



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, 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 Reimbursement for Wards of the Court listed on the attachment as a Special Grant Fund.
- Proposed Board Action 3:
Approve the Reimbursement to County Government for Previous Overpayment 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 (for 2011/12).
- Proposed Board Action 6:
Approve the Short-Term Borrowing listed on the attachment as a Special Grant Fund (for 2012/13).
- Proposed Board Action 7:
Approve the grants listed on the attachment as Special Supplementary Grants.
- Proposed Board Action 8:
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 2012/13 school district budget.
- Proposed Board Action 2: Approve the Reimbursement for Wards of the Court listed on the attachment as a Special Grant Fund.
- Background Information 2:
08-10-12 State Board of Education

The State Board, pursuant to State Statute Section 79-1003(39) and 79-1028.01(1)(k), 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 attachments 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 2012/13 school district budget.

Proposed Board Action 3: Approve the Reimbursement to County Government for Previous Overpayment listed on the attachment as a Special Grant Fund.

Background Information 3:

Pursuant to State Statute Section 79-1003(39) and 79-1028.01(1)(k), 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 2012/13 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 2012/13 school district budget.

Proposed Board Action 5: Approve the Short-Term Borrowing listed on the attachment as a Special Grant Fund (for 2011/12)

Background Information 5:

The State Board, pursuant to State Statute Section 79-1003(39) and 79-1028.01(1)(k), 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 Short-Term Borrowing listed on the attachment as a Special Grant Fund (for 2012/13)

Background Information 6:

The State Board, pursuant to State Statute Section 79-1003(39) and 79-1028.01(1)(k), 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 2012/13 school district budget.

Proposed Board Action 7: Approve the grants listed on the attachment as a Special Supplementary Grants.

Background Information 7:

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 2012/13 school district budget.

Board Action 8: Approve the exclusion amount for Voluntary Termination Agreements for the district shown on the attachment.

Background Information 8:

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 2012/13 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 and 2012/13 School Years.

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 & 2012/13 School Years**

Recommendation 1

Distance Education Courses [Section 79-1028.01(1)(d)] – 2012/13

County-District Number	School District Name	Amount to be Approved
63-0001-000	Fullerton Public Schools	\$10,870

Recommendation 2

Reimbursement for Wards of the Court [Sections 79-1003(39) and 79-1028.01(1)(k)] - 2012/13

County-District Number	School District Name	Amount to be Approved
30-0025-000	Fillmore Central Public Schools	\$510,000
79-0032-000	Scottsbluff Public Schools	\$30,000
90-0017-000	Wayne Community Schools	\$35,000

Recommendation 3

Reimbursement to County Government for Previous Overpayment [Sections 79-1003(39) and 79-1028.01(1)(k)] – 2012/13

County-District Number	School District Name	Amount to be Approved
01-0018-000	Hastings Public Schools	\$18,278
56-0055-000	Sutherland Public Schools	\$7,213

Recommendation 4

Retirement Contribution Increase [Section 79-1028.01(1)(f)&(g)] – 2012/13

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

Recommendation 5

Short Term Borrowing [Sections 79-1003(39) and 79-1028.01(1)(k)] – 2012/13

County-District Number	School District Name	Amount to be Approved
85-2001-000	Bruning-Davenport Unified School	\$28,707

**Requests Relative to the Budgeting Provisions
of the Tax Equity & Educational Opportunities Support Act
For the 2011/12 & 2012/13 School Years**

Recommendation 6

**Special Supplementary Grants [Sections 79-1003(20)&(39) and
79-1028.01(1)(k)] – 2011/12**

County-District Number	School District Name	Project Name	Amount to be Approved
87-0016-000	Umo N Ho National Public Schools	Project Hope	\$34,320

Recommendation 7

**Special Supplementary Grants [Sections 79-1003(20)&(39) and
79-1028.01(1)(k)] – 2012/13**

County-District Number	School District Name	Project Name	Amount to be Approved
01-0018-000	Hastings Public Schools	Hastings Public Schools Foundation	\$25,760
28-0010-000	Elkhorn Public Schools	Elkhorn Public Schools Foundation	\$73,500
35-0001-000	Garden County Schools	Garden County Foundation Turner Foundation Smith Foundation	\$15,000 \$20,000 <u>\$18,500</u> \$53,500
45-0007-000	O'Neill Public Schools	Monsanto's Fund America's Farmers Grow Rural Education	\$25,000
55-0001-000	Lincoln Public Schools	Parent Teacher Organizations/Associations Foundation for Lincoln Public Schools Corporations	\$500,000 \$2,000,000 <u>\$2,500,000</u> \$5,000,000
56-0055-000	Wallace School District 65-R	Pioneer Seed Program Grant	\$7,500

Recommendation 8

Voluntary Termination Agreements [Section 79-1028.01(1)(h)] – 2012/13

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

2012/13
Retirement Contribution Increase Expenditure Exclusion Requests
79-1028.01(1)(f) & (g)

State Board of Education Approval
August 10, 2012

Co/District	District Name	Retirement Contribution Increase
01-0018-000	HASTINGS PUBLIC SCHOOLS	538,319
02-2001-000	NEBRASKA UNIFIED DISTRICT 1	92,742
05-0071-000	SANDHILLS PUBLIC SCHOOLS	28,122
10-0007-000	KEARNEY PUBLIC SCHOOLS	910,412
11-0014-000	OAKLAND CRAIG PUBLIC SCHOOLS	71,508
11-0020-000	LYONS-DECATUR NORTHEAST SCHS	53,889
13-0097-000	ELMWOOD-MURDOCK PUBLIC SCHOOL	71,479
14-0008-000	HARTINGTON PUBLIC SCHOOLS	62,118
14-0054-000	LAUREL-CONCORD PUBLIC SCHOOLS	60,117
17-0009-000	POTTER-DIX PUBLIC SCHOOLS	48,703
18-0011-000	HARVARD PUBLIC SCHOOLS	44,819
19-0123-000	SCHUYLER COMMUNITY SCHOOLS	241,423
21-0089-000	ARNOLD PUBLIC SCHOOLS	37,318
21-0180-000	CALLAWAY PUBLIC SCHOOLS	40,338
24-0011-000	COZAD COMMUNITY SCHOOLS	142,494
26-0070-000	ALLEN CONSOLIDATED SCHOOLS	33,595
26-0561-000	EMERSON-HUBBARD PUBLIC SCHOOLS	51,106
27-0062-000	SCRIBNER-SNYDER COMMUNITY SCHS	47,335
27-0594-000	LOGAN VIEW PUBLIC SCHOOLS	96,140
28-0066-000	WESTSIDE COMMUNITY SCHOOLS	1,031,218
30-0001-000	EXETER-MILLIGAN PUBLIC SCHOOLS	52,762
30-0025-000	FILLMORE CENTRAL PUBLIC SCHS	87,840

2012/13
Retirement Contribution Increase Expenditure Exclusion Requests
79-1028.01(1)(f) & (g)

State Board of Education Approval
August 10, 2012

Co/District	District Name	Retirement Contribution Increase
31-0506-000	FRANKLIN PUBLIC SCHOOLS	52,333
32-0125-000	MEDICINE VALLEY PUBLIC SCHOOLS	42,124
35-0001-000	GARDEN COUNTY SCHOOLS	52,498
36-0100-000	BURWELL PUBLIC SCHOOLS	61,001
40-0126-000	DONIPHAN-TRUMBULL PUBLIC SCHS	83,208
42-0002-000	ALMA PUBLIC SCHOOLS	51,562
45-0007-000	O'NEILL PUBLIC SCHOOLS	135,475
45-0239-000	WEST HOLT PUBLIC SCHOOLS	72,746
48-0303-000	MERIDIAN PUBLIC SCHOOLS	36,828
54-0013-000	CREIGHTON COMMUNITY PUBLIC SCH	49,799
54-0096-000	CROFTON COMMUNITY SCHOOLS	67,009
54-0576-000	WAUSA PUBLIC SCHOOLS	33,029
54-0586-000	BLOOMFIELD COMMUNITY SCHOOLS	40,639
55-0001-000	LINCOLN PUBLIC SCHOOLS	5,702,267
55-0161-000	RAYMOND CENTRAL PUBLIC SCHOOLS	108,379
56-0001-000	NORTH PLATTE PUBLIC SCHOOLS	563,096
56-0037-000	HERSHEY PUBLIC SCHOOLS	78,288
56-0055-000	SUTHERLAND PUBLIC SCHOOLS	54,758
59-0080-000	ELKHORN VALLEY SCHOOLS	58,893
63-0001-000	FULLERTON PUBLIC SCHOOLS	55,082
64-0029-000	AUBURN PUBLIC SCHOOLS	133,338
69-0054-000	BERTRAND PUBLIC SCHOOLS	44,465

2012/13
Retirement Contribution Increase Expenditure Exclusion Requests
79-1028.01(1)(f) & (g)

State Board of Education Approval
August 10, 2012

Co/District	District Name	Retirement Contribution Increase
71-0001-000	COL UMBUS PUBLIC SCHOOLS	536,457
72-0015-000	CROSS COUNTY COMMUNITY SCHOOL	61,997
72-0032-000	SHELBY - RISING CITY PUBLIC SCHOOL	51,148
75-0100-000	ROCK COUNTY PUBLIC SCHOOLS	38,871
80-0009-000	SEWARD PUBLIC SCHOOLS	211,670
80-0567-000	CENTENNIAL PUBLIC SCHOOLS	92,741
81-0003-000	HAY SPRINGS PUBLIC SCHOOLS	43,010
81-0010-000	GORDON-RUSHVILLE PUBLIC SCHS	150,104
85-0060-000	DESHLER PUBLIC SCHOOLS	33,217
85-2001-000	BRUNING-DAVENPORT UNIFIED SYS	36,622
88-0005-000	ORD PUBLIC SCHOOLS	93,270
88-0021-000	ARCADIA PUBLIC SCHOOLS	29,730
89-0001-000	BLAIR COMMUNITY SCHOOLS	369,418
90-0017-000	WAYNE COMMUNITY SCHOOLS	126,982
90-0560-000	WAKEFIELD PUBLIC SCHOOLS	70,089
91-0002-000	RED CLOUD COMMUNITY SCHOOLS	41,241
93-0012-000	YORK PUBLIC SCHOOLS	204,545

**2012/13
Voluntary Termination Agreement
Expenditure Exclusion Requests
79-1028.01(1)(h)**

**State Board of Education Approval
August 10, 2012**

Co/District	District Name	Voluntary Termination Agreement
01-0018-000	HASTINGS PUBLIC SCHOOLS	473,530
02-2001-000	NEBRASKA UNIFIED DISTRICT 1	84,267
10-0007-000	KEARNEY PUBLIC SCHOOLS	1,237,260
11-0014-000	OAKLAND CRAIG PUBLIC SCHOOLS	12,900
14-0054-000	LAUREL-CONCORD PUBLIC SCHOOLS	91,590
19-0123-000	SCHUYLER COMMUNITY SCHOOLS	83,460
26-0561-000	EMERSON-HUBBARD PUBLIC SCHOOLS	16,145
27-0062-000	SCRIBNER-SNYDER COMMUNITY SCHOOLS	22,500
27-0595-000	NORTH BEND CENTRAL PUBLIC SCHOOLS	84,451
28-0010-000	ELKHORN PUBLIC SCHOOLS	102,696
31-0506-000	FRANKLIN PUBLIC SCHOOLS	4,970
32-0125-000	MEDICINE VALLEY PUBLIC SCHOOLS	9,000
48-0303-000	MERIDIAN PUBLIC SCHOOLS	12,362
54-0576-000	WAUSA PUBLIC SCHOOLS	42,000
55-0145-000	WAVERLY SCHOOL DISTRICT 145	36,000
56-0055-000	SUTHERLAND PUBLIC SCHOOLS	11,624
63-0001-000	FULLERTON PUBLIC SCHOOLS	12,080
80-0567-000	CENTENNIAL PUBLIC SCHOOLS	45,662
85-2001-000	BRUNING-DAVENPORT UNIFIED SYSTEMS	45,160
88-0005-000	ORD PUBLIC SCHOOLS	52,000
89-0001-000	BLAIR COMMUNITY SCHOOLS	181,296
93-0012-000	YORK PUBLIC SCHOOLS	110,799