Board Leadership
NEBRASKA ASSOCIATION OF SCHOOL BOARDS

2027

ANNUAL BOARD LEADERSHIP GUIDE

A Year-Round Resource for Governance, Finance, Negotiations, and Student Learning



Nebraska Association of School Boards

NASB MISSION STATEMENT

The Nebraska Association of School Boards provides programs, services, and advocacy to strengthen public education for all Nebraskans.

NASB BOARD LEADERSHIP MISSION STATEMENT

To promote and advance effective board governance and leadership to support learning for all students.

An electronic version of this publication is available on the NASB website at www.NASBonline.org > Board Leadership > Resources > 2027 Annual Board Calendar

For more information or questions about the 2027 Annual Board Calendar, contact Marcia Herring, NASB Director of Board Leadership, at mherring@NASBonline.org or 402.423.4951

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Legal and policy information in the Annual Board Leadership Guide is provided for informational and practical purposes and may summarize, paraphrase, or otherwise differ from the exact wording of applicable Nebraska statutes, regulations, or the district's officially adopted policies. This guide is not intended to replace or serve as the official source of any law, regulation, or district policy. In the event of a conflict or inconsistency, applicable law, regulation, and the district's officially adopted policy shall govern.

For information about customizing a board handbook to your district's specific policies and unique operational needs, contact:

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A MESSAGE FROM NASB BOARD LEADERSHIP

Since 1918, NASB has been committed to serving school boards across the state. Our mission is "to provide programs, services, and advocacy to strengthen public education for all Nebraskans." An effective school board is committed to the improvement and growth of student achievement. NASB is here to support the school board's work of ensuring that all students within our public schools receive a quality education in a safe learning environment.

While at its core NASB is a resource for board training and an advocate on behalf of public education, the value of your district's membership in NASB is far reaching. As a board member you have access to staff with experience in school law, policy, governance leadership, insurance, advocacy, communications, superintendent evaluation, board self-assessment, community engagement, strategic planning, superintendent search services, negotiations data, and more.

Support services are only part of the story. NASB works collaboratively with many educational and governmental partners representing the interests of school boards and the development of policy. We continually aspire to grow and improve our programs and services to ensure cost-savings to our members and support your goal of providing a quality education for all students.

The NASB Board Leadership Team developed this publication to support you in your role at the board table. The first section serves as a quick reference that includes the board Code of Conduct/Code of Ethics, board meeting protocols, responsibilities defined in law, rights of the public during a board meeting, a sample board meeting agenda, suggested content for meeting minutes, and more. The second section highlights recommended monthly board meeting agenda items. New this year we have the Annual Budget Calendar and the last section addresses Accountability and Student Success. The material referenced in the 2027 Annual Board Leadership Guide is not an exhaustive list; rather it provides guidance for the board president and superintendent each month when developing the draft board meeting agenda.

Thank you for your service to public education, students, staff members, and the communities of Nebraska. NASB staff members are here to support you in your role and service as a board member.

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NASB CODE OF CONDUCT/ CODE OF ETHICS

The Board of Education is committed to ensuring the public, staff, and students that school board members will govern through policy. In accordance with this belief and by adoption of this policy, each board member commits to following the Code of Conduct/Code of Ethics.

Board members' actions, verbal and nonverbal, reflect the attitude and the beliefs of the school district. Therefore, board members must conduct themselves professionally and in a manner fitting to the responsibility of duty.

In addition to the following, board members should be familiar with and abide by their district's Code of Conduct/Code of Ethics.

AS A BOARD MEMBER, I WILL:

- Recognize that my authority rests not with individual members of the board but within a legal session of the board, respecting and abiding by the majority decision of the board.
- Consistently uphold all applicable local, state, and federal laws, rules, and policies.
- Attend all regularly scheduled board meetings, insofar as possible, and diligently prepare for meetings by reviewing in advance the material provided.
- Remain informed of local, state, and national educational developments of significance, remaining current on needs and requirements pertaining to educational issues through individual study and participation in board development opportunities.
- Consider the needs of the entire community and vote in the best interest of students, staff, and the educational program.
- Encourage individual board member free expression of ideas, listen without judgment, engage in thoughtful deliberation, and maintain open communication between all stakeholders.
- Complete the Conflict of Interest Form and not use the school district or any part of the school district's program for my own personal advantage or the advantage of my friends or supporters.
- Abide by the Open Meetings Law and only enter closed session of the board if the situation requires it, and I will consider "secret" sessions of board members in violation of the law.
- Recognize that promising in advance of a meeting how I will vote on any item prohibits open discussion and inhibits transparency.
- Retain independent judgement and refuse to surrender that judgment to individuals or special interest groups.
- Respect the confidentiality of privileged information, as prescribed by law.
- Prioritize policymaking, budget, goal setting, school district strategic planning process and evaluation, and the effects on increasing student learning and achievement, ensuring efficient use of education resources.
- Act only as a member of the board and do not assume any individual authority when the board is not in session and take no private action that will compromise the board or administration.

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- Request recommendations from the superintendent and consider legal counsel advice for the board when required for full and informed board consideration of issues requiring legal expertise.
- Acknowledge that the superintendent of schools and his or her staff are responsible and accountable for the delivery of the educational programs and the conduct of school operations.
- Adhere to and encourage others to follow the Chain of Command regarding complaints, requests, and concerns related to the school district.
- Ensure strong management of the school system by hiring and evaluating the superintendent, collaborating toward a common vision and goals for the district.
- Hold the superintendent accountable by jointly creating job performance standards and at least annually performing a comprehensive evaluation based on the job description, contract, and superintendent goals.
- Provide policy support for school administrators in the performance of their duties and delegate authority commensurate with those responsibilities.
- Perform a liaison communications role by respecting the needs of both the community and the school by engaging stakeholders in the strategic planning process.
- Recognize the board president (or designee) will speak as the official voice of the board. A single board member will not represent the board without the consent of the board, and board members making personal statements (in any format, including speeches, articles, social media posts, etc.) should clearly state these statements are their opinion and not the position of the board.
- Acknowledge the different roles that we play as individuals (board member, patron, parent, etc.).

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01

OPEN MEETINGS LAW

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MEETINGS OF THE BOARD

School board meetings provide a transparent forum where elected officials conduct business, ensure accountability to the community, and make informed decisions that support student success.

REGULAR MEETINGS

Neb. Rev. Stat.§ 79-554. Class I, II, or III school district; school board; quorum; meetings; open to public.

In all meetings of a school board of a Class I, II, or III school district, a majority of the members shall constitute a quorum for the transaction of business. Regular meetings shall be held on or before the third Monday of every month. All meetings of the board shall be subject to the Open Meetings Act. Special meetings may be called by the president or any two members, but all members shall have notice of the time and place of meeting. If a school district is participating in an approved unified system as provided in section **§79-4,108**, regular meetings of such district's school board shall be held at least twice during the school year.

Neb. Rev. Stat. § 79-560. Class IV school district; board of education; meetings; open to public.

The board of education of a Class IV school district shall hold one or more regular meetings each month, the time of which shall be fixed by the bylaws adopted by such board. Special meetings may be held as circumstances may demand. All meetings of the board shall be subject to the Open Meetings Act.

Neb. Rev. Stat. § 79-561. Class V school district; board of education; meetings; open to public.

The regular meetings of the board of education of a Class V school district shall be held one or more times each month. Special meetings may be held as circumstances may demand at the call of the president of the board or on petition of a majority of the members of the board. All meetings of the board shall be subject to the Open Meetings Act.

BOARD MEETING NOTICE

Neb. Rev. Stat. § 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; applicability of section.

(1)(a) Except as provided in subsection (9) of this section, 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. 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 committees, notice shall be given at least four times each year of the regular meeting schedule, the location, and the method designated

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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.

(ii) Subdivision (1)(b)(i) of this section shall not apply in the case of the governing body of a city of the second class or village, any advisory committee of such governing body, the governing body of a rural or suburban fire protection district, or any public body that only meets intermittently and is not required to hold regular meetings.

(iii) Failure to comply with subdivision (1)(b)(i) of this section shall not cause any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken at a meeting of the public body to be void or voidable.

(c) 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 subdivision (1)(a) of this section, in case of refusal, neglect, or inability of the newspaper to publish the notice, the public body shall (i) post such notice on its website, if available, (ii) request the newspaper submit a post on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (iii) 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 pursuant to subdivision (1)(c)(i) and (iii) of this section and a written record of the request to the newspaper pursuant to subdivision (1)(c)(ii) of this section. 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.

(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.

(4) 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.

(5) 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 (4) 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.

(6) 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.

(7)(a) Notwithstanding subsections (2) and (5) 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 subsection (1) 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

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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 (4) 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.**

(8) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (2)(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 (2)(b)(i) and (ii) of this section.

Legal Reference: Neb. Rev. Stat. §§ 84-1411, 84-1409, 84-1412, 70-1014, 70-1014.02, 79-2204, 81-829.39, 84-1413, and 70-1034.

SPECIAL MEETING

If a special meeting is necessary to address a district matter, statute states that ***"...special meetings may be called by the president or any two members, but all members shall have notice of the time and place of meeting"*** (**Neb. Rev. Stat. § 79-554**). Once a special meeting is called, the district shall provide "reasonable advanced publicized notice" of the special meeting, which is the same legal standard as for a regular meeting of the board. However, be certain to review policy to ensure specific guidelines are followed. The board must include the opportunity for public comment on a special board meeting agenda.

EMERGENCY BOARD MEETING

If conditions warrant, an emergency meeting of a public body is allowed without providing reasonable advanced public notice. State law provides that the board shall make reasonable efforts to provide advance notification to the news media of the time and place of each meeting and the subjects to be discussed at the meeting. The district is to maintain a list of the news media that request such notification. To determine if it is acceptable to hold an emergency meeting, you must assess the circumstance and need. There are two criteria you must consider when assessing whether you have a need for an emergency meeting:

- Was the "emergency" that created the need for a meeting unforeseen or unanticipated? State law provides that public bodies can hold a meeting where it is not possible to provide reasonable advanced public notice. However, the meeting must be conducted due to an "emergency." The most important area of inquiry is whether the event qualifies as an "emergency" for the purposes of the law. According to case law discussing these issues, an emergency is defined as: any event or occasional combination of circumstances which calls for immediate action or remedy; pressing necessity; exigency; a sudden or unexpected happening; an unforeseen occurrence or condition.

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- Can the board wait to address the issue at the next regularly scheduled meeting or schedule a special meeting in order to allow reasonable advanced publicized notice to the public and interested parties?

If the emergency was not anticipated and the board cannot wait to address the emergency until a special meeting can be called, the board may legitimately call an "emergency" meeting. These same two criteria should be applied when trying to determine whether or not to alter the agenda less than 24 hours before a meeting. It is rare for a board to call an emergency meeting; however, it does happen. If an issue can wait, it is recommended that the best approach would be to call a special meeting.

If such emergency exists, then the board must:

- state the reason for the emergency in the public minutes;
- limit discussion and any actions to issues associated with the actual emergency during the meeting;
- make sure minutes and the reason for the emergency meeting will be made available to the public by no later than the end of the next regular business day; and
- make certain a reasonable effort is made to notify news media members, include in your notification the time, place, and the subject matter to be discussed at the meeting.

NOTE: In addition, according to § 84-1411(6) "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."

If during the course of the emergency meeting, discussion of any item on the agenda should be held in a closed session, the board will conduct a closed session in accordance with the Nebraska Open Meeting Laws. Before any closed session is convened, the presiding officer will publicly identify the subject matter immediately prior to going into the session. All final votes, actions, or decisions will be taken in open meeting.

BOARD RETREAT/WORK SESSION

A board retreat/work session provides a setting for the board, superintendent, administrators, and appropriate staff to discuss board-and district-related business. A retreat/work session must be advertised in the same fashion as a board meeting if a quorum of the board is attending. The board may take formal action at a retreat/work session; however, an agenda is required to state the matters to be discussed at the time of the publicized notice which shall be kept continually current and readily available for public inspection. The board is required to receive public comment during a board retreat/work session.

SUBCOMMITTEE MEETINGS

A subcommittee meeting of the board does not require advanced publicized notice unless a quorum of the board attends or the committee is holding hearings, making policy, or taking formal action on behalf of the board.

CLOSED/EXECUTIVE SESSION

The closed/executive session is a private meeting of the board to prevent needless injury to an individual's reputation or to protect the interest of the public. The board cannot take formal action in closed session and must move into open session to do so.

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Neb. Rev. Stat. § 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 arm's 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.

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(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.

DID YOU KNOW?

- Closed/executive session must be clearly necessary to ensure:
    1. protection of the public interest; or
    2. prevention of needless injury to the reputation of an individual, and if such individual has not requested a public meeting.
- Majority of the board must vote to move into closed session and the motion must include the subject matter and the reason necessitating the closed session in the motion to close.
    - Example: "I move to enter closed session to discuss **negotiations** (subject matter) for the **protection of the public's interest** (reason necessitating the closed session)."
    - Example: "I move to enter closed session to discuss **the performance evaluation** (subject matter) **to prevent needless injury to the reputation of an individual** (reason necessitating the closed session)."
- Board meeting minutes must include the motion stating the purpose, including the legal limitations, for the closed session, the time the board entered closed session, and the time the board exited closed session.
- If the motion to move into closed session passes, the presiding officer shall restate for the record the limitation of the subject matter of the closed session immediately and prior to moving into closed session.
- During the closed session, the board may not discuss issues not directly related to the reason for the closed session, and the board may not take formal action or reach a collective decision (i.e., vote).

If during the closed session a member believes the discussion has strayed away from the reason or motion for the closed session, the board member may challenge the continuation of the closed session.

- If a challenge is made, the board will return to open session, note the time, and vote in public.
- If a majority of the board members vote against the challenge to terminate (i.e., motion failed), the board will return to the closed session, referencing the original motion to enter closed session and noting the time, before continuing.
- If the challenge is made, it shall be reflected in the minutes, and it will list how each member voted.
- If a challenge is made by a member and the board votes against it, the member making the motion should consider leaving the meeting if he/she believes the board is discussing material that is not relevant to the reason for the closed session. The board member may also return to the closed session.

NOTE: The board under no circumstances may meet in closed session to discuss the appointment of someone to fill a vacancy on the board.

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RIGHTS OF THE PUBLIC

As stated in Neb. Rev. Stat. § 84-1412, members of the public have the right to attend and the right to speak at meetings of public bodies. Additionally, except for closed sessions called pursuant to Neb. Rev. Stat. § 84-1410, all or part of a meeting may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, camera, video equipment, or any other means of pictorial or sonic reproduction or in writing.

Neb. Rev. Stat. § 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;

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(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 instate 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 instate 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.

NOTE: A sample Public Comment brochure is available for adaptation by districts. Contact Galina Slobonyuk, Board Leadership Engagement Associate (gslobonyuk@NASBonline.org) for more information.

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BEST PRACTICE PUBLIC COMMENT

A board meeting is a meeting held in public not, a public meeting. The board convenes a meeting to conduct business. The board has the flexibility to structure the public's opportunity to be heard, and this applies to students, staff, parents, and community members. It is critical that the board policy addressing public comment aligns to the practice and procedures carried out during the board meeting. Consider the following:

- Display the public comment guidelines in the board meeting room and on the district website, including expectations for board member engagement and/or resolution to the topic presented.
- State a time limit on the length of the public comment agenda item and the set time limit for each individual speaker. Consistency is important! When the board allows unlimited time for topics that are agreeable to the board but sharply cuts the time when it is not a topic of interest, the board invites the potential for conflict.
- Review and/or create speaker cards for completion by each individual requesting to address the board during the public comment agenda item.
- Recognize the speaker, maintain order, and monitor time.
- Inform the public of the board's response to speaker comments. Most patrons are not familiar with board operations and may anticipate both engagement and/or immediate response from the board or administration.
- In the board president opening statement, restate the time limit and who will signal the speaker when time remaining is at one minute.
- State the action that will be taken if a speaker exceeds the time limit.
- Acknowledge and thank the speaker for their comments.
- Close public comment with a statement from the board president and move on to the remainder of the agenda.
- Members of the public from outside of the school district boundaries cannot be prohibited from speaking.

MANAGING DISRUPTION

A challenge that may occur from time to time during public participation is the need to address interrupting speakers who are not adhering to the time limits. It is imperative that the board president is firm but polite and consistent in the way the policy is administered so that all community members are treated fairly. Remember, the board is required to conduct business in public; however, the work of the board should not be waylaid by a chaotic public participation process. If the board is unable to conduct its business, they may vote for a brief recess to restore order.

Neb. Rev. Stat. § 79-570 Class I, II, III, or IV school district; president; meetings; maintenance of order.

If at any district meeting of a Class I, II, III, or IV school district any person conducts himself or herself in a disorderly manner and persists in such conduct after notice by the president or person presiding, the president or person presiding may order such person to withdraw from the meeting and, if the person refuses, may order any person or persons to take such person into custody until the meeting is adjourned.

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Neb. Rev. Stat. § 79-571 III or IV school district; meetings; disorderly conduct; penalty.

Any person who refuses to withdraw from such meeting on being so ordered as provided in section **§79-570** or who willfully disturbs such meeting shall be guilty of a Class V misdemeanor.

NASB PUBLIC COMMENT OPENING STATEMENT (SAMPLE)

Welcome to the (name) Public Schools Board of Education Meeting. The board welcomes patrons, and we appreciate your attendance at this board meeting. Members of the public are encouraged to share their thoughts and ideas with the board during the agenda item labeled "Public Comment." Comments or questions from the audience at any other time during the meeting will be declared out of order. We appreciate your willingness to abide by the rules of order. This is the only time during this meeting when the public may speak. Any person wishing to make public coment must abide by and adhere to applicable board policies, including, but not limited to the following:

- Everyone wishing to speak must complete a speaker card (cards are located at the table near the entrance to this room).
- Everyone who comes forward to speak must state your name, address, the name of any organization being represented and the topic you are addressing before you begin.
- Direct questions to the president of the board.
- A time limit (per board policy No.___) of # minutes is allotted for each speaker.
- There is a total time limit of ## minutes allotted for all speakers.
- Board members will not engage or debate with the speaker or a member of the audience and/or public.
- The board will not take action on the comments presented by the speakers but will direct the comments to appropriate staff members.
- Offensive language and hostile or disorderly conduct will not be tolerated. In the event that the Board President determines any statement or comment constitutes offensive language or hostile or disorderly conduct, then the Board President will declare the person out of the order and the person will be prohibited from speaking further.
- In the event that any person is unruly, abusive, or otherwise disrupts the meeting or the board's conduct of business, such person may be removed from the meeting by law enforcement.

The board will receive public comment in the order as printed on the speaker cards received. I would like to invite patron "name" No. __ to step to the microphone. Please begin by stating your name and address. Per board policy No. ____ you will have # of minutes to share your comments. I will give you a warning by raising my hand when you have 30 seconds left to complete your comments.

Close Public Comment and move into remainder of the agenda

Board President Statement: "On behalf of the board, we appreciate and respect the comments and concerns that have been expressed during public comment. The superintendent will follow up with those that have presented to address questions or to refer the speaker to district personnel who may provide assistance pertaining to the matter presented. The board will now move on to the next item on the agenda."

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MEETING AGENDA

Board meeting agendas are an essential tool for effective and transparent governance. A well-crafted agenda ensures that meetings are productive and focused, preventing discussion from veering off track and wasting valuable time. For the public, a clear and descriptive agenda provides a window into the board's work, fostering trust and accountability. It also helps the community understand the issues that will be addressed, allowing them to provide informed input. A thoughtfully prepared agenda is the foundation of a successful meeting, guiding the board through its responsibilities efficiently while upholding the principles of open government.

The superintendent is responsible for creating a draft agenda for board meetings. This draft is then presented to the board president for review and discussion. This preliminary step allows the president to ask questions and suggest changes before the agenda is finalized and distributed to all board members.

Once this initial review is complete, the unofficial agenda is shared with the full board. It is important to remember that, according to **Neb. Rev. Stat. §84-1411 Section 1**, meeting agendas generally cannot be altered less than 24 hours before the scheduled meeting, unless the change involves an emergency item.

All agenda items must be sufficiently descriptive, meaning they need to provide enough detail for the public to understand what matters will be discussed at the meeting. When necessary, background information may be presented in the form of supporting notes. This may be accomplished through the use of an agenda executive summary. It is important to note that, when used, the agenda executive summary is subject to public record laws.

To ensure efficient use of time, the board may opt to use a consent agenda. The consent agenda groups several items together to be approved with a single motion and vote. A consent agenda should be used for items that are considered routine and non-controversial, such as previous meeting minutes and claims.

NOTE: In addition to this Annual Board Calendar, NASB Board Leadership offers a monthly sample agenda to highlight monthly board meeting agenda items and reporting requirements. For more information about the monthly sample agenda, contact Stacie Higgins, Board Leadership Specialist (shiggins@NASBonline.org).

DID YOU KNOW?

- The board meeting agenda is official 24 hours before the advertised time of the board meeting and must be posted on the district website accordingly.
- Agenda items shall not be changed later than 24 hours before the meeting.
- The board should consider a special meeting if the item cannot wait until the next regular board meeting.
- The board is required by law to post six months of current board meeting agendas and minutes on the school district website. The post and/or link to the board meeting agendas and minutes must be easy to locate on the district website. (Effective July 1, 2022)

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NASB (SAMPLE) BOARD MEETING AGENDA

SCHOOL DISTRICT BOARD OF EDUCATION DAY/DATE/TIME

Welcome to the (District Name) Schools Board of Education Meeting. Our adopted mission: (District Name and Mission Statement)

Thank you for attending the regular meeting of the board. During agenda item X "public comment" the public may address the board. The public comment agenda item is the only opportunity for the public to speak during a board meeting.

1. OPENING THE MEETING

A. Call to Order: The regular monthly meeting of (District Name) Board of Education is called to order on (day/date) at (time) in the (District Name and Address)

B. District Mission Statement: (District Name and Mission Statement)

C. Nebraska Open Meetings Law-posted in room

D. Publication of Meeting-notice was provided according to policy. (Policy XXXX)

E. Board Member Roll Call: (per policy, excused/unexcused)

- Excused Absence:
- Unexcused Absence:
- Motion to approve absence of_____

2. PLEDGE OF ALLEGIANCE

3. APPROVAL OF AGENDA

(motion to approve)

4. CELEBRATION OF EXCELLENCE

(Staff and Student Presentations, etc.)

5. PUBLIC COMMENT- agenda item specific–

(District Name) Schools (Policy XXXX)

(President reads Opening Statement regarding public comment)

6. INFORMATION ITEMS: *Reports*

A. Building/District Administrators

B. Curriculum and Instruction

- Student Learning (i.e. data review, goals and/or strategic plan update, School Improvement Plan update)
- Professional Development Update

7. SUPERINTENDENT

A. District Assurance Statement (Due on or before November 1 to NDE)*

B. Fall Membership Report (Due on or before October 15 to NDE)*

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8. BOARD COMMITTEE REPORTS

A. Buildings and Grounds

B. Education and Curriculum Committee on American Civics (Policy XXXX)

C. Policy

- Update on Policy Review Cycle
- Review Superintendent Evaluation Timeline

D. Finance

E. Negotiations

- Review Collective Bargaining Timeline (on or before Nov 1, Negotiations shall begin)*

F. Advocacy/Legislative

- Consider Press Release/Letter Updating Public on Budget Decisions/History*
- NASB Legislative Update

G. Strategic Plan Update/District Goals Update

9. CONSENT AGENDA

(Unless removed from the consent agenda, items identified will be considered under one motion.)

A. Minutes of (date) meeting of the board

B. Certificated/Hire(s)/Resignation(s)

C. Adopt Board Policy No. XXXX

10. DISCUSSION/INFORMATION ITEMS

A. Policy Review/First Reading (Policy XXXX)

11. UPCOMING LEARNING EVENTS

A. Annual State Education Conference (details here)

B. New Board Member Workshops (details here)

C. Schedule a Board Retreat with NASB (possible topics)

12. ACTION ITEMS

A. Authorize School District Audit*

B. Policy Final Reading and Adoption including all new policy updates (Policy XXXX)

13. FUTURE AGENDA ITEMS

14. ADJOURN

NOTE: Agenda items flagged with an (*) may indicate the item is a statutory requirement resulting in documentation in board minutes signifying board review and/or action.

Closed/Executive Session: If, during the course of the meeting, discussion of items on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Law.

Action Item: The board reserves the right to take action on an item that is on the adopted board agenda.

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BOARD MEETING MINUTES

Board meeting minutes are more than a procedural task, they are the official record of a school board's actions, a hallmark of transparent governance, and a legal obligation. The information that follows outlines the statutes and specific content requirements for identified content of board meeting minutes. By adhering to these guidelines, boards honor the public's trust and uphold their commitment to open and accountable public service.

Neb. Rev. Stat. § 79-580 Class I, II, or III school district; board of education; claims against; record of proceedings; secretary; duty to publish.

The secretary of the school board or board of education of each Class I, II, or III school district shall, within ten days after any regular or special meeting of the board, publish one time in a legal newspaper published in or of general circulation in such district a list of the claims, arising on contract or tort, allowed at the meeting. The list shall set forth the name of the claimant and the amount and nature of the claim allowed, to consist of not more than ten words in stating the nature of each such claim. The secretary shall likewise cause to be published a concise summary of all other proceedings of such meetings. Publication of such claims or proceedings in a legal newspaper shall not be required unless the publication can be done at an expense not exceeding the rates provided by law for the publication of proceedings of county boards.

Neb. Rev. Stat. § 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**

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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.

CONTENT OF MEETING MINUTES

Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed. The minutes shall also include:

- The identity of the school board by district name, number, and county.
- School board members recorded as either present or absent and how each member voted.
- A statement by the president declaring a quorum present following the list of members identified as present or absent.
- A statement that the meeting was called to order by whom, the hour and whether the meeting was a regular, reconvened, special, or emergency meeting. NOTE: If it is a reconvened meeting, the original meeting date should be noted. If it is a special or emergency meeting, a copy of the official notice and agenda should be included or referenced. This provides record to the public should the meeting be challenged as a violation of the Nebraska Open Meetings Law.
- A statement that the meeting was advertised according to the Nebraska Open Meetings Law, the agenda was kept current and available to the public, and the location or room is referenced where the agenda is made available to the public for review. NOTE: The district should be certain the copy of the Open Meetings Law posted in the boardroom is kept current at all times.
- Notation of any board members who arrive late or leave early, including a record of the time.
- Record of reports from committees and members of the board.
- Record of reports from the superintendent.
- Record of reports requested from administrative staff, such as the business manager, the architect, the athletic director, principals, etc. If written, the reports may be filed as documents and reference made to them in the minutes by file and document number.
- A summary of discussion on all agenda items proposed, deliberated, or decided, and a record of any vote taken.
- The "yeas" and the "nays" of each board member should be recorded on all agenda items requiring a roll call vote.
- The motions should include the names of the board member making the motion and the second.
- The time and vote of each board member present when a vote is taken to hold a closed session and the reason for the closed session.
- Record of any motion to close the meeting and the vote of individual members of the board on the motion; record of the time at which the meeting was closed, purpose for the closed session, and restated motion prior to entering closed session by the president, and time the board resumed to open session.
- Record of action taken in open session immediately following closed session.
- Record of the motion to adjourn and time of adjournment.

NOTE: As of July 1, 2022, the board is required by law to post six months of current board meeting agendas and minutes on the school district website. The board meeting minutes must be easy to locate on the district website.

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MEETING RULES OF ORDER

NASB supports the use of ***Robert's Rules of Order*** as a guide for conducting board business, assuring every member has a reasonable opportunity to participate in deliberation and that discussion is effective and efficient. It is not uncommon for a board to become bogged down in conflict over parliamentary procedures, such as the proper form of a motion or what matters take precedence in a debate. Careful attention to rules of order help deliberations move forward in a constructive manner and keeps everyone focused on the topic of discussion; however, intense discussion over procedural issues can become a method of obstruction by a frustrated board member. When conflict over parliamentary procedures begins to dominate board meetings, firm and tactful intervention by the board president may be needed to resolve the underlying issues.

To ensure open discussion, board members must understand when a motion is debatable or not debatable, amendable or not amendable, or whether a speaker may or may not be interrupted. The ground rules and methods by which the whole board will conduct business must be clarified and understood or the result is likely to be chaotic and extremely long board meetings. While the accepted operating principle allows the majority to make decisions, the rights of the minority are protected in major issues calling for two-thirds approval, such as in constitutional changes or debate closure.

MEETING RULES OF ORDER QUICK TIPS:

- One agenda item is considered at a time.
- Right of majority to rule.
- Right of minority to be heard.
- Informed decisions and board action.
- Free and impartial debate.
- Reasonable length of time.
- Justice and fairness.
- Courtesy to and from others at all times.

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BOARD MEETING PROTOCOLS

DISCLAIMER: Board meeting procedures are not based in law; the list is a recommended method of effectively conducting board meetings.

MOTION	DEBATABLE	AMENDABLE	VOTE
Main Motion	Yes	Yes	Majority
Amend Main Motion	Yes	Yes	Majority
Amend Amendment	Yes	Yes	Majority
Refer to Committee	Yes	Yes	Majority
Postpone Indefinitely	Yes	Yes	Majority
Call for Question	Yes	No	Majority

MOTION	DEBATABLE	AMENDABLE	VOTE
Lay on Table	No	No	Majority
Close Debate	No	No	2/3 Majority
Recess	No	Yes	Majority
Adjourn	No	No	Majority
Abstention	*To abstain means to refrain from voting. Board member must state the conflict when abstaining from a vote.*		
Change of Vote	*A member may change their vote before the chair announces the results of the vote.*		
Point of Order	*A member may raise a point of order to question a ruling or parliamentary procedure; this does not require a second, is not debatable or amendable. Chair rules on the point of order and a vote is not required.*		
Lay on the Table	*A temporary delay of action that does not kill the motion. The motion to delay must be seconded, is not debatable or amendable, and requires a majority vote. If action is not taken by the next regular meeting, the motion dies.*		
Motion to Reconsider	*Allows the board to correct a decision. To reconsider, the motion must be made by a member on the prevailing side, carried or lost, at the same meeting; reconsideration is debatable, cannot be amended, requires a majority vote, and cannot be reconsidered.*		

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Motion to Rescind	*A motion to rescind cancels a previous motion, requires a second, and is debatable. A board cannot rescind a motion that has been carried out. Example: To authorize purchase of a security system update, and contract has been signed, and district has moved ahead to complete work.*
Statement of Record	*A statement for the record may be included in the minutes if a board member states the request to the secretary before adjournment.*
Withdraw a Motion	*A motion may be withdrawn if requested by the member who entertained the motion. The motion is not debatable, cannot be amended, and requires a majority vote to be granted.*

BOARD MEETING ASSESSMENT: ***Questions to consider at conclusion of the meeting.***	
1.	**Did I/we arrive prepared to participate in the discussion and debate of items on the board meeting agenda?**
2.	**Did the board focus on topics that align to goals and policy?**
3.	**Did all board members have an opportunity to be heard?**
4.	**Did we consider the expertise of staff and the data and needs of the school district?**
5.	**Did we treat each other with respect?**
6.	**Did we follow appropriate rules of meeting procedure and decorum?**
7.	**Did we welcome community or staff observers as valued guests?**
8.	**Did we offer recognition to celebrate the accomplishments of students, staff, or volunteers?**
9.	**Did we commit time to our own learning to support informed decision making?**
10.	**Did we impact student success through the discussion and action taken during the meeting?**

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02

ANNUAL BOARD CALENDAR

January 22

February 25

March 27

April 29

May 32

June 36

July 40

August 44

September 48

October 52

November 55

December 57

SECTION 02

2027 ANNUAL BOARD CALENDAR

The NASB Annual Board Calendar is a dynamic document to assist school boards regarding important conference dates, reporting deadlines, recommended work sessions, and planning reminders. The calendar is constantly evolving as issues and interests unfold. The board president and superintendent collectively should review and update the calendar monthly and include it in the board packet.

PLEASE NOTE: This calendar does not include all items a board needs to be aware of but should serve as a starting point which includes some primary planning and policy functions. NASB is not responsible for any missing information or dates. The user is responsible for reading and understanding the requirements of each statute and deadline. Neither this document, nor any of the information in this document, is to be used as a formal legal opinion, nor is it intended to be used as a substitute for the advice of the user's school attorney. NASB recommends the user contact the board school attorney for formal legal advice.

Superintendent Reports: There are various reports superintendents must file that are not all included in the calendar. NASB suggests that the board work collaboratively with the superintendent to add any required superintendent reporting to this calendar, as needed. Many of these reports can be found in ***§ 79-528***. There are various federal laws and regulations, which require school districts to adopt certain policies, written procedures, and/or notices.

NOTE: Agenda items flagged with an (*) may indicate the item is a statutory requirement resulting in documentation in board minutes signifying board review and/or action.

NOTE: NASB does not verify the accuracy or update the federal policies on this link. Users should check for updates or consult the board's school attorney.

To access a more extensive list of federal policies, please visit: U.S. Department of Education at https://www2.ed.gov/policy/landing.jhtml?src=ft.

An electronic version of this publication is available on the NASB website at www.NASBonline.org > Board Leadership > Resources > 2027 Annual Board Calendar

If you have suggestions for improving the calendar or identify a task that will add value to the calendar, please contact Marcia Herring at mherring@NASBonline.org.

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JANUARY
BOARD AGENDA ITEMS

ANNUAL BOARD REORGANIZATION MEETING

Election of Officers: The superintendent shall assume chairmanship of the meeting for the purpose of electing a board president. Ballots for officers may be cast in secret ballot, but the total vote for each candidate shall be recorded by the secretary. Officers include: President, Vice President, Secretary, and Treasurer.

NOTE: Class I, II, III, or IV school district; treasurer shall within 10 days after his/her election, secure an appropriate insurance bond (Neb. Rev. Stat. § 79-586).

NOTE: Board; meetings; organization; duties. The board of each ESU shall meet and organize by naming one of its members as president, one as vice president, and one as secretary. The board shall employ a treasurer who shall be paid a salary to be fixed by the board (Neb. Rev. Stat. § 79-1218).

Review and Adopt Board Code of Conduct Policy.

Sign and file NADC form (Conflict of Interest form) with school board secretary.

Adopt 2027 NASB Annual Board Calendar and Board Meeting Schedule.

Review District Strategic Plan and Progress Update.

Annually designate and approve:

- legal counsel,
- depository bank(s), and
- district newspaper(s) of record.

Appoint annually: Non-discrimination Compliance Coordinator to meet federal Equal Employment Opportunity requirements and a Title IX Coordinator for Title IX enforcement.

Re-adopt existing policies, regulations, and handbooks for the governance of the school district, pending any further actions of the board.

MISSION, VISION, & GOALS

Annual Leadership Team Planning Meeting (set date).

Strategic Plan update.

District Goals update.

Annually review the District Mission, Vision, and Belief or Value Statements.

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POLICY GOVERNANCE

Adopt Board Committee Assignments (per board policy) including *__Rule 10: 012.01D Committee on American Civics.__

- Each public school board, at the beginning of each calendar year, will appoint three members to a Committee on American Civics and ensure the committee carries out its duties as specified in ***Neb. Rev. Stat. § 79-724.***

Establish and adopt a Board Policy Review Process and Schedule to ensure the review, update, and adoption of board policy during monthly board meetings.

***Rule 10: 012.01A Written Board Policies Accessible.**

- The governing body has a written set of policies for the school system. These policies are accessible in each school building. Annually the board will report how/where the public may access board policies.

ACCOUNTABILITY & STUDENT SUCCESS

Review the School District Report Card.

***District Assurance Statement Corrections.**

- On or before *February 1* corrections of violations must be submitted in writing to the NDE Office of Accountability, Accreditation, and Program Approval. ***Cross reference October.**

ADVOCACY

Legislative Session begins *January 6*.

- Bookmark and review the NASB Government Relations and Bills pages with session updates, the Legislative Calendar, your NASB Advocacy Handbook, and know your NASB Legislation Committee members (www.NASBonline.org/government-relations).
- Bookmark and frequent the NASB's Bills page.
- Discuss NASB Legislative Updates.
- Please join us for the Legislative Issues Conference-Lincoln (*January 24-25, 2027*).
- Reach out to your Senator(s); consider a visit to the Capitol as a full board.
- Monitor and support district response and action.
- Advocating for LOCAL CONTROL is critical. Stay informed. Know the process. Be engaged.

DISTRICT RESOURCES [BUDGET]

Review two years of historical financial data, the current month's year-to-date financials, and the Finance Committee report.

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DISTRICT RESOURCES [BUDGET] (cont.)

Collective Bargaining (*on or before February 8*)

- If an agreement is not reached, the parties shall submit to mandatory mediation or fact-finding as ordered by statute, unless the parties mutually agree, in writing, to forgo mandatory mediation or fact-finding.

NOTE: The negotiations process begins on or before November 1, per Neb. Rev. Stat. § 48-818.01.

REPORTS

Board committees, superintendent, administrators, etc.

BOARD OPERATIONS

Reference Annual Board Reorganization Meeting Agenda Items.

Administer the NASB Board Self-Assessment Survey via NASB Online Survey System.

BOARD-SUPERINTENDENT RELATIONS

Collaborate with superintendent to develop new and/or updated goals to align to the individual's recent performance evaluation summary.

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FEBRUARY
BOARD AGENDA ITEMS

MISSION, VISION, & GOALS

Strategic Plan Update.

District Goals Update.

POLICY GOVERNANCE

Review, update, and adopt policy per the board-adopted Policy Review Process and Schedule.

ACCOUNTABILITY & STUDENT SUCCESS

Accountability of school and district performance.

- Review each school/district score measured by graduation rates, student growth, student improvement on the assessment instruments provided in ***Neb. Rev. Stat. § 79-760.03***, student discipline, and other performance indicators.

Review the district-adopted Mentor Teacher Program, per NDE-developed guidelines (***Neb. Rev. Stat. § 79-761***).

Review district-adopted Teacher Onboarding Process.

ADVOCACY

Monitor the NASB Government Relations and Bills pages and discuss NASB Legislative Updates (www.NASBonline.org/government-relations).

Reach out to your Senator(s); consider a visit to the Capitol. Contact NASB for assistance!

Stay informed. Know the process. Be engaged.

DISTRICT RESOURCES [BUDGET]

Conduct board-administration Budget Work Session.

Review two years of historical financial data, the current month's year-to-date financials, and the Finance Committee report.

***Collective Bargaining.**

- *On or before March 25* (or within 25 days after certification of amounts, whichever occurs last in time), negotiations, mediation, and fact-finding shall end. If no agreement is reached by this date, either party may, within fourteen days after such date, file a petition with the commission (***Neb. Rev. Stat. § 48-818.01***).

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REPORTS	Board committees, superintendent, administrators, etc.
BOARD OPERATIONS	Review NASB Board Self-Assessment Summary. Consider and discuss board goals.

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MARCH
BOARD AGENDA ITEMS

MISSION, VISION, & GOALS

Strategic Plan Update.

District Goals Update.

POLICY GOVERNANCE

Review, update, and adopt policy per the board-adopted Policy Review Process and Schedule.

Review Student Attendance policies

- A child is of mandatory attendance age if the child (a) will reach six years of age *prior to January 1* of the then-current school year and (b) has not reached eighteen years of age (***Neb. Rev. Stat. § 79-201***).

***Option Enrollment Application period.**

- *On or before April 1*, the option school district shall provide the resident school district with the name of the applicant. *NOTE: If the application is submitted after March 15, within sixty days after submission.* The option school shall notify, in writing, the parent or legal guardian of the student and the resident school district whether the application is accepted or rejected *on or before April 1*, or in the case of an application submitted *after March 15*, within sixty days after submission (***Neb. Rev. Stat. § 79-237***).

ACCOUNTABILITY & STUDENT SUCCESS

Review School Improvement Plan.

Review Alternative Education Program.

ADVOCACY

Monitor the NASB Government Relations and Bills pages and discuss NASB Legislative Updates (www.NASBonline.org/government-relations).

Reach out to your Senator(s); consider a visit to the Capitol. Contact NASB for assistance!

Stay informed. Know the process. Be engaged.

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DISTRICT RESOURCES [BUDGET]

Conduct board-administration Budget Work Session.

Review two years of historical financial data, the current month's year-to-date financials, and the Finance Committee report.

- *On or before April 15*, of each year, any certificated employee whose contract of employment may be amended, terminated, or not renewed for the following school year shall be notified in writing of such possible action on the contract. Final action by the board shall be taken *on or before May 15* of each year (***Neb. Rev. Stat. § 79-1236***).

***School District staff - Certificated employee; contract amendment, termination, non-renewal, or cancellation.**

- *On or before April 15*, of each year, for any probationary or permanent certificated employee, written notice must be given if the district plans on amending, terminating, or not renewing the employee's contract for the next school year. Final action on this contract must be taken *on or before May 15* (***Neb. Rev. Stat. § 79-831***).

REPORTS

Board committees, superintendent, administrators, etc.

BOARD OPERATIONS

Review and discuss Board Governance Standard I: Mission, Vision, and Goals.

Renew NASB Membership.

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APRIL
BOARD AGENDA ITEMS

MISSION, VISION, & GOALS

Strategic Plan Update.

District Goals Update.

POLICY GOVERNANCE

Review, update, and adopt policy per the board-adopted Policy Review Process and Schedule.

Review Student Handbooks and relative policies.

- Review, update, and adopt policies. Include the following in the district student handbook.

***Federal Family Educational Rights and Privacy Act (FERPA).**

- Annual notice provided to parents/guardians and eligible students of their rights to inspect and review educational records, amend education records, consent to disclose personally identifiable information in education records, and file a complaint with the U.S. Department of Education.

***Federal Asbestos Hazard Emergency Response Act (AHERA).**

- Requires school districts to have an asbestos management plan for each school building in the district (whether lease or own).
- Annually, school districts must notify parents, teachers, and employee organizations of the availability of the asbestos management plan.
- All members of the custodial staff who work in a building containing asbestos must have awareness training, and all new custodial staff must be trained within the first 60 days of hiring.

***Rule 10: 007.06A Certificated Staff Evaluation.**

- The public school district has a written school board policy for the evaluation of certificated employees. The policy is approved by the Commissioner or designee as required by subdivision (5)(h) of ***Neb. Rev. Stat. § 79-318***.
- Board will annually review the policy and current certified and administrator evaluation tools.

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ACCOUNTABILITY & STUDENT SUCCESS

Review ELL Program.

***Academic Content Standards; school district; duties.**

- Review district-adopted measurable quality academic content standards in the subject areas of reading, writing, mathematics, science, and social studies.

NOTE: The standards may be equal to or exceed in rigor, the measurable academic content standards adopted by the state board and shall cover at least the same grade levels.

***Review and adopt the school calendar for the upcoming school year (Rule 10: 012.01B).**

- Policy on Instructional Hours: The school system has a written policy which assures that each school will meet the statutory requirement of at least 400 hours for kindergarten, at least 1,032 hours for students up through grade eight, and at least 1,080 hours for students in grades nine through twelve.
- The policy(ies) or regulations stipulate the conditions for which individual students may be excused from the regular school day.

ADVOCACY

Monitor the NASB Government Relations and Bills pages and discuss NASB Legislative Update. (www.NASBonline.org/government-relations).

Review the Legislative Session and your board's impact.

Review upcoming policy changes. Learn about what passed and what did not.

Invite your Senator(s) to your buildings in the interim.

Stay informed. Know the process. Be engaged.

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DISTRICT RESOURCES [BUDGET]

Conduct board-administration Budget Work Session.

Review two years of historical financial data, the current month's year-to-date financials, and the Finance Committee report.

Review all grants [current grant status, term, purpose, value received, and proposed grant applications].

REPORTS

Remind board members to review their NASB Awards of Achievement points report.

Board committees, superintendent, administrators, etc.

***Provide an administrative report verifying:**

- ***Neb. Rev. Stat. § 79-729 High school students; graduation requirements; exceptions*** (1) The Legislature recognizes the importance of assuring that all persons who graduate from Nebraska high schools possess certain minimum levels of knowledge, skills, and understanding. Each high school student shall complete a minimum of two hundred high school credit hours prior to graduation. At least eighty percent of the minimum credit hours shall be core curriculum courses prescribed by the State Board of Education. (2) For students attending a public school: (a) Beginning in school year 2023-24, at least five of the minimum credit hours shall be a high school course in personal finance or financial literacy; and (b) Beginning in school year 2027-28, at least five of the minimum credit hours shall include computer science and technology education as required under section ***§ 79-3304***.

BOARD OPERATIONS

Review and discuss Board Governance Standard II: Policy Governance.

STAFF

***Certified Staff Non-Renewal, RIF, and Termination Notices.**

- Due *April 15* (***Neb. Rev. Stat. § 79-831***).

***Certificated Employee of ESU Non-Renewal, Termination, Amendment Notices.**

- Due *April 15* (***Neb. Rev. Stat. § 79-1236***).

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MAY
BOARD AGENDA ITEMS

MISSION, VISION, & GOALS

Strategic Plan Update.

District Goals Update.

POLICY GOVERNANCE

Review, update, and adopt policy per the board-adopted Policy Review Process and Schedule.

***Student Discipline/Law Enforcement Policies.**

- *On or before August 1*, the board will annually review board adopted policies, rules, and standards pertaining to student conduct and review with county attorney (***Neb. Rev. Stat. § 79-262***).

***Student Attendance; Nonattendance; Referral to County Attorney.**

- Annual review of policy on attendance, excessive absences due to illness, services to address barriers to attendance, and collaboration with county attorney (***Neb. Rev. Stat. § 79-209***).

***Dress code and grooming policy; school board; adopt; enforcement; requirements.**

- (1) *On or before July 1, 2025*, the school board of each school district shall adopt a written dress code and grooming policy to be implemented at the *start of the 2025-26 school year* that is consistent with the model policy developed by the State Department of Education in accordance with section ***§ 79-2,159*** and may include any other procedures and provisions the school board deems appropriate. (2) Enforcement of violations of the written dress code and grooming policy shall: (a) Be treated as minor on the continuum of school rule violations and shall not constitute student conduct subject to long-term suspension, expulsion, or mandatory reassignment as provided in section ***§ 79-267***; (b) Not require the student to miss substantial classroom time, instruction time, or school activities; and (c) Not, under any circumstance, allow an administrator, teacher, other member of the staff, or contractor to permanently or temporarily alter or cut a student's hair. (3) No student shall be disproportionately affected by a dress code or grooming policy enforcement because of the student's gender, race, color, religion, disability, or national origin (***Neb. Rev. Stat. § 79-2,158***).

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POLICY GOVERNANCE (cont.)

***Behavioral intervention, behavioral management, classroom management, and removal of a student from a classroom in school; model policy; school district policy; training (*Neb. Rev. Stat. § 79-262.01*).**

- (1) *On or before July 1, 2025*, the State Department of Education shall develop and adopt a model policy relating to behavioral intervention, behavioral management, classroom management, and removal of a student from a classroom in school. The model policy shall include appropriate training for school employees on behavioral intervention, behavioral management, classroom management, and removal of a student from a classroom in schools and how frequently such training shall be required. The length of such training shall be a reasonable amount as determined by each school board. (2) *On or before August 1, 2025*, each school district shall develop and adopt a policy consistent with or comparable to the model policy developed by the State Department of Education pursuant to subsection (1) of this section, which shall be a requirement for accreditation in accordance with section ***§ 79-703***. Such policy shall be filed with the Commissioner of Education. The policy developed and adopted by a school district pursuant to this subsection shall be included with any notifications required under the Student Discipline Act. (3)(a) *Beginning in school year 2026-27*, each school district shall ensure that any school employee who has behavioral management responsibilities participates in behavioral awareness and intervention training consistent with the school district policy developed and adopted in accordance with subsection (2) of this section. Such training shall be provided by the school district or such school district's educational service unit. The length of such training shall be a reasonable amount as determined by the school board. (b) Each school district shall, either independently, or through the educational service unit of which such school district is a member, develop and provide behavioral awareness and intervention training to employees from such school who have behavioral management responsibilities. If such training is provided by the educational service unit, such training shall be available to any educational service unit employee and any member school district employee that works in a school and has behavioral management responsibilities. Such training shall be consistent with the model policy developed by the State Department of Education pursuant to subsection (1) of this section. (4) The State Board of Education may adopt and promulgate rules and regulations to carry out this section.

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ACCOUNTABILITY & STUDENT SUCCES

***Review Statewide Assessment Results.**

***Review current District Graduation Requirements and proposed changes as appropriate.**

Review all expanded learning opportunities:

- Career College Readiness courses, community partnerships, Advanced Placement courses, Distance Learning courses, Inter-local Agreements.

Review English Language Learners Program.

- Enrollment, programming provided, staff support, curriculum.

Review Early Childhood Program.

- Enrollment, programming, staff support, curriculum, etc.

Review Special Education Program.

- Supports provided, # of certified and classified staff, other.

Review HAL Program.

- Current # of students identified, staff, curriculum, etc.

ADVOCACY

Monitor the NASB Government Relations and Bills pages and discuss NASB Legislative Updates (www.NASBonline.org/government-relations).

Review the 2027 Legislative Session, end of year NASB update, and your board's impact.

Review upcoming policy changes. Learn about what passed and what did not.

Invite your Senator(s) to your buildings in the interim.

Consider and submit a Legislative Proposal to the NASB Legislation Committee by *July 1*.

Stay informed. Know the process. Be engaged.

On or before June 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 such tax of the time and place of the political subdivision's first budget hearing. **(Neb. Rev. Stat. 13-3403)**

DISTRICT RESOURCES [BUDGET]

Review two years of historical financial data, the current month's year-to-date financials, and the Finance Committee report.

State Aid Certification and Distribution (***Neb. Rev. Stat. § 79-1022***).

***NSAA Cooperative Sponsorship Agreement.**

- Submit request for new program or renewals to NSAA *on or before July 1 for fall activities, September 1 for winter and January 1 for spring.*

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REPORTS

Board committees, superintendent, administrators, etc.

***Rule 10 Compliance Checklist.**

- Accreditation is granted for one school year *from each July 1 through the following June 30*. Renewal is based upon the school system's compliance with Rule 10 during the prior school year. Failure to comply with mandatory requirements for legal operation in Section 003 of Rule 10 may cause a school system to lose its accreditation during the school year. (Rule10-Checklist.pdf - www.education.ne.gov)

***Reports; filing requirements; contents**.

- *On or before June 30*, the superintendent of each school district shall file with the Commissioner of Education a report described as an end-of-the-school-year annual statistical summary showing (a) the number of children attending school during the year under five years of age, (b) the length of time the school has been taught during the year by a qualified teacher, (c) the length of time taught by each substitute teacher, and (d) such other information as the Commissioner of Education directs (***Neb. Rev. Stat. § 79-528***).

***Option Enrollment Report.**

- *On or before July 1*, schools will provide option enrollment information to NDE and identify capacity for upcoming year (***Neb. Rev. Stat. § 79-238***).

***Review compliance with Federal Requirements for Asbestos Management including the Asbestos Management Plan (AMP).**

- Every three years the district must retain the services of a licensed asbestos inspector to reinspect each area of every building that is leased, owned, or otherwise used as a school building. The AMP/Records retained by the district must include a copy of prior inspections, documentation related to training provided to district staff, periodic surveillance forms, dated statements regarding operations and maintenance activities, a copy of the annual notice of the plan availability, copy of all reports on response/actions taken, and a copy of the updated management plan in each school.

BOARD OPERATIONS

Review and discuss Board Governance Standard III: Stakeholder & Community Engagement.

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JUNE
BOARD AGENDA ITEMS

MISSION, VISION, & GOALS

Board Self-Assessment and Goal Planning.

Strategic Plan Update.

District Goals Update.

POLICY GOVERNANCE

Review, update, and adopt policy per the board-adopted Policy Review Process and Schedule.

***Bully Prevention Policy Review.**

- *On or before July 1*, the board will annually review and update (as needed) the bullying prevention policy (***Neb. Rev. Stat. § 79-2,137/ Rule 10: 011.01F Bullying***).

***Policy regarding appropriate relationships with students; contents.**

- The board shall adopt/review policy regarding appropriate relationships between a student and a school employee, a student teacher, or intern (***Neb. Rev. Stat. § 79-879***).

Policy regarding dating violence**.**

- Each school district shall develop and adopt a specific policy to address incidence of dating violence at school (***Rule 10: 01101G Dating Violence Policy***).

***Review Parental and Family Engagement Policy (Annual).**

- ***Neb. Rev. Stat. § 79-531 Involvement of parents, guardians, and educational decision makers; public school district; adopt policy. term, defined; legislative findings.*** *On or before July 1, 2025*, each public school district in the state shall develop and adopt a policy stating how the district will involve parents, guardians, or educational decision makers in the education of their children and the rights of each parent, guardian, or educational decision maker to: (a) Access testing information and curriculum; and (b) Request that a child be excused from specific instruction or activities. (2) The policy of each public school will seek to involve parents in the schools and what rights parents have relating to access to schools that is in effect *prior to July 19, 2024*, shall remain in effect until a new policy is developed and adopted *on or before July 1, 2025*.
- ***Neb. Rev. Stat. § 79-532 Involvement of parents, guardians, and educational decisionmakers; policy; contents.*** (1) The policy required by section ***79-531*** shall include, but need not be limited to, the following: (a) How the school district will provide access to parents,

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POLICY GOVERNANCE (cont.)

guardians, or educational decisionmakers concerning textbooks; tests; activities information; digital materials; websites or applications used for learning; training materials for teachers, administrators, and staff; procedures for the review and approval of training materials, learning materials, and activities; and other curriculum materials used in the school district; (b) How the school district will accommodate requests by parents, guardians, or educational decisionmakers to attend and monitor courses, assemblies, counseling sessions, and other instructional activities; (c) Under what circumstances parents, guardians, or educational decisionmakers may ask that their children be excused from testing, classroom instruction, learning materials, activities, guest speaker events, and other school experiences the parents, guardians, or educational decisionmakers may find objectionable; (d) How the school district will provide access to records of students; (e) What the school district's testing policy will be; (f) How the school district participates in surveys of students and the right of parents, guardians, or educational decisionmakers to remove their children from such surveys; and (g) A requirement that: (i) If the school administers (A) a survey requesting that students provide sexual information, mental health information, medical information, information on health-risk behaviors, religious information, information of political affiliation, or any other information that the school board deems to be sensitive in nature or (B) a nonanonymous survey requesting students provide information relating to drug, vape, alcohol, or tobacco use, the school district shall, at least fifteen days prior to the administration of the survey, notify parents, guardians, and educational decisionmakers of students that are to receive such survey. Such notice shall be made through the school's electronic notification system or by physical mail to the address on file for the student. Such notice shall describe the nature and types of questions included in the survey, the purposes and age-appropriateness of the survey, how information collected by the survey will be used, who will have access to such information, the steps that will be taken to protect student privacy, and whether and how any findings or results of such survey will be disclosed; (ii) Parents, guardians, and educational decisionmakers have the right to: (A) Request that a copy of the survey be sent through the school's electronic notification system or physical mail to the address on file for the student, (B) review the survey in person at the school, and (C) exempt their child from participating in the survey; (iii) Unless required by federal or state law or regulation, school personnel administering any such survey shall not disclose personally identifiable information of a child; and (iv) No survey requesting sexual information of a student shall be administered to any student in kindergarten through grade six. (2) Nothing in this section shall be construed to require disclosure of information in violation of (a) the federal Family Educational Rights and Privacy Act of 1974, as amended, 20 U.S.C. 1232g, or any federal regulations and applicable guidelines adopted in accordance with

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POLICY GOVERNANCE (cont.)

such act, as such act, regulations, and guidelines existed on January 1, 2024, (b) the federal Protection of Pupil Rights Amendment of 1978, 20 U.S.C. 1232h, as such section existed on January 1, 2025, (c) the federal Children's Online Privacy Protection Act of 1998, 15 U.S.C. 6501 et seq., as such act existed on January 1, 2025, and (d) the federal Children's Internet Protection Act, 47 C.F.R. 54.520, as such regulation existed on *January 1, 2025*.

- ***Neb. Rev. Stat. § 79-533 Involvement of parents, guardians, and educational decisionmakers; policy; hearing; review***. The policy required by section § ***79-531*** shall be developed with input from parents, guardians, and educational decisionmakers and shall be the subject of a public hearing before the school board or board of education of the school district before adoption by the board. The policy shall be reviewed annually and either altered and adopted as altered or reaffirmed by the board following a public hearing. Any public hearing under this section shall include a reasonable opportunity for public comments.

ACCOUNTABILITY & STUDENT SUCCESS

***Reports; filing requirements; contents.**

- *On or before October 15*, in all school districts, the superintendent shall file with the State Department of Education a report showing the number of children from five through eighteen years of age belonging to the school district according to the census taken as provided in ***Neb. Rev. Stat. § 79-524***
- Neglect to report may result in penalty.

Year End Assessment and Curriculum Review.

***Review School Improvement Plan.**

ADVOCACY

Meet with your Senator(s) in the interim.

Consider and submit a Legislative Proposal to the NASB Legislation Committee by *July 1*.

Know the candidates in your Legislative District who made it through the Statewide Primary election. Invite them to your buildings.

Stay informed. Know the process. Be engaged.

DISTRICT RESOURCES [BUDGET]

Conduct board-administration Budget Work Session.

Review two years of historical financial data, the current month's year-to-date financials, and the Finance Committee report.

Review certificated staff.

- Report: staff demographics, positions needed by building, # of tenured, # of non-tenured, teaching assignments, etc.

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DISTRICT RESOURCES [BUDGET] (cont.)

Review all Maintenance and Upkeep Contracts.

- Report: status, renewal, cost, ROI, etc.

Review the Food Service Program.

- Report: staff, finances, lunch prices, guidelines for collection of delinquent meal charges, equipment maintenance and upkeep, summer food services, backpack program, etc.

Review TeamMates Program.

- Report: # of Mentors, # of Mentees, etc.

Review Backpack Program.

- Report: partners, # students served, need, etc.

Review Transportation Program.

- Report: staff, bus and vehicle fleet age condition, replacement cycle for vehicles, drivers, mechanics, etc.

Review Classified Staff.

- Report: staff, positions by building and department, etc.

On or before August 1, 2027, Food service, 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 color additives.

REPORTS

Board committees; superintendent; administrators, etc.

Reminder: Review NASB Awards of Achievement points report

***Report of applications rejected by option school district.**

- ***Neb. Rev. Stat. § 79-239 Application; request for release; rejection; notice; appeal; school district; Commissioner of Education; duties.*** *On or before July 1* of each year, each school district shall provide to the State Department of Education information prescribed by the Commissioner of Education relating to all applications rejected by the option school district. Administration will report to the board that the required paperwork outlining the applications rejected by the school district was filed *on or before the July 1 deadline*.

BOARD OPERATIONS

Review and discuss Board Governance Standard IV: Accountability & Student Success.

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JULY
BOARD AGENDA ITEMS

MISSION, VISION, & GOALS

Strategic Plan Update.

District Goals Update.

POLICY GOVERNANCE

Review, update, and adopt policy per the board-adopted Policy Review Process and Schedule.

***Student Fees Policy.**

- *On or before August 1*, every school board is required to hold a public hearing proposing a student fee policy. In the meeting, the board shall review the amount of money collected from student fees (per policy) the prior year. They shall then propose and adopt the upcoming school year policy and publish in the student handbook. The written Meal Charge Policy and guidelines shall be in place and ready to be communicated to staff and households (***Neb. Rev. Stat. § 79-2,134***).

***Student Conduct.**

- *On or before August 1* of each year, all school boards shall annually review in collaboration with the county attorney of the county in which the principal office of the school district is located the rules and standards concerning student conduct adopted by the school board. (***Neb. Rev. Stat. § 79-262***).

ACCOUNTABILITY & STUDENT SUCCESS

***Review Summer School Program.**

- Report: staff, # students served, purpose and value, etc.

***Review the Alternative Education Program.**

- Report: staff, # students served, curriculum, etc.

***Review Multi-Cultural Education Program.**

- *On or before August 15*, if the school district is contracting with a neighboring district(s) for instruction of all or any part of pupils residing in the district, written contracts shall be filed in the office of the superintendent of the primary high school district (***Neb. Rev. Stat. § 79-598***).

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ADVOCACY

Meet with your Senator(s) in the interim.

Know the candidates in your Legislative District who made it through the Statewide Primary election. Invite them to your buildings.

Stay informed. Know the process. Be engaged.

DISTRICT RESOURCES [BUDGET]

Conduct board-administration Budget Work Session.

Review two years of historical financial data, the current month's year-to-date financials, and the Finance Committee report.

***Conduct a Public Hearing on the Proposed Budget Statement.**

- ***Neb. Rev. Stat. §13-506*** (1) Each governing body shall each year or biennial period conduct a public hearing on its proposed budget statement. Such hearing shall be held separately from any regularly scheduled meeting of the governing body and shall not be limited by time. Notice of place and time of such hearing, together with a summary of the proposed budget statement, shall be published at least four calendar days prior to the date set for hearing in a newspaper of general circulation within the governing body's jurisdiction. For purposes of such notice, the four calendar days shall include the day of publication but not the day of hearing. When the total operating budget, not including reserves, does not exceed ten thousand dollars per year or twenty thousand dollars per biennial period, the proposed budget summary may be posted at the governing body's principal headquarters. At such hearing, the governing body shall make at least three copies of the proposed budget statement available to the public and shall make a presentation outlining key provisions of the proposed budget statement, including, but not limited to, a comparison with the prior year's budget. Any member of the public desiring to speak on the proposed budget statement shall be allowed to address the governing body at the hearing and shall be given a reasonable amount of time to do so. After such hearing, the proposed budget statement shall be adopted, or amended and adopted as amended, and a written record shall be kept of such hearing. The amount to be received from personal and real property taxation shall be certified to the levying board after the proposed budget statement is adopted or is amended and adopted as amended. If the levying board represents more than one county, a member or a representative of the governing board shall, upon the written request of any represented county, appear and present its budget at the hearing of the requesting county. The certification of the amount to be received from personal and real property taxation

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DISTRICT RESOURCES [BUDGET] (cont.)

shall specify separately (a) the amount to be applied to the payment of principal or interest on bonds issued or authorized to be issued by the governing body or the legal voters of the political subdivision and (b) the amount to be received for all other purposes. If the adopted budget statement reflects a change from that shown in the published proposed budget statement, a summary of such changes shall be published within twenty calendar days after its adoption in the manner provided in this section, but without provision for hearing, setting forth the items changed and the reasons for such changes.(2) Upon approval by the governing body, the budget shall be filed with the auditor. The auditor may review the budget for errors in mathematics, improper accounting, and noncompliance with the Nebraska Budget Act or sections ***§ 13-518 to 13-522***. If the auditor detects such errors, he or she shall immediately notify the governing body of such errors. The governing body shall correct any such error as provided in ***§ 13-511***. Warrants for the payment of expenditures provided in the budget adopted under this section shall be valid notwithstanding any errors or noncompliance for which the auditor has notified the governing body. (3) Each school district shall include in the notice required pursuant to subsection (1) of this section the following statement: ***"For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to:*** https://nep.education.ne.gov***."*** In addition, each school district shall electronically publish such statement on the school district website. Such electronic publication shall be prominently displayed with an active link to the Internet address for the website established pursuant to ***§ 79-302.01*** to allow the public access to the information.

Neb. Rev. Stat. §79-1023 School district; general fund budget of expenditures; limitation; department; certification.

- On or before June 15, 2023, and on or before March 1 of each year thereafter, the department shall determine and certify to each school district budget authority for the general fund budget of expenditures for the ensuing school fiscal year.

(2) Except as provided in sections 79-1028.01, 79-1029, 79-1030, and 81-829.51, each school district shall have budget authority for the general fund budget of expenditures equal to the greater of (a) the general fund budget of expenditures for the immediately preceding school fiscal year minus exclusions pursuant to subsection (1) of section 79-1028.01 for such school fiscal year with the difference increased by the basic allowable growth rate for the school fiscal year for which budget authority is being calculated, (b) the general fund budget of expenditures for the immediately preceding school fiscal year minus exclusions

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DISTRICT RESOURCES [BUDGET] (cont.)

pursuant to subsection (1) of section 79-1028.01 for such school fiscal year with the difference increased by an amount equal to any student growth adjustment calculated for the school fiscal year for which budget authority is being calculated, or (c) one hundred ten percent of formula need for the school fiscal year for which budget authority is being calculated minus the special education budget of expenditures as filed on the school district budget statement on or before September 30 for the immediately preceding school fiscal year, which special education budget of expenditures is increased by the basic allowable growth rate for the school fiscal year for which budget authority is being calculated.

(3) For any school fiscal year for which the budget authority for the general fund budget of expenditures for a school district is based on a student growth adjustment, the budget authority for the general fund budget of expenditures for such school district shall be adjusted in future years to reflect any student growth adjustment corrections related to such student growth adjustment.

On or before August 1, 2027, Food service, 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 color additives.

BOARD-SUPERINTENDENT RELATIONS

For first-year superintendents, complete second evaluation and review goals.

***Superintendent Pay Transparency Act.**

- *On or before August 1*, file with NDE a copy of approved contracts or any amendments, for superintendent services. Annually on *October 1*, NDE will withold state and local funds for those districts that are not in compliance.
- ***Neb. Rev. Stat. § 79-2403*** "...the board shall publish a copy of such contract, and a reasonable estimate and description of all current and future costs to the school district or educational service unit that will be incurred as a result of such contract, within two days after the meeting of the board at which such contract was approved."

REPORTS

Board committees, superintendent, administrators, etc.

BOARD OPERATIONS

Review and discuss Board Governance Standard V: Advocacy.

Review NASB Board Awards of Achievement Points (July 31 deadline for updating points earned.)

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AUGUST
BOARD AGENDA ITEMS

MISSION, VISION, & GOALS

Strategic Plan Update.

District Goals Update.

POLICY GOVERNANCE

Review, update, and adopt policy per the board-adopted Policy Review Process and Schedule.

Option Enrollment application period.

- School districts will accept option enrollment applications *between September 1 and March 15* for attendance during the following and subsequent school years. The option school district shall provide the resident school district with the name of the applicant *on or before April 1* or, in the case of an application submitted *after March 15*, within sixty days after submission. The option school district shall notify, in writing, the parent or legal guardian of the student and the resident school district whether the application is accepted or rejected *on or before April 1* or, in the case of an application submitted *after March 15*, within sixty days after submission.

NOTE: An option school district that is a member of a learning community may not approve an application pursuant to this section for a student who resides in such learning community. (Neb. Rev. Stat. § 79-237)

***Personnel Report.**

- *On or before September 15*, all schools shall file with the Department of Education a fall personnel report, which shall specify the names of all individuals employed by the school who are certificated. (***Neb. Rev. Stat.§ 79-804***)

***Federal Protection of Pupil Rights Amendment (PPRA).**

- Annual notice provided to parents of the policies regarding surveys of students, instructional materials, physical examinations, personal information used for marketing.

***Federal Child Nutrition Programs.**

- If school districts participate in National School Lunch Programs the School Breakfast Program or the Special Milk Program, they must provide parents and the public information about free and reduced-price meals and/or free milk and must provide parents with an application form.

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POLICY GOVERNANCE (cont.)

***Federal McKinney-Vento Homeless Assistance Act.**

- Requires public notice of the education rights of homeless students. The notice must be disseminated in places where homeless students receive services including schools, family shelters, and soup kitchens. They must be understandable to homeless students and their parents and when necessary, in their native language. (Downloadable poster available at: http://center.serve.org/nche/pr/er_poster.php#youth)

***Federal Non-Discrimination.**

- Requires all recipients of federal funds to notify their students, parents, and others that they do not discriminate on the basis of race, color, national origin, sex, disability, and age, and if applicable, that they provide equal access to the Boy Scouts of America and other designated youth groups.

***Federal Individuals with Disabilities Education Act (IDEA).**

- Annual notice to parents of a child with a disability of the district's procedural safeguards. A notice must also be placed on the district's website. The notice must be easily understandable and in the native language of the parents. **(Sample Notice available at:** http://idea.ed.gov/download/modelform_Procedural_Safeguards_June_2009.pdf**)**

ADVOCACY

Review the NASB Government Relations pages and discuss NASB Legislative Updates on potential Interim Hearings or upcoming items (www.NASBonline.org/government-relations).

Meet with your Senator(s) in the interim.

Know the candidates in your Legislative District. Invite them to your buildings. The Statewide General election is November 20.

Stay informed. Know the process. Be engaged.

DISTRICT RESOURCES [BUDGET]

Conduct board-administration Budget Work Session.

Review two years of historical financial data, the current month's year-to-date financials, and the Finance Committee report.

Collective Bargaining; Timelines.

- *On or before September 15*, negotiations contract dispute decision; Boards may enter into collective bargaining agreements for periods not to exceed four years. (***Neb. Rev. Stat. § 48-811, § 48-816, § 48-818***)
- *On or before September 1*, of the year preceding the contract year in question, the certificated and instructional employees' collective-bargaining agent shall request recognition as bargaining agent. The governing board shall respond to such request *not later than the following October 1*. (***Neb. Rev. Stat. § 48-818.01***)

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DISTRICT RESOURCES [BUDGET] (cont.)

***Certification of District's Assessed Valuation Public Budget Hearing/ Adopt Budget.**

- *On or before September 30* (***Neb. Rev. Stat. § 13-508, §79-1084, § 79-1085, § 79-1086, § 13-506, §13-518***)

***Board-Adopted Budget.**

- *On or before September 30*, General Budget Adoption. The board shall file with, certify to the levying board, and file with the auditor a copy of the adopted budget statement together with the amount of the tax required to fund the adopted budget. (***Neb. Rev. Stat. § 13-508***)

***Report to County Board.**

- *On or before September 30*, a [Class I, II, or III school district boards] are required to report to the county board and the learning community coordinating council (if applicable) the entire revenue raised by taxation and all other sources for the previous fiscal year and a budget for the ensuing fiscal year. (***Neb. Rev. Stat. § 79-1084***)

***Class IV District Report to County Board.**

- *On or before September 30*, [Class IV school district boards] are required to report to the county board an estimate of the amount of funds required for the next school fiscal year. (***Neb. Rev. Stat. § 79-1085***)

***Class V District Report to County Board.**

- *On or before September 30*, [Class V school district boards] that is a member of a learning community is required to report to the county board and the learning community coordinating council the entire revenue raised by taxation and all other sources for the previous school fiscal year and a budget for the ensuing school fiscal year. (***Neb. Rev. Stat. § 79-1086***)

Property Tax Request Hearing.

- ***Neb. Rev. Stat. § 77-1633*. Property tax request; increase by more than allowable growth percentage; notice and hearing; resolution or ordinance; requirements; certification; county clerk; county assessor; duties.**

  (1) For purposes of this section, political subdivision means any county, city, or school district. (2) If any political subdivision seeks to increase its property tax request by more than the allowable growth percentage, such political subdivision may do so, subject to the limitations provided in the School District Property Tax Limitation Act and the Property Tax Growth Limitation Act, if the following requirements are met: (a) A public hearing is held and notice of such hearing is provided in compliance with subsection (3) of this section; and (b) The governing body of such political subdivision passes a resolution or an ordinance that complies with subsection (4) of this section. (3)(a) Each political subdivision within a county that seeks to increase its property tax request by more than the allowable growth percentage shall participate in a joint public hearing... (c) The joint public hearing shall be held

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DISTRICT RESOURCES [BUDGET] (cont.)

on or after September 14 and prior to September 24 and before any of the participating political subdivisions file their adopted budget statement pursuant to ***section § 13-508***... (e) The joint public hearing shall be organized by the county clerk or his or her designee. At the joint public hearing, the designated representative of each political subdivision shall give a brief presentation on the political subdivision's intent to increase its property tax request by more than the allowable growth percentage and the effect of such request on the political subdivision's budget. (h) Each political subdivision that participates in the joint public hearing shall electronically send the information prescribed in subdivision (3)(i) of this section to the county assessor *by September 4*. The county clerk shall notify the county assessor of the date, time, and location of the joint public hearing *no later than September 4*. The county clerk shall notify each participating political subdivision of the date, time, and location of the joint public hearing.

- See also ***Neb. Rev. Stat. § 77-1632***. ***Property tax request; procedure; public hearing;resolution or ordinance; contents***

REPORTS

Board committees, superintendent, administrators, etc.

***Committee on American Civics.**

- Beginning of every calendar year, the school board must appoint a committee of three to be known as the Committee on American Civics. The committee will hold no fewer than two public meetings annually, at least one when public testimony is accepted. Examine and ensure that the social studies curriculum used in the district is aligned with the social studies standards adopted pursuant to ***section § 79-724***. *Reference: (January) Board Committee Appointments.

BOARD OPERATIONS

Review and discuss Board Governance Standard VI: District Resources.

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SEPTEMBER
BOARD AGENDA ITEMS

MISSION, VISION, & GOALS

Strategic Plan Update.

District Goals Update.

POLICY GOVERNANCE

***Review Annual District Report.**

- **Rule 10: 010.01A Annual Written Report**. The school system annually prepares a written report which includes at least student academic performance as required in Section 005.02 of this Chapter, school system demographics, school improvement goals and progress and, in the case of public schools, financial information. School systems report the information in accordance with the policy in Section 010.01B of this Chapter.
- **Rule 10: 010.01B Policy for Performance Reports**. The school system has a written policy for annually preparing and distributing the performance report(s) required in ***Section 010.01A*** to the residents of the public school district. The policy assures that individual test scores are kept confidential. If the school has fewer than ten students in the grades being reported, or if reporting would allow for the identification of students because they all had comparable scores, no public reports of student performance are provided for those grades.

Review, update, and adopt policy per the board-adopted Policy Review Process and Schedule.

ACCOUNTABILITY & STUDENT SUCCESS

Review Summer School Programs.

Review ACT Results.

***Review School Improvement Plan.**

Pending in Legislature - Distance Education Incentives Denial Appeal** – *Due October 1* (through 2028) (Neb. Rev. Stat. § 79-1337***)

***District Membership Report:**

- *On or before October 15*, of each year, the superintendent of each school district shall file with the commissioner the fall school district membership report, which shall include the number of children from birth through twenty years of age enrolled in the district on *October 1* of a given school year. The report shall enumerate (i) students by grade level,

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ACCOUNTABILITY & STUDENT SUCCESS (cont.)

(ii) school district levies and total assessed valuation for the current fiscal year, (iii) students enrolled in the district as option students, resident students enrolled in another district as option students, students enrolled in the district as open enrollment students, and resident students enrolled in another district as open enrollment students, and (iv) such other information as the Commissioner of Education directs. (***Neb. Rev. Stat. § 79-528***)

***Review Certified Staff Professional Development Calendar and Budget:**

- District Professional Development Calendar must include: ***§ 79-2,146 Behavioral and mental health training; suicide awareness and prevention training; requirements.*** (1) Beginning in school year 2023-24, all public school employees who interact with students and any other appropriate personnel, as determined by the school superintendent, shall receive behavioral and mental health training with a focus on suicide awareness and prevention training each year. The length of such training shall be a reasonable amount as determined by each school board. Such training may include, but need not be limited to, topics such as identification of early warning signs and symptoms of behavioral and mental health issues in students, appropriate and effective responses for educators to student behavioral and mental health issues, trauma-informed care, and procedures for making students and parents and guardians aware of services and supports for behavioral and mental health issues. This training shall be provided within the framework of existing inservice training programs offered by the State Department of Education or as part of required professional development activities.

ADVOCACY

Review the NASB Government Relations pages and discuss NASB Legislative Updates on potential Interim Hearings or upcoming items (www.NASBonline.org/government-relations).

Meet with your Senator(s) in the interim.

Know the candidates in your Legislative District. Invite them to your buildings.

Stay informed. Know the process. Be engaged.

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DISTRICT RESOURCES [BUDGET]

Review two years of historical financial data, the current month's year-to-date financials, and the Finance Committee report.

Negotiations contract dispute decision (year of contract, if needed); *Due September 15* (***Neb. Rev. Stat. § 48-818.01***)

***Collective Bargaining Timeline:**

- *On or before September 1 of the year preceding the contract year in question*, the certificated and instructional employees' collective-bargaining agent shall request recognition as bargaining agent. The governing board shall respond to such request not later than the following *October 1*. (***Neb. Rev. Stat. § 48-818.01***)

***Elementary Site Allowance Calculation:**

- *On or before October 15*, each school district who qualifies for an elementary site allowance to submit the applicable form to the NDE. (***Neb. Rev. Stat. § 79-1007.15***)

***Poverty Allowance Calculation:**

- Each school district shall designate a maximum poverty allowance on a form prescribed by the department *on or before October 15 of the school fiscal year immediately preceding the fiscal year for which the aid is being calculated*. (***Neb. Rev. Stat. §79-1007.07, 79-528***)

***Limited English Proficiency Calculation Allowance:**

- Each school district shall designate a maximum limited English Limited Proficiency Allowance *on or before October 15 of the school fiscal year immediately preceding the fiscal year for which aid is being calculated*. (***Neb. Rev. Stat. §79-1007.09, 79-528***)
- The school district may decline to participate in the LEPA by providing NDE a maximum limited LEPA allowance of zero dollars on such form *on or before October 15*.

REPORTS

Board committees, superintendent, administrators, etc.

***Annual Emergency Safety Plan–Annual Adoption:**

- ***Rule 10: 011.01B Safety Plan***. Each school system has a safety and security plan for the schools in the system. The plan addresses the safety and security of students, staff, and visitors. The plan is approved by the governing body. *Administrators also report the district's compliance of ***Rule 10: 011.01C Safety Committee and 011.01D Safety and Security Visit***.

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BOARD OPERATIONS	Review and discuss Board Governance Standard VII: Board Operations.
BOARD-SUPERINTENDENT RELATIONS	Review current superintendent evaluation policy specific to the evaluation, contract language to ensure it aligns to the contract, and review superintendent contract language outlining the responsibilities of the superintendent and board regarding the contract extension or renewal. Place each item on the board meeting agenda as specified.

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OCTOBER
BOARD AGENDA ITEMS

MISSION, VISION, & GOALS

Strategic Plan Update.

District Goals Update.

POLICY GOVERNANCE

Review, update, and adopt policy per the board-adopted Policy Review Process and Schedule.

ACCOUNTABILITY & STUDENT SUCCESS

Review Statewide Assessment Results.

***District Assurance Statement:**

- *On or before November 1*, the school district must submit their Rule 10 Accreditation Assurance Statement to NDE. The statement must be signed either by the superintendent and/or a member of the governing board. The Assurance Statement should be presented to the board for review once complete.

***Fall Membership Report:**

- *On or before November 1*, the superintendent of each school district shall submit to the Commissioner of Education a report described as the annual financial report showing (a) the amount of money received from all sources during the year and the amount of money expended by the school district during the year, (b) the amount of bonded indebtedness, (c) such other information as shall be necessary to fulfill the requirements of the Tax Equity and Educational Opportunities Support Act and section 79-1114, and (d) such other information as the Commissioner of Education directs.
- If a school district fails to submit the fall membership report *by November 1*, the commissioner shall, after notice to the district and an opportunity to be heard, direct that any state aid granted pursuant to the Tax Equity and Educational Opportunities Support Act be withheld until such time as the report is received by the department. In addition, the commissioner shall direct the county treasurer to withhold all school money belonging to the school district until such time as the commissioner notifies the county treasurer of receipt of such report. The county treasurer shall withhold such money.

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ADVOCACY

Review the NASB Government Relations pages and discuss NASB Legislative Updates on potential Interim Hearings or upcoming items (www.NASBonline.org/government-relations).

Review the NASB Delegate Handout and appoint one of your board members to be your NASB Delegate Assembly Representative at State Conference in November.

Meet with your Senator(s) in the interim.

Know the candidates in your Legislative District. Invite them to your buildings.

Stay informed. Know the process. Be engaged.

DISTRICT RESOURCES [BUDGET]

Review two years of historical financial data, the current month's year-to-date financials, and the Finance Committee report.

***Annual Financial Report:**

- *On or before November 1*, all superintendents must submit to the Commissioner of Education, an Annual Financial Report. (***Neb. Rev. Stat. § 79-528***)

***Authorize School District Audit:**

- *On or before November 5*, a copy of the Audit Report shall be filed with the Commissioner of Education and Auditor of Public Accounts. Annually, the school district shall authorize the examination of all financial records. The audit is to be conducted by a public accountant or by a certified public accountant. (***Neb. Rev. Stat. § 79-1089***)

***Collective Bargaining:**

- *On or before November 1*, negotiations shall begin. No fewer than four negotiations meetings between the certificated and instructional employees' collective-bargaining agent and the board's bargaining agent. (***Neb. Rev. Stat. § 48-818.01***)

REPORTS

Board committees, superintendent, administrators, etc.

Review Annual Emergency Safety Plan** as filed with the State School Security Director. (Neb. Rev. Stat. § 79-2,144***)

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BOARD OPERATIONS

Review and discuss Board Governance Standard VIII: Board-Superintendent Relations.

BOARD-SUPERINTENDENT RELATIONS

Distribute the superintendent evaluation to be completed by each board member.

- For NASB Online Survey System, direct the Association to distribute links to each individual board member to complete the superintendent evaluation. Note: Review board policy and superintendent contract to ensure the board is meeting the directives of both documents.

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NOVEMBER
BOARD AGENDA ITEMS

MISSION, VISION, & GOALS

Strategic Plan Update.

District Goals Update.

POLICY GOVERNANCE

Review, update, and adopt policy per the board-adopted Policy Review Process and Schedule.

ADVOCACY

Review the NASB Government Relations pages and discuss NASB Legislative Updates on potential Interim Hearings or upcoming items (www.NASBonline.org/government-relations).

Be represented at the NASB Delegate Assembly at State Conference. Review the NASB Delegate Handout and appoint one of your board members to be your NASB Delegate Assembly Representative.

Reach out to the election winners from your Legislative District.

Stay informed. Know the process. Be engaged.

ACCOUNTABILITY & STUDENT SUCCESS

***Review District and [each] Building AQuESTT Classification.**

Financial Literacy Status Report

- *On or before December 31*, in order to promote and support financial literacy education, each school district shall provide an annual financial literacy status report to its school board, including, but not limited to, student progress in financial literacy courses and other district-determined measures of financial literacy progress from the previous school year (***Neb. Rev. Stat. § 79-3004, § 79-729***).

***Review District Audit Report.**

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DISTRICT RESOURCES [BUDGET]

Review two years of historical financial data, the current month's year-to-date financials, and the Finance Committee report.

Distribute the superintendent evaluation to be completed by each board member.

- Users of the NASB Online Survey System may direct the Association to distribute links to each individual board member to complete the superintendent evaluation.

NOTE: Review board policy and superintendent contract to ensure the board is meeting the directives of both documents.

REPORTS

Board committees, superintendent, administrators, etc.

BOARD OPERATIONS

Review and discuss Board Governance Standard IX: Professional Development.

BOARD-SUPERINTENDENT RELATIONS

Review the Superintendent Evaluation Summary.

Review the Superintendent Contract.

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DECEMBER
BOARD AGENDA ITEMS

MISSION, VISION, & GOALS	Review School Improvement Plan. Strategic Plan Update. District Goals Update.
POLICY GOVERNANCE	Review, update, and adopt policy per the board-adopted Policy Review Process and Schedule.
ADVOCACY	Look ahead. Review the NASB Government Relations pages in preparation for the upcoming Legislative Session beginning in January (www.NASBonline.org/government-relations). Reach out to the election winners from your Legislative District. Stay informed. Know the process. Be engaged.
DISTRICT RESOURCES [BUDGET]	Review two years of historical financial data, the current month's year-to-date financials, and the Finance Committee report.
BOARD-SUPERINTENDENT RELATIONS	Review, develop and adopt Superintendent Goals.
REPORTS	Board committees,superintendent, administrators. Review the NDE State of Schools Report.
BOARD ELECTIONS	***Notification of County Clerk/Election Commissioner:** • *On or before February 1*, the board must notify the County Clerk/Election Commissioner of the member seats open for the upcoming election.

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03

NASB BUDGET RESOURCE

SECTION 03

Budget and Finance 61

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NDE School Finance Glossary of Terms 87

Nebraska Negotiations Law 91

Superintendent Pay Transparency Act 101

BUDGET AND FINANCE
AND THE BOARD'S SUPPORTING ROLE:

It is the board's fiscal duty to support a budget that ensures that all students have the opportunity to learn in well-equipped learning facilities with highly effective teachers leading instruction. However, there is a defined line between fiscal policy, which is the duty of the school board, and fiscal management, the duty of the superintendent and business manager.

Developing the budget is an administrative process that involves making adjustments and decisions under tight constraints. It may be fair to say that next year's budget will be a tweaked version of this year's budget. Unless, however, administration projects a shortfall or the district has identified needs which will require additional funding. In these cases, the board and administration will work collaboratively to identify priorities for cutting back or adding additional programs and in some cases adding or reducing staff.

The budget preparation is too often portrayed as merely a financial plan rather than a process, which conveys the message that only in crisis should the board have the opportunity to be involved. However, it is highly recommended that a budget planning process be utilized. Following this model, the board will be apprised of budget factors months before the budget is approved. This allows the board to weigh in on the overall direction of the budget without crossing over into micromanagement. Both board and administration come into the budget adoption process feeling much better when there has been an exchange of ideas about the budget well in advance of that time.

Board members must always serve a dual role and responsibility. The board has an obligation to ensure that all students receive a quality education by utilizing financial and physical resources to meet the district's vision, mission, and student learning goals. When the board is not engaged in the discussion of the budget, they lack understanding of why the budget is set as it is. When the superintendent fosters an open dialogue with the board, he/she garners the understanding and ultimately the support of an informed and educated board.

School finance is complex. Collaboration and communication between board members and the superintendent are critical to ensuring the budget process aligns with district policy and state regulations. Effective budget planning, however, is not a task reserved for August and September. It is a year-long process that begins in January and is strengthened through regular board work sessions and retreats over the next several months. These ongoing discussions allow the board and superintendent, together with administration, to carefully develop and understand the intricate design and components of a purposefully crafted budget. By the time the district reaches the final stage of adoption, the proposed budget reflects months of intentional dialogue, stakeholder engagement, and collaborative planning.

NDE FINANCE & ORGANIZATIONAL SERVICES [FOS]

Scan this QR Code to review district data and certification documents.

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BOARD MEETING FINANCIAL REPORT CHECKLIST

☐ **FUND DESCRIPTIONS AND FUND BALANCES**

Fund names and a brief definition of purposes, uses and limits

Example: *"General Fund: All Facets of services rendered by the school district including payroll, benefits, equipment... The tax levy for this fund is restricted to $1.05 plus exclusions. The approved General Fund levy for 2025-26: .812364"*

Example: *2025-26 Budget [$1.06321 Levy Consists of the following:*

☐ **YTD REVENUE AND EXPENDITURES**

% of Budget Expensed as of: [date]

☐ **TIMELINE OF ANTICIPATED DISBURSEMENTS/PAYMENTS**

3-6-9-12 Month Projections

☐ **TIMELINE OF ANTICIPATED REVENUE**

3-6-9-12 Month Projections

☐ **ACTIVITY FUND BALANCES**

☐ **VEHICLE FLEET MILEAGE REPORT**

KEY QUESTIONS FOR BOARD MEMBERS TO CONSIDER DURING FINANCIAL REPORTS:

1. Assess financial reports, what board decisions will ensure cash flow is adequate and the district is meeting obligations in a timely fashion.
2. What evidence exists, or is yet needed to confirm Revenue and Expenses are on track, as well as Fund Balances and Reserves?
3. What is on the horizon that the board should be aware of and plan for (enrollment trends, teacher retirements, legislative changes, valuation changes)? What events are impacting the 3-6-9-12 month projections?
4. How has the board kept the long-term facility plan a priority in the budgeting process?
5. What is the timeline for financial decisions that need to be made? When can the board expect necessary data to help inform the decision? What data will be needed to make the decision?
6. Do the proposed budget and current spending continue to reflect the priorities the board has established, can the board demonstrate that district resources are being used to advance student growth?

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FUND DESCRIPTIONS AND FUND BALANCES REPORT

The following report is intended to serve as a supporting document for the monthly financial report. It provides descriptions and specific information for each fund to help establish an overall understanding of the fund purposes, allowable uses, restrictions and current balance.

Providing this information will assist Board members in better understanding the organization's financial position and the intended purpose of each fund.

It is recommended that this report is to be at each monthly board meeting and updated to include the current balance for each fund. For comparison and to provide historical context, the report under each fund should also include the balance from the previous year as illustrated in the example below:

	2026	2025
Balance Forward	X,XXX,XXX.00	
Revenue	X,XXX,XXX.00	
Expenses	X,XXX,XXX.00	
Balance	X,XXX,XXX.00	X,XXX,XXX.00

DISTRICT FUND DESCRIPTIONS AND FUND BALANCES REPORT (SAMPLE)

MONTH/YEAR

GENERAL FUND: The General Fund finances all facets of services rendered by the school district. General Fund receipts are classified according to source while its expenditures are classified according to specific functions. The General Fund is maintained by all operating school districts in the state. General Fund expenditures are limited by statute. The tax levy for this fund is restricted. The General Fund cannot be used to purchase buildings or land for the district -- those are functions of the Special Building Fund.

SPECIAL BUILDING FUND: A Special Building Fund shall be established when a school board decides to acquire or improve sites and/or to erect, alter or improve buildings. The sale of bonds, the sale of property, or tax receipts will be the primary sources of revenue for the Special Building Fund. Regardless of the source of money to be used for building construction and related costs, all income for the purposes of this fund shall be accountable through this fund. General Fund expenditures for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those expenditures associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund project is active at the same time, separate accounts for each project may be established within the single Special Building Fund. Teacherage-related transactions are included in the Special Building Fund. The tax levy for this fund is restricted to $.14 with local board approval or $.175 following a vote of the people for a term not to exceed ten years **§79-1098 R.R.S.**.

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QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND (QCPUF): A Qualified Capital Purpose Undertaking Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, the repayment of a qualified zone academy bond issued for a qualified capital purpose, modifications for life safety code violations, life safety hazards, and mold abatement and prevention projects for existing facilities only. General Fund expenditures for the purpose of this fund are not allowable. Qualified Zone Academy Bonds, Qualified School Construction Bonds, and Build America Bonds are included in the Qualified Capital Purpose Undertaking Fund if issued prior to April 19, 2016. Effective April 19, 2016, the tax levy for this fund is restricted to $.03. The tax levy for Qualified Capital Purpose Undertaking projects in place prior to April 19, 2016, remains at $.052. The levy may exceed the $.03 levy limit if valuation has decreased from the last year bonds were issued and the bond principal and interest obligation cannot be met. Tax levies for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, the repayment of a qualified zone academy bond issued for a qualified capital purpose, modifications for life safety code violations, and mold abatement and prevention projects cannot exceed ten years for each project. Tax levies for each qualified capital purpose for which the Qualified Zone Academy Bond (QZAB) is issued according to **§79-10,110 R.R.S.** cannot exceed fifteen years.

DEPRECIATION FUND: A Depreciation Fund may be established by a school district to facilitate the eventual purchase of costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund and the Depreciation Fund will show the revenue as a transfer from the General Fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of the Depreciation Fund is to spread replacement costs over a period of years to avoid a disproportionate tax effort in a single year to meet such an expense. This fund is restricted by statute as part of the Allowable Reserve limitation. The Depreciation Fund is not specifically provided for in law; therefore, this fund shall be considered a component of the General Fund.

SCHOOL NUTRITION FUND: The School Nutrition Fund is required to accommodate the financial activities of all Nutrition Programs operated by the school district. The School Nutrition Fund shall reflect a record of all revenues and expenditures incident to the operation of all Nutrition Programs. If a deficit is incurred in the operation, the deficiency shall be covered by funds transferred from the General Fund.

BOND FUND: The Bond Fund shall be used to record tax receipts, investment interest, and the payment of bond principal, interest, and other related costs (i.e. trustee fees). If the fund balance is not sufficient to meet interest or bond retirement payments from the Bond Fund, the General Fund shall be used for these payments. Revenue from a levy to retire bonds in any school district is retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the school district. Funds shall be disbursed upon appropriate demand. All records of the transactions in this area shall be maintained in this fund. Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended on the actual building project.

The tax levy for this fund is restricted for expenditures other than principal and interest on bonds. Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended on the actual building project.

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MONTHLY FINANCIAL REPORT TO THE BOARD

GENERAL FUND REVENUE			
Three Year Comparison			
MONTH	2020 - 2021	2021 - 2022	2022 - 2023
September	$2,550,091	$2,660,636	$2,664,442
October	$469,425	$870,714	$510,762
November	$222,183	$230,961	$230,331
December	$298,196	$386,137	
January	$1,369,559	$1,146,584	
February	$808,349	$984,115	
March	$457,027	$145,549	
April	$620,603	$933,620	
May	$3,007,322	$3,324,572	
June	$802,175	$761,633	
July	$194,429	$244,872	
August	$295,769	$215,513	
RUNNING TOTAL	$11,095,128	$11,901,906	$3,405,535

GENERAL FUND EXPENSES			
Three Year Comparison			
MONTH	2020 - 2021	2021 - 2022	2022 - 2023
September	$1,063,515	$918,068	$939,864
October	$893,230	$879,435	$915,246
November	$949,053	$958,882	$957,248
December	$930,244	$878,221	
January	$944,219	$910,530	
February	$971,788	$942,587	
March	$878,016	$947,709	
April	$885,532	$925,689	
May	$1,010,838	$908,793	
June	$982,271	$943,000	
July	$1,084,939	$1,160,561	
August	$930,830	$945,830	
MONTH TOTAL	$1,063,515	$918,068	$939,864
RUNNING TOTAL	$11,524,475	$11,319,305	$2,812,358
ANNUAL BUDGET	$11,300,000	$11,500,000	$12,500,000
PERCENT SPENT	9.41%	7.98%	7.52%

RECONCILED CASH BALANCES (OCTOBER)		
FUND	2020 - 2021	2022 - 2023
General	$400,000	$600,000
Depreciation	$800,000	$1,000,000
Employee Benefit	$22,000	$21,000
Activity	$170,000	$175,000
Nutrition	$35,000	$37,000
Bond	$1,200,000	$200,000
Building	$500,000	$900,000
QCPUF	$300,000	$350,000
FUNDS TOTAL	$3,427,000	$3,283,000

GENERAL FUND EXPENSES FOR OCTOBER		
FUND	2021 - 2022	2022 - 2023
GF Bills Payable	$164,935	$140,801
GF Payroll	$732,500	$774,445
FUNDS TOTAL	$897,435	$915,246

GENERAL FUND RECEIPTS FOR OCTOBER		
FUND	2021 - 2022	2022 - 2023
Beginning Cash		$0
State Aid		$0
SPED State Payment		$0
XXX County		$0
XXX County		$0
XXX County		$0
TOTAL MONTHLY AVAILABLE		$0

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GENERAL FUND		2022	2021
	Beginning Balance 10.01.2022	$5,400,649.42	
	Deposits	$467,033.01	
	Disbursements	- $1,181,574.17	
	Interest	$875.05	
	Book Balance 10.31.2026	**$4,686,983.31**	**$3,945,458.08**
	November Deposits to date	$301,677.17	
	November Claims and Payroll	$1,063,080.52	
	Book Balance 11.15.2026	**$3,925,579.96**	**$3,925,579.96**
DEPRECIATION FUND		2022	2021
	Beginning Balance 10.01.2026	$359,930.00	
	Deposits	$250,000.00	
	Disbursements	$15,000.00	
	Interest	$50.00	
	Book Balance 10.31.2026	**$344,980.00**	**$450,000.00**
	November Deposits to date		
	November Claims and Payroll		
	Book Balance 11.15.2026	**$344,980.00**	**$450,000.00**
NUTRITION FUND		2022	2021
	Beginning Balance 10.01.2026	$75,000.00	
	Deposits	$25,000.00	
	Disbursements	$30,000.00	
	Interest	$100.00	
	Book Balance 10.31.2026	**$70,100.00**	**$65,000.00**
	November Deposits to date		
	November Claims and Payroll	$10,000.00	
	Book Balance 11.15.2026	**$40,100.00**	**$30,000.00**
BOND FUND		2022	2021
	Beginning Balance 10.01.2026	$2,100,000.00	$2,500,000.00
	Deposits	$0.00	
	Disbursements	$650,000.00	
	Interest	$100.00	
	Book Balance 10.31.2026	**$1,450,100.00**	**$2,500,000.00**
	November Deposits to date		
	November Claims and Payroll		
	Book Balance 11.15.2026	**$1,450,100.00**	**$2,500,000.00**
BOND FUND		2022	2021
	Beginning Balance 10.01.2026	$923,322.00	$2,500,000.00
	Deposits	$4,719.00	
	Disbursements	$0.00	
	Interest	$157.00	
	Book Balance 10.31.2026	**$935,185.00**	**$900,000.00**
	November Deposits to date	$100,000.00	
	November Claims and Payroll		
	Book Balance 11.15.2026	**$1,035,185.00**	**$900,000.00**

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3 MONTH CASHFLOW REPORT

MONTH: JUNE

CASH RECEIVED	06.03.2026	06.10.2026	06.17.2026	06.24.2026	06.30.2026
Beginning Cash Balance	6,937,800.50	6,933,070.40	6,608,917.77	5,795,214.11	5,793,584.13
County Receipts					
Interest					9,076.61
State Aid					
Sped Reimbursement					
GMS Reimbursement					
MIPS			39,345.28		70,458.00
TOTAL CASH AVAILABLE	6,937,800.50	6,933,070.40	6,648,263.05	5,795,214.11	5,873,118.74

CASH DISBURSED	06.03.2026	06.10.2026	06.17.2026	06.24.2026	06.30.2026
Payroll			1,099,656.04		
Community State Bank	2,995.30				
Transfer to Depriciation					1,700,000.00
Board Bills		322,799.31			
Time Sensitive Bills	1,800.00	1,353.32	2,593.77	1,629.98	134,438.31
Activity Transfer					
TOTAL CASH AVAILABLE	4,795.50	324,152.63	1,102,249.81	1,629.98	1,834,483.31

CASH POSITION	06.03.2026	06.10.2026	06.17.2026	06.24.2026	06.30.2026
Balance Before Financing	6,933,070.40	6,608,917.77	5,795,214.11	5,793,584.13	4,038,635.43
LOC Repayment					
LOC Proceeds					
Intercompany Borrowing					
TOTAL CASH AVAILABLE	6,933,070.40	6,608,917.77	5,795,214.11	5,793,584.13	4,038,635.43

REPEAT CHART FOR NEXT TWO MONTHS WITH UPDATED INFORMATION

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BUDGET PROCESS

POLICY PROCESS

The board must set policy to define and support the budgeting process.

PLANNING PROCESS

The leadership team follows a budget calendar which defines budget related deadlines and board work sessions to assess and discuss district needs relative to the next school year. This enables administration to inform and educate the board on matters that may impact the levy, fund balances, available resources, etc.

BUDGET HEARING AND ADOPTION PROCESS

The board invites public input through the budget hearing process. It is at this phase that the board may decrease and/or increase the tax asking, respond to Legislative and Department mandates, and address district needs.

BUDGET MANAGEMENT AND ASSESSMENT PROCESS

The board monitors the budget through monthly budget reports and the assessment of expenditures.

ANNUAL AUDIT PROCESS

The board authorizes the annual audit which is required by law. The board receives and approves the audit report at a regular monthly board meeting.

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ESSENTIAL BUDGET GOVERNANCE POLICIES

Budget Planning & Development Policy

Purpose: Establish the board's expectations for how the annual budget is developed.

The policy should require that the budget is developed using Annual Budget Calendar, district's goals and priorities, enrollment, student needs, staffing, revenue projections, and provide the board with adequate time to review and discuss before adoption.

Budget Planning & Development Policy

Purpose: Designed from the board governance perspective.

The policy should establish that budget decisions are expected to align resources with student success, district priorities, strategic plan goals, student needs, sustained resources to support effective programs and services that support learning.

Fund Balance & Reserve Policy

Purpose: An essential fiscal stewardship policy.

The policy should establish desired fund-balance and reserve target, purpose of maintaining reserves, circumstances under which reserves may be expended, rebuilding reserves when depleted, required communication from administration when reserves are moved outside established boundaries.

Budget Adoption & Amendment Policy

Purpose: Define the board's authority and expectations surrounding adoption and amendments.

The policy should address board approval of the budget, compliance with state statute, circumstances requiring a budget amendment, board notification/approval of amendments, communication when amendments materially change established priorities.

Financial Management & Internal Controls Policy

Purpose: Establish expectations for how public funds are protected through office controls, distribution of duties, etc.

The policy should address district office internal controls, separation of financial duties, purchasing procedures and controls, authorization and approval processes, protection against fraud, waste, and misuse, cash management, financial reports and appropriate oversight of district resources.

Purchasing & Expenditure Authority Policy

Purpose: Establish clear parameters authority to commit district resources.

The policy should address purchasing authority delegated to the superintendent, spending thresholds, competitive bidding, contracts and commitments requiring board approval, superintendent spending authority, and consistency in spending with the adopted budget.

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Financial Reporting & Board Monitoring Policy

Purpose: To support the board's fiduciary responsibility.

The policy should enable the board to monitor district budget/finance through the Finance Committee, budget-to-actual performance, revenue and expenditure trends, fund balances, cash flow, enrollment impact, major financial commitments, emerging risks, and progress toward budget priorities. What does the board need to know, and when do we need to know it, to responsibly oversee the district's finances?

Capital Planning & Special Building Fund Policy

Purpose: Establish Capital Planning and Special Building Fund Proposed Projects.

The policy should establish expectations for long-range facilities planning, capital needs assessments, maintenance, replacement and upkeep, debt/bonded indebtedness, reserves.

Long-Term Financial Planning Policy

Purpose: Projected annual budget Forecasting

The policy should require consideration of multi-year financial data that may include enrollment projections, revenue trends, staffing and benefit costs, capital needs, debt, contracts, state and federal funding changes, and potential financial risks.

Budget Transparency and Community Engagement

Purpose: To support the community's understanding of what we are spending, but why we are spending.

The policy should establish the board's commitment to providing transparent and meaningful budget information, emphasizing the importance of public participation and feedback, explanations of major budget decisions, communication of financial challenges, clear explanation of the relationship between revenues, expenditures, and student outcomes.

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BUDGET PLANNING CALENDAR

JANUARY

Reorganization of the Board-election of officers and committees

Deadline for amendments to General, Depreciation & Employee Benefits Funds in order to be included in certification of Budget Authority

Board/Administrative Retreat for Goal setting

Designate superintendent for federal and state programs

Review depositors (banks, NLAF, etc.)

January 31 Response to the Letter to Management from Auditor

Reminder: Negotiations must end on or before March 25 or within 25 days after certification of amounts, whichever is later.

FEBRUARY

February 8 Certified Staff Negotiations. If there is no aggreement, parties must submit to mediation or fact-finding.

Requisition forms, summer maintenance requests and supply forms

Begin Budget Planning for next fiscal year (2.5%-3.5% increases)

- Prepare new budget on NDE form with new AFR data
- Begin Line-Item Budget

Five-year expenditure projection-be sure you can sustain the current spending pattern or begin the staff reduction process

Consider administrative contracts for the upcoming year

Review transportation needs

Curricular additions or deletions

Budget Authority and Allowable Reserve Percentage Certification

March 1 State Aid Certification, Certified Budget Authority and Allowable

2027-2028 Unified Grant Profile Opens February 18

MARCH

Reserve Percentage Calculation

March 25 Negotiations completed

Summer maintenance requests due to superintendent

Consider teacher contracts

Staffing recommendations

Budget worksheets and requisitions

Spring budget workshop

Staff College Credit Report - staff requests for movement on pay scale/ form submissions

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APRIL

2027-2028 Unified Grant Profile Deadline first Friday of April

April 15 Staffing Profile RIF Deadline

Summer facility work schedule

Determine classified salaries
Reminder: SPED IDEA Consolidated Application opens in April

MAY

On or before June 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 such tax of the time and place of the political subdivision's first budget hearing. **(Neb. Rev. Stat. 13-3403)**

Approve extra-duty assignments

Days in Session-Instructional Program Hours Report on CDC opens

Pupil Transportation Report opens-CDC

JUNE

The joint public hearing shall be held on or after July 1 and prior to July 15 and before any of the participating political subdivisions file their adopted budget statement pursuant to section 13-508. **(Neb. Rev. Stat. 13-3403)**

Consolidated Data Collection

- Annual Participation Report for Title I; Graduation Requirements; Days in Session/Instructional Hours; ESU District Profile; NEP Nebraska Education Profile; Transportation Report; Suspensions and Expulsions; Substitute Teachers report

School District Budget Form and LC-2 documents available on FOS Website

Supply and equipment orders placed for July delivery

SPED IDEA Consolidated Application (Opens late April-due July)

JULY

Schedule budget work session

ESSA and IDEA reimbursement request

REAP make sure funds have been spent and reimbursements requests completed

Expenditure Exclusions request to State Board

- Special and Supplementary Grants
- Retirement Incentive Plans
- Voluntary Termination Agreements
- Retirement Contribution Increase

Send preliminary budget to NDE for review

Upload test AFR – Function and object codes change annually

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JULY (cont.)

Set substitute salaries

Review Student Fees including activity admission prices and hot lunch prices

AUGUST

Summer School Supplement due

New payroll data needs to be updated with your insurance company for Workman's Compensation information

August 20 County Assessors Certify District's Assessed Valuation

LEP & Poverty Allowance Expenditure Requirement 117.65% of allocation (document prior to end of fiscal period)

Set Budget Hearing and Tax Request Hearing dates in September

SEPTEMBER

Notice of Hearing to Approve Tax Request and budget to newspaper (Statute requires 4 days previous publication). Statute 13-511 (2) "the four calendar days shall include the day of publication but not the day of hearing."

Statute 13-511 (5):" Within thirty calendar days after the adoption of the budget under section 13-506, a governing body may, within thirty calendar days after notification of an error by the auditor, governing body shall, correct an adopted budget with contains a clerical, mathematical, or accounting error which does not affect the total amount budget by more than once percent or increase the amount required from property taxes. No public hearing shall be required for such correction."

Notice of Summary of Changes– information that must be published if the budget that was adopted is different from the budget information that was published in the Notice of Budget Hearing and Budget Summary. If this form is published within 20 days after the budget is adopted, no additional hearing is required.

September 4 Information due to County Clerk

September 14-23 Joint Public Hearing on Budget; Tax Request Hearing; Approve Budget and Tax Request

September 15 Student and Staff Reporting (NSSRS)

September 29 ESSA Consolidated application and SPED Flex Funding Grant.

September 30 Filing deadline for Budget and LC-2 to 1) NDE, 2) Auditor of Public Accounts, 3) County Clerk(s)

Submit the following documents to NDE through the LC-2 collection

- Documents from the School District Budget Form
- Interlocal Form Cover Page through Page 6
- Schedules A, B, D Property Tax Resolution

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SEPTEMBER (cont.)

- Proof of Publication for: Notice of Budget Hearing, Notice of Special Hearing to Set the Final Tax Request (Eliminated if joint public hearing was required)
- Certification(s) of Taxable Value
- Board minutes showing approval of district budget
- Board minutes showing 70% board approval to request more property taxes than the certified authority amount (if applicable)
- Election Ballot and Certification of Election Results for a successful election to override the levy limitation (if applicable)
- Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation (if applicable)
- Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority (if applicable)
- Lid Computation Form (LC-2) submitted to the Nebraska Department of Education through the NDE Portal

Budget Submission for Auditor of Public Accounts (APA) and your County Clerk – A list of supporting materials required is on the "Checklist" tab of the School District Budget Form

- Online submission of LC-2 (includes the Special Grant Fund List) to NDE
- Printed copy of online LC-2 and Special Grant Fund List mailed to the Auditor of Public Accounts and the County Clerk
- Sample Ballot and Certification of Election Results - if a successful Special Election was held to exceed the expenditure limitation and/or levy limitation
- School District Budget Form - Pages 1-5 (Do not file the Worksheet Pages)
- Proof of Publication for Notice of Budget Hearing
- Notice of Budget Hearing and Budget Summary
- Schedules A, B, C & D of the School District Budget Form
- Copy of Certification of Taxable Value
- Sample Ballot and Certification of Election Results - if a successful Special Election was held to override the levy limitation
- Board Minutes showing approval of District Budget

Review array and begin negotiations process

- *September 1* Bargaining agent must request recognition
- *October 1* Governing Board must respond to request
- *November 1* Negotiations must begin

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OCTOBER

October 2-3 District Audit Scheduled

- Student Membership and Attendance Audit Requirement. New Fall-2016. NDE will require formal verification from your auditors that testing has been performed on your student membership and attendance reporting. Statute 79-1089.

October 13 Resolutions setting all tax requests filing deadline-this is typically done in September

October 15 CDC Report

- Assessed Valuations and Levies
- Elementary Site Allowance
- Estimated Expenditures for LEP and Poverty
- PK Instructional Program Hours
- Student Growth Adjustment
- Summer School Student Unit
- Two-Year New School Adjustment

October 15 County Boards set tax requests

Poverty and LEP Plans open on the GMS in August (all plans for the following year are due October 15)

NOVEMBER

November 1 Negotiations must begin

November 5 District Tax Requests become final

November 5 Deadline for school audit submission to Commissioner and State Auditor

Acceptance of Audit Report-have your auditor present the district audit to the Board

DECEMBER

Discuss and consider School Calendar for next year

Review and adopt the Certified Staff and Administrator's Professional Development Plan for next year

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BUDGET PLANNING AND DISCUSSION

During the planning and discussion phase of budget development, the board may wish to focus on key topics that clarify the overall budgeting process, set clear expectations for aligning resources with student outcomes, and ensure transparency without becoming involved in individual line-item allocations.

MISSION, VISION, AND GOALS

- How does the budget align with our district's mission, vision, and strategic priorities?
- What changes in this year's budget most directly support student success and district continuous improvement goals?
- Where is the district investing the most significant amount of resources to support instruction and learning, and why?
- What are the top priorities funded in this budget, and why were they chosen?

REVENUE, PROPERTY VALUATION

A short summary of variables that impact the design of the district budget.

- Students enrolled in Grades K-12
- Qualified 4-year-old students
- Contracted students from another district
- Net Option Funding [positive option students times state average. Basic Funding per student.]
- Local Effort Rate [Adjusted valuation divided by 100 x $1.00]
- Allocated Income Tax [percentage of income tax paid by patrons]
- Other Actual Receipts, Basic Funding, Poverty Allowance, Limited English Proficiency Allowance, Focus School & Program Allowance, Summer School Allowance, Special Receipts, Transportation, and many others not listed here.
- What assumptions were made regarding enrollment, state aid, federal funding, and local revenue?
- How conservative or aggressive are the revenue projections? What risks exist if projections are not met?
- Are there any one-time revenue resources [e.g., grants, ESU, state/federal monies] that are being used to cover ongoing expenses?
- Are there any anticipated changes in funding levels this year or in the near future?

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EXPENDITURES AND PRIORITIZATION

- What are the noted increases or decreases the board should be cognizant of as compared to last year's budget?
- Which expenditures are mandated (state/federal) which are discretionary?
- What percentage of the budget funds are allocated to instruction, administration, and general operations?
- What areas of the current budget have been identified as potential cost savings or efficiencies?

FUND BALANCE AND LONG-TERM FINANCIAL STABILITY

- Does this budget ensure long-term financial stability, or are we relying on reserves for recurring expenses?
- What are the district's contingency plans if revenue is lower than projected?
- If the district accesses a loan to offset the shortfall, what is the interest rate, terms of the loan, and maximum dollar amount the district may borrow?
- What are the projected budget impacts over the next three to five years?
- Do we have sufficient reserves?
- What financial risks or uncertainties should the board be aware of?

CAPITAL, FACILITIES/GROUNDS, AND DEBT

- How are capital improvement needs addressed in this budget?
- Do we anticipate taking on new debt, and how will this affect taxpayers?
- Are building and transportation maintenance and replacement cycles adequately funded?
- New external contracts/renewals (e.g., transportation, custodial, food service, garbage, recycling, snow removal, mowing, other).

STAFFING AND COMPENSATION

- How does this budget affect staffing levels?
- What percentage of the budget is allocated to salaries and benefits?
- What percentage of the negotiated agreement salary increase is a apportioned to the vertical movement of certified staff on the salary schedule?
- What portion of the budget reflects the negotiated agreement and projected staffing needs?
- What trend data is available outlining the trends of retention and attrition rates for the last three years?
- Are there positions being added, reduced, or repurposed and what is the rationale?
- How are funds being allocated to ensure equity across schools and student populations?
- Are at-risk, special education, English Language Learners, and gifted students adequately supported?

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TRANSPARENCY AND COMMUNITY IMPACT

- What would be the tax levy impact of this budget on local taxpayers?
- How will this budget be communicated to staff, parents, and the community at large?

MONITORING AND ACCOUNTABILITY

- What reports will be provided to the board to monitor spending throughout the year to ensure expenditure remains within the adopted budget?
- What will the headlines read once the board adopts the budget?

THE BOARD'S FISCAL GUIDELINES

Establish policies governing business procedures

1. Review, revise, and establish board policies to govern school district financial and business management procedures. This ensures compliance with the law, ethical behavior, guide for decision-making, and a method of communicating with administration and staff.

   Policies may include, but not be limited to:

   a. Board Member Conflict of Interest
   b. Ethics and Gifts
   c. Board Member Expenses
   d. Fund Balances
   e. Revenue/Investments
   f. Incurring Debt
   g. Insufficient Fund Checks
   h. Payment Procedures
   i. Credit Cards
   j. Purchases and Contracts
   k. Accounting and Audits
   l. Activity Funds
   m. Insurance
   n. Transportation
   o. Food Services
   p. Free and Reduced – Price Food Services
   q. Waiver of Student Fees – Student Fees
   r. Expenses
2. Monitor compliance with board policies and procedures.
3. Sustain continuous decision-making to support the mission, vision, and goals of both short- and long-range financial planning.

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TEEOSA

What is the Tax Equity and Educational Opportunities Support Act (TEEOSA)? The Act is the current school finance formula used to calculate funding of Nebraska public schools. TEEOSA was adopted into law in 1990. The TEEOSA aid process is calculated twice per year, spring for the following school year and fall for the current year.

There are several forms of aid that the state provides for school systems:

Allocated Income Tax: Every school district receives a portion of the income tax paid to the state by the patrons of the district (approximately 2%).

Net Option Funding: If a district has more students optioning in than they have opting out they receive aid dollars for each student above the number optioning out.

Equalization Aid: This is the largest piece of aid package the state funds for schools. Currently, the majority of school districts do not receive this type of funding. To determine if schools get equalization aid the district's resources are compared to the cost associated with educating the students in the district (needs).

Foundation Aid: A base per-student aid component calculated by multiplying a district's formula student count by $1,500. Under current state aid rules, 60% ($900 per student) of this total Foundation Aid is included as a formula resource in the calculation.

Need sources include:

I. Formula Students
   - Students enrolled in Grades K-12
   - Qualified 4-year-old students
   - Contracted students with another school district

II. Allowances and Adjustments
   - Poverty
   - English Language Learners
   - Transportation, Summer School, Elementary Site, etc.

Resources include:

I. Local Effort Rate (Adjusted valuation divided by 100 x $1.00)
II. Net Option Funding (positive option students times state avg. Basic Funding per student)
III. Allocated Income Tax (percentage of income tax paid by patrons)
IV. Other Actual Receipts (other monies the district receives from any other source)
V. Foundation Aid (a base per-student aid component)

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SAMPLE CALCULATIONS

FORMULA RESOURCES CALCULATION

Yield from Local Effort Rate	11,495,615.00
Net Option Funding	0.00
Allocated Income Tax Funds	181,914.00
Other Actual Receipts	2,013,118.00
Community Achievment Plan Aid	0.00
Total Formula Resources	13,690,647.00

FORMULA STUDENTS CALCULATION

(Fall Membership x ADM/FM Ratio) + Contracted Out = Formula Students

(985 x 0.9983020850) + 0 = 983.33

KDG Adjustment (0 students x 0.5) times ADM Factor = 0.00

Early Childhood (008) (29 students x 500.5 hours / 1,032 hours x 0.6 = 8.44

Total Formula Students 991.77

FORMULA NEEDS CALCULATION

Basic Funding	11,166,234.00
Poverty Allowance	380,120.00
Limeted English Proficiency Allowance	40,739.00
Focus School & Program Allowance	0.00
Summer School Allowance	33,041.00
Special Receipts Allowance	950,956.00
Transportation Allowance	130,819.00
Elementary Site Allowance	0.00
Distance Education & Telecommunications Allowance	197.00
Avereging Adjustment	0.00
New School Adjustment	0.00
Student Growth Adjustment	0.00
Community Achievement Plan Adjustment	0.00
Limited English Proficiency Allowance Correction	0.00
Student Growth Adjustment Correction	0.00
Poverty Allowance Correction	0.00
Non Qualified LEP Adjustment	0.00
Total Calculated Formula Needs	12,702,106.00
Formula Needs Stabilization	0.00
Total Formula Needs	12,702,106.00

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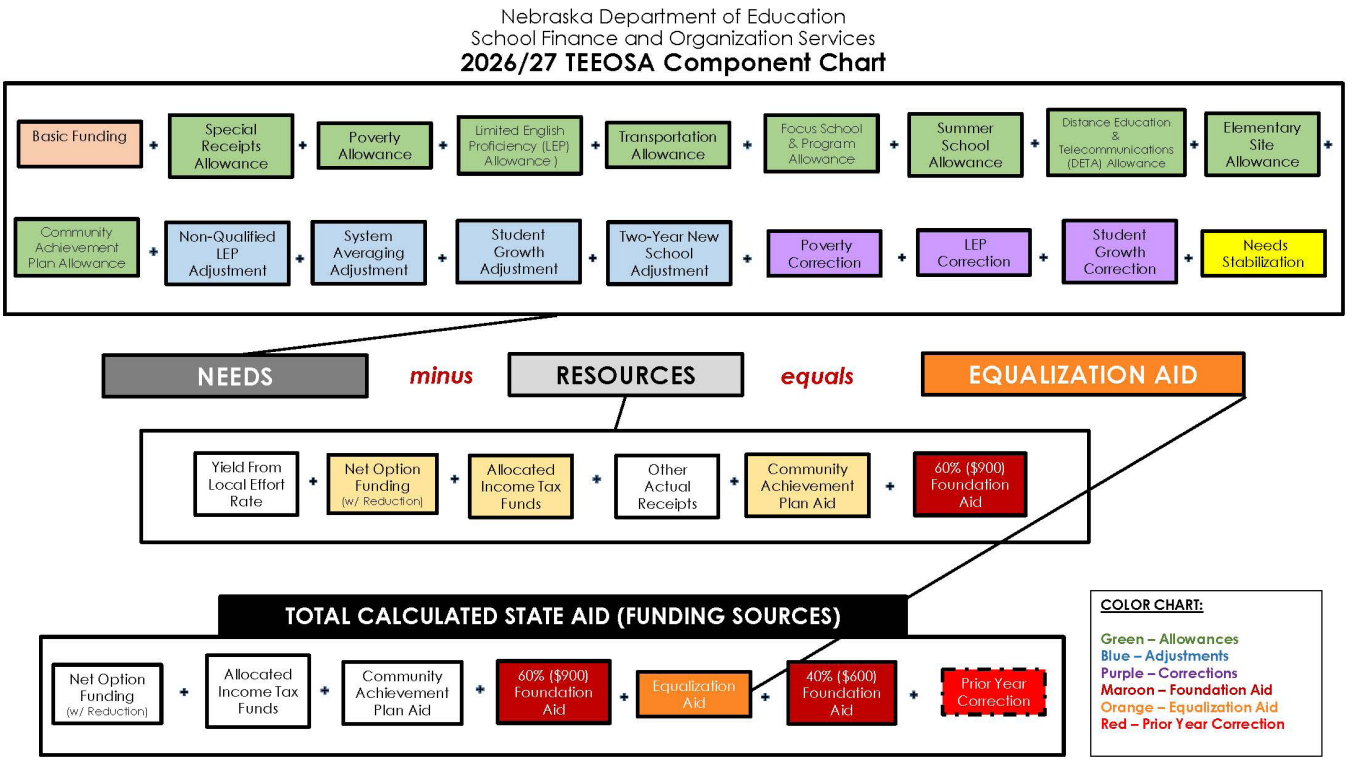
STATE AID CALCULATION

EQUALIZATION AID	Needs Minus	Resources	Needs Minus Resources Dictates Need for Aid	
	$12,702,106	$13,690,647	$988,541	
NET OPTION FUNDING			Net Option Students * Statewide Avg Basic	
ALLOCATED INCOME TAX			% of Income Tax of District Residents	$181,914
COMMUNITY ARCHIVE PLAN			Learning Community Schools (3 years)	
TOTAL STATE AID CALCULATED				$181,914
PRIOR YEAR STATE AID CORRECTION			Recalculation of Prior Year Aid on Actual	
TOTAL STATE AID			State Aid to be Received	$181,914

IT IS THE BOARD'S FISCAL DUTY TO SUPPORT A BUDGET THAT ENSURES THAT ALL STUDENTS HAVE OPPORTUNITIES TO LEARN.

- NASB

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In this illustration the school district's resources are greater than its needs, so it does not qualify for Equalization Aid. There are more students opting out than opting in, so they do not receive any Net Option Funding. Consequently, the only funds they receive from the state are Allocated Income Tax dollars.

The numbers for every district in the state will be different but the same needs versus resources calculation is done for each district. Schools that have a positive net option number will receive money for the number of positive students they have. Every school district will receive a percentage of the income taxes paid by their patrons.

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FREQUENTLY ASKED QUESTIONS

1. Why does our school district recieve a small amount of state aid?

The school district may be considered non-equalized, which means the district does not receive equalization aid. The equalization aid is the largest component of the TEEOSA Aid, the resources are greater than the need, and if the district is property rich, that results in reduced amount of support from the state.

As school districts realize decreased valuations and enrollment, the district may as a result, become equalized.

2. Does the general fund levy have an effect on TEEOSA aid?

No, the school district's general fund levy rate does not affect TEEOSA aid.

3. Are there restrictions on how school district resources can be expended?

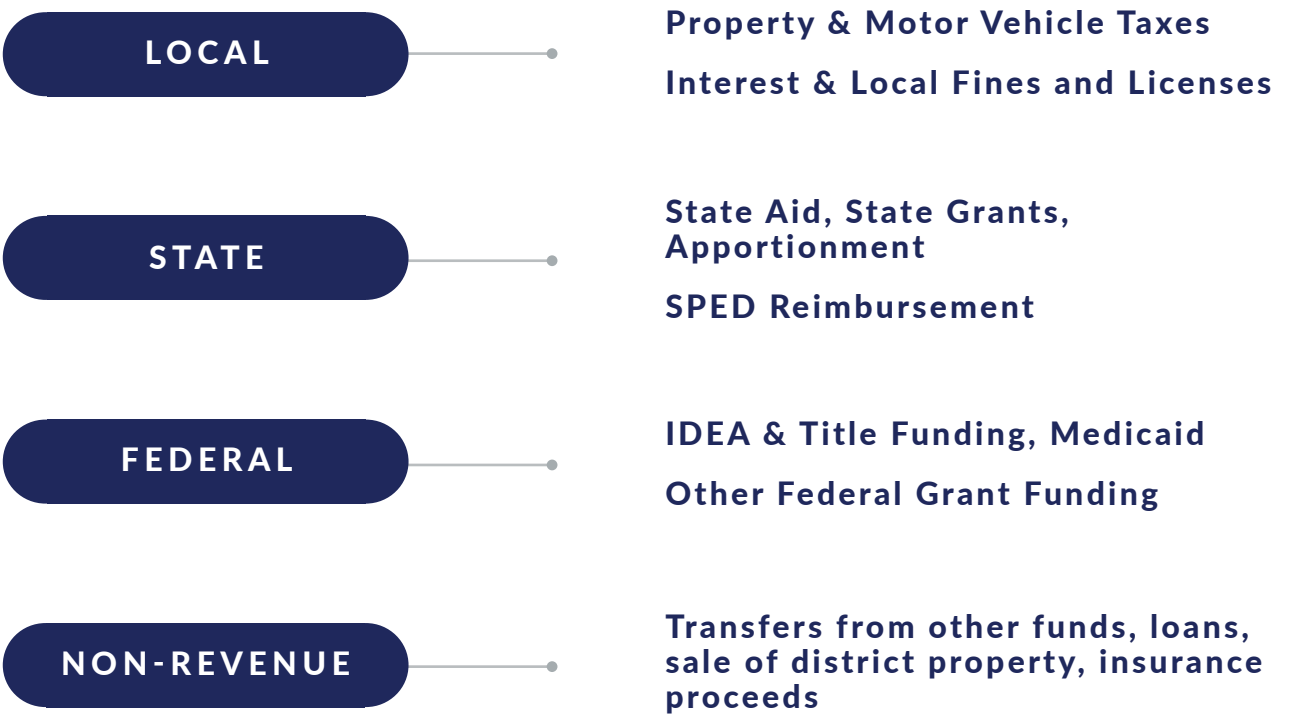
Yes, the tax proceeds must be spent for the purpose for which the taxes were collected. Ex. Building fund projects cannot be paid out of the General Fund.

4. How much will the school district's levy generate in property taxes?

(Levy x Valuation) ÷ 100

5. What will a penny of my levy generate in property taxes?

Move decimal over four spaces to the left. Example $450,000,000 [$.01 = $45,000]



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CLASSIFICATION OF FUNDS

A fund is a sum of money or is the money derived from certain sources and set aside for specific purposes and activities. An account within a fund records the financial transactions that are similar in terms of a given frame of reference, either as a receipt or as a disbursement. The fund accounts collectively constitute a complete record of all transactions encompassed by the fund. In addition, State Statute §79-1089 requires that a public accountant or a certified public accountant annually examine all financial records maintained by school districts.

GENERAL FUND: The General Fund finances all facets of services rendered by the school district. General Fund receipts are classified according to source while its expenditures are classified according to specific functions. The General Fund is maintained by all operating school districts in the state. General Fund expenditures are limited by statute. The tax levy for this fund is restricted. The General Fund cannot be used to purchase buildings or land for the district -- those are functions of the Special Building Fund.

BOND FUND: The Bond Fund shall be used to record tax receipts, investment interest, and the payment of bond principal, interest, and other related costs (i.e. trustee fees). If the fund balance is not sufficient to meet interest or bond retirement payments from the Bond Fund, the General Fund shall be used for these payments. Revenue from a levy to retire bonds in any school district is retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the school district. Funds shall be disbursed upon appropriate demand. All records of the transactions in this area shall be maintained in this fund. Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended on the actual building project.

The tax levy for this fund is restricted for expenditures other than principal and interest on bonds. Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended on the actual building project.

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND (QCPUF): A Qualified Capital Purpose Undertaking Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, the repayment of a qualified zone academy bond issued for a qualified capital purpose, modifications for life safety code violations, life safety hazards, and mold abatement and prevention projects for existing facilities only. General Fund expenditures for the purpose of this fund are not allowable. Qualified Zone Academy Bonds, Qualified School Construction Bonds, and Build America Bonds are included in the Qualified Capital Purpose Undertaking Fund if issued prior to April 19, 2016. Effective April 19, 2016, the tax levy for this fund is restricted to $.03. The tax levy for Qualified Capital Purpose Undertaking projects in place prior to April 19, 2016, remains at $.052. The levy may exceed the $.03 levy limit if valuation has decreased from the last year bonds were issued and the bond principal and interest obligation cannot be met. Tax levies for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, the repayment of a qualified zone academy bond issued for a qualified capital purpose, modifications for life safety code violations, and mold abatement and prevention projects cannot exceed ten years for each project. Tax levies for each qualified capital purpose for which the Qualified Zone Academy Bond (QZAB) is issued according to **§79-10,110 R.R.S.** cannot exceed fifteen years.

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SPECIAL BUILDING FUND: A Special Building Fund shall be established when a school board decides to acquire or improve sites and/or to erect, alter or improve buildings. The sale of bonds, the sale of property, or tax receipts will be the primary sources of revenue for the Special Building Fund. Regardless of the source of money to be used for building construction and related costs, all income for the purposes of this fund shall be accountable through this fund. General Fund expenditures for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those expenditures associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund project is active at the same time, separate accounts for each project may be established within the single Special Building Fund. Teacherage-related transactions are included in the Special Building Fund. The tax levy for this fund is restricted to $.14 with local board approval or $.175 following a vote of the people for a term not to exceed ten years **§79-1098 R.R.S.**.

DEPRECIATION FUND: A Depreciation Fund may be established by a school district to facilitate the eventual purchase of costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund and the Depreciation Fund will show the revenue as a transfer from the General Fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of the Depreciation Fund is to spread replacement costs over a period of years to avoid a disproportionate tax effort in a single year to meet such an expense. This fund is restricted by statute as part of the Allowable Reserve limitation. The Depreciation Fund is not specifically provided for in law; therefore, this fund shall be considered a component of the General Fund.

EMPLOYEE BENEFIT FUND: An Employee Benefit Fund may be established in order to specifically reserve General Fund money for the benefit of school district employees (unemployment compensation, early retirement, health insurance deductibles, etc.) To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund, and the Employee Benefit Fund will show the revenue as a transfer from the General Fund. A school district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The cash reserve of this fund is restricted by statute as part of the Allowable Reserve limitation. The Employee Benefit Fund is not specifically provided for in law; therefore, this fund shall be considered a component of the General Fund.

CONTINGENCY FUND: A Contingency Fund is authorized by statute **§79-1072** and may be established by a school district to fund uninsured losses and legal fees incurred by the school district for defense against public losses. Expenditures from this fund shall not exceed five percent of the total budgeted General Fund expenditures of the school district. To allocate monies from the General Fund, a school district shall show the movement of monies as an expense from the General Fund, and the Contingency Fund shall show the revenue as a transfer from the General Fund.

ACTIVITIES FUND: The Activities Fund is required to account for the financial operations of quasi-independent student organizations, inter-school athletics, and other self-supporting or partially self-supporting school activities. The inclusion of such accounts in the General Fund would distort the financial position of the basic school operation and would complicate the computation of the net expense incurred in conducting school services. The Activities Fund shall not be used to record general operation revenues or expenditures, nor shall this fund be used as a clearinghouse for the General Fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different purposes.

The financial operations of all school-connected activities are a legal responsibility of the board of education. If deficits in such activities are incurred, they shall be covered by funds transferred from the General Fund. Such revenue shall finance only those projects that qualify for approval under policies established by the school district board of education for such activities. Districts offering

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curriculum to build or construct homes or other structures that may be sold to the public should include those revenues and corresponding costs to the Activities Fund.

SCHOOL NUTRITION FUND: The School Nutrition Fund is required to accommodate the financial activities of all Nutrition Programs operated by the school district. The School Nutrition Fund shall reflect a record of all revenues and expenditures incident to the operation of all Nutrition Programs. If a deficit is incurred in the operation, the deficiency shall be covered by funds transferred from the General Fund.

COOPERATIVE FUND: The Cooperative Fund may be used by the school district acting as the fiscal agent for any cooperative activity between one or more public agencies. All school districts, including the school district acting as the fiscal agent, shall show the payment for services to the cooperative in their General Fund.

STUDENT FEE FUND: The Student Fee Fund is a separate school district fund not funded by tax revenue into which all money collected from students pursuant to the Public Elementary and Secondary Student Fee Authorization Act must be deposited. Included are fees for Extracurricular Activities, Postsecondary Education, and Summer/Night School. Expenditures from this fund must be for the purposes for which the fees were collected.

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NDE SCHOOL FINANCE GLOSSARY OF TERMS

ACCESS TO PRIOR YEAR'S UNUSED BUDGET AUTHORITY: An amount equal to the lesser of 2% of the prior year's adjusted general fund expenditures or the prior year's total unused budget authority. This amount is calculated by the Department of Education.

ADOPTED BUDGET: The document adopted by a board of education. Provides the authority for a school district to make expenditures and generate tax dollars. Contains the estimated amounts of receipts and expenditures for each fund. Required by the Nebraska Budget Act. May also be referred to as the budget.

AMENDED BUDGET: The document that reflects a change in expenditures for any fund. Budgets may be amended through the last day of the school fiscal year (August 31). An amendment should occur whenever it has been determined the amount of budgeted expenditures originally adopted will not meet the financial needs of the school district.

APPLICABLE ALLOWABLE RESERVE PERCENTAGE: Determined by statute **§79-1027**. The percentage is based on the average daily membership (ADM) of a school district. Places a limitation on the amount of funds that may be budgeted as reserves in the General Fund and Employee Benefit Fund and the total requirements in the Depreciation Fund.

ASSESSED VALUATION: Certified by the county assessor on or before August 20. Includes all real, personal, and centrally assessed valuation in a school district. Used by the county board of equalization to determine the tax levy for each taxing fund in a school district.

BASIC ALLOWABLE GROWTH RATE: Determined by **§77-3446** and **§79-1025**. The basic allowable growth rate for 2014/15 is 2.5%. May also be referred to as BAGR.

BUDGET: The document that provides the authority for a school district to make expenditures and generate tax dollars. Contains the estimated amounts of receipts and expenditures for each fund. Required by the Nebraska Budget Act. May also be referred to as the adopted budget or the School District Budget Form.

BUDGET AUTHORITY: The total amount of funds that may be budgeted to be expended during a school fiscal year. In the General Fund, this includes special education expenditures, special grant funds and non-special education expenditures.

BUDGET BASED CALCULATION: A method for determining certified budget authority found in **§79-1023(4)**. This calculation uses the prior year's budget information, and the ensuing year's Formula Needs.

BUDGET FACTORS CERTIFICATION: A document provided by the Department of Education. Includes required information for preparing the LC-2 for the ensuing school fiscal year.

CERTIFICATION OF TAXABLE VALUE: The document from the county assessor that certifies the amount of assessed valuation for the school district. A school district that has land in more than one county will receive this document from each county assessor.

CERTIFIED BUDGET AUTHORITY: The greater of the Budget Based Calculation, the Student Growth Adjustment, or the Formula Needs Calculation. Certified budget authority plus Access to Prior Year's Unused Budget Authority is the amount that must stay within the expenditure limitation.

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EXCLUSIONS: Items that are removed from the levy limitation or the expenditure limitation. Levy limitation exclusions are found in **§77-3442** and expenditure limitation exclusions are found in **§79-1003(39)** and **§79-1028.01**.

EXPENDITURE LIMITATION: A restriction or limit in budgeted expenditures for a school district. May also be referred to as the spending lid.

FORMULA NEEDS BASED CALCULATION: A method for determining certified budget authority found in **§79-1023(3)**. This calculation uses the total formula needs certified for the ensuing school fiscal year and the budgeted special education expenditures from the prior school fiscal year.

GENERAL FUND BUDGET OF DISBURSEMENTS AND TRANSFERS: The total amount of disbursements a school district estimates spending during a school fiscal year. A school district may not exceed this total amount. May also be referred to as General Fund Budget of Expenditures or General Fund Expenditures.

GENERAL FUND CASH RESERVES: This is not cash on hand or cash or a beginning cash balance. The General Fund Cash Reserve helps with cash flow based upon the collection of tax receipts and enables the school district to keep three to four months of disbursements as cash reserve in the general fund.

LC-2: The Lid Computation form. The LC-2 assists a school district in preparing the budget to stay within the statutory expenditure limitation. The LC-2 is available as an online data collection through the NDE Portal. May also be referred to as the Lid Computation Form or the Budget Form LC-2.

LEVY: The rate at which property is taxed based on each $100 of assessed valuation. Restricted by **§77-3442**. School districts are under a statutory maximum levy plus exclusions. May also be referred to as the tax rate.

LEVY EXCLUSIONS: Items that are removed from the statutory maximum levy calculation. Levy limitation exclusions are found in **§77-3442**.

LEVY LIMITATION: A restriction on the growth in tax dollars for a school district. The statutory maximum levy is $1.05 plus exclusions per $100 of assessed valuation for school fiscal year 2014/15 for school districts that are not members of a learning community. School districts that are members of a learning community are limited to a combined General Fund and Special Building Fund levy that will be the difference between $1.05 and the amount a learning community coordinating council levies for the General Fund and Special Building Fund of its member school districts. May also be referred to as the levy lid.

LOCAL SYSTEM: A learning community, a unified system, or a Class II, III, IV or V school district.

Minimum Levy Adjustment – a component of State Aid. Applied to any local system that is a member of a learning community that has a general fund levy that is 5¢ less than the statutory maximum levy for a learning community. For all other local systems, applied if the general fund levy is 10¢ less than the statutory maximum levy.

NEBRASKA BUDGET ACT: The portions of state statute **§13-501** through **§13-513** that refer to the budget practices and procedures that all political subdivisions must follow.

NECESSARY CASH RESERVE(S): An amount of budgeted funds to provide a stable cash flow during a school fiscal year. Limited by the Applicable Allowable Reserve Percentage (only impacts the General, Depreciation and Employee Benefit Funds) or by 50% of the total expenditures in a budgeted fund less capital outlay.

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NOTICE OF AMENDED BUDGET HEARING: Information that must be published in a newspaper of general circulation in a school district. Notifies the public of the time, day, and place of a hearing to amend the current school fiscal year budget, the dollar amount of the amendment, and the reason for amending the budget. Must be published 5 days before the hearing. The Auditor of Public Accounts considers the day of publication and the day of the hearing in the 5-day requirement. Contains the proposed amendment to the current school fiscal year budget and contains a copy of the originally published budget summary. May also be referred to as the Notice of Amended Budget Hearing and Budget Summary.

NOTICE OF BUDGET HEARING: The form that must be published in a newspaper of general circulation in a school district. Notifies the public of the time, day, and place of a hearing on the ensuing school fiscal year budget. Must be published 4 days before the hearing. The Auditor of Public Accounts considers the day of publication and the day of the hearing in the 4-day requirement. Details the total receipts, expenditures, cash reserves, and property tax request for the school district. May also be referred to as the Notice of Budget Hearing and Budget Summary.

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST: Required by **§77-1601.02**. Provides notice to the taxpayer of the opportunity to provide input on the amount of property taxes being requested for the upcoming school fiscal year.

NOTICE OF SUMMARY OF CHANGES: Information that must be published if the budget that was adopted is different from the budget information that was published in the Notice of Budget Hearing and Budget Summary. If this form is published within 20 days after the budget is adopted, no additional hearing is required.

PROOF OF PUBLICATION: The document received from the newspaper that provides documentation the notice of hearing was published. May also be referred to as the Affidavit of Publication.

PROPERTY TAX REQUEST: The total dollar amount of funds that will need to be generated through taxes to meet the operating needs for the upcoming school fiscal year. Includes county treasurer's commission and an amount for delinquent taxes.

SCHEDULE A: An attachment to the School District Budget Form. Provides the amount of general fund expenditure exclusions for repairs to infrastructure damaged by a natural disaster, judgments not paid for by a school district's liability insurance, voluntary termination agreements, the retirement contribution increase, and distance education courses.

SCHEDULE B: An attachment to the School District Budget Form. Provides the amount of the total personal and real property tax request that is excluded from the levy limitation for voluntary termination agreements, Special Building Fund projects commenced prior to April 1, 1996, judgments, lease-purchase agreements entered into between July 1, 1996 and July 1, 1997, and bond principal and interest. It does not include the repayment of principal, premium, or interest on general obligation bonds issued for insurance premium costs and the payment of all costs and expenses associated with membership in a risk management pool that are effective after April 2, 2008.

SCHEDULE C: An attachment to the School District Budget Form. A worksheet to assist schools in calculating the amount of the personal and real property tax request that is under the levy limitation.

SCHOOL DISTRICT BUDGET FORM: The document that provides the authority for a school district to make expenditures and generate tax dollars. Contains the estimated amounts of receipts and expenditures for each taxing fund. Required by the Nebraska Budget Act. Also referred to as the budget or budget document.

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SPECIAL EDUCATION BUDGET OF DISBURSEMENTS AND TRANSFERS: The estimated expenditures for special education activities. Includes instructional and transportation costs. May also be referred to as Special Education Budget of Expenditures or Special Education Expenditures.

SCHOOL FISCAL YEAR: Begins on September 1 and ends on August 31.

SPECIAL GRANT FUNDS: Exclusions to the expenditure limitation. State Board of Education approves the list of special grant funds for each school fiscal year. Special Grants are funds receipted and expended for a specific purpose. Special grant funds do not increase the property tax request for a school district.

SPENDING AUTHORITY: The total amount of expenditures actually budgeted in each fund on the School District Budget Form.

STATUTORY MAXIMUM LEVY: The maximum levy per $100 of taxable value. The maximum General Fund levy for school districts that are not members of a learning community is $1.05 plus exclusions. The maximum levy for schools that are members of a learning community will be the difference between $1.05 and the amount a learning community coordinating council levies for the General Fund and Special Building Fund of its member school districts.

STUDENT GROWTH ADJUSTMENT: A method for determining certified budget authority found in **§79-1023(3)**. This calculation uses the prior year's budget information and the ensuing year's Student Growth Adjustment component of State Aid.

STUDENT GROWTH CORRECTION: A State Aid data component used to determine Student Growth Adjustment budget authority. The difference between the Student Growth Adjustment component of State Aid and the average daily membership for the most recently available complete data year.

TAX EQUITY AND EDUCATIONAL OPPORTUNITIES SUPPORT ACT: The statutory provisions for calculating and certifying State Aid and Budget Factors to school districts. May also be referred to as TEEOSA.

PROPERTY TAX REQUEST RESOLUTION: A document adopted by a board of education and forwarded to the county clerk. Includes the total amount of tax dollars requested for each taxing fund of a school district.

TOTAL BUDGET OF DISBURSEMENTS AND TRANSFERS: The total amount of expenditures required to operate a school district for a school fiscal year. This amount is the maximum a school district may expend. May also be referred to as Total Budget of Expenditures.

TOTAL UNUSED BUDGET AUTHORITY: The prior year's unused budget authority reduced by access to the prior year's unused budget authority and increased by the current year's unused budget authority. Total unused budget authority is calculated on the LC-2 and carries forward into future school fiscal years.

UNUSED BUDGET AUTHORITY: The difference between total allowable budget authority and total adjusted general fund budget of disbursements and transfers. Unused budget authority is calculated on the LC-2 and is a component of Total Unused Budget Authority.

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NEBRASKA NEGOTIATIONS LAW

NEB. REV. STAT. § 48-818.03. School district, educational service unit, or community college; wage rates; commission; duties; orders authorized.

When establishing wage rates pursuant to subsection (1) of section 48-818 for a school district, educational service unit, or community college with their certificated and instructional employees, the commission shall determine whether the total compensation of the members of the bargaining unit or classification falls within a ninety-eight percent to one hundred two percent range of the array's midpoint. If the total compensation falls within the ninety-eight percent to one hundred two percent range, the commission shall order no change in wage rates. If the total compensation is less than ninety-eight percent of the midpoint, the commission shall enter an order increasing wage rates to ninety-eight percent of the midpoint. If the total compensation is more than one hundred two percent of the midpoint, the commission shall enter an order decreasing wage rates to one hundred two percent of the midpoint. If the total compensation is more than one hundred seven percent of the midpoint, the commission shall enter an order reducing wage rates to one hundred two percent of the midpoint in three equal annual reductions. If the total compensation is less than ninety-three percent of the midpoint, the commission shall enter an order increasing wage rates to ninety-eight percent of the midpoint in three equal annual increases. If the commission finds that the year in dispute occurred during a time of recession, the applicable range will be ninety-five percent to one hundred two percent. For purposes of this section, recession occurrence means the two nearest quarters in time, excluding the immediately preceding quarter, to the effective date of the contract term in which the sum of the net state sales and use tax, individual income tax, and corporate income tax receipts are less than the same quarters for the prior year. Each of these receipts shall be rate and base adjusted for state law changes. The Department of Revenue shall report and publish such receipts on a quarterly basis. Source: Laws 2011, LB397, § 13.

COLLECTIVE BARGAINING AND THE BOARD'S RESPONSIBILITY

Collective bargaining is an important responsibility of the board. Negotiations involve more than determining salaries and benefits. It requires the board to understand:

- What must be negotiated.
- What remains a managezment decision?
- How good-faith bargaining works.
- What happens when the board and bargaining unit cannot reach an agreement?

For the board, collective bargaining must follow statutory guidelines administered through the Commission of Industrial Relations (CIR). The board's responsibility is not to negotiate every employment decision. The board must understand where its authority begins and ends, and how the law resolves an impasse.

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Note: Other matters that significantly impact employees' terms and conditions of employment may fall within mandatory bargaining. Items currently addressed in the collective bargaining agreement may also be subject to bargaining if either party seeks to modify those provisions. If you question whether a subject is a mandator item, consult your legal counsel.

DISTRICT EMPLOYMENT PREROGATIVES

- Right to hire
- Maintaining order and efficiency
- Scheduling work
- Reassignments and assignments
- Determining extracurricular activities
- Determining curriculum
- Class size
- Determining specialties or types of employees to be employed

GOOD-FAITH BARGAINING DOES NOT MEAN THE BOARD HAS TO AGREE

The board must understand:

- Duty to bargain is not a duty to agree.
- Board can reject the proposal.
- Bargaining unit can reject a proposal.
- Board can make a counterproposal.
- Bargaining unit can make a counterproposal.
- Board and bargaining unit can disagree.

Both sides are required to participate in the bargaining process. However, negotiating in good faith does not mean that either side must agree to a proposal or give in on an issue.

UNDERSTAND IMPASSE

A disagreement does not automatically mean the parties are at an impasse. An impasse occurs when the parties have genuinely bargained and reached a point where further negotiations are no longer likely to produce an agreement between the parties.

The board or bargaining unit cannot simply declare, "We are done negotiating," and immediately implement their terms on a mandatory subject.

- Points the board should consider:
- Has the board negotiated in good faith?
- Have all mandatory subjects been addressed?
- Have we reached a genuine impasse?
- What is our final best offer?
- Has the board fovllowed the required process?
- What does legal counsel advise?

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COMMISSION OF INDUSTRIAL RELATIONS (CIR)

The Commission of Industrial Relations (CIR) is a constitutionally created agency responsible for resolving certain disputes involving Nebraska public employers and employees. The CIR has authority to conduct hearings and investigations involving disputed claims, determine facts, and issue decisions concerning matters within its statutory jurisdiction. The Commission consists of five part-time commissioners, appointed by the Governor for six-year terms, subject to legislative approval. The commissioners select one member to serve as presiding commissioner for a two-year term. In matters brought before the Commission, a three-member panel may hear and decide the dispute.

WHY SHOULD A BOARD MEMBER UNDERSTAND THE CIR?

Negotiations do not end when the board and bargaining unit cannot reach an agreement. For school districts, Nebraska law establishes a specific process for:

- Negotiations;
- Mediation;
- Fact-finding;
- Resolution proceedings; and
- Action before the Commission.

The Commission has authority to establish or alter wages, hours, and conditions of employment within the framework established by Nebraska law. In determining rates of pay and conditions of employment, the Commission considers comparable employment and compensation among appropriate peer employers.

The CIR may also address prohibited practice complaints, including allegations an employer or employee organization failed to negotiate in good faith regarding mandatory subjects of bargaining. Nebraska law requires both sides to negotiate honestly and in good faith on issues that are required to be negotiated. Refusing to do so may be considered a violation of the law.

WHAT DOES "GOOD FAITH BARGAINING" MEAN?

Good-faith bargaining does not mean that either side must agree. It means both parties participate honestly and meaningfully in the bargaining process. A mutual obligation to:

- Meet at mutually agreed upon meetings.
- Deliberate in good faith.
- Discuss mandatory subjects of bargaining.
- Consider proposals.
- Refrain from unilateral action when bargaining is required.
- Work toward a mutual resolution.

MANDATORY SUBJECTS OF BARGAINING:

- Wages, benefits including insurance and leave.
- Deviation from schedule or agreement.
- Salary schedule, including placement.
- Student contact days and total staff days.
- Bonuses.
- Grievance procedures.
- Ability to contract out bargaining-unit work, when the decision effects bargaining-unit employees.
- Cash-in-lieu provisions.

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NEGOTIATIONS TIMELINE

Nebraska law pursuant to §48-818.01 establishes a specific collective bargaining process for school districts and educational service units. The process requires:

NEGOTIATION → MEDIATION/FACT-FINDING → RESOLUTION OFFICER → CIR, WHEN APPLICABLE

The law establishes deadlines for each and provides a process for unresolved disputes. Existing collective bargaining agreements continue until replaced by a successor agreement or superseded by a Commission order.

On or before:	Negotiations Timeline Action or Activity
September 1	Bargaining agent must request recognition.
October 1	Board must respond to recognition request.
November 1	Negotiations must begin [on or before].
February 8	If there is no agreement, parties must submit to mediation or fact-finding (unless both parties agree in writing to forgo).
March 25*	Negotiations must end on or before March 25 or within 25 days after certification of amounts, whichever is later.
September 15	CIR must render decision on industrial dispute.
*Note: There shall be no fewer than four negotiations meetings between the certificated and instructional employees' collective bargaining agent and the governing board's bargaining agent. *This does not mean that if the board settles in three meetings the district is in violation of the law.	

The board should follow the bargaining calendar and consider and understand financial implications well in advance of the district's budget process.

THE BOARD'S ROLE IN NEGOTIATIONS

The board's role is to provide direction, oversight, accountability, and final approval within the prescribed negotiations timeline.

PRIOR TO NEGOTIATIONS, THE BOARD SHOULD:

- Understand the district's financial position.
- Review the existing negotiated agreement.
- Decide what role the superintendent will play in negotiations.
- Set goals, develop strategies to meet goals.
- Review the current Salary Array developed by the Business Manager/Superintendent.
- Consider the number of teachers who access district health insurance.
- Review the list of teachers that may be at retirement age.
- Discuss and identify priorities for negotiations.
- Understand comparable compensation.
- Establish clear parameters for the negotiating team.
- Develop proposed Rules of Negotiations for the board and bargaining unit.
- Know which issues are mandatory bargaining subjects.
- Understand management prerogatives.
- Ensure minutes are documented during each negotiation meeting and approved by the board Negotiation Committee and the Bargaining Committee.

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DURING NEGOTIATIONS, THE BOARD SHOULD:

- Present the Rules of Negotiations for discussion, consideration, and adoption.
- Allow the designated negotiation committee to negotiate.
- Negotiate financial interests not positions.
- Maintain confidentiality as appropriate.
- Avoid individual board members negotiating directly with employees or the bargaining unit.
- Avoid making public commitments before negotiations are complete.
- Ask questions about the process and financial impact.
- Remain focused on the district's long-term interests.
- Finalize minutes following each negotiation meeting and ensure both parties sign and date.

FOLLOWING NEGOTIATIONS, THE BOARD SHOULD:

- Review the proposed agreement carefully.
- Understand the financial and operational implications.
- Confirm alignment with district priorities.
- Approve or reject the agreement as a governing board.
- Communicate appropriately with the superintendent, staff, and community.

INDIVIDUAL BOARD MEMBERS OVER-REACH

The board governs collectively. Individual board members do not negotiate on behalf of the district and/or board. Individual board members should be particularly careful during negotiations and remain mindful of the following:

- Refrain from negotiating something the board has the authority to decide.
- Making a unilateral decision about something the board is required to negotiate.
- Negotiate directly with employees.
- Make promises to individual employees.
- Commit the board to a proposal.
- Publicly disclose confidential bargaining information.
- Attempt to bypass the designated negotiating team.
- Direct the superintendent during an active negotiation unless authorized through appropriate board action.
- Assume that every employee concern is a mandatory bargaining subject.
- Assume that every management decision is outside the scope of bargaining.

NEGOTIATIONS QUESTIONS

Before and during negotiations, consider asking:

Financial

- What can the district reasonably afford?
- What is the total package cost, not just the salary increase?
- What is the long-term impact of the proposal?
- How do benefits affect total compensation?
- What are the implications for future budgets?

Bargaining

- Is this a mandatory subject of bargaining?
- Is this a management prerogative?
- Have we fulfilled our obligation to bargain in good faith?
- Are we approaching or at a genuine impasse?
- What are the consequences of accepting or rejecting the proposal on the table?

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Governance

- Are we negotiating within the parameters established by the board?
- Are we maintaining the distinction between governance and administration?
- Are we protecting the district's ability to manage effectively?
- Does the proposed agreement support the district's priorities?
- What does the board need to understand before approving the agreement?

Before voting on a negotiated agreement, every board member should be able to answer:

- Do I understand the major changes from the current agreement?
- Do I understand the total financial impact?
- Do I understand the impact on future budgets?
- Do I understand the impact of benefits and other compensation?
- Do I understand which provisions are mandatory subjects of bargaining?
- Do I understand which management rights are retained?
- Do I understand the recommendations of the negotiating team?
- Have appropriate legal and financial considerations been addressed?
- Does the agreement support the district's long-term interests?
- Am I prepared to decide based on the interests of the entire school district?

Effective negotiations require more than reaching an agreement. The board must understand the legal responsibilities of collective bargaining, protect the board's governance authority and the administrative management rights, and arrive at decisions that support the district's ability to serve students well.

NEGOTIATIONS PROTOCOL AND GROUND RULES

Successful negotiations are supported by a process that is organized, respectful, and understood by both parties. These Negotiation Protocol and Ground Rules provide a framework for clear communication, productive discussion, and an efficient bargaining process.

This resource is a starting point, not a prescribed process. The board and recognized bargaining unit should review the contents together and modify, add, or remove provisions by mutual agreement before or during negotiations. Ground rules should be established and mutually affirmed before negotiations begins.

NEGOTIATIONS PROTOCOL

The _____ Board of Education ("Board") and the _____ Education Association ("Association") establish the following Negotiation Protocol and Ground Rules to promote an efficient, effective, respectful, and constructive collective bargaining process.

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I. NEGOTIATIONS COMMITTEES AND ADVISORS

Each party shall designate a negotiation committee consisting of no more than three (3) members, unless otherwise mutually agreed upon. Each committee shall designate a chair.

Committee chairs shall:

- Serve as the primary spokesperson for the committee;
- Present formal proposals and counterproposals.
- Communicate the committee's position;
- Help maintain an orderly and productive process; and
- Work with the other chair to address procedural matters.

All committee members may participate in discussion and provide input.

Each committee may utilize appropriate resource persons or advisors, including association representatives, district administrators, business officials, legal counsel, or others with relevant expertise. When reasonably possible, parties should communicate in advance regarding individuals who are not regular committee members.

The parties should establish in advance if substitutions will be allowed due to absences, and an unexpected change in the committee membership.

Records and Minutes. The parties may agree to a procedure for keeping a record of the meeting. Any such record shall not be considered a final agreement unless approved and executed by the parties as required by law and the negotiated agreement. If a record is kept of the bargaining sessions, the parties should agree on who is responsible for drafting the record, how the parties sign off to the record, and how the record is made available to members of the bargaining units.

Bargaining sessions between the designated bargaining representatives are generally not public meetings unless a quorum of the board participates. Any meetings of the board involving collective bargaining strategy shall comply with the Open Meetings Act, including the requirements applicable to closed sessions.

II. MEETING I, NEGOTIATIONS PROTOCOLS AND GROUND RULES

Negotiation Meeting I will include:

- Review and affirm the Negotiations Protocol and Ground Rules;
- Establish tentative dates and times for future meetings;
- Discuss the structure and expectations for negotiations;
- Address preliminary matters, including the process for exchanging information and proposals; and
- Exchange proposed language changes to the Negotiated Agreement.

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SUBSEQUENT NEGOTIATIONS MEETINGS

The board and bargaining unit will consider and discuss proposed language changes to the Negotiated Agreement. Questions and clarification may be addressed, but substantive action on individual proposals is not required.

The board and bargaining unit will identify the items to be considered during negotiations. Additional items shall not be introduced unless mutually agreed upon.

Discussion should remain focused on matters subject to collective bargaining and relevant to negotiation of the agreement. Parties are encouraged to distinguish between:

- Formal proposals;
- Questions or requests for clarification;
- Concerns that may be addressed outside the bargaining process; and
- Matters requiring advice or additional information.

All formal proposals and counterproposals shall be presented in writing. Only the designated committee chair shall formally present proposals and counterproposals, although all committee members may participate in discussion and clarification.

Proposals may be discussed, modified, withdrawn, or replaced during negotiations.

Negotiation sessions should begin promptly at the scheduled time. Unless otherwise mutually agreed upon, sessions will generally be limited to approximately one to two hours unless lengthened by mutual agreement.

Meetings will generally include:

1. Call to order;
2. Review or approval of the previous meeting's record;
3. Follow-up on outstanding questions or matters;
4. Presentation and discussion of proposals and counterproposals;
5. Caucuses, as requested;
6. Identification of tentative agreements and outstanding issues;
7. Establish next meeting date and time; and
8. Adjournment.

The parties should clearly distinguish between discussion, proposals, tentative agreements, and final agreements.

CAUCUS AND INFORMATION

Either committee chair may request a caucus at any time. When possible, the chair requesting the caucus should indicate the anticipated length of time needed. It is encouraged that the caucus time be limited to 20 minutes.

There shall be no predetermined limit on the number of caucuses. Caucuses should be used constructively to discuss proposals, consider alternatives, seek advice, and determine a response.

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Both committees shall have reasonable opportunity to request relevant salary, compensation, and other information from the superintendent's office or other appropriate district personnel.

Information requests should be timely and sufficiently specific to facilitate an efficient response. Information obtained through negotiations shall be used for legitimate negotiation purposes and handled consistently with applicable law and confidentiality requirements.

PROFESSIONAL CONDUCT AND CONFIDENTIALITY

The parties agree to conduct negotiations in a professional and respectful manner. Negotiations members and designated chairs will:

- Listen to differing perspectives;
- Ask questions rather than make assumptions;
- Focus on issues rather than individuals;
- Avoid personal criticism or disparaging comments;
- Allow each party an opportunity to speak;
- Seek areas of common ground;
- Maintain an appropriate tone during disagreement; and
- Approach negotiations with the goal of reaching a mutually acceptable agreement.

Disagreement is a normal part of collective bargaining and shall be addressed constructively.

Negotiation discussions, proposals, and strategy should be treated as confidential by the bargaining representatives of each side. However, nothing in this process shall limit any disclosure required by the Open Meetings Act, the public-records law, or other applicable law.

Each committee may consult appropriate advisors or parties of interest as reasonably necessary. The parties should establish at the beginning of negotiations who may receive information, what information may be shared, and when information may be communicated publicly.

FINAL AGREEMENT AND RATIFICATION

If the board and bargaining unit arrive at a point of agreement, it shall be in writing and included in the minutes which will be signed by the chair of the board and bargaining unit. The written final draft of changes shall be reviewed by both parties prior to the final agreement being submitted for final approval. A final Negotiated Agreement cannot be reached without budget impact being determined. Following approval by a majority of the Association membership, the Negotiated Agreement will be submitted to the Board for approval.

The negotiations process shall not be considered complete until all Negotiable items presented by both committees have been addressed. It is agreed that all items to be considered for negotiations be placed on the table by the second Negotiations Meeting between the board and the bargaining unit.

No points of agreement will become formally binding until the total package is approved by both the Board and the membership of the Education Association.

Agreements reached by the negotiation committees do not constitute a final collective bargaining agreement until all required approval and ratification processes have been completed.

Following completion of the required processes, the parties shall execute the final agreement.

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COMPLETION OF NEGOTIATIONS

Following ratification and approval, the parties should communicate completion of negotiations in a manner that accurately reflects the work of both committees.

The committee chairs may issue a joint communication or press release announcing completion of negotiations.

The parties are encouraged to conclude negotiations by recognizing the work of both committees and reinforcing their shared commitment to the district, its employees, students, and a productive ongoing Board-employee relationship.

AGREEMENT TO GROUND RULES

The Board and Association committee chairs affirm that they have reviewed these Negotiation Protocol and Ground Rules and agree to use them as the framework for the negotiation process.

The parties may modify these ground rules at any time by mutual agreement.

School District:

Negotiation Year:

Board of Education Committee Chair:

Signature: _____ Date: _____

Education Association Committee Chair:

Signature: _____ Date: _____

NASB Resource Note:

This resource is intended to assist Boards of Education and bargaining units in establishing a clear, mutually understood framework before beginning collective bargaining.

The purpose of ground rules is not to make negotiations more complicated. Thoughtful ground rules establish clarity, consistency, professionalism, and trust so the parties can remain focused on the issues being negotiated.

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SUPERINTENDENT PAY TRANSPARENCY ACT

Superintendent/ESU Administrator approved contracts and amendments are to be filed with the Nebraska Department of Education by August 1 each school year. Updated contracts/amendments may be uploaded at any time. Note: If the school district has a change during the school year, NDE requires that the old contract and amendments are removed and updated with the new contract and supporting documentation.

SUPPORTING DOCUMENTATION

For each school district and Educational Service Unit, a separate identification and description of all current and future costs of the contract that are reasonably anticipated as a result of any contract, and any adopted amendments, for services rendered by the superintendent or ESU Administrator, must be included in the budget statement and reported to the Auditor of Public Accounts (APA) per statute.

Note: If the school district has a change in the superintendent during the school year, the respective district must update the information with NDE and post according to the guidelines outlined above. Remove the old information including contracts and/or amendments and update with the new contract.

§ 79-2402. School board; board of educational service unit; contract or amendment; publication; contents; contract approval; publication.

(1) Before the school board of any school district or the board of any educational service unit approves a proposed contract, or any proposed amendment to an existing contract, for future superintendent services to be rendered to such school district by the current superintendent or future administrator services to be rendered to such educational service unit by the current administrator, the board shall publish a copy of such proposed contract or amendment, and a reasonable estimate and description of all current and future costs to the school district or educational service unit if the proposed contract or amendment were to be approved, at least three days before the meeting of the board at which such proposed contract or amendment will be considered. Such publication shall also specify the date, time, and place of the public meeting at which the proposed contract or amendment will be considered. Electronic publication on the website of the school district or educational service unit shall satisfy the requirement of this subsection if such electronic publication is prominently displayed and allows public access to the entire proposed contract or amendment.

(2) After the school board of any school district or the board of any educational service unit approves a contract for future superintendent services to be rendered to such school district by a new superintendent or future administrator services to be rendered to such educational service unit by a new administrator, the board shall publish a copy of such contract, and a reasonable estimate and description of all current and future costs to the school district or educational service unit that will be incurred as a result of such contract, within two days after the meeting of the board at which such contract was approved. Electronic publication on the website of the school district or educational service unit shall satisfy the requirement of this subsection if such electronic publication is prominently displayed and allows public access to the entire contract.

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§ 79-2403. Contract or amendment; filing with State Department of Education; public posting.

After approval of a contract, or any amendments thereto, for superintendent services or educational service unit administrator services, the approving board shall file a copy of such contract or amendment with the State Department of Education on or before the next succeeding August 1. The department shall have no duty to review such contracts or amendments but shall publicly post all such contracts or amendments received on the website of the department.

§ 79-2404. Failure to file approved contract or contract amendment; Commissioner of Education; withhold funds; duties; county treasurer; duty.

If the school board of any school district or the board of any educational service unit fails to timely file a copy of an approved contract, or contract amendment, for superintendent services or educational service unit administrator services with the State Department of Education as required in section ***§ 79-2403***, the Commissioner of Education, after notice to the board president and either the superintendent or educational service unit administrator and an opportunity to be heard, shall direct that any state aid granted pursuant to the Tax Equity and Educational Opportunities Support Act to the school district or core services and technology infrastructure funds granted pursuant to section ***§ 79-1241.03*** to the educational service unit be withheld until such time as the contract or amendment is received by the department. In addition, the commissioner shall direct each county treasurer of a county with territory in the school district or educational service unit to withhold all money belonging to the school district or educational service unit until such time as the commissioner notifies such county treasurer of receipt of such contract or amendment. Each such county treasurer shall withhold such money. For school districts that are members of learning communities, a determination of school money belonging to the school district shall be based on the proportionate share of property tax receipts allocated to the school district pursuant to section ***§ 79-1073*** in addition to the other property tax receipts belonging to the school district. If the board does not comply with this section prior to October 1 following the school fiscal year for which the state aid or core services and technology infrastructure funding was calculated, the funds shall revert to the General Fund. The amount of any reverted funds shall be included in data provided to the Governor, the Appropriations Committee of the Legislature, and the Education Committee of the Legislature in accordance with section ***§ 79-1031***.

§ 79-2405. Amendments to contracts, subject to act.

All amendments to a contract for superintendent services or educational service unit administrator services shall be subject to the Superintendent Pay Transparency Act, including, but not limited to, amendments involving salary increases or benefit changes.

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CURRENT SUPERINTENDENT

(Prior to Board Action)

At least three days before the board meeting:

- Publish/Post meeting notice to approve proposed contract or amendment to the contract that provides detailed contract costs, date, time, and location of the board meeting.
- Publish/Post a PDF of the proposed contract or amendment.
- Publish in a newspaper or post the proposed contract or amendment and proposed cost information on the school district website in a prominent location that is accessible to the public.

NEW HIRE SUPERINTENDENT

(Following Board Action)

Within two days following board action to approve the contract or amendment:

- Publish/Post a PDF of the approved contract or amendment.
- Publish/Post the contract/amendment costs for current year and estimate of costs for future years of the contract.
- Publish in a newspaper or post the contract or amendment and complete proposed cost information on the school district website in a prominent location that is accessible to the public.

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ADMINISTRATOR
ANNUAL CONTRACT REQUIREMENTS

ANNUALLY, ON OR BEFORE AUGUST 1	The school district Superintendent will submit a PDF copy of the approved contract or contract with amendment through the Consolidated Data Collection (CDC) in the NDE Portal. ***Instructions for filing may be found at:*** https://cdc.education.ne.gov/STPA/Instructions/STPA_Instructions.pdf
ANNUALLY, ON OR BEFORE SEPTEMBER 20	The school district Superintendent will submit Budget Schedule D with the budget documents.
ANNUALLY, ON OCTOBER 1	NDE will withhold state and local funds for those districts that have not submitted their approved contract/contract with amendment for the current year.

NOTE: If the school district has a change in the superintendent during the school year, the respective district must update the information with NDE and post according to the guidelines outlined above. Remove the old information including contracts and/or amendments and update with the new contract.

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Superintendent Pay Transparency Act
Statutory Requirements

[§79-2402 through §79-2405]

STEP I. **Board Notice to the Public**	**REQUIRED TIMELINE AND ACTION OF THE BOARD**
Prior to Board Action Returning/New Hire of the Superintendent or ESU Administrator	At least three days before the Board Meeting: • Publish/Post Meeting Notice to approve proposed contract or ammendment to the contract that provides detailed contract costs, date, time, and location of the Board Meeting. • Publish/Post a PDF of the proposed contract or amendment. • Publish in a newspaper or post the proposed contract or amendment and proposed costs on the school district website in a prominent location that is accessible to the public.
STEP II. **Board Notice to the Public**	**REQUIRED TIMELINE AND ACTION OF THE BOARD**
Following Board Action Returning/New Hire of the Superintendent or ESU Administrator	Within two days following board action to approve the contract or amendment: • Publish/Post a PDF of the approved contract or amendment. • Publish/Post the contract/amendment costs for current year and estimate of of costs for future years of the contract.
STEP III. **Administrator**	DISTRICT/ESU ADMINISTRATOR **RESPONSIBILITIES FOLLOWING BOARD ACTION**
Annually, on or before August 1st	The school district Superintendent or ESU Administrator will submit a PDF copy of the approved contract or contract with amendment through the Consolidated Data Collection (CDC) in the NDE Portal. *Instructions for filing may be found at:* https://cdc.education.ne.gov/STPA/Instructions/STPA_Instructions.pdf
Annually, on or before September 20th	The school district Superintendent or ESU Administrator will submit Budget Schedule D with the budget documents.
Annually, on October 1st	NDE will withhold state and local funds for those disstricts/ESUs that have not submitted their approved contract/contract with amendment for the current year.

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04

ACCOUNTABILITY & STUDENT SUCCESS

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STUDENT LEARNING & SUCCESS

THE BOARD'S ROLE

Student learning and success is our purpose. In this era of accountability, the board shares responsibility for the academic performance of the school district. The superintendent and the board work collaboratively to fulfill the mission and vision of the school district by recognizing the roles and responsibilities of each position.

The board must acknowledge the most important governance responsibility is to provide students of the district with a quality learning environment that supports growth and improved learning for all students. To fulfill this governance role, the board must sustain an effective working relationship with administration to make informed decisions to support improved instruction and learning district wide. This pivotal culture exists when the board requests and receives student success data, focusing on improving outcomes for all students.

Accountability for student academic performance is required by our legislature, the Department of Education, and federal guidelines. The board adopts district goals to define the expectations for classroom instruction and growth and improved learning and success. The district leadership team must identify how to measure district success. The essential questions include:

- How do we measure success and how often does the administration present academic data to the board?
- How well is the district performing on the Nebraska Student-Centered Assessment System (NSCAS)? The Nebraska Student-Centered Assessment System (NSCAS) is an assessment system that measures individual student success for grades 3 thru 8th in English Language Arts, Mathematics, and Science (https://www.education.ne.gov/assessment/nscas-system/).
- What data is the school district collecting and analyzing to monitor and measure student academic performance?
- How does the school district compare to the state average?
- What percentage of the students in the school district graduate high school?
- What percentage of the students in the school district attend college or a post-secondary education following graduation?
- of students in the district?
- How will the board and administration use the data to make informed policy and planning decisions regarding school improvement, appropriately design district goals, and define staff professional development plans to support improved student success?
- How does the board address student success at board meetings? How frequently?

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STUDENT SUCCESS PERFORMANCE DATA

Continuous improvement is dependent upon the data. A school district that is content with the academic performance of students certainly is destined for a decline in progress. Continuous improvement must be the focus of every school district. Defining and committing to a shared vision for the future is the foundation for improving instruction and learning for all students. Engaging in the review and study of student data ensures the leadership team is making informed decisions to support progress and success. Questions to consider include:

- Is data analyzed and how does this drive decision-making in the district?
- What data reports will the administration provide the board that summarize trends revealed by the data?
- Will the administration share comparative data with the board? If so, what data will be shared?
- How does the district measure student performance and how often is academic data presented to the board?
- How does the data measure the success and performance of all students including subgroups of students in the district?
- How will the board and administration use the data to make informed policy and planning decisions regarding school improvement, appropriately design district goals, and define staff professional development plans to support improved student success?
- How does the board address student success at board meetings? How frequently?

DATA TO CONSIDER

Why does data matter? Informed decision-making begins with asking the right questions. The following pages provide suggested data points and questions to foster deeper discussion between board members and the superintendent to better understand the fundamentals of a high-quality education, including curriculum adoption, alignment to state standards, effective instruction, and student support. To learn more about your district's academic performance, and student and staff demographics, visit nep.education.ne.gov.

The following information is organized under Guiding Principles that represent the structures, resources, and dynamics of a high-functioning school district. Like with the Standards for Effective Board Governance, the Guiding Principles and associated discussion questions serve as a blueprint for monitoring progress and using data to inform decisions.

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ACADEMIC LEARNING & SUCCESS

Data to be considered:

- % of students "Developing" or "Proficient" at grade level for Nebraska Student Centered Achievement System (NSCAS)
- % of students who meet state proficiency and college-ready benchmarks on the ACT in English and Math
- % of college-bound graduates
- % of high school seniors with IEPs with post-graduation transition plans
- % of students scoring "Progressing" or "Proficient" on district initiated academic progress assessments (ex. NWEA MAP)

Questions:

- How do the board agenda, discussion, and action items address student achievement at board meetings?
- What data reports will be provided to the board and how often will they be provided?
- What comparative data will the administration share with the board?
- Is the data disaggregated according to subgroups to identify achievement gaps?
- What systems are in place to ensure staff have consistent access to curriculum resources across grade levels?
- What evidence do we have that the instructional framework is improving student learning?

STUDENT-CENTERED LEARNING ENVIRONMENT

Data to be considered:

- % of students with IEPs meeting IEP goals
- % of students who are absent 5 or more, 10 or more, 15 or more, and 20 or more days in a school year
- % of discipline incidents resulting in a restorative consequence/response
- % of students suspended out of school 1 or more, 3 or more, 5 or more, and 10 or more times in the school year
- % of students suspended out-of-school 1 or more, 3 or more, 5 or more, and 10 or more cumulative days in the school year
- % of students expelled from school
- % of students, staff and parents demonstrating psychological safety based on survey results
- Number of violent incidents by school
- Number of police reports by school

Questions:

- How do administrators and teachers utilize data to address achievement gaps and modify instruction to support student success?
- How does administration utilize data to respond to chronic absenteeism and behavior referrals?

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- Is data disaggregated by subgroups to ensure equitable policy enforcement?
- What supports and interventions are in place for students not meeting their IEP goals?
- How are teachers being supported in implementing IEP accommodations and modifications?
- Which student groups are disproportionately represented in high absenteeism rates?
- How is the school partnering with families to improve attendance?
- What supports are in place for students returning from suspensions or expulsions?

PERSONNEL EFFECTIVENESS

Data to be considered:

- Staff retention rate from prior year, disaggregated by job category (teachers, administrators, support staff, etc.)
- % of staff retained for the prior 3 years, disaggregated by job category (teachers, administrators, support staff, etc.)

Questions:

- How does the board utilize data to impact professional development?
- How does the district utilize professional development to increase staff data IQ?
- How will our onboarding and mentoring programs be evaluated to ensure they support professional growth?
- How will we use student demographic and performance data to drive professional development?
- What metrics are we using to determine the effectiveness of our professional development initiatives?
- Does our employee evaluation process provide meaningful feedback that improves professional practice?

SOCIAL-EMOTIONAL & MENTAL HEALTH WELL-BEING

Data to be considered:

- % of students engaged in at least one extracurricular activity
- Results of social-emotional wellness assessment, if available

Questions:

- What survey tools or data sources are being used to measure staff and student social-emotional mental health?
- How often is SEL data collected and reviewed?
- How is the district supporting students with trauma histories or mental health diagnoses?
- What interventions are in place for staff and students showing signs of anxiety, depression, or social withdrawal?

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FAMILY & COMMUNITY PARTNERSHIPS

Data to be considered:

- % of students who are satisfied with their overall experience in the district, as measured by survey responses
- % of parents who are satisfied with their overall experience in the district, as measured by survey responses
- Survey results from community meetings or other types of community engagement activities indicating participant satisfaction with these events

Questions:

- What barriers prevent some families from participating in or accessing district activities, information, and resources?
- What stakeholder engagement data is the district collecting to prepare for the NDE Accreditation External Visit?
- How does the board use data to reflect priorities identified by community stakeholders?
- Are there unmet student or family needs that could be addressed through stronger community partnerships?

ACCESS TO EDUCATIONAL OPPORTUNITIES

Data to be considered:

- College persistence rates for past four graduating classes
- % of students (past four graduating classes) who are enrolled in college or gainfully employed, as defined by earning at least 150% of the federal poverty guideline for a family of four
- % of graduates with disabilities who are enrolled in post-secondary education, vocational training, or gainfully employed

Questions:

- How do the board and administration utilize data to inform course offerings regarding college/career readiness for all students?
- How is the district aligning curriculum and programming with in-demand local industries and living-wage employment opportunities?
- When pursuing post-secondary education, are students enrolling in trades, 2-year, or 4-year programs?
- What feedback do alumni give about how well high school prepared them for college-level coursework and independence?
- How are graduates tracked and followed up with to obtain this data?

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DISTRICT RESOURCES

Data to be considered:

- Monthly financial reports
- Comparative financial data from year to year
- Results of independent audit from prior fiscal year
- Recommended budget for the upcoming school year
- Summary of primary revenue and cost drivers, average daily membership trends, etc.v

Questions:

- How are district resources aligned with our strategic plan and identified priorities?
- How does the board utilize data to inform school improvement decisions?
- What factors are considered when determining staffing allocations across buildings?
- How often is our short and long-term facilities plan updated?
- Are we investing enough in preventative maintenance, staff development, technology, and infrastructure to avoid greater costs in the future?

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