



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 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 exclusion amount for Distance Education Courses for the district shown on the attachment.
- Proposed Board Action 2:
Approve the Reimbursement to County Government for Previous Overpayment listed on the attachment as a Special Grant Fund.
- Proposed Board Action 3:
Approve the exclusion amount for a Retirement Contribution Increase for the districts shown on the attachment.
- Proposed Board Action 4:
Approve the grants listed on the attachment as Special Supplementary Grants.
- Proposed Board Action 5:
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 2013/14 school district budget.
- Proposed Board Action 2: Approve the Reimbursement to County Government for Previous Overpayment listed on the attachment as a Special Grant Fund.
- Background Information 2:
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 3: Approve the exclusion amount for a Retirement Contribution Increase for the districts shown on the attachment.
- Background Information 3:
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 4: Approve the grants listed on the attachment as Special Supplementary Grants.

Background Information 4:

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.

Proposed Board Action 5: Approve the exclusion amount for Voluntary Termination Agreements for the district shown on the attachment.

Background Information 5:

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

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 2013/14 School Year**

Recommendation 1

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

County-District Number	School District Name	Amount to be Approved
04-0001-000	Banner County School District	\$7,650

Recommendation 2

**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
53-0001-000	Kimball Public Schools	\$14,354

Recommendation 3

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 4

**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
69-0044-000	Holdrege Public Schools	Nebraska Statewide Arboretum –	
		Trees for NE Towns	\$3,200
		Phelps Memorial Hospital Foundation	<u>\$10,000</u>
			\$13,200

Recommendation 5

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

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

2013/14
Retirement Contribution Increase Expenditure Exclusion Requests
79-1028.01(1)(f) & (g)

State Board of Education Approval
June 7, 2013

Co/District	District Name	Retirement Contribution Increase
02-2001-000	NEBRASKA UNIFIED DISTRICT 1	96,604
04-0001-000	BANNER COUNTY PUBLIC SCHOOLS	40,539
05-0071-000	SANDHILLS PUBLIC SCHOOLS	26,672
23-0002-000	CHADRON PUBLIC SCHOOLS	153,748
26-0561-000	EMERSON-HUBBARD PUBLIC SCHOOL	54,092
27-0001-000	FREMONT PUBLIC SCHOOLS	777,501
34-0001-000	SOUTHERN SCHOOL DIST 1	75,318
46-0001-000	MULLEN PUBLIC SCHOOLS	38,219
48-0008-000	FAIRBURY PUBLIC SCHOOLS	143,112
53-0001-000	KIMBALL PUBLIC SCHOOLS	96,282
54-0501-000	NIOBRARA PUBLIC SCHOOLS	37,813
59-0002-000	NORFOLK PUBLIC SCHOOLS	695,750
69-0044-000	HOLDREGE PUBLIC SCHOOLS	184,792
84-0003-000	STANTON COMMUNITY SCHOOLS	74,454
89-0001-000	BLAIR COMMUNITY SCHOOLS	357,130
91-0074-000	BLUE HILL PUBLIC SCHOOLS	59,805

2013/14
Voluntary Termination Agreement
Expenditure Exclusion Requests
79-1028.01(1)(h)

State Board of Education Approval
June 7, 2013

Co/District	District Name	Voluntary Termination Agreement
02-2001-000	NEBRASKA UNIFIED DISTRICT 1	73,223
26-0561-000	EMERSON-HUBBARD PUBLIC SCHOOLS	36,162
27-0001-000	FREMONT PUBLIC SCHOOLS	1,713,597
34-0001-000	SOUTHERN SCHOOL DIST 1	25,000
53-0001-000	KIMBALL PUBLIC SCHOOLS	53,849
89-0001-000	BLAIR COMMUNITY SCHOOLS	204,573