 01/31/2026.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
REV	Revolving Account							
R-1	Revolving Accounts							
	3295-2		GENERAL	-13,508.18	10,107.92	10,724.93	0.00	-14,125.19
	3300-2		INSURANCE	1,370.97	2,314.97	2,594.15	0.00	1,091.79
	3305-2		DRIVERS ED	800.00	0.00	0.00	0.00	800.00
	3310-2		INTEREST	611.14	20.00	0.00	0.00	631.14
	3315-2		WALTER JANSSEN SCHOLARSHI	0.00	0.00	0.00	0.00	0.00
	3320-2		DUAL ENROLLMENT	36,790.21	90.00	0.00	0.00	36,880.21
	3321-2		MISC	58,039.39	1,701.00	2,108.15	0.00	57,632.24
	3322-2		TECHNOLOGY	28,573.44	0.00	299.99	0.00	28,273.45
			R-1 Totals:	112,676.97	14,233.89	15,727.22	0.00	111,183.64
			REV Activity Totals:	112,676.97	14,233.89	15,727.22	0.00	111,183.64

	Begin Balance	Transfers	Receipts	Disbursements	Adjustments	End Balance
REV Checking:			14,233.89	15,727.22		
REV Investment:						
REV Bank Balances:	112,676.97		14,233.89	15,727.22	0.00	111,183.64

Report Activity Totals:	112,676.97	14,233.89	15,727.22	0.00	111,183.64
--------------------------------	-------------------	------------------	------------------	-------------	-------------------

Syracuse Public School

Check Report

Begin Date: 02/01/2026; End Date: 02/28/2026; Accounting Cycle: FY 25-26; Check Type: Accounts Payable; Payee: [All]; Bank: First Bank of Nebraska;
Account Expression: [All]; Show Detail by Voucher: Yes; Created On: 2/12/2026 2:19:48 PM

Check Date	Check Number	Payee	Type	Amount
02/16/2026	EFT	Amazon Capital Services	Accounts Payable	\$3,136.68
02/16/2026	EFT	Amazon E-Commerce	Accounts Payable	\$71.69
02/16/2026	EFT	Magic-Wrighter, Inc.	Accounts Payable	\$34.95
02/16/2026	8380	Antes Family Hardware	Accounts Payable	\$157.41
02/16/2026	8381	ASI Systems, Inc.	Accounts Payable	\$898.85
02/16/2026	8382	ATS, LLC	Accounts Payable	\$30,051.30
02/16/2026	8383	Awards Unlimited, Inc	Accounts Payable	\$36.50
02/16/2026	8384	Boldt Tire Supply & Service LLC	Accounts Payable	\$977.97
02/16/2026	8385	Brianna Tickle	Accounts Payable	\$10,995.24
02/16/2026	8386	Buss Pest Control	Accounts Payable	\$230.00
02/16/2026	8387	Capital Business Systems, Inc.	Accounts Payable	\$1,282.71
02/16/2026	8388	CB Plumbing Services	Accounts Payable	\$1,296.82
02/16/2026	8389	City Of Syracuse	Accounts Payable	\$14,913.19
02/16/2026	8390	Column Software, PBC	Accounts Payable	\$4.95
02/16/2026	8391	Cornhusker International, Inc.	Accounts Payable	\$2,586.81
02/16/2026	8392	Cubby's Inc.	Accounts Payable	\$1,815.11
02/16/2026	8393	Culligan of Percival	Accounts Payable	\$253.80
02/16/2026	8394	Curriculum Associates	Accounts Payable	\$84.24
02/16/2026	8395	DAS State Acctg-Central Finance OCIO	Accounts Payable	\$317.87
02/16/2026	8396	Diversified Safety and Compliance LLC	Accounts Payable	\$236.00
02/16/2026	8397	Eakes Office Solutions	Accounts Payable	\$1,175.16
02/16/2026	8398	Esu #4	Accounts Payable	\$140.00
02/16/2026	8399	ESU #6	Accounts Payable	\$465.05
02/16/2026	8400	First Concord Group	Accounts Payable	\$232.50
02/16/2026	8401	Follett Content Solutions, LLC	Accounts Payable	\$107.20
02/16/2026	8402	Frontier Cooperative	Accounts Payable	\$3,488.77
02/16/2026	8403	Harris School Solutions	Accounts Payable	\$47.30
02/16/2026	8404	Hayes Mechanical	Accounts Payable	\$5,942.05
02/16/2026	8405	HD Supply, Inc.	Accounts Payable	\$701.33
02/16/2026	8406	Heritage Water Services, Inc.	Accounts Payable	\$200.00
02/16/2026	8407	JW Pepper	Accounts Payable	\$263.69
02/16/2026	8408	Mackin Educational Resources	Accounts Payable	\$639.55
02/16/2026	8409	McGraw-Hill Education, Inc.	Accounts Payable	\$4,803.50
02/16/2026	8410	Menards - Lincoln South	Accounts Payable	\$234.10
02/16/2026	8411	Mid America Books	Accounts Payable	\$158.07
02/16/2026	8412	Midwest Alarm Services	Accounts Payable	\$1,184.43
02/16/2026	8413	NASB	Accounts Payable	\$6,528.00
02/16/2026	8414	NASB ALICAP	Accounts Payable	\$3,138.00
02/16/2026	8415	NC Utilities	Accounts Payable	\$5,646.13
02/16/2026	8416	NCECBVI	Accounts Payable	\$29,386.00
02/16/2026	8417	NCS Pearson/Certiport	Accounts Payable	\$65.00
02/16/2026	8418	Nebraska Schoolmasters Club	Accounts Payable	\$55.00
02/16/2026	8419	NoodleTools, Inc.	Accounts Payable	\$390.00
02/16/2026	8420	One Source	Accounts Payable	\$51.00
02/16/2026	8421	Papillion Sanitation	Accounts Payable	\$1,601.98
02/16/2026	8422	Parco Scientific Company	Accounts Payable	\$13.00
02/16/2026	8423	Perry, Guthery, Haase & Gessford, P.C., L.L.O.	Accounts Payable	\$72.00
02/16/2026	8424	Principal Life Insurance Company	Accounts Payable	\$1,739.48
02/16/2026	8425	SDA Revolving	Accounts Payable	\$10,724.93
02/16/2026	8426	Segra	Accounts Payable	\$804.15
02/16/2026	8427	Syracuse Area Chamber of Commerce	Accounts Payable	\$50.00
02/16/2026	8428	Syracuse Area Health	Accounts Payable	\$5,708.55
02/16/2026	8429	Syracuse Fresh Market	Accounts Payable	\$216.90
02/16/2026	8430	Syracuse Iron Works	Accounts Payable	\$231.00
02/16/2026	8431	Syracuse Lumber Co	Accounts Payable	\$299.86

02/16/2026	8432	Voss Lighting	Accounts Payable	\$770.60
02/16/2026	8433	Weathercraft Co. of Lincoln	Accounts Payable	\$615.22
02/16/2026	8434	Windstream	Accounts Payable	\$1,351.53
Sub Total				\$158,623.12

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

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

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

1. Call to Order and Roll Call

2. Notice of Open Meeting Act- *A current copy of the Open Meetings Act is posted in the room and accessible to the public.*

3. Publication of Meeting

4. Excuse Absent Board Members

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

5. Approval of Agenda

Motion to approve the agenda. This motion, made by Justin Stark and seconded by Ed Zastera, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Absent, Brienne Wilhelm: Yea, Ed Zastera: Yea Yea: 5, Nay: 0, Absent: 1

6. Consent Agenda

Motion to approve the consent agenda. This motion, made by Brienne Wilhelm and seconded by Tyler Kreifels, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Absent, Brienne Wilhelm: Yea, Ed Zastera: Yea Yea: 5, Nay: 0, Absent: 1

6.1. Treasurer's report

6.2. Secretary report

6.3. Expenditures

6.4. Claims for payment

6.5. Minutes of prior meeting(s)

7. Communications from the Public

No members of the public addressed the Board during communication from the public

8. Public Testimony on American Civics as required by LB 399

Public Testimony on American Civics as required by LB 399: No public testimony was given

9. Reports

9.1. Superintendent

Mr. Kraus share upcoming conference dates for NASB and NRCSA. The next parent advisory committee meeting will be held on February 9th at 7:00pm.

9.2. Principal Report- Elementary

Mrs. Gilkey presented elementary data and shared video snippets of students expressing appreciation to the Board.

9.3. Legislative Update

Mr. Kraus provided a briefing on legislative bills being introduced during the current legislative session. The district will continue to monitor legislation and keep the Board and community informed through regular Board of Education meetings

9.4. Committee on American Civics

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

9.5. Transportation/Facilities

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

10. Discussion Items

10.1. Policies for Review

The Board reviewed policies, which will be brought forward as action items on the February agenda

10.2. Staffing Needs

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

11. Action Items

11.1. 2024-2025 Annual Report

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

11.2. Discuss, consider, and take action on updating policy 3132

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

11.3. Discuss, consider, and take action on the 2026-2027 school calendar.

Approve calendar. This motion, made by Brianne Wilhelm and seconded by Justin Stark, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Absent, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 5, Nay: 0, Absent: 1

11.4. Discuss, consider, and take action on the BVH revised agreement contract.

Approve revised agreement from BVH. This motion, made by Ed Zastera and seconded by

Brianne Wilhelm, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Absent, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 5, Nay: 0, Absent: 1

11.5. Discuss, consider, and take action on replacing the high school boiler.

Approve bid for high efficient boiler and remove the older boiler for \$82,500 and \$5700.

\$88,200 total. This motion, made by Ed Zastera and seconded by Tyler Kreifels, Carried.

Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Absent, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 5, Nay: 0, Absent: 1

The Board was presented with two options for boiler replacement. The Facilities Committee recommended approval of a high-efficiency boiler and the removal of an existing decommissioned boiler

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

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

11.7. Discuss, consider, and take action on accepting resignations.

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

11.8. Discuss, consider, and take action on the request for voluntary early retirement for Joanna Zastera

Approve early retirement request. This motion, made by Justin Stark and seconded by Brianne Wilhelm, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Absent, Brianne Wilhelm: Yea, Ed Zastera: Abstain (With Conflict) Yea: 4, Nay: 0, Absent: 1, Abstain (With Conflict): 1

11.9. Discuss, consider, and take action on the 2026-2027 Teacher Negotiated Agreement

Approve 2026-2027 negotiated agreement. This motion, made by Ed Zastera and seconded by Justin Stark, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Absent, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 5, Nay: 0, Absent: 1

12. Adjourn

Motion to adjourn. This motion, made by Ed Zastera and seconded by Tyler Kreifels, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Absent, Brianne Wilhelm: Yea, Ed Zastera: Yea Yea: 5, Nay: 0, Absent: 1

1. Important Upcoming Dates

- **NRCSA Legislative Conference** – February 26, Lincoln (Cornhusker Hotel)
- **NASB Budget Workshop** – March 10, Seward
- **NRCSA Spring Conference** – March 18–20

These conferences provide valuable opportunities for legislative updates, budget planning guidance, and collaboration with other school leaders across the state.

2. Sports Cooperative – Baseball and Softball

We continue discussions and planning regarding the baseball and softball cooperative. Additional details and recommendations will be shared as conversations progress.

3. BVH Working Meeting – March 9

A working meeting with BVH is scheduled for March 9 to continue planning and review of ongoing projects

SDA Budget Committee Meeting

February 3, 2026

Committee Members Present: Justin Stark (chair), Amy Wemhoff, Barry Janssen

Other attendees: David Kraus, Roxy Schutz

42% through the budget year

Roxy provided the following documents for the meeting:

- Levies for area school districts for this year and last year
- Account balances
- Budget summary

General Discussion

1. Review of Budget Categories and % of Budget
 - a. The Account Summary Break report was provided ahead of the meeting that included Budget (YTD), Expenditures (YTD), Available Budget (YTD), and % of Budget
 - b. A summary was created from this report to develop some key categories and summarize the various account codes that are utilized within our accounting system
 - i. This summary included 24 categories
 - ii. Roxy provided all the account codes that would be included in each category along with the categories that should all be included in the Special Education Category
 - c. Two summaries were discussed – one for the budget committee/entire board and one that is simplified for the general public
 - i. Budget Committee/Entire Board Summary – include all the categories discussed in the meeting today (combine SPED related categories into the Special Education category)
 - ii. General Public (this one could be reported out on some frequency at board meetings to show how we are spending to our budget)
 1. Instruction
 2. Special Education
 3. Buildings & Grounds
 4. Transportation
 5. Admin
2. Discussion about the budget process

- a. We're striving to continue to be more proactive with our budget process and continue to factor in more long-term planning around certain aspects of the budget
 - b. Past trends in certain categories of our budget (i.e. Transportation, Building & Grounds) can provide key perspectives about the future budget
 - c. Understanding the revenue sources that are specific to various parts of the budget is important and will be a focus in the next committee meetings
3. What do we want to accomplish in these meetings
- a. February – Intro to what we want to accomplish in these committee meetings, discussion about our budget process, understanding of how the budget amounts are determined for all the account codes and discussion about what to accomplish in future committee meetings
 - b. April – finalize two budget summaries; Salaries should be mostly finalized by this meeting so discussion about impact to the budget can occur at this meeting; More will be known about the revenue sources by this meeting
 - c. June – this will be a critical meeting in the budget process focused on getting to a draft budget; Mr. Kraus will have all the key budget information from everyone across the district that can be reviewed and discussed by this meeting; develop talking points about how our school district has made good sound financial decisions over the years
 - d. August – this meeting most likely will be a budget workshop with the entire board prior to having to set the levies
 - e. October - TBD
 - f. December - TBD
4. Big ticket items that are factored into the budget were discussed
- a. IT
 - b. Facilities Operation & Maintenance
 - c. Curriculum
 - d. Transportation

Next meeting: April 7, 2026 @ 7:00 a.m.

Business Operations

System of Accounts

The accounting systems and procedures for the school district shall be set up so as to conform to best business practice and existing guides from the state department of education.

Date of Adoption: August 2023

Business Operations

Inventory of Equipment

An inventory of equipment shall be maintained by the Superintendent or designee and shall serve the functions of property control and determination of necessary insurance coverage.

Date of Adoption: August 2023

Business Operations

Monies in School Buildings

Monies collected by school district employees and by student treasurers shall be managed in a good and prudent business manner.

All monies collected shall be receipted and accounted for and directed without delay to the proper location of deposit.

Date of Adoption: August 2023

Business OperationsBonds

The treasurer shall give a bond or equivalent insurance coverage payable to the School District in such amount as required by law and determined appropriate by the Board of Education. The Board of Education may require that other school officials whose duties require the handling of funds be bonded or obtain insurance coverage including, but not limited to, the bookkeeper, activities director, Superintendent and cafeteria supervisor. The cost of such bonds or equivalent insurance coverage shall be paid by the School District.

Legal Reference: Neb. Rev. Stat. Sections 79-586 and 79-589

Date of Adoption: August 2023

Business Operations

Educational Service Units - Designated Representative

The Superintendent of Schools is the designated representative of this school district for purposes of indicating the approval or disapproval of the school district of proposals of core services offerings and the use of the property tax levy of the educational service unit of which the school district is a member.

Legal Reference: Neb. Rev. Stat. Sec. 79-1242
 NDE Rule 84

Date of Adoption: August 2023

Business Operations

Security

The Superintendent of schools is directed to establish such rules and regulations as may be needed to provide for security of all school district property and safety of students and staff.

Date of Adoption: August 2023

BusinessVideo Surveillance

1. Purpose. The Board authorizes the use of video cameras and other passive electronic measures (such as motion detectors) for the purposes of ensuring the health, welfare and safety of staff, students and visitors, safeguarding District facilities and equipment, and maintaining student discipline and an appropriate educational and work environment.
2. Placement. Video cameras and similar devices are authorized to be used on school facilities, school vehicles and other places within the control of the District. The locations in which the devices will be placed and the times the devices will be in use are to be determined by the Superintendent or the Superintendent's designee consistent with the purposes set forth in this Policy. The devices shall not be placed or operational in locations in which individuals have a high expectation of privacy, such as restrooms and locker rooms.
3. Notice. Notice of the fact that video surveillance cameras are being utilized shall be given through appropriate mechanisms, such as by posting signs in the building entry and other locations and by including a notice in the student-parent and staff handbooks.
4. Viewing Monitors and Video Recordings. Monitors used to view video recordings are to be located and positioned such that only authorized personnel are able to see the images on the monitors. Only authorized personnel shall be allowed to view recorded video. Authorized personnel for these purposes are: school administrators, school staff members with a direct involvement with the recorded contents of the specific video recording and employees or agents responsible for the technical operations of the system (for technical purposes only).

School administrators may allow law enforcement officers to view monitors and recorded video when such is consistent with school security and discipline and consistent with law.

Students shall not be permitted to view the monitors. Students shall not be permitted to view recorded video except where the individual student is the focus of the recorded video.

5. Use of Video Recordings. Video records may be used as a basis for student or employee disciplinary action and for making reports to law enforcement.
6. Video Recordings as Education Records. Video recordings which are considered to be "education records" within the scope of FERPA shall be maintained in accordance with FERPA and other applicable laws. A video recording may be considered an education record when a specific student is the focus of the video recording.

For example, if the video recording shows a student violating a school rule, the video recording is an education record of that student. It may be viewed on request by that student's parent (or the student if age 18 or older). The video recording may not be viewed by, nor will a copy be given to, others without the parent's written consent unless a FERPA exception exists.

In the event more than one student is a focal point of the video recording, it may be an education record of each such student. This would be the case, for example, if two students are recorded fighting. In that event, the school would allow both set of parents an opportunity on request to view the video, but will not give a copy of the video to either set of parents, without the written consent of the other student's parent.

7. Maintaining Video Recordings. The District shall comply with all applicable state and federal laws related to record maintenance and retention of video recordings. Video recordings that contain personal information shall be securely stored and, when such recordings are no longer needed or required to be maintained, shall be properly disposed of or erased.
8. Maintaining the Integrity of the Video Surveillance System. The building principals shall be responsible for periodically checking the video surveillance system within their building to ensure it is operating properly. Students or staff who vandalize, damage, disable, or render inoperable surveillance cameras or equipment, or use the video surveillance system in a manner that is not consistent with the purposes set forth in this Policy, shall be subject to appropriate disciplinary action (up to and including expulsion, for a student, and termination, for a staff member) and referral to appropriate law enforcement authorities.

Legal Reference: Family Educational Rights and Privacy Act, 20 U.S.C. Sec. 1232(g) (34 C.F.R Part 99)
State Records Administrator Guidelines:
Schedule 10: Records of Local School Districts (Feb. 1989)
Schedule 24: Local Agencies General Records (March 2005)
Electronic Imaging Guidelines (March 2003)

Date of Adoption: August 2023

Business Operations

Safety

Syracuse Dunbar Avoca Public Schools is committed to providing and maintaining a safe and healthy work environment. The administration is to make the safety of employees an integral part of the management function. Each employee is to make safety an integral part of their duties by following established safety regulations and procedures, assisting in accident prevention activities by reporting any job-related injury to the administration immediately, reporting unsafe conditions immediately, and providing suggestions to eliminate accidents and injuries. Failure to follow safety rules may lead to disciplinary action up to and including termination.

Safety and health management is the ultimate responsibility of the Board. Functional authority for continued development and implementation of health and safety is hereby delegated to the Superintendent or the Superintendent's designee.

The Superintendent is designated as and shall serve as the primary liaison between emergency personnel and the District in the event of an incident. The Superintendent shall designate individuals within each building to serve as a liaison between emergency personnel and the District in the event of an incident. The Superintendent shall inform emergency personnel of the persons designated as liaisons.

The Superintendent shall ensure that emergency drills are conducted at least as often as required by law, including fire drills conducted at least once a month with one additional drill being conducted during the first 30 days of school, tornado drills conducted at least once during the first two weeks of school and at least once during the month of March, and bus evacuation drills conducted at least two times during the school year involving all students and appropriate staff.

The Superintendent shall ensure that, in the event of an emergency, the District has methods of communication to reach all internal and external stakeholders and that the District has a plan for public communication to gather, verify, coordinate, and disseminate information during an incident.

The Superintendent shall ensure that multi-hazard training is provided for specified employees in required areas to comply with local, state, and federal regulations, as well as non-required areas to improve safety within the District.

Safety Committee

A Safety Committee is hereby created. The Superintendent shall coordinate and maintain the Safety Committee. The Safety Committee will be made up of community stakeholders willing to serve on the Committee. The Board hopes that the following members of the community are willing to serve on the Safety Committee: parents, law enforcement and local first responder

professionals, teachers, administrators, mental health professionals, custodians, school nurses, local emergency managers, IT managers, and school transportation personnel.

The Safety Committee shall meet at least annually to review safety standards and protocols. The Safety Committee may designate subcommittees to report to the Safety Committee.

The Safety Committee shall:

- Prepare and communicate with local authorities (e.g., fire, police, rescue, emergency management personnel) at least annually. Such communications shall include collaborations with local authorities to identify and address safety and security issues.
- Consider, develop and implement guidelines for event and incident management. Such guidelines shall be reviewed and practiced by all employees, students and relevant stakeholders at least annually.
- Consider, develop and implement standard response and practice procedures for emergency situations, such as lock downs, lock outs, evacuations and shelter. Such procedures shall be reviewed and practiced by all employees, students and relevant stakeholders at least annually. Such procedures shall include a plan to identify and document crisis communication procedures with the following stakeholder groups: emergency responders, employees, students, parents/guardians, media, and others as needed. Such procedures shall also provide information to staff to empower staff to initiate protection actions, when appropriate.
- Take any reasonably necessary steps to ensure that the District is in compliance with all applicable fire and life safety codes.
- Take any reasonably necessary steps to ensure that the District has standardized and visible interior and exterior signage for emergency responders.
- Consider, develop and implement strategies and processes to assess observable, positive relationships between students and employees and students and other students.
- Consider, develop and implement strategies and processes to create a respectful, positive, and safe environment conducive to learning.
- Consider, develop and implement procedures to monitor school safety and security protocols for off-campus school sponsored events.
- Consider, develop and implement a student assistance process where problem solving can occur and intervention strategies are recommended and implemented.
- Consider, develop and implement a plan for behavioral threat assessments and conducting threat assessment protocols using trained staff.
- Consider, develop and implement safety and security procedures to monitor before and after-school activities, including other facility users.
- Identify mental health resources and use such resources when appropriate.
- Ensure that procedures are in place that require all District employees to participate annually in at least one hour of suicide prevention training.
- Ensure that all school buildings have designated multiple evacuation assembly locations for each building, and that staff and students within each building are aware of said locations.

- Review the District’s bullying policy and student dating violence policy at least annually and recommend to the Board any proposed changes to the District’s bullying policy and/or student dating violence policy.
- Consider, develop and implement a protocol for an annual inventory of all chemicals (e.g., classrooms, custodial, buildings, grounds), proper storage, and disposal of unused or outdated chemicals.
- Ensure that the District maintains immunization records for all students and uses the data for health and safety of students, when appropriate.
- Conduct a District-wide safety and security self-assessment for each building.
- Conduct a safety audit on an annual basis.
- Review at least annually the District’s policies and protocols on active supervision throughout school buildings and campus, and recommend any changes in policies or protocols to the Board.
- Review at least annually the District’s policies and protocols on security and visitors (including visitors in specialized areas, such as prekindergarten areas, playgrounds, science labs, and so forth) in school buildings, and compare the District’s policies and protocols with guidance issued by the Readiness and Emergency Management for Schools Technical Assistance Center (REMS-TA), and recommend any changes in policies or protocols to the Board.
- Conduct a performance review of emergency drills and suggest any changes, when appropriate.
- For any safety and security procedures or protocols, review said procedures and protocols to ensure that such procedures and protocols accommodate individuals with special needs.
- Consider, develop and implement procedures supporting academic, physical, operational and psychological/emotional aspects of an incident, after an incident occurs. Such procedures shall ensure that students and employees are supported and given an opportunity to address psychological and emotional health needs after an incident. Such procedures shall also ensure that resource requests and management of the incident be conducted in a way that supports the psychological and emotional needs of students and staff after an incident. The Committee shall explore mutual aid agreements to address the academic, physical, operational, psychological, and emotional recovery areas, and make any recommendations to the Board.
- Adopt and maintain an effective written Injury Prevention Program for the District.

The Safety Committee shall maintain documentation of its compliance with this policy.

Legal Reference: Nebraska Department of Education Title 92 Nebraska Administrative Code, Chapter 10, Rule 10 Accreditation of Schools, 011.01b, c, d, e, f, g (Seclusion and Restraints, Bullying, Dating Violence); 79-2,137 (Bullying); 79-2,138 to 79-2,142 (Dating Violence); 79-2,146 (Suicide Awareness, 2015-2016); Criminal Code Sec. 28-318 (Sexual Harassment); Nebraska Department of Education Title 92 Nebraska Administrative Code, Chapter 11, Rule 11 Accreditation of Schools, 004.11g (Pre-K CPR and First Aid) Neb. Rev. Stat. Sections 48-443 to 48-445

Cross-Referenced: Policy 6115 (Fire Drills)

Date of Adoption: August 2023

Business OperationsTrespassers

Restrictions on the use of school buildings and grounds may be implemented by administrative action. The Board gives all district and building administrators and their designees full power and authority to implement and enforce restrictions on access to school property and to issue no trespassing commands and stay away/no trespassing letters. Such action shall be taken consistent with constitutional and other legal rights.

All district and building administrators and their designees shall have full power and authority to direct any individual or group to leave school grounds and stay away where such individual or group has:

1. failed to comply with identification or check-in procedures,
2. are determined by such administrators or designees to not have a legitimate school purpose to be on school grounds, or
3. who are determined by such administrators or designees to present a risk to the safety of building users or a risk of disruption to the educational program, including without limitation, registered sex offenders.

A refusal to leave or stay away as directed will be considered trespassing and shall be reported by the administrators or their designees to proper law enforcement authorities.

Legal Reference: Neb. Rev. Stat. Sections 28-520 to 28-522

Date of Adoption: August 2023

Business OperationsShort-Term Investing

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

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

Date of Adoption: August 2023

Business Operations

Depository

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

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

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

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

Date of Adoption: August 2023

Business OperationsInvestments

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

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

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

Date of Adoption: August 2023

Business OperationsPurchasing Policies

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

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

Purchasing Bureau competitively bid the purchase of property.

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

Credit Card Purchasing Program

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

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

Date of Adoption: August 2023
Revised: June 2024

Business 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 OperationsContracting for Services

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

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

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

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

Date of Adoption: August 2023
Revised: June 2024

Business Operations

Paying for Goods and Services

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

Date of Adoption: August 2023

Business Operations

Report of Treasurer

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

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

Date of Adoption: August 2023

Business OperationsPeriodic Audit

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

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

Date of Adoption: August 2023

Classified Salary Schedule 2026-2027
5.0 %

Mail Driver
Office aide

	Library/Para	SPED Para	Health Para	Build Sec	Bus Supervisor	Bus Drivers	Maintenance	Business Manager	Nurse	Tech Coord
Step	A	B	C	D	E	F	G	H	I	J
1	16.31	16.89	17.98	17.93	20.07	22.37	23.21	24.81	31.32	44.74
2	16.56	17.09	18.23	18.33	20.47	22.77	23.61	25.21	31.72	45.19
3	16.81	17.29	18.48	18.73	20.87	23.17	24.01	25.61	32.12	45.64
4	17.06	17.49	18.73	19.13	21.27	23.57	24.41	26.01	32.52	46.09
5	17.31	17.69	18.98	19.53	21.67	23.97	24.81	26.41	32.92	46.54
6	17.56	17.89	19.23	19.93	22.07	24.37	25.21	26.81	33.32	46.99
7	17.81	18.09	19.48	20.33	22.47	24.77	25.61	27.21	33.72	47.44
8	18.06	18.29	19.73	20.73	22.87	25.17	26.01	27.61	34.12	47.89
9	18.31	18.49	19.98	21.13	23.27	25.57	26.41	28.01	34.52	48.34
10	18.56	18.69	20.23	21.53	23.67	25.97	26.81	28.41	34.92	48.79
11	18.81	18.89	20.48	21.93	24.07	26.37	27.21	28.81	35.32	49.24
12	19.06	19.09	20.73	22.33	24.47	26.77	27.61	29.21	35.72	49.69
13	19.31	19.29	20.98	22.73	24.87	27.17	28.01	29.61	36.12	50.14
14	19.56	19.49	21.23	23.13	25.27	27.57	28.41	30.01	36.52	50.59
15	19.81	19.69	21.48	23.53	25.67	27.97	28.81	30.41	36.92	51.04
16	20.06	19.89	21.73	23.93	26.07	28.37	29.21	30.81	37.32	51.49
17	20.31	20.09	21.98	24.33	26.47	28.77	29.61	31.21	37.72	51.94
18	20.56	20.29	22.23	24.73	26.87	29.17	30.01	31.61	38.12	52.39
19	20.81	20.49	22.48	25.13	27.27	29.57	30.41	32.01	38.52	52.84
20	21.06	20.69	22.73	25.53	27.67	29.97	30.81	32.41	38.92	53.29

Column A-C: Add 12 cents for each year beyond 20
 Column D-E: Add 15 cents for each year beyond 20
 One to one para: Add \$1.00

Column F-I: Add 20 cents each year beyond 20
 Column J: Add 18 cents each year beyond 20

Column B: \$.20 increase on Base
 Column A & C: \$.25 increase on Base
 Experience in one category may be considered if moving to another category

Column D,E,F,G,H & I: \$.40 increase on Base
 Column J: \$.45 increase on Base

Sub route driver (van) \$16.50
 Sub route bus driver: \$21.00

Sub Para: \$16.00
 Activity Drive: 131.76/6 hour trip -- \$19.13 for hours after 6
 21.96/hr

Classified Salary Schedule 2026-2027
4.5 %

Mail Driver
Office aide

	Library/Para	SPED Para	Health Para	Build Sec	Bus Supervisor	Bus Drivers	Maintenance	Business Manager	Nurse	Tech Coord
Step	A	B	C	D	E	F	G	H	I	J
1	16.23	16.81	17.89	17.85	19.97	22.26	23.09	24.69	31.17	44.53
2	16.48	17.01	18.14	18.25	20.37	22.66	23.49	25.09	31.57	44.98
3	16.73	17.21	18.39	18.65	20.77	23.06	23.89	25.49	31.97	45.43
4	16.98	17.41	18.64	19.05	21.17	23.46	24.29	25.89	32.37	45.88
5	17.23	17.61	18.89	19.45	21.57	23.86	24.69	26.29	32.77	46.33
6	17.48	17.81	19.14	19.85	21.97	24.26	25.09	26.69	33.17	46.78
7	17.73	18.01	19.39	20.25	22.37	24.66	25.49	27.09	33.57	47.23
8	17.98	18.21	19.64	20.65	22.77	25.06	25.89	27.49	33.97	47.68
9	18.23	18.41	19.89	21.05	23.17	25.46	26.29	27.89	34.37	48.13
10	18.48	18.61	20.14	21.45	23.57	25.86	26.69	28.29	34.77	48.58
11	18.73	18.81	20.39	21.85	23.97	26.26	27.09	28.69	35.17	49.03
12	18.98	19.01	20.64	22.25	24.37	26.66	27.49	29.09	35.57	49.48
13	19.23	19.21	20.89	22.65	24.77	27.06	27.89	29.49	35.97	49.93
14	19.48	19.41	21.14	23.05	25.17	27.46	28.29	29.89	36.37	50.38
15	19.73	19.61	21.39	23.45	25.57	27.86	28.69	30.29	36.77	50.83
16	19.98	19.81	21.64	23.85	25.97	28.26	29.09	30.69	37.17	51.28
17	20.23	20.01	21.89	24.25	26.37	28.66	29.49	31.09	37.57	51.73
18	20.48	20.21	22.14	24.65	26.77	29.06	29.89	31.49	37.97	52.18
19	20.73	20.41	22.39	25.05	27.17	29.46	30.29	31.89	38.37	52.63
20	20.98	20.61	22.64	25.45	27.57	29.86	30.69	32.29	38.77	53.08

Column A-C: Add 12 cents for each year beyond 20
Column D-E: Add 15 cents for each year beyond 20
One to one para: Add \$1.00

Column F-I: Add 20 cents each year beyond 20
Column J: Add 18 cents each year beyond 20

Column B: \$.20 increase on Base
Column A & C: \$.25 increase on Base
Experience in one category may be considered if moving to another category

Column D,E,F,G,H & I: \$.40 increase on Base
Column J: \$.45 increase on Base

Sub route driver (van) \$16.50
Sub route bus driver: \$21.00

Sub Para: \$16.00
Activity Drive: 131.10/6 hour trip -- \$19.04 for hours after 6
21.85/hr

Classified Salary Schedule 2026-2027
4.0 %

Mail Driver
Office aide

	Library/Para	SPED Para	Health Para	Build Sec	Bus Supervisor	Bus Drivers	Maintenance	Business Manager	Nurse	Tech Coord
Step	A	B	C	D	E	F	G	H	I	J
1	16.15	16.73	17.80	17.76	19.87	22.15	22.98	24.58	31.02	44.31
2	16.40	16.93	18.05	18.16	20.27	22.55	23.38	24.98	31.42	44.76
3	16.65	17.13	18.30	18.56	20.67	22.95	23.78	25.38	31.82	45.21
4	16.90	17.33	18.55	18.96	21.07	23.35	24.18	25.78	32.22	45.66
5	17.15	17.53	18.80	19.36	21.47	23.75	24.58	26.18	32.62	46.11
6	17.40	17.73	19.05	19.76	21.87	24.15	24.98	26.58	33.02	46.56
7	17.65	17.93	19.30	20.16	22.27	24.55	25.38	26.98	33.42	47.01
8	17.90	18.13	19.55	20.56	22.67	24.95	25.78	27.38	33.82	47.46
9	18.15	18.33	19.80	20.96	23.07	25.35	26.18	27.78	34.22	47.91
10	18.40	18.53	20.05	21.36	23.47	25.75	26.58	28.18	34.62	48.36
11	18.65	18.73	20.30	21.76	23.87	26.15	26.98	28.58	35.02	48.81
12	18.90	18.93	20.55	22.16	24.27	26.55	27.38	28.98	35.42	49.26
13	19.15	19.13	20.80	22.56	24.67	26.95	27.78	29.38	35.82	49.71
14	19.40	19.33	21.05	22.96	25.07	27.35	28.18	29.78	36.22	50.16
15	19.65	19.53	21.30	23.36	25.47	27.75	28.58	30.18	36.62	50.61
16	19.90	19.73	21.55	23.76	25.87	28.15	28.98	30.58	37.02	51.06
17	20.15	19.93	21.80	24.16	26.27	28.55	29.38	30.98	37.42	51.51
18	20.40	20.13	22.05	24.56	26.67	28.95	29.78	31.38	37.82	51.96
19	20.65	20.33	22.30	24.96	27.07	29.35	30.18	31.78	38.22	52.41
20	20.90	20.53	22.55	25.36	27.47	29.75	30.58	32.18	38.62	52.86

Column A-C: Add 12 cents for each year beyond 20
Column D-E: Add 15 cents for each year beyond 20
One to one para: Add \$1.00

Column F-I: Add 20 cents each year beyond 20
Column J: Add 18 cents each year beyond 20

Column B: \$.20 increase on Base
Column A & C: \$.25 increase on Base
Experience in one category may be considered if moving to another category

Column D,E,F,G,H & I: \$.40 increase on Base
Column J: \$.45 increase on Base

Sub route driver (van) \$16.50
Sub route bus driver: \$21.00

Sub Para: \$16.00
Activity Drive: 130.50/6 hour trip -- \$18.95 for hours after 6
21.75/hr

Classified Salary Schedule 2026-2027
3.5 %

Mail Driver
Office aide

	Library/Para	SPED Para	Health Para	Build Sec	Bus Supervisor	Bus Drivers	Maintenance	Business Manager	Nurse	Tech Coord
Step	A	B	C	D	E	F	G	H	I	J
1	16.07	16.65	17.72	17.68	19.78	22.05	22.87	24.46	30.87	44.10
2	16.32	16.85	17.97	18.08	20.18	22.45	23.27	24.86	31.27	44.55
3	16.57	17.05	18.22	18.48	20.58	22.85	23.67	25.26	31.67	45.00
4	16.82	17.25	18.47	18.88	20.98	23.25	24.07	25.66	32.07	45.45
5	17.07	17.45	18.72	19.28	21.38	23.65	24.47	26.06	32.47	45.90
6	17.32	17.65	18.97	19.68	21.78	24.05	24.87	26.46	32.87	46.35
7	17.57	17.85	19.22	20.08	22.18	24.45	25.27	26.86	33.27	46.80
8	17.82	18.05	19.47	20.48	22.58	24.85	25.67	27.26	33.67	47.25
9	18.07	18.25	19.72	20.88	22.98	25.25	26.07	27.66	34.07	47.70
10	18.32	18.45	19.97	21.28	23.38	25.65	26.47	28.06	34.47	48.15
11	18.57	18.65	20.22	21.68	23.78	26.05	26.87	28.46	34.87	48.60
12	18.82	18.85	20.47	22.08	24.18	26.45	27.27	28.86	35.27	49.05
13	19.07	19.05	20.72	22.48	24.58	26.85	27.67	29.26	35.67	49.50
14	19.32	19.25	20.97	22.88	24.98	27.25	28.07	29.66	36.07	49.95
15	19.57	19.45	21.22	23.28	25.38	27.65	28.47	30.06	36.47	50.40
16	19.82	19.65	21.47	23.68	25.78	28.05	28.87	30.46	36.87	50.85
17	20.07	19.85	21.72	24.08	26.18	28.45	29.27	30.86	37.27	51.30
18	20.32	20.05	21.97	24.48	26.58	28.85	29.67	31.26	37.67	51.75
19	20.57	20.25	22.22	24.88	26.98	29.25	30.07	31.66	38.07	52.20
20	20.82	20.45	22.47	25.28	27.38	29.65	30.47	32.06	38.47	52.65

Column A-C: Add 12 cents for each year beyond 20
 Column D-E: Add 15 cents for each year beyond 20
 One to one para: Add \$1.00

Column F-I: Add 20 cents each year beyond 20
 Column J: Add 18 cents each year beyond 20

Column B: \$.20 increase on Base
 Column A & C: \$.25 increase on Base
 Experience in one category may be considered if moving to another category

Column D,E,F,G,H & I: \$.40 increase on Base
 Column J: \$.45 increase on Base

Sub route driver (van) \$16.50
 Sub route bus driver: \$21.00

Sub Para: \$16.00
 Activity Drive: 129.84/6 hour trip -- \$18.86 for hours after 6
 21.64/hr

Classified Salary Schedule 2026-2027
3.0 %

Mail Driver
Office aide

	Library/Para	SPED Para	Health Para	Build Sec	Bus Supervisor	Bus Drivers	Maintenance	Business Manager	Nurse	Tech Coord
Step	A	B	C	D	E	F	G	H	I	J
1	16.00	16.57	17.63	17.59	19.68	21.94	22.76	24.34	30.72	43.89
2	16.25	16.77	17.88	17.99	20.08	22.34	23.16	24.74	31.12	44.34
3	16.50	16.97	18.13	18.39	20.48	22.74	23.56	25.14	31.52	44.79
4	16.75	17.17	18.38	18.79	20.88	23.14	23.96	25.54	31.92	45.24
5	17.00	17.37	18.63	19.19	21.28	23.54	24.36	25.94	32.32	45.69
6	17.25	17.57	18.88	19.59	21.68	23.94	24.76	26.34	32.72	46.14
7	17.50	17.77	19.13	19.99	22.08	24.34	25.16	26.74	33.12	46.59
8	17.75	17.97	19.38	20.39	22.48	24.74	25.56	27.14	33.52	47.04
9	18.00	18.17	19.63	20.79	22.88	25.14	25.96	27.54	33.92	47.49
10	18.25	18.37	19.88	21.19	23.28	25.54	26.36	27.94	34.32	47.94
11	18.50	18.57	20.13	21.59	23.68	25.94	26.76	28.34	34.72	48.39
12	18.75	18.77	20.38	21.99	24.08	26.34	27.16	28.74	35.12	48.84
13	19.00	18.97	20.63	22.39	24.48	26.74	27.56	29.14	35.52	49.29
14	19.25	19.17	20.88	22.79	24.88	27.14	27.96	29.54	35.92	49.74
15	19.50	19.37	21.13	23.19	25.28	27.54	28.36	29.94	36.32	50.19
16	19.75	19.57	21.38	23.59	25.68	27.94	28.76	30.34	36.72	50.64
17	20.00	19.77	21.63	23.99	26.08	28.34	29.16	30.74	37.12	51.09
18	20.25	19.97	21.88	24.39	26.48	28.74	29.56	31.14	37.52	51.54
19	20.50	20.17	22.13	24.79	26.88	29.14	29.96	31.54	37.92	51.99
20	20.75	20.37	22.38	25.19	27.28	29.54	30.36	31.94	38.32	52.44

Column A-C: Add 12 cents for each year beyond 20
Column D-E: Add 15 cents for each year beyond 20
One to one para: Add \$1.00

Column F-I: Add 20 cents each year beyond 20
Column J: Add 18 cents each year beyond 20

Column B: \$.20 increase on Base
Column A & C: \$.25 increase on Base
Experience in one category may be considered if moving to another category

Column D,E,F,G,H & I: \$.40 increase on Base
Column J: \$.45 increase on Base

Sub route driver (van) \$16.50
Sub route bus driver: \$21.00

Sub Para: \$16.00
Activity Drive: 129.24/6 hour trip -- \$18.77 for hours after 6 21.54/hr

Syracuse-Dunbar-Avooca Public Schools

Classified Wage Increase Scenarios (Totals Row)

Figures taken directly from the TOTALS line in each scenario sheet:

N47 = 2025–2026 Total Compensation

M47 = 2026–2027 Total Compensation

O47 = Total Increase

P47 = Total % Increase (includes FICA, retirement, etc.)

Wage Raise Assumption	25-26 Total Comp (N47)	26-27 Total Comp (M47)	Increase (O47)	Total % (P47)	Incremental \$ vs Prior Option
3.0%	\$1,334,439.33	\$1,386,512.92	\$52,073.59	3.92%	\$52,073.59
3.5%	\$1,334,439.33	\$1,392,125.59	\$57,686.26	4.25%	\$5,612.67
4.0%	\$1,334,439.33	\$1,397,634.90	\$63,195.57	4.67%	\$5,509.31
4.5%	\$1,334,439.33	\$1,403,292.77	\$68,853.44	5.10%	\$5,657.86
5.0%	\$1,334,439.33	\$1,409,020.05	\$74,580.72	5.53%	\$5,727.28



Quote No. Q-00738758
Ref. No. Syracuse - Fortinet Firewall 401F ATP 5 years

Date 2/13/2026
Exp. Date 2/27/2026

Sterling Account Manager

Angie Sexton
PO Box 1995
303 Centennial Drive
North Sioux City, SD 57049
(605) 242-4037
angie.sexton@sterling.com

Customer Information

Syracuse-Dunbar-Avoca
Gary Stearley
1500 Education Dr
Syracuse, NE 68446
(402) 269-2381
gstearley@sdarockets.org

Terms	FOB	Contract	Estimated Lead Time
Prepayment	Destination	Open Market	60 Business Days ARO

Line No.	QTY	Part Number	Description	Unit Price	Extension
1	1	FG-401F	FortiGate-401FFortinet, Inc. - FG-401F	\$8,368.60	\$8,368.60
2	1	FC-10-0401F-928-02-60	FortiGate-401F Advanced Threat Protection (IPS, Advanced Malware Protection Service, Application Control, and FortiCare Premium)Fortinet, Inc. - FC-10-0401F-928-02-60	\$18,829.35	\$18,829.35

TOTAL \$27,197.95

Quotation Comments

By accepting this quote for Fortinet Products, Buyer agrees to the pass-through terms located at <https://www.fortinet.com/content/dam/fortinet/assets/legal/EULA.pdf> and <https://www.fortinet.com/content/dam/fortinet/assets/legal/Fortinet-Service-Offering-Terms.pdf>

Ask your Sterling Account Manager about our Complete Ship Services: An efficient, convenient, and secure way to receive your order.

Terms and Conditions

All products and services sold, licensed, resold, distributed, and provided (as applicable) by Sterling are subject to Sterling's Return Guidelines (located at <https://sterling.com/contact/return-information/>) and the terms and conditions (if any) imposed by the applicable Sterling Partner (the original manufacturer, seller, licensor, or provider).

CAGE: 06AP0 | DUNS: 938836541 | UEID: YZTLALWM4UC7



Quote No. Q-00738775
Ref. No. Syracuse - Fortinet Firewall 401F UTP 5 years

Date 2/13/2026
Exp. Date 2/27/2026

Sterling Account Manager

Angie Sexton
PO Box 1995
303 Centennial Drive
North Sioux City, SD 57049
(605) 242-4037
angie.sexton@sterling.com

Customer Information

Syracuse-Dunbar-Avooca
Gary Stearley
1500 Education Dr
Syracuse, NE 68446
(402) 269-2381
gstearley@sdarockets.org

Terms	FOB	Contract	Estimated Lead Time
Prepayment	Destination	Open Market	60 Business Days ARO

Line No.	QTY	Part Number	Description	Unit Price	Extension
1	1	FG-401F-BDL-950-60	FortiGate-401F Hardware plus FortiCare Premium and FortiGuard Unified Threat Protection (UTP)Fortinet, Inc. - FG-401F-BDL-950-60	\$35,604.60	\$35,604.60

TOTAL \$35,604.60

Quotation Comments

By accepting this quote for Fortinet Products, Buyer agrees to the pass-through terms located at <https://www.fortinet.com/content/dam/fortinet/assets/legal/EULA.pdf> and <https://www.fortinet.com/content/dam/fortinet/assets/legal/Fortinet-Service-Offering-Terms.pdf>

Ask your Sterling Account Manager about our Complete Ship Services: An efficient, convenient, and secure way to receive your order.

Terms and Conditions

All products and services sold, licensed, resold, distributed, and provided (as applicable) by Sterling are subject to Sterling's Return Guidelines (located at <https://sterling.com/contact/return-information/>) and the terms and conditions (if any) imposed by the applicable Sterling Partner (the original manufacturer, seller, licensor, or provider).

CAGE: 06AP0 | DUNS: 938836541 | UEID: YZTLALWM4UC7



Quote No. Q-00738776
Ref. No. Syracuse - Fortinet Firewall 601F ATP 5 years

Date 2/13/2026
Exp. Date 2/27/2026

Sterling Account Manager

Angie Sexton
PO Box 1995
303 Centennial Drive
North Sioux City, SD 57049
(605) 242-4037
angie.sexton@sterling.com

Customer Information

Syracuse-Dunbar-Avoca
Gary Stearley
1500 Education Dr
Syracuse, NE 68446
(402) 269-2381
gstearley@sdarockets.org

Terms	FOB	Contract	Estimated Lead Time
Prepayment	Destination	Open Market	60 Business Days ARO

Line No.	QTY	Part Number	Description	Unit Price	Extension
1	1	FG-601F	FortiGate-601FFortinet, Inc. - FG-601F	\$11,149.60	\$11,149.60
2	1	FC-10-0601F-928-02-60	FortiGate-601F 5 Year Advanced Threat Protection (IPS, Advanced Malware Protection Service, Application Control, and FortiCare Premium)Fortinet, Inc. - FC-10-0601F-928-02-60	\$25,086.59	\$25,086.59

TOTAL \$36,236.19

Quotation Comments

By accepting this quote for Fortinet Products, Buyer agrees to the pass-through terms located at <https://www.fortinet.com/content/dam/fortinet/assets/legal/EULA.pdf> and <https://www.fortinet.com/content/dam/fortinet/assets/legal/Fortinet-Service-Offering-Terms.pdf>

Ask your Sterling Account Manager about our Complete Ship Services: An efficient, convenient, and secure way to receive your order.

Terms and Conditions

All products and services sold, licensed, resold, distributed, and provided (as applicable) by Sterling are subject to Sterling's Return Guidelines (located at <https://sterling.com/contact/return-information/>) and the terms and conditions (if any) imposed by the applicable Sterling Partner (the original manufacturer, seller, licensor, or provider).

CAGE: 06APO | DUNS: 938836541 | UEID: YZTLALWM4UC7



Quote No. Q-00738780
Ref. No. Syracuse - Fortinet Firewall 601F UTP 5 years

Date 2/13/2026
Exp. Date 2/27/2026

Sterling Account Manager

Angie Sexton
PO Box 1995
303 Centennial Drive
North Sioux City, SD 57049
(605) 242-4037
angie.sexton@sterling.com

Customer Information

Syracuse-Dunbar-Avooca
Gary Stearley
1500 Education Dr
Syracuse, NE 68446
(402) 269-2381
gstearley@sdarockets.org

Terms	FOB	Contract	Estimated Lead Time
Prepayment	Destination	Open Market	60 Business Days ARO

Line No.	QTY	Part Number	Description	Unit Price	Extension
1	1	FG-601F-BDL-950-60	FortiGate-601F Hardware plus FortiCare Premium and FortiGuard Unified Threat Protection (UTP)Fortinet, Inc. - FG-601F-BDL-950-60	\$46,313.71	\$46,313.71

TOTAL \$46,313.71

Quotation Comments

By accepting this quote for Fortinet Products, Buyer agrees to the pass-through terms located at <https://www.fortinet.com/content/dam/fortinet/assets/legal/EULA.pdf> and <https://www.fortinet.com/content/dam/fortinet/assets/legal/Fortinet-Service-Offering-Terms.pdf>

Ask your Sterling Account Manager about our Complete Ship Services: An efficient, convenient, and secure way to receive your order.

Terms and Conditions

All products and services sold, licensed, resold, distributed, and provided (as applicable) by Sterling are subject to Sterling's Return Guidelines (located at <https://sterling.com/contact/return-information/>) and the terms and conditions (if any) imposed by the applicable Sterling Partner (the original manufacturer, seller, licensor, or provider).

CAGE: 06AP0 | DUNS: 938836541 | UEID: YZTLALWM4UC7