



TO: Roger Breed, Ed.D.
Commissioner of Education

FROM: Russ Inbody, Administrator of Finance & Organizational Services

SUBJECT: Consideration of requests relative to budgeting provisions of the Tax Equity and Educational Opportunities Support Act in the areas of: Insurance Settlement, Judgments Not Covered by Liability Insurance, Reimbursement for Wards of the Court, Retirement Contribution Increase, Short-Term Borrowing, Special Supplementary Grant, and Voluntary Termination Agreements.

Proposed Board Action:

- Proposed Board Action 1:
Approve the Insurance Settlement listed on the attachment as a Special Grant Fund.
- Proposed Board Action 2:
Approve the exclusion amount for Judgments Not Covered by Liability Insurance for the district shown on the attachment.
- Proposed Board Action 3:
Approve the Reimbursement for Wards of the Court listed on the attachment as a Special Grant Fund.
- Proposed Board Action 4:
Approve the exclusion amount for a Retirement Contribution Increase for the district shown on the attachment.
- Proposed Board Action 5:
Approve the Short-Term Borrowing listed on the attachment as a Special Grant Fund.
- Proposed Board Action 6:
Approve the grant listed on the attachment as a Special Supplementary Grant.
- Proposed Board Action 7:
Approve the exclusion amount for Voluntary Termination Agreements for the district shown on the attachment.

Background Information:

- Proposed Board Action 1: Approve the Insurance Settlement listed on the attachment as a Special Grant Fund.
- Background Information 1:
The State Board, pursuant to provisions of State Statute Section 79-1003(39), has designated Insurance Settlements as a special grant fund for budget limitation purposes. The Insurance Settlement listed on the attachment has been reviewed by Department Staff and appears to qualify as a special grant fund. If approved, the school districts may access additional budget authority. This request is applicable to the 2011/12 school district budget.
- Proposed Board Action 2: Approve the exclusion amount for Judgments Not Covered by Liability Insurance for the district shown on the attachment.
- Background Information 2:
Section 79-1028.01(1)(b) provides for the Department to permit a district to exceed its applicable allowable growth percentage for expenditures for judgments obtained against a school district which require or obligate a school district to pay just judgment to the extent such judgment is not paid by liability insurance coverage of a school district. Department Staff have reviewed the request listed on the attachment and recommend approval. If approved, the school district may access additional budget authority. This request is applicable to the 2011/12 school district budget.
- Proposed Board Action 3: Approve the Reimbursement for Wards of the Court listed on the attachment as a Special Grant Fund.

Background Information 3:

The State Board, pursuant to State Statute Section 79-1003(39), has designated Reimbursement for Wards of the Court as a special grant fund for budget limitation purposes. The Reimbursement for Wards of the Court listed on the attachment has been reviewed by Department Staff and appears to qualify as a special grant fund. If approved, the school district may access additional budget authority. This request is applicable to the 2011/12 school district budget.

Proposed Board Action 4: Approve the exclusion amount for a Retirement Contribution Increase for the district shown on the attachment.

Background Information 4:

Section 79-1028.01(1)(f)&(g) provides for the Department to permit a district to exceed its applicable allowable growth percentage for expenditures for a retirement contribution increase. Department Staff have reviewed the request listed on the attachment and recommend approval. If approved, the school district may access additional budget authority. This request is applicable to the 2011/12 school district budget.

Proposed Board Action 5: Approve the Short-Term Borrowing listed on the attachment as a Special Grant Fund.

Background Information 5:

The State Board, pursuant to State Statute Section 79-1003(39), has designated Short-Term Borrowings as a special grant fund for budget limitation purposes. The Short-Term Borrowing listed on the attachment has been reviewed by Department Staff and appears to qualify as a special grant fund. If approved, the school district may access additional budget authority. This request is applicable to the 2011/12 school district budget.

Proposed Board Action 6: Approve the grant listed on the attachment as a Special Supplementary Grant.

Background Information 6:

The State Board, pursuant to State Statute Section 79-1003(20) & (39) and 79-1028.01(1)(k), has designated Special Supplementary Grants from Corporations, Foundations, or Other Private Interests as special grant funds for budget limitations purposes. The individual grant listed on the attachment has been reviewed by Department Staff and appears to qualify as a special supplementary grant. If approved, the school district may access additional budget authority. This request is applicable to the 2011/12 school district budget.

Board Action 7: Approve the exclusion amount for Voluntary Termination Agreements for the district shown on the attachment.

Background Information 7:

Section 79-1028.01(1)(h) provides for the Department to permit a district to exceed its budget authority for the general fund budget of expenditures for expenditures for voluntary termination agreements. Department Staff have reviewed the request listed on the attachment and recommend approval. If approved, the school district may access additional budget authority. This request is applicable to the 2011/12 school district budget.

Estimated Cost:

None.

Supporting Documentation Included:

Requests Relative to the Budgeting Provisions of the Tax Equity & Educational Opportunities Support Act for the 2011/12 School Year.

For Additional Information on this item:

Russ Inbody: (402) 471-4320 or e-mail russ.inbody@nebraska.gov.

**Requests Relative to the Budgeting Provisions
of the Tax Equity & Educational Opportunities Support Act
For the 2011/12 School Year**

**Recommendation 1
Insurance Settlement:**

County-District Number	School District Name	Amount to be Approved
44-0070-000	Hitchcock County Schools	\$60,000
56-0565-000	Wallace School District 65-R	\$148,705

**Recommendation 2
Judgments Not Covered by Liability Insurance:**

County-District Number	School District Name	Amount to be Approved
50-0503-000	Minden Public Schools	\$280,227

**Recommendation 3
Reimbursement for Wards of the Court:**

County-District Number	School District Name	Amount to be Approved
13-0022-000	Weeping Water Public Schools	\$250,000
28-0001-000	Omaha Public Schools	\$170,000

**Recommendation 4
Retirement Contribution Increase:**

County-District Number	School District Name	Amount to be Approved
<i>See attached list</i>		

**Recommendation 5
Short Term Borrowing:**

County-District Number	School District Name	Amount to be Approved
13-0056-000	Conestoga Public Schools	\$500,000

**Requests Relative to the Budgeting Provisions
of the Tax Equity & Educational Opportunities Support Act
For the 2011/12 School Year**

**Recommendation 6
Special Supplementary Grants:**

County-District Number	School District Name	Project Name	Amount to be Approved
28-0001-000	Omaha Public Schools	Corporation for Public Broadcasting	\$127,581
		Douglas County Board of Commissioners	\$18,000
		Douglas County Health Department	\$31,127
		Midwest Dairy Council	\$15,000
		Papio MO River Resource	\$5,000
		Region VI Behavior Health	\$68,197
		Sarpy County Safety	\$15,000
		Citigroup Foundation	\$33,000
		College World Series of Omaha, Inc.	\$7,500
		Common Sense Media	\$75,000
		Coordinating Commission for Postsecondary Education	\$190,000
		Cox Communications, Inc.	\$5,000
		Grammy Foundation/Best Buy	\$2,000
		KIOS FM Radio Station	\$800,000
		Lowes Foundation	\$5,000
		Lozier Foundation & Tuition	\$40,000
		National Council of Jewish Woman	\$1,000
		Paul & Oscar Giger Foundation	\$1,000
		Skills USA	\$44,690
		State Farm	\$10,000
		United States Department of Education	\$600,000
		UNO/Coordinating Commission for Postsecondary Education	\$32,275
		Various School Districts - Visiting Teachers Orientation	\$12,000
Omaha Schools Foundation	\$85,000		
Sherwood Foundation	\$10,358,377		

**Recommendation 7
Voluntary Termination Agreements:**

County-District Number	School District Name	Amount to be Approved
<i>See attached list</i>		

**2011/12
 Retirement Contribution Increase
 Expenditure Exclusion Requests
 State Board of Education Approval
 October 6, 2011**

Co/District	District Name	Retirement Contribution Increase
10-0002-000	GIBBON PUBLIC SCHOOLS	58,097
10-0019-000	SHELTON PUBLIC SCHOOLS	31,777
11-0014-000	OAKLAND CRAIG PUBLIC SCHOOLS	45,286
13-0022-000	WEeping WATER PUBLIC SCHOOLS	36,887
13-0032-000	LOUISVILLE PUBLIC SCHOOLS	47,473
14-0054-000	LAUREL-CONCORD PUBLIC SCHOOLS	37,558
15-0536-000	WAUNETA-PALISADE PUBLIC SCHS	24,138
16-0030-000	CODY-KILGORE PUBLIC SCHS	20,792
18-0011-000	HARVARD PUBLIC SCHOOLS	28,564
19-0039-000	LEIGH COMMUNITY SCHOOLS	21,190
28-0001-000	OMAHA PUBLIC SCHOOLS	2,854,441
28-0015-000	DOUGLAS CO WEST COMMUNITY SCH:	85,815
28-0054-000	RALSTON PUBLIC SCHOOLS	296,460
33-0021-000	CAMBRIDGE PUBLIC SCHOOLS	35,455
34-0034-000	FREEMAN PUBLIC SCHOOLS	35,653
41-0002-000	GILTNER PUBLIC SCHOOLS	24,059
41-0091-000	HAMPTON PUBLIC SCHOOLS	21,529
45-0029-000	EWING PUBLIC SCHOOLS	16,015
56-0007-000	MAXWELL PUBLIC SCHOOLS	34,654
62-0063-000	BRIDGEPORT PUBLIC SCHOOLS	69,927
71-0001-000	COLUMBUS PUBLIC SCHOOLS	360,984
79-0011-000	MORRILL PUBLIC SCHOOLS	51,866
79-0031-000	MITCHELL PUBLIC SCHOOLS	65,598
81-0003-000	HAY SPRINGS PUBLIC SCHOOLS	18,052
82-0015-000	LITCHFIELD PUBLIC SCHOOLS	15,545
89-0003-000	FORT CALHOUN COMMUNITY SCHS	54,695

2011/12
Retirement Contribution Increase
Expenditure Exclusion Requests
State Board of Education Approval
October 6, 2011

Co/District	District Name	Retirement Contribution Increase
90-0560-000	WAKEFIELD PUBLIC SCHOOLS	43,685

2011/12
Voluntary Termination Agreement
Expenditure Exclusion Requests
State Board of Education Approval
October 6, 2011

Co/District	District Name	Voluntray Termination Agreements
10-0002-000	GIBBON PUBLIC SCHOOLS	16,817
13-0001-000	PLATTSMOUTH COMMUNITY SCHOOLS	59,878
13-0022-000	WEeping WATER PUBLIC SCHOOLS	12,500
13-0056-000	CONESTOGA PUBLIC SCHOOLS	26,250
14-0054-000	LAUREL-CONCORD PUBLIC SCHOOLS	70,528
26-0001-000	PONCA PUBLIC SCHOOLS	21,645
28-0001-000	OMAHA PUBLIC SCHOOLS	5,316,119
28-0015-000	DOUGLAS CO WEST COMMUNITY SCH:	103,265
33-0021-000	CAMBRIDGE PUBLIC SCHOOLS	5,000
41-0002-000	GILTNER PUBLIC SCHOOLS	5,000
47-0001-000	ST PAUL PUBLIC SCHOOLS	106,715
55-0160-000	NORRIS SCHOOL DIST 160	180,000
65-2005-000	SO CENTRAL NE UNIFIED SYSTEM 5	232,580
79-0031-000	MITCHELL PUBLIC SCHOOLS	15,333