

## 2024/25 Expenditure Exclusions Requiring State Board Approval

- ◆ Grants not listed on the Special Grant Fund List §79-1028.01(i)
  - *Provide a brief description, 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, purpose of the grant, and the dollar amount of the grant.*
  - Special Supplementary Grants from Corporations, Foundations or Other Private Interests
    - *Provide a brief description, purpose of the grant, and the dollar amount of the grant.*
- ◆ 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 2023/24 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 2023/24 is 9.88%.*
- ◆ Voluntary Termination Agreement Incentives §79-1028.01(g) - §79-1028.01(h); §79-8,142
  - 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)
- ◆ 2023/24 Early Childhood Education Grants for 2024/25 Expenditure Exclusion §79-1028.01(2)(c)

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

Submit requests for State Board Approvals to Theresa Haarberg at [theresa.haarberg@nebraska.gov](mailto:theresa.haarberg@nebraska.gov)