

**SANDHILLS PUBLIC SCHOOLS**  
**Regular Regular March 9, 2026 Board of Education Meeting**  
Monday, March 9, 2026  
7:00 PM

Sandhills High School Lecture Hall, 107 Gandy Avenue, Dunning, NE 68833

**Opening Statement:**

Welcome to the Sandhills Public Schools Board of Education Meeting. The agenda sequence is provided as a courtesy only. The board reserves the right to consider each item in any sequence it deems appropriate. Therefore, we encourage visitors to attend the meeting from the beginning.

The Board of Education reserves the right to enter into Executive Session for the protection of the public interest; or the prevention of needless injury to the reputation of an individual, and if the individual has not requested a public meeting.

{{Name: Agenda Item Name}} {{Rationale: Agenda Item Rationale}}

1. **Call to order**
2. **Mission Statement**
3. **Nebraska Open Meetings Law** Posted in meeting room
  
4. **Publication of Meetings** Per Policy 204.07 reasonable advanced notification was made of the meeting. Verification of Publication on minutes in the Thomas County Herald
  
5. **Roll Call**
6. **Pledge of Allegiance**
7. **Approval of Agenda**
8. **Public Comment** *Thank you for attending the board meeting. Comments from the public should be made during this time. Please introduce yourself and refrain from defamatory or personal comments. Comments should be limited to three minutes.*
  
9. **Consent Agenda**
  - 9.a. Approve the minutes of the February 9, 2026 regular board meeting
  - 9.b. Approve the Financial Report
  - 9.c. Approve the payment of bills
10. **Administrative Reports**
  - 10.a. Activities Director's Report
  - 10.b. Principal's Report
  - 10.c. Superintendent
  - 10.d. Board Committee Reports
    - Americanism
    - Sandhills -Thedford Cooperative
    - Facilities and Strategic Planning
    - Hiring
    - Transportation
    - Finance
    - Negotiations
    - Policy
  - 10.e.
11. **Discussion Items**
  - 11.a. Transportation
  - 11.b. Report on facilities

**12. Action Items**

12.a. Review and approve Board Policies

12.b. Consider and approve resignation of Brittni Bradley effective at the end of the 2025-2026 school year.

12.c. Consider and approve resignation of Danielle Thompson effective at the end of the 2025-2026 school year.

12.d. Consider proposal for electrical panels at the high school

12.e. Consider and approve classified staff wage and salary package for 2026-2027

**13. Adjourn**

# NEBRASKA OPEN MEETINGS ACT

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

**84-1408. Declaration of intent; meetings open to public.** It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret.

Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act.

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

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

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

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

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

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

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

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

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

(c) Investigative proceedings regarding allegations of criminal misconduct;

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

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

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

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

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

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

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

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

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

(1) Until January 1, 2025:

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

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

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

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

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

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

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

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

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

(e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or (ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2) Beginning January 1, 2025:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(v) An educational service unit;

(vi) The Educational Service Unit Coordinating Council;

(vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act;

(viii) A community college board of governors;

(ix) The Nebraska Brand Committee;

(x) A local public health department;

(xi) A metropolitan utilities district;

(xii) A regional metropolitan transit authority; and

(xiii) A natural resources district.

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

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

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

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

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

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

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

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

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

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

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

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

84-1413.

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

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

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

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

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

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

(2) It shall not be a violation of subsection (1) of this section for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings, including meetings held by virtual conferencing.

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

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

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

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

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

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

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

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

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

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

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

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

**84-1413. Meetings; minutes; roll call vote; secret ballot; when; agenda and minutes; required on website; when.**

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

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

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

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

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

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

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

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

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

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

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

Revised 07/2024

  
**Nebraska Council**  
of School Administrators  
455 South 11<sup>th</sup> Street, Suite A  
Lincoln, NE 68508  
(402) 476-8050  
ncsa.org

  
**PERRY, GUTHERY, HAASE & GESSFORD, P.C., L.L.O.**  
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perrylawfirm.com

PROOF OF PUBLICATION

State of Nebraska )  
 ) ss.  
County of Thomas )

Kendra L. Cutler, being first duly sworn, deposes and says she is the Editor of the Thomas County Herald a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Thedford, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on February 5, 2026

Kendra L. Cutler

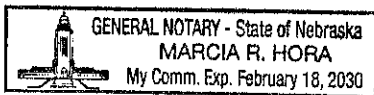
Subscribed to in my presence and Sworn to before me this 26<sup>th</sup> day of February, 2026

Marcia R. Hora  
Notary Public

Publication Fee \$ 15.65

**Sandhills Public Schools Board Of Education Public Notice**

The Board of Education of Sandhills Public Schools will meet Monday, February 9, 2026 at 6:00 p.m. in the Lecture Hall at the high school in Dunning, Nebraska. All meetings are open to the public. Agendas are kept continually current and available for public inspection in the Superintendent's Office during regular business hours with reasonable notice.  
Publish: February 5, 2026 ZNEZ



PROOF OF PUBLICATION

State of Nebraska )  
 ) ss.  
County of Thomas )

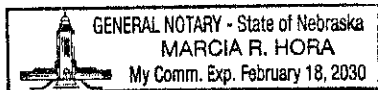
Kendra L. Cutler, being first duly sworn, deposes and says she is the Editor of the Thomas County Herald a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Thedford, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on February 19, 2026

Kendra L. Cutler

Subscribed to in my presence and Sworn to before me this 26<sup>th</sup> day of February, 2026

Marcia R. Hora  
Notary Public

Publication Fee \$ 189.30



# Sandhills Public Schools Board Of Education Proceedings

SANDHILLS PUBLIC SCHOOLS Regular Board of Education Regular February Meeting Minutes Monday, February 9, 2026 6:00 PM

Sandhills High School Lecture Hall

1. Call to order  
The regular monthly meeting of the Sandhills

Public Schools Board of Education is called to order on February 9, 2026 at 6:00 p.m. in the Sandhills High School Lecture Hall by President Rory Zutavern.

## 2. Mission Statement

"To develop KNIGHTS' Knowledgeable, Noble, Independent, Grateful, Honest, Tenacious, and Successful citizens for an ever-changing world."

3. Nebraska Open Meetings Law Posted in the meeting room

4. Publication of Meetings Per Board Policy 204.07 reasonable advanced notification was made of the meeting. Verification of Publication in minutes in the *Thomas County Herald* on January 22, 2026

5. Roll Call Board Members present: Michelle Milleson, Dillon Simonson, Jill Thompson, Reed Larsen, Jeff Martindale, Rory Zutavern. All present.

## 6. Pledge of Allegiance

The pledge of Allegiance was recited by the Board and others in attendance.

## 7. Approval of Agenda

A motion made by Michelle Milleson, seconded by Jill Thompson to approve the agenda: Yea, Nay, Larsen: Yea, Martindale: Yea, Milleson: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Yea. Motion passed.

## 8. Public Comment

The Board sets aside time to hear comments or concerns from patrons. No comments were received from the public as part of the regular meeting.

## 9. Consent Agenda

A motion made by Jeff Martindale, seconded by Dillon Simonson to approve the consent agenda: Yea, Nay, Larsen: Yea, Martindale: Yea, Milleson: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Yea. Motion passed.

9.a. Approve the minutes of the January 12, 2026 regular board meeting.

9.b. Approve the Financial Report

9.c. Approve the payment of bills

10. Administrative Reports

10.a. Activities Director's Report

Mr. Trosper reported that the NSAA District 4 meeting was held on January 14, 2026. Proposals with the greatest potential impact on the Sandhills district include the 180 mile transfer rule, multi-sport practice proposal, cross country classification assignment, football wild card points, implementation of a 40 point running clock for football after halftime, a 60 point mercy rule for football after halftime, the addition of a Girls State Dual Wrestling Championship, girls wrestling school qualification standards, play production third place recognition and a Track and Field Classification proposal.

Football coaches for 2026-2027 were named including Gage Haake as Head Coach, Jake Trosper and Reece Zutavern as assistant coaches. Junior high coaches will be named at a later date. Girls district wrestling was held this past week and boys' district wrestling will be held later this week. Sub-district for girls will begin on February 16 and boys' basketball sub-districts will start February 23.

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Mr. Recoy reported that Sandhills has hosted many activities in the past month and wanted to recognize and thank school staff that help make it possible. Students have had opportunities to participate in creative writing workshops, career prepara-

tion, FFA, poetry competitions and leadership meetings.

The high school has started a positive rewards program which allow the high school staff to give out KNIGHTS cards recognizing students following the KNIGHTS traits. The cards are collected once per week and all names are placed in a drawing once per month.

Parent teacher conferences will be held Thursday, February 12 from 4:00 p.m. to 8:00 p.m., followed by a teacher in-service day and no school for students on Friday, February 12.

10.c. Superintendent

Dr. Isom reported that work on the activity gym floor is nearing completion. It is anticipated that it should be complete in the next couple of weeks. The

Negotiations committee has met with administration and have recommended contracts for the 2026-2027 year that are presented for approval as part of the February board meeting agenda. Parts are ordered for the damaged HVAC unit at the high school. Waldinger's has indicated they will be covering the cost of replacement and the necessary crane for the installation. The district will be responsible for approximately \$3,000. Parts are anticipated at the end of February.

Classified staff wage package will be planned for discussion and approval as part of the March board meeting. Dr. Isom shared a summary and draft of LB 1038 which could potentially change finance options for the district in the coming year.

10.d. Board Committee Reports

- Americanism
- Sandhills-Thedford Cooperative
- Facilities and Strategic Planning
- Hiring
- Transportation
- Finance
- Negotiations
- Policy

The Negotiations committee reported on meet-

ness to come before the board, the meeting was adjourned by President Rory Zutavern at 7:30 p.m. The next regular meeting of the Sandhills Board of Education will be March 9, 2026 at 7:00 p.m.

**OFFICIAL MEETING NOTICE:** The next regular meeting of the Board of Education of Sandhills Public Schools will be held March 9, 2026, at 7:00 p.m. in the Lecture Hall of Sandhills High School. The meeting will be open to the public and agendas are kept continually current and available for public inspection in the Superintendent's office during regular business hours with reasonable notice.

## Claims

Cash-Wa	
Distributing	198.50
Consolidated	
Telephone	394.21
Corporate Payment	
Systems	676.23
Creative	
Printers	196.26
Custer Public	
Power District	3,242.46
DAS State Accounting	
Central Finance	421.67
Dunning Water	400.00
Eakes Office	
Solutions	2,479.83
ESU 10	4,777.05
Flinn	
Scientific Inc	50.29
Hometown	
Leasing	532.28
Ingram Library	
Services	81.47
MCI	58.88
N A S B	3,232.00
Nebraska Public Health	
Environmental	
Laboratory	499.00
Nelson, Jason	448.00
NIBC	275.00
Palmer Public	
School	3,600.00
Presto X	
Company	261.68
Quill	196.20
Sandhill Oil	
Company	2,830.31
Staples	156.84
TEAM Physical	
Therapy	262.50
Thedford High	
School	550.00
Thomsen	
Chiropractic	150.00
University of Nebraska	
Kearney	540.00
Waldinger Corporation,	
The	4,934.13
Wards Science	149.38
Western Nebraska	
Bank	200.00

Payroll & Liabilities .....210,462.51  
Total .....242,256.68  
Publish: February 19, 2026  
ZNEZ

ing with administration and recommended contracts for the 2026-2027 year.

#### 11. Discussion Items

##### 11.a. Transportation

Dr. Isom mentioned the possibility of proceeding with replacing vehicles, pending NDE's reworking of rules relating to 10 passenger van(s) as well as the possibility of considering replacement of the district owned car.

##### 11.b. Report on facilities

Dr. Isom updated the board on the progress of the activity building gym floor and HVAC repairs. Updates of the electrical panels at the high school will also be considered.

#### 12. Action Items

12.a. Review and approve Board Policies 501.00 - 501.01, 502.03 - 502.08, 502.10 - 502.11 Policy 501.01 Educational Equity is new, Policies 502.01 and 502.02 were reviewed last June, so are not included. 502.09 is not included as it deals with magnet schools so it is left blank.

A motion was made by Jeff Martindale, seconded by Michelle Mille-son to approve board policies board policies 501.00 - 501.01, 502.03 - 502.08, 502.10 - 502.11 Larsen: Yea, Martindale: Yea, Milleson: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Yea. Motion passed.

12.b. Approve administrative contracts for the 2026-2027 school year.

A motion was made by Jill Thompson, seconded by Dillon Simonson to approve administrative contracts for the 2026-2027 school year with contracts for Patrick Recoy for Principal and Jamie Isom for Superintendent. Larsen: Yea, Martindale: Yea, Milleson: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Yea. Motion passed.

12.c. Approve 2026-2027 Special Education Contract with ESU 10 for the 2026-2027 school year

A motion made by Michelle Milleson, seconded by Jeff Martindale to approve 2026-2027 Special Education Contract with ESU 10 for the 26-27 school year.

12.d. 12.e. Larsen: Yea, Martindale: Yea, Milleson: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Yea. Motion passed.

Consider and approve calendar for the 2026-2027 school year

A motion made by Reed Larsen, seconded by Jeff Martindale to approve the calendar for the 26-27 school year. Larsen: Yea, Martindale: Yea, Milleson: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Yea. Motion passed.

Consider proposal for electrical panels at the high school

Action of the proposal of replacement of the electrical panels at the high school was tabled and will be reviewed again as part of the March regular meeting.

#### 13. Adjourn

With no further busi-

**SANDHILLS PUBLIC SCHOOLS**  
**Regular Board of Education Regular February Meeting Minutes**  
Monday, February 9, 2026  
6:00 PM  
Sandhills High School Lecture Hall

1. **Call to order**  
The regular monthly meeting of the Sandhills Public Schools Board of Education is called to order on February 9, 2026 at 6:00 p.m. in the Sandhills High School Lecture Hall by President Rory Zutavern.
2. **Mission Statement**  
"To develop **KNIGHTS**" **K**nowledgeable, **N**oble, **I**ndependent, **G**rateful, **H**onest, **T**enacious, and **S**uccessful citizens for an ever-changing world."
3. **Nebraska Open Meetings Law** Posted in the meeting room
4. **Publication of Meetings** Per Board Policy 204.07 reasonable advanced notification was made of the meeting. Verification of Publication in minutes in the Thomas County Herald on January 22, 2026
5. **Roll Call** Board Members present: Michelle Milleson, Dillson Simonson, Jill Thompson, Reed Larsen, Jeff Martindale, Rory Zutavern. All present.
6. **Pledge of Allegiance**  
The pledge of Allegiance was recited by the Board and others in attendance.
7. **Approval of Agenda**  
A motion made by Michelle Milleson, seconded by Jill Thompson to approve the agenda: Yea, Nay. Larsen: Yea, Martindale: Yea, Milleson: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Yea. Motion passed.
8. **Public Comment**  
The Board sets aside time to hear comments or concerns from patrons. No comments were received from the public as part of the regular meeting.
9. **Consent Agenda**  
A motion made by Jeff Martindale, seconded by Dillon Simonson to approve the consent agenda: Yea, Nay. Larsen: Yea, Martindale: Yea, Milleson: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Yea. Motion passed.
  - 9.a. Approve the minutes of the January 12, 2026 regular board meeting
  - 9.b. Approve the Financial Report
  - 9.c. Approve the payment of bills

## 10. Administrative Reports

### 10.a. Activities Director's Report

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13. **Adjourn**

With no further business to come before the board, the meeting was adjourned by President Rory Zutavern at 7:30 p.m. The next regular meeting of the Sandhills Board of Education will be March 9, 2026 at 7:00 p.m.

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Cash Receipt Listing by Fund

Fund: 01 GENERAL FUND

Receipt Number	Received From	Receipt Date	Cash Receipt Description	Chart of Account Number	Detail Description	Amount
	LOGANCOUNT Logan Country Treasure	02/11/2026	Taxes	01 1100	LOCAL DISTRICT TAXES	5,393.18
	BLAINECOUN Blaine County Treasure	02/10/2026	Taxes	01 1100	LOCAL DISTRICT TAXES	45,131.27
	CUSTERCOUN Custer County Treasure	02/13/2026	Taxes	01 1100	LOCAL DISTRICT TAXES	2,485.01
	THOMASCOUN Thomas County Treasure	02/18/2026	Taxes	01 1100	LOCAL DISTRICT TAXES	4,056.90
				Account Number Total: 01 1100	LOCAL DISTRICT TAXES	57,066.36
	BLAINECOUN Blaine County Treasure	02/10/2026	Taxes	01 1125	MOTOR VEHICLE TAX	15,831.16
	THOMASCOUN Thomas County Treasure	02/18/2026	Taxes	01 1125	MOTOR VEHICLE TAX	532.75
				Account Number Total: 01 1125	MOTOR VEHICLE TAX	16,363.91
	WESTERNNEB Western Nebraska Bank	02/27/2026	Interest	01 1510	INTEREST	311.39
				Account Number Total: 01 1510	INTEREST	311.39
	CUSTERCOUN Custer County Treasure	02/13/2026	Taxes	01 1911	LOCAL LICENSE FEES	0.02
				Account Number Total: 01 1911	LOCAL LICENSE FEES	0.02
	BLAINECOUN Blaine County Treasure	02/10/2026	Taxes	01 2110	COUNTY FINES/LICENSE FEES	1,025.00
	CUSTERCOUN Custer County Treasure	02/13/2026	Taxes	01 2110	COUNTY FINES/LICENSE FEES	13.99
	CUSTERCOUN Custer County Treasure	02/13/2026	Taxes	01 2110	COUNTY FINES/LICENSE FEES	0.76
	THOMASCOUN Thomas County Treasure	02/18/2026	Taxes	01 2110	COUNTY FINES/LICENSE FEES	272.37
	VILLAGEOFH Village of Halsey	02/18/2026	Tobacco License	01 2110	COUNTY FINES/LICENSE FEES	20.00
				Account Number Total: 01 2110	COUNTY FINES/LICENSE FEES	1,332.12
	STATEOFNEB State of Nebraska	02/27/2026	State Aid	01 3110	STATE AID	13,850.00
				Account Number Total: 01 3110	STATE AID	13,850.00
	STATEOFNEB State of Nebraska	02/24/2026	SPED Reimburse 24-25	01 3120	SPECIAL EDUCATION SCHOOL AGE	20,119.00
				Account Number Total: 01 3120	SPECIAL EDUCATION SCHOOL AGE	20,119.00
	BLAINECOUN Blaine County Treasure	02/10/2026	Taxes	01 3131	PROPERTY TAX CREDIT	157,201.20

**Cash Receipt Listing by Fund**

**Fund: 01 GENERAL FUND**

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
	BLAINECOUN Blaine County Treasure	02/10/2026	Taxes	01 3131	PROPERTY TAX CREDIT	272,935.86
	BROWNCOUNT Brown County Treasure	02/18/2026	Taxes	01 3131	PROPERTY TAX CREDIT	7,648.06
	BROWNCOUNT Brown County Treasure	02/18/2026	Taxes	01 3131	PROPERTY TAX CREDIT	17,028.84
	LOUPCITYP1 Loup City Public Schools	02/18/2026	Taxes	01 3131	PROPERTY TAX CREDIT	6,978.57
	LOUPCITYP1 Loup City Public Schools	02/18/2026	Taxes	01 3131	PROPERTY TAX CREDIT	11,099.20
	THOMASCOUN Thomas County Treasure	02/18/2026	Taxes	01 3131	PROPERTY TAX CREDIT	24,837.01
	THOMASCOUN Thomas County Treasure	02/18/2026	Taxes	01 3131	PROPERTY TAX CREDIT	44,372.23
				Account Number Total: 01 3131	PROPERTY TAX CREDIT	542,100.97
	LOGANCOUNT Logan Country Treasure	02/11/2026	Taxes	01 3180	PRO-RATED MOTOR VEHICLE	27.52
				Account Number Total: 01 3180	PRO-RATED MOTOR VEHICLE	27.52
					Fund Total: 01	651,171.29

Summary Totals

Account Type

Subtotal Revenue	651,171.29
Subtotal Expense	
Subtotal General Ledger	
Total:	<u>651,171.29</u>

Cash Accounts

01 101	651,171.29
Total:	<u>651,171.29</u>

Receivable Accounts

**Cash Receipt Listing by Fund**

**Fund: 06 LUNCH FUND**

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
	PATRONS Patrons	02/11/2026	Daily Lunch Sales	06 1611	DAILY SALES LUNCH	3,574.00
	PATRONS Patrons	02/11/2026	Daily Lunch Sales	06 1611	DAILY SALES LUNCH	690.00
	PATRONS Patrons	02/18/2026	Daily Lunch Sales	06 1611	DAILY SALES LUNCH	2,241.05
				Account Number Total: 06 1611	DAILY SALES LUNCH	<u>6,505.05</u>
	STATEOFNEB State of Nebraska	02/19/2026	Free/Reduced	06 4210	FEDERAL REIMBURSEMENT(OF NUTRIT PRGMS)	4,518.55
				Account Number Total: 06 4210	FEDERAL REIMBURSEMENT(OF NUTRIT PRGMS)	<u>4,518.55</u>
					Fund Total: 06	<u>11,023.60</u>

Summary Totals

<u>Account Type</u>		<u>Cash Accounts</u>		<u>Receivable Accounts</u>
Subtotal Revenue	11,023.60	06 101	11,023.60	
Subtotal Expense		Total:	<u>11,023.60</u>	
Subtotal General Ledger				
Total:	<u>11,023.60</u>			

**Cash Receipt Listing by Fund**

**Fund: 08 BUILDING FUND**

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
	LOGANCOUNT Logan Country Treasure	02/11/2026	Taxes	08 1100	TAXES	253.66
	BLAINECOUN Blaine County Treasure	02/10/2026	Taxes	08 1100	TAXES	2,138.67
	THOMASCOUN Thomas County Treasure	02/18/2026	Taxes	08 1100	TAXES	193.53
				Account Number Total: 08 1100	TAXES	2,585.86
	WESTERNNEB Western Nebraska Bank	02/27/2026	Interest	08 1510	INTEREST	25.33
				Account Number Total: 08 1510	INTEREST	25.33
	LOUPCOUNTY Loup County Treasure	02/18/2026	Taxes	08 3131	PROPERTY TAX CREDIT	359.71
	LOUPCOUNTY Loup County Treasure	02/18/2026	Taxes	08 3131	PROPERTY TAX CREDIT	800.93
	LOUPCOUNTY Loup County Treasure	02/18/2026	Taxes	08 3131	PROPERTY TAX CREDIT	327.90
	LOUPCOUNTY Loup County Treasure	02/18/2026	Taxes	08 3131	PROPERTY TAX CREDIT	521.52
	THOMASCOUN Thomas County Treasure	02/18/2026	Taxes	08 3131	PROPERTY TAX CREDIT	1,168.18
	THOMASCOUN Thomas County Treasure	02/18/2026	Taxes	08 3131	PROPERTY TAX CREDIT	2,087.00
				Account Number Total: 08 3131	PROPERTY TAX CREDIT	5,265.24
	BLAINECOUN Blaine County Treasure	02/10/2026	Taxes	08 3132	Personal Property Tax Credit	7,393.80
	BLAINECOUN Blaine County Treasure	02/10/2026	Taxes	08 3132	Personal Property Tax Credit	12,837.25
				Account Number Total: 08 3132	Personal Property Tax Credit	20,231.05
	LOGANCOUNT Logan Country Treasure	02/11/2026	Taxes	08 3180	PRO-RATE MOTOR VEHICLE	1.32
				Account Number Total: 08 3180	PRO-RATE MOTOR VEHICLE	1.32
				Fund Total: 08		28,108.80

Summary Totals

<u>Account Type</u>		<u>Cash Accounts</u>		<u>Receivable Accounts</u>
Subtotal Revenue	28,108.80	08 101	28,108.80	
Subtotal Expense		Total:	28,108.80	
Subtotal General Ledger				
Total:	28,108.80			

**Payroll Register - Totals Combined**

	<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>	
<b>ADD</b>								
BUSACT Bus Activity Rte			257.50					
BUSPRACT Bus Practice			54.00					
BUSREG Bus Driver			1,002.60					
BUSROUTESU Bus Route Supplement			780.89					
BUSSIT Bus Sit Time			262.50					
CUSTODIAN Custodian			7,945.31					
HALFTIMEOV Halftime Overtime			45.45					
OT Overtime			800.46					
SECRETARY Secretary			2,161.13					
SPEDPARA SPED-Para			2,516.86					
STIPHEN Stiphen			50.00					
SUBMISC Sub Misc			311.25					
SUBWORET Sub w/o RET			2,025.00					
			<u>18,212.95</u>					
<b>CONTRACT</b>								
BSNSMGR Business Mgr			3,862.50					
COACH Coach			1,405.68					
COACH1 Coach			1,497.16					
COACH2 Coach			450.07					
COACH3 Coach			297.84					
COOK Cook			1,821.21					
KITCHENMGR Kitchen Mgr			2,176.10					
PRINCIPAL Principal			7,083.33					
SPONSOR Sponsor			1,124.49					
SUPERINT Superintendent			5,666.67					
TEACHER Teacher			93,956.41					
			<u>119,341.46</u>					
<b>DEDUCTION</b>								
403B 403B		100.00			100.00	MGTRUSTCOM	Matrix Trust	A
403BROTH 403BROTH		400.00			400.00	MGTRUSTCOM	Matrix Trust	A
AFLACLAT AFLACLAT		73.84			73.84	AFLAC	Aflac	
COLONIALLI Colonial Life		1,192.64			1,192.64	COLONIALLI	Colonial Life and Accident Insurance	
COLONLIFE Col Life		448.42			448.42	COLONIALLI	Colonial Life and Accident Insurance	
DENTAL DENTAL		754.01	814.82		1,568.83	BLUECROSSB	Blue Cross Blue Shield of Nebraska	
DISABILITY DISABILITY		43.95	589.61		633.56	MADISONNA1	Madison National Life	
GARNISHMEN Garnishment		300.53			300.53	CREDITMANA	Credit Management	
HEALTH HEALTH			37,265.40		37,265.40	BLUECROSSB	Blue Cross Blue Shield of Nebraska	
SUPPINS SUPPINS		775.79			775.79	AFLAC	Aflac	
VSP VSP		467.64			467.64	VISONSERVI	Vison Service Plan	
		<u>4,556.82</u>	<u>38,669.83</u>	<u>0.00</u>	<u>43,226.65</u>			
<b>RET DEDUCTION</b>								
NPERS RETIREMENT	130,052.63	10,404.21	10,508.26		20,912.47	SANDHILLSP	Sandhills Public School	
		<u>10,404.21</u>	<u>10,508.26</u>		<u>20,912.47</u>			
<b>TAX</b>								
FIT FIT	124,614.13	6,558.96			6,558.96	SANDHILLSP	Sandhills Public School	
FUTA FUTA	132,238.41					SANDHILLSP	Sandhills Public School	
MEDICARE MEDICARE	130,408.05	1,890.93	1,890.93		3,781.86	SANDHILLSP	Sandhills Public School	
SITNE SIT NE	124,614.13	3,768.14			3,768.14	SANDHILLSP	Sandhills Public School	
SOCSEC SOC SEC	130,408.05	8,085.32	8,085.32		16,170.64	SANDHILLSP	Sandhills Public School	
SUTANE SUTA NE	132,238.41					SANDHILLSP	Sandhills Public School	
WCNE WORK COMP NE	130,162.68					SANDHILLSP	Sandhills Public School	
		<u>20,303.35</u>	<u>9,976.25</u>	<u>0.00</u>	<u>30,279.60</u>			
						Net Pay:	102,290.03	
						Cash Total:	196,708.75	
Non - FIT Taxable Deductions		12,940.28						
Non - SIT Taxable Deductions		12,940.28						

**Payroll Register - Totals Combined**

<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>
Non - SOC SEC Taxable Deductions	2,436.07					
Non - MEDICARE Taxable Deductions	2,436.07					
Direct Deposits	102,290.03					
Automatic Payments	500.00					
Adds + Contracts + Deduction Adds	137,554.41					

District Financial Statement

February 28, 2026  
Financial Statement

		General	Lunch	Operational	Building	Activity
Beginning Balance	2/1/2026	\$718,130.46	\$19,603.99	\$6,000.00	\$67,194.77	\$67,019.21
Revenue Received		\$651,171.29	\$11,023.60	\$54,623.67	\$28,108.80	\$1,709.37
Expenditures		\$237,043.98	\$15,981.63	\$54,623.67	\$5,018.00	\$7,357.16
Ending Balance	2/28/2026	\$1,132,257.77	\$14,645.96	\$6,000.00	\$90,285.57	\$61,371.42

	2/1/2026	Depreciation Fund	STK Co-op	Activity Building Loan	Building Floor Loan	
Beginning Balance		\$144,036.79	\$22,918.87	\$321,875.00	\$100,080	\$ (17,090.00)
Revenue Received		\$44.19	\$2,890.10			(included in this
Expenditures		\$0.00	\$4,209.26			months claims)
Ending Balance	2/28/2026	\$144,080.98	\$21,599.71			

	2/28/2026	CD #0114	CD #9867
Ending Balance		\$118,195.96	\$110,607.22

2/28/2026			
FUND	Budget Amount	YTD \$ spent	% of Budget
General	5,419,146.00	1,575,736.15	29.08%
Lunch	204,201.00	95,232.91	46.64%
Building	182,977.00	110,982.00	60.65%
Depreciation	424,137.00	75,200.00	17.73%
Activities	183,200.00	66,106.51	36.08%
STK Co-op	200,000.00	50,760.30	25.38%
		1,974,017.87	

# District Financial Statement



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<b>GENERAL FUND DISBURSEMENT</b>				
<b>MONTH</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>DIFFERENCE</b>	
SEPTEMBER	\$299,224.94	\$356,110.04	\$56,885.10	
OCTOBER	\$261,816.13	\$269,099.26	\$7,283.13	
NOVEMBER	\$244,381.81	\$241,208.68	-\$3,173.13	
DECEMBER	\$248,084.42	\$235,240.39	-\$12,844.03	
JANUARY	\$250,888.35	\$262,157.31	\$11,268.96	
FEBRUARY	\$320,663.50	\$242,256.68	-\$78,406.82	
MARCH	\$298,167.49	\$232,540.59	-\$65,626.90	
APRIL	\$244,237.70			
MAY	\$226,854.00			
JUNE	\$213,580.20			
JULY	\$222,243.15			
AUGUST	\$601,058.35			
<b>TOTALS</b>	<b>\$3,431,200.04</b>	<b>\$1,838,612.95</b>	<b>-\$84,613.69</b>	
<b>GENERAL FUND RECEIPTS</b>				
<b>MONTH</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>DIFFERENCE</b>	
SEPTEMBER	\$561,488.63	\$413,032.66	-\$148,455.97	
OCTOBER	\$214,645.88	\$182,829.00	-\$31,816.88	
NOVEMBER	\$18,837.83	\$31,943.40	\$13,105.57	
DECEMBER	\$161,092.23	\$123,726.96	-\$37,365.27	
JANUARY	\$433,140.49	\$459,201.03	\$26,060.54	
FEBRUARY	\$622,339.43	\$651,171.29	\$28,831.86	
MARCH	\$120,303.27			
APRIL	\$104,224.72			
MAY	\$998,584.88			
JUNE	\$247,665.12			
JULY	\$19,670.24			
AUGUST	\$33,452.07			
<b>TOTALS</b>	<b>\$3,535,444.79</b>		<b>-\$149,640.15</b>	

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 1	Fund Number 01	GENERAL FUND	
Colorado/West Equipment, INC	20260306	Speed Sensor #6 All American	154.11
Total Colorado/West Equipment, INC			154.11
Consolidated Telephone	20260223	Telephone	405.33
Total Consolidated Telephone			405.33
Corporate Payment Systems	20260304	Credit Card Charges	3,088.59
Total Corporate Payment Systems			3,088.59
Creative Printers, INC	20260304	Board Advertising	204.95
Total Creative Printers, INC			204.95
Custer Public Power District	20260223	Utilities	4,219.58
Total Custer Public Power District			4,219.58
DAS State Accounting - Central Finance	20260223	Internet	421.67
Total DAS State Accounting - Central Finance			421.67
Dunning Water	20260225	Utilities	400.00
Total Dunning Water			400.00
Eakes Office Solutions	20260226	Custodial Supplies Elem/HS	321.21
Total Eakes Office Solutions			321.21
Ewoldts Grocery	20260226	Food/Teacher In service	96.60
Total Ewoldts Grocery			96.60
Ganoung, Kristin	20260209	Mileage Reimbursement for Training	175.45
Ganoung, Kristin	20260304	Remaining Deductible Met	420.85
Total Ganoung, Kristin			596.30
Hometown Leasing	20260225	Copier Lease	532.28
Total Hometown Leasing			532.28
Ingram Library Services	20260304	Books	125.48
Total Ingram Library Services			125.48
Lunch Fund	20260304	Transfer to Lunch Fund	15,000.00
Total Lunch Fund			15,000.00
MARC	20260226	Custodial Supplies/Grounds Supplies	1,909.42
Total MARC			1,909.42
MCI	20260223	Long Distance Calling	57.53
Total MCI			57.53
NASSP	20260223	National Honor Society Dues	385.00
Total NASSP			385.00
NCS Pearson, Inc	20260226	SPED Testing	7.80
Total NCS Pearson, Inc			7.80

Vendor Name	Invoice Number	Description	Amount
NE DOL/Boiler Inspection Program	20260223	Boiler Inspection Elementary	36.00
Total NE DOL/Boiler Inspection Program			<u>36.00</u>
NIBC,	20260304	Ice Machine Rental	275.00
Total NIBC,			<u>275.00</u>
Norms Auto	20260223	Transporation Expense	176.83
Total Norms Auto			<u>176.83</u>
Presto X Company	20260223	Pest Control	261.68
Total Presto X Company			<u>261.68</u>
Quill	20260223	Office Supplies	32.29
Quill	20260304	Elementary Copy Paper	173.37
Quill	20260304-0001	Health Supplies Office	6.74
Total Quill			<u>212.40</u>
Really Good Stuff	20260225	Art Supplies Teaching Supplies	42.95
Total Really Good Stuff			<u>42.95</u>
Sandhill Oil Company	20260223	Fuel	2,916.79
Total Sandhill Oil Company			<u>2,916.79</u>
Staples	20260304	Office Supplies	56.76
Total Staples			<u>56.76</u>
TEAM Physical Therapy	20260223	PT	284.25
Total TEAM Physical Therapy			<u>284.25</u>
Theford Lumber and Supply	20260306	Teaching Ag Shop Supplies	210.65
Total Theford Lumber and Supply			<u>210.65</u>
Village of Thedford	20260226	Trash Jan	470.45
Village of Thedford	20260226-0001	Trash Feb	470.45
Total Village of Thedford			<u>940.90</u>
Waldinger Corporation, The	20260304	HVAC Maintenance	1,060.00
Total Waldinger Corporation, The			<u>1,060.00</u>
Wards Science	20260304	Science Supplies	330.28
Total Wards Science			<u>330.28</u>
Weathercraft	20260223	Ag Shop Door Adjust	1,101.50
Total Weathercraft			<u>1,101.50</u>
Fund Number 01			<u>35,831.84</u>
Checking Account ID 1			<u>35,831.84</u>

**Board Report - Board**

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 02	Fund Number 02	DEPRECIATION	
FLR Sanders Inc	20260304	Installation of New Gym Floor/Airflow	60,249.99
Total FLR Sanders Inc			<hr/> 60,249.99
Fund Number 02			<hr/> 60,249.99
Checking Account ID 02			<hr/> 60,249.99

**Board Report - Board**

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 08 BOKF, NA	Fund Number 08 20260304	BUILDING FUND Gym Floor Lease Payment	17,090.00
Total BOKF, NA			<hr/> 17,090.00
Fund Number 08			<hr/> 17,090.00
Checking Account ID 08			<hr/> 17,090.00

**Board Report - Board**

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 6	Fund Number 06	LUNCH FUND	
Buller Fixture Company	20260223	New Fridge	4,750.00
Total Buller Fixture Company			<u>4,750.00</u>
Cash-Wa Distributing	20260226	Food	7,430.33
Total Cash-Wa Distributing			<u>7,430.33</u>
Corporate Payment Systems	20260304	Credit Card Charges	118.89
Total Corporate Payment Systems			<u>118.89</u>
Ewoldts Grocery	20260226	Food/Teacher In service	1,536.68
Total Ewoldts Grocery			<u>1,536.68</u>
US. Foods	20260226	Food	585.61
Total US. Foods			<u>585.61</u>
Fund Number 06			<u>14,421.51</u>
Checking Account ID 6			<u>14,421.51</u>

February Charges	
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Amount	Description
15.81	Apple TV SS
52.62	QuikTrip - Fuel State Wrestling
45.44	QuickTrip Fuel State Wrestling
236.00	FBLA Fundraiser Alzheimers Awareness
42.77	Snapfish - Teaching Supplies Project
2,617.00	CET Management Exentsion Fee English Teacher
171.97	Amazon - Safety Supplies Elementary
78.90	Amazon - Kitchen Supplies
39.99	Amazon - Kitchen Supplies
9.99	Amazon - Safety Supplies HS
132.99	Amazon - Chair Math

3,443.48	<b>TOTAL DUE</b>
	<b>Activity</b>



Vendor Name	Invoice Number	Description	Amount
Checking Account ID 10	Fund Number 10	COOPERATIVE FUND	
Anderson, Kale	20260209	JH REF VS HYANNIS	70.00
Total Anderson, Kale			70.00
Cardinal Inn Hotel and Event Center	20260209	GIRLS WRESTLING HOTEL ROOMS	212.00
Total Cardinal Inn Hotel and Event Center			212.00
Cash-Wa Distributing	20260130	Custodial/Concessions/Food	105.22
Total Cash-Wa Distributing		Hospitality Room	105.22
Cobblestone Inn & Suites - Cambridge	20260223	WRESTLING ROOMS CAMBRIDGE	380.00
Total Cobblestone Inn & Suites - Cambridge			380.00
Doniphan-Trumbull Public School	20260204	5 GIRLS WRESTLING FEE	50.00
Total Doniphan-Trumbull Public School			50.00
Ewoldts Grocery	20260216	HOSPITALITY ROOMS/FLOWERS PARENTS NIGHT	429.04
Total Ewoldts Grocery			429.04
Licking, Russell	20260204	JR HI REF SOUTH LOUP 2/4	70.00
Total Licking, Russell			70.00
McIntosh, Brode	20260204	REF VALENTINE BB 2/6	165.00
Total McIntosh, Brode			165.00
Moore, Lance	20260204	VALENTINE BB REF 2/6	165.00
Total Moore, Lance			165.00
Mullen Markings	20260205	MNAC Plaque Board	170.00
Mullen Markings	20260223	MNAC VB + BB+WRESTLING DECALS	15.00
Total Mullen Markings			185.00
Paxton, Jade	20260204	BB VALENTINE REF 2/6	165.00
Total Paxton, Jade			165.00
Quality Inn & Conference Center	20260204	WRESLTING ROOMS DONIPHAN TRUMBLE	623.00
Total Quality Inn & Conference Center			623.00
Ray, Rebecca	20260204	JV REF VALENTINE 2/6	50.00
Total Ray, Rebecca			50.00
Rodocker, Thayne	20260204	JR HI REF SOUTH LOUP 2/4	70.00
Rodocker, Thayne	20260204-0001	JV REF VALENTINE BB 2/6	70.00
Rodocker, Thayne	20260204-0002	JH BB VS HYANNIS 2/11	70.00
Total Rodocker, Thayne			210.00
SEM School	20260223	LIVE STREAM BOYS BB SUB DISTRICTS	50.00
Total SEM School			50.00
Spur, The	20260223	WRESTLING HOSPITALITY INVITE	54.00
Total Spur, The			54.00

Vendor Name	Invoice Number	Description	Amount
Theford High School	20260216	CONCESSIONS CREDIT CARD	116.00
Theford High School	20260216-0001	WRESTLING ROOMS OGALLALA THS SENT CHECK	495.00
<b>Total</b> Theford High School			<u>611.00</u>
Thomas, BJ	20260204	JH BB REF VS HYANNIS 2/11	70.00
<b>Total</b> Thomas, BJ			<u>70.00</u>
Western Nebraska Bank	20260216	GIRLS & BOYS STATE WRESTLING MEAL MONEY	615.00
<b>Total</b> Western Nebraska Bank			<u>615.00</u>
Fund Number 10			<u>4,279.26</u>
Checking Account ID 10			<u>4,279.26</u>

**Cash Receipt Listing by Fund**

**Fund: 10 COOPERATIVE FUND**

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
	THEDFORDHI Thedford High School	02/11/2026	GATE MONEY BB JAN26 THS	10 1990	OTHER LOCAL RECEIPTS	2,274.00
	CUSTOMSPO1 Custom Sports	02/18/2026	WRESTLING STATE SHIRTS	10 1990	OTHER LOCAL RECEIPTS	256.00
	CENTRALVA1 Central Valley Public Schools	02/18/2026	WRESTLING DUALS FEE	10 1990	OTHER LOCAL RECEIPTS	60.00
	WAUNETAPAL Wauneta-Palisade Public Schools	02/18/2026	WRESTLING DUALS FEE	10 1990	OTHER LOCAL RECEIPTS	60.00
	BOUND1 Bound	02/18/2026	CC SALES TICKETS	10 1990	OTHER LOCAL RECEIPTS	240.10
Account Number Total: 10 1990					OTHER LOCAL RECEIPTS	2,890.10
					Fund Total: 10	2,890.10

Summary Totals

<u>Account Type</u>		<u>Cash Accounts</u>		<u>Receivable Accounts</u>
Subtotal Revenue	2,890.10	10 101	2,890.10	
Subtotal Expense		Total:	2,890.10	
Subtotal General Ledger				
Total:	2,890.10			

Fund: 10 COOPERATIVE FUND

Chart of Account Number		Chart of Account Description				Entity Name	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description							
<b>10 704</b>			<b>FUND BALANCE</b>			<b>*Previous Balance</b>						22,918.87
10 704			FUND BALANCE									
10 1990			OTHER LOCAL RECEIPTS									
02/11/2026	CR				OTHER LOCAL RECEIPTS	Theford High School	0.00	2,274.00	0.00	0.00		
02/18/2026	CR				OTHER LOCAL RECEIPTS	Custom Sports	0.00	256.00	0.00	0.00		
02/18/2026	CR				OTHER LOCAL RECEIPTS	Central Valley Public Schools	0.00	60.00	0.00	0.00		
02/18/2026	CR				OTHER LOCAL RECEIPTS	Wauneta-Palisade Public Schools	0.00	60.00	0.00	0.00		
02/18/2026	CR				OTHER LOCAL RECEIPTS	Bound	0.00	240.10	0.00	0.00		
10 1100 120 000			NON-INSTRUCTIONAL SALARY									
02/04/2026	CD	20260204	10	1179	NON-INSTRUCTIONAL SALARY	McIntosh, Brode	165.00	0.00	0.00	0.00		
02/04/2026	CD	20260204	10	1181	NON-INSTRUCTIONAL SALARY	Paxton, Jade	165.00	0.00	0.00	0.00		
02/04/2026	CD	20260204	10	1180	NON-INSTRUCTIONAL SALARY	Moore, Lance	165.00	0.00	0.00	0.00		
02/04/2026	CD	20260204	10	1183	NON-INSTRUCTIONAL SALARY	Ray, Rebecca	50.00	0.00	0.00	0.00		
02/04/2026	CD	20260204	10	1184	NON-INSTRUCTIONAL SALARY	Rodocker, Thayne	70.00	0.00	0.00	0.00		
02/04/2026	CD	20260204-0001	10	1185	NON-INSTRUCTIONAL SALARY	Rodocker, Thayne	70.00	0.00	0.00	0.00		
02/04/2026	CD	20260204-0002	10	1186	NON-INSTRUCTIONAL SALARY	Rodocker, Thayne	70.00	0.00	0.00	0.00		
02/04/2026	CD	20260204	10	1187	NON-INSTRUCTIONAL SALARY	Thomas, BJ	70.00	0.00	0.00	0.00		
02/04/2026	CD	20260204	10	1178	NON-INSTRUCTIONAL SALARY	Licking, Russell	70.00	0.00	0.00	0.00		
02/09/2026	CD	20260209	10	1189	NON-INSTRUCTIONAL SALARY	Anderson, Kale	70.00	0.00	0.00	0.00		
02/23/2026	CD	20260122 Void Check	10	1152	NON-INSTRUCTIONAL SALARY	Christen, Andrew	(70.00)	0.00	0.00	0.00		
						Void						
10 1100 610 000			STK COOP SUPPLIES									
02/04/2026	CD	20260130	10	1188	STK COOP SUPPLIES	Cash-Wa Distributing	105.22	0.00	0.00	0.00		
02/09/2026	CD	20260205	10	1191	STK COOP SUPPLIES	Mullen Markings	170.00	0.00	0.00	0.00		
02/16/2026	CD	20260216	10	1192	STK COOP SUPPLIES	Ewoldts Grocery	429.04	0.00	0.00	0.00		
02/23/2026	CD	20260223	10	1199	STK COOP SUPPLIES	Spur, The	54.00	0.00	0.00	0.00		
02/23/2026	CD	20260223	10	1197	STK COOP SUPPLIES	Mullen Markings	15.00	0.00	0.00	0.00		
10 1100 810 000			DUES & FEES									
02/04/2026	CD	20260204	10	1177	DUES & FEES	Doniphan-Trumbull Public School	50.00	0.00	0.00	0.00		
02/04/2026	CD	20260204	10	1182	DUES & FEES	Quality Inn & Conference Center	623.00	0.00	0.00	0.00		
02/09/2026	CD	20260209	10	1190	DUES & FEES	Cardinal Inn Hotel and Event Center	212.00	0.00	0.00	0.00		
02/16/2026	CD	20260216	10	1195	DUES & FEES	Western Nebraska Bank	615.00	0.00	0.00	0.00		
02/16/2026	CD	20260216	10	1193	DUES & FEES	Theford High School	116.00	0.00	0.00	0.00		
02/16/2026	CD	20260216-0001	10	1194	DUES & FEES	Theford High School	495.00	0.00	0.00	0.00		
02/23/2026	CD	20260223	10	1196	DUES & FEES	Cobblestone Inn & Suites - Cambridge	380.00	0.00	0.00	0.00		
02/23/2026	CD	20260223	10	1198	DUES & FEES	SEM School	50.00	0.00	0.00	0.00		
<b>10 704</b>			<b>FUND BALANCE</b>			<b>*Current Activity</b>						(1,319.16)
						<b>*Ending Balance:</b>	4,209.26	2,890.10	0.00	0.00	0.00	21,599.71
						Fund Total: 10	4,209.26	2,890.10	0.00	0.00	0.00	21,599.71

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Outstanding AP</u>	<u>Outstanding PO</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0101	ANNUAL	1,261.32	0.00	0.00	0.00	0.00	0.00	1,261.32
05 704 0104	ACTIVITIES	28,927.20	3,551.73	457.37	0.00	0.00	0.00	25,832.84
05 704 0113	ST TRACK	1,873.08	0.00	0.00	0.00	0.00	0.00	1,873.08
05 704 0116	CLASS OF 2026	2,761.03	0.00	113.00	0.00	0.00	0.00	2,874.03
05 704 0118	CLASS OF 2027	1,928.51	0.00	202.50	0.00	0.00	0.00	2,131.01
05 704 0120	DRAMA	1,012.40	0.00	0.00	0.00	0.00	0.00	1,012.40
05 704 0122	ELEMENTARY	958.78	0.00	0.00	0.00	0.00	0.00	958.78
05 704 0123	FBLA	2,911.95	436.85	520.50	0.00	0.00	0.00	2,995.60
05 704 0125	FFA	7,543.13	160.00	371.00	0.00	0.00	0.00	7,754.13
05 704 0128	CONCESSION STAND	3,839.33	3,208.58	0.00	0.00	0.00	0.00	630.75
05 704 0129	HONOR SOCIETY	731.51	0.00	0.00	0.00	0.00	0.00	731.51
05 704 0130	MUSIC	2,558.34	0.00	0.00	0.00	0.00	0.00	2,558.34
05 704 0134	S/T COOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 704 0135	SIXTH GRADE TRIP	6,752.26	0.00	0.00	0.00	0.00	0.00	6,752.26
05 704 0136	SPEECH	1,095.66	0.00	0.00	0.00	0.00	0.00	1,095.66
05 704 0137	ST BOYS BASKETBALL	711.77	0.00	45.00	0.00	0.00	0.00	756.77
05 704 0139	ST FOOTBALL	1,791.94	0.00	0.00	0.00	0.00	0.00	1,791.94
05 704 0145	DIGITAL DESIGN	361.00	0.00	0.00	0.00	0.00	0.00	361.00
Fund Total: 05		67,019.21	7,357.16	1,709.37	0.00	0.00	0.00	61,371.42

## **Activity/Athletic Director's Report**

**Jake Trosper**

**March 9, 2026**

### **Music**

- March 30th we will be hosting the MNAC Music Contest. District music will be on April 22nd.

### **Wrestling**

- Mid-Nebraska Activities Conference released the 2026 All-Conference wrestling for boys and girls. The girls wrestling first team includes Jordyn DeNaeyer, HayLynn Glidden, Macey Flynn, Sophia Glidden, Matelyn Zutavern, Shaylee Milleson, and Ember Chavez. Boys wrestling 1st team includes Caleb Clark, Mason Sutton, and Braydyn Hickman.

### **Track**

- High School track practice begins March 10th. The first contest will be the UNK Indoor invite on March 19th. The coaching staff consists of Zeta Greene, Bobbi Zimmerman, and Jake Trosper.

### **Speech**

- MNAC Speech was on March 9th, 2026. District Speech will be held on March 17th.

Principals Report  
3/9/26

The students had many opportunities again in February to display their abilities. The junior high competed extremely well at their first science fair placing and qualifying 5 out of the 8 participants for state competition. Bristal Fink was the overall winner of the science fair. On the same day we sent high school students to Inter High Day at Mid-Plains Community College where students competed in a variety of tests from Accounting to Welding. Connor Sutton placed second in auto body and Ember Chavez placed second in graphic design. Two teams qualified for state FFA, floriculture and meats. There are many more opportunities for students to show off their skills again this month with Speech, Music, Art, FFA, Science Fair, ACT, Track and Golf all happening in the next 30 days.

I attended a Leadership Learning Walk in Axtell on February 16th. The principals from Axtell, Elba, and myself along with Amy Walters and Kelly Clap of ESU10 spent the day observing and evaluating teaching strategies of Axtell elementary teachers. We have conducted learning walks at Elba and Sandhills for the same purpose. We will conduct our final walk at Sandhills in March. It's been a great opportunity to collaborate with other administrators and see what each school is doing to meet the needs of their students. I am using this process to have discussions with our staff about engagement in the classroom and our evaluation process and teaching strategies.

High school students had an opportunity to go to the elementary for Read Across America week. The elementary celebrated Nebraska's birthday along with Dr. Suess for the week. Our February KNIGHTS award winner was Carter Jensen. He received a gift certificate to Sandhill Suttons, provided by Mr. Recoy. The March award winner will receive a gift certificate to the Spur. 27 KNIGHTS cards were given in the month of February bringing our total to 50 positive behavior cards being given out this semester.

## Superintendents Report

March 9, 2026

1. The activity gym floor project is nearly complete. The doors to the mechanical room are still a bit of a question, and waiting for one cushion for the bench that needed to be remade. Basketball hoops need to be raised to accommodate for the higher floor. The volleyball standards should be in place, although we need a new net. A mat for the east end of the gym has been ordered, to match the one on the west end.
2. Classified staff recommendations for pay are included in this meeting for approval. We have proposed a small change in the bookkeeper position.
3. Waldinger's will be here on March 5 to install the new unit to replace the damaged one. I received confirmation that Waldingers will be covering the cost of replacement and the crane needed for reinstall. The district will be responsible for labor, estimated to be approximately \$3,000. Parts are anticipated at the end of the month. Installation should be done by the time of the board meeting so will have an update.
4. Installation of an additional hand washing sink in the kitchen is planned to take place on March 8. This comes as a result of the corrective actions that were given as part of the DHHS inspection last fall. The kitchen now has a new double refrigerator, as the one that was here was not able to be repaired.
5. I have added the electrical updates for the high school to the agenda this month as we are still hopeful that work can be done this summer. I have emailed about the final estimated costs for the gym floor but have not received them yet as it would be helpful to know what that cost will actually be to help have a sense of what cash outflow might look like prior to making that decision. I am still hopeful that I will have something yet this week.
6. NASB is updating their policy service. I have attached a document from NASB detailing what that will look like.
7. State aid and budget authority for the 2026-2027 year have been released by NDE. Please remember these are preliminary numbers and will likely change before the actual budget is completed for the coming year. The Legislature is still in session and it seems that the growth factor and how that might be determined and how to possibly move past that are still part of the conversation. I have included these documents for review as well as summaries from NCSA and NRCSA about various legislation.
8. Certified staff contracts will go out after March 15 and will be due back April 8. At this point, we have been told we have one teacher planning not to return so have added an agenda item to accept the resignation but have not received that in writing. Once we have a written resignation, we will begin to advertise for a potential replacement.
9. As of yesterday, incumbents except one, has filed for reelection to the school board. My understanding is that there were only the two filed. March 2 was the deadline for filing so will check again to see if there were any others as of yesterday.
10. I have talked with Master's Transportation in Kearney about the possibility of updating the 2024 van to meet current requirements for a 10-passenger vehicle. I will keep you posted as we know more.

## 2026/27 BUDGET AUTHORITY AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION

COUNTY: BLAINE  
COUNTY-DISTRICT NUMBER: 05-0071-000  
DISTRICT NAME: SANDHILLS PUBLIC SCHOOLS

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<b>Certified Budget Authority</b>	<b>\$4,364,116</b>	<b>Budget Based</b>
<b>Allowable Reserve Percentage</b>	<b>45 %</b>	
<b>Access to Prior Year's Unused Budget Authority</b>	<b>\$0</b>	

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### Certified Budget Authority:

Certified Budget Authority is calculated three ways. The greater of the Budget Based Calculation, the Student Growth Adjustment Calculation, or the Formula Needs Calculation becomes a district's Certified Budget Authority.

Budget Based Calculation:  $((GFBE - SGF - SPED - GFLE) \times 1.025)$

Student Growth Adjustment Calculation:  $((GFBE - SGF - SPED - GFLE) + (SGA +/- SGACORR))$

Formula Needs Calculation:  $((FN \times 1.10) - (SPED \times 1.025))$

		Data Source
GFBE	2025/26 General Fund Budget	2025/26 LC-2 Line B-100
SGF	2025/26 Special Grant Funds	2025/26 LC-2 Line B-110
SPED	2025/26 Special Education Budget	2025/26 LC-2 Line B-120
GFLE	2025/26 General Fund Lid Exclusions (Schedule A)	2025/26 LC-2 Line B-130
SGA	2026/27 Student Growth Adjustment	2026/27 State Aid
SGACORR	2026/27 Student Growth Correction	2026/27 State Aid
FN	2026/27 Formula Needs	2026/27 State Aid

2026/27 Basic Allowable Growth Rate (BAGR) is 2.5%.

### Access to Prior Year's Unused Budget Authority:

This amount is equal to the lesser of 2% of 2025/26 adjusted expenditures (2% of LC-2 Line B-140) or 2025/26 Total Unused Budget Authority (LC-2 Line B-175) *if the district has Unused Budget Authority available.*

**Please Note:** *To access this additional budget growth, the amount must be manually entered on Line A-355 of the 2026/27 LC-2.*

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For further information on how this data was calculated, see the "Budget Text" document available here [www.education.ne.gov/fos/budgeting-school-district](http://www.education.ne.gov/fos/budgeting-school-district). For questions, contact School Finance at (402) 540-0649 or (402) 450-1418.

NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES  
**2026/27 STATE AID CERTIFICATION**

**SANDHILLS PUBLIC SCHOOLS ( 05-0071-000 )**

*FORMULA STUDENTS CALCULATION*

( Fall Membership	ADM/FM Ratio	)	+	Contracted Out	=	Formula Students
( 81	1.0004467960	)	+	0	=	81.04
KDG Adjustment	( 0 students	x .5 )		times ADM Factor	=	0.00
<i>Total Formula Students</i>						<b>81.04</b>

*FORMULA NEEDS CALCULATION*

Basic Funding	2,862,124
Poverty Allowance	0
Limited English Proficiency Allowance	0
Focus School & Program Allowance	0
Summer School Allowance	0
Special Receipts Allowance	134,263
Transportation Allowance	97,266
Elementary Site Allowance	0
Distance Education & Telecommunications Allowance	13,552
Averaging Adjustment	0
New School Adjustment	0
Student Growth Adjustment	0
Community Achievement Plan Adjustment	0
Limited English Proficiency Allowance Correction	0
Student Growth Adjustment Correction	0
Poverty Allowance Correction	0
Non Qualified LEP Adjustment	0
Total Calculated Formula Needs	3,107,205
Formula Needs Stabilization	0
Total Formula Needs	<b>3,107,205</b>

*FORMULA RESOURCES CALCULATION*

Yield From Local Effort Rate	520,660,782 / 100 x 1.0000000000	5,206,608
Net Option Funding		0
Allocated Income Tax Funds		16,275
Other Actual Receipts		284,359
Community Achievement Plan Aid		0
Foundation Aid Included in Resources		72,933
Total Formula Resources		<b>5,580,175</b>

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-0867 or (402) 471-4320.

Due to delayed federal poverty low-income data, prior-year data was used.

NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES  
**2026/27 STATE AID CERTIFICATION**

**SANDHILLS PUBLIC SCHOOLS ( 05-0071-000 )**

*STATE AID CALCULATION*

Equalization Aid	0
Net Option Funding	0
Allocated Income Tax Funds	16,275
Community Achievement Plan Aid	0
Foundation Aid Included in Resources	72,933
Foundation Aid Outside of Resources	48,622
Total State Aid Calculated	137,830
Prior Year (2026/27) State Aid Correction	(746)
<b>Total State Aid</b>	<b>137,084</b>
Carryover Adjustment from years prior to 2026/27	0

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Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-0867 or (402) 471-4320.

Due to delayed federal poverty low-income data, prior-year data was used.

2026/27 STATE AID CALCULATED BY SYSTEM

LER : 1.0

SYSTEM COUNTY/DISTRICT NUMBER	DISTRICT NAME	FORMULA NEEDS	YIELD FROM LOCAL EFFORT RATE	NET OPTION FUNDING	INCOME TAX REBATE	OTHER RECEIPTS	COMMUNITY ACHIEVEMENT PLAN AID	FOUNDATION AID INCLUDED IN RESOURCES	TOTAL RESOURCES	EQUALIZATION AID	FOUNDATION AID OUTSIDE OF RESOURCES	TOTAL STATE AID CALCULATED
<b>ADAMS</b>												
01-0003-000	KENESAW PUBLIC SCHOOLS	5,422,530	6,105,849	285,765	43,222	819,713	0	237,907	7,492,456	0	158,605	725,499
01-0018-000	HASTINGS PUBLIC SCHOOLS	47,967,508	19,082,107	0	554,474	10,018,193	0	2,900,796	32,555,570	15,411,938	1,933,864	20,801,072
01-0090-000	ADAMS CENTRAL PUBLIC SCHOOLS	15,274,155	25,869,243	340,719	242,098	3,774,967	0	860,609	31,087,636	0	573,740	2,017,166
01-0123-000	SILVER LAKE PUBLIC SCHOOLS	5,426,758	10,239,872	0	34,651	1,445,745	0	185,214	11,905,482	0	123,476	343,341
<b>ANTELOPE</b>												
02-0009-000	NELIGH-OAKDALE SCHOOLS	6,806,097	8,096,062	0	60,971	1,752,257	0	288,220	10,197,510	0	192,146	541,337
02-0018-000	ELGIN PUBLIC SCHOOLS	4,248,362	10,862,933	208,828	46,000	1,533,276	0	147,130	12,798,167	0	98,086	500,044
02-0115-000	SUMMERLAND PUBLIC SCHOOLS	8,725,837	15,721,288	87,928	48,136	1,939,367	0	382,211	18,178,930	0	254,807	773,082
<b>ARTHUR</b>												
03-0500-000	ARTHUR COUNTY SCHOOLS	3,392,867	2,983,986	263,783	10,569	311,252	0	91,595	3,661,185	0	61,063	427,010
<b>BANNER</b>												
04-0001-000	BANNER COUNTY PUBLIC SCHOOLS	3,853,688	4,039,276	285,765	20,856	538,968	0	113,033	4,997,898	0	75,356	495,010
<b>BLAINE</b>												
05-0071-000	SANDHILLS PUBLIC SCHOOLS	3,107,205	5,206,608	0	16,275	284,359	0	72,933	5,580,175	0	48,622	137,830
<b>BOONE</b>												
06-0001-000	BOONE CENTRAL SCHOOLS	10,238,022	22,029,936	505,584	122,944	2,250,932	0	517,803	25,427,199	0	345,202	1,491,533
06-0017-000	ST EDWARD PUBLIC SCHOOLS	4,266,580	6,428,456	0	23,174	795,314	0	138,408	7,385,352	0	92,272	253,854
06-0075-000	RIVERSIDE PUBLIC SCHOOLS	5,576,008	12,102,823	0	36,648	870,771	0	197,335	13,207,577	0	131,557	365,540
<b>BOX BUTTE</b>												
07-0006-000	ALLIANCE PUBLIC SCHOOLS	16,900,847	14,608,206	0	219,155	3,440,373	0	1,055,494	19,323,228	0	703,663	1,978,312
07-0010-000	HEMINGFORD PUBLIC SCHOOLS	7,839,901	8,841,275	637,475	32,769	867,850	0	326,799	10,706,168	0	217,866	1,214,909
<b>BOYD</b>												
08-0051-000	BOYD COUNTY SCHOOLS	6,541,766	9,240,035	0	35,400	1,067,965	0	255,314	10,598,714	0	170,210	460,924
<b>BROWN</b>												
09-0010-000	AINSWORTH COMMUNITY SCHOOLS	7,326,434	11,457,831	0	63,717	1,621,140	0	316,531	13,459,219	0	211,021	591,269

2026/27 STATE AID CALCULATED BY SYSTEM

LER : 1.0

SYSTEM COUNTY/DISTRICT NUMBER	DISTRICT NAME	FORMULA NEEDS	YIELD FROM LOCAL EFFORT RATE	NET OPTION FUNDING	INCOME TAX REBATE	OTHER RECEIPTS	COMMUNITY ACHIEVEMENT PLAN AID	FOUNDATION AID INCLUDED IN RESOURCES	TOTAL RESOURCES	EQUALIZATION AID	FOUNDATION AID OUTSIDE OF RESOURCES	TOTAL STATE AID CALCULATED
<b>BUFFALO</b>												
10-0002-000	GIBBON PUBLIC SCHOOLS	9,060,374	8,011,376	0	67,460	1,496,197	0	455,996	10,031,029	0	303,997	827,453
10-0007-000	KEARNEY PUBLIC SCHOOLS	74,981,996	56,830,319	0	1,438,587	16,598,773	0	5,040,856	79,908,535	0	3,360,570	9,840,013
10-0009-000	ELM CREEK PUBLIC SCHOOLS	6,939,428	5,462,793	285,765	52,216	848,435	0	317,213	6,966,422	0	211,475	866,669
10-0019-000	SHELTON PUBLIC SCHOOLS	5,638,065	4,748,852	0	46,645	961,947	0	236,245	5,993,689	0	157,496	440,386
10-0069-000	RAVENNA PUBLIC SCHOOLS	8,287,451	9,266,874	0	45,308	1,687,648	0	343,107	11,342,937	0	228,738	617,153
10-0105-000	PLEASANTON PUBLIC SCHOOLS	7,374,024	5,298,848	0	41,355	937,085	0	278,126	6,555,414	818,610	185,417	1,323,508
10-0119-000	AMHERST PUBLIC SCHOOLS	6,458,965	4,838,612	1,198,014	34,983	873,723	0	286,820	7,232,152	0	191,214	1,711,031
<b>BURT</b>												
11-0001-000	TEKAMAH-HERMAN COMMUNITY SCHS	9,335,209	12,363,732	0	78,665	1,913,940	0	459,432	14,815,769	0	306,288	844,385
11-0014-000	OAKLAND CRAIG PUBLIC SCHOOLS	8,120,173	7,309,507	0	54,781	1,455,037	0	341,749	9,161,074	0	227,833	624,363
11-0020-000	LYONS-DECATUR NORTHEAST SCHS	6,007,180	7,319,052	0	42,529	1,179,143	0	254,493	8,795,217	0	169,662	466,684
<b>BUTLER</b>												
12-0056-000	DAVID CITY PUBLIC SCHOOLS	12,373,276	19,069,601	0	145,365	3,155,036	0	571,454	22,941,456	0	380,969	1,097,788
12-0502-000	EAST BUTLER PUBLIC SCHOOLS	7,322,585	13,309,156	32,973	61,770	1,163,135	0	299,866	14,866,900	0	199,911	594,520
<b>CASS</b>												
13-0001-000	PLATTSMOUTH COMMUNITY SCHOOLS	20,507,657	12,403,222	0	318,564	5,080,175	0	1,238,763	19,040,724	1,466,933	825,842	3,850,102
13-0022-000	WEEPING WATER PUBLIC SCHOOLS	5,215,660	5,080,947	21,982	55,048	825,474	0	224,780	6,208,231	0	149,854	451,664
13-0032-000	LOUISVILLE PUBLIC SCHOOLS	10,902,927	8,107,359	340,719	138,715	1,644,571	0	562,919	10,794,283	108,644	375,279	1,526,276
13-0056-000	CONESTOGA PUBLIC SCHOOLS	12,061,072	11,657,585	0	123,149	2,697,642	0	575,622	15,053,998	0	383,748	1,082,519
13-0097-000	ELMWOOD-MURDOCK PUBLIC SCHOOLS	8,511,844	6,576,051	637,475	82,109	1,339,159	0	420,799	9,055,593	0	280,532	1,420,915
<b>CEDAR</b>												
14-0008-000	HARTINGTON NEWCASTLE PUBLIC SCHOOLS	8,097,470	17,395,050	0	107,485	1,952,144	0	320,586	19,775,265	0	213,724	641,795
14-0045-000	RANDOLPH PUBLIC SCHOOLS	5,524,558	11,105,066	0	41,942	1,026,798	0	242,407	12,416,213	0	161,605	445,954
14-0054-000	LAUREL-CONCORD-COLERIDGE SCHOOL	7,900,851	16,010,427	0	96,005	1,592,299	0	322,402	18,021,133	0	214,934	633,341
14-0101-000	WYNOT PUBLIC SCHOOLS	4,293,605	2,885,941	824,321	14,825	423,375	0	162,753	4,311,215	0	108,502	1,110,401
<b>CHASE</b>												
15-0010-000	CHASE COUNTY SCHOOLS	9,794,200	17,097,951	296,756	104,380	1,534,386	0	513,048	19,546,521	0	342,032	1,256,216
15-0536-000	WAUNETA-PALISADE PUBLIC SCHS	4,472,666	5,200,884	0	24,579	471,053	0	170,919	5,867,435	0	113,946	309,444

2026/27 STATE AID CALCULATED BY SYSTEM

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SYSTEM COUNTY/DISTRICT NUMBER	DISTRICT NAME	FORMULA NEEDS	YIELD FROM LOCAL EFFORT RATE	NET OPTION FUNDING	INCOME TAX REBATE	OTHER RECEIPTS	COMMUNITY ACHIEVEMENT PLAN AID	FOUNDATION AID INCLUDED IN RESOURCES	TOTAL RESOURCES	EQUALIZATION AID	FOUNDATION AID OUTSIDE OF RESOURCES	TOTAL STATE AID CALCULATED
<b>CHERRY</b>												
16-0006-000	VALENTINE COMMUNITY SCHOOLS	10,247,121	19,398,077	0	112,907	2,119,827	0	521,039	22,151,850	0	347,360	981,306
16-0030-000	CODY-KILGORE PUBLIC SCHS	3,880,795	2,735,406	428,647	14,390	520,842	0	123,061	3,822,346	58,449	82,041	706,588
<b>CHEYENNE</b>												
17-0001-000	SIDNEY PUBLIC SCHOOLS	15,001,864	8,349,663	0	149,854	2,386,928	0	924,206	11,810,651	3,191,213	616,138	4,881,411
17-0003-000	LEYTON PUBLIC SCHOOLS	4,217,383	4,959,770	406,665	21,698	532,841	0	133,845	6,054,819	0	89,230	651,438
17-0009-000	POTTER-DIX PUBLIC SCHOOLS	4,099,418	4,104,552	505,584	21,409	625,122	0	126,460	5,383,127	0	84,306	737,759
<b>CLAY</b>												
18-0002-000	SUTTON PUBLIC SCHOOLS	7,590,029	10,485,736	285,765	65,794	1,149,426	0	335,984	12,322,705	0	223,989	911,532
18-0011-000	HARVARD PUBLIC SCHOOLS	5,293,423	5,125,706	0	22,477	1,224,565	0	179,283	6,552,031	0	119,522	321,282
18-0501-000	SANDY CREEK SCHOOLS	9,044,961	13,781,497	0	80,957	2,048,247	0	414,717	16,325,418	0	276,478	772,152
<b>COLFAX</b>												
19-0039-000	LEIGH COMMUNITY SCHOOLS	5,514,159	6,260,925	329,728	31,503	645,916	0	258,566	7,526,638	0	172,377	792,174
19-0058-000	CLARKSON PUBLIC SCHOOLS	4,621,944	5,963,609	0	36,622	832,412	0	167,500	7,000,143	0	111,667	315,789
19-0070-000	HOWELLS-DODGE CONSOLIDATED SCHOOLS	5,805,117	10,468,773	0	75,286	921,740	0	262,661	11,728,460	0	175,107	513,054
19-0123-000	SCHUYLER COMMUNITY SCHOOLS	24,152,594	20,047,037	0	152,286	3,648,805	0	1,549,034	25,397,162	0	1,032,689	2,734,009
<b>CUMING</b>												
20-0001-000	WEST POINT PUBLIC SCHOOLS	12,329,792	19,898,667	0	173,200	2,671,471	0	631,348	23,374,686	0	420,899	1,225,447
20-0020-000	BANCROFT-ROSALIE COMM SCHOOLS	5,549,377	6,131,689	604,502	39,709	767,814	0	222,952	7,766,666	0	148,634	1,015,797
20-0030-000	WISNER-PILGER PUBLIC SCHOOLS	8,024,605	13,546,087	274,774	71,186	1,434,605	0	389,575	15,716,227	0	259,717	995,252
<b>CUSTER</b>												
21-0015-000	ANSELMO-MERNA PUBLIC SCHOOLS	5,251,678	7,231,060	472,611	28,075	683,911	0	212,590	8,628,247	0	141,727	855,003
21-0025-000	BROKEN BOW PUBLIC SCHOOLS	13,186,855	11,123,155	0	135,074	2,473,540	0	699,809	14,431,578	0	466,540	1,301,423
21-0044-000	ANSLEY PUBLIC SCHOOLS	4,578,814	4,207,403	0	19,644	560,955	0	160,118	4,948,120	0	106,745	286,507
21-0084-000	SARGENT PUBLIC SCHOOLS	3,762,804	4,212,193	0	15,167	445,703	0	119,715	4,792,778	0	79,810	214,692
21-0089-000	ARNOLD PUBLIC SCHOOLS	4,301,679	5,318,734	164,864	31,683	555,640	0	166,300	6,237,221	0	110,866	473,713
21-0180-000	CALLAWAY PUBLIC SCHOOLS	4,236,234	5,423,773	0	30,094	669,727	0	132,914	6,256,508	0	88,610	251,618
<b>DAKOTA</b>												
22-0011-000	SO SIOUX CITY COMMUNITY SCHS	60,367,386	17,063,647	0	231,719	11,995,114	0	3,351,307	32,641,787	27,725,599	2,234,204	33,542,829

Due to delayed federal poverty low-income data, prior-year data was used.  
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2026/27 STATE AID CALCULATED BY SYSTEM

LER : 1.0

SYSTEM COUNTY/DISTRICT NUMBER	DISTRICT NAME	FORMULA NEEDS	YIELD FROM LOCAL EFFORT RATE	NET OPTION FUNDING	INCOME TAX REBATE	OTHER RECEIPTS	COMMUNITY ACHIEVEMENT PLAN AID	FOUNDATION AID INCLUDED IN RESOURCES	TOTAL RESOURCES	EQUALIZATION AID	FOUNDATION AID OUTSIDE OF RESOURCES	TOTAL STATE AID CALCULATED
<b>DAKOTA</b>												
22-0031-000	HOMER COMMUNITY SCHOOLS	8,422,435	6,375,649	1,582,697	23,753	1,203,035	0	398,255	9,583,389	0	265,503	2,270,208
<b>DAWES</b>												
23-0002-000	CHADRON PUBLIC SCHOOLS	13,726,529	7,699,859	164,864	114,998	2,394,756	0	760,958	11,135,435	2,591,094	507,305	4,139,219
23-0071-000	CRAWFORD PUBLIC SCHOOLS	3,950,095	3,198,345	0	21,559	427,260	0	132,160	3,779,324	170,771	88,106	412,596
<b>DAWSON</b>												
24-0001-000	LEXINGTON PUBLIC SCHOOLS	47,996,013	15,362,956	0	229,565	6,766,977	0	2,697,775	25,057,273	22,938,740	1,798,517	27,664,597
24-0004-000	VERTON PUBLIC SCHOOLS	5,098,995	4,757,500	483,602	30,920	771,727	0	226,547	6,270,296	0	151,031	892,100
24-0011-000	COZAD COMMUNITY SCHOOLS	14,310,826	11,326,787	32,973	116,479	2,587,395	0	821,999	14,885,633	0	547,999	1,519,450
24-0020-000	GOTHENBURG PUBLIC SCHOOLS	12,513,274	11,704,366	252,792	131,937	2,407,798	0	660,828	15,157,721	0	440,552	1,486,109
24-0101-000	SUMNER-EDDYVILLE-MILLER SCHS	4,768,074	4,973,968	197,837	15,998	650,902	0	175,071	6,013,776	0	116,714	505,620
<b>DEUEL</b>												
25-0025-000	CREEK VALLEY SCHOOLS	4,374,609	5,592,799	0	31,447	1,080,844	0	154,070	6,859,160	0	102,713	288,230
25-0095-000	SOUTH PLATTE PUBLIC SCHOOLS	4,809,196	6,228,909	417,656	24,438	780,503	0	180,931	7,632,437	0	120,620	743,645
<b>DIXON</b>												
26-0001-000	PONCA PUBLIC SCHOOLS	7,927,449	6,955,224	1,022,158	43,108	1,106,140	0	368,555	9,495,185	0	245,703	1,679,524
26-0070-000	ALLEN CONSOLIDATED SCHOOLS	3,707,358	5,331,963	65,946	19,287	1,025,921	0	106,360	6,549,477	0	70,907	262,500
26-0561-000	EMERSON-HUBBARD PUBLIC SCHOOLS	4,676,984	7,081,839	0	36,602	902,214	0	168,825	8,189,480	0	112,550	317,977
<b>DODGE</b>												
27-0001-000	FREMONT PUBLIC SCHOOLS	71,475,987	40,300,291	0	818,131	12,878,453	0	4,502,917	58,499,792	12,976,195	3,001,945	21,299,188
27-0062-000	SCRIBNER-SNYDER COMMUNITY SCHS	4,157,379	6,829,870	0	47,198	766,726	0	151,321	7,795,115	0	100,881	299,400
27-0594-000	LOGAN VIEW PUBLIC SCHOOLS	10,090,802	12,007,266	538,557	69,340	2,008,332	0	517,235	15,140,730	0	344,823	1,469,955
27-0595-000	NORTH BEND CENTRAL PUBLIC SCHS	9,576,078	14,866,745	978,195	84,240	1,788,975	0	503,620	18,221,775	0	335,746	1,901,801
<b>DOUGLAS</b>												
28-0001-000	OMAHA PUBLIC SCHOOLS	795,017,191	370,750,856	0	11,558,633	134,200,298	8,201,001	45,105,676	569,816,464	225,200,727	30,070,450	320,136,487
28-0010-000	ELKHORN PUBLIC SCHOOLS	149,567,786	121,500,793	0	3,635,985	34,226,938	22,986	10,329,265	169,715,967	0	6,886,177	20,874,413
28-0015-000	DOUGLAS CO WEST COMMUNITY SCHS	15,969,367	19,734,416	659,457	674,115	3,916,581	3,277	904,933	25,892,779	0	603,289	2,845,071
28-0017-000	MILLARD PUBLIC SCHOOLS	286,706,811	176,023,768	30,236,103	4,293,386	60,963,638	111,409	20,128,832	291,757,136	0	13,419,221	68,188,951
28-0054-000	RALSTON PUBLIC SCHOOLS	49,029,730	26,575,172	5,374,574	323,081	15,243,407	263,635	2,989,986	50,769,855	0	1,993,324	10,944,600

Due to delayed federal poverty low-income data, prior-year data was used.  
S:\State Aid Certification 2026-27\Original Statute\Docs\Cert Docs\A1 Teesosa.rpt

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<b>DOUGLAS</b>												
28-0059-000	BENNINGTON PUBLIC SCHOOLS	55,101,605	31,881,994	0	1,088,171	10,207,223	5,117	3,985,223	47,167,728	7,933,877	2,656,815	15,669,203
28-0066-000	WESTSIDE COMMUNITY SCHOOLS	85,569,732	53,505,459	19,761,728	1,208,969	24,001,225	36,136	5,574,148	104,087,665	0	3,716,098	30,297,079
<b>DUNDY</b>												
29-0117-000	DUNDY CO STRATTON PUBLIC SCHS	5,720,884	11,953,885	0	44,182	904,734	0	236,511	13,139,312	0	157,674	438,367
<b>FILLMORE</b>												
30-0025-000	FILLMORE CENTRAL PUBLIC SCHS	10,437,428	14,281,249	0	104,779	3,034,852	0	484,662	17,905,542	0	323,108	912,549
30-0054-000	SHICKLEY PUBLIC SCHOOLS	3,808,940	6,307,518	32,973	28,414	659,958	0	118,718	7,147,581	0	79,145	259,250
<b>FRANKLIN</b>												
31-0506-000	FRANKLIN PUBLIC SCHOOLS	5,563,689	5,538,466	32,973	39,099	957,711	0	223,865	6,792,114	0	149,243	445,180
<b>FRONTIER</b>												
32-0046-000	MAYWOOD PUBLIC SCHOOLS	4,213,986	4,531,748	285,765	16,811	434,309	0	138,115	5,406,748	0	92,076	532,767
32-0095-000	EUSTIS-FARNAM PUBLIC SCHOOLS	4,304,582	5,833,997	0	28,823	596,816	0	151,726	6,611,362	0	101,150	281,699
32-0125-000	MEDICINE VALLEY PUBLIC SCHOOLS	4,736,538	3,943,835	0	17,669	602,880	0	166,503	4,730,887	5,651	111,002	300,825
<b>FURNAS</b>												
33-0018-000	ARAPAHOE PUBLIC SCHOOLS	6,022,281	6,687,044	0	45,780	912,723	0	266,451	7,911,998	0	177,634	489,865
33-0021-000	CAMBRIDGE PUBLIC SCHOOLS	5,537,651	4,897,664	494,593	40,234	867,444	0	243,740	6,543,675	0	162,493	941,060
33-0540-000	SOUTHERN VALLEY SCHOOLS	7,954,052	11,461,373	0	44,660	1,402,224	0	329,641	13,237,898	0	219,761	594,062
<b>GAGE</b>												
34-0001-000	SOUTHERN SCHOOL DISTRICT 1	7,052,770	6,128,724	0	29,817	1,117,537	0	297,792	7,573,870	0	198,528	526,137
34-0015-000	BEATRICE PUBLIC SCHOOLS	28,249,586	19,234,484	0	320,749	6,435,286	0	1,701,211	27,691,730	557,856	1,134,140	3,713,956
34-0034-000	FREEMAN PUBLIC SCHOOLS	8,025,683	8,664,171	1,077,113	63,851	1,028,216	0	434,770	11,268,121	0	289,847	1,865,581
34-0100-000	DILLER-ODELL PUBLIC SCHOOLS	5,430,875	8,255,500	362,701	31,414	945,746	0	218,185	9,813,546	0	145,457	757,757
<b>GARDEN</b>												
35-0001-000	GARDEN COUNTY SCHOOLS	5,532,684	10,360,759	0	37,891	911,089	0	201,576	11,511,315	0	134,384	373,851
<b>GARFIELD</b>												
36-0100-000	BURWELL PUBLIC SCHOOLS	5,110,686	6,709,024	186,846	43,482	672,519	0	220,767	7,832,638	0	147,178	598,273

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<b>GOSPER</b>												
37-0030-000	ELWOOD PUBLIC SCHOOLS	4,733,975	8,688,473	0	45,336	778,133	0	180,700	9,692,642	0	120,467	346,503
<b>GRANT</b>												
38-0011-000	HYANNIS AREA SCHOOLS	4,109,306	8,494,256	131,891	27,185	493,920	0	131,875	9,279,127	0	87,917	378,868
<b>GREELEY</b>												
39-0060-000	CENTRAL VALLEY PUBLIC SCHOOLS	6,739,436	11,216,192	0	39,637	1,487,691	0	265,521	13,009,041	0	177,014	482,172
<b>HALL</b>												
40-0002-000	GRAND ISLAND PUBLIC SCHOOLS	139,925,416	53,635,329	0	1,262,614	23,631,879	0	8,194,016	86,723,838	53,201,578	5,462,677	68,120,885
40-0082-000	NORTHWEST PUBLIC SCHOOLS	19,856,132	13,707,997	9,210,416	151,047	2,429,948	0	1,279,761	26,779,169	0	853,174	11,494,398
40-0083-000	WOOD RIVER RURAL SCHOOLS	8,881,202	10,203,942	0	98,609	1,875,493	0	405,197	12,583,241	0	270,131	773,937
40-0126-000	DONIPHAN-TRUMBULL PUBLIC SCHS	8,688,560	9,380,175	582,520	119,823	1,451,053	0	450,244	11,983,815	0	300,162	1,452,749
<b>HAMILTON</b>												
41-0002-000	GILTNER PUBLIC SCHOOLS	4,881,289	4,853,348	593,511	23,619	660,953	0	182,178	6,313,609	0	121,452	920,760
41-0091-000	HAMPTON PUBLIC SCHOOL	4,177,690	4,811,470	615,493	28,566	517,641	0	155,826	6,128,996	0	103,884	903,769
41-0504-000	AURORA PUBLIC SCHOOLS	17,187,757	23,057,688	0	255,816	4,238,783	0	1,040,897	28,593,184	0	693,932	1,990,645
<b>HARLAN</b>												
42-0002-000	ALMA PUBLIC SCHOOLS	7,826,979	5,743,103	813,330	47,257	1,316,175	0	325,670	8,245,535	0	217,113	1,403,370
<b>HAYES</b>												
43-0079-000	HAYES CENTER PUBLIC SCHOOLS	3,847,057	5,024,662	0	14,228	390,702	0	120,763	5,550,355	0	80,508	215,499
<b>HITCHCOCK</b>												
44-0070-000	HITCHCOCK CO SCH SYSTEM	5,710,859	5,523,589	0	34,271	886,684	0	237,991	6,682,535	0	158,661	430,923
<b>HOLT</b>												
45-0007-000	O'NEILL PUBLIC SCHOOLS	13,140,525	15,914,176	0	137,446	3,418,892	0	678,688	20,149,202	0	452,459	1,268,593
45-0044-000	STUART PUBLIC SCHOOLS	4,135,700	2,532,716	274,774	25,972	484,159	0	155,603	3,473,224	662,476	103,735	1,222,560
45-0137-000	CHAMBERS PUBLIC SCHOOLS	3,468,072	4,156,933	43,964	15,751	371,393	0	110,228	4,698,269	0	73,486	243,429
45-0239-000	WEST HOLT PUBLIC SCHOOLS	8,185,091	14,328,660	0	57,561	1,536,406	0	351,613	16,274,240	0	234,409	643,583

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<b>HOOKER</b>												
46-0001-000	MULLEN PUBLIC SCHOOLS	4,367,505	7,966,174	274,774	21,990	692,229	0	146,834	9,102,001	0	97,889	541,487
<b>HOWARD</b>												
47-0001-000	ST PAUL PUBLIC SCHOOLS	10,941,130	8,335,942	0	97,538	1,630,016	0	561,320	10,624,816	316,314	374,213	1,349,385
47-0100-000	CENTURA PUBLIC SCHOOLS	7,827,810	7,593,296	131,891	72,286	1,261,417	0	389,769	9,448,659	0	259,846	853,792
47-0103-000	ELBA PUBLIC SCHOOLS	3,339,892	1,972,868	219,819	8,935	303,064	0	82,154	2,586,840	753,052	54,770	1,118,730
<b>JEFFERSON</b>												
48-0008-000	FAIRBURY PUBLIC SCHOOLS	14,454,147	16,271,756	0	118,863	3,142,296	0	719,487	20,252,402	0	479,658	1,318,008
48-0300-000	TRI COUNTY PUBLIC SCHOOLS	7,970,995	12,128,911	758,376	58,919	1,071,435	0	360,458	14,378,099	0	240,305	1,418,058
48-0303-000	MERIDIAN PUBLIC SCHOOLS	4,806,504	5,767,849	780,357	21,257	501,004	0	179,311	7,249,778	0	119,541	1,100,466
<b>JOHNSON</b>												
49-0033-000	STERLING PUBLIC SCHOOLS	4,398,648	4,769,538	0	25,917	577,945	0	172,627	5,546,027	0	115,085	313,629
49-0050-000	JOHNSON CO CENTRAL PUBLIC SCHS	8,916,689	10,811,534	0	69,174	1,573,269	0	398,934	12,852,911	0	265,956	734,064
<b>KEARNEY</b>												
50-0001-000	WILCOX-HILDRETH PUBLIC SCHOOLS	5,072,089	10,017,102	0	46,431	818,641	0	191,190	11,073,364	0	127,460	365,081
50-0501-000	AXTELL COMMUNITY SCHOOLS	6,176,677	7,717,264	417,656	46,572	957,175	0	270,050	9,408,717	0	180,033	914,311
50-0503-000	MINDEN PUBLIC SCHOOLS	12,234,400	17,865,291	0	149,410	2,433,022	0	651,368	21,099,091	0	434,245	1,235,023
<b>KEITH</b>												
51-0001-000	OGALLALA PUBLIC SCHOOLS	12,295,940	17,753,286	0	154,486	2,783,031	0	645,794	21,336,597	0	430,530	1,230,810
51-0006-000	PAXTON CONSOLIDATED SCHOOLS	4,191,326	6,747,144	406,665	25,748	612,105	0	147,652	7,939,314	0	98,434	678,499
<b>KEYA PAHA</b>												
52-0100-000	KEYA PAHA COUNTY SCHOOLS	3,105,296	7,359,300	0	16,448	311,909	0	76,830	7,764,487	0	51,220	144,498
<b>KIMBALL</b>												
53-0001-000	KIMBALL PUBLIC SCHOOLS	7,688,693	10,057,911	0	65,308	1,237,940	0	335,560	11,696,719	0	223,707	624,575
<b>KNOX</b>												
54-0013-000	CREIGHTON COMMUNITY PUBLIC SCHOOLS	6,140,165	7,230,686	109,909	50,013	848,056	0	274,749	8,513,413	0	183,166	617,837
54-0096-000	CROFTON COMMUNITY SCHOOLS	7,506,797	9,189,880	395,674	49,574	1,330,960	0	320,062	11,286,150	0	213,375	978,685

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<b>KNOX</b>												
54-0501-000	NIOBRARA PUBLIC SCHOOLS	4,851,105	2,887,177	692,430	9,024	1,214,285	0	158,079	4,960,995	0	105,386	964,919
54-0505-000	ISANTI COMMUNITY SCHOOL	5,340,429	87,594	0	590	1,214,987	0	158,683	1,461,854	3,878,575	105,789	4,143,637
54-0576-000	WAUSA PUBLIC SCHOOLS	4,597,790	5,513,012	120,900	27,730	779,099	0	169,725	6,610,466	0	113,150	431,505
54-0583-000	VERDIGRE PUBLIC SCHOOLS	4,179,283	4,314,351	142,882	17,746	496,937	0	149,327	5,121,243	0	99,551	409,506
54-0586-000	BLOOMFIELD COMMUNITY SCHOOLS	6,274,982	9,110,985	21,982	40,248	1,047,957	0	239,319	10,460,491	0	159,546	461,095
<b>LANCASTER</b>												
55-0001-000	LINCOLN PUBLIC SCHOOLS	576,329,471	394,766,705	175,855	9,391,997	137,312,159	0	36,298,044	577,944,760	0	24,198,696	70,064,592
55-0145-000	WAVERLY SCHOOL DISTRICT 145	27,651,702	28,807,528	0	416,017	6,839,243	0	1,865,669	37,928,457	0	1,243,780	3,525,466
55-0148-000	MALCOLM PUBLIC SCHOOLS	10,297,052	6,421,688	2,077,290	86,402	1,493,141	0	542,709	10,621,230	0	361,806	3,068,207
55-0160-000	NORRIS SCHOOL DIST 160	28,933,108	27,146,110	109,909	434,726	5,506,222	0	2,049,246	35,246,213	0	1,366,164	3,960,045
55-0161-000	RAYMOND CENTRAL PUBLIC SCHOOLS	11,904,699	12,035,120	87,928	167,354	2,272,699	0	609,582	15,172,683	0	406,388	1,271,252
<b>LINCOLN</b>												
56-0001-000	NORTH PLATTE PUBLIC SCHOOLS	47,821,619	33,620,639	0	720,893	9,109,640	0	3,091,747	46,542,919	1,278,700	2,061,165	7,152,505
56-0006-000	BRADY PUBLIC SCHOOLS	4,475,364	4,250,736	527,566	21,565	646,352	0	156,958	5,603,177	0	104,639	810,728
56-0007-000	MAXWELL PUBLIC SCHOOLS	5,516,145	4,107,774	1,725,579	17,860	714,995	0	245,280	6,811,488	0	163,520	2,152,239
56-0037-000	HERSHEY PUBLIC SCHOOLS	8,881,378	7,013,799	2,330,081	47,448	1,197,809	0	469,158	11,058,295	0	312,772	3,159,459
56-0055-000	SUTHERLAND PUBLIC SCHOOLS	5,245,468	5,209,020	54,955	42,751	955,446	0	224,659	6,486,831	0	149,773	472,138
56-0565-000	WALLACE PUBLIC SCH DIST 65 R	3,943,082	6,274,765	153,873	21,377	482,388	0	129,930	7,062,333	0	86,620	391,800
<b>LOGAN</b>												
57-0501-000	STAPLETON PUBLIC SCHOOLS	3,827,560	4,732,463	54,955	21,404	544,072	0	111,083	5,463,977	0	74,055	261,497
<b>LOUP</b>												
58-0025-000	LOUP COUNTY PUBLIC SCHOOLS	3,360,911	4,490,776	87,928	11,592	375,809	0	78,655	5,044,760	0	52,437	230,612
<b>MADISON</b>												
59-0001-000	MADISON PUBLIC SCHOOLS	10,119,493	11,565,362	87,928	89,816	1,549,439	0	485,861	13,778,406	0	323,907	987,512
59-0002-000	NORFOLK PUBLIC SCHOOLS	58,855,498	42,911,449	0	869,261	12,799,381	0	3,756,659	60,336,750	0	2,504,439	7,130,359
59-0005-000	BATTLE CREEK PUBLIC SCHOOLS	9,254,403	9,232,351	747,385	65,516	1,280,166	0	503,504	11,828,922	0	335,670	1,652,075
59-0013-000	NEWMAN GROVE PUBLIC SCHOOLS	4,756,974	8,861,343	0	31,518	788,105	0	199,981	9,880,947	0	133,321	364,820
59-0080-000	ELKHORN VALLEY SCHOOLS	7,992,337	10,353,385	87,928	81,925	1,360,693	0	384,241	12,268,172	0	256,160	810,254

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<b>MCPHERSON</b>												
60-0090-000	MC PHERSON COUNTY SCHOOLS	3,240,120	4,106,368	0	9,486	225,672	0	41,991	4,383,517	0	27,994	79,471
<b>MERRICK</b>												
61-0004-000	CENTRAL CITY PUBLIC SCHOOLS	13,190,491	13,656,072	175,855	134,089	2,925,795	0	684,086	17,575,897	0	456,057	1,450,087
61-0049-000	PALMER PUBLIC SCHOOLS	6,090,916	3,895,108	1,143,059	24,374	653,407	0	267,595	5,983,543	107,373	178,396	1,720,797
<b>MORRILL</b>												
62-0021-000	BAYARD PUBLIC SCHOOLS	6,187,615	4,208,104	0	38,548	970,704	0	247,468	5,464,824	722,791	164,979	1,173,786
62-0063-000	BRIDGEPORT PUBLIC SCHOOLS	9,262,938	8,232,555	890,267	72,154	1,424,575	0	441,651	11,061,202	0	294,434	1,698,506
<b>NANCE</b>												
63-0001-000	FULLERTON PUBLIC SCHOOLS	5,871,823	6,724,414	98,919	39,751	988,881	0	254,960	8,106,925	0	169,973	563,603
63-0030-000	TWIN RIVER PUBLIC SCHOOLS	7,760,261	13,374,031	0	61,425	1,446,647	0	331,173	15,213,276	0	220,782	613,380
<b>NEMAHA</b>												
64-0023-000	JOHNSON-BROCK PUBLIC SCHOOLS	6,218,226	6,794,682	714,412	56,944	607,427	0	295,665	8,469,130	0	197,110	1,264,131
64-0029-000	AUBURN PUBLIC SCHOOLS	15,035,016	9,423,809	131,891	135,953	2,603,213	0	791,615	13,086,481	1,948,535	527,743	3,535,737
<b>NUCKOLLS</b>												
65-0005-000	LAWRENCE - NELSON PUBLIC SCHOOLS	5,513,137	5,815,103	0	38,872	997,193	0	185,818	7,036,986	0	123,879	348,569
65-0011-000	SUPERIOR PUBLIC SCHOOLS	8,456,819	6,527,135	0	54,264	1,682,025	0	339,192	8,602,616	0	226,128	619,584
<b>OTOE</b>												
66-0027-000	SYRACUSE-DUNBAR-AVOCA SCHOOLS	12,768,745	12,821,793	0	145,723	2,259,584	0	696,037	15,923,137	0	464,025	1,305,785
66-0111-000	NEBRASKA CITY PUBLIC SCHOOLS	19,991,901	14,252,189	0	223,815	3,998,592	0	1,141,915	19,616,511	375,390	761,277	2,502,397
66-0501-000	PALMYRA DISTRICT O R 1	12,446,772	9,564,397	252,792	119,724	1,724,767	0	603,778	12,265,458	181,314	402,519	1,560,127
<b>PAWNEE</b>												
67-0001-000	PAWNEE CITY PUBLIC SCHOOLS	5,772,625	4,622,980	681,439	26,082	982,142	0	220,443	6,533,086	0	146,962	1,074,926
67-0069-000	LEWISTON CONSOLIDATED SCHOOLS	4,323,087	6,278,225	362,701	14,522	487,102	0	158,396	7,300,946	0	105,597	641,216
<b>PERKINS</b>												
68-0020-000	PERKINS COUNTY SCHOOLS	7,574,550	15,640,575	0	72,630	1,394,454	0	326,437	17,434,096	0	217,624	616,691

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LER : 1.0

SYSTEM COUNTY/ DISTRICT NUMBER	DISTRICT NAME	FORMULA NEEDS	YIELD FROM LOCAL EFFORT RATE	NET OPTION FUNDING	INCOME TAX REBATE	OTHER RECEIPTS	COMMUNITY ACHIEVEMENT PLAN AID	FOUNDATION AID INCLUDED IN RESOURCES	TOTAL RESOURCES	EQUALIZATION AID	FOUNDATION AID OUTSIDE OF RESOURCES	TOTAL STATE AID CALCULATED
<b>PHELPS</b>												
69-0044-000	HOLDREGE PUBLIC SCHOOLS	15,335,697	16,142,275	0	222,559	3,724,465	0	835,434	20,924,733	0	556,956	1,614,949
69-0054-000	BERTRAND PUBLIC SCHOOLS	5,220,216	8,101,002	0	36,472	918,207	0	201,772	9,257,453	0	134,515	372,759
69-0055-000	LOOMIS PUBLIC SCHOOLS	5,162,379	6,863,951	912,249	20,553	576,417	0	222,930	8,596,100	0	148,620	1,304,352
<b>PIERCE</b>												
70-0002-000	PIERCE PUBLIC SCHOOLS	11,161,799	12,226,377	274,774	113,684	1,805,760	0	588,513	15,009,108	0	392,342	1,369,313
70-0005-000	PLAINVIEW PUBLIC SCHOOLS	6,688,387	10,491,190	0	63,570	1,159,763	0	297,298	12,011,821	0	198,199	559,067
70-0542-000	OSMOND COMMUNITY SCHOOLS	4,719,561	5,865,992	0	49,050	967,700	0	171,605	7,054,347	0	114,403	335,058
<b>PLATTE</b>												
71-0001-000	COLUMBUS PUBLIC SCHOOLS	58,445,115	30,604,872	0	774,298	11,882,524	0	3,444,815	46,706,509	11,738,606	2,296,544	18,254,263
71-0005-000	LAKEVIEW COMMUNITY SCHOOLS	15,417,577	21,045,018	1,395,851	124,928	3,126,238	0	874,707	26,566,742	0	583,138	2,978,624
71-0067-000	HUMPHREY PUBLIC SCHOOLS	5,977,297	12,535,815	538,557	87,876	1,556,027	0	252,362	14,970,637	0	168,241	1,047,036
<b>POLK</b>												
72-0015-000	CROSS COUNTY COMMUNITY SCHOOLS	6,889,223	11,514,240	241,801	50,949	1,104,356	0	302,696	13,214,042	0	201,797	797,243
72-0019-000	OSCEOLA PUBLIC SCHOOLS	5,081,877	7,374,883	164,864	40,855	783,749	0	219,033	8,583,384	0	146,022	570,774
72-0032-000	SHELBY - RISING CITY PUBLIC SCHOOLS	7,952,291	11,087,553	571,529	51,329	1,215,906	0	326,958	13,253,275	0	217,972	1,167,788
72-0075-000	HIGH PLAINS COMMUNITY SCHOOLS	4,430,368	11,446,639	0	42,128	865,087	0	151,547	12,505,401	0	101,032	294,707
<b>RED WILLOW</b>												
73-0017-000	MC COOK PUBLIC SCHOOLS	20,732,830	11,442,848	483,602	198,363	4,729,951	0	1,192,236	18,047,000	2,685,830	794,824	5,354,855
73-0179-000	SOUTHWEST PUBLIC SCHOOLS	5,844,154	9,484,889	0	35,265	1,021,123	0	260,970	10,802,247	0	173,980	470,215
<b>RICHARDSON</b>												
74-0056-000	FALLS CITY PUBLIC SCHOOLS	14,071,415	13,432,213	186,846	122,440	2,875,079	0	698,953	17,315,531	0	465,969	1,474,208
74-0070-000	HUMBOLDT TABLE ROCK STEINAUER	6,211,202	11,013,558	0	47,777	1,617,795	0	254,649	12,933,779	0	169,766	472,192
<b>ROCK</b>												
75-0100-000	ROCK COUNTY PUBLIC SCHOOLS	4,772,996	8,941,436	153,873	37,312	743,166	0	179,615	10,055,402	0	119,743	490,543
<b>SALINE</b>												
76-0002-000	CRETE PUBLIC SCHOOLS	30,726,796	17,693,496	0	252,996	5,176,136	0	1,854,922	24,977,550	5,749,246	1,236,614	9,093,778
76-0044-000	DORCHESTER PUBLIC SCHOOL	4,652,086	4,730,180	219,819	24,123	815,922	0	177,939	5,967,983	0	118,626	540,507

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<b>SALINE</b>												
76-0082-000	WILBER-CLATONIA PUBLIC SCHOOLS	9,686,088	9,364,881	120,900	71,452	1,956,301	0	493,598	12,007,132	0	329,066	1,015,016
76-0090-000	EXETER-MILLIGAN-FRIEND PUBLIC SCHOOLS	8,508,935	14,629,071	0	92,077	1,799,235	0	314,080	16,834,463	0	209,387	615,544
<b>SARPY</b>												
77-0001-000	BELLEVUE PUBLIC SCHOOLS	123,997,553	53,385,388	6,198,896	1,426,514	25,126,562	77,881	8,048,610	94,263,851	29,733,702	5,365,740	50,851,343
77-0027-000	PAPILLION LA VISTA COMMUNITY SCHOOLS	155,365,459	102,964,483	2,165,217	2,575,917	36,932,735	43,189	10,604,811	155,286,352	79,107	7,069,874	22,538,115
77-0037-000	GRETNA PUBLIC SCHOOLS	91,878,521	62,477,366	0	1,615,940	21,100,229	10,300	6,254,699	91,458,534	419,987	4,169,800	12,470,726
77-0046-000	SPRINGFIELD PLATTEVIEW COMMUNITY SCHOOLS	17,652,227	37,783,970	1,198,014	295,245	5,672,635	2,283	1,076,249	46,028,396	0	717,499	3,289,290
<b>SAUNDERS</b>												
78-0001-000	ASHLAND-GREENWOOD PUBLIC SCHS	17,207,784	16,089,778	0	299,247	3,434,582	0	1,013,279	20,836,886	0	675,519	1,988,045
78-0009-000	YUTAN PUBLIC SCHOOLS	8,345,758	5,117,470	461,620	98,897	1,638,861	0	440,117	7,756,965	588,793	293,411	1,882,838
78-0039-000	WAHOO PUBLIC SCHOOLS	16,687,570	15,486,668	0	255,449	3,957,920	0	960,526	20,660,563	0	640,351	1,856,326
78-0072-000	MEAD PUBLIC SCHOOLS	5,139,571	5,611,259	395,674	36,320	768,214	0	211,009	7,022,476	0	140,672	783,675
78-0107-000	CEDAR BLUFFS PUBLIC SCHOOLS	8,880,692	4,031,178	2,319,090	45,883	1,378,814	0	420,645	8,195,610	685,082	280,430	3,751,130
<b>SCOTTS BLUFF</b>												
79-0002-000	MINATARE PUBLIC SCHOOLS	4,120,809	682,817	0	22,519	495,365	0	128,591	1,329,292	2,791,517	85,727	3,028,354
79-0011-000	MORRILL PUBLIC SCHOOLS	6,560,523	5,230,124	0	41,957	924,020	0	210,920	6,407,021	153,502	140,613	546,992
79-0016-000	GERING PUBLIC SCHOOLS	24,722,352	11,415,991	0	221,520	4,663,031	0	1,595,296	17,895,838	6,826,514	1,063,531	9,706,861
79-0031-000	MITCHELL PUBLIC SCHOOLS	10,639,468	4,359,411	1,230,986	58,209	1,241,752	0	560,968	7,451,326	3,188,142	373,979	5,412,284
79-0032-000	SCOTTSBLUFF PUBLIC SCHOOLS	48,632,379	21,663,293	868,285	407,751	10,820,755	0	2,846,711	36,606,795	12,025,584	1,897,807	18,046,138
<b>SEWARD</b>												
80-0005-000	MILFORD PUBLIC SCHOOLS	12,838,351	9,362,423	560,538	127,082	2,461,187	0	695,833	13,207,063	0	463,889	1,847,342
80-0009-000	SEWARD PUBLIC SCHOOLS	19,842,020	22,440,585	0	340,069	4,824,376	0	1,247,100	28,852,130	0	831,400	2,418,569
80-0567-000	CENTENNIAL PUBLIC SCHOOLS	8,898,728	20,441,015	0	96,126	1,894,191	0	406,036	22,837,368	0	270,691	772,853
<b>SHERIDAN</b>												
81-0003-000	HAY SPRINGS PUBLIC SCHOOLS	4,568,888	2,422,816	395,674	19,668	524,537	0	184,550	3,547,245	1,021,643	123,033	1,744,568
81-0010-000	GORDON-RUSHVILLE PUBLIC SCHS	9,525,025	12,932,866	0	63,267	1,625,805	0	427,499	15,049,437	0	284,999	775,765
<b>SHERMAN</b>												
82-0001-000	LOUP CITY PUBLIC SCHOOLS	6,242,870	8,833,265	0	33,374	979,183	0	268,284	10,114,106	0	178,856	480,514

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<b>SHERMAN</b>												
82-0015-000	LITCHFIELD PUBLIC SCHOOLS	3,494,756	3,339,869	98,919	15,070	315,513	0	107,742	3,877,113	0	71,828	293,559
<b>SIOUX</b>												
83-0500-000	SIOUX COUNTY PUBLIC SCHOOLS	3,168,599	6,801,257	0	13,906	377,554	0	60,660	7,253,377	0	40,440	115,006
<b>STANTON</b>												
84-0003-000	STANTON COMMUNITY SCHOOLS	7,859,201	9,287,936	230,810	70,189	1,335,860	0	324,904	11,249,699	0	216,603	842,506
<b>THAYER</b>												
85-0060-000	DESHLER PUBLIC SCHOOLS	5,559,570	6,935,738	32,973	36,191	1,133,258	0	186,144	8,324,304	0	124,096	379,404
85-0070-000	THAYER CENTRAL COMMUNITY SCHS	8,018,305	11,154,805	21,982	62,272	1,299,088	0	369,300	12,907,447	0	246,200	699,754
85-2001-000	BRUNING-DAVENPORT UNIFIED SYS	4,338,189	11,014,355	0	47,293	824,684	0	158,132	12,044,464	0	105,421	310,846
<b>THOMAS</b>												
86-0001-000	THEDFORD PUBLIC SCHOOLS	3,358,672	4,015,716	54,955	13,145	332,392	0	99,489	4,515,697	0	66,326	233,915
<b>THURSTON</b>												
87-0001-000	PENDER PUBLIC SCHOOLS	8,423,842	8,168,126	648,466	67,719	1,601,374	0	377,738	10,863,423	0	251,825	1,345,748
87-0013-000	WALTHILL PUBLIC SCHOOLS	6,821,067	2,451,237	0	10,681	1,362,818	0	229,535	4,054,271	2,766,796	153,023	3,160,035
87-0016-000	UMO N HO N NATION PUBLIC SCHS	10,276,081	278,247	0	1,655	2,181,081	0	487,747	2,948,730	7,327,351	325,165	8,141,918
87-0017-000	WINNEBAGO PUBLIC SCHOOLS DISTRICT 17	12,461,568	1,540,921	0	4,725	3,865,667	0	477,205	5,888,518	6,573,050	318,137	7,373,117
<b>VALLEY</b>												
88-0005-000	ORD PUBLIC SCHOOLS	8,966,523	11,200,270	186,846	78,563	1,565,925	0	463,684	13,495,288	0	309,123	1,038,216
88-0021-000	ARCADIA PUBLIC SCHOOLS	3,585,472	2,182,077	175,855	14,071	416,464	0	104,560	2,893,027	692,445	69,706	1,056,637
<b>WASHINGTON</b>												
89-0001-000	BLAIR COMMUNITY SCHOOLS	26,882,707	30,521,405	0	516,427	6,484,654	0	1,840,432	39,362,918	0	1,226,955	3,583,814
89-0003-000	FORT CALHOUN COMMUNITY SCHS	13,088,809	7,344,668	2,824,674	170,311	2,085,437	0	701,996	13,127,086	0	467,997	4,164,978
89-0024-000	ARLINGTON PUBLIC SCHOOLS	11,681,110	10,416,991	1,219,995	129,877	1,978,875	0	616,862	14,362,600	0	411,241	2,377,975
<b>WAYNE</b>												
90-0017-000	WAYNE COMMUNITY SCHOOLS	15,194,541	14,968,098	362,701	163,263	2,870,005	0	905,752	19,269,819	0	603,835	2,035,551
90-0560-000	WAKEFIELD PUBLIC SCHOOLS	9,110,580	7,679,612	0	46,913	1,424,364	0	450,860	9,601,749	0	300,574	798,347

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<b>WAYNE</b>												
90-0595-000	WINSIDE PUBLIC SCHOOLS	5,120,353	6,735,196	659,457	30,677	1,126,166	0	211,883	8,763,379	0	141,255	1,043,272
<b>WEBSTER</b>												
91-0002-000	RED CLOUD COMMUNITY SCHOOLS	5,637,962	4,871,964	351,710	29,145	883,209	0	232,355	6,368,383	0	154,903	768,113
91-0074-000	BLUE HILL COMMUNITY SCHOOLS	5,940,108	4,972,993	659,457	37,347	1,177,486	0	250,255	7,097,538	0	166,837	1,113,896
<b>WHEELER</b>												
92-0045-000	WHEELER CENTRAL SCHOOLS	3,494,612	8,330,045	0	20,876	383,391	0	97,865	8,832,177	0	65,243	183,984
<b>YORK</b>												
93-0012-000	YORK PUBLIC SCHOOLS	20,919,132	16,957,018	549,547	258,409	4,780,567	0	1,261,135	23,806,676	0	840,757	2,909,848
93-0083-000	MC COOL JUNCTION PUBLIC SCHS	5,481,771	5,138,171	791,348	34,283	990,130	0	213,784	7,167,716	0	142,523	1,181,938
93-0096-000	HEARTLAND COMMUNITY SCHOOLS	5,955,153	11,458,481	0	74,236	1,337,247	0	256,099	13,126,063	0	170,732	501,067
	STATEWIDE TOTALS	4,904,718,617	3,828,468,239	133,397,158	61,942,230	973,323,573	8,777,214	280,492,116	5,286,400,530	479,629,292	186,994,738	1,151,232,748

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB11</a>	Hughes	Appropriations	Appropriate funds to NDE, State College System, University System, and Community Colleges for purposes of the Nebraska Statewide Workforce and Education Reporting System Act. \$130,893 in 2025-26 and \$179,795 in 2026-27.		2/15		Carryover bill
<a href="#">LB14</a>	M. Cavanaugh	Education	Hunger Free Schools Act. Intent of the Legislature would be to provide each student with the best opportunity for educational success by ensuring that public schools offer meals during the school day at no cost to every student. Fully paid breakfast or lunch would mean a meal served to a student who does not qualify for a free or reduced meal. Qualified schools must: (1) offer meals at not cost to all students, (2) Submit information regarding the number of eligible breakfasts and eligible lunches served in a manner prescribed by the department, and (3) maximize federal reimbursement for eligible breakfasts and eligible lunches by operating under the community eligibility provision if such school has an identified student percentage greater than or equal to 62.5 percent. NDE shall make disbursements annually to each qualified school that complies with the requirements of the Hunger-Free Schools Program. Legislature to appropriate from General Fund to pay for program.	support	2/25	letter (not part of record)	Carryover bill

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB31</a>	Conrad	Education	<p>Requires the State Board of Education to create a model policy governing school districts' use of student surveillance technology by December 1, 2025. This policy will require schools to transparently inventory such technologies, including costs, vendors, and privacy protections, and make this information publicly available. The bill cites concerns about student privacy, parental rights, and the responsible use of taxpayer funds. School boards must then adopt compliant policies by May 1, 2026, ensuring that the use of surveillance technology aligns with the state's model policy and protects students' rights. The bill emphasizes the importance of balancing security and efficiency goals with the protection of personal liberty and transparency. Requires the State Board of Education to develop and distribute a model policy regarding student surveillance, monitoring, and tracking technology by December 1, 2025. Each school board must then adopt a written policy consistent with the model policy by May 1, 2026. This policy will be implemented at the start of the 2026-2027 school year. The minimum requirements for the policies are: (1) School districts must identify and inventory all types of surveillance tools and student surveys that gather personal information. This inventory must include: (a) The name and contact information for each private company, vendor, or government entity that provides the technology, (b) The cost to purchase and maintain each surveillance, monitoring, and tracking technology tool, (c) A description of each student surveillance, monitoring, and tracking technology tool, including a description of privacy protection measures for each tool and data collection, data sharing, and usage activities, (d) Whether or not parents may opt their student out of being subjected to a student surveillance, monitoring, and tracking tool, (e) If and how the data will be shared with law enforcement or implicate punitive actions under the Student Discipline Act, (f) How student surveillance, monitoring, and tracking technology tools ensure proper accommodations for students with disabilities or individualized education programs, (g) How biometric or personally identifiable information is stored, shared, or sold with the private companies, vendors, or governmental entities providing such tools, (h) What remedies are available to students and parents for violations of personal privacy related to surveillance, monitoring, and tracking technology tools, including under the Consumer Protection Act, the Political Subdivisions Tort Claims Act, and state statute.</p> <p>School districts must post the inventory and information related to surveillance, monitoring, and tracking technology on the school district's website and ensure that it is available in hard copy upon request.</p> <p>School boards may include additional provisions in their policies that conform to the spirit and intent of the law.</p>	oppose	2/4	NCSA testified on behalf of several groups, including NRCSA	General File (2025). Carryover bill.

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB34</a>	Hunt	Government	Year round Daylight Savings Time.		1/31		General File. Advanced to Enrollment and Review for Engrossment (3/11). Placed on Final Reading (3/17/25). Carryover bill
<a href="#">LB49</a>	McKinney	Education	Ban and Bar. State Board required to establish a model policy on the subject of ban and bar. The model policy must (i) Specify that a ban and bar action by a school district shall only be used in response to an immediate and significant threat of harm to a student, school official, or other individual or to facilitate the enforcement of a court order; (ii) Specify that any ban and bar action shall be limited in scope and duration in such a manner to accommodate the right of parents and family members to be involved in their child's education and, in no event exceed one calendar year unless otherwise required by court order; (iii) Protect the right of parents to be involved in the education of their children and their right to contest, appeal, or otherwise challenge a ban and bar action; (iv) Not discriminate or be applied in a discriminatory manner against any family members on the basis of race, color, religion, sex, disability, or national origin; (v) Provide that any individual subject to a ban and bar action shall be given written notice of such action that includes the term of the ban and bar action, a description of the conduct giving rise to the ban and bar action and the evidence the school district has of such conduct, and instructions on how to appeal such ban and bar action; and (vi) Not be used against a student of the school district. Any individual who is subject to a ban and bar action by the school may appeal to the Board of Education. Local Board of Education must adopt a policy on or before July 1, 2026.		3/10		Carryover bill
LB81	Hardin		Creates the Nebraska Property Tax Incentive Act. For taxable years beginning or deemed to begin during calendar year 2024, the department shall set the credit percentage so that the total amount of credits for such taxable years shall be the maximum amount of credits allowed in the prior year increased by the allowable growth percentage. Allowable growth percentage is the percentage increase, if any, in the total assessed value of all real property in the state from the prior year to the current year, as determined by the department. The intent of LB 81 is to address the gap year for the Property Tax Credit Fund that was created by LB 34 in the 108th Legislature, 1st Special Session.				Carryover bill

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB94</a>	McKinney	Business/Labor	Digital Skills Empowerment Act.		2/3		Carryover bill
<a href="#">LB122</a>	Meyer	Education	Require display of the national motto and state motto in classrooms.		2/24		Carryover bill
<a href="#">LB131</a>	Sorrentino	Revenue	<p>LB 131 would conform Nebraska to the federal changes regarding "529 Plans" under the College Savings Plan Program. The federal changes allow for contributions to a plan to be used to pay tuition at an elementary or secondary school of choice. Would allow certain types of income to be excluded when determining taxable income. One type of income this bill would exclude from taxation are funds associated with the Nebraska educational savings plan trust, referred to in the act as the "Nebraska educational savings plan." This includes interest, earnings, and state contributions. The bill also makes contributions to an account established under the achieving a better life experience program tax deductible. This deduction is limited to \$5,000 per married filing separate return or \$10,000 for any other return. Additionally, employer contributions to the Nebraska educational savings plan are excluded, with a limit of \$5,000 per married filing separate return and \$10,000 for any other return. If a participant cancels their participation agreement, or obtains a distribution for nonqualified expenses, the amount distributed will be considered taxable income. Amended into <b>LB 647</b>.</p>		2/27		Carryover bill

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB135</a>	Holdcroft	Government	<p>Bond or levy override elections must be held in conjunction with state-wide elections. An emergency clause is provided for a special election in emergency situations.LB135 removes the option for school districts to hold special elections for bond issues. Instead, these questions must now be placed on the ballot during either the statewide primary, the statewide general election, or a regularly scheduled general election of a political subdivision held in an odd-numbered year. This change aims to increase voter participation and potentially reduce election costs.</p> <p>LB 135, school district elections in Nebraska may be held at the following times:</p> <ul style="list-style-type: none"> <li>•In conjunction with the statewide primary or general election. The school board must file the order or certify the question for the issue to be on the ballot by March 1 for the statewide primary election or September 1 for the statewide general election.</li> <li>•In an odd-numbered year in conjunction with a regularly scheduled general election of a political subdivision. The school board must file the order or certify the question for the issue to be on the ballot by the eighth Friday prior to the general election of a political subdivision.</li> <li>•At a special election if the purpose of the election is to address an emergency due to circumstances beyond the control of the school board, such as the destruction of a facility or other infrastructure by fire, flood, tornado, or other emergency circumstance. The election commissioner or county clerk of the county having the greatest number of electors entitled to vote on the question will designate the polling places and election officials.</li> </ul> <p>A school district election may not be held within 10 months after the same question has been defeated at any election.</p> <p><b>AM 99</b> was introduced to provide a little more flexibility in odd-numbered (non election for most districts) years. Special elections would be allowed : (a) In an odd-numbered year, in conjunction with a regularly scheduled general election of a political subdivision; (b) In an odd-numbered year, on the first Tuesday after the second Monday in May; or (C) In an odd-numbered year, on the first Tuesday after the first Monday in November.</p> <p><b>LB 447</b> was added. A school shall not hold another bond election within 10 months after its failure unless the school district's student enrollment has grown by an average of at least three percent and by at least one hundred fifty students over the preceding three years".</p> <p><b>AM 779</b> was introduced that would eliminate the 10-month wait.</p>	oppose	1/22/25	testified	General File with AM 99. Advanced to Enrollment and Review Initial with AM 447 (3/12). Select File (3/25). Failed to advance (3/28/25). Carryover bill

THIS WEEK	NEXT WEEK							
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS	
<a href="#">LB142</a>	Hughes	Education	Removes the 1.1 multiplier of the federal Community Eligibility Provision (CEP) for purposes of calculating free lunch and free milk students under TEEOSA. A recent analysis of the CEP multiplier by the Nebraska Department of Education as part of an interim study, LR 419, determined that it was no longer needed for purposes of calculating free lunch and free milk students under TEEOSA.		3/3		Carryover bill	
<a href="#">LB149</a>	Hansen	Education	Eliminate the prohibition regarding suspending a student who is in grades PK-2. Likely coupled with LB 440.	support	3/17	letter	Carryover bill	
<a href="#">LB156</a>	Conrad	Judiciary	The Political Subdivisions Tort Claims Act would not exempt schools officials from cases rising out of a sexual assault of a child that occurred (a) On school grounds; (b) In a vehicle owned, leased, or contracted by a school and being used for a school purpose; (c) In a vehicle being driven for a school purpose by a school employee or person designated by the school; or (d) At a school-sponsored activity or athletic event		3/26		Conrad priority bill (2025). Carryover bill	
<a href="#">LB161</a>	Juarez	Education	Redefine formula student under TEEOSA. PK students counted 100% instead of 60%.	support	2/10	letter	Carryover bill	
<a href="#">LB162</a>	Juarez	HHS	Standards for emergency preparedness and response for child care and early education programs need to be aligned with such standards in elementary and secondary schools. The Child Care Safety and Security Fund is created. Subject to available appropriations, the department shall award grants to educational service units on a competitive basis on behalf of designees (can be schools) for emergency response notification systems, training, and materials related to safety and reunification procedures. An educational service unit may apply to the State Department of Education for a grant, using forms and in a manner prescribed by the department, to provide funding to designees operating within the boundaries of an educational service unit. To receive funding, a designee shall enter into a memorandum of understanding with the appropriate educational service unit in the designee's geographic area for the purpose of funding qualifying projects as described. A designee is assigned, through a memorandum of understanding, to coordinate, administer, or provide for safety and reunification procedure training to child care and early education programs. shall not exceed one thousand dollars per year		1/29		Carryover bill	
<a href="#">LB173</a>	Prokop	Appropriations	Appropriates funding to support dual enrollment programs in Nebraska, which allow high school students to earn college credits and industry-recognized credentials, to support workforce development and career pathways. \$13 million for 2025-26 and \$14 million for 2026-27. Amended into LB261 via <b>AM832</b>	support	2/27	letter (included STANCE)	Carryover bill	

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB213</a>	Holdcroft	Education	<p>On or before March 1, 2026, the State Board of Education shall adopt measurable academic content standards for human embryology under the science education standards. Such standards shall be integrated into each school's curriculum no later than the start of the 2026-27 school year and shall include:(A) Instruction on human development that accurately portrays the biological science of human embryology, including the Carnegie Stages of Human Embryonic Development, in the curriculum of elementary, middle school, and high school students; and (B) High-definition visual recordings which are of at least four dimensional quality, commonly referred to as 4D. The visual recordings shall show the development of the brain, heart, sex organs, and other vital organs throughout fetal development. A parent, guardian, or educational decisionmaker may opt such parent's, guardian's, or educational decisionmaker's student out of the instruction provided .</p> <p><b>AM 645</b> added. Instead of saying "including the Carnegie....." it will read "such as the Carnegie....."</p>	oppose	2/24	letter	General File with AM 213 (3/18/25). Carryover bill.
<a href="#">LB220</a>	M. Cavanaugh	Executive Board	<p>Legislature shall provide for the creation of a developmental and intellectual disability impact note for proposed legislation that uses data and research to estimate the potential effects of a legislative bill on disparities described in the bill for persons with developmental and intellectual disabilities within this state, including a statement of whether the legislation is likely to increase or decrease such disparities, to assist legislators in identifying and evaluating the anticipated or potential impact the legislative bill may have on persons with developmental and intellectual disabilities. A request may be made by a member of the Legislature who introduces a legislative bill that is expected to have an impact on persons with developmental and intellectual disabilities or then chairperson of a committee that is preparing to schedule a hearing for a legislative bill that may have an impact on persons with developmental and intellectual disabilities. Executive Board can approve or deny the request.</p>		3/6		Carryover bill
<a href="#">LB236</a>	Conrad	Judiciary	<p>Allow for tort claims when the harm caused by child abuse or sexual assault of a child is a proximate result of the failure of a political subdivision or an employee of the political subdivision to exercise reasonable care to either:(i) Control a person over whom it has taken charge; or (ii) Protect a person who is in the political subdivision's care, custody, or control from harm caused by a non-employee actor</p>		3/26		Carryover bill

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB242</a>	Riepe	Revenue	<p>Allowable growth rate is amended to include any increase in valuation due to annexation of real property by the political subdivision, (iv) a change in the use of real property, (v) and any ncrease in personal property valuation over the prior year, and (vi) the increase in excess valuation over the redevelopment project valuation described in section 18-2147 for redevelopment projects within the governmental unit, provided the accumulated excess valuation which exists as of July 1, 2025, shall be included in the calculation of the increase in excess valuation for the governmental unit's first fiscal year beginning on or after July 1, 2025. In addition to the preliminary property tax request authority, the political subdivision's property tax request authority may be increased by (a) The product of (i) the amount of property taxes levied in the prior year less the sum of exceptions utilized in the prior year pursuant to subdivisions (1) and (2) of section 13-3404 and (ii) the political subdivision's growth percentage; and (b) The product of (i) the amount of property taxes levied in the prior year, less the sum of exceptions utilized in the prior year pursuant to subdivisions (1) and (2) of section 13-3404 and (ii) the greater of zero or the inflation percentage. Additional allowances are added for a political subdivision to increase its property tax request authority over the amount determined under section 13-3403. Added are: (a) the amount of property taxes budgeted for substance abuse prevention, behavioral health, and opioid use prevention; (b) The amount of property taxes budgeted for matching state and federal grants; and (c) The amount of property taxes needed to replace any revenue stream collected in the prior year that was eliminated or reduced through legislative action.</p> <p>LB242 Amended into LB647 via <b>AM1202</b></p>		3/5		Carryover bill

THIS WEEK	NEXT WEEK							
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS	
<a href="#">LB243</a>	Sanders		<p>Would change a provision relating to special sidewalk assessments. <b>AM 1038</b> was added to provide an addition to a method of notice required (required notice in newspaper), such notice may also be provided by any other appropriate method designated by such public body or such advisory committee. Each public body shall record the methods and dates of such notice in its minutes. Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or (ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.</p>				Carryover bill	
<a href="#">LB249</a>	Sanders	Education	Military impact funding.		1/28		Carryover bill	
<a href="#">LB282</a>	Prokop	Education	Beginning with the 2025-26 school year, a teacher employed at an approved or accredited public, private, denominational, or parochial school in this state teaching kindergarten through twelfth grade may apply to the State Department of Education on forms and in a manner prescribed by the department to receive up to three hundred dollars in reimbursement for school supplies paid for by such teacher. A teacher shall be required to show receipts for such supplies in order to receive reimbursement. State Board of Ed would develop a policy and rules.	support	1/27	testify	Carryover bill	

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB300</a>	Murman	Education	<p>Amends the Superintendent Pay Transparency Act. On and after the effective date of this act, no school district or educational service unit may enter into any contract with a superintendent for services to be rendered to a school district or an administrator for services to be rendered to an educational service unit if the contract will cause, by the terms of the contract or in combination with existing contracts, the school district or educational service unit to pay compensation for any contract year to or on behalf of the superintendent or administrator in excess of five times the compensation for a beginning teacher in such school district or educational service unit for the same contract year. Compensation means a reasonable estimate of the total amount of salary and benefits to be paid by a school district or educational service unit in exchange for personal services performed during acontract year.</p> <p><b>AM 168</b> changes the bill to say: Beginning with school year 2027-28, the school board of any school district or the board of any educational service unit shall pay compensation for a beginning teacher for the first contract year in an amount that is at least twenty percent of the compensation of the Superintendent or administrator of such school district or educational service unit for such contract year and that this section does not apply if the superintendent or administrator of the school district has been employed as a certified employee by the contracting school district for more than twenty years.</p>	oppose	1/27	testify	General File w/ AM 168. FA 18. Carryover bill.
<a href="#">LB302</a>	Murman	Government	Eliminate Daylight Savings Time		1/31		Select file (2/26). Advanced to Enrollment and Review for Engrossment (3/11). Placed on final reading: 3/17/25. Carryover bill.
<a href="#">LB304</a>	DeBoer		LB304 eliminates the sunset provision on the expanded eligibility for the childcare subsidy.				DeBoer priority bill (2026)

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB329</a>	von Gillern	Judiciary	Expands the offense of sexual abuse by a school employee to also include school contract workers. School contract workers are defined as a person nineteen years of age or older who, as part of such person's employment, spends time working at a public, private, denominational, or parochial school approved or accredited by the State Department of Education but is not employed by such a school, including, but not limited to, a school resource officer, a construction worker, or a school consultant or independent contractor.		3/26		Carryover bill
<a href="#">LB352</a>	Ballard	Education	The State Board of Education shall make a database for the public that contains all student discipline data, de-identified. The database shall be searchable by school district, school building, offense, type of discipline imposed, type of school resource officer or other law enforcement involvement, type of restraint, if any, and type of seclusion,. The state board shall cause each school district to track and to annually report to the State Board of Education, by individual student, (a) every act resulting in suspension, reassignment to an alternative school, (b) the use of any physical intervention by an employee of the school district with such student, or any the restraint or seclusion of such student, (c) Offense by a student constituting grounds for a long-term suspension, an expulsion, or a mandatory reassignment, of (d) act by a student resulting in school resource officer or other law enforcement involvement. The State Board of Education shall cause each school district to designate at least one discipline data coordinator, whose contact information shall be listed on the school's website.		1/28		Carryover bill
<a href="#">LB353</a>	Lonowski	Business and Labor	A labor organization representing public school employees or employers of public school employees shall not, as part of any membership contract entered into or renewed after the effective date of this act, place any restriction on when a public school employee may join or terminate membership in a labor organization.		2/3		General File (3/6). Passed over (1/27/26)
<a href="#">LB384</a>	Storer	Revenue	At least a majority of the BOE would need to attend joint public hearings under the Property Tax Request Act. <b>AM 703</b> changes from majority of BOE to at least one elected member.	oppose	2/13	letter	General File with AM 703 (3/20). Advanced to Enrollment and Review for Engrossment. Advanced to Final Reading (1-30-26). Approved by Governor (2/9/2026)

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB389</a>	Murman	Revenue	Eliminates budget authority of ESU's beginning with the 2028-29 school year. Beginning in 2029, funds shall be distributed by the state to ESUs as provided in the bill in order to offset the funds lost by ESUs due to the elimination of their levy authority. For 2029, the amount to be distributed to each ESU shall be equal to the amount of property taxes levied by such ESU for tax year 2027 a increased by three and one-half percent. In ensuing years, the amount of state funds shall be increased by 3.5% annually.	oppose	2/7	testify	Carryover bill
<a href="#">LB408</a>	Dungan	Education	Special Education Teacher Forgivable Loan Program Act. assist individuals studying to become special education teachers by supporting forgivable loans to those individuals who commit to teaching in Nebraska following their certification as a teacher with a special education endorsement. Must attend state college or University of Nebraska. 25 loans per year per college/university. Must begin teaching SPED in Nebraska within one year of graduation for five consecutive years, with 20% of loan forgiven per year. Not fulfilling the forgivable loan program will require loan to be repaid at 5% interest per year.	support	2/11	NCSA (on behalf of others)	Carryover bill
<a href="#">LB411</a>	Dungan	Education	Amends the Nebraska Teacher Recruitment and Retention Act. Previously provided \$2,500 grants after an eligible teachers 1st, 3rd, 5th years upon signing contract for the coming year. Beginning in July, 2025, retention grants would be provided annually as such: (a) 1st through 6th year--\$2,500, (b) 7th through 15th year--\$3,00, and (c) 16th year through all remaining years as a full time teacher--\$4,000 per year. A one time high need retention grant would be provided for anyone who btains an endorsement in special education, mathematics, science, technology, or dual-credit.	support	3/10	letter	Carryover bill
<a href="#">LB424</a>	Andersen	Revenue	The property tax bill for any parcel of real property shall not exceed the prior year's property tax bill by more than the allowable growth percentage. The Allowable Growth Percentage shall be the lesser of the inflation rate or 3%. The is the percentage change in the Consumer Price Index for All Urban Consumers, as prepared by the United States Department of Labor, Bureau of Labor Statistics, for the twelve-month period ending on August 31 of the year in which the property tax bill is determined;	oppose	2/27	letter	Carryover bill

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB426</a>	Andersen	Education	<p>All public, private, denominational, and parochial schools may, as a part of the social studies curriculum, engage students between fifth grade and the completion of eighth grade in a one hour American flag education program that includes, but need not be limited to, the United States Flag Code, the thirteen folds of the American flag, proper flag etiquette and conduct in the presentation of the flag, and the historical background of the flag. Such flag education program may be developed and presented in consultation and partnership with a local recognized veterans organization. As part of such program, each student shall receive one American flag that is three feet by five feet and a flag etiquette booklet. The costs of such program shall be funded using lottery funds or private donations.</p> <p><b>AM 586</b> requires the ESUCC to develop a grant fund to provide funds to schools for the purpose of providing flags to students. The American Flag Education Grant Cash Fund is created to provide funding from the state. The Educational Service Unit Coordinating Council shall, in consultation and partnership with a statewide recognized veterans organization, develop and make available online for use by schools, an educational video and learning materials relating to the American flag for purposes of an American flag education program provided. It is the intent of the Legislature to appropriate five thousand dollars for fiscal year 2025-26 from the General Fund to the State Department of Education to carry out this section.</p>		2/24		Genral File (3/14/25). Carryover bill

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB427</a>	Andersen	Education	Require the State Treasurer to establish an educational savings account for K-12 students enrolled in an approved or accredited public, private, denominational, or parochial school for use on qualified educational expenses. Under the Student Savings Account Support Fund, parents/guardians may apply annually for a \$1,500 grant per student for qualified educational expenses: (A) Tuition and fees; (B) Textbooks, software, and required course materials; (C) Fees or payments for educational therapies, including tutoring or cognitive skills training; (D) Educational materials and support services, including the cost of paraprofessionals and assistants, for enrolled students with a disability as defined in section 79-1118.01 or an enrolled student receiving services under a plan pursuant to the requirements of section 504 of the federal Rehabilitation Act of 1973, 29 U.S.C. 794; and (E) Any other academic or learning material approved by the State Board of Education. Qualified educational expenses does not include: (A) Transportation costs for the enrolled student; (B) The cost of food or refreshments consumed by the enrolled student; (C) The cost of clothing for the enrolled student; or (D) The cost of disposable materials, including, but not limited to, paper, notebooks, pencils, pens, and art supplies. State Board will adopt list of allowable expenses. Parents/guardians will be annually notified about need to apply. An account would be created for every qualified student and remains with that student until end of enrollment. Unexpended funds would then go back into State General Fund.		2/25		Carryover bill
<a href="#">LB429</a>	Murman	Education	A school board shall not grant access by a professional employees' organization to the physical or electronic mailbox of any school employee without giving equal access to any other professional employees' organization which requests such access.		2/18		advanced to General File (1-29-26). Placed on Select File (2/10/26)
<a href="#">LB430</a>	Murman	Education	Under the Student Discipline Act, additional requirements on written notice of punishment to parents must be provided. Also required are the following: (1) The actions made by the school to try to discontinue or alleviate the behavior of the student prior to considering suspension; (2) Resources the school can provide or recommend to assist the student; (3) How the school plans to handle such behavior moving forward, including an actionable plan aimed at maximizing strategies to keep the student in school. The bill would allow for the suspension of K-2 students if the student engages in violent behavior capable of causing physical harm to another student or school employee.	support	3/17	letter	Carryover bill

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB440</a>	Spivey	Education	Education Leave and Support Act. Beginning January 1, 2026, a payroll fee of thirty-five hundredths of one percent shall be levied on the taxable wages of covered employees in the state. Employers shall collect the fee from covered employees and remit it quarterly to the State Treasurer. Employers shall also contribute an amount equal to the total payroll fee collected from their covered employees as an employer match and remit this contribution quarterly to the State Treasurer. All fees and contributions collected under this section shall be credited to the State Education Leave Fund. The fund shall be used solely to reimburse school districts for the cost of hiring substitute teachers for the first six weeks of a covered employee's FMLA leave. Reimbursements under this section shall be made from the fund in an amount not to exceed the actual daily cost of hiring a substitute teacher, as determined by the department. Any covered employee for whom reimbursement is provided under this section shall not be required to use any accrued personal or sick leave for the first six weeks of FMLA leave.		3/10		Spivey priority bill (2025). Carryover bill
LB450	Suarez		A BILL FOR AN ACT relating to government; to amend section 59-1608.04, Revised Statutes Cumulative Supplement, 2024; to create the Nebraska Council on Economic Education Cash Fund; to state intent regarding appropriations; to provide for a transfer from the State Settlement Cash Fund; to repeal the original section; and to declare an emergency.				Carryover bill

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB463</a>	Ballard	Health/ Human Services	<p>School districts are required to develop and adopt a cardiac emergency response plan. The plan must: (a) the establishment of a school cardiac emergency response team; (b) detail the activation of the team when an individual experiences sudden cardiac arrest on school grounds or at school-sponsored activities; (c) ensure the placement and maintenance of automated external defibrillators (AEDs) on school grounds; (d) stipulate appropriate personnel to receive training in first aid, cardiopulmonary resuscitation (CPR), and AED use; include annual practice drills for faculty and students; (e) ensure coordination with local emergency medical services providers; and (f) undergo annual review and evaluation by the school board. Schools must place AEDs on school grounds and at each school athletic venue when a school-sponsored activity or athletic event is taking place. The AEDs must be easily accessible, in unlocked locations, and identifiable with appropriate signage. They must be able to be retrieved and placed on an individual within three minutes. NDE will provide training for members of cardiac emergency response teams. NDE will create a grant program to help school districts with costs related to developing and implementing cardiac emergency response plans. The grants will be funded using the Medicaid Managed Care Excess Profit Fund, and priority will be given to school districts that receive Title I funds. The total amount of grants will not exceed \$1.5 million.</p> <p><b>AM1717</b> was introduced by Sen. Ballard to add to the original bill the following: (1) Establishing, in consultation with experts, including, but not limited to, nationally recognized cardiac emergency care and other emergency care experts, a cardiac emergency response plan template for use by schools in developing a plan to respond in the event of a sudden cardiac arrest on school grounds or at any school sponsored activity or event. Such template shall include recommended training; and (12) (11) Carrying out the department's responsibilities under the School Safety and Security Reporting System Act. Sec. 2. The Cardiac Emergency Response Plan Cash Fund is created. The fund shall be administered by the State Department of Education and shall be used to provide training and devices for use in response to a cardiac event recommended by the cardiac emergency response plan template established by the state school security director pursuant to section 79-2,144. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.</p>		2/27		General File (3/19). Voted to E&R Initial (1/16/26). Select File (1/23/26)

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB481</a>	Ballard	HHS	Establishes the Foster Child Scholarships Act, creating the HOPE Scholarship Program to provide scholarships for Nebraska's foster children and their biological siblings. These scholarships will enable students to attend approved nonprofit private schools in Nebraska. The Department of Health and Human Services (DHHS) will oversee scholarship distribution and ensure compliance with eligibility requirements. Eligible students include foster children currently in the Nebraska foster care system and their biological siblings (even if not in foster care) if they were eligible to attend public school in the prior semester or are starting school for the first time. Students must attend an approved nonprofit private school that meets state accreditation and health/safety standards. Scholarship recipients will remain eligible until they graduate high school or reach the age of twenty-one, regardless of changes in foster care placement. DHHS will submit annual reports to the Governor and Legislature detailing program participation, scholarships awarded, and recipient demographics. The bill appropriates two hundred thousand dollars annually for fiscal years 2025-26 and 2026-27 to fund the program.		2/12		Carryover bill
<a href="#">LB492</a>	Conrad	Judiciary	Change provisions relating to juvenile court jurisdiction relating to habitual truancy. Habitually truant from school means that a child thirteen years of age or older and younger than seventeen years of age who is enrolled in a public or private school has accrued 20 or more of unexcused absences from school during a school year and has a documented loss of educational attainment as a result of such absences. It shall be a defense to adjudication of a petition alleging that a juvenile is a juvenile as described in the amendment, if, after subtracting any absences that are excludable under the amendment of this section, the child has accrued less than twenty days of unexcused absences from school during the school year. An absence shall not be counted as unexcused if such absence was caused by: (A) A lack of adequate transportation; (B) Failure by the school to coordinate necessary interventions or attendance supports agreed upon by the school and the child's family; or (C) Physical or mental illness excused by a parent or guardian, with or without a note from a doctor or physician;		3/27		Carryover bill

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB494</a>	Dorn	Revenue	Adjusts the distribution of funds to provide property tax relief while also managing state reserves. If the difference between actual and estimated receipts is positive and the difference between the current year's actual receipts and 103% of the prior year's actual receipts is negative, the positive difference is transferred to the Cash Reserve Fund. If both differences are positive, and the actual vs. estimated difference is greater than the difference between the current and 103% prior year receipts, the difference between these two differences is transferred to the Cash Reserve Fund, and the amount representing the difference between the current and 103% of the prior year's receipts is transferred to the School District Property Tax Relief Credit Fund. If both differences are positive, and the actual vs. estimated difference is less than the difference between the current and 103% of the prior year's receipts, the actual vs. estimated difference is transferred to the School District Property Tax Relief Credit Fund.		3/6		Carryover bill
<a href="#">LB497</a>	Murman	Education	A school board shall admit a student who is also enrolled (a) in a private, denominational, or parochial school or (b) in a home school setting, without charge for part-time enrollment in the school district for purposes of participation in extracurricular activities if the school district where the student or the student's parent resides does not offer the extracurricular activity in which the student desires to participate through part-time enrollment and the school district in which the student is attempting to attend part-time is the closest school district to where the student or the student's parent resides that offers such extracurricular activity. In order to participate, the district not require enrollment for more than five credit hours, but may not prohibit a student from enrolling in more than five credit hours.	oppose	3/3	letter	Carryover bill
<a href="#">LB498</a>	Murman	Education	Changes provisions related to foundation aid. For school fiscal year 2025-26 and each succeeding school fiscal year, the foundation aid to be paid to each school district in each school fiscal year shall equal (i) the amount of foundation aid paid per formula student in the immediately preceding school fiscal year, increased by the percentage increase in the Consumer Price Index for All Urban Consumers published by the Federal Bureau of Labor Statistics for the previous calendar year, multiplied by (ii) the number of formula students for the school district.		2/10		Carryover bill

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB500</a>	DeBoer	Education	Creates the School Finance Review Commission. Commissioner of Ed or his designee shall chair the Commission. Membership is outlined, but does not specifically identify representation from Class 1 or Class II districts. Outlines the issues to be examined by the Commission. Final report to be presented to the Legislative Council by November, 2025. The Commission will reconvene every even numbered year. <b>AM 123</b> provides for representation from Class I and Class II schools.	support	2/10	letter	Carryover bill
<a href="#">LB507</a>	Hunt	Education	Change provisions for providing transportation for students with disabilities. Provide for the transportation expenses within the school district of any child with a disability enrolled in the school district who is enrolled in a special educational program of the district when either (i) the child is required to attend a facility other than what would be the normal school or attendance facility of the child to receive appropriate special educational services or (ii) the nature of the child's disability is such that special transportation is required.		2/11		Carryover bill

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB509</a>	Sorrentino	Revenue	<p>Opportunity Scholarships Act. Very similar to LB 753 from two years ago. Scholarship granting organization awards scholarships that will limit scholarship amounts awarded to students in a manner that assures that the average of the scholarship amounts awarded per student does not exceed 75% of the statewide average general fund operating expenditures per formula student for the most recently available complete data year.</p> <p>An individual taxpayer who makes one or more cash contributions to one or more scholarship-granting organizations during a tax year shall be eligible for a credit against the income tax due under the Nebraska Revenue Act of 1967. Except as otherwise provided in the Opportunity Scholarships Act, the amount of the credit shall be equal to whichever of the following amounts is the lowest: (a) The total amount of such contributions made during the tax year; (b) 50% of the income tax liability of such taxpayer for the tax year; or (c) \$100,000. The tax credit allowed shall be a nonrefundable credit. Any amount of the credit that is unused may be carried forward and applied against the taxpayer's income tax liability for the next five years immediately following the tax year in which the credit is first allowed.</p> <p>The annual limit on the total amount of tax credits for calendar years 2025, 2026, and 2027 shall be \$25 million. The annual limit on the total amount of tax credits for calendar year 2028 and each calendar year thereafter shall be calculated by taking the annual limit from the prior calendar year and then multiplying such amount by (a) 125% if the intended tax credit amounts in the prior calendar year exceeded 90% of the annual limit applicable to that calendar year or (b) 100% if the intended tax credit amounts in the prior calendar year did not exceed 90% of the annual limit applicable to that calendar year. The annual limit may be increased until it reaches \$100 million.</p> <p>In order for a scholarship-granting organization to remain certified under the Opportunity Scholarships Act, the scholarship granting organization shall allocate at least 90% of its revenue for education scholarships and no more than 10% of its revenue shall be used or reserved for administrative costs.</p>	oppose	2/6	testify	Carryover bill

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB517</a>	Juarez	Education	Included in school security plans provided to the state school security director shall be annual inspection information of protective door assemblies, door-locking systems, and double-entry doors of school buildings within the school district. Standards shall be established related to protective door assemblies in each school building that is used for the instruction of students, which shall include requiring that every school board cause an annual inspection of all applicable protective door assemblies to be conducted by a trained inspector with appropriate knowledge, training, and experience relating to door assemblies and building security. For purposes of the bill, protective door assemblies means (a) doors with panic hardware or fire exit hardware, (b) door assemblies in exit enclosures, (c) electronically controlled egress doors, and (d) door assemblies with special locking arrangements, such as delayed egress, sensor-released egress doors, and elevator-lobby doors.		2/18		Carryover bill
<a href="#">LB523</a>	Juarez	Education	Student Teacher Compensation Act. NDE would be required to develop a stipend program to provide financial compensation to student teachers as provided in this section. The department shall provide a stipend of four thousand dollars per student-teaching semester to any student teacher that applies for a stipend. A student teacher would be required to show financial need to be eligible. The Legislature would appropriate funds each year for the program.	support	3/11	letter	Carryover bill
<a href="#">LB524</a>	Juarez	Education	Authorizes paraeducator grants under the Nebraska Teacher Recruitment and Retention Act. Would allow paraeducators to receive retention grants. If a paraeducator signs a contract to work an average 28 hours per week or more, they would receive a \$1,000 grant. If a paraeducator works less than an average of 28 hours per week, they would receive a grant proportional to their average work hours per week.	support	3/11	letter	Carryover bill

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB528</a>	Jacobson	Education	Transfers control of the learning platform grant from the Department of Education to the Department of Economic Development. Changes also include clarifying language regarding use of the grant funds, an emphasis on teaching chemistry or physical science standards, and requires applicants to meet minimum data security and implementation experience standards. Department of Economic Development shall establish a grant program to procure or purchase an annual license for a preexisting learning platform for use in schools to engage students in coursework and careers in science, technology, and engineering. The grant shall be funded using lottery funds. Grant funds shall only be used to procure or purchase an annual license and shall not be awarded for the purpose of research and development of a learning platform. The Dept. of Economic Development will set the criteria to prioritize grant applications. The learning platform must align with the academic content standards established by the State Board of Education. A grant application approved by the Department of Economic Development shall be awarded from the State Department of Education Improvement Grant Fund administered by the State Department of Education.		3/3		Carryover bill
<a href="#">LB538</a>	Hardin	Education	School boards required to adopt a policy relating to discrimination and antisemitism. The school board shall include antisemitism awareness training as part of other trainings on harassment provided by such school district to students and employees. Each school district shall formally report any incident or complaint of antisemitic discrimination and harassment to NDE. The Commissioner of Education shall designate a Title VI coordinator within NDE. The Title VI coordinator shall monitor discrimination and harassment in school districts, including antisemitic discrimination. If, after a reasonable investigation, the coordinator determines that a school district has engaged in, allowed, or not sufficiently prohibited discrimination or harassment, including antisemitic discrimination, in violation of such policy or the federal Civil Rights Act of 1964, the coordinator shall give written notice to the school board and require the school board to address the violation and comply with such policy and act. If the school board does not comply within 30 days after written notice by the coordinator, the coordinator shall report its finding to the United States Department of Education and the United States Department of Justice by making a complaint under Title VI of the Civil Rights Act of 1964. Antisemitic discrimination or antisemitism has the same meaning as the International Holocaust Remembrance Alliance's working definition of antisemitism as adopted in 2016. The bill also extends to University of Nebraska, State Colleges, and community colleges. <b>CONRAD'S AMENDMENT</b>		2/3		Strommen priority. Placed on General File with AM1385 (5/20). Advanced to Enrollment and Review Initial (1/30/26). Sanders priority (2026). Passed over (2-6-26)

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB549</a>	Lippincott	Education	A school board may employ a chaplain, including in a volunteer capacity, to perform various duties at the school including providing academic, career, emotional, and behavioral health supports to students. A chaplain employed within the bill shall not be required to hold a certificate to teach, administer, or perform special services in this state. A school board shall, prior to employment of a chaplain, develop a policy relating to employment of an uncertified individual to perform various duties at the school as described in subdivision (2)(a) of this section. The policy shall include provisions relating to the employment, discipline, continued education, and termination of employment of a chaplain. No school shall be required to hire a chaplain.	oppose	2/24	letter	Carryover bill
<a href="#">LB550</a>	Lippincott	Education	Requires each school district shall adopt a policy that excuses any student of the school district to attend a released time course for at least one class period per week. The policy shall require: (a) parent or guardian written approval, (b) the sponsoring entity to maintain attendance records and make such records available to the school district the student attends (c) the sponsoring entity, parent or guardian, to provide transportation to and from the place of instruction, and (d) the sponsoring entity to make provision and assume liability for each student that attends its released time course while under the control of the sponsoring entity. The district may adopt a policy providing earned credit for such courses.	oppose	3/3	letter	Carryover bill
<a href="#">LB551</a>	Lippincott	Education	Prohibits the practice of academic tenure at postsecondary educational institutions governed by the Board of Regents of the University of Nebraska, the Board of Trustees of the Nebraska State Colleges, or a community college board of governors.				Carryover bill
<a href="#">LB557</a>	Armendariz	Education	A parent or legal guardian of a student whose option enrollment application is rejected by the school district shall be eligible to receive two thousand five hundred dollars to support the student's education during the applicable school year in which the option enrollment application was denied. The parent or guardian may apply to NDE to receive the educational support payment. Upon evidence of the rejected application, NDE shall provide the educational support payment to the parent or legal guardian of the student. The payment shall be used at the parent's or legal guardian's discretion for the educational support of the student. Such payment shall not be considered taxable income. The option enrollment program is radically changed so that a local Board of Education would find it very difficult to set standards for denial of option enrollment applications.	oppose	2/25	testify	Carryover bill

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB564</a>	Brandt	Revenue	Beginning in 2025-26 and each year following, the amount transferred from the General Fund to the School District Property Tax Relief Credit Fund shall be equal to the total amount transferred in the preceding fiscal year increased by one hundred fifty million dollars. This changes from the 3% increase under current statute.		3/6		Carryover bill
<a href="#">LB567</a>	Quick	Education	On or before December 1, 2025, the State Board of Education may develop and adopt a model policy for use in school districts relating to community engagement to increase engagement between schools, students and their families, and surrounding communities. A school district may adopt a policy relating to engagement between schools, students and their families, and surrounding communities. The policy shall be consistent with NDE's model policy.	support	2/4	letter	Carryover bill
<a href="#">LB572</a>	Hughes	Education	Authorizes a school district to exceed its budget authority for the general fund budget of expenditures for expenditures for stipends paid to a student teacher or intern.	support	3/3	letter	Carryover bill
<a href="#">LB575</a>	Hallstrom	Revenue	Changes the dates for a joint public hearing under the "pink postcard bill" to between July 14 and July 24 (from the current Sept. 14 and Sept 24). If the total taxable valuation of property in a political subdivision exceeds the total taxable valuation from the prior year, then the political subdivision's levy shall be no more than the levy necessary to raise the exact same amount of property taxes as was raised by the political subdivision in the prior year. A political subdivision may exceed the levy limit provided in this subsection upon the affirmative vote of at least two-thirds of the members of the governing body of such political subdivision.	oppose	2/20	GNSA testify (including others NRCSA)	Carryover bill
<a href="#">LB579</a>	M. Cavanaugh	Executive Board	Prohibit charging a fee for public records requests by members of the Legislature		2/18		Carryover bill
<a href="#">LB589</a>	Conrad	Education	The allowable and reimbursable costs for special education and support services shall include substitute service costs directly associated with special education programs. Each school district shall provide special education staff with four days of professional leave per year, supported by substitute personnel. Such leave shall be used onsite for the sole purpose of completing essential documentation for students receiving special education services on such staff's caseload.	support	2/11	letter	Carryover bill

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB597</a>	DeBoer	Education	<p>For school fiscal year 2025-26 and each school fiscal year following, the foundation aid to be paid to each school district in each school fiscal year shall equal the greater of:(i) One thousand five hundred dollars multiplied by the number of formula students for such school district; or (ii) 7.5% of the basic funding calculated pursuant to section 79-1007.16 for such school district.</p> <p>Beginning with school fiscal year 2025-26 and for each school fiscal year thereafter: (a) For state aid certified pursuant to section 79-1022, the local effort rate shall be the maximum levy, for the school fiscal year for which aid is being certified, authorized pursuant to subdivision less ten cents; (b) for the final calculation of state aid pursuant to section 79-1065, the local effort rate shall be the rate which, when multiplied by the total adjusted valuation of all taxable property in local systems receiving equalization aid pursuant to the Tax Equity and Educational Opportunities Support Act,,will produce the amount needed to support the total formula need of such local systems when added to state aid appropriated by the Legislature and other actual receipts of local systems described in section 79-1018.01; and (c) the local effort rate yield for such school fiscal years shall be determined by multiplying each local system's total adjusted valuation by the local effort rate.</p> <p>For the adjusted valuation on ag land and horticultural land used for the calculation of aid for school fiscal year 2025-26 and each school fiscal year thereafter, 65% of actual value, down from 72%.</p> <p>AM 183 filed by Sen. DeBoer.</p>		2/10		Carryover bill

THIS WEEK	NEXT WEEK							
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS	
<a href="#">LB598</a>	DeBoer	Education	<p>Provides state funding to school districts to cover extraordinary increases in limited English proficiency student expenditures. A school district with expected expenditures for limited English proficiency students that total (a) at least \$50,000 annually or (b) one-half percent or more of such school district's annual budget, whichever is greater, may submit an application as prescribed by the Commissioner of Education to the State Department of Education for a payment from the Education Future Fund to cover an extraordinary increase in limited English proficiency student expenditures pursuant to the requirements in the bill. Each applicant school district shall qualify for a maximum payment equal to the difference of the limited English proficiency student expenditures for the current school fiscal year submitted pursuant to subsection (1) of this section minus the amount calculated pursuant to subsection (3) of this section for such school district for such school fiscal year.</p> <p>An elementary attendance site that provides at least sixty minutes of planning time per school day to its elementary school teachers shall qualify for an additional funding allowance as part of the elementary site allowance equal to one hundred percent of the statewide average general fund operating expenditures per formula student multiplied by the ratio of the fall membership attributed to the elementary attendance site divided by eight.</p>	support	2/11	letter	Carryover bill	
<a href="#">LB599</a>	DeBoer	Education	<p>The State Board of Education shall adopt a policy that may be used in approved or accredited public, private, denominational, and parochial schools and educational service units relating to cybersecurity. The creation of a cybersecurity team that would act to assist schools and educational service units with cybersecurity needs and addresses cybersecurity issues from a statewide perspective to prevent and respond to cybersecurity threats. The policy would provide for a funding mechanism to assist in purchasing necessary cybersecurity controls and facilitating the acquisition of cybersecurity projects.</p>	support	3/11	letter	Carryover bill	
<a href="#">LB624</a>	Dover	Appropriations	<p>State appropriation of \$10 million from the state General Fund annually to the State Treasurer to contract to provide education scholarships to low-income and at-risk elementary and secondary students to increase their access to educational choice and opportunities at approved or accredited private, denominational, or parochial schools. The appropriation shall only be used for such purpose.</p>	oppose	2/24	letter	Carryover bill	

THIS WEEK	NEXT WEEK							
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS	
<a href="#">LB625</a>	Dover	Education	The Department of Revenue shall develop, maintain, and make available for public inspection on its website a database of financial information from all school districts in the state. The information required shall include, but not be limited to, revenue sources, expenditures, and a balance sheet that contains all assets and liabilities, which reflects all committed and uncommitted funds. School districts shall provide to the department such information as is necessary to develop and maintain the database. School districts shall provide updated information to the department on an annual basis, and the department shall update the database no later than thirty days after receiving any such information. AM		2/3		General File (2/24). Indefinitely postponed. Carryover bill.	
<a href="#">LB631</a>	Hansen	Education	Changes the amount to be transferred from the General Fund to the School Emergency Response Mapping Fund for fiscal year 2025-26 from \$525,000 to \$4 million. One time expenditure.		2/18		Carryover bill	
<a href="#">LB633</a>	Hansen	Education	Creates the Nebraska Option Enrollment Tuition Account Program. If a student is denied option enrollment in a public school, the parent/guardian may apply for a scholarship to attend a private school. The amount shall be: (a) an amount equal to the adjusted average per pupil cost of the preceding year; and (b) for an eligible student who has a disability an additional amount of funds equal to the reimbursement rate of the eligible student's resident school district.	oppose	2/25	testify (included STANCE)	Carryover bill	
<a href="#">LB652</a>	Hansen	Education	The Board of Educational Lands and Funds would be terminated on July 23 1, 2027. The Department of Administrative Services would assume control of all school lands that had been under the general management and control of the board immediately prior to the board's termination. The department shall sell such lands as the leases for the lands expire. The person who was leasing the land most recently shall have the right of first refusal to purchase the land. If such person does not purchase the land, the department shall sell the land at public auction. The proceeds of the sales of such lands shall be remitted to the State Treasurer for credit to the permanent school fund of the state. In addition, any funds placed into the temporary school fund of the state by the board that remain in such fund on July 1, 2027, shall be distributed to the school districts of the state.	oppose	3/10/2025. combined with LR28CA	NSEA (including NRCSA)	Carryover bill	

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
LB653	Murman	Education	<p>AM1701, filed in the 2026 session, would strike all sections and amendments from the 2025 bill. AM653 would require that a school <b>shall automatically accept applications to siblings of option students enrolled in the option school district without regard to capacity limitations.</b></p> <p>The Student Discipline Act would also be amended to add requirements to the district in a short-term suspension to include notice to the parents of the actions made by the school to try to discontinue or alleviate the behavior of the student prior to considering suspension; Resources the school is able to provide or recommend to assist the student; and How the school plans to handle such behavior in the future, including an actionable plan aimed at maximizing strategies to keep the student in school. This must be done within 48 hours. In the case of a long-term suspension, additional requirements on the part of the school that are added to the communication to the parents include resources the school is able to provide or recommend to assist the student; and how the school plans to handle such behavior in the future, including an actionable plan aimed at maximizing strategies to keep the student in school. This must be part of the rights of the student communicated to the parents within 2 school days of the decision.</p> <p>The prohibition on school districts from suspending pre-school through 2nd grade student to allow for a suspension in the case of the student bringing a deadly weapon on school property or at a school event, <b>as well as for engaging in violent behavior capable of causing physical harm to another student or school employee. AM1701 ADDED (2026). Advanced to Final Reading with AM2041 (Dungan).</b> If a conference has not been held, a <b>parent, guardian, or educational decisionmaker as defined may submit a written request to the school for a conference with the principal relating to the short-term suspension</b> of such parent's, guardian's, or educational decisionmaker's child pursuant to this section and the written statement received pursuant to subdivision (4)(a) of this section."</p>				<p>Education Committee priority bill. Advanced to General File w/ AM 995 (4/15/25). Advanced to Enrollment and Review Initial with AM1701. (1/23/26). Advanced to Final Reading with AM2041 (2-17-2026)</p>

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB670</a>	Murman	Education	<p>Each school board of a school district and each governing board of a nonpublic school shall adopt and maintain a safety plan and may use the model safety plan developed by the state school security director as a guide. Such plan shall be updated annually and shall at a minimum include: (a) Fire drills and instruction on fire dangers and methods of fire prevention; (b) Tornado or other weather-related preparedness drills and instruction; (c) Vehicle safety and emergency evacuation drills and instruction; and (d) Any other safety and emergency drills or instruction deemed appropriate by the school board or governing board. (2) Each school district shall provide the school district's safety plan to the state school security director every three years. (3) The state school security director may provide suggestions and offer training or other resources relating to safety plans to any school.</p> <p>The State Board of Education shall not adopt and promulgate rules and regulations that require more than four hours of annual inservice training for (i) teachers, (ii) paraeducators, or (iii) home visitors who have regular contact with children in prekindergarten programs.(b) A school board may elect to require additional training for the employees of such school district.</p>		2/4		
<a href="#">LB671</a>	Murman	Education	NDE technical cleanup bill.		3/18		
<a href="#">LB677</a>	Hansen	Gen'l Affairs	Change provisions of the Nebraska Medical Cannabis Regulation Act an				
<a href="#">LB678</a>	Hardin	Appropriations	<p>There is hereby appropriated (1) \$XXX from the General Fund for FY2025-26 and (2) \$XXX from the General Fund for FY2026-27 to the Board of Trustees of the Nebraska State Colleges, for Program 48, for salary increases required by negotiated agreements with the Nebraska Association of Public Employees, the State College Education Association, and the Nebraska State College System Professional Association, for minimum wage increases required by the Wage and Hour Act, and for increases in health insurance premiums.</p>				
<a href="#">LB680</a>	Education Committee	Education	shell bill on ESUs		3/18		
<a href="#">LB681</a>	Education Committee	Education	shell bill				

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB682</a>	Education Committee	Education	<p>Updates terminology related to an individualized education <b>program</b> (from individualized education <b>plan</b>) for a student for provisions regarding a certificate of attendance at a school district or participation in high school graduation.</p> <p><b>AM 566</b> says that any contract for employment as a superintendent of a school district entered into or renewed on or after the effective date of this act shall include a provision prohibiting the superintendent from receiving employment income other than such individual's employment income from the school district for employment as the superintendent and any income specifically stipulated in the contract during such contract term. Employment income means income paid or otherwise provided to an employee by an employer in the education field resulting from the employer-employee relationship or income resulting from a contract as an independent contractor for certain contracted education-related work, such as (i) work on any education-related foundation, board, commission, or similar entity or (ii) consulting or advising on education-related matters.</p>	oppose AM 566	3/17	letter	

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB683</a>	Raybould	Revenue	<p>Each county assessor shall transmit assessed valuation notices to the Department of Administrative Services for printing by the state. Notices shall be delivered given by first-class mail addressed to the owner's last-known address. It shall identify the item of real property and display a column for the prior tax year and the current tax year. Under the column for the prior tax year, the notice shall display the valuation of the parcel in the prior year and the amount each political subdivision levied against the parcel in the prior year. Under the column for the current tax year, the notice shall display the valuation of the parcel in the current year and the time and place when each political subdivision levying a tax against the parcel is convening the budget hearing of each political subdivision. The notice shall state the following, in a font size larger than any other font appearing on the notice: "KNOW YOUR RIGHTS: If you believe the valuation of the parcel described in this notice to be in error, you may file a protest of this valuation with the county clerk on or before June 30, and your protest shall be heard and decided by the county board of equalization. If you are concerned about the effect your valuation may have on how much tax will be levied against your parcel, you are encouraged to attend any and all of the budget hearings for the above-listed political subdivisions. Please be advised that the same levy rate from the prior year applied to an increased valuation in the current year will result in a higher levy of taxes; a levy rate higher than the prior year applied to the same valuation in the current year will also result in a higher levy of taxes." The notice shall also state the old and new valuation, the date of convening of the county board of equalization , and the dates for filing a protest. The notice shall also state the following: "The time and place of the budget hearings have been reported to the county assessor by each political subdivision. Such time and place can change based on unforeseen circumstances. You are encouraged to verify with each political subdivision that the time and place of the budget hearings has not changed." On or before May 15, each political subdivision levying a tax against property shall inform the county assessor of every county in which the political subdivision has the authority to levy a tax against property of the time and place such political subdivision's budget hearing will convene.</p>	support	3/20	letter	

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB685</a>	Lonowski	Education	The school board or governing body of each approved or accredited public, private, denominational, or parochial school shall have one exterior secure master key box that meets Underwriters Laboratories Standard 1037 installed at each school building to permit emergency access from the exterior of a school building to law enforcement. The school board or governing body shall work with local law enforcement authorities in the school district on the precise location of the secure master key box required pursuant to this section. The school board or governing body shall adopt a policy consistent with this section. The department shall establish a subaccount for the \$1 million transferred from the Cash Reserve Fund on or after the effective date of this act. The money in the subaccount shall be used to provide grants for the exterior secure master key boxes.		2/18		
<a href="#">LB689</a>	Lonowski	Retirement	Changes definition for "intermittent basis" from not more than 8 days in a calendar month to simply mean "work provided on a day-to-day basis". <b>AM 734</b> (Lonowski) would change 8 days per month to 40 days in a semester. IRS concerns could cause issues for the sub, district, and possibly the State Retirement System.	opposed to amendment	3/28	Ed Coalition letter	Lonowski may ask to not move bill forward
<a href="#">LB691</a>	Murman	Education	School board of a public school district and each governing board of an approved or accredited private, denominational, or parochial school that receives state funds shall display the Ten Commandments in each classroom. The nature of the Ten Commandments display shall be determined by each school board or governing board, but shall at a minimum: (a) Focus on the text of the Ten Commandments in an easy-to-read font; (b) Be displayed on a poster or framed document that is at least eleven inches by fourteen inches in size. Mandates specific language for the Ten Commandments. May take donations to pay for the displays.	oppose	2/24	letter	

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB692</a>	Murman	Revenue	<p>Under current law, a school district's property tax request authority is the school district's property tax request from the prior year shall be added to the non-property-tax revenue from the prior year minus any investment income from special building funds from the prior year, and the total shall be increased by the school district's base growth percentage. That amount is then decreased by the amount of total non-property-tax revenue for the current year and adjusted for any known or documented errors in documentation received by the department from the school district.</p> <p>If passed, a school district's property tax request authority is the school district's property tax request from the prior year, <b>minus the amount, if any, the property tax request exceeded the school district's property tax request authority in the prior year</b> would be added to the non-property-tax revenue from the prior year minus any investment income from special building funds from the prior year, and the total shall be increased by the school district's base growth percentage. That amount is then decreased by the amount of total non-property-tax revenue for the current year and adjusted for any known or documented errors in documentation received by the department from the school district.</p>	oppose	2/13	GNSA (included NRCSA in testimony)	
<a href="#">LB711</a>	Hunt	Education	In reference to formula needs in TEEOSA, a district may apply to the department for a two year new schools (changed from school) adjustment. provides for additional funding for high growth school districts based on estimated additional student capacity.		3/11		
<a href="#">LB713</a>	Ballard	Retirement	Retirement shell bill.		3/28		
<a href="#">LB714</a>	Clements	Transportation/Communications	Changes the percentage allocation from motor vehicle taxes for government subdivisions. School districts would be reduced from 60% to 37%.	oppose	3/4		
<a href="#">LR12CA</a>	Kauth						Anderson priority.
<a href="#">LR16CA</a>	Urban Affairs Committee	Government	Constitutional Amendment: The Legislature shall not impose responsibility for a program created after the year 2026 or an increased level of service required under an existing program after the year 2026 on any political subdivision of the state unless the political subdivision is fully reimbursed by the state for the cost of such program or increase in level of service. Reimbursement by the state shall be in the form of a specific appropriation or an increase in state distribution of revenue to such political subdivision.	support	2/27	testify	

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LR18CA</a>	Government	Government	The Legislature shall not impose responsibility for a program created after the year 2026 or an increased level of service required under an existing program after the year 2026 on any political subdivision of the state unless the political subdivision is fully reimbursed by the state for the cost of such program or increase in level of service. Reimbursement by the state shall be in the form of a specific appropriation or an increase in state distribution of revenue to such political subdivision.	support	2/27	testify	Placed on General File (3/11). Not advanced (1/16/26)
<a href="#">LR28CA</a>	Hansen		A constitutional amendment to eliminate provisions creating the Board of Educational Lands and Funds and providing for management of certain land owned by the state.	oppose	3/11, combined with LB 652.	NSEA (including NRCSA)	
2026 BILLS							

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB730</a>	Kauth	Government	<p>The governing body of a public school shall designate each group restroom within each school building as one of the following: For use by females, for use by males, single occupancy, or for use by families. Except as provided, the governing body of a public school shall not (i) Allow a male to use a restroom designated for use by females; or (ii) Allow a female to use a restroom designated for use by males. This subsection shall not apply to: (i) An individual entering a restroom under the following circumstances: (A) Entrance for custodial, maintenance, or inspection purposes so long as such individual takes reasonable steps to ensure that no individual of the opposite sex is in a state of undress prior to entering the restroom; or (B) Entrance to render emergency assistance; or (ii) A parent or caregiver bringing a minor child or an individual with a disability that is of the opposite sex of such parent or caregiver into a restroom designated for such parent's or caregiver's sex.</p> <p>Except as provided, the governing body of a public school shall not: (i) Allow a male to enter or use a locker room designated for and being used at such time by one or more females; or (ii) Allow a female to enter or use a locker room designated for and being used at such time by one or more males. This subsection shall not apply to an individual entering a locker room under the following circumstances: (i) Entrance for custodial, maintenance, or inspection purposes so long as such individual takes reasonable steps to ensure that no individual of the opposite sex is in a state of undress prior to entering the locker room; (ii) Entrance to render emergency assistance; or (iii) Entrance by a coach, athletic trainer, or other authorized official or school employee so long as such individual takes reasonable steps to ensure that no individual of the opposite sex is in a state of undress prior to entering the locker room.</p> <p>The governing body of each public school shall adopt a policy implementing this section. Such policy shall include provisions regarding the conduct of visitors and the public. The governing body of a public school or any official or employee of a public school shall not retaliate against any individual for reporting in good faith a violation of this section or related rules, regulations, or policies.</p> <p>The same regulations apply to post-secondary schools and state agencies.</p>	monitor	1/28		Kauth priority. General File (2/19/26)

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB742</a>	McKinney	Education	<p>Allows for 7th and 8th graders to compete in high school sports under the following conditions: (i) The student possesses the appropriate skill level as approved by the appropriate coach or athletic director at such school on a sport specific level with additional scrutiny given in relation to skill and safety if the student is requesting to participate or compete in a high school contact sport; (ii) The student has had a documented physical or evaluation by a health care professional to ensure safe participation with additional scrutiny given if the student is requesting to participate and compete in a high school contact sport; (iii) The student has provided written consent from the student's parent, legal guardian, or educational decisionmaker, (iv) Such participation by a seventh or eighth grade student in the high school sport requested is not prohibited by an athletic association</p> <p>such school is a member of, any state or federal law, or any rules and regulations adopted and promulgated by the State Board of Education. A student authorized to participate or compete in a high school sport pursuant to this section shall no longer be eligible to participate in such sport at the seventh or eighth grade level.</p> <p>A student's participation in a high school sport shall not impact the student's eligibility to participate or compete in such sport while the student is in high school.</p> <p>The State Board of Education may adopt and promulgate rules and regulations to carry out the bill.</p> <p><b>FA946 filed by Sen. McKinney</b> Intead of saying that the distrcit <b>MUST</b> adopt a policy allowing for 7th/8th grade eligibility it is amended to say the district <b>MAY</b> adopt such a policy.</p>	oppose	2/2	letter	
<a href="#">LB745</a>	Juarez	Education	<p>Removes the minimum age at which the Commissioner of Education may issue a diploma of high school equivalency. Also removes the requirement that it be at least one year that his/her high school class would have been graduated before the diploma may be awarded.</p> <p>Maintains the qualifications that the person is and has been a resident of Nebraska for at least 30 days immediately preceding application or if his or her final period of high school attendance during which credit was earned toward graduation was in a Nebraska high school; (2) On the basis of such person's achievements in approved tests and other criteria deemed pertinent by the Commissioner of Education, there is reasonable certainty that he or she has attained the educational development and abilities of the typical high school graduate; and (3) Such person is unable to secure a diploma from the high school he or she last attended</p>		1/26		Placed on General File (1-29-26). Placed on Select File (2/18). Placed on Final Reading (2/26/26)
<a href="#">LB748</a>	Sorrentino	Education	Education Savings Plan Administrative Fund		1/20		Placed on General File (1-29-26)

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB765</a>	Holdcroft	Government	<p>Number of voters in a school bond election must be 50.1% of total voters in the school district.</p> <p>Public funds, including building funds, cash funds, and discretionary funds, shall not be used in any way to support or advocate for any campaign meant to influence potential voters in a school district bond election. Funds donated or raised privately, including from sources such as concession sales, booster clubs, and parent-teacher organizations are not considered public funds for purposes of this subsection and are not subject to such prohibition.</p> <p>No employee of any school district or educational service unit shall devote any paid work time to support or advocate for, any campaign meant to influence potential voters in a school district bond election. Such employees may provide general information to patrons regarding a school district bond issue, such as subject matter, the amount of the bond, and the date of the election.</p> <p>Campaign materials, including, but not limited to, fliers, literature, signage, or apparel supporting or advocating for a proposed school district bond shall not be distributed or posted in or on any facility, grounds, or mode of conveyance connected to or associated with any school district or educational service unit properties. Informational materials that do not advocate for a proposed school district bond but simply provide generic information about such bond are allowed. The bill also applies to joint entities that include either public school districts or ESU's.</p>	oppose	2/11	NCSA (include NRCSA)	
<a href="#">LB814</a>	Brandt	Revenue	Beginning on Jan. 1, 2027, lowers the valuation percentage of agricultural and horticultural land for property tax purposes from 75% to 50% of actual value, and the special valuation from 75% to 50% of special value. It also adjusts the acceptable range for these valuations used by the Tax Equalization and Review Commission, reducing the range from 69-75% to 44-50% of actual or special value. These changes will decrease the property tax burden on qualifying landowners.	oppose	1/28	letter	
<a href="#">LB820</a>	Retirement Committee	Retirement	In regards to NPERS, requires all public employees and employers to maintain and produce at least one type of 'approved identification document' for citizenship/lawful presence verification. The types of approved identification documents are spelled out in the bill.		1/23		Retirement Committee priority

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB824</a>	Lenowski	Retirement	Redefines 'termination of employment' for school retirement system purposes, shortens the required waiting period before a retired or separated employee may return to work for a participating employer from <b>180 days to 120 days</b> . Removes exceptions that previously allowed intermittent or volunteer work during the waiting period. It also clarifies that a bona fide separation from service must occur, and that prearranged returns to work or compensation for unfulfilled contract periods do not constitute termination. Policies limiting volunteer or substitute work within the waiting period may still be adopted by employers but are no longer specified in statute. <b>AM1942</b> would make the bill would become effective on May 1, 2026.	support	1/30		Placed on General File (2-2-26). Advanced to Enrollment and Review Initial (2/11/26). Select File (2/23)
<a href="#">LB833</a>	Kauth	Education	Removes the requirement that all baccalaureate and baccalaureate transfer programs in agriculture and natural resources initiated after July 1, 1978, solely as it relates to Agricultural Education, at Nebraska State Colleges shall be conducted in cooperation with the University of Nebraska. LB 833 also provides that doctoral degrees in education may be offered at Nebraska State Colleges and prioritizes that the development of new baccalaureate degree programs at Nebraska State Colleges be based on the needs of rural Nebraska.	support	1/26	letter of support	
<a href="#">LB841</a>	Rountree	Education	No school district shall implement a change to an individualized education program without consent from the student's parent, legal guardian, educational decisionmaker, or surrogate. Without such consent, the school district may obtain approval to implement such change through a hearing conducted by a hearing officer appointed by NDE. The school district shall have the burden of proof and the burden of production. The hearing officer will then have 45 days to produce a decision.	oppose	1/20	letter	
<a href="#">LB848</a>	J. Cavanaugh	Revenue	Identifies items are exempted from state and local sales and use taxes during a three-day period beginning at 12:01 a.m. on the first Friday in August and ending at midnight on the following Sunday. Applies to clothing and school supplies (which are defined).		1/22 (with LB 865)		

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB855</a>	McKinney	Education	<p>Establishes the Youth Early Intervention and Support Act. NDE, in consultation with the Department of Health and Human Services, shall develop and administer an early support system to be implemented in all Nebraska public school districts. The early support system shall identify students who exhibit two or more of the identified early warning indicators. The goal of the early support system is to facilitate early, compassionate, trauma-informed interventions through collaborative planning and service coordination.</p> <p>Each school district shall convene a youth support coordination team to implement the early support system. Each youth support coordination team shall: (a) Develop protocols for reviewing flagged student data; (b) conduct trauma-informed needs assessments; (c) engage families in support planning; (d) coordinate referrals to mental health, academic, and basic needs resources; and (e) document and monitor interventions using secure systems.</p> <p>Each school district shall submit an annual implementation report to the State Department of Education.</p>		2/10		
<a href="#">LB860</a>	Bostar	Health and Human Services	<p>No later than January 1, 2027, the Department of Health and Human Services shall establish a program that provides access and services for individuals under twenty-one years of age who are experiencing complex behavioral health care needs. (2) The department shall ensure that: (a) The program addresses the behavioral health care of individuals under twenty-one years of age who have complex, multisystem needs, with the goals of supporting families in the community and preventing institutionalization and out-of-home care placement; and (b) care management under the program is delivered according to the needs of the individual and the individual's family.</p>		1/30		
<a href="#">LB862</a>	Prokop	Appropriations	<p>Extends the annual appropriation of \$2 million from the Education Future Fund to NDE for regional coaches and job-embedded training in evidence-based reading instruction. The new end date for appropriations is fiscal year 2029-30, replacing the previous end date of 2026-27. All other provisions regarding the professional learning system, teacher training, and reporting requirements remain unchanged.</p>	support	2/3	letter	
<a href="#">LB865</a>	Prokop	Revenue	<p>Similar to LB 848, the bill Identifies items are exempted from state and local sales and use taxes during a three-day period beginning at 12:01 a.m. on the first Friday in August and ending at midnight on the following Sunday. Applies to clothing and school supplies (which are defined). Also includes child care products.</p>		1/22/2026 (with LB868)		
<a href="#">LB870</a>	Andersen	Education	<p>Eliminates in-state tuition for unlawfully present students by repealing the language implemented by LB239 in 2006.</p>		1/26/2026. (with LB 1061)		

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB893</a>	Storm	Education	Replaces the requirement for substitute teacher applicants to complete human relations training with an option to instead complete a newly created interpersonal relations training course and test. NDE will create and offer the online course and test, which will cover topics similar to those in the human relations training. NDE may charge a fee for the course and test, not to exceed the cost of providing them.		1/27		
<a href="#">LB898</a>	Lonowski	Government	Revises the Nebraska Open Meetings Act to broaden the ability of public bodies to conduct meetings via virtual conferencing. It removes the list of public bodies previously allowed to use virtual conferencing and instead allows all public bodies to utilize this option, subject to new standardized requirements. Following are conditions/requirements for use of virtual conferencing: (a) must have a physical site(s), with appropriate seating for members of the public to attend, (b) at least one member of the public body must be at the physical site, (c) a period of public comment is provided, (d) at least one hard copy of all documents considered must be available at each physical site, (e) an electronic copy of the agenda and documents considered in the meeting must be available.		2/5		
<a href="#">LB924</a>	Andersen	Education	Revises how learning communities in Nebraska may use property tax levies, allowing both leasing and purchasing of elementary learning center facilities, not just leases and remodeling. It also permits levy funds to be used for administrative staff of the learning community (capped at 10%), rather than only elementary learning center employees. The learning community coordinating council's powers are expanded to include partnering with public and private entities to increase high school graduation rates. Existing sections are harmonized to reflect these changes, and the bill reorganizes the order of certain council authorities.		1/20		placed on General File (1-29-16). Advanced to Enrollment and Review for Engrossment (2/20)
<a href="#">LB937</a>	Education Committee	Education	Technical clean up bill.		1/20		Education Committee priority (2026)
<a href="#">LB940</a>	Murman	Education	On or after August 1, 2026, no public elementary or secondary school shall offer or make available to any student any food served as a part of a school meal that contains any of the following color additives as referred to by the United States Food and Drug Administration in the federal Regulatory Status of Color Additives as such list existed on January 1, 2026: (a) Blue No. 1; (b) Blue No. 2; (c) Green No. 3; (d) Red No. 40; (e) Yellow No. 5; or (f) Yellow No. 6.		1/20		Placed on General File (1-29-26). Placed on Select File (2/18)

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB959</a>	Riepe	Health and Human Services	HHS shall establish a youth afterschool credential for individuals who are sixteen or seventeen years of age and who are seeking employment in school-age child care programs or temporarynonresidential child care programs. To obtain a youth afterschool credential, an applicant shall: (a) Complete all registry checks required for licensed child care staff, including the child abuse and neglect and sex offender registries, and any additional registry checks required by the department; (b) Submit all background check documentation required by tNDE; and (c) Complete a minimum seven-hour new staff orientation for schoolage programs approved by the department. Upon completion of the requirements, NDE shall issue a youth afterschool credential. The credential shall be valid for one year after the date of issuance and may be renewed through an expedited process established by the department. A licensed child care program or youth-serving program approved by NDE may accept a valid youth afterschool credential as verification that the holder has met the initial background check and training requirements.		1/28		
<a href="#">LB960</a>	McKinney	Education	Each school board would be required to include student school board members on the school board in a number equal to the number of elected school board members on such school board.If the school district has only one high school, all student school board members shall be selected from the high school. Each school board shall adopt procedures to select student school board members from the high school. The selection procedures may include, but are not limited to, student elections, principal nominations, or applications and interviews. Each student school board member shall: (a) Attend all public meetings of the school board; (b) Receive meeting materials and agendas for all public meetings of the school board; (c) Be seated with the school board at all public meetings of the school board and be included in all public discussions of the school board; (d) Serve as a liaison between the student body and the school board; and (e) Be permitted to introduce and advocate for agenda items except that a school board may, as part of the school board's policies and procedures, require sponsorship from an elected school board member for the introduction of an agenda item. No student school board member shall: (a) Vote on matters before the school board; (b) Attend or participate in closed or executive sessions of the school board; or (c) Access confidential student, personnel, or legal information. On or before January 1, 2027, each school board shall adopt policies and procedures for student school board members to serve on the school board. <b>AM1909</b> filed by Sen. McKinney. AM1909 would require at least one, but no more than five students be appointed to terms of either one or two years. May miss due to excused activities.	oppose	2/17	testify	

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB966</a>	M. Cavanaugh	Education	Adopt the Hunger Free Schools Act. To comply with the Hunger-Free Schools Program, a qualified school shall: (1) Serve eligible meals through any school breakfast program or school lunch program operated by such school during the school day; and (2) Submit information regarding the number of eligible meals served in a manner prescribed by the department. NDE shall annually reimburse each qualified school a portion of the cost of each eligible meal served by such school during the second preceding school fiscal year in an amount equal to the difference between the federal reimbursement rate for a free meal and the federal reimbursement rate for a reduced-price meal for each eligible meal. The calculation of the reimbursement for each eligible meal shall be based on the federal reimbursement rates for a school breakfast or a school lunch as applicable to the eligible meal. The Legislature would be required to appropriate money from the General Fund to the State Department of Education to carry out the Hunger-Free Schools Act.	support	2/17	letter	
<a href="#">LB970</a>	Guereca	Health and Human Services	On or before October 1, 2026, the Dept. of Health and Human Services shall seek approval for federal matching funds from the federal Centers for Medicare and Medicaid Services through a state plan amendment to expand the services covered under the early and periodic screening, diagnosis, and treatment services program to include a program of early literacy promotion and intervention during well-child visits for children from birth through five years of age. The early literacy promotion and intervention program shall include evidence-based screening, referral, and provision of materials and guidance related to age-appropriate literacy development for children enrolled in the medical assistance program as an extension of standard well-child care. STATEMENT OF INTENT: would expand the services covered under the early and periodic screening, diagnosis, and treatment services program to include a program of early literacy promotion and intervention during well-child visits for children from birth through five years of age. The early literacy promotion and intervention program shall include evidence-based screening, referral, and provision of materials and guidance related to age-appropriate literacy development for children enrolled in the medical assistance program as an extension of standard well-child care		2/20		
<a href="#">LB990</a>	Dover	Revenue	Renames the School District Property Tax Relief Credit Fund the Live Here Thrive Here Credit Fund. Beginning in tax year 2027 and for each tax year thereafter, property tax credits granted under the act shall only be granted to real property owners that are resident individuals. <b>NOTE:</b> Dept of Revenue estimates \$295 million of the \$838 million available in the School District Property Tax Credit Fund would go unused.		2/18		

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB991</a>	Dover	Transportation	<p>A school district may: (a) Install a stop-signal-arm camera system on any school bus owned by the school district; (b) Operate a stop-signal-arm camera system on any school bus owned by the school district; or (c) Enter into a contract with a private vendor to provide any of the following services: (i) Installation of a stop-signal-arm camera system on any school bus owned by the school district; (ii) Operation of a stop-signal-arm camera system on any school bus owned by the school district; or (iii) Support for the installation or operation of a stop-signal-arm camera system on any school bus owned by the school district. (3) The date, time, and location of any data collected by a stop signal-arm camera system under the bill shall be imprinted on or embedded within the data. (4) Any school bus that has a stop-signal-arm camera system installed on such school bus shall include a warning on such school bus. Such warning shall: (a) Indicate that a stop-signal-arm camera system is installed on the school bus; and (b) Be clearly readable from a distance of one hundred feet from the warning. (5) A school district may provide any data, or a copy of such data, collected by a stop-signal-arm camera system if such camera system was installed on a school bus owned by the school district at the time that such data was collected.</p> <p>A violation of this section may be enforced through the use of a stop-signal-arm camera system if a peace officer has reviewed the data as defined in section 1 of this act and chooses to issue a citation. (b) A citation that is issued under this subsection shall be mailed to the registered owner of the motor vehicle not later than six days after the alleged violation occurred. (c) Such registered owner may appeal the citation to the law enforcement agency that employed the peace officer at the time of the citation. Such appeal shall occur no later than thirty days after delivery of the citation. Such registered owner may provide evidence to the law enforcement agency that the registered owner was not the driver of the motor vehicle at the time of the alleged violation. Such law enforcement agency shall rescind the citation if the agency finds adequate evidence to rescind the citation.</p>		2/2		

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB1008</a>	Brandt	Revenue	<p>Changes how the minimum amount of property tax relief is calculated under the School District Property Tax Relief Act. Starting in tax year 2030 the relief will be the prior year's minimum plus a percentage increase matching the increase in total state real property assessment, and an additional \$75 million. For 2031 and beyond, the relief increases by the assessment percentage change only, eliminating the previous fixed 3% increase. These changes aim to tie relief amounts more closely to property value growth.</p> <p>STATEMENT OF INTENT: LB1008 would revise the growth formula for the School District Property Tax Relief Credit Fund (Tier II) so that it more closely mirrors the growth formula used for the Property Tax Credit (Tier I) Current law applies a fixed 3 percent annual growth rate to Tier II relief starting in fiscal year 2030/31. This approach results in slower growth compared to Tier I and causes the amount of property tax relief to fall behind increases in statewide property valuations and total property taxes levied. This bill replaces that with a growth formula that matches Tier I, improving the long-term property tax relief</p>		2/19		
<a href="#">LB1022</a>	Murman	Education	Eliminates the human relations training requirement for obtaining a certificate or permit to teach, provide special services, or education administration.		1/27		Placed on General File (1-29-26)
<a href="#">LB1024</a>	Murman	Education	Beginning with school year 2027-28, each school district, in consultation with the State Department of Education, shall include instruction on the history of communism within the social studies curriculum. The instruction shall include: (a) The history of communism in the United States, including domestic communist movements and their associated histories and tactics; (b) Atrocities committed in foreign countries in the name of communism; (c) Comparative discussion of political ideologies, such as communism and totalitarianism, that conflict with the principles of freedom and democracy essential to the founding principles of the United States' representative republic system; (d) The increasing threat of communism in the United States and its allies through the 20th century, the events of the Cultural Revolution in the People's Republic of China, the history of the Soviet Union, and the mass killings that have occurred under communist regimes; (e) The suppression and persecution of various religious faiths under communist regimes; and (f) The economic, industrial, and political events that have preceded communist revolutions.	oppose	1/27	letter	

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB1034</a>	Dungan	Education	No school employee, contractor, or agent of a school district shall permit access to students, school employees, school grounds, or school facilities by a federal immigration enforcement officer for the purpose of immigration enforcement unless such officer presents a valid judicial warrant. Nothing in this section shall be construed to prohibit a school employee from complying with a valid judicial warrant or court order or from responding to exigent circumstances involving an immediate threat to the health or safety of a student or school employee.		2/17		Juarez priority (2/19)

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB1038</a>	Hughes	Education	<p>Makes large changes to Nebraska school finance laws. Reduces property tax levy limits for school districts, eliminates the Property Tax Credit Act and School District Property Tax Relief Credit Fund after 2025, and terminates related funds. State aid calculations for schools are revised, with new formulas for equalization aid and adjustments to how property valuations are used in funding calculations. The bill also provides a mechanism for school districts to levy additional property taxes if state aid is insufficient, and sets new limits for special building fund levies. Appropriations and transfers to the Education Future Fund are restructured, with future intent language for substantial state funding commitments. The bill takes effect immediately upon passage.</p> <p>From Sen. Hughes office:  <b>Goal:</b> Make changes to TEEOSA in order to: <ul style="list-style-type: none"> <li>• Drop the maximum levy cap for public schools to lessen the reliance of school funding on local property taxes</li> <li>• To increase the number of equalized school districts</li> <li>• To narrow the statewide difference between school districts levy rates</li> </ul> <b>Method:</b> <ul style="list-style-type: none"> <li>• Utilizing existing dollars allocated to property tax credits to buy down school districts ability to levy property taxes.</li> <li>• The concept also envisions some changes to both the Resources and Needs sides of TEEOSA in order to maximize the maximum levy buy down, narrow the range of levies between school districts statewide, and to maximize the number of school districts that receive equalization aid.</li> <li>• Institute a .30 base levy adjustment</li> </ul> <b>Outcome:</b> <ul style="list-style-type: none"> <li>• Maximum levy cap dropped from the current level of \$1.05 to \$0.50.</li> <li>• The Local Effort Rate (LER) will drop from \$1.00 to \$0.45 resulting in 242 out of 245* school districts being equalized (currently only 50 school districts will receive equalization aid in 2025/26).</li> <li>• All school districts levies would be between \$0.30-\$0.50, significantly narrowing the current range of \$0.32 - \$1.05.</li> </ul> <b>Resource and Needs Change:</b> <ul style="list-style-type: none"> <li>• Change adjusted valuation inside TEEOSA to: <ul style="list-style-type: none"> <li>◦ Agland from 72% to 42%</li> <li>◦ Other real property (commercial and residential) from 96% to 86%</li> </ul> </li> <li>• Eliminate the system averaging adjustment</li> </ul> <b>Funding:</b> <ul style="list-style-type: none"> <li>• Repurpose both property tax credit funds (approx \$1.2B)</li> <li>• Repurpose foundation aid support from the Education future fund (approx \$110M)</li> </ul> <b>Benefits:</b> <ul style="list-style-type: none"> <li>• With the tax credits now being used to “buy down” the levy - this money will be recognized for going to property tax and Nebraska will NO LONGER be the “5th highest property tax” state!</li> <li>• With levies closer together it eliminates the argument for not potentially combining districts to provide students better opportunities and efficiencies</li> <li>• If the state at some point decides to pull some funding from schools - the legislature will have to vote to increase the max cap (LER) thereby acknowledging that they are in effect directly raising property taxes.</li> </ul> </p>	support	2/2	testify	

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB1039</a>	Dungan	Education	Prohibits any school resource officer or security guard from subjecting any student to corporal punishment as described in section 79-295.		2/9		
<a href="#">LB1046</a>	McKinney	Education	On or before January 1, 2027, the State Board of Education shall adopt a model policy relating to name, image, and likeness rights of student-participants. The policy shall allow a student-participant to (i) Engage in commercial name, image, and likeness activities individually or with assistance from agents, attorneys, or representatives; and (ii) Retain eligibility to participate in interscholastic athletics or activities at such high school, as long as the commercial NIL activity complies with school policy and the policies of any athletic or activities association of which such student participant's school is a member. Beginning with school year 2027-28, each school board of a school district that provides school-sponsored interscholastic athletics or activities and is a member of an athletic or activities association shall adopt a policy consistent with the model policy developed by the State Board of Education pursuant to this section. The bill prohibits schools and athletic associations from penalizing students for participating in compliant NIL activities.	oppose	2/2	letter	

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB1050</a>	Murman	Education	<p>At request of the Governor. On or before October 1, 2026, NDE shall establish and make public a <b>threshold level of performance for the statewide assessment of reading for grade three</b> administered and for each alternate assessment of reading for grade three administered identify students who are able to read at or above grade level. By January 1, 2027, NDE shall establish and make public a test-based student portfolio option to demonstrate mastery of grade three reading standard. The department shall set criteria for the test-based student portfolio and a threshold level of performance to identify students who are able to read at or above grade level. For purposes of retention pursuant to section 5 of this act, any student identified as having a reading deficiency at the end of grade three shall be identified as having a persistent reading deficiency unless such student performs at or above (a) the threshold level determined on the statewide assessment of reading for grade three or any alternate assessment of reading for grade three or (b) the threshold level determined on a test-based student portfolio. Each student identified as having a persistent reading deficiency pursuant to this subsection shall remain identified as having a reading deficiency until the student performs at or above the threshold level on an approved reading assessment for grade three, the statewide assessment of reading or grade three or any alternate assessment of reading for grade three, or a test-based student portfolio. Beginning with the 2027-28 school year, except as otherwise provided in this section, a school board shall not promote a student identified as having a persistent reading deficiency to grade four and shall retain such student in grade three. This shall not apply to: (a) Any student who is exempt from the administration of an approved reading assessment; (b) Any student receiving special education services or services under a plan pursuant to the requirements of section 504 of the federal Rehabilitation Act of 1973, 29 U.S.C. 794, or Title II of the federal Americans with Disabilities Act of 1990, 42 U.S.C. 12131 to 12165, as those acts and sections existed on January 1, 2026, who has participated in a supplemental reading intervention program pursuant to section for at least two school years and who was previously retained in kindergarten, grade one, grade two, or grade three for at least one school year; or (c) Any student who has participated in a supplemental reading intervention program pursuant to section 79-2605 for at least two school years and who was previously retained in kindergarten, grade one, grade two, or grade three for a cumulative total of two school years. No student shall be retained in grade three pursuant to this section more than once. Beginning with the 2027-28 school year, each school district shall provide an intensive acceleration class for any student identified as having a persistent reading deficiency and retained in grade three. The requirements for each intensive acceleration class are identified, including lower student-teacher ratios.</p>	oppose	1/27	testify	Education Committee priority (2026)

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB1052</a>	Education Committee	Education	Makes a slight change to the Student Discipline Act to state: The school board or board of education may authorize the emergency exclusion, short-term or long-term suspension, expulsion, or mandatory reassignment of any student ( <b>changed from pupil</b> ) from school for conduct prohibited by the board's rules or standards established pursuant to the Student Discipline Act if such emergency exclusion, short-term or long term suspension, expulsion, or mandatory reassignment complies with the procedures required by the act.		2/24		
<a href="#">LB1053</a>	Education Committee	Education	Eliminates the statutory restriction that previously prevented the suspension of students in pre-kindergarten through second grade. By repealing section 79-265.01 and removing references to it in other sections, the bill allows school administrators to apply suspension, expulsion, or other disciplinary measures to students of all grades under the Student Discipline Act. The changes also harmonize related statutes to reflect the repeal.	support	1/27	letter	
<a href="#">LB1054</a>	DeBoer	Appropriations	Provides for a \$250,000 appropriation from the General Fund for FY2026-27 to the State Department of Education to be used to develop and administer a program to provide grants to school districts, ESU's, and approved or accredited private, denominational, or parochial schools for the purchase of cybersecurity products and services.	support	2/3	NSEA testify (include NRCSA)	
<a href="#">LB1061</a>	Murman	Education	Would repeal in-state tuition benefits at public universities and colleges for aliens not lawfully present in the United States.		1/26 (with LB 870)		
<a href="#">LB1071</a>	Arch	Appropriations	Budget and appropriations bill for the State of Nebraska for fiscal years 2025-26 and 2026-27. Department of Education begins on page 18.		2/2		
<a href="#">LB1072</a>	Arch	Appropriations	Provides for the transfer of many state funds to the state's General Fund. OTHER ITEMS IN THE BILL: Beginning July 1, 2026, any investment earnings from investment of money in the State Lottery Operation Trust Fund, the State Lottery Operation Cash Fund, or the State Lottery Prize Trust Fund shall be credited to the Education Future Fund. Transfers may be made from the State Department of Education Trust Fund to the General Fund at the direction of the Legislature. Transfers may be made from the Excellence in Teaching Cash Fund to the Education Future Fund at the direction of the Legislature.		2/2		
<a href="#">LB1075</a>	Sanders	Government	Proposes several changes to Nebraska election laws. One change would require a political subdivision that calls off a special election prior to the election shall be liable for all costs involved with cancelling the special election.		2/11		

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB1081</a>	G. Meyer	Government	Beginning January 1, 2027, a state agency or political subdivision, including school districts, shall not use public funds to purchase a flag of the United States or the State of Nebraska unless the flag has been one hundred percent manufactured in the United States from articles, materials, or supplies that have been grown or one hundred percent produced or manufactured in the United States. This shall not apply to the purchase of a hand-held flag or a flag with dimensions of less than eight inches wide and six inches high.		2/26		
<a href="#">LB1097</a>	Conrad	Judiciary	Declares that the state, state agencies, and political subdivisions shall be liable in a similar manner and to a similar extent as a private individual or entity under like circumstances for tort claims arising out of sexual abuse of children and individuals with developmental disabilities. victims of child sexual abuse and individuals with developmental disabilities who are victims of sexual abuse to bring tort claims against state agencies and political subdivisions. Waives sovereign immunity for such claims and exempts them from the procedural and substantive limitations of the State Tort Claims Act and the Political Subdivisions Tort Claims Act, such as damage caps, jury trial limits, notice requirements, and statutes of limitations. The statute of limitations is removed for direct perpetrators, and a new extended limit applies to other defendants. Amendments to existing statutes redefine key terms and clarify that actions under this Act are not considered regular tort claims under existing state law.		2/12		
<a href="#">LB1112</a>	McKinney	Education	Creates the Statewide Standardized Grading System Act. Establishes a statewide grading system and for such statewide grading system to be applied uniformly in all public, private, parochial, and denominational schools. By December 31, 2026, NDE shall establish a statewide grading system for grades 3-12. Sets standards that must be met in the grading system. All schools, public and private, must adopt the grading system for the 2027–2028 school year. Each school district shall report student grades to NDE in a standardized format to support statewide comparability and public reporting. NDE shall provide training and technical assistance to school districts, teachers, and administrators for implementation of the statewide grading system, including evidence-based grading practices and equity-focused assessment strategies.	oppose	2/9	letter	
<a href="#">LB1140</a>	Spivey	Appropriations	Creates a State appropriation for a pilot program for FY2026-27 \$500,000 General Funds to be used for a multi-trade preapprenticeship pilot program serving young adults and preparing them for registered apprenticeships and entry-level construction employment within Omaha.		2/3		

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB1145</a>	Lonowski	Government	<p>Each public body shall give reasonable advance publicized notice of the time and place of each meeting by a method designated by each public body and recorded in its minutes. This notice shall be provided at least twice a year of the regular meeting schedule, location, and the method designated by the public body to provide reasonable advance publicized notice. Such notice shall be given by publication in a legal newspaper of general circulation within the public body's jurisdiction.</p> <p><b>STATEMENT OF INTENT:</b> This bill would amend Nebraska Revised Statute § 84-1411 of the Open Meetings Act to require public bodies subject to the Act to provide "reasonable advance publicized notice of the time and place of each meeting by a method designated by each public body and recorded in its minutes." Although some political subdivisions publish the notice in a newspaper, most post the notice in three public places. The bill repeals provisions in § 84-1411 that are confusing and have proven to be problematic for political subdivisions since the passage of LB 148 in 2020. Notice provided by political subdivisions also shall be given "at least twice a year of the regular meeting schedule, location, and the method designated by the public body to provide reasonable advance publicized notice. Such notice shall be given by publication in a legal newspaper of general circulation within the public body's jurisdiction." This publication requirement does not apply to cities of the second class, villages, and rural or suburban protection fire districts since they typically post notice of their meetings in three public places. The bill also outlines procedures for a public body that decides to publish notice in a newspaper of general circulation within the public body's jurisdiction to meet the notice requirement in case of refusal, neglect, or inability of the newspaper to publish notice.</p>	support	2/5	letter	
<a href="#">LB1146</a>	Conrad	Education	<p>Revises the process by which Nebraska school districts report excessive student absences to the county attorney. States that only unexcused absences count toward the threshold for referral and excludes various types of absences, such as: (i) Absences excused by a parent, guardian, or educational decisionmaker for physical or mental illness; or been absent more than twenty days per school year, (ii) Absences (A) By pregnant or parenting students, (B) By students (I) who have an individualized family service plan, (II) who have an individualized education program under IDEA, (III) receiving special accommodations or services under section 504 of the federal Rehabilitation Act of 1973, 29 U.S.C. 794, (IV) receiving special education as defined in section 79-1125, or (V) who are eligible for services under the McKinney-Vento Homeless Assistance Act,</p>		2/2		

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB1154</a>	Riepe	Revenue	Revises section 13-3403 to alter the calculation of a political subdivision's preliminary property tax request authority. Previously, only exceptions under subdivision (1) of section 13-3404 were subtracted. The amendment expands this to include exceptions under subdivisions (1), (2), (4), (5), (6), and (7) of section 13-3404. The rest of the calculation and additional factors for increasing property tax request authority remain unchanged. Exceptions 2, 4, 5, 6, and 7 include: (2) The amount of property taxes needed to respond to an emergency declared in the preceding year, as certified to the auditor; (4) The amount of property taxes budgeted in support of (a) a service relating to an imminent and significant threat to public safety that (i) was not previously provided by the political subdivision and (ii) is the subject of an agreement or a modification of an existing agreement executed after August 21, 2024, whether provided by one of the parties to the agreement or by an independent joint entity or joint public agency or (b) an interlocal agreement relating to public safety; (5) The increase in property tax request authority approved by the legal voters as provided in section 13-3405; (6) The amount of property taxes budgeted for public safety services as defined in section 13-320; and (7) The amount of property taxes budgeted for county attorneys and public defenders.		2/6		
<a href="#">LB1164</a>	Lonowski	Education	Creates the Prior Learning Act. By September 1, 2026, the Coordinating Commission for Postsecondary Education (the Commission) shall approve a list of prior learning examinations and the cut score for each such examination. The list shall include commonly recognized prior learning examinations, including, but not limited to: (a) Prior learning examinations that are associated with participation in high school courses specifically designed to prepare students for such examinations; (b) Prior learning examinations that are associated with participation in high school courses using international curriculum frameworks; and (c) Prior learning examinations that are not associated with high school courses endorsed by the provider of the prior learning examination. The commission shall set cut scores in a manner consistent with national practices. By October 1, 2026, each Nebraska public postsecondary institution shall develop and implement written policies and procedures for awarding academic credit based on prior learning examinations.		2/3		

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB1166</a>	Juarez	Retirement	Revises how the employee contribution rate for the School Employees Retirement Fund is calculated, when it is applied, and clarifies timing and thresholds for contribution rates based on funding ratios. The employee contribution rate that is calculated as of July 1, 2025, shall apply beginning July 1, 2025, and prior to July 1, 2026. The employee contribution rate that is calculated as of July 1, 2026, shall apply beginning July 1, 2026, and prior to September 1, 2027. Beginning in 2027 and each year thereafter, the employee contribution rate that is calculated as of July 1 of such year shall apply beginning September 1 of such year and prior to September 1 of the next year after such year. <b>NOTE:</b> Some ESU's are currently on a July 1-June 20 fiscal year.	support	2/6		
<a href="#">LB1182</a>	Lippincott	Education	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 shall be \$50,000. Nothing in the bill shall prevent a school district from paying a teacher more than the minimum base salary established or from establishing salary schedules that reward experience, advanced education, or performance above this minimum. Beginning with the 2029-30 school year, and biennially thereafter, the minimum base salary established in subsection (1) of this section shall 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 zero percent. The base salary shall not be reduced below the previous year's base salary. The adjusted minimum base salary shall be rounded to the nearest \$1,000. NDE shall annually publish the adjusted minimum base salary by March 1. The Legislature will establish a public education funding system based on block grant funding for foundation aid and salary support and to adjust the education funding system provided in TEEOSA to incorporate this block grant funding. The newly established funding system shall provide each public school district with a quarterly block grant beginning July 1, 2027. The amount of each district's quarterly block grant shall be determined by a formula established by the Legislature based on factors including, but not limited to, student enrollment and the minimum base salary for certificated teachers established.	oppose	2/9	letter	

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB1183</a>	Lippincott	Revenue	<p>LB1183 is aimed at reducing the tax burden on property owners by establishing that property shall be valued at <b>50% of its actual</b> value for taxation purposes. For agricultural and horticultural land, the bill lowers the current assessment from <b>75% to 37.5%</b> of its actual value. Real property in Nebraska, not expressly exempt therefrom, shall be subject to taxation and shall be valued at 50% of its actual value. Agricultural land and horticultural land shall be valued at 37.5% of its actual value. School district taxes levied to pay the principal and interest on <b>bonds that are approved by a vote of the people on or after January 1, 2027 ag land and horticultural land shall be valued at 25% of its actual value.</b> An acceptable range is the percentage of variation from a standard for valuation as measured by an established indicator of central tendency of assessment. Acceptable ranges are: (a) For ag land and horticultural land 34.5% to 37.5% of actual value, except that 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, the acceptable range is 22% to 25% of actual value; (b) for lands receiving special valuation, 34.5% to 37.5% of special valuation as defined in section 77-1343, except that 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, the acceptable range is 22% to 25% of special valuation and (c) for all other real property, 46% to 50% of actual value.</p>	oppose	2/5	testify	

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB1201</a>	Guereca	Education	Establishes a pilot program, the Nebraska Reading Improvement Act. For the 2026-27 and 2027-28 school years and subject to available appropriations, NDE shall develop and administer a grant program to provide high-quality, age-appropriate classroom libraries and monthly parent or caregiver engagement materials in cooperation with a Nebraska-based nonprofit organization with at least ten years of experience in book distribution. Priority for grants shall be given to any application from a school district: (a) That is in the lowest performance classification under the state accountability system; (b) In which forty percent of the students are poverty students; or (c) In which a higher than average percentage of students in kindergarten through grade five are identified as having a reading deficiency. NDE shall provide a recommended list of high-quality books, covering a variety of topics, subjects, and genres in at least English and Spanish, for each participating elementary classroom. Each participating elementary classroom shall track: (i) Book circulation totals; (ii) Available books, including the title, author, publisher, and International Standard Book Number for each book; (iii) Student enrollment numbers; and (iv) The total number of books taken home by each student. NDE shall also assist school districts in selecting or developing parent or caregiver engagement materials for each student in a participating classroom to take home each month. NDE shall report to the Education Committee to the extent possible, quantitative and qualitative metrics based on statewide assessments administered pursuant, assessments administered under the Nebraska Reading Improvement Act, and classroom assessments of reading proficiency, reading skills, or literacy acquisition. Calls for an appropriation of up to \$1,000,000 dollars from the Education Future Fund each fiscal year of the pilot program.	support	2/10	letter	
<a href="#">LB1206</a>	Juarez	Revenue	This bill allows certificated teachers and paraprofessionals to exclude 100% of income earned from public or private elementary and secondary schools from Nebraska taxable income to the extent the income is included in federal adjusted gross income. The exclusion applies to taxable years beginning on or after January 1, 2027.		2/12		
<a href="#">LB1207</a>	Juarez	Education	Would require school districts to give each full-time employee five mental health leave days each fiscal year without documentation from a medical or mental health provider. The employee shall be paid at the employee's usual salary in full for any mental health leave used by the employee. Mental health leave shall not count against any other leave the employee accrues as a result of working for the school district. A school district shall not require or request any documentation from a medical or mental health provider to justify the use of mental health leave.	oppose	2/17	testify	

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB1208</a>	Juarez	Education	Amends TEEOSA to require that, beginning with the 2026-27 school year, each local school system in Nebraska must allocate at least 50% of its general fund budget to teacher salaries and benefits.	oppose	2/2	testify	
<a href="#">LB1217</a>	Hardin	Health and Human Services	Authorizes NDE to permit accredited or approved public, private, denominational, or parochial schools to maintain epinephrine (in any FDA-approved form) for use in providing emergency first aid to students experiencing allergic reactions.		2/19		
<a href="#">LB1219</a>	Brandt	Revenue	The total amount of property taxes that may be levied by a political subdivision in any year shall not exceed the total amount levied in the prior year by more than the allowable growth percentage. The allowable growth percentage would be a percentage equal to the sum (i) two percent plus (ii) the political subdivision's real growth percentage. Real growth value means the increase in a political subdivision's total property valuation from the prior year to the current year due to (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, and (v) any increase in personal property valuation over the prior year.	oppose	<b>2/5 combined hearing with LR317CA</b>	testify	General File (2/18). Hansen priority.
<a href="#">LB1224</a>	Hunt	Education	Intent is to protect children experiencing, abuse or neglect by preventing cases in which abuse is exacerbated or perpetuated when a child victim is withdrawn from public school, therefore losing regular contact with mandatory reporters and opportunity for intervention from school personnel. Under LB 1224, parents/guardians under active investigation for child abuse or neglect would be temporarily prohibited from withdrawing a child from public school into a home school. Further, adults who have been convicted of domestic assault, child abuse, or a sex-related crime would be prohibited from teaching or providing supervision at a home school. The bill does not impact families who are already home schooling, or those who intend to home school and are not under investigation for child abuse or neglect.		2/3		
<a href="#">LB1241</a>	Murman	Education	Seeks to ensure that school employee applicants are screened for ever being disciplined or separated from employment while under pending investigations of child abuse, neglect, or sexual misconduct at places of former employment. Requires the school to go back 20 years when considering employment.		2/3		
<a href="#">LB1243</a>	Murman	Education	Seeks to increase opportunities for homeschool and non-accredited students by ensuring they are not required to be enrolled in a minimum number of credits to participate in an extracurricular activity not regulated by an athletics or activities association.	oppose	2/2	letter	

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LB1257</a>	Hansen	Revenue	<p>Provides for comprehensive changes to Nebraska's sales and use tax system, repeals or phases out numerous sales tax exemptions, adds taxation of most services, <b>modifies property tax levy limits for schools, establishes the New School Relief Fund, and alters state aid and funding mechanisms for school districts.</b> The bill: (1) Broadly expands the sales and use tax base by eliminating most existing sales tax exemptions (including for many goods and services) effective January 1, 2027, and imposes sales tax on most services unless specifically exempted; (2) narrows the definition of 'occasional sale,' modifies related exemptions, and clarifies definitions for retailers and sellers (including candy and soft drinks); (3) phases out the School District Property Tax Relief Act and associated credit fund, replacing them with the New School Relief Fund and a new formula for distributing state aid to schools; (4) lowers school district property tax levy limits over several years, with some limited exceptions and override provisions; (5) increases state funding for schools to offset reduced property tax levies, particularly via additional foundation aid from the New School Relief Fund; (6) creates new reporting and fund transfer requirements to direct increased sales tax revenues to school funding; The bill includes appropriations and fund transfer provisions for the new school funding structure.</p> <p>School districts and multiple-district school systems may levy a maximum levy of: (i) For fiscal years prior to fiscal year 2027-28, <b>\$1.05</b> per one hundred dollars of taxable valuation of property subject to the levy; (ii) For fiscal year <b>2027-28, \$0.85 per one hundred dollars of taxable valuation</b> of property subject to the levy; and (iii) For <b>fiscal year 2028-29 and each fiscal year thereafter, \$0.60</b> per one hundred dollars of taxable valuation of property subject to the levy.</p> <p>The <b>School District Property Tax Relief Credit Fund terminates on July 1, 2027</b>, and the State Treasurer shall transfer any money in the fund on that date to the <b>New School Relief Fund</b>. For fiscal year 2027-28 and every fiscal year thereafter, the State Treasurer shall transfer the <b>amount certified to the New School Relief Fund</b>.</p> <p>For school fiscal year 2027-28 and each school fiscal year thereafter, the department shall determine an amount of additional foundation aid to be paid per formula student out of funds available in the New School Relief Fund. <b>This amount shall be equal to the total amount available in the New School Relief Fund divided by the total number of formula students in all school districts in the state. A school district may exceed its property tax request authority without the approval of the voters by an amount equal to six percent of the school district's prior year property tax request authority. This increase shall be used to pay for teacher salaries, wages, and benefits.</b></p> <p>The New School Relief Fund is created. The fund shall be used to <b>provide additional foundation aid to school districts. \$838,000,000 will be transferred into the New School Relief Fund dollars from the General Fund</b> on or before September 1, 2027, and on or before September 1 of each year thereafter. If the state fails to use all funds available in the New School Relief Fund for the additional foundation aid, any amount not used by the end of the school year shall be</p>	oppose	2/11		

THIS WEEK	NEXT WEEK						
BILL	SENATOR	COMMITTEE	DESCRIPTION	NRCSA POSITION	HEARING DATE	TESTIFY?	STATUS
<a href="#">LR292CA</a>	Andersen	Revenue	Proposed Constitutional amendment. Except as otherwise provided in or permitted by this Constitution, real property shall all be taxed in accordance with Article VIII, section 14, of the Constitution and there shall be two valuations for each parcel of real property: Fair market value and taxable market value. Fair market value shall be dynamic and determined by the assessor of the property. Taxable market value shall be used to establish the baseline valuation for tax liability for the individual property owner. Fair market value shall be assessed uniformly and proportionately upon all real property and franchises as defined by the Legislature. Beginning January 1, 2027, (a) Real property shall be valued, for property tax purposes, at its taxable market value unless such property is exempt from tax pursuant to this Constitution; and (b) The property taxes levied on any parcel of real property shall not increase, from one year to the next, by more than the allowable growth percentage, except in those cases when the taxable market value is adjusted pursuant to subdivision (2)(e) of this section. The allowable growth percentage means the percentage change in the Consumer Price Index for All Urban Consumers, or its successor index, as published by the United States Department of Labor, Bureau of Labor Statistics, for the twelve-month period ending on June 30 of the year in which the relevant property taxes are determined.		2/12		Anderson priority
<a href="#">LR303CA</a>	M. Cavanaugh	Business & Labor	Constitutional Amendment that states: All employers in the State of Nebraska shall provide a minimum of six weeks paid family medical leave for all employees no later than October 1, 2027, and twelve weeks no later than October 1, 2028.		2/2		
<a href="#">LR317CA</a>	Brandt	Revenue	LR317CA is a constitutional amendment that simply limits the total amount of property taxes that may be levied by any political subdivision to 2% plus real growth.		2/6/2026. <b>combined hearing with LB1219</b>		
<a href="#">LR318</a>	Hughes		Legislature recognizes January 25, 2026, through January 31, 2026, as School Board Member Week.				

Superintendent,

On behalf of the Nebraska Association of School Boards (NASB), thank you for your patience and partnership as we have worked through important updates to our Policy Services.

Following the sudden passing of Jim Luebbe, whose dedication and expertise supported Nebraska school districts for many years, we took intentional time to thoughtfully reassess how policy services are delivered. Our goal has been to ensure continuity, quality, and long-term sustainability for our member districts.

We are pleased to share enhancements that strengthen our capacity to provide high-quality, comprehensive policy services.

## **New and Expanded Partnerships**

### **SPARQ Online Publishing (SOP)**

NASB has partnered with SPARQ Data Solutions to integrate district policy manuals into the SPARQ Online Publishing platform. SOP is a professional, web-based policy governance system that enhances accessibility, organization, and policy management.

### **Perry Law Firm**

NASB has partnered with Perry Law Firm to provide a comprehensive policy manual and ongoing policy updates. Perry Law Firm is a long-established Nebraska school law firm with a strong reputation for high-quality legal guidance and policy development.

## **Expanded NASB Policy Services**

- **SPARQ Online Publishing (SOP) Access** – Technology to support professional policy governance and streamlined policy management.
- **Policy Transition and Technical Support** – Lindsey Headrick, NASB Administrative Specialist, will guide districts through the transition of their policy manual and integration of policy updates within SOP.
- **Policy Review Services** – Led by NASB's Board Leadership Department to equip boards and administrators with a purposeful, timely policy review schedule.
- **Aligned Handbook Support Services** – Provided through NASB's Board Leadership Department.
- **Administrative Guidelines Support** – Assistance in aligning administrative guidelines to the board's adopted policy manual.

## **What's Next**

Marcia Herring will contact your district to initiate the transition to SPARQ Online Publishing and adoption of the Perry Law Firm policy manual, including access to ongoing policy updates and the new numbering system. A Service Agreement will follow from Lindsey Headrick.

## **Frequently Asked Questions**

- **Will our district be able to include district-specific policies?**  
Yes. District-specific policies may be identified and integrated into your SOP policy manual as desired.
- **Who should we contact with policy questions or needs?**  
NASB will continue to assist with policy development and general policy questions. If a matter requires in-depth legal analysis, districts should consult their legal counsel. For initial support, please contact NASB's Board Leadership Department.

- **Will our board need to readopt all policies due to the new numbering system?**  
The board will need to take formal action to document the transition to the Perry Law Firm policy manual and numbering system.
- **When will districts be billed, and what is the cost?**  
Following approval of the agreement, NASB will invoice districts an annual policy subscription fee of \$1,750 and begin the policy upload process. This fee includes:
  - SPARQ Online Publishing access
  - Policy updates provided by Perry Law Firm
  - Policy review system and ongoing NASB support
- **How will new or revised policies be provided?**  
Policy recommendations authored by Perry Law Firm will be distributed (“pushed”) through the SOP system. Lindsey Headrick will provide technical assistance as needed. We anticipate the first policy update distribution shortly after the close of the 2026 Nebraska Legislative Session.
- **Our policy manual needs significant cleanup—what do you recommend?**  
Some districts have chosen to adopt and upload the Perry Law Firm master policy manual and begin the review process from that foundation. This approach may be an effective option for districts seeking a comprehensive refresh.

**Who Should We Contact with Questions?**

**Transition and implementation questions:**

Lindsey Headrick, Administrative Specialist  
lheadrick@NASBonline.org | 800-422-4572

**Policy review services and general policy questions:**

Marcia Herring  
mherring@NASBonline.org | 402-450-5152

For districts with additional questions, NASB will host a virtual information session. Details will be shared soon.

Thank you for your continued partnership with NASB. We remain committed to honoring the strong foundation built by Jim Luebbe while ensuring districts receive consistent, forward-looking policy support.

Sincerely,

Nebraska Association of School Boards



Jamie Isom &lt;jamie.isom09@gmail.com&gt;

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**NCSA Legislative Update 2-28-2026**

1 message

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**Dr. Michael Dulaney** <mike@ncsa.org>

Sat, Feb 28, 2026 at 12:46 PM

Reply-To: mike@ncsa.org

To: jamie.isom09@gmail.com



FEBRUARY 28, 2026

**Legislative Activity**  
February 23-27

The Legislature will be recessed on Monday, March 2nd. Full-day floor debate begins Tuesday, March 3rd. Over the last 24 days of the 2026 Session, debate will often extend into the evening hours. Since the Forecast Board further reduced revenue projections, the state's budget shortfall has grown to \$626 million. Much of the remaining time in the session will be devoted to budget matters.

**Advanced to General File**

Hunger-Free Schools Act: The Education Committee advanced **LB 966** (Cavanaugh, M.) by a 6-1-1 vote (Senators Conrad, Hughes, Hunt, Juarez, Meyer, G., and Sanders voting yes; Senator Lonowski voting no; and Senator Murman, present not voting). LB 966 is Senator Hunt's priority bill.

LB 966 creates the Hunger-Free Schools Act and the Hunger-Free Schools Program. The bill requires qualified schools to provide breakfast or lunch at no cost to students who qualify for reduced-price meals, and directs NDE to reimburse schools for the difference between federal free-meal and reduced-price reimbursement rates. Based upon the 2024-25 school year meal count information, NDE is estimating the cost to the state would be \$1,206,817 for the 2026-27 school year.

Caps on Political Subdivisions: **LB 1219** (Brandt) was advanced by the Revenue Committee. The bill is prioritized by Senator Hansen.

LB 1219 provides that, beginning January 1, 2027, and notwithstanding the Property Tax Growth Limitation Act and the School District Property Tax

Limitation Act, the total amount of property taxes that may be levied by a political subdivision in any year may not exceed the total amount levied in the prior year by more than the allowable growth percentage.

The "allowable growth percentage" is defined as a percentage equal to the sum of:

- 2% plus
- the political subdivision's real growth percentage.

The "real growth percentage" is defined as the percentage obtained by dividing:

- the political subdivision's real growth value by
- the political subdivision's total property valuation from the prior year.

The "real growth value" is defined as the increase in a political subdivision's total property valuation from the prior year to the current year due to:

- improvements to real property as a result of new construction and additions to existing buildings,
- any other improvements to real property which increase the value of such property,
- annexation of real property by the political subdivision,
- a change in the use of real property, and
- any increase in personal property valuation over the prior year.

Home School Students: **LB 1224** was advanced to General File by the Education Committee on an 8-0 vote. The bill is not prioritized and would need to be incorporated into a measure with priority designation. The cost for state implementation of LB 1224 would be \$117,640 for 2026-27.

Under the committee amendments (AM2228), LB 1224 adds a new section of law to prohibit the subject of a substantiated child abuse or neglect report from transferring or disenrolling a student from their current school during an investigation, and requires DHHS to notify the student's school and the Commissioner of Education that any such transfer or exempt school election is invalid. The school or commissioner must notify DHHS if they receive a transfer or disenrollment request during the restricted period. The transfer restriction is lifted upon the filing of a juvenile court petition or after 14 days from notice to the subject, and DHHS must issue a notice lifting the restriction. All notices are confidential and limited to the student's name and transfer status.

The bill further amends existing law to prohibit individuals from monitoring or instructing students at a home school if they have been convicted of certain felonies.

### **Passed by the Legislature**

After attempts to stall the bill during Final Reading had failed, **LB 653** passed on a 33-15 vote. As amended and passed, LB 653 would make changes to the enrollment option laws and the Student Discipline Act.

*Option Students:* The amendment changes the Option Enrollment laws (§ 79-238) to state that any option school district must automatically accept applications for siblings of option students enrolled in the option school district without regard to capacity limitations.

*Short-term Suspension:* The amendment changes the Student Discipline Act (§ 79-265) relating to short-term suspension. The written statement sent to the student and his/her parent or guardian must include the following additional information:

- The actions made by the school to try to discontinue or alleviate the behavior of the student prior to considering suspension;
- Resources the school is able to provide or recommend to assist the student; and
- How the school plans to handle such behavior in the future, including an actionable plan aimed at maximizing strategies to keep the student in school.

Before the short-term suspension takes effect, the student and the parent, guardian, or educational decisionmaker of the student must be given oral and written notice of the charges against the student, an explanation of the evidence the authorities have, and an opportunity to present the student's version of the events leading to the alleged conduct or violation the principal has determined necessitates a short-term suspension and evidence to support the student's version of such events.

Currently, the principal must make a reasonable effort to hold a conference with the parent or guardian before or at the time the student returns to school and must document the effort in writing. LB 653 states that if the conference has not been held, a parent, guardian, or educational decisionmaker may submit a written request to the school for a conference with the principal relating to the short-term suspension of the student and the written statement received.

*K-2 Suspension:* The amendment changes the prohibition on suspension of kindergarten through 2nd grade students (§ 79-265.01) to include a new exception. In addition to the existing exception related to bringing a deadly weapon to school, the new exception pertains to engaging in violent behavior capable of causing physical harm to another student or school employee.

*Long-term Suspension, Expulsion:* The amendment changes the Student Discipline Act (§ 79-268) relating to a principal's decision to discipline a student by long-term suspension, expulsion, or mandatory reassignment. The required written notice to the student and his/her parent or guardian must include:

- Resources the school is able to provide or recommend to assist the student;
- How the school plans to handle such behavior in the future, including an actionable plan aimed at maximizing strategies to keep the student in school.

LB 653 would become operative 90 days after the Legislature adjourns sine die.

## Signed into Law

**LB 821**, introduced by the Retirement Committee, was signed into law on February 24th. The bill was prepared by the Retirement Committee legal counsel. There are no major substantive changes. The bill includes technical, editorial cleanup of existing law, and provides dates for NPERS and the Investment Council to present various reports to the Retirement Committee.

### Nebraska Council of School Administrators



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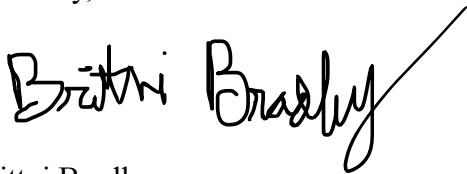
March 6, 2026

Sandhills Public Schools  
107 Gandy Ave  
PO Box 29  
Dunning, NE 68833

Dear Sandhills School Board,

I am writing to formally resign from my position as the Title 1, and Elementary PE Teacher at Sandhills Public Schools at the end of the current school year. Please know that this decision did not come lightly and my time here has been very special to me. I wish everyone at Sandhills Public Schools the best in the future.

Sincerely,

A handwritten signature in black ink that reads "Brittni Bradley". The signature is written in a cursive style with a long, sweeping line extending from the end of the name.

Brittni Bradley

Dear Sandhills Board of Education,

I am writing to formally resign from my position as the K-12 Special Education Teacher. Please know that this decision was not made lightly. It has been an honor to teach and support students at Sandhills Public Schools. I am especially thankful for the collaboration among staff and the relationships built with families. These experiences have helped me grow both professionally and personally.

Thank you for your leadership and support, and for the opportunity to serve here. I wish everyone continued success.

Sincerely,

Danielle Thompson



**Energy Services Company (ESCO)  
Proposal for**



**Sandhills Public Schools**

**Estimate to Include:**

**Electrical Panel Upgrades**

**February 2, 2026**

# Sandhills Public Schools

## *Proposed Upgrades and Renovations*



### Executive Summary

On behalf of Facility Advocates, thank you for the opportunity to submit this project summary. We have collected information at the junior-senior high school concerning the current state of your HVAC, electrical, lighting, windows, fire safety, and HVAC control systems.

**Project Cost:**

**\$ 78,000**

### Current Situation

#### **Sandhills Public Schools**

The building is equipped with a total of six major electrical panels, four of which are original. These were manufactured by FPE.

- This manufacturer went out of business in the early 1980's because their circuit breakers were unreliable. During testing, they failed to trip 70-80% of the time. In addition, the methods used for grounding these panels were poorly designed and inadequate for the rated electrical load.
- Due to the grounding problems and unreliable circuit breakers, it is highly recommended to replace the panels as soon as possible. They are widely considered fire and safety hazards.
- The main 1200A 208v 3ph distribution panel in the shop was replaced circa 2015, and so was subpanel B (custodial closet by the front entrance).

## Scope of Work

- Replace all remaining FPE electrical panels
  - (2) 225A and (2) 200A, 208v 3ph FPE panels remain:
    - Subpanel A – custodial closet in “the Pod”
    - Subpanel C – SE corner of the stage
    - Subpanel D – NE corner of the shop
      - This panel will be upgraded from 225A to 400A to support future HVAC electrical needs
    - Stage Lighting – next to panel C on the stage
  - New panels will eliminate the current hazard and will be provided with additional circuit slots necessary for future electrical needs.

## Next Steps

- Feb/Mar – Proposal reviewed with Administration.
- Feb/Mar – BOE to approve GMP contract for proposed project
  - Finalize engineering and order equipment
  - Invitation to bid documents prepared for subcontractors and advertised
  - 3<sup>rd</sup> party review
- April – Implementation schedule finalized
  - Contractor meeting on site
- May – Project implemented
  - 1 year warranty

## Sample Board Resolution

Following the RFQ competitive process, as stated in State Statute section 66-1062 to 66-1066, the Board of Education authorizes the superintendent to sign a ESCO Contract with Facility Advocates for the amount not to exceed \$\_\_\_\_\_ for the Energy Conservation Measure projects as proposed and discussed.

