



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) Reimbursement for Wards of the Court, 5) Retirement Contribution Increase, 6) Special Supplementary Grant, 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 amount for the 2012/13 Early Childhood Education Grants Expenditure Exclusion for the district shown on the attachment.
- 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 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 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 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 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 City or County Governments, 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 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:**

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 2013/14 School Year  
September 6, 2013 Board Meeting**

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

County-District Number	School District Name	Amount to be Approved
01-0003	Kenesaw	\$66,091
01-0090	Adams Central Public Schools	\$192,714
01-0123	Silver Lake Public Schools	\$75,605
02-0009	Neligh-Oakdale Public Schools	\$90,274
02-0018	Elgin Public Schools	\$52,796
02-2001	Nebraska Unified School District #1	\$130,954
03-0500	Arthur County Schools	\$48,844
06-0006	Cedar Rapids Public School	\$43,009
07-0010	Hemingford Public Schools	\$100,284
08-0036	Lynch Public Schools	\$33,999
10-0105	Pleasanton Public School	\$50,324
11-0014	Oakland-Craig Public Schools	\$87,634
12-0056	David City Public Schools	\$146,769
12-0502	East Butler Public School District	\$91,070
14-0008	Hartington Public Schools	\$62,423
14-0101	Wynot Public Schools	\$35,087
17-0001	Sidney Public Schools	\$281,166
19-0058	Clarkson Public Schools	\$49,664
19-0070	Howells-Dodge Consolidated Schools	\$83,984
19-0123	Schuyler Community Schools	\$306,235
20-0001	West Point Public Schools	\$178,033
21-0015	Anselmo-Merna Public Schools	\$67,689
21-0084	Sargent Public Schools	\$52,767
22-0031	Homer Community School	\$93,777
24-0001	Lexington Public Schools	\$607,297
24-0011	Cozad Community Schools	\$202,115
24-0020	Gothenburg Public Schools	\$183,815
24-0101	Sumner-Eddyville-Miller Public Schools	\$53,697
26-0024	Newcastle Public Schools	\$32,081
26-0561	Emerson-Hubbard Community Schools	\$76,271
27-0001	Fremont Public Schools	\$761,890
28-0010	Elkhorn Public Schools	\$1,045,608
28-0059	Bennington Public Schools	\$307,266
29-0117	Dundy Stratton Public Schools	\$109,200
31-0506	Franklin Public Schools	\$86,967

**Requests Relative to the Budgeting Provisions  
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**Recommendation 1 (Continued)**

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

County-District Number	School District Name	Amount to be Approved
32-0046	Maywood Public School	\$47,568
32-0125	Medicine Valley Public Schools	\$60,084
33-0018	Arapahoe Public School	\$75,928
34-0001	Southern Public Schools	\$91,586
34-0015	Beatrice Public Schools	\$441,112
38-0011	Hyannis Area Schools	\$45,245
40-0126	Doniphan-Trumbull Public School	\$99,915
41-0002	Giltner Public School	\$43,517
41-0091	Hampton Public School	\$40,208
42-0002	Alma Public Schools	\$80,199
45-0029	Ewing Public Schools	\$43,064
45-0137	Chambers Public School	\$43,968
46-0001	Mullen Public Schools	\$67,405
49-0033	Sterling Public Schools	\$63,073
51-0001	Ogallala Public Schools	\$220,024
53-0001	Kimball Public Schools	\$123,941
54-0096	Crofton Community School	\$79,407
54-0501	Niobrara Public School	\$43,902
55-0161	Raymond Central Public Schools	\$121,134
55-0148	Malcolm Public Schools	\$108,379
56-0007	Maxwell Public Schools	\$57,264
56-0055	Sutherland Public School	\$101,976
56-0565	Wallace School District 65-R	\$54,817
58-0025	Loup County Public School	\$42,638
61-0004	Central City Public Schools	\$145,451
62-0063	Bridgeport Public Schools	\$164,055
64-0029	Auburn Public Schools	\$180,434
65-2005	South Central Nebr Unified #5	\$193,805
67-0069	Lewiston Consolidated Schools	\$50,453
69-0055	Loomis Public School District	\$47,722
70-0002	Pierce Public Schools	\$131,192
70-0005	Plainview Public School	\$92,599
71-0001	Columbus Public Schools	\$599,917
71-0005	Lakeview Community Schools	\$199,861
71-0067	Humphrey Public School	\$52,462
72-0015	Cross County	\$102,931
72-0019	Osceola Public School	\$62,425
72-0075	High Plains Community Schools	\$74,361
73-0179	Southwest Public Schools	\$114,014

**Requests Relative to the Budgeting Provisions  
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**Recommendation 1 (Continued)**

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

County-District Number	School District Name	Amount to be Approved
74-0056	Falls City Public Schools	\$171,932
74-0070	Humboldt Table Rock Steinauer	\$105,123
75-0100	Rock County Public Schools	\$64,227
76-0002	Crete Public Schools	\$316,667
76-0068	Friend Public Schools	\$62,403
76-0082	Wilber-Clatonia Public Schools	\$121,827
77-0027	Papillion-La Vista School	\$1,870,261
77-0037	Gretna Public Schools	\$539,645
77-0046	Springfield Platteview	\$214,344
78-0001	Ashland-Greenwood Public Schools	\$209,438
78-0039	Wahoo Public Schools	\$189,127
78-0107	Cedar Bluffs Public Schools	\$52,544
79-0016	Gering Public Schools	\$389,639
79-0031	Mitchell Public Schools	\$141,036
79-0032	Scottsbluff Public Schools	\$515,579
80-0009	Seward Public Schools	\$287,063
80-0567	Centennial Public Schools	\$108,138
85-0070	Thayer Central Public Schools	\$107,990
87-0001	Pender Public School	\$86,645
89-0001	Blair Community Schools	\$398,647
89-0003	Fort Calhoun	\$116,538
90-0017	Wayne Community Schools	\$182,355
90-0560	Wakefield	\$102,485
90-0595	Winside Public Schools	\$56,878
91-0002	Red Cloud Community Schools	\$65,118
93-0012	York Public School	\$217,745
93-0096	Heartland Community Schools	\$89,017

**Recommendation 2**

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

County-District Number	School District Name	Amount to be Approved
10-0069	Ravenna Public Schools	\$25,000
78-0107	Cedar Rapids	\$5,405

**Recommendation 3**

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

County-District Number	School District Name	Amount to be Approved
59-0013	Newman Grove Public Schools	\$13,902
79-0031	Mitchell Public Schools	\$20,005

**Requests Relative to the Budgeting Provisions  
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**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
13-0022	Weeping Water Public Schools	\$300,000
93-0096	Heartland Public Schools	\$250,000

**Recommendation 5**

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

County-District Number	School District Name	Amount to be Approved
01-0123	Silver Lake Public Schools	\$53,115
01-0090	Adams Central Public Schools	\$169,351
06-0001	Boone Central Schools	\$115,495
06-0006	Cedar Rapids Public Schools	\$31,474
10-0069	Ravenna Public Schools	\$78,629
12-0056	David City Public Schools	\$116,571
14-0541	Coleridge Community Schools	\$30,412
17-0009	Potter-Dix Public Schools	\$42,143
18-0002	Sutton Public Schools	\$47,334
19-0058	Clarkson Public Schools	\$35,989
21-0015	Anselmo-Merna Public School	\$39,873
21-0044	Ansley Public Schools	\$39,136
24-0001	Lexington Public Schools	\$458,871
24-0011	Cozad Community Schools	\$148,349
26-0070	Allen Consolidated Schools	\$34,420
28-0001	Omaha Public Schools	\$7,038,936
28-0010	Elkhorn Public Schools	\$769,062
28-0059	Bennington Public School	\$221,600
31-0506	Franklin Public Schools	\$68,525
32-0046	Maywood Public School	\$35,931
33-0018	Arapahoe Public Schools	\$53,064
38-0011	Hyannis Area Schools	\$30,773
41-0002	Giltner Public Schools	\$44,756
45-0239	West Holt Public Schools	\$74,768
49-0033	Sterling Public School	\$41,199
51-0001	Ogallala Public School	\$151,294
55-0148	Malcolm Public Schools	\$84,963
56-0565	Wallace School District 65-R	\$39,376
59-0013	Newman Grove Public Schools	\$45,350
60-0090	McPherson Public Schools	\$25,976
61-0004	Central City Public Schools	\$120,754
69-0055	Loomis Public School	\$43,010
72-0015	Cross County Public Schools	\$76,912
72-0019	Osceola Public Schools	\$49,625
73-0179	Southwest Public Schools	\$53,414
76-0068	Friend Public Schools	\$53,564

**Requests Relative to the Budgeting Provisions  
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**Recommendation 5 (Continued)**

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

County-District Number	School District Name	Amount to be Approved
79-0031	Mitchell Public Schools	\$125,817
80-0009	Seward Public Schools	\$220,359
80-0567	Centennial Public School	\$96,028
87-0001	Pender Public Schools	\$58,890
91-0002	Red Cloud Community Schools	\$45,540
93-0012	York Public School	\$207,460
93-0096	Heartland Community Schools	\$65,270

**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
28-0001	Omaha Public Schools  (Grants from City or County Governments)	Corporation for Public Broadcasting	\$163,037
		Douglas Co Board of Commissioners	\$18,000
		Douglas Co. Health Department	\$1,000
		American Dairy Association	\$7,500
		Midwest Dairy Council	\$4,500
		Region VI Behavior Health	\$69,870
		United State Green Building Council	\$1,000
		Various NE School Districts -Visiting Teachers Orientation	\$5,000
28-0001	Omaha Public Schools  (Grants from Corporations, Foundations, or Other Private Interests)	CitiGroup Foundation	\$10,000
		Common Sense Media	\$75,000
		KIOS FM Radio Station	\$800,000
		Friedman Family Foundation	\$10,000
		George Haddix Foundation	\$15,000
		Hawks Foundation	\$112,000
		Howard G Buffett Foundation	\$185,000
		Lozier Foundation	\$875,000
		Lozier & AHEC & Tuition	\$56,000
		NE Coordinating Commission for Postsecondary Education	\$310,000
		Pioneer Seed Company	\$10,000
		Whole Kids Foundation	\$1,000
		Omaha Schools Foundation	\$92,865
Sherwood Foundation	\$10,653,569		

**Requests Relative to the Budgeting Provisions  
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**Recommendation 7**

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

County-District Number	School District Name	Amount to be Approved
07-0006	Alliance Public Schools	\$80,382
12-0056	David City Public Schools	\$37,590
14-0541	Coleridge Community Schools	\$9,379
19-0123	Schuyler Community Schools	\$145,321
21-0015	Anselmo-Merna	\$20,000
24-0001	Lexington Public Schools	\$250,000
28-0001	Omaha Public Schools	\$3,083,665
31-0506	Franklin Public Schools	\$5,667
54-0576	Wausa Public Schools	\$12,000
59-0013	Newman Grove Public Schools	\$57,070
60-0090	McPerson County Schools	\$29,999
61-0004	Central City Public Schools	\$28,346
76-0068	Friend Public Schools	\$25,695
79-0031	Mitchell Public Schools	\$48,667
80-0567	Centennial Public School	\$114,487
85-0070	Thayer Central Community Schools	\$34,800
93-0012	York Public School	\$107,476
93-0096	Heartland Community Schools	\$35,000