

Nebraska Department of Education
School Finance & Organization Services

**School 2023/24 Expenditure Exclusions
Requiring State Board Approval**

- ◆ 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 with the dollar amount.
 - ◇ Special Supplementary Grants from Corporations, Foundations or Other Private Interests
 - Provide a brief description and purpose of the grant with the dollar amount.
- ◆ Infrastructure damaged by a natural disaster §79-1028.01(a)
- ◆ Judgments not paid by liability insurance §79-1028.01(b)
- ◆ Retirement Incentive Plans and Staff Development Assistance §79-1028.01(c)
 - ◇ Available only to school districts that reorganized or unified for the 2022/23 school year.
- ◆ Distance Education Courses §79-1028.01(d)
 - ◇ Available to school districts that receive funds from other educational entities for providing distance education courses.
- ◆ Retirement Contribution Increase §79-1028.01(e) and (f)
 - ◇ The employer's contribution rate for 2022/23 is 9.88%.
- ◆ Voluntary Termination Agreement Incentives §79-1028.01(g) - §79-1028.01(h); §79-8,142
 - ◇ 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.
- ◆ Native American Impact Aid §79-1028.01(1)(n)
- ◆ New Elementary Attendance Site(s) §79-1028.01(2)(b)
- ◆ 2022/23 Early Childhood Education Grants for 2023/24 Expenditure Exclusion §79-1028.01(2)(c)

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

Submit requests for State Board Approvals to Stephanie DeGroot at
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