

Expenditure Exclusions Requiring State Board Approval 2018/19

- ◆ 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 2018/19 year are eligible for the expenditure exclusion.

- For retirements occurring between September 1, 2018 and August 31, 2019, 50% 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 \$5,000 Expenditure Exclusion for the district.)
 - 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.***
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- ◆ Retirement Contribution Increase §79-1028.01(e) and (f)
 - *The employer's contribution rate for 2018/19 is 9.88%.*
 - ◆ Native American Impact Aid §79-1028.01(1)(j)
 - ◆ New Elementary Attendance Site(s) §79-1028.01(2)(b)
 - ◆ 2017/18 Early Childhood Education Grants for 2018/19 Expenditure Exclusion §79-1028.01(2)(c)
 - ◆ Retirement Incentive Plans and Staff Development Assistance §79-1028.01(c)
 - *Available only to school districts that reorganized or unified for the 2018/19 school year.*

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

The information listed above is current as of May 1, 2018.