



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: Retirement Contribution Increase and Voluntary Termination Agreements.

**Proposed Board Action:**

- Proposed Board Action 1:  
Approve the exclusion amount for a Retirement Contribution Increase for the district shown on the attachment (for 2012/13).
- Proposed Board Action 2:  
Approve the exclusion amount for a Retirement Contribution Increase for the district shown on the attachment (for 2013/14).
- Proposed Board Action 3:  
Approve the exclusion amount for Voluntary Termination Agreements for the district shown on the attachment (for 2013/14).

**Background Information:**

- Proposed Board Action 1: Approve the exclusion amount for a Retirement Contribution Increase for the district shown on the attachment (for 2012/13).  
  
Background Information 1:  
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 2: Approve the exclusion amount for a Retirement Contribution Increase for the district shown on the attachment (for 2013/14).  
  
Background Information 2:  
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 2013/14 school district budget.
- Proposed Board Action 3: Approve the exclusion amount for Voluntary Termination Agreements for the district shown on the attachment (for 2013/14).  
  
Background Information 3:  
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 2013/14 school district budget.

**Estimated Cost:**

04.09.13 State Board of Education  
None. 8.4.1-1

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**Supporting Documentation Included:**

Requests Relative to the Budgeting Provisions of the Tax Equity & Educational Opportunities Support Act for the 2012/13 & 2013/14 School Years.

**For Additional Information on this item:**

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

**Requests Relative to the Budgeting Provisions  
of the Tax Equity & Educational Opportunities Support Act  
For the 2012/13 & 2013/14 School Years**

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**Recommendation 1**

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

County-District Number	School District Name	Amount to be Approved
67-0069-000	Lewiston Consolidated Schools	\$32,630

**Recommendation 2**

**Retirement Contribution Increase [Section 79-1028.01(1)(f)&(g)] – 2013/14**

County-District Number	School District Name	Amount to be Approved
34-0100-000	Diller-Odell Public Schools	\$48,904
40-0002-000	Grand Island Public Schools	\$1,644,500

**Recommendation 3**

**Voluntary Termination Agreements [Section 79-1028.01(1)(h)] – 2013/14**

County-District Number	School District Name	Amount to be Approved
34-0100-000	Diller-Odell Public Schools	\$21,000