



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: Distance Education Courses, Judgments Not Covered by Liability Insurance, Reimbursement for Wards of the Court, Reimbursement to County Government for Previous Overpayment, Retirement Contribution Increase, Short-Term Borrowing, Special Grant Fund Addition, Special Supplementary Grant, and Voluntary Termination Agreements.

Proposed Board Action:

- Proposed Board Action 1:
Approve the exclusion amount for Distance Education Courses for the district shown on the attachment.
- 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 Reimbursement to County Government for Previous Overpayment listed on the attachment as a Special Grant Fund.
- Proposed Board Action 5:
Approve the exclusion amount for a Retirement Contribution Increase for the district shown on the attachment.
- Proposed Board Action 6:
Approve the Short-Term Borrowing listed on the attachment as a Special Grant Fund.
- Proposed Board Action 7:
Approve the addition of the Elementary and Secondary Counseling Grant and Readiness and Emergency Management for Schools (REMS) to the Special Grant Fund List that was adopted by the State Board at its regular meeting on May 5, 2011.
- Proposed Board Action 8:
Approve the grant listed on the attachment as a Special Supplementary Grant.
- Proposed Board Action 9:
Approve the exclusion amount for Voluntary Termination Agreements for the district shown on the attachment.

Background Information:

Proposed Board Action 1: Approve the exclusion amount for Distance Education Courses for the district shown on the attachment.

Background Information 1:
Section 79-1028.01(1)(d) provides for the Department to permit a district to exceed its budget authority for the general fund budget of expenditures for amounts received from educational entities for providing distance education courses through the Educational Service Unit Coordinating Council to such educational entities. 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 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 Reimbursement to County Government for Previous Overpayment listed on the attachment as a Special Grant Fund.

Background Information 4:

Pursuant to State Statute Section 79-1003(39), the State Board has designated Reimbursement to County Government for Previous Overpayment as a special grant fund for budget limitation purposes. The Reimbursement to County Government for Previous Overpayment presented 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 5: Approve the exclusion amount for a Retirement Contribution Increase for the district shown on the attachment.

Background Information 5:

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 6: Approve the Short-Term Borrowing listed on the attachment as a Special Grant Fund.

Background Information 6:

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 7: Approve the addition of the Elementary and Secondary Counseling Grant and Readiness and Emergency Management for Schools (REMS) to the Special Grant Fund List that was adopted by the State Board at its regular meeting on May 5, 2011.

Background Information 7:

State Statute Section 79-1003(20) & (39) and 79-1028.01(1)(k) provides for special treatment, for budget limitation purposes, of special grant funds that are subject to the approval of the Department. This grant program has been reviewed by Department Staff and its inclusion on the 2011/12 Special Grant Fund List is recommended. If approved, the school district may access additional budget authority. This request is applicable to the 2011/12 school district budget.

Proposed Board Action 8: Approve the grant listed on the attachment as a Special Supplementary Grant.

Background Information 8:

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 9: Approve the exclusion amount for Voluntary Termination Agreements for the district shown on the attachment.

Background Information 9:

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

Distance Education Courses:

County-District Number	School District Name	Amount to be Approved
03-0500-000	Arthur County Schools	\$75,600
10-0069-000	Ravenna Public Schools	\$25,000

Recommendation 2

Judgments Not Covered by Liability Insurance:

County-District Number	School District Name	Amount to be Approved
50-0503-000	Minden Public Schools	\$95,000

Recommendation 3

Reimbursement for Wards of the Court:

County-District Number	School District Name	Amount to be Approved
41-0504-000	Aurora Public Schools	\$25,000
80-0009-000	Seward Public Schools	\$625,000

Recommendation 4

Reimbursement to County Government for Previous Overpayment:

County-District Number	School District Name	Amount to be Approved
01-0090-000	Adams Central Public Schools	\$95,788
53-0001-000	Kimball Public Schools	\$14,354
56-0055-000	Sutherland Public Schools	\$7,213

Recommendation 5

Retirement Contribution Increase:

County-District Number	School District Name	Amount to be Approved
See attached list		

Recommendation 6

Short Term Borrowing:

County-District Number	School District Name	Amount to be Approved
28-0054-000	Ralston Public Schools	\$5,000,000
41-0504-000	Aurora Public Schools	\$900,000

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

Recommendation 7

Special Grant Fund List Addition:

Elementary and Secondary Counseling Grant
Readiness and Emergency Management for Schools (REMS)

Recommendation 8

Special Supplementary Grants:

County-District Number	School District Name	Project Name	Amount to be Approved
13-0001-000	Plattsmouth Community Schools	JR ROTC	\$169,227
28-0017-000	Millard Public Schools	Millard Education Foundation Grants	\$1,757,974
		Autism Minigrant	\$7,620
		ESU #3 Metro Region ASD Mini Grant	\$7,550
		Lowe's Toolbox for Education	\$5,000
		Region 21 Interagency Planning Teams	\$21,000
		Papio-Missouri NRD	\$2,000
		WalMart Foundation	\$2,000
		Nebraska Department of Health	\$10,000
		Positive Behavior Support	\$1,250
		Sam's Club	\$4,000
		Pacific Life Foundation	\$7,000
		Target Foundation	\$5,000
		ING Unsung Hero	\$4,000
		Seldin Corporation	\$3,536
28-0054-000	Ralston Public Schools	Ralston School Foundation	\$100,000
		Region 24 Interagency Planning	\$20,000
35-0001-000	Garden County Schools	Grown Garden County	\$5,000
		Buckley and Garden County Foundations	\$10,000

Recommendation 9

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
September 8, 2011**

Co/District	District Name	Retirement Contribution Increase
01-0123-000	SILVER LAKE PUBLIC SCHOOLS	35,054
02-0009-000	NELIGH-OAKDALE SCHOOLS	41,844
03-0500-000	ARTHUR COUNTY SCHOOLS	12,744
09-0010-000	AINSWORTH COMMUNITY SCHOOLS	48,659
10-0007-000	KEARNEY PUBLIC SCHOOLS	551,419
10-0069-000	RAVENNA PUBLIC SCHOOLS	50,320
13-0001-000	PLATTSMOUTH COMMUNITY SCHOOLS	164,778
13-0097-000	ELMWOOD-MURDOCK PUBLIC SCHOOLS	43,914
17-0009-000	POTTER-DIX PUBLIC SCHOOLS	25,142
18-0002-000	SUTTON PUBLIC SCHOOLS	43,316
21-0044-000	ANSLEY PUBLIC SCHOOLS	23,247
21-0089-000	ARNOLD PUBLIC SCHOOLS	18,796
21-0180-000	CALLAWAY PUBLIC SCHOOLS	23,937
22-0011-000	SO SIOUX CITY COMMUNITY SCHOOLS	370,715
26-0561-000	EMERSON-HUBBARD PUBLIC SCHOOLS	30,051
27-0062-000	SCRIBNER-SNYDER COMMUNITY SCHOOLS	30,790
27-0594-000	LOGAN VIEW PUBLIC SCHOOLS	51,916
27-0595-000	NORTH BEND CENTRAL PUBLIC SCHOOLS	54,716
28-0010-000	ELKHORN PUBLIC SCHOOLS	426,183
28-0017-000	MILLARD PUBLIC SCHOOLS	2,034,843
28-0059-000	BENNINGTON PUBLIC SCHOOLS	105,512
28-0066-000	WESTSIDE COMMUNITY SCHOOLS	647,358
32-0095-000	EUSTIS-FARNAM PUBLIC SCHOOLS	26,009
34-0034-000	FREEMAN PUBLIC SCHOOLS	65,653
38-0011-000	HYANNIS AREA SCHOOLS	21,888
41-0504-000	AURORA PUBLIC SCHOOLS	129,771

2011/12
Retirement Contribution Increase
Expenditure Exclusion Requests
State Board of Education Approval
September 8, 2011

Co/District	District Name	Retirement Contribution Increase
45-0007-000	O'NEILL PUBLIC SCHOOLS	84,951
47-0001-000	ST PAUL PUBLIC SCHOOLS	51,420
47-0103-000	ELBA PUBLIC SCHOOLS	10,991
48-0300-000	TRI COUNTY PUBLIC SCHOOLS	47,469
49-0033-000	STERLING PUBLIC SCHOOLS	25,406
50-0001-000	WILCOX-HILDRETH PUBLIC SCHOOLS	30,942
51-0001-000	OGALLALA PUBLIC SCHOOLS	129,600
55-0148-000	MALCOLM PUBLIC SCHOOLS	53,263
56-0055-000	SUTHERLAND PUBLIC SCHOOLS	35,446
59-0001-000	MADISON PUBLIC SCHOOLS	70,382
59-0005-000	BATTLE CREEK PUBLIC SCHOOLS	42,093
59-0080-000	ELKHORN VALLEY SCHOOLS	34,421
61-0004-000	CENTRAL CITY PUBLIC SCHOOLS	74,850
64-0029-000	AUBURN PUBLIC SCHOOLS	85,445
70-0542-000	OSMOND PUBLIC SCHOOLS	25,888
71-0005-000	LAKEVIEW COMMUNITY SCHOOLS	77,178
72-0075-000	HIGH PLAINS COMMUNITY SCHOOLS	36,620
76-0044-000	DORCHESTER PUBLIC SCHOOLS	23,642
76-0068-000	FRIEND PUBLIC SCHOOLS	28,480
80-0009-000	SEWARD PUBLIC SCHOOLS	132,250
81-0010-000	GORDON-RUSHVILLE PUBLIC SCHS	100,450
82-0001-000	LOUP CITY PUBLIC SCHOOLS	33,274
85-2001-000	BRUNING-DAVENPORT UNIFIED SYS	20,983
86-0001-000	THEDFORD PUBLIC SCHOOLS	14,122
88-0021-000	ARCADIA PUBLIC SCHOOLS	17,423
93-0012-000	YORK PUBLIC SCHOOLS	128,313

2011/12
Retirement Contribution Increase
Expenditure Exclusion Requests
State Board of Education Approval
September 8, 2011

Co/District	District Name	Retirement Contribution Increase
93-0096-000	HEARTLAND COMMUNITY SCHOOLS	41,855

**2011/12
 Voluntary Termination Agreement
 Expenditure Exclusion Requests
 State Board of Education Approval
 September 8, 2011**

Co/District	District Name	Voluntray Termination Agreements
01-0018-000	HASTINGS PUBLIC SCHOOLS	1,008,926
10-0007-000	KEARNEY PUBLIC SCHOOLS	468,936
22-0011-000	SO SIOUX CITY COMMUNITY SCHS	121,209
23-0002-000	CHADRON PUBLIC SCHOOLS	60,000
26-0561-000	EMERSON-HUBBARD PUBLIC SCHOOL	16,145
27-0001-000	FREMONT PUBLIC SCHOOLS	1,247,938
27-0062-000	SCRIBNER-SNYDER COMMUNITY SCHS	22,500
28-0017-000	MILLARD PUBLIC SCHOOLS	4,249,370
28-0054-000	RALSTON PUBLIC SCHOOLS	500,000
41-0504-000	AURORA PUBLIC SCHOOLS	62,152
48-0300-000	TRI COUNTY PUBLIC SCHOOLS	20,000
53-0001-000	KIMBALL PUBLIC SCHOOLS	37,685
55-0148-000	MALCOLM PUBLIC SCHOOLS	28,274
56-0055-000	SUTHERLAND PUBLIC SCHOOLS	23,152
61-0004-000	CENTRAL CITY PUBLIC SCHOOLS	94,223
63-0001-000	FULLERTON PUBLIC SCHOOLS	21,065
71-0005-000	LAKEVIEW COMMUNITY SCHOOLS	156,220
72-0075-000	HIGH PLAINS COMMUNITY SCHOOLS	44,972
74-0056-000	FALLS CITY PUBLIC SCHOOLS	48,450
76-0068-000	FRIEND PUBLIC SCHOOLS	6,000
90-0017-000	WAYNE COMMUNITY SCHOOLS	12,702
93-0012-000	YORK PUBLIC SCHOOLS	159,462