



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) Interfund Loans, 4) Reimbursement for Wards of the Court, 5) Retirement Contribution Increase, 6) Short-Term Borrowing, and 7) 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 Interfund Loan listed on the attachment as a Special Grant Fund.
- Proposed Board Action 4:
Approve the Reimbursement for Wards of the Court 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 Short-Term Borrowing listed on the attachment as a Special Grant Fund.
- 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 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 Interfund Loan listed on the attachment as a Special Grant Fund.

Background Information 3:

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 4: Approve the Reimbursement for Wards of the Court listed on the attachment as a Special Grant Fund.

Background Information 4:

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 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 2013/14 school district budget.

Proposed Board Action 6: Approve the Short-Term Borrowing 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 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.

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 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:

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**Requests Relative to the Budgeting Provisions
of the Tax Equity & Educational Opportunities Support Act
For the 2013/14 School Year
November 8, 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
15-0536	Wauneta Palisade Public Schools	\$81,742
50-0503	Minden Public Schools	\$194,249
51-0006	Paxton Public Schools	\$58,263

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

County-District Number	School District Name	Amount to be Approved
06-0006	Cedar Rapids Public Schools	\$7,005
49-0033	Sterling Public Schools	\$51,742

**Recommendation 3
Interfund Loan [Section 79-1003(39) & 79-1028.01(1)(k)]**

County-District Number	School District Name	Amount to be Approved
31-0506	Franklin Public Schools	\$140,000

**Recommendation 4
Reimbursement for Wards of the Court [Section 79-1003 & 79-1028.01(1)(k)]**

County-District Number	School District Name	Amount to be Approved
28-0001	Omaha Public Schools	\$170,000
79-0032	Scottsbluff Public Schools	\$30,000

**Recommendation 5
Retirement Contribution Increase [Section 79-1028.01(1)(f)&(g)]**

County-District Number	School District Name	Amount to be Approved
10-0002	Gibbon Public Schools	\$97,576
19-0039	Leigh Public Schools	\$30,211
21-0025	Broken Bow Public Schools	\$149,151
33-0021	Cambridge Public Schools	\$87,285
89-0003	Fort Calhoun Community Schools	\$89,662

**Requests Relative to the Budgeting Provisions
of the Tax Equity & Educational Opportunities Support Act
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Recommendation 6

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

County-District Number	School District Name	Amount to be Approved
13-0056	Conestoga Public Schools	\$167,998

Recommendation 7

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

County-District Number	School District Name	Amount to be Approved
10-0002	Gibbons Public Schools	\$29,364
21-0025	Broken Bow Public Schools	\$179,575
28-0066	Westside Community Schools	\$2,630,000
89-0003	Fort Calhoun Community Schools	\$56,554