



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) Early Childhood Education Grants, 2) Retirement Contribution Increase, 3) Special Supplementary Grant, and 4) Voluntary Termination Agreements.

Proposed Board Action:

- Proposed Board Action 1:
Approve the amount for the 2013/14 Early Childhood Education Grants Expenditure Exclusion 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 amount for the 2013/14 Early Childhood Education Grants Expenditure Exclusion for the district shown on the attachment.
- Background Information 1:
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 2013/14 Early Childhood Education Grants if 2014/15 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 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.
- 05.09.14 State Board of Education
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
May 9, 2014 Board Meeting**

Recommendation 1

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

County-District Number	School District Name	Amount to be Approved
92-0045-000	Wheeler Central Public Schools	\$38,950

Recommendation 2

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

County-District Number	School District Name	Amount to be Approved
16-0006-000	Valentine Community Schools	\$ 97,266
17-0001-000	Sidney Public Schools	\$ 214,234
50-0503-000	Minden Public Schools	\$ 135,935
59-0005-000	Battle Creek Public Schools	\$ 71,993
71-0001-000	Columbus Public Schools	\$ 581,900
71-0067-000	Humphrey Public Schools	\$ 52,472
78-0072-000	Mead Public Schools	\$ 46,342
92-0045-000	Wheeler Central Public Schools	\$ 26,485

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
80-0005-000	Milford Public Schools	Private Interest Grant (Anonymous Donor Gift)	\$100,000

Recommendation 4

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

County-District Number	School District Name	Amount to be Approved
02-2001-000	Nebraska Unified #1	\$5,075