



Student Fees & Miscellaneous Expenditures

NASBO STATE CONVENTION 2015
Concurrent Session IV – 3:00 to 3:45
April 16, 2015

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Student Fees


Current Issues





Student Fee Rules

- Neb. Const. art. VII, § 1. **Free instruction in the common schools** of all persons (between the ages of 5 and 21 years.)
- **AG:** must provide all things *necessary* for instruction, such as lab equipment, textbooks, etc., w/out charge
- Student Fee Act (SFA) (§79-2,125 to §79-2,135)



Student Fee Rules

- **Can** charge fee for specialized equipment/attire for:
 - (1) Participation in extracurricular activities;
 - (2) Fees and transportation for spectators attending extracurricular activities;
 - (3) Postsecondary education costs;
 - (4) Transportation per state law;
 - (5) Copies of student files or records



Student Fee Rules

- (6) Reimbursement to SD/ESU for lost or damaged by the student;
- (7) Before/after-school or pre-K services
- (8) Summer school or night school;
- (9) Parking; and
- (10) Breakfast and lunch programs



Student Fee Rules

- **Can** require students to furnish minor personal or minor consumable items for participation in extracurricular activities



Student Fee Rules

- **Can** require students to furnish and wear nonspecialized attire meeting general written guidelines for specified courses and activities if the written guidelines are reasonably related to the course or activity



Student Fee Rules

- **Can** require students to furnish musical instruments:
 - for participation in optional music courses that are not extracurricular activities
 - if school provides for free & reduced price lunch students
- No particular type
- May charge fees for equip/attire for musical extracurricular activities



Student Fee Rules

- **Can** have a **school store** for purchase of food, beverages, and personal or consumable items. It need not have a permanent physical presence; it may consist of providing order forms for students to voluntarily purchase items from the school or another vendor.



Student Fee Rules

- Fee waivers/policy for:
 - Participation in extracurricular activities;
 - Musical instruments



Student Fee Rules

- Current fee issues:
 - **Computers** - *Affholder v. State*, 51 Neb. 91 (1897) "We do not think the term '**text-books**' should be given a technical meaning, but [] that it does include **globes, maps, charts, pens, ink, paper, etc., and all other apparatus and appliances** which are proper to be used in the schools in instructing the youth. . . ."
 - Field trips ('taint us strategy?)



Misc Gov. Expenditures

Current Issues



Misc. Expenditure Rules

- Misc. Gov. Expenditure Act (**Coffee Act**)
- Account. & Disclosure Law (**PADC**)
- Governing Body Budget Act
- Other Laws (§79-546, §79-1217, §32-546.01)
- NDE Rule 2
- State Auditor
- AG Opinions
- Case Law



Misc. Expenditure Rules

PADC says:

- "We've always done it this way" is not a legal basis.



Misc. Expenditure Rules

- Board members **shall not receive a per diem.**
- May "provide or reimburse members for their **actual and necessary expenses** incurred while carrying out their duties."*
- Allowable Mileage \$.575 per mile



*§79-546 (SD) & §79-1217 (ESU)

Misc. Expenditure Rules

- Request w/60-days
- Fully itemized- amount, date, place & purpose
- Mileage- license plate #, & total miles traveled
- Generally be supported by receipts
- Not for travel to/from BD meetings per AG Opns '76, '84, & ('94) -but see §13-2203(1)(a)



*§79-546 (SD) & §79-1217 (ESU); Guidelines §81-1174, §81-1175, and §81-1177

Misc. Expenditure Rules

- Auditor issues:
 - Timely
 - Fully itemized
 - Most direct route (Per Google Maps)
 - U.S. General Services Admin. (GSA) per diem rates @ <http://www.gsa.gov/portal/content/104877>



*Auditor Report ESUCC (8-31-14)

Misc. Expenditure Rules

- Workshops and conferences?
- Law says: **YES** as to "elected and appointed officials, employees, or volunteers for:
 - Registration, tuition, fees, or charges
 - Mileage rate or actual travel expense*
- If prior approval to attend and uniform policy.



*Coffee Act §13-2203

Misc. Expenditure Rules

- Meals/food/snacks/ at meetings?
- Law says: **NO** for "paid members of BD while attending a BD meeting unless such meeting is a joint public meeting with one or more other governing bodies."*
- Query: Non-paid members?



*Coffee Actg §13-2203

Misc. Expenditure Rules

- Non-alcohol beverage at meetings?
- Law says: **YES** to "individuals attending public meetings of the governing body."*
- Query: Is BD member "individual attending"?



*Coffee Act §13-2203

Misc. Expenditure Rules

- Non-alcohol beverages & meals not at meetings? Law says: **YES**
 - Individuals in/after emergency,
 - Volunteers in approved activity (mowing parks, picking up litter, removing graffiti, or snow removal)
 - One recognition dinner each year for elected/appointed officials, EEs, or volunteers, if uniform policy and under \$25



*Coffee Act §13-2203

Misc. Expenditure Rules

- Plaques, certificates, other items of value? Law says: **YES** to officials, EEs, or volunteers if:
 - Uniform policy after public hearing,
 - Policy sets dollar limit on value
 - Policy only may be amended every 12 months



*Coffee Act §13-2203

Misc. Expenditure Rules

- Expenses incurred by **spouses**?
- Law says: **NO***
- Query: Shared hotel room, cab, meals, etc., etc.?



*Coffee Act §13-2204

Misc. Expenditure Rules

- Auditor says **NO** to:
 - Flower Purchases & Memorials
 - Kid candies
 - Staff "in-service day" donuts



*PADC Guidelines (9-12-92); State Auditor Rpt Louisville (12/14/12)

Misc. Expenditure Rules

- **SB** may make expenditures for supplies, equipment, travel, meals, and lodging for **school programs and activities**, including **extracurricular** and **interscholastic activities**, appropriate for the benefit, government, and health of pupils enrolled in the school district.*



*§79-526

Misc. Expenditure Rules

- PADC Says: A public official or EE shall not use or authorize the use of ... resources, property, or funds ... for **personal financial gain**.*
- Query:
 - Reward programs, frequent-flyer miles, bonus points, etc., etc.?



*PADC §49-14.101.01

Misc. Expenditure Rules

- Payments to EEs for **LTD** coverage is for a fringe benefit, and should not be included in compensation reported to **NPERS**. It results in overstated benefit calculations and over payments by the EE and ER.*

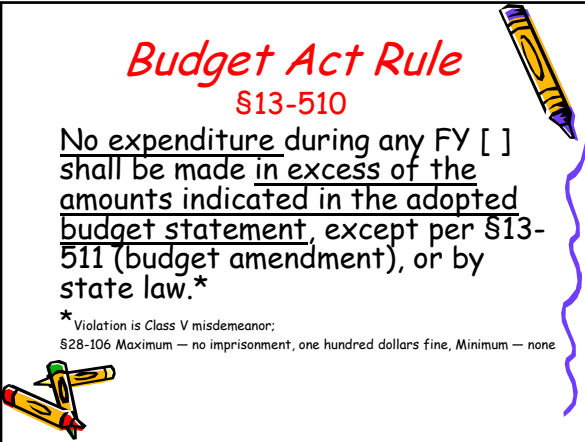


*State Auditor Rpt ESU6 (5/15/14)

Budget Act Rule
§13-510

No expenditure during any FY [] shall be made in excess of the amounts indicated in the adopted budget statement, except per §13-511 (budget amendment), or by state law.*

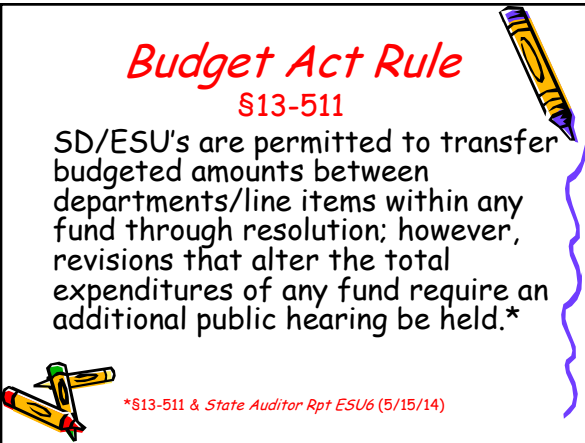
* Violation is Class V misdemeanor;
 §28-106 Maximum — no imprisonment, one hundred dollars fine, Minimum — none



Budget Act Rule
§13-511

SD/ESU's are permitted to transfer budgeted amounts between departments/line items within any fund through resolution; however, revisions that alter the total expenditures of any fund require an additional public hearing be held.*

*§13-511 & State Auditor Rpt ESU6 (5/15/14)



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