



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: Data Transmission Networks, Distance Education Courses, Reimbursement for Wards of the Court, Reimbursement to County Government for Previous Overpayment, Retirement Contribution Increase, Special Supplementary Grants, and Voluntary Termination Agreements.

Proposed Board Action:

- Proposed Board Action 1: Approve the amount for the Data Transmission Networks Exclusion for the district shown on the attachment.
- Proposed Board Action 2: Approve the exclusion amount for Distance Education Courses 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 grants listed on the attachment as Special Supplementary Grants.
- 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 amount for the Data Transmission Networks Exclusion for the district shown on the attachment.

Background Information 1:
Section 79-1028.01(2)(b) provides for the Department to permit a district to exceed its budget authority for the general fund budget of expenditures for the difference of the estimated expenditures for such school fiscal year for telecommunications services, access to data transmission networks that transmit data to and from the school district, and the transmission of data on such networks as such expenditures are defined by the department for purposes of the distance education and telecommunication allowance minus the dollar amount of such expenditures for the second school fiscal year preceding the first full school fiscal year the district participates in Network Nebraska. 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 exclusion amount for Distance Education Courses for the district shown on the attachment.

Background Information 2:
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 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) 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 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) 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 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 2012/13 school district budget.

Proposed Board Action 6: Approve the grants listed on the attachment as a Special Supplementary Grants.

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 2012/13 school district budget.

Proposed 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 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 2012/13 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 2012/13 School Year**

Recommendation 1

Data Transmission Networks [Section 79-1028.01(2)(b)]

County-District Number	School District Name	Amount to be Approved
49-0033-000	Sterling Public Schools	\$41,814

Recommendation 2

Distance Education Courses [Section 79-1028.01(1)(d)]

County-District Number	School District Name	Amount to be Approved
39-0501-000	North Loup-Scotia Public Schools	\$14,900

Recommendation 3

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

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

Recommendation 4

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

County-District Number	School District Name	Amount to be Approved
55-0145-000	School District 145 – Waverly	\$7,430

Recommendation 5

Retirement Contribution Increase [Section 79-1028.01(1)(f)&(g)]

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

Recommendation 6

Special Supplementary Grants [Sections 79-1003(20)&(39) and 79-1028.01(1)(k)]

County-District Number	School District Name	Project Name	Amount to be Approved
13-0001-000	Plattsmouth Public Schools	Autism Action Partnership	\$5,500
		Midlands Community Foundation	\$7,690
		Jr. ROTC	<u>\$173,451</u>
			\$186,641

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

**Recommendation 6 [continued]
Special Supplementary Grants [Sections 79-1003(20)&(39) and
79-1028.01(1)(k)]**

County-District Number	School District Name	Project Name	Amount to be Approved
28-0001-000	Omaha Public Schools	Corporation for Public Broadcasting	\$118,943
		Douglas County Board of Commissioners	\$18,000
		Douglas County Health Department	\$1,000
		Metro Community College	\$4,000
		Midwest Dairy Council	\$6,000
		Papio MO River Resource	\$1,000
		Region VI Behavior Health	\$68,197
		United States Green Building Council	\$4,000
		Various Nebraska School Districts – Visiting Teachers Orientation	<u>\$2,500</u>
		Total City or County Governments	\$223,640
		Citigroup Foundation	\$15,000
		Common Sense Media	\$75,000
		Coordinating Commission for Postsecondary Education	\$450,000
		Cox Communications, Inc.	\$2,500
		Friedman Family Foundation	\$10,000
		George Haddix Foundation	\$21,837
		Grammy Foundation/Best Buy	\$750
		Hawks Foundation	\$50,000
		Howard G. Buffett Foundation	\$96,236
		KIOS FM Radio Station	\$800,000
		Lowes Foundation	\$1,000
		Lozier Foundation & Tuition	\$20,000
		National Council of Jewish Women	\$1,000
		Pacific Life Foundation	\$1,000
		Paul & Oscar Giger Foundation	\$750
		Skills USA	\$15,000
		State Farm	\$2,000
		Toshiba America Foundation	\$4,053
		Whole Kids Foundation	\$2,000
		Omaha Schools Foundation	\$110,164
		Sherwood Foundation	<u>\$10,457,199</u>
		Total Corporations, Foundations & Other Private Interests	\$12,135,489
		51-0001-000	Ogallala Public Schools
Ogallala Public School Foundation	<u>\$100,000</u>		
	\$140,000		

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

Recommendation 7

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>		

**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

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

**State Board of Education Approval
 September 7, 2012**

Co/District	District Name	Voluntary Termination Agreement
01-0123-000	SILVER LAKE PUBLIC SCHOOLS	19,750
06-0006-000	CEDAR RAPIDS PUBLIC SCHOOL	21,000
11-0001-000	TEKAMAH-HERMAN COMMUNITY SCHE	139,956
13-0001-000	PLATTSMOUTH COMMUNITY SCHOOLS	59,878
28-0001-000	OMAHA PUBLIC SCHOOLS	3,871,696
28-0066-000	WESTSIDE COMMUNITY SCHOOLS	1,326,407
34-0001-000	SOUTHERN SCHOOL DIST 1	115,000
39-0501-000	NORTH LOUP SCOTIA PUBLIC SCHS	24,095
48-0300-000	TRI COUNTY PUBLIC SCHOOLS	50,000
59-0001-000	MADISON PUBLIC SCHOOLS	36,947
61-0004-000	CENTRAL CITY PUBLIC SCHOOLS	71,562
77-0001-000	BELLEVUE PUBLIC SCHOOLS	750,000
79-0011-000	MORRILL PUBLIC SCHOOLS	8,888
79-0031-000	MITCHELL PUBLIC SCHOOLS	87,821