



TO: Matthew L. Blomstedt, Ph.D.
Commissioner of Education

FROM: Bryce Wilson, State Aid Director

SUBJECT: Consideration of requests relative to budgeting provisions of the Tax Equity and Educational Opportunities Support Act in the areas of: 1) Distance Education Courses, 2) Retirement Contribution Increase, 3) Special Supplementary Grant, and 4) 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 exclusion amount for a Retirement Contribution Increase for the district shown on the attachment.

Proposed Board Action 3:
Approve the grant listed on the attachment as a Special Supplementary Grant.

Proposed Board Action 4:
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 2014/15 school district budget.

Proposed Board Action 2: Approve the exclusion amount for a Retirement Contribution Increase for the district shown on the attachment.

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 2014/15 school district budget.

Proposed Board Action 3: Approve the grant listed on the attachment as a Special Supplementary Grant.

Background Information 3:
The State Board, pursuant to State Statute Section 79-1003(20) & (39) and 79-1028.01(1)(j), 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 2014/15 school district budget.

06.06.14 State Board of Education 8.4.1-1

Board Action 4: Approve the exclusion amount for Voluntary Termination Agreements for the district shown on the attachment.

Background Information 4:

Section 79-1028.01(1)(g) 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 2014/15 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 2014/15 School Year.

For Additional Information on this item:

Bryce Wilson: (402) 471-4320 or e-mail bryce.wilson@nebraska.gov.

**Requests Relative to the Budgeting Provisions
of the Tax Equity & Educational Opportunities Support Act
For the 2014/15 School Year
June 6, 2014 Board Meeting**

Recommendation 1

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

County-District Number	School District Name	Amount to be Approved
92-0074-000	Blue Hill Public Schools	\$4,000

Recommendation 2

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

County-District Number	School District Name	Amount to be Approved
14-0054-000	Randolph Public Schools	\$50,293
26-0561-000	Emerson-Hubbard Community Schools	\$59,974
27-0001-000	Fremont Public Schools	\$794,788
37-0030-000	Elwood Public Schools	\$49,038
48-0008-000	Fairbury Public Schools	\$147,049
54-0501-000	Niobrara Public Schools	\$39,044
55-0001-000	Lincoln Public Schools	\$5,837,483
59-0001-000	Madison Public Schools	\$85,180
69-0044-000	Holdrege Public Schools	\$192,184
79-0032-000	Scottsbluff Public Schools	\$549,051
84-0003-000	Stanton Community Schools	\$73,683
89-0001-000	Blair Community Schools	\$368,821
91-0074-000	Blue Hill Public Schools	\$61,002
93-0096-000	Heartland Community Schools	\$66,911

**Requests Relative to the Budgeting Provisions
of the Tax Equity & Educational Opportunities Support Act
For the 2014/15 School Year
June 6, 2014 Board Meeting**

Recommendation 3

Special Supplementary Grants [Sections 79-1003(20)&(39) and 79-1028.01(1)(j)]

County-District Number	School District Name	Project Name	Amount to be Approved
27-0001-000	Fremont Public Schools	Fremont Public Schools Foundation	\$200,000
		Walmart Foundation	\$15,000
		Target Foundation	\$10,000
		Fremont Community Foundation	\$50,000
		Fremont National Bank	\$20,000
		Fremont First State Bank	\$20,000
		Autism Action Partnership	\$15,000
		Omaha Durham Museum	\$5,000
		Project Fit America (Fremont Area Medical Clinic & Fremont Community Foundation)	\$30,000
55-0001-000	Lincoln Public Schools	Parent Teacher Organizations/Associations	\$1,000,000
		Foundation for Lincoln Public Schools	\$2,000,000
		Corporations	\$2,500,000
69-0044-000	Holdrege Public Schools	Nebraska Statewide Arboretum - Trees for Nebr Towns	\$3,200

Recommendation 4

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

County-District Number	School District Name	Amount to be Approved	5 Year Savings
26-0561-000	Emerson-Hubbard Community Schools	\$46,107	\$105,715
27-0001-000	Fremont Public Schools	\$1,723,499	\$605,592
59-0001-000	Madison Public Schools	\$41,065	n/a
89-0001-000	Blair Community Schools	\$168,725	\$707,010
93-0096-000	Heartland Public Schools	\$35,000	n/a