Papillion La Vista Community Schools #27

420 South Washington Street ~ Papillion, NE 68046 ~ Phone: 402-537-6200 ~ Webpage: www.plcschools.org

Agenda for the Board of Education Meeting
August 24, 2026 at 6:00pm

> ***Mission:*** *The mission of Papillion La Vista Community Schools, an organization dedicated to greatness, is to prepare all students to realize their unique aspirations through rigorous instructional and innovative educational pathways, delivered by highly qualified, committed educators through meaningful partnerships with families and community.*
>
> **Strategic Alignment: Goal #1-**Curriculum & Instruction- **Goal #2-**Mental Health- **Goal #3-**Human Resources or **General Operations**

Nebraska Open Meetings Law: Posted at entrance to room.

Notes Regarding Agenda: The Board will generally follow the sequence of the published agenda but may change the order of items when appropriate and may elect to act on any of the items listed.

I. Call to Order

A. Pledge of Allegiance
B. Roll Call
C. Excused Absences *(Motion Needed)*

II. Communications *(Reports and Celebrations)*

A. Recognition: PLSHS Track and Field; PLHS Track and Field
B. Military Advisory: Col Mark Russell and Lt Col Yaira Nevarez-Samshair
C. Reports
   1. Superintendent's Report
   2. Board Member Reports
D. Committee Reports
   1. Buildings, Grounds, & Finance
   2. Human Resources & Student Services
   3. Curriculum & Americanism

Public Comment for Items on the Agenda*

Requests to speak to items on the agenda will be heard when the agenda item is presented for discussion

III. Action Items *(Motion Needed)*

A. Action by Consent
   1. Approval of Meeting Agenda
   2. Finance
   3. Out-of-State Travel
   4. Amend 2025-26 Budget Hearing and Board Meeting Minutes of August 10, 2026
B. Review Policy 7000 – Construction (General Operations)
C. Tax Authority Resolution 2026-27 (General Operations)

IV. Discussion/Information Items

A. Papillion La Vista Schools Foundation Yearly Update
B. Review Policy 8000 – Board Organization and Operation (General Operations)
C. Student/Staffing Enrollment Update (Goal #3)

V. Public Comment for Items Not on the Agenda*

During this time the Board will listen only to all comments and will not answer questions or engage the speaker as required by the Nebraska Open Meetings Law.

VI. Future Board Calendar

August 29, 2026	PLCS Community Closet Event @ 10 a.m. - La Vista Middle School
August 31, 2026	PLCS Foundation Board Mtg @ 6 p.m. – Central Office
September 7, 2026	Holiday – No School, Office Closed
September 8, 2026	No School – Staff Development Day
September 11, 2026	Liaison Lunch @ Walnut Creek w/Madler @ 11:45 a.m.
September 14, 2026	Board of Education Meeting @ 6:00 p.m. – Central Office

VII. Adjournment

> The Papillion La Vista Community Schools Board of Education reserves the right to go into Closed Session for purposes in accordance with Nebraska Open Meetings Act NE REV STAT 84-1407 through 1414.

***Public Comment Categories: Items on the Agenda** and **Items Not on the Agenda:** Comments may take place as provided on this agenda. Individuals wishing to address the Board must complete the appropriate *Guidelines for Public Comment Form* with the date, topic, name, address and organization representation (if appropriate) and give it to the Board Clerk prior to the initial Call to Order. When called upon by the presiding officer, the individual shall proceed to the podium and state their name and address. An individual may not exceed three (3) minutes and total time for all individuals who want to speak shall not exceed 30 minutes per category unless a majority vote of the Board approves extending allocated time. This time for public comment shall not be used to address specific individual student discipline or employee performance issues. Complaint and grievance processes are in place to deal with issues of this nature.
Information may also be shared with the Board through email. Contact information is located on the district webpage: https://www.plcschools.org

PAPILLION-LA VISTA PUBLIC SCHOOL DISTRICT #27
FINANCIAL STATEMENT
07/31/26

BEGINNING G/L BALANCE AS OF 7/1/2026		$38,398,592.01
REVENUE:		
	State Aid	$0.00
	Property Taxes Sarpy	$2,237,499.19
	Douglas Taxes	$0.00
	Special Ed	$0.00
	Grant Revenue	$368,656.48
	MIPS/MAPS	$40,743.26
	Interest Earned on Bank Accounts	$82,505.23
	School Lunch Program Receipts	$121,414.75
	Tuition Express (preschool tuition)	$0.00
	Misc. Items	$69,374.30
	TOTAL REVENUE	$2,920,193.21
DISBURSEMENTS:		
	Payroll	$5,383,364.44
	Payroll Taxes	$1,918,898.87
	Vendor Payments/Mileage Reimb. General Fund	$3,704,752.30
	Payflex Fees	$875.80
	Health Savings Acct.	$42,379.31
	Retirement ACH	$1,346,089.10
	General FundTransfer Repayment to Const Fund	$6,000,000.00
	TOTAL DISBURSEMENTS	$18,396,359.82
ENDING BALANCE AS OF 07/31/26		$22,922,425.40

____
Treasurer

RETURN TO AGENDA

Prepared By: Kristin Retzlaff

PAPILLION-LA VISTA PUBLIC SCHOOL DISTRICT #27
BOND FUND FINANCIAL STATEMENT
7/31/2026

BOND FUND #3

Balance 7/1/2026			$	9,040.12
REVENUE:				
	Sarpy County Property Tax	0.00		
	Interest	123.42		
	Deposit	0.00		
	Internal Transfer			
	TOTAL REVENUE		$	123.42
DISBURSEMENTS:				
	Principal/ Interest Payments	0.00		
	Internal Transfer	0.00		
	TOTAL DISBURSEMENTS			$0.00
ENDING BALANCE THRU 7/31/2026			$	9,163.54

BOND FUND #4

Balance 7/1/2026				$4,611,995.23
REVENUE:				
	Sarpy County Property Tax	68,540.87		
	Interest	13,392.82		
	Internal Transfer	0.00		
	Deposit	0.00		
	TOTAL REVENUE		$	81,933.69
DISBURSEMENTS:				
	Principal/ Interest Payments	0.00		
	Internal Transfer	0.00		
	Fee	0.00		
	TOTAL DISBURSEMENTS			$0.00
ENDING BALANCE THRU 7/31/2026			$	4,693,928.92

BOND FUND #5

Balance 7/1/2026				$4,680,579.51
REVENUE:				
	Sarpy County Property Tax	73,162.88		
	Interest	13,597.68		
	Internal Transfer	0.00		
	Deposit	0.00		
	TOTAL REVENUE		$	86,760.56

DISBURSEMENTS:

Principal/ Interest Payments	0.00	
Internal Transfer	0.00	
TOTAL DISBURSEMENTS		$0.00

ENDING BALANCE THRU 7/31/2026 $4,767,340.07

BOND FUND #6

Balance 7/1/2026 $4,818,425.73

REVENUE:

Sarpy County Property Tax	114,934.25	
Interest	14,060.77	
Internal Transfer from bond 7	0.00	
Deposit	0.00	
TOTAL REVENUE		$ 128,995.02

DISBURSEMENTS:

Principal/ Interest Payments	0.00	
Internal Transfer	0.00	
TOTAL DISBURSEMENTS		$0.00

ENDING BALANCE THRU 7/31/2026 $4,947,420.75

BOND FUND #7

Balance 7/1/2026 $529,713.68

REVENUE:

Sarpy County Property Tax	66,887.29	
Interest	1,631.53	
Internal Transfer	0.00	
Deposit	0.00	
TOTAL REVENUE		$ 68,518.82

DISBURSEMENTS:

Principal/ Interest Payments	0.00	
Internal Transfer to Bond 6	0.00	
TOTAL DISBURSEMENTS		$0.00

ENDING BALANCE THRU 7/31/2026 $598,232.50

Treasurer

RETURN TO AGENDA

PAPILLION-LA VISTA DISTRICT #27
BUILDING FUND FINANCIAL STATEMENT
07/01/2026

BUILDING FUND

Beginning Balance 07/01/2026		1,740,765.88
Receipts:		
Tax Revenue - Sarpy County/LC	25,729.90	
Interest	2,455.46	
Internal Transfer from NLAF	500,000.00	
Misc. Deposits - NDE Deposit	0.00	

	528,185.36	
Disbursements:		
A/P Checks	489,521.89	
Internal Transfer to Five Points	500,000.00	

	989,521.89	
Ending Balance 7-30-2026 Per G/L		1,279,429.35

CONSTRUCTION FUND

Beginning Balance 07/01/2026		27,656,015.84
Receipts:		
Tax Revenue - Sarpy County/LC	0.00	
Interest	54,935.17	
Internal Transfer From Gen Fund	6,000,000.00	

	6,054,935.17	
Disbursements:		
A/P Checks	5,350,059.21	
Internal Transfers To Gen Fund		
Transfer to Five Points	4,000,000.00	

	9,350,059.21	
Ending Balance 7-30-2026 Per G/L		24,360,891.80

____
Treasurer

RETURN TO AGENDA

PAPILLION LA VISTA COMMUNITY SCHOOLS #27
MONTHLY STAFF TRAVEL REQUEST
BOARD OF EDUCATION
August 24, 2026

STAFF MEMBER	DATE AND DESTINATION	CONFERENCE / WORKSHOP	ESTIMATED REGISTRATION / TRANSPORTATION / LODGING / MEALS	ESTIMATED SUB COST
Zachary LaPointe	September, 29 - October 2, 2026 Chicago, IL	Reading League Conference	$2,529.00 (A)	$0.00
OUT-OF STATE TRAVEL FOR STUDENTS AND STAFF Estimated General Fund Expenditures				

Expenses are estimated until travel is completed and bills submitted.
(D) District (G) Grant (A) Activity (O) Other

Return to Agenda

PAPILLION LA VISTA COMMUNITY SCHOOLS #27
Amend 2025-26 Budget Hearing Proceedings
August 10, 2026

The Board of Education of the School District of Papillion La Vista, in the County of Sarpy, in the State of Nebraska, met in open and public session at 6:00 p.m., Monday, August 10, 2026. The Budget Amendment Hearing was held at the Papillion La Vista Community School District Administration Office, 420 South Washington Street, Papillion, Nebraska.

Notice of the Budget Hearing was provided in advance by publication in the *Sarpy Times,* August 5, 2026. Notice of the hearing was simultaneously given to all members of the Board of Education. Their acknowledgment of receipt of the agenda is maintained at the Papillion La Vista Community Schools Administration Office. Printed copies of the budget amendment were available to the public at the meeting. The proceedings, hereafter shown, were taken while the convened hearing was open to the attendance of the public.

Call to Order
Board President Brian Lodes called the hearing to order, led the group in the Pledge of Allegiance and publicly stated a copy of the Nebraska Open Meetings Law is posted at the entrance to the Board Room. Roll Call was taken. Board members present at the meeting were: Ms. SuAnn Witt, Ms. Elizabeth Butler, Mr. Marcus Madler, Mr. Brian Lodes, Ms. Lisa Wood and Mr. Skip Bailey.

Budget Hearing
The purpose of the hearing was to hear support, opposition, criticism, suggestions or observations of taxpayers relating to amending the budget which was originally adopted on the 22nd day of September, 2025.

Mr. Brett Richards, Assistant Superintendent for Business Services, reviewed the proposed 2025-2026 budget amendment for the Bond Fund Budget. Mr. Richards explained that the Bond Fund is used to make the District's principal and interest payments on outstanding bond issues and is separate from the Special Building Fund, which holds bond proceeds used for construction. A large bond payment came due in December 2025 and June 2026 related to the $65 million in bond proceeds approved by voters in May 2025, and that amount had not been included in the originally adopted Bond Fund budget. Actual expenditures for the current fiscal year will exceed Bond Fund budgeted expenditures unless the current fiscal year budget of expenditures is revised. The budget is proposed to be increased from $18,500,000 to $20,900,000. There is no increase in property tax levy associated with this amendment; the amendment provides spending authority only.

The proposed amended Bond Fund budget is scheduled for Board action later during the August 10, 2026, regular meeting of the Board, and, if approved, the amended budget will be submitted to the State and County.

There being no further discussion or questions, the hearing was adjourned by Board President Lodes at 6:05pm.

Mr. Skip Bailey, Secretary
Board of Education

RETURN TO AGENDA

PAPILLION LA VISTA COMMUNITY SCHOOL DISTRICT #27
Board of Education Proceedings
August 10, 2026

The Board of Education of the School District of Papillion La Vista, in the County of Sarpy, in the State of Nebraska, met in open and public session at 6:00p.m., Monday, August 10, 2026. The meeting was held at the Papillion La Vista Community Schools Administration Office, 420 South Washington Street, Papillion, Nebraska.

Notice of the meeting was provided in advance by publication in the *Omaha World Herald,* August 5, 2026. Notice of the meeting was simultaneously given to all members of the Board of Education. Their acknowledgment of receipt of the agenda is maintained at the Papillion La Vista Community Schools Administration Office. The proceedings, hereafter shown, were taken while the convened meeting was open to the attendance of the public.

<u>Call to Order</u>
Board President Mr. Brian Lodes called the meeting to order and stated that the Pledge of Allegiance, Roll Call, and Open Meetings Law notification were taken care of at the Budget Amendment Hearing conducted prior to this meeting.

<u>Communication</u>
There were no public testifiers.

<u>Superintendent's Report</u>
Dr. Rikli reminded the Board that most students would have a half day on Wednesday, August 12, with all students reporting for a full day on Thursday, August 13, and encouraged families to consult the district website for building-level schedules.
Dr. Rikli reported on the District's Welcome Back event, held this year at the Astro in La Vista in partnership with the City of La Vista, and thanked the Communications Department and Dr. Villarreal and his team for organizing the event. Dr. Rikli recognized five staff members honored at the event: Joe Pudenz (Golden Hills/Rumsey Station Elementary), Elementary Teacher of the Year; Jim Simpson (Papillion La Vista South), Secondary Teacher of the Year; Cassidy Renken (Parkview Heights), Rookie of the Year; Steffni Kalal (La Vista Middle School), Classified Individual of the Year; and Kathy Weaver (Papillion La Vista High School), Substitute of the Year. Dr. Rikli thanked the Papillion La Vista Schools Foundation and Mr. Denker for providing cash awards to each honoree.
Dr. Rikli reported that approximately 100 new staff members joined the District this year and thanked Dr. Settles and her team for their recruitment efforts. Dr. Rikli also thanked Mr. Brett Richards and the buildings and grounds team for their work preparing District facilities for the start of school, including work related to the bond projects. Dr. Rikli noted that Board President Lodes' birthday would be observed later in the week.

<u>Board Comments</u>
Ms. Witt attended the Welcome Back event and congratulated the award recipients.
Mr. Madler attended the Welcome Back event and a NASB Legislative Committee meeting.
Mr. Bailey attended the Welcome Back event. Mr. Bailey also asked for the Board to keep Dr. Settles, who was not in attendance due to a personal matter, and her family in their thoughts.

Mr. Lodes thanked staff involved in the Welcome Back event, including the event's emcee and Dr. Villarreal's planning committee, and noted the change in venue from prior years.

Committee Reports

- Building & Grounds & Finance: Mr. Madler reported the committee had met last Friday. Agenda items discussed were middle school land, facility and bond project updates and the 2026-27 budget.
- HR & Student Services Committee: Ms. Wood reported the committee had not met.
- Curriculum and Instruction Committee: Mr. Bailey reported the committee had not met.

Action Items

A motion was made by Mr. Bailey and seconded by Ms. Wood to approve the Action by Consent Items: The meeting agenda, bills, out-of-state travel, the Parental Involvement Hearing and the Board meeting minutes of July 27, 2026. There were no comments from the Board or audience. Roll call vote was taken. Ayes: Butler, Madler, Lodes, Wood, Bailey and Witt. Nays: None. The motion carried.

A motion was made by Mr. Madler and seconded by Ms. Butler to approve adoption of the amended Bond Fund budget for 2025-26 for Papillion La Vista Community Schools in the amount of $20,900,000, as presented within the attached state budget form change. There were no comments from the Board or audience. Roll call vote was taken. Ayes: Madler, Lodes, Wood, Bailey, Witt and Butler. Nays: None. The motion carried.

A motion was made by Ms. Wood and seconded by Ms. Witt to approve policy updates to Policies 6203, 6304, 6401, and 6405 as presented. There were no comments from the Board or audience. Roll call vote was taken. Ayes: Lodes, Wood, Bailey, Witt, Butler and Madler. Nays: None. The motion carried.

A motion was made by Ms. Wood and seconded by Mr. Bailey to approve the proposed two-year negotiated agreement with clerical support staff for the 2026-27 and 2027-28 school years, reflecting a 3.5% total package increase, including a pay rate increase of 3.1% in year one (2026-27) and 1.62% in year two (2027-28). There were no further comments or discussion. Roll call vote was taken. Ayes: Wood, Bailey, Witt, Butler, Madler and Lodes. Nays: None. The motion carried.

A motion was made by Ms. Wood and seconded by Mr. Bailey to approve the proposed two-year negotiated agreement covering paraprofessional staff for the 2026-27 and 2027-28 school years, reflecting a 3.5% total package increase and hourly wage increases as proposed. There were no further comments or discussion. Roll call vote was taken. Ayes: Bailey, Witt, Butler, Madler, Lodes, and Wood. Nays: None. The motion carried.

Discussion/Information Items

Mr. Brett Richards presented proposed new Policy 7000.3, addressing bidding requirements for construction, remodeling, repair, or related projects financed with federal funds. Mr. Richards noted such projects are rare for the District but recommended having a policy in place. Board members may direct any additional comments to the Building & Grounds & Finance Committee or administration prior to the policy returning for action.

Board Policy 8000 – Board Organization and Operation are due for the annual review. Based upon the review of this policy, any revisions and discussion would be discussed at the August 24, 2026, board meeting. Any changes would be acted on at the September 14, 2026, meeting of the Board.

Dr. Rikli presented enrollment and staffing information on behalf of Dr. Settles. Projected PK-12 enrollment for the 2026-27 school year is 12,271 students, an increase of approximately 145 students over the prior year, with increases of 22 students at the elementary level, 34 at the middle school level, and 94 at the high school level (including YATP and IDEAL). Lincoln View Elementary, the District's newest building, is projected to open with approximately 280 students, while Prairie Queen Elementary enrollment has decreased to below 300 students following the opening of Lincoln View. Dr. Rikli reported an average elementary class size of 19.6 students and noted the District's continued practice of maintaining smaller class sizes in primary grades and Title I buildings. Dr. Rikli reported the District is fully staffed for the 2026-27 school year, with one school psychologist position remaining open and case loads adjusted accordingly by Dr. Voisin and Dr. Settles.

Mr. Brett Richards presented an overview of the 2026-27 budget and property tax timeline. Mr. Richards presented a proposed general fund budget authority increase of 4.8%, from $169.8 million to $177.4 million, due to enrollment growth, the opening of Lincoln View Elementary, loss of federal dollars for Curriculum materials, and an approved two-year school averaging adjustment. Mr. Richards reported a preliminary property valuation increase of 6.4% from the Sarpy County Assessor and a maximum allowable revenue request under the 3% statutory revenue cap of $92,648,888, with an additional allowable increase of up to $5,984,000 under the statutory exception for the opening of a new school, for a maximum overall increase of 5.8% in total local and state revenue over 2025-26. Mr. Richards outlined budget considerations for 2026-27, including opening costs for Lincoln View Elementary estimated between $1.6 million and $1.9 million, a 3.5% total package labor increase, a 7.44% increase in employee medical insurance costs, and continued growth in special education costs, which have increased approximately 7.7% annually over the past three years. Mr. Richards also noted a reduction in property tax collections related to a prior TERC ruling and a one-time repayment of state aid affecting the 2026-27 and 2027-28 budgets. Mr. Richards presented projected tax levy information, noting the Bond Fund levy is projected at approximately 18.5 cents, below the 20-cent levy commitment made at the time of the 2023 bond issuance, and that the overall levy is expected to remain relatively level for 2026-27 due to the new school opening and related revenue considerations. Board members discussed the District's history of reducing the overall tax levy in recent years despite significant reductions in state aid, the effective tax rate reflecting the statewide property tax credit, and the importance of comparing the District's tax rate to peer districts in the metro area. Board members also discussed the value of public investment in education and thanked the administration for its work on the budget process.

There was no public comment on items not otherwise on tonight's agenda.

Board President Lodes reviewed the future board calendar.

Board President Lodes adjourned the meeting at 7:03pm.

Skip Bailey, Secretary
Papillion La Vista Community School District
Board of Education

RETURN TO AGENDA

AGENDA SUMMARY SHEET **Attachment –14 pages**

Subject: Policy 7000 Series - Construction Projects

Meeting Date: August 24, 2026

Prior Meeting Discussion Date: July 27, 2026, August 10, 2026 board meetings

Department: Business Services

Action Desired: Approval____X_____ Discussion_________ Information Only __________

Background:
The Series 7000 Board Policies are up for annual review during the month of August. There is one new policy recommended at this time.

Policy 7003- **Bidding for Construction Remodeling Repair or Related Projects Financed with Federal Funds-** this policy outlines the process for bidding for construction projects and the different steps that need to be taken at certain dollar thresholds.

Recommendation: Move to adopt Policy 7003- **Bidding for Construction Remodeling Repair or Related Projects Financed with Federal Funds** and acknowledge review of the 7000 policy series.

Responsible Person: Brett Richards

Superintendent's Approval____________________________________
Signature

RETURN TO AGENDA

Policy 7003- Bidding for Construction, Remodeling, Repair, or Related Projects Financed with Federal Funds

I. Applicability of the Policy

This policy applies only to construction and contracts undertaken with federal funds which are subject to the federal Uniform Grant Guidance (UGG) and other applicable federal law, including but not limited to the Education Department and General Administration Regulations (EDGAR) and the United States Department of Agriculture (USDA) regulations governing school food service programs. In the event this policy conflicts or is otherwise inconsistent with mandatory provisions of the UGG, EDGAR or other applicable federal law, the mandatory provisions of the laws shall control.

The District will also comply with the requirements of the public lettings laws (NEB. REV. STAT. §§ 73-101 through 73-106) when the contemplated expenditure for the complete project exceeds $136,000, the Political Subdivisions Construction Alternatives Act (NEB. REV. STAT. §§ 13-2901 through 13-2914), energy financing contracts (NEB. REV. STAT. §§ 66-1062 through 66-1066), other applicable state laws, and the board's general policy on Bidding for Construction and Related Projects. In addition, all procurement and construction shall comply with the rules and requirements of 2 CFR part 200.317 through 200.327 and 34 CFR sections 75.601 through 75.615. In the event of a conflict between state and federal law, the more stringent requirement shall apply.

II. All projects undertaken pursuant to this policy will be subject to the following bond requirements

A. A bid guarantee from each bidder equivalent to five percent of the bid price. The “bid guarantee” must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.

B. A performance bond on the part of the contractor for 100 percent of the contract price. A “performance bond” is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under such contract.

C. A payment bond on the part of the contractor for 100 percent of the contract price. A “payment bond” is one executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract.

III. Construction Projects with an Anticipated Cost of Under $350,000

A. Methods of Bidding/Soliciting Quotations or Estimates

The type of procedures required depends on the anticipated cost of the project.

1. Construction with an Anticipated Cost of up to $15,000 (Micro-Purchases)

Micro-purchase means an individual procurement transaction for supplies or services using simplified acquisition procedures, the annual aggregate amount of which does not exceed $15,000. Micro-purchases may be made or awarded without soliciting competitive quotations, to the extent district staff determine that the cost of the purchase is reasonable. For purposes of this policy “reasonable” means the purchase is comparable to market prices for the geographic area.

To the extent practicable, the District distributes micro-purchases equitably among qualified suppliers. The District will follow its standard policy on purchasing.

2. Construction with an Anticipated Cost of between $15,000 and $350,000 (Simplified Acquisition Procedures)

For construction projects subject to this policy, simplified acquisitions are purchases that, in the aggregate amount, is more than $15,000 and less than $350,000 annually. For simplified acquisitions, price or rate quotes shall be obtained in advance from a reasonable number of qualified sources as detailed in the district's standard policies on purchasing and on bid letting and contracts.

B. Construction Projects with an estimated cost of between $136,000 and $349,999 will be made pursuant to the District's Policy on Bid Letting and Contracts.

Pursuant to Nebraska law, construction projects which have an anticipated aggregate cost of $136,000 or more are subject to state public lettings laws (Neb. Rev. Stat. §§ 73-101 through 73-106). The board will follow its standard policy on bid letting and contracts for construction projects financed with federal funds which have an anticipated aggregate cost of between $136,000 and $350,000.

IV. Construction Projects with an Anticipated Cost Over $350,000

A. Sealed Bids: All constructions projects subject to this policy with an anticipated cost of $350,000 or more will be publicly solicited using the sealed bid method

1. Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids, for state, local, and tribal governments, the invitation for bids must be publicly advertised;

2. The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;

3. Sealed bids will be publicly opened in a place and at the specific time stated in the bid solicitation. Bidders shall be notified of the opening and invited to be present.

4. The contract will be awarded to the lowest responsive and

responsible bidder.

a) Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest.

b) Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of.

c) Any or all bids may be rejected if there is a sound documented reason.

5. The board shall have discretion in determining which bidders are responsible and responsive and shall award the contract to the lowest, responsible, and responsive bidder whose bid meets the bid specifications. This means that the board will select the bid that offers the best value and award a contract based upon the amount of the bid and the bidder's ability and capacity to carry on the work, its equipment and facilities, honesty, integrity, skills, business judgment, experience, equipment, facilities, financial stability, past performance, and other relevant factors.

6. The board will generally complete its review of bids and select a vendor within 30 days of bid submission.

B. Advertising for Bids.

1. The superintendent or designee will arrange to advertise for bids by publishing notice in any newspaper of general circulation within the school district at least 7 calendar days prior to the date on which bids are due.

2. Nothing shall prevent the superintendent or designee from advertising in additional media outlets or for a longer period of time.

C. Bid Documents

1. The bid documents shall identify the day upon which the bids shall be returned, received, or opened and shall identify the hour at which the bids will close or be received or opened.

2. The bid documents shall also provide that such bids shall be opened simultaneously in the presence of the bidders or their representatives.

3. Bids received after the date and time specified in the bid documents shall be returned to the bidder unopened.

4. If bids are being opened on more than one contract, the board, in its discretion, may award each contract as the bids are opened.

5. Sealed bids will be opened in a place and at the specific time stated in the bid solicitation. Bidders shall be notified of the opening and invited to be present.

6. Bids will be reviewed by the Superintendent and/or designee and submitted to the board for approval.

7. The board shall have discretion in determining which bidders are responsible and responsive and shall award the contract to the lowest, responsible, and responsive bidder whose bid meets the bid specifications. This means that the board will select the bid that offers the best value and award a contract based upon the amount of the bid and the bidder's ability and capacity to carry on the work, its equipment and facilities, honesty, integrity, skills, business judgment, experience, equipment, facilities, financial stability, past performance, and other relevant factors.

8. The board will generally complete its review of bids and select a vendor within 30 days of bid submission.

D. The terms of any construction project undertaken pursuant to this policy will be memorialized in a written contract which has been reviewed by the district's legal counsel and approved by the board.

V. Other Contract Matters.

A. Required Terms

The non-Federal entity's contracts must contain the applicable provisions required by section 200.327 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards. This includes a "Buy American" provision that provides that as appropriate and to the extent consistent with law, the District and contractor should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of the Buy American provision must be included in all subawards including all contracts and purchase orders for work or products under this award.

B. Contracting with Certain Vendors

Pursuant to the standards contained in 2 C.F.R. § 200.321, the District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are used when possible and consistent with state law.

To the maximum extent practicable, the school food program shall purchase domestic commodities or products produced in the U.S. or processed in the U.S. substantially using agricultural commodities produced in the U.S.

C. Full and Open Competition

The district's procurement transactions will be conducted in a manner providing full and open competition consistent with 2 C.F.R §200.319.

D. Debarment and Suspension

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, public policy compliance, proper classification of employees (see the Fair Labor Standards Act, 29 U.S.C. 201, chapter 8), record of past performance, and financial and technical resources when conducting a procurement transaction.

The District may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over $25,000 the District verifies that the vendor with whom the District intends to do business with is not excluded or disqualified. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.

The District will verify debarment or suspension by reviewing the excluded parties list on SAM.gov, collecting a certification through the bidding process, and/or by including a debarment and suspension provision in the bid and contract documents. The Superintendent or his/her designee shall be responsible for such verification.

E. Settlements of Issues Arising Out of Contract

The District alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

F. Record Keeping

1. Record Retention

a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding construction projects for a minimum of five (5) years after the sale or demolition of the building. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.334.

c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.

2. Maintenance of Construction Records for Projects Financed with Federal Funds

    a) The District must maintain records sufficient to detail the history of all construction projects financed with federal funds. These records will include, but are not necessarily limited to the following: rationale for the method of construction, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.

    b) Retention of construction records shall be in accordance with applicable law and Board policy.

VI. Conflict of Interest and Code of Conduct

A. Board and staff member conflicts of interest are governed by the district's conflict of interest policies.

B. Contracts covered by this policy are subject to the following additional provisions.

1. Employees, officers, and agents engaged in the selection, award, and/or administration of district contracts which are prohibited from engaging in such actions if a real or apparent conflict of interest is present.

2. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

3. The board may determine at its discretion that a financial interest is not substantial enough to give rise to a conflict of interest.

C. Favors and Gifts

An employee, officer, agent, and board member of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, with the limited exception of unsolicited items of nominal value.

D. Enforcement

Disciplinary Actions will be applied for violations of such standards by officers, employees, board members, or agents of the District at the board's discretion.

VII. Financial Management

A. Identification.

The District will identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification include, as applicable, the CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

B. Financial Reporting

The District will make an accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the financial reporting requirements set forth in the Education Department General Administrative Regulations (EDGAR).

C. Accounting Records

The District maintains records which adequately identify the source and application of funds provided for federally-assisted activities. These records must contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

D. Internal Controls

The Superintendent or his/her designee must maintain effective control and accountability for all funds, real and personal property, and other assets through board review and approval of claims, an annual audit of the district's finances pursuant to the applicable Nebraska Department of Education and federal rules and regulations, and comparison of expenditures and outlays to budgeted amounts. The District adequately safeguards all such property and assures that it is used solely for authorized purposes.

E. Budget Control

Actual expenditures or outlays will be compared with budgeted amounts for each federal award at least annually and more often as required by law or deemed prudent by the board or administrative staff.

F. Payment Methods

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the District receives payment from the Nebraska Department of Education on a reimbursement basis. 2 CFR § 200.305. However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up to $500 per year for administrative expenses. 2 CFR § 200.305(b)(9).

Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for the Nebraska Department of Education to review upon request.

G. Allowability of Costs

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval.

When determining how the District will spend its grant funds, the Superintendent or his/her designee will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part 200, Subpart E. The Superintendent or his/her designee must consider these factors when making an allowability determination.

The Superintendent or his/her designee will consider Part 200's cost guidelines when federal grant funds are expended. The Superintendent or his/her designee will also consider whether all state - and District-level requirements and policies regarding expenditures have been followed.

H. Use of Program Income – Deduction, Addition, or Cost Sharing or Matching

The default method for the use of program income for the District is the deduction method. 2 C.F.R. § 200.307(e). Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the federal awarding agency or pass-through entity. 2 C.F.R. § 200.307(e)(1). The District may also request prior approval from the federal awarding agency to use the addition method. Under the addition method, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must then be used for the purposes and under the conditions of the Federal award. 2 C.F.R. § 200.307(e)(2). The District may also request prior approval from the federal awarding agency to use the cost sharing or matching method.

While the deduction method is the default method, the District always refers to the grant award notice prior to determining the appropriate use of program income.

I. Cost Sharing or Matching

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

(1) Are verifiable from the non-Federal entity's records;
(2) Are not included as contributions for any other Federal award;
(3) Are necessary and reasonable for accomplishment of project or program objectives;
(4) Are allowable under subpart E (Cost Principles) of this part;
(5) Are not paid by the Federal Government under another Federal

award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;

(6) Are provided for in the approved budget when required by the Federal awarding agency; and

(7) Conform to other provisions of this part, as applicable.

J. Documentation of Personnel Expenses

Records that reflect charges to federal awards for salaries and wages will comply with the rules and requirements of 2 CFR 200.430.

VIII. Other Contract Matters.

A. Required Terms

The non-Federal entity's contracts must contain the applicable provisions required by section 200.327 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards.

B. Contracting with Certain Vendors

Pursuant to the standards contained in 2 C.F.R. § 200.321, the District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are used when possible consistent with state law.

To the maximum extent practicable, the school food program shall purchase domestic commodities or products produced in US or processed in US substantially using agricultural commodities produced in US.

C. Record Keeping

1. Record Retention

a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding federal awards for a minimum of six (6) years. Consequently, the District shall retain records for a minimum of six (6) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.

c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.

2. Maintenance of Procurement Records

a) The District must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.

b) Retention of procurement records shall be in accordance with applicable law and Board policy.

D. Privacy

The District has protections in place to ensure that the personal information of both students and employees is protected. These include the use of passwords that are changed on a regular basis; staff training on the requirements of the Family Educational Rights and Privacy Act (FERPA) and State confidentiality requirements; and training on identifying whether an individual requesting access to records has the right to the documentation.

Adopted on: ___________________________
Revised on: ___________________________
Reviewed on: __________________________

AGENDA SUMMARY SHEET **Attachments- 1 Page**

Subject: Resolution Increasing the School District's Base Growth Percentage Used To Determine the School District's Property Tax Request Authority By Up To 4 Percent for 2026-27 school year

Meeting Date: August 24, 2026

Prior Meeting Discussion Date: August 10, 2026

Department: Business Services

Action Desired: Approval___X______Discussion_________Information Only_________

Background:

The district administration is requesting the Board of Education approve a resolution for an increase in the district's base growth percentage used in determining its property tax authority for the 2026-27 fiscal year, which is September 1, 2026 through August 31, 2027. This is allowable through Nebraska State Statutes 79-3403 and 79-3405. The district will need additional revenue authority with Lincoln View Elementary School opening in August of 2026, labor increases, and other rationale presented to the Board of Education in the August 10, 2026 meeting. There is a need to override the 3% cap on revenue by up to 4% by law. If authorized, the district will have the final tax request amounts presented through the tax hearings process.

Recommendation:

Motion to approve the attached resolution authorizing the district to increase its base growth percentage revenue up to 4% to determine its property tax request authority for the 2025-26 fiscal year.

Responsible Person: Brett Richards

Superintendent's Approval Andrew J. Rikli
Signature

RETURN TO AGENDA

RESOLUTION OF THE BOARD OF EDUCATION TO INCREASE BASE GROWTH PERCENTAGE TO DETERMINE ITS PROPERTY TAX REQUEST AUTHORITY

WHEREAS, the Board of Education ("Board") for **Sarpy County School District 77-0027**, commonly known as **Papillion La Vista Community Schools** (the "School District"), is planning the School District's annual budget for the 2026-27 school year; and

WHEREAS, the funding needed for the School District to meet its obligations to its students will require an increase in the base growth percentage used to determine the School District's property tax request authority under Neb. Rev. Stat. § 79-3403; and

WHEREAS, Nebraska law authorizes the Board, upon an affirmative vote of at least seventy percent (70%) of the Board, to increase such base growth percentage by up to 4%.

BE IT THEREFORE RESOLVED that, pursuant to Neb. Rev. Stat. § 79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2026-27 budget in an amount of up to 4%.

Said Resolution was adopted by the Board of Education by a vote of ___ to ___ on the 24th day of August, 2026.

____
President- Board of Education

ATTEST:

____
Secretary- Board of Education

RETURN TO AGENDA

AGENDA SUMMARY SHEET **Attachment –None**

Subject: Papillion La Vista Community Schools Foundation Update

Meeting Date: August 24, 2026

Prior Meeting Discussion Date:

Department:

Action Desired: Approval__________Discussion_________Information Only___X_____

Background:
Mr. Lee Denker, Executive Director of the Foundation and Mr. Seth Hiveley will provide an update on the funded programs that benefit the students and staff of the district.

Recommendation: N/A

Responsible Person:

Superintendent's Approval____________________________________
Signature

RETURN TO AGENDA

AGENDA SUMMARY SHEET **Attachment-None**

Subject: Policy Review 8000 Series- Board Organization and Operation

Meeting Date: August 24, 2026

Prior Meeting Discussion Date: August 10, 2026 Board Meeting

Department:

Action Desired: Approval__________ Discussion ___X____ Information Only_________

Background:
The Series 8000-Board Organization and Operation have been reviewed during the month of August. There are no changes recommended.

Recommendation: Discussion

Responsible Person: Dr. Kati Settles

Superintendent's Approval Andrew J. Rihla
Signature

RETURN TO AGENDA

AGENDA SUMMARY SHEET **Attachment-None**

Subject: Student & Staff Enrollment Update

Meeting Date: August 24, 2026

Prior Meeting Discussion Date: August 10, 2026 Board Meeting

Department: Human Resources

Action Desired: Approval__________Discussion_________Information Only____X_____

Background:
The Board of Education will be provided an update of student enrollment and staffing for the start of the 2026-27 school year.

Recommendation:

Responsible Person: Dr. Kati Settles

Superintendent's Approval Andrew J. Rihli

Signature

RETURN TO AGENDA