



TO: Scott Swisher, Ed.D.
Deputy 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: 1) Additional 2% Budget Growth, 2) Distance Education Courses, 3) Early Childhood Education Grant, 4) Interfund Loans, 5) Judgments, 6) Reimbursement for Wards of the Court, 7) Reimbursement to County Government for Previous Overpayment, 8) Retirement Contribution Increase, 9) Short-Term Borrowing, 10) Special Supplementary Grant, and 11) Voluntary Termination Agreements.

Proposed Board Action:

- Proposed Board Action 1:
Approve the amount for the Board Vote to Access 2% Additional Growth Expenditure 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 amount for the 2012/13 Early Childhood Education Grants Expenditure Exclusion for the district shown on the attachment.
- Proposed Board Action 4:
Approve the Interfund Loan listed on the attachment as a Special Grant Fund.
- Proposed Board Action 5:
Approve the exclusion amount for Judgments Not Covered by Liability Insurance for the district shown on the attachment.
- Proposed Board Action 6:
Approve the Reimbursement for Wards of the Court listed on the attachment as a Special Grant Fund.
- Proposed Board Action 7:
Approve the Reimbursement to County Government for Previous Overpayment listed on the attachment as a Special Grant Fund.
- Proposed Board Action 8:
Approve the exclusion amount for a Retirement Contribution Increase for the district shown on the attachment.
- Proposed Board Action 9:
Approve the Short-Term Borrowing listed on the attachment as a Special Grant Fund.
- Proposed Board Action 10:
Approve the grants listed on the attachment as Special Supplementary Grants.
- Proposed Board Action 11:
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 Board Vote to Access 2% Additional Growth Expenditure Exclusion for the district shown

on the attachment.

Background Information 1:

Section 79-1028.01(2)(e) provides for the Department to permit a district to exceed its budget authority for the general fund budget of expenditures in the amount not to exceed 2% of their 2012/13 Certified Budget Authority with the approval of the district's local school board. 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 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 2013/14 school district budget.

Proposed Board Action 3:

Approve the amount for the 2012/13 Early Childhood Education Grants Expenditure Exclusion for the district shown on the attachment.

Background Information 3:

Section 79-1028.01(2)(d) provides for the Department to permit a district to exceed its budget authority for the general fund budget of expenditures for the amount received by the district for 2012/13 Early Childhood Education Grants if 2013/14 is the first year early childhood membership is included in the district's formula students. 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 4:

Approve the Interfund Loan listed on the attachment as a Special Grant Fund.

The State Board, pursuant to provisions of State Statute Section 79-1003(39) and 79-1028.01(1)(k), has designated Interfund Loans as a special grant fund for budget limitation purposes. The Interfund Loan 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 2013/14 school district budget.

Proposed Board Action 5:

Approve the exclusion amount for Judgments Not Covered by Liability Insurance for the district shown on the attachment.

Background Information 5:

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 2013/14 school district budget.

Proposed Board Action 6: Approve the Reimbursement for Wards of the Court listed on the attachment as a Special Grant Fund.

Background Information 6:

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 2013/14 school district budget.

Proposed Board Action 7: Approve the Reimbursement to County Government for Previous Overpayment listed on the

attachment as a Special Grant Fund.

Background Information 7:

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 2013/14 school district budget.

Proposed Board Action 8: Approve the exclusion amount for a Retirement Contribution Increase for the district shown on the attachment.

Background Information 8:

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

Background Information 9:

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 2013/14 school district budget.

Proposed Board Action 10: Approve the grants listed on the attachment as a Special Supplementary Grants.

Background Information 10:

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 2013/14 school district budget.

Board Action 11: Approve the exclusion amount for Voluntary Termination Agreements for the district shown on the attachment.

Background Information 11:

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:

None.

Supporting Documentation Included:

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

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 2013/14 School Year
August 10, 2013 Board Meeting**

**Recommendation 1
2% Additional Growth Expenditure [Section 79-1028.01(2)(e)]**

County-District Number	School District Name	Amount to be Approved
01-0018	Hastings Public Schools	\$551,947
04-0001	Banner County Public School	\$65,053
05-0071	Sandhills Public Schools	\$49,777
06-0001	Boone Central Schools	\$143,513
09-0010	Ainsworth Community Schools	\$140,753
10-0002	Gibbon Public Schools	\$128,300
11-0001	Tekamah-Herman Community Schools	\$117,494
11-0020	Lyons-Decatur Northeast Public School	\$62,809
13-0022	Weeping Water Public Schools	\$77,034
14-0045	Randolph Public Schools	\$88,159
14-0054	Laurel-Concord Public Schools	\$92,658
14-0541	Coleridge Community Schools	\$30,767
15-0010	Chase County Schools	\$129,279
16-0006	Valentine Community Schools	\$197,028
17-0009	Potter-Dix Public	\$63,951
19-0039	Leigh Community School	\$49,391
20-0030	Wisner-Pilger Public Schools	\$118,591
21-0044	Ansley Public Schools	\$56,997
21-0089	Arnold Public School	\$45,297
21-0180	Callaway Public School	\$54,426
23-0002	Chadron Public Schools	\$177,704
23-0071	Crawford Public School	\$55,926
24-0004	Overton Public School	\$65,492
25-0025	Creek Valley	\$104,700
26-0001	Ponca Public Schools	\$98,215
26-0070	Allen Consolidated Schools	\$53,387
27-0062	Scribner-Snyder Community School	\$75,777
27-0595	North Bend Central Public Schools	\$115,086
30-0001	Exeter-Milligan Public Schools	\$77,252
30-0054	Shickley Public School	\$45,250
32-0095	Eustis-Farnam Public Schools	\$78,831
34-0100	Diller-Odell	\$69,983
35-0001	Garden County Schools	\$95,359
36-0100	Burwell Public Schools	\$84,739
37-0030	Elwood Public Schools	\$59,975

Recommendation 1 (Continued)**2% Additional Growth Expenditure [Section 79-1028.01(2)(e)]**

County-District Number	School District Name	Amount to be Approved
39-0010	Greeley-Wolbach Public School	\$52,187
39-0055	Spalding Public Schools	\$36,219
39-0501	North Loup Scotia	\$51,611
41-0504	Aurora Public Schools	\$208,479
45-0044	Stuart Public School	\$43,114
45-0239	West Holt Public Schools	\$94,150
47-0001	St. Paul Public School	\$131,851
48-0300	Tri County Public Schools	\$95,608
48-0303	Meridian Public School	\$49,730
50-0001	Wilcox-Hildreth Public School	\$77,649
54-0505	Santee Community School	\$64,365
54-0576	Wausa Public School	\$54,996
54-0586	Bloomfield Community Schools	\$71,775
55-0145	School District 145-Waverly	\$307,663
55-0160	Norris Public Schools	\$379,814
56-0006	Brady Public Schools	\$48,855
56-0037	Hershey Public Schools	\$116,727
59-0001	Madison Public Schools	\$107,799
59-0002	Norfolk Public Schools	\$765,031
59-0013	Newman Grove Public Schools	\$52,378
59-0080	Elkhorn Valley Schools	\$73,580
62-0021	Bayard Public Schools	\$89,887
63-0001	Fullerton Public Schools	\$68,978
65-0011	Superior Public Schools	\$91,779
66-0501	Palmyra District OR-1	\$104,381
69-0044	Holdrege Public Schools	\$238,373
69-0054	Bertrand Community School	\$69,750
72-0032	Shelby-Rising City Schools	\$111,454
76-0044	Dorchester Public Schools	\$68,477
78-0001	Ashland-Greenwood Public Schools	\$209,438
78-0009	Yutan Public Schools	\$96,193
78-0072	Mead Public	\$54,970
79-0011	Morrill Public Schools	\$95,332
80-0005	Milford Public Schools	\$161,761
81-0010	Gordon Rushville Public Schools	\$162,557
82-0001	Loup City Public Schools	\$98,367
84-0003	Stanton Community Schools	\$100,268
85-0060	Deshler Public Schools	\$63,227
85-2001	Bruning-Davenport USD	\$63,777
88-0005	Ord Public Schools	\$120,466
88-0021	Arcadia Public Schools	\$41,881
89-0024	Arlington Public Schools	\$130,816
92-0045	Wheeler Central Public Schools	\$47,171

Recommendation 2**Distance Education Courses [Section 79-1028.01(1)(d)]**

County-District Number	School District Name	Amount to be Approved
03-0500	Arthur County	\$78,667
39-0010	Greeley Wolbach	\$8,584

Recommendation 3**Early Childhood Education Grant [Section 79-1028.01(2)(d)]**

County-District Number	School District Name	Amount to be Approved
09-0010	Ainsworth Community Schools	\$50,750
11-0020	Lyons-Decatur Northeast Public School	\$41,749
36-0100	Burwell Public Schools	\$23,239
47-0001	St. Paul Public School	\$30,441
59-0002	Norfolk Public Schools	\$19,712
64-0029	Auburn Public Schools	\$152,250
79-0011	Morrill Public Schools	\$31,487

Recommendation 4**Interfund Loan [Section 79-1003(39) & 79-1028.01(1)(k)]**

County-District Number	School District Name	Amount to be Approved
74-0056	Falls City Public Schools	\$100,000

Recommendation 5**Judgments Not Covered by Liability Insurance [Section 79-1028.01(1)(b)]**

County-District Number	School District Name	Amount to be Approved
13-0022	Weeping Water Public School	\$125,000
50-0503	Minden Public Schools	\$90,227
56-0055	Sutherland Public Schools	\$12,355

Recommendation 6**Reimbursement for Wards of the Court [Section 79-1003 & 79-1028.01(1)(k)]**

County-District Number	School District Name	Amount to be Approved
30-0025	Fillmore Central Public Schools	\$520,000
41-0504	Aurora Public Schools	\$25,000
80-0009	School District of Seward	\$775,000
90-0017	Wayne Community Schools	\$35,000

Recommendation 7**Reimbursement to County Government for Previous Overpayment
[Section 79-1003(39) and 79-1028.01(1)(k)]**

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

Recommendation 8**Retirement Contribution Increase [Section 79-1028.01(1)(f)&(g)]**

County-District Number	School District Name	Amount to be Approved
01-0018	Hastings Public Schools	\$622,782
02-0009	Neligh-Oakdale Public Schools	\$72,302
02-0018	Elgin Public Schools	\$25,457
03-0500	Arthur County Schools	\$24,153
07-0006	Alliance Public Schools	\$222,882
08-0036	Lynch Public Schools	\$21,885
09-0010	Ainsworth Community Schools	\$84,201
10-0007	Kearney Public Schools	\$890,457
10-0105	Pleasanton Public Schools	\$37,950
11-0001	Tekamah-Herman Community Schools	\$96,693
11-0014	Oakland-Craig Public Schools	\$52,543
11-0020	Lyons-Decatur Northeast Public School	\$55,028
13-0001	Plattsmouth Community Schools	\$285,419
13-0022	Weeping Water Public Schools	\$64,009
13-0097	Elmwood-Murdock Public Schools	\$73,475
14-0008	Hartington Public Schools	\$53,885
14-0045	Randolph Public Schools	\$48,213
15-0010	Chase County Schools	\$96,284
19-0123	Schuyler Community Schools	\$259,184
21-0084	Sargent Public Schools	\$32,157
21-0089	Arnold Public Schools	\$37,001
21-0180	Callaway Public School	\$39,445
22-0031	Homer Community School	\$74,022
23-0071	Crawford Public Schools	\$43,977
24-0004	Overton Public School	\$43,276
25-0025	Creek Valley	\$52,841
26-0001	Ponca Public School	\$68,468
26-0070	Allen Consolidated Schools	\$31,479
27-0054	Ralston Public Schools	\$425,040
27-0062	Scribner-Snyder Community Schools	\$46,708
27-0594	Logan View Public Schools	\$87,878
27-0595	North Bend Central Public Schools	\$97,459
30-0001	Exeter-Milligan Public Schools	\$54,344
30-0025	Fillmore Central Public Schools	\$90,046
32-0095	Eustis-Farnam Public Schools	\$40,998
32-0125	Medicine Valley Public Schools	\$42,124
35-0001	Garden County Schools	\$56,925
36-0100	Burwell Public Schools	\$62,638
37-0030	Elwood Public Schools	\$32,359
39-0010	Greeley-Wolbach Public School	\$37,326
39-0501	North Loup Scotia Public School	\$40,158
40-0126	Doniphan-Trumbull Public School	\$80,854
41-0504	Aurora Public Schools	\$227,568
45-0007	O'Neill Public Schools	\$138,710
45-0029	Ewing Public Schools	\$29,318
45-0044	Stuart Public School	\$31,625

Recommendation 8 (Continued)**Retirement Contribution Increase [Section 79-1028.01(1)(f)&(g)]**

County-District Number	School District Name	Amount to be Approved
45-0137	Chambers Public School	\$29,626
48-0300	Tri County Public Schools	\$58,641
48-0303	Meridian Public School	\$39,465
50-0001	Wilcox-Hildreth Public School	\$50,379
50-0503	Minden Public Schools	\$129,977
54-0013	Creighton Community Schools	\$58,190
54-0096	Crofton Public Schools	\$64,936
54-0576	Wausa Public School	\$35,106
54-0586	Bloomfield Community Schools	\$42,288
55-0001	Lincoln Public Schools	\$5,845,762
55-0145	School District 145-Waverly	\$264,581
55-0161	Raymond Central Public Schools	\$109,027
56-0001	North Platte Public Schools	\$599,497
56-0037	Hershey Public School District #37	\$81,412
56-0055	Sutherland Public School	\$59,674
58-0025	Loup County Public School	\$25,370
59-0005	Battle Creek Public Schools	\$68,954
59-0080	Elkhorn Valley Schools	\$59,829
62-0021	Bayard Public Schools	\$69,582
62-0063	Bridgeport Public Schools	\$122,191
63-0001	Fullerton Public Schools	\$58,550
64-0029	Auburn Public Schools	\$138,021
65-0011	Superior Public Schools	\$79,022
66-0501	Palmyra District OR-1	\$79,632
69-0054	Bertrand Community School	\$44,975
71-0001	Columbus Public Schools	\$590,853
71-0067	Humphrey Public Schools	\$49,723
72-0032	Shelby Rising City School District	\$71,027
74-0056	Falls City Public Schools	\$150,155
75-0100	Rock County Public Schools	\$45,254
76-0002	Crete Public Schools	\$303,874
76-0044	Dorchester Public School	\$34,121
77-0001	Bellevue Public Schools	\$1,728,220
77-0037	Gretna Public Schools	\$497,257
78-0009	Yutan Public Schools	\$80,201
78-0078	Mead Public Schools	\$45,235
78-0107	Cedar Bluffs Public Schools	\$40,724
79-0011	Morrill Public Schools	\$85,065
80-0005	Milford Public Schools	\$110,922
81-0010	Gordon-Rushville Public Schools	\$146,311
82-0001	Loup City Public Schools	\$58,772
85-0060	Deshler Public Schools	\$34,281
85-2001	Bruning-Davenport USD	\$38,514
87-0013	Walthill Public School	\$87,188
88-0021	Arcadia Public Schools	\$30,992
89-0024	Arlington Public Schools	\$109,043

Recommendation 8 (Continued)**Retirement Contribution Increase [Section 79-1028.01(1)(f)&(g)]**

County-District Number	School District Name	Amount to be Approved
90-0017	Wayne Community Schools	\$130,345
90-0560	Wakefield Public School	\$69,081
92-0045	Wheeler Central Public School	\$27,953

Recommendation 9**Short-Term Borrowing [Section 79-1003 & 79-1028.01(1)(k)]**

County-District Number	School District Name	Amount to be Approved
28-0054	Ralston Public Schools	\$5,000,000
41-0504	Aurora Public Schools	\$1,000,000
77-0001	Bellevue Public Schools	\$1,525,000

Recommendation 10**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
01-0018	Hastings Public Schools	Hastings Public Schools Foundation	\$35,625
13-0001	Plattsmouth Community Schools	Autism Action Partnership	\$5,000
		JRROTC Program	\$173,808
		Monsanto Fund - America's Farmers Grow Rural Education	\$25,000
28-0010	Elkhorn Public Schools	Elkhorn Public Schools Foundation	\$64,050
28-0054	Ralston Public Schools	Ralston School Foundation	\$100,000
		Region 24 Interagency Planning	\$20,000
35-0001	Garden County Schools	Garden County Foundation	\$20,000
		Buckley Trust Foundation	\$30,000
		Turner Foundation	\$15,000
		Century Link Foundation	\$7,500
55-0001	Lincoln Public Schools	Parent Teacher Organizations/Associations	\$1,000,000
		Foundation for Lincoln Public Schools	\$2,000,000
		Corporations	\$2,500,000
76-0002	Crete Public Schools	District Adult Ed Program	\$30,000
		Migrant Ed Program	\$500
		TeamMates Program	\$50,000
		Special Programs Family Literacy Program	\$10,000
		Crete Public Schools Trust	\$47,000
80-0009	School District of Seward	Seward Foundation	\$10,000

Recommendation 11**Voluntary Termination Agreements [Section 79-1028.01(1)(h)]**

County-District Number	School District Name	Amount to be Approved
01-0018	Hastings Public School	\$402,135
10-0007	Kearney Public Schools	\$768,325
11-0001	Tekamah-Herman	\$81,552
11-0014	Oakland-Craig Public Schools	\$32,213
13-0001	Plattsmouth Community Schools	\$26,829
26-0001	Ponca Public Schools	\$52,229
27-0595	North Bend Central Public Schools	\$53,333
28-0010	Elkhorn Public Schools	\$118,941
39-0010	Greeley-Wolbach Public School	\$28,715
41-0504	Aurora Public Schools	\$59,703
48-0300	Tri County Public Schools	\$35,884
56-0001	North Platte Public Schoos	\$73,650
63-0001	Fullerton Public Schools	\$18,396
65-0011	Superior Public Schools	\$18,200
71-0001	Columbus Public Schools	\$450,600
72-0032	Shelby-Rising City Schools	\$31,600
76-0002	Crete Public Schools	\$52,401
78-0009	Yutan Public Schools	\$32,621
79-0011	Morrill Public Schools	\$87,249
85-2001	Bruning-Davenport Unified School	\$63,201
89-0024	Arlington Public Schools	\$30,000