Expenditure Exclusions Requiring State Board Approval

- Special Grants not listed on the Special Grant Fund List  §79-1028.01(i)
  - Provide a brief description and purpose of the grant and the dollar amount of the grant.

- Supplementary Grants listed on the Special Grant Fund List  §79-1028.01(j)
  - Insurance Settlements
  - Interfund Loans
  - Reimbursements for Wards of the Court
  - Repayments to County Governments for Previous Overpayments
  - Short-Term Borrowings
  - Special Supplementary Grants from City or County Government
    - Provide a brief description and purpose of the grant and the dollar amount.
  - Special Supplementary Grants from Corporations, Foundations or Other Private Interests
    - Provide a brief description and purpose of the grant, and the dollar amount.

- Infrastructure damaged by a natural disaster  §79-1028.01(a)

- Judgments not paid by liability insurance  §79-1028.01(b)

- Distance Education Courses  §79-1028.01(d)
  - Available to school districts that receive monies from other educational entities for providing distance education courses.

- Voluntary Termination Agreement Incentives  §79-1028.01(g) - §79-1028.01(K)
  - Incentives paid for voluntary termination agreements which have been approved within timeframes listed below with certificated STAFF who are retiring prior to September 1, 2017:
    - Prior to July 1, 2009, or
    - Occurring on or after the last day of the 2010/11 school year and prior to the first day of the 2013/14 school year, or
    - Occurring on or after the first day of the 2013/14 school year. The request must include the net cost savings over five years.
  - Incentives paid for voluntary termination agreements with certificated TEACHERS beginning September 1, 2017, that meet the following stipulations:
    - The value of current and future incentives will not exceed $35,000 in total.
    - All incentives must be paid within five (5) years of agreement or until the certificated teacher becomes eligible for Medicare -- whichever occurs first.
    - The voluntary termination agreement was not part of any collective bargaining agreement.
    - The payment of incentives must result in a net savings in salary and benefit to the district over a five-year period.
  - Incentives paid for agreements with certificated EMPLOYEES for voluntary terminations resulting from a collective bargaining agreement signed and in place prior to September 1, 2017. The following details the amounts eligible as an expenditure exclusion for this category of Voluntary Termination Agreements:
    - For retirements occurring prior to September 1, 2017, 100% of the incentives paid by the district during the 2017/18 year are eligible for the expenditure exclusion.
For retirements occurring between September 1, 2017 and August 31, 2018, 75% of the total incentives paid by the district during the 2017/18 school year would be eligible for the expenditure exclusion. (i.e. $10,000 retirement incentive paid by district equals a $7,500 Expenditure Exclusion for the district.)

For each school year following the 2017/18 year, the percentage eligible as an expenditure exclusion for retirements from voluntary termination agreements resulting from a collective bargaining agreement reduces by 25% until zeroed out:

- 2018/19 year – 50% of incentives paid out for voluntary termination agreements are eligible as an expenditure exclusion.
- 2019/20 year – 25% of incentives paid out for voluntary termination agreements are eligible as an expenditure exclusion.
- 2020/21 year – no longer eligible as an expenditure exclusion.

*The Voluntary Termination Agreement exclusion is not allowed for any incentives paid for voluntary termination agreements resulting a collective bargaining agreement signed and in place September 1, 2017 and after.*

- Retirement Contribution Increase §79-1028.01(e) and (f)
  - *The employer’s contribution rate for 2017/18 is 9.88%.*

- Native American Impact Aid §79-1028.01(1)(j)

- New Elementary Attendance Site(s) §79-1028.01(2)(b)

- 2016/17 Early Childhood Education Grants for 2017/18 Expenditure Exclusion §79-1028.01(2)(c)

- Data Transmission Networks Exclusion §79-1028.01(2)(a)
  - *Available for the first year a school district participates in Network Nebraska.*

- Retirement Incentive Plans and Staff Development Assistance §79-1028.01(c)
  - *Available to school districts that reorganized or unified for the 2017/18 school year.*

*Please note: Round expenditure exclusion requests to the nearest dollar.*

The information listed above is current as of June 14, 2017.