

NEBRASKA RETIREMENT SYSTEMS COMMITTEE

Interim Study Report Legislative Resolution 120

Examine Retirement Benefit Packages For School Employees

Senator Dave Pankonin, Chairman
Kate Allen, Committee Legal Counsel

January, 2010

Acknowledgements

The Committee wishes to thank Cynthia Johnson and the staff of the Legislative Research Office for their contributions to this report. The Committee Chairman and Legal Counsel particularly thank Peg Jones for her many hours of work in helping to design the survey, compiling the survey data, and creating tables for this report.

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I. Legislative Resolution 120

Introduced by Avery, 28.

PURPOSE: The purpose of this interim study is to examine the history and structure of salary, benefit, and retirement packages available to Nebraska public school employees. The study shall include, but not be limited to:

- (1) Equity of compensation among employees with comparable education and experience;
- (2) Equity of compensation among employees working in comparably sized public school systems;
- (3) Cell phone, mileage, and laptop or personal computer allowances;
- (4) Merit or bonus pay;
- (5) Reimbursement payments contributed to the Nebraska Public Employees Retirement Systems on behalf of employees; and
- (6) Transparency and disclosure of the State Board of Education's policies and procedures with respect to available and approved compensation packages to employees.

Based on these findings, the study committee shall make a recommendation with respect to the State Board of Education's rules and regulations, taking into consideration the issues raised during consideration of LB 612 (Avery) which was introduced in 2009 and referred to the Nebraska Retirement Systems Committee of the Legislature.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED FIRST LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Nebraska Retirement Systems Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.
2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.

II. Background, Methodology & Recommendation

Background

In 2009 Senator Avery introduced LB 612. The purpose of the bill was to eliminate the perceived or actual inequality in public school employees' salary and benefits packages. LB 612 would prohibit public schools from depositing into the Nebraska Public Employees Retirement Fund more than the 101% required match contributions for any employee unless it did so for all employees, or such amount as may be necessary to maintain the solvency of the system as determined by the Nebraska Board of Education upon recommendation of the actuary and trustees unless it did so for all employees. It also would exclude any other type of payment or reimbursement of payment into the Nebraska Public Employees Retirement Fund on behalf of an employee unless it did so for all employees.

The bill was held in Committee with the understanding that the Committee would study these issues during the interim. Senator Avery introduced Legislative Resolution 120 to further examine issues raised in LB 612 related to payment of retirement benefits. In addition, LR 120 proposed to examine issues related to:

- (1) Equity of compensation among employees with comparable education and experience;
- (2) Equity of compensation among employees working in comparably sized public school systems;
- (3) Cell phone, mileage, and laptop or personal computer allowances;
- (4) Merit or bonus pay; and
- (5) Transparency and disclosure of the State Board of Education's policies and procedures with respect to available and approved compensation packages to employees.

LR 120 was referenced to the Nebraska Retirement Systems Committee. The Committee determined the non-retirement related issues were beyond the scope of the Committee's jurisdiction and thus limited its examination to retirement benefits provided to school employees by school districts.

Methodology

With the assistance of the Legislative Research Office, an on-line survey was designed and emailed to the superintendents in each of the 254 school districts throughout Nebraska.¹ Respondents were asked to complete the survey on-line using the web survey tool – SurveyMonkey. Tables were created by the Legislative Research Office (LRO) or SurveyMonkey (surveymonkey.com) using data submitted by LRO.

The survey response rate was 80%. Two hundred four (204) of the 254 school districts completed the on-line survey. Two school districts – Lincoln Public Schools (LPS) and Omaha Public Schools (OPS) delivered written narrative responses with assorted attachments rather than responding to the online survey.

¹ Retirement Committee Legal Counsel worked with Senator Avery and his staff to draft survey questions related to non-retirement benefits. Those questions were included in a separate section of the survey emailed to the 254 school districts. Tables of the non-retirement benefit survey responses were created by the Legislative Research Office or SurveyMonkey (surveymonkey.com) using data submitted by LRO. Survey results are available upon request from Senator Avery.

The written narrative responses from Lincoln Public Schools and Omaha Public Schools are included as appendices and are not included in the tabulated data and tables created by LRO and SurveyMonkey.

Recommendation

The data and information in this report is presented to the Legislature to inform the body about school board decisions regarding retirement-related benefits offered to various classification of school employees. The Committee is not making any recommendations regarding these practices.

III. Summary of School District Survey Responses Regarding Retirement Benefits

QUESTION 1:

In the past five years did your school district provide additional retirement benefits in the form of additional salary designed to offset retirement contributions made by any school employee to the state-sponsored School Employee Retirement Plan?

Yes	4.9%	10 districts*
No	95.1%	194

* Bertrand, Fairbury Public Schools, Fort Calhoun Community Schools, Fremont Public Schools, Friend Public Schools, Pender Public Schools, Plainview Public Schools, Scribner-Snyder School, Spalding Public Schools, and Sutherland [See comments submitted by each school describing benefits provided for individual staff positions on page 29 of this Report]

Question 1.1: If you answered yes, please specify the certificated staff position/s for which this benefit was provided. (NOTE: Please indicate ALL positions affected. If certificated positions were not affected, select N/A.)

Superintendent	66.7%	8 districts
Principal	50.0%	6
Assistant Superintendent	16.7%	2
Business Manager	16.7%	2
Teachers	50.0%	6
Support Staff (e.g. Counselors, Media Specialists, Psychologists, etc)	16.7%	2
N/A	0.0%	0
Other (please specify)	8.3%	1

Question 1.2: If you answered yes, please specify the noncertificated staff position/s for which this benefit was provided. (NOTE: Please indicate ALL positions affected. If noncertificated positions were not affected, select N/A.)

Clerical Staff	8.3%	1 district
Para Educators	8.3%	1
Custodians	16.7%	2
Drivers	8.3%	1
N/A	83.3%	10
Other (please specify)	0.0%	0

Question 1.3: If you answered yes, is the district going to continue to offer this additional benefit in the future?

Yes	25.0%	3 districts
No	41.7%	5
Unknown	33.3%	4

QUESTION 2:

In the past five years, did your school district provide additional retirement benefits in the form of separate tax-deferred annuity for any school employees?

Yes	11.8%	24 districts*
No	88.2%	180

* Amherst Public Schools, Bellevue Public Schools, Broken Bow, Centennial Public School, Chadron Public Schools, Columbus Public Schools, Conestoga, Elkhorn Valley Schools, Freeman Public Schools, Hastings Public Schools, Hemingford, Hershey Public School, Lewiston, Millard Public Schools, North Bend Central Public Schools, Papillion-La Vista, Plainview Public Schools, Ralston Public Schools, Santee, Sargent, Sutherland, Wakefield Public School, Waverly, Winnebago Public School, and Wisner-Pilger. [See comments submitted by each school describing benefits provided for individual staff positions on pages 35-36 of this Report]

Question 2.1: If you answered yes, please specify the certificated staff position/s for which this benefit was provided. (NOTE: Please indicate ALL positions affected. If certificated positions were not affected, select N/A.)

Superintendent	69.2%	18 districts
Principal	50.0%	13
Assistant Superintendent	30.8%	8
Business Manager	19.2%	5
Teachers	53.8%	14
Support Staff (e.g. Counselors, Media Specialists, Psychologists, etc)	26.9%	7
N/A	7.7%	2
Other (please specify)	26.9%	7

Question 2.2: If you answered yes, please specify the noncertificated staff position/s for which this benefit was provided. (NOTE: Please indicate ALL positions affected. If noncertificated positions were not affected, select N/A.)

Clerical Staff	15.4%	4 districts
Para Educators	11.5%	3
Custodians	11.5%	3
Drivers	7.7%	2
N/A	80.8%	21
Other (please specify)	7.7%	2

Question 2.3: If you answered yes, is the district going to continue to offer this additional benefit in the future?

Yes	53.8%	14 districts
No	30.8%	8
Unknown	15.4%	4

QUESTION 3:

In the past five years, was any other mechanism used to compensate any school district employee for his/her retirement contributions?

Yes	1.5%	3 districts*
No	98.5%	201

* Crofton Community School, Mead Public Schools, and Sutherland

Question 3.1: If you answered yes, please explain what mechanism/s was/were used.

Crofton Community School	The district paid a portion of the administrators' contribution (supt., sec. prin., elem. prin.) This benefit is no longer provided.
Mead Public Schools	Insurance benefits were paid until age 65
Sutherland	School policy

Question 3.2: If you answered yes, please specify the certificated staff position/s that received the additional retirement benefit. (NOTE: Please indicate ALL positions affected. If certificated positions were not affected, select N/A.)

Superintendent	100.0%	3 districts
Principal	33.3%	1
Assistant Superintendent	0.0%	0
Business Manager	0.0%	0
Teachers	66.7%	2
Support Staff (e.g. Counselors, Media Specialists, Psychologists, etc)	0.0%	0
N/A	0.0%	0
Other (please specify)	0.0%	0

Question 3.3: If you answered yes, please specify the noncertificated staff position/s that received the additional retirement benefit. (NOTE: Please indicate ALL positions affected. If noncertificated positions were not affected, select N/A.)

Clerical Staff	0.0%	0 district
Para Educators	0.0%	0
Custodians	0.0%	0
Drivers	0.0%	0
N/A	100.0%	3
Other (please specify)	0.0%	0

Question 3.4: If you answered yes, is the district going to continue to offer this additional benefit in the future?

Yes	33.3%	1 district
No	33.3%	1
Unknown	33.3%	1

QUESTION 4:

Does the school district have a written policy about making additional retirement benefits available to individual employees?

Yes	8.8%	18 districts
No	91.2%	186

Question 4.1: If yes, please provide a brief summary of the policy.

Arcadia Public School	Our policy states that we do not provide such benefits.
Bellevue Public Schools	Voluntary Separation [sic] Policy for certified employees with at least 20 years of uninterrupted service with the district.
Boone Central Public Schools	Occasionally, [sic] we offer a temporary early retirement incentive.
Chadron Public Schools	We have a 403b Plan which all employees are eligible to participate in.
Fairbury Public Schools	Policy states that a TERIP may be provided and does not state when and how much.
Friend Public Schools	The purpose of the TERIP is to encourage eligible [sic] certificated employees who are considering an early-leaving decision to accelerate their retirement plans. Offering financial incentives, to reduce costs to the school district by replacing employees with lesser salaried employees or by eliminating positions, to buy out the tenure rights and or to provide a better balance of staff experience are the objectives of the temporary policy.
Gibbon Public School	Early Retirement Incentive Program
Hastings Public Schools	The District has an Early Retirement Incentive Program. At this time, the ERIP only applies to teachers. Three years ago, administrators were eligible. Administrators have not been eligible to receive this benefit in the last three years.
Kearney	Temporary Early Retirement Incentive Program. The purpose of this program is to encourage eligible certificated employees who are considering leaving their position early to accelerate their retirement plans. The determination of whether a TERIP program, or such other program as may be developed by the Board of Education, will be offered, will be at the sole discretion of the Board of Education. Objectives include, but are not limited to, the following:

1. To offer financial incentives which will assist long-term employees considering early retirement or a decision to leave their position early.
2. To reduce costs to the School District by replacing maximum-salaried employees with lesser-salaried employees.
3. To provide a better balance of employee experience.

Malcolm	The board can activate, if it chooses a Temporary Early Retirement Incentive Program for Teachers. It is available to teachers who meet age and service qualifications to the local district. The Board generally opens the policy limiting it to two faculty candidates per year. Program is self supporting as more experienced faculty are replaced by less experienced and expensive faculty. Retirement benefit is 1.25% of salary x number of years service to district. Retirement benefits can be spread over a five year period if faculty member wishes, as they must pay tax on the benefit.
Millard Public Schools	Details of the District's Voluntary Separation Program can be found on the district website at: http://mps.schoolfusion.us/modules/groups/homepagefiles/cms/750516/File/Board%20Policies/Human%20Resources/4511_1.pdf?
Northwest Public Schools	Teachers working 15 years for the district and have attained the age of 55 are eligible for a Voluntary Early Retirement Incentive Program. Years of service x \$1400. Plus buy back of unused leave at \$90 @ day
Papillion-La Vista	Board policy and formula are on the district web site. Applicable to all certificated teachers, administrators, and classified administrators. Must be a minimum [sic] of 55
St. Paul Public Schools	15 years of service and 55 years old. Get last year's salary paid out over 5 years.
Sargent	Depending on years of service to the district there is a stipend to the retiring employee.
Scribner-Snyder School	Cash award of 10,000 as a one time payment for a total of 2 years for qualified certified staff.
Spalding Public Schools	No
Sutherland	EARLY LEAVE/RETIREMENT POLICY school pays 30% to certified staff who have 20 Years of service.

(Schools responding “no” to Question 4 but providing comments)

Columbus Public Schools	All eligible employees may participate in a District sponsored 403b Program.
Hemingford Public Schools	Those certificated faculty members that do not choose to participate in the district-provided health care program (usually because a spouse already has coverage through their employer), may elect to take a tax-deferred annuity in the approximate value of the premium amount for a single health insurance coverage.
Wahoo	We do not have any additional benefits to salary or retirement other than earned components. Should there be anything else they would be discussed at open board meetings. We do have early retirement incentives to help encourage staff to retire at a given time deemed advantageous to the district – such as when we have a very senior staff and could use some younger teachers. This amounts to about \$20,000 but it is not a factor in the retirement system calculation, could not really determine from the questions if this would require a yes to any particular question.
Schuyler Community Schools	Schuyler Community Schools does have an early retirement incentive policy. My responses did not reflect this fact.

Question 4.2: Is the policy available to the public on the district website?

Yes	28.6%	6 districts
No	71.4%	15

QUESTION 5:

Does the school district have guidelines about making additional retirement benefits available to individual employees?

Yes	5.4%	11 districts
No	94.6%	193

Question 5.1: If yes, please provide a brief description.

Conestoga	Clerical staff and paraprofessionals receive \$30 monthly toward insurance or a tax sheltered annuity.
West Point Public Schools	No additional compensation is provided.
Hastings Public Schools	An Early Retirement Incentive Program for teachers. This is scheduled to end as an on-going practice in 2012.

Wakefield Public School	All employees are allowed encouraged to participate in a 403b program. There is not a specific policy.
Banner County School	Employees can have money taken from their paychecks (before taxes) for a 403b, or similar, fund.
Kearney	See Appendix A
Garden County Schools	We follow statute.
St. Paul Public Schools	see previous answer
Doniphan-Trumbull Public Schools	For Faculty and Administrators, the negotiated agreement between the Board and Teacher Union doesn't include any language that refers to benefits for "individuals"
Gibbon Public School	57 years of age minimum and 20 years of service to the district.
Scribner	same answer.

Question 5.2: If you answered yes, is the guideline available to the public on the district website?

Yes	8.3%	1 district
No	91.7%	11

QUESTION 6:

Are details of additional retirement benefit packages discussed in open meetings of the school board?

Yes	16.7%	34 districts
No	20.6%	42
N/A	62.7%	128

QUESTION 7:

Are details of additional retirement benefit packages discussed and/or presented at public information forums?

Yes	3.9%	8 districts
No	28.9%	59
N/A	67.2%	137

IV. Complete Text of Survey Responses with Appendices

LR 120 Survey

Name of school district	
Answer Options: Open Ended	Response Count
	204
<i>answered question</i>	204
<i>skipped question</i>	0

School Districts Responding to the Survey
Adams Central
Alliance Public Schools
Alma Public School
Amherst Public Schools
Anselmo-Merna
Arapahoe
Arcadia Public School
Arlington Public Schools
Arthur County Schools
Ashland-Greenwood
Auburn
Aurora Public Schools
Axtell Community School
Bancroft-Rosalie
Banner County School
Battle Creek Public School
Bayard Public Schools
Bellevue Public Schools
Bennington Public Schools
Bertrand
Blair Community Schools
Blue Hill
Boone Central Public Schools
Bridgeport Public School
Broken Bow 21-0025
Bruning-Davenport USD
Burwell Public Schools
Callaway Public School
Cambridge Public Schools
Cedar Bluffs Public School
Centennial Public School
Chadron Public Schools
Chambers
Chase County Schools
Clarkson
Clay Center

School Districts Responding to the Survey
Cody-Kilgore
Columbus Public Schools
Conestoga
Cozad City Schools
Crawford Schools
Creek Valley School
Crete Public Schools
Crofton Community School
Cross County
David City Public Schools
Deshler Public Schools
Diller Odell
Dodge
Doniphan-Trumbull Public Schools
Dorchester Public School
Douglas County West Community Schools
Dundy County Stratton Schools
East Butler Public 2r
Elba Public School
Elkhorn Public Schools
Elkhorn Valley Schools
Elm Creek Public Schools
Elmwood-Murdock
Elwood Public School
Emerson-Hubbard Comm. Schools
Eustis-Farnam
Ewing Public School
Exeter-Milligan Public School
Fairbury Public Schools
Falls City Public Schools
Fillmore Central
Fort Calhoun Community Schools
Freeman Public Schools
Fremont Public Schools
Friend Public Schools
Fullerton Public
Garden County Schools
Gering Public Schools
Gibbon Public School
Giltner Public School
Gordon-Rushville Public Schools
Gothenburg Public Schools
Grand Island Public Schools
Gretna Public Schools
Hampton
Hartington Public School
Harvard Public School
Hastings Public Schools

School Districts Responding to the Survey
Hay Springs Public Schools
Hayes Center
Heartland Community Schools
Hemingford Public Schools
Hershey Public School
Hitchcock County
Holdrege Public Schools
Homer Community School
Howells
Hyannis
Johnson County Central
Johnson-Brock Public Schools
Kearney Public Schools
Kenesaw
Keya Paha County School
Kimball
Laurel-Concord Public Schools
Leigh Community Schools
Lewiston
Lexington Public Schools
Leyton Public Schools
Loomis Public
Louisville
Loup City
Loup County Public School
Lynch Public School
Lyons-Decatur Northeast
Madison Public Schools
Malcolm Public
Maxwell Public Schools
Maywood Public School
McCool Junction Public Schools
McPherson County Schools
Mead Public Schools
Medicine Valley Public Schools
Milford Public Schools
Millard Public Schools
Minatare Public Schools
Minden Public School
Mitchell Public Schools
Mullen
Nebraska City Public Schools
Nebraska Unified District #1
Neligh-Oakdale
Newman Grove
Norfolk Public School District
Norris School District 160
North Bend Central Public Schools

School Districts Responding to the Survey
North Loup Scotia Public Schools
North Platte Public Schools
Northwest Public Schools
Oakland-Craig Public Schools
Ogallala Public School
O'Neill Public School
Ord Public Schools
Osceola Public Schools
Osmond Community School
Overton Public School
Palmer Public
Palmyra Dist OR-1
Papillion-La Vista
Pawnee City Schools
Pender Public Schools
Perkins County Schools
Pierce Public Schools
Plainview Public Schools
Plattsmouth
Pleasanton Public
Potter-Dix
Prague Public Schools
Ralston Public Schools
Randolph Public School
Ravena Public Schools
Raymond Central
Red Cloud Community Schools
Rock County
Santee
Sargent
School District of Seward
Schuyler Community Schools
Scottsbluff
Scribner-Snyder School
Shelby Public School
Sioux County
South Platte School District
South Sarpy School District #46
South Sioux City Community School District
Southern Valley
Southwest Public Schools
Spalding Public Schools
St. Paul Public Schools
Stanton Community Schools
Stapleton
Sterling Public School
Stuart Public School
Superior Public Schools

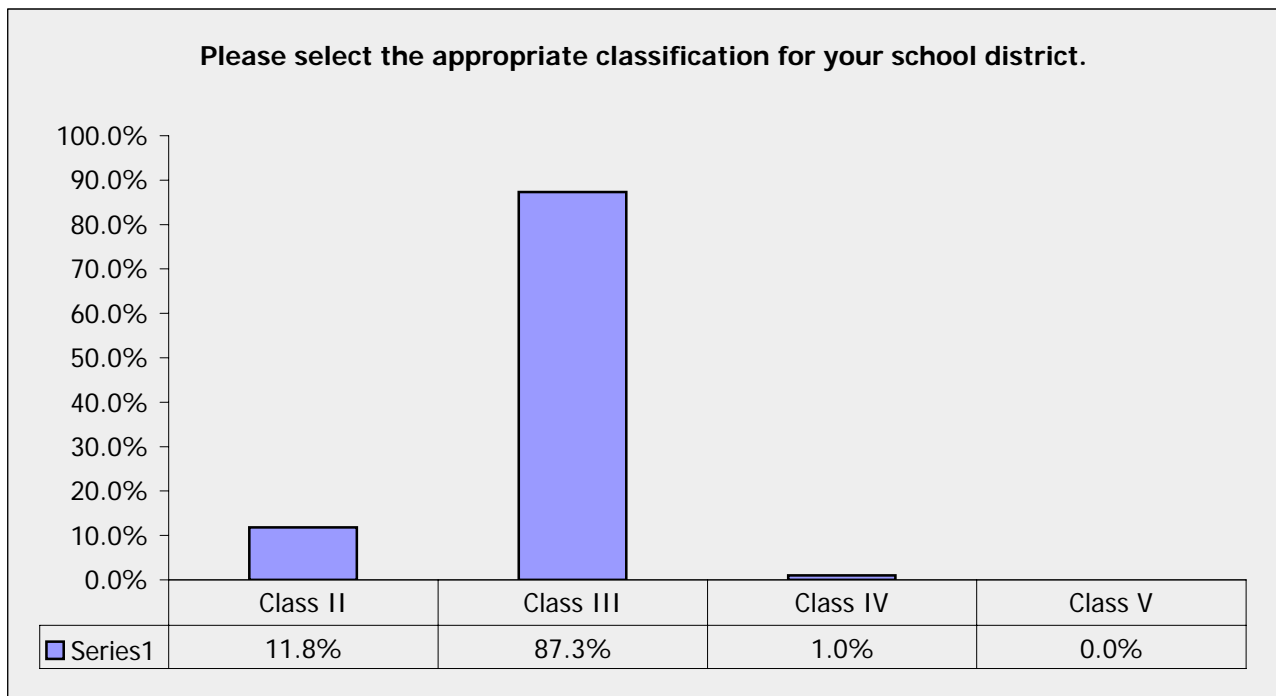
School Districts Responding to the Survey
Sutherland
Syracuse-Dunbar-Avooca Public Schools
Tekamah-Herman Community Schools
Thedford Public Schools
Tri County
Twin River Public Schools
Wahoo Public School
Wakefield Public School
Wallace School District
Walthill Public
Wausa Public School & Bloomfield Community School
Waverly Public Schools
Wayne Community Schools
Weeping Water Public Schools
West Holt
West Point Public Schools
Wilber Clatonia
Wilcox-Hildreth Public School
Winnebago Public School
Winside Public School
Wisner-Pilger
Wood River Rural Schools
York
Yutan Public Schools

Tables created by Legislative Research Office (LRO) or SurveyMonkey (surveymonkey.com) using data submitted by LRO. December 2009.

LR 120 Survey

Please select the appropriate classification for your school district.

Answer Options	Response Percent	Response Count
Class II	11.8%	24
Class III	87.3%	178
Class IV	1.0%	2
Class V	0.0%	0
<i>answered question</i>		204
<i>skipped question</i>		0

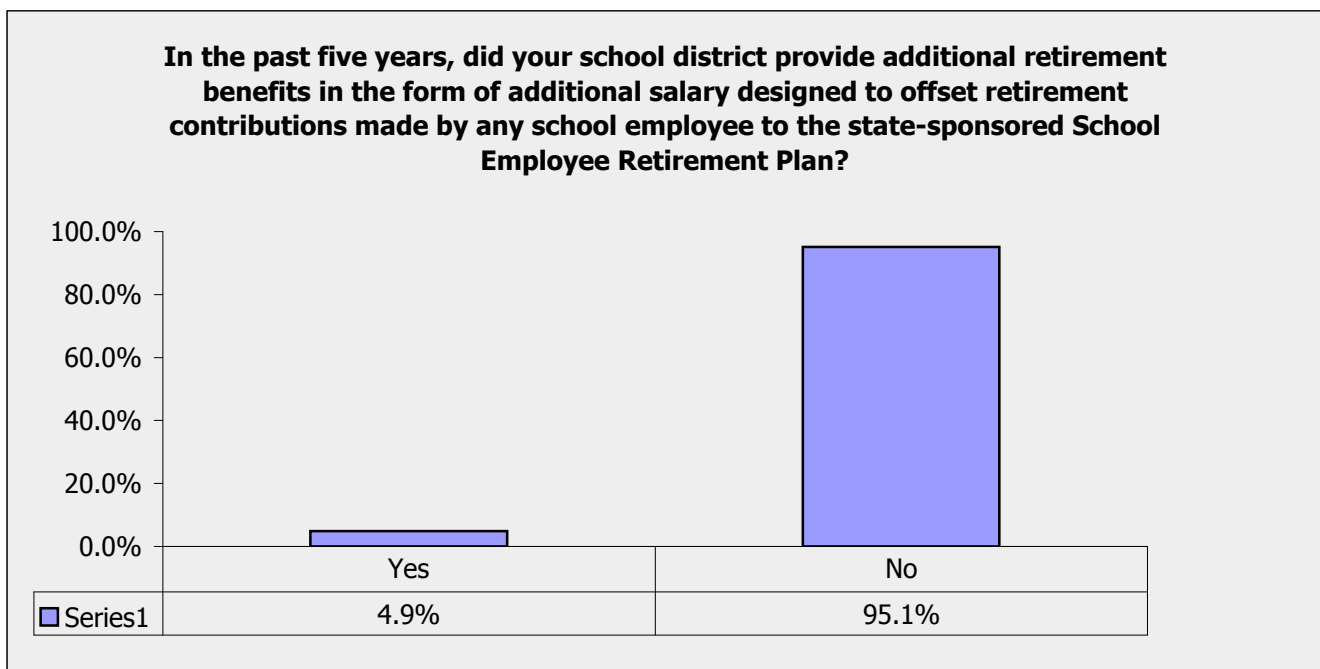


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LR 120 Survey

QUESTION 1: In the past five years, did your school district provide additional retirement benefits in the form of additional salary designed to offset retirement contributions made by any school employee to the state-sponsored School Employee Retirement Plan?

Answer Options	Response Percent	Response Count
Yes	4.9%	10
No	95.1%	194
<i>answered question</i>		204
<i>skipped question</i>		0



Districts Responding "Yes" to Question 1
Bertrand
Fairbury Public Schools
Fort Calhoun Community Schools
Fremont Public Schools
Friend Public Schools
Pender Public Schools
Plainview Public Schools
Scribner-Snyder School
Spalding Public Schools
Sutherland

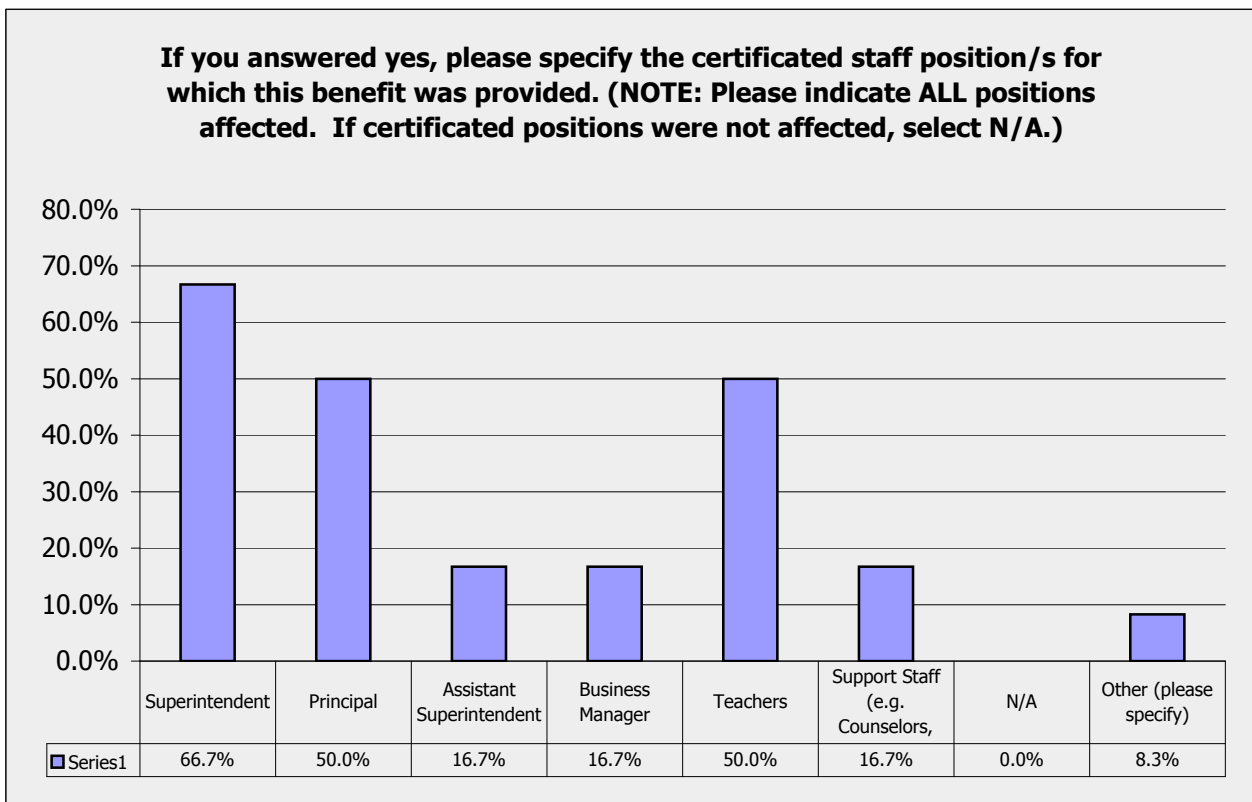
Tables created by Legislative Research Office (LRO) or SurveyMonkey (surveymonkey.com) using data submitted by LRO. December 2009.

LR 120 Survey

1.1: If you answered yes, please specify the certificated staff position/s for which this benefit was provided. (NOTE: Please indicate ALL positions affected. If certificated positions were not affected, select N/A.)

Answer Options	Response Percent	Response Count
Superintendent	66.7%	8
Principal	50.0%	6
Assistant Superintendent	16.7%	2
Business Manager	16.7%	2
Teachers	50.0%	6
Support Staff (e.g. Counselors, Media Specialists, Psychologists, etc.)	16.7%	2
N/A	0.0%	0
Other (please specify)	8.3%	1
answered question		12*
skipped question		192

****While 10 school districts responded "Yes" to Question 1, one school district (Boone) responded "No", but selected "Teachers" as a position that received additional retirement benefits. Another school district (Chadron) responded "No" to Question 1, but selected "Superintendent", "Principal", "Assistant Superintendent", "Business Manager", "Teachers", and "Support Staff" as positions that received additional retirement benefits.***



Districts Responding "Yes" to Question 1	Response to 1.1	Comments
Bertrand	Superintendent	This practice ended 3 years ago
Fairbury Public Schools	Teachers	
Fort Calhoun Community Schools	Superintendent, Principal, Business Manager	
Fremont Public Schools	Superintendent, Assistant Superintendent	It has been a long standing practice of the Fremont Public Schools, per contractual agreement, for the district to pay the employees contribution amount to NPERS for the Superintendent of Schools and the Executive Directors.
Friend Public Schools	Teachers	
Pender Public Schools	Superintendent, Principal	
Plainview Public Schools	Superintendent, Principal	
Scribner-Snyder School	Superintendent, Principal, Teachers	
Spalding Public Schools	Support Staff (e.g. Counselors, Media Specialists, Psychologists, etc.)	
Sutherland	Superintendent, Principal, Teachers	

Districts Responding "No" to Question 1 But Making Selections under 1.1	Response to 1.1
Boone Central Public Schools	Teachers
Chadron Public Schools	Superintendent, Principal, Assistant Superintendent, Business Manager, Teachers, Support Staff (e.g. Counselors, Media Specialists, Psychologists, etc.)

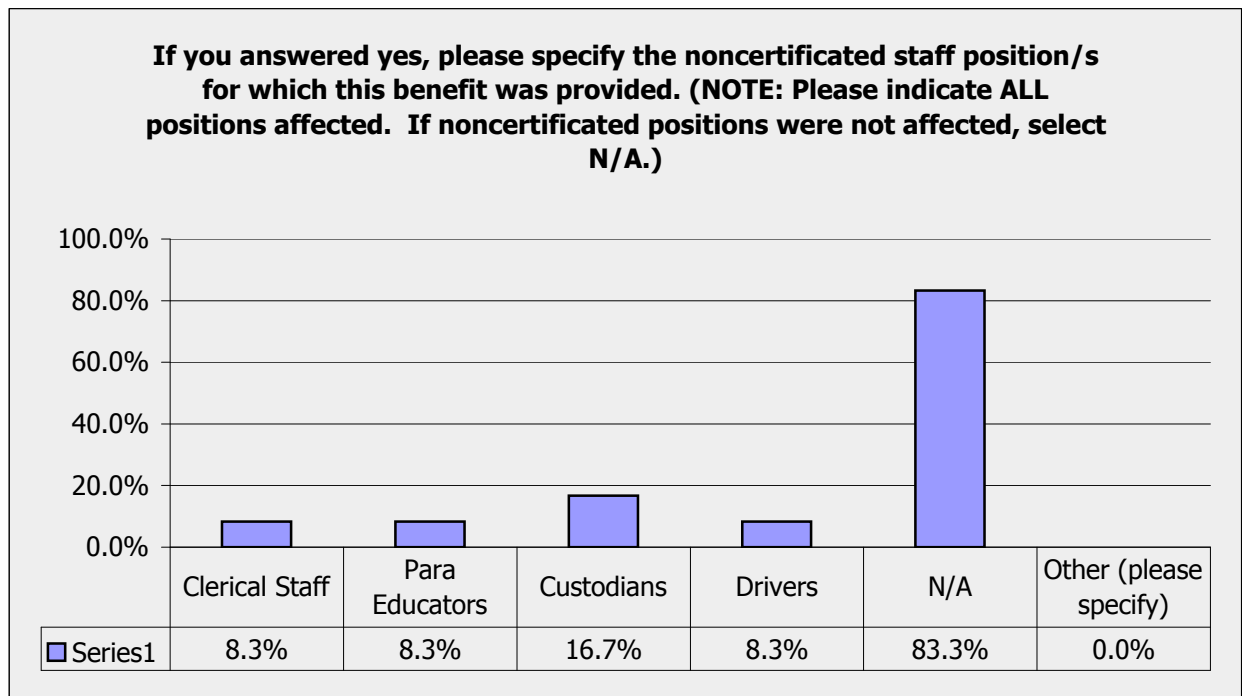
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LR 120 Survey

1.2: If you answered yes, please specify the noncertificated staff position/s for which this benefit was provided. (NOTE: Please indicate ALL positions affected. If noncertificated positions were not affected, select N/A.)

Answer Options	Response Percent	Response Count
Clerical Staff	8.3%	1
Para Educators	8.3%	1
Custodians	16.7%	2
Drivers	8.3%	1
N/A	83.3%	10
Other (please specify)	0.0%	0
answered question		12*
skipped question		192

****While 10 school districts responded "Yes" to Question 1, one school district (Boone) responded "No", but selected "N/A" to the second follow up question. Another school district (Chadron) responded "No" to Question 1, but selected "Clerical Staff", "Para Educators", "Custodians", and "Drivers" in response to 1.2.***



Districts Responding "Yes" to Question 1	Response to 1.2
Bertrand	N/A
Fairbury Public Schools	N/A
Fort Calhoun Community	N/A
Fremont Public Schools	N/A
Friend Public Schools	N/A
Pender Public Schools	N/A
Plainview Public Schools	N/A
Scribner-Snyder School	N/A
Spalding Public Schools	Custodians
Sutherland	N/A

Districts Responding "No" to Question 1 But Making Selections Under 1.2	Response to 1.2
Boone Central Public	N/A
Chadron Public Schools	Clerical Staff, Para Educators, Custodians, Drivers

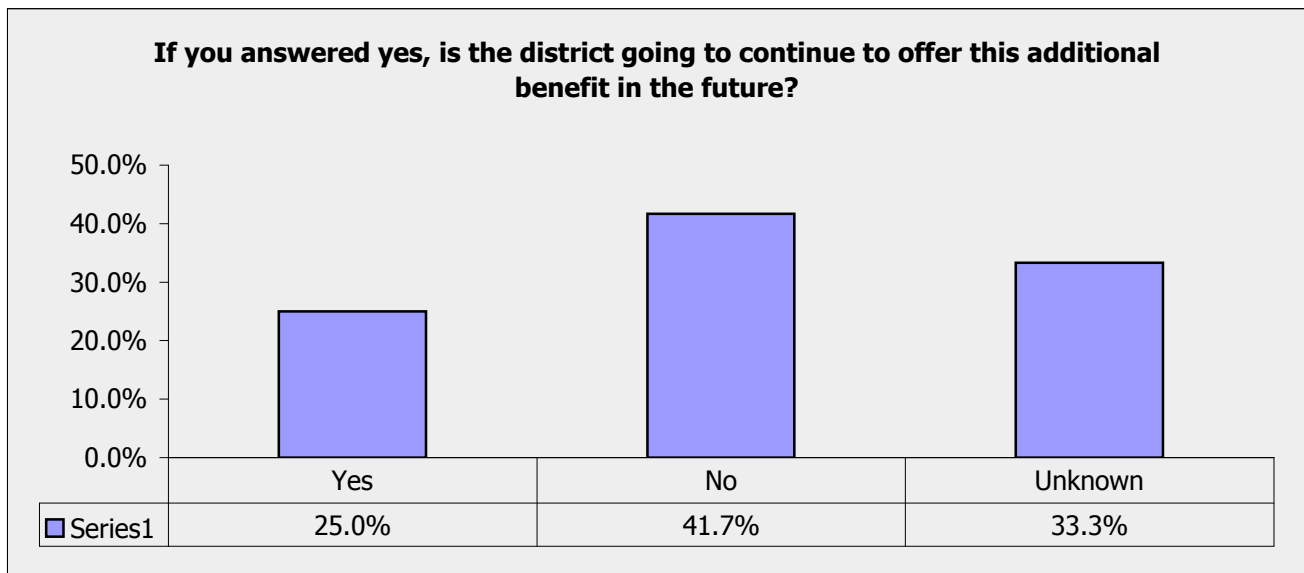
Tables created by Legislative Research Office (LRO) or SurveyMonkey (surveymonkey.com) using data submitted by LRO. December 2009.

LR 120 Survey

1.3: If you answered yes, is the district going to continue to offer this additional benefit in the future?

Answer Options	Response Percent	Response Count
Yes	25.0%	3
No	41.7%	5
Unknown	33.3%	4
<i>answered question</i>		12*
<i>skipped question</i>		192

**While 10 school districts responded "Yes" to Question 1, one school district (Boone) responded "No", but selected "Unknown" to the third follow up question. Another school district (Chadron) responded "No" to Question 1, but selected "Yes" in response to 1.3.*



Districts Responding "Yes" to Question 1	Response to 1.3
Bertrand	No
Fairbury Public Schools	Unknown
Fort Calhoun Community Schools	No
Fremont Public Schools	Unknown
Friend Public Schools	Yes
Pender Public Schools	Yes
Plainview Public Schools	No
Scribner-Snyder School	Unknown
Spalding Public Schools	No
Sutherland	No

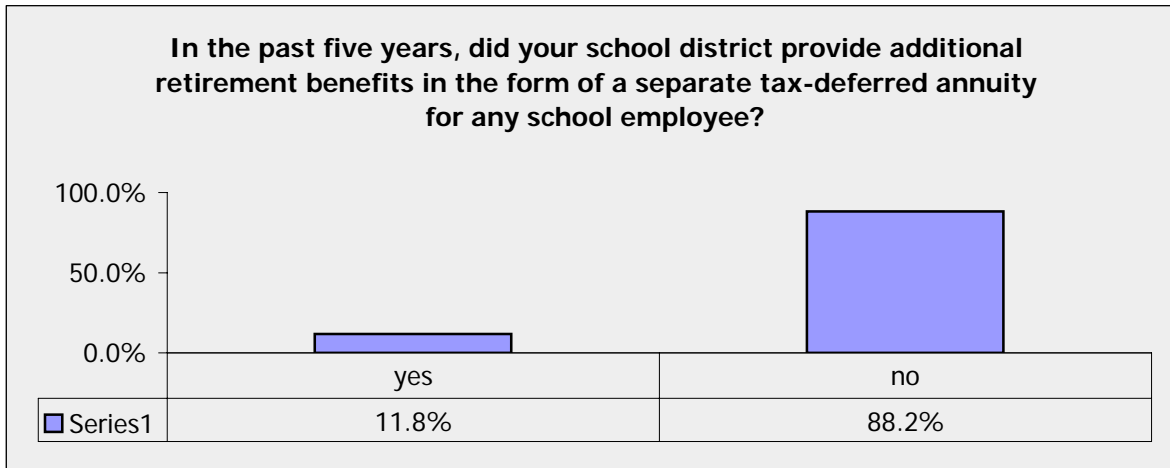
Districts Responding "No" to Question 1 But Making Selections Under 1.3	Response to 1.3
Boone	Unknown
Chadron	Yes

Tables created by Legislative Research Office (LRO) or SurveyMonkey (surveymonkey.com) using data submitted by LRO. December 2009.

LR 120 Survey

Question 2: In the past five years, did your school district provide additional retirement benefits in the form of a separate tax-deferred annuity for any school employee?

Answer Options	Response Percent	Response Count
yes	11.8%	24
no	88.2%	180
<i>answered question</i>		204
<i>skipped question</i>		0



Districts Responding "Yes" to Question 2
Amherst Public Schools
Bellevue Public Schools
Broken Bow
Centennial Public School
Chadron Public Schools
Columbus Public Schools
Conestoga
Elkhorn Valley Schools
Freeman Public Schools
Hastings Public Schools
Hemingford
Hershey Public School
Lewiston
Millard Public Schools
North Bend Central Public Schools
Papillion-La Vista
Plainview Public Schools
Ralston Public Schools
Santee
Sargent
Sutherland
Wakefield Public School
Waverly
Winnebago Public School
Wisner-Pilger

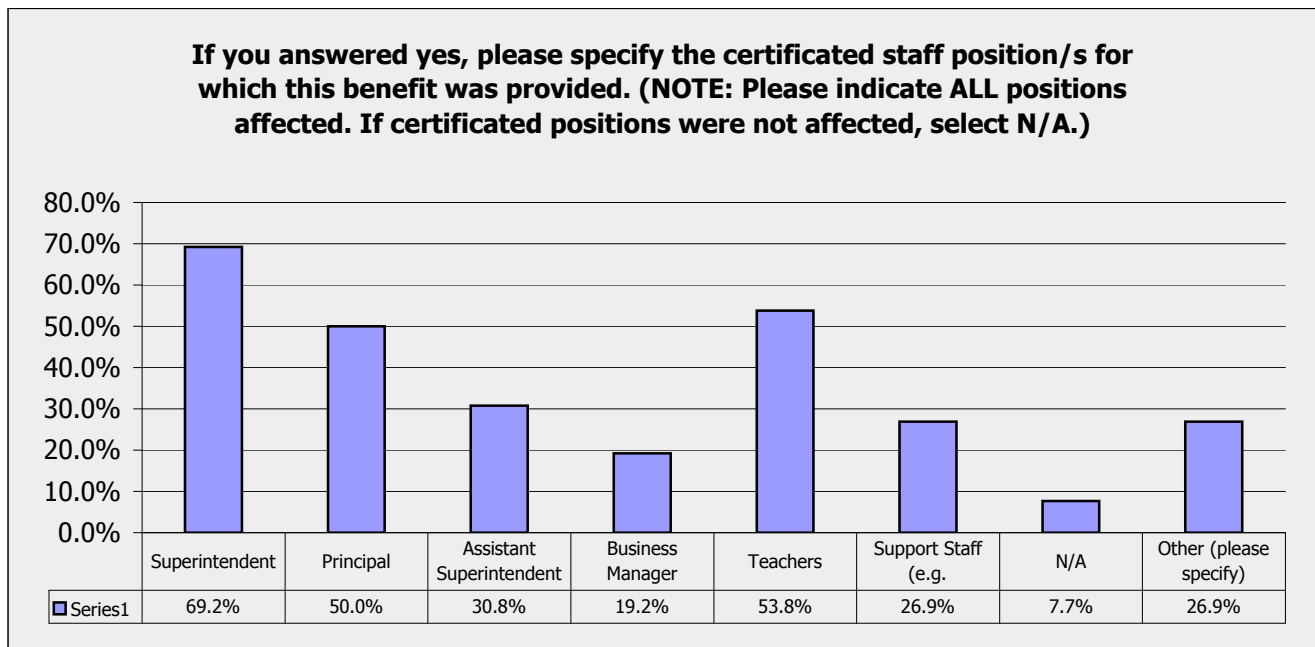
Tables created by Legislative Research Office (LRO) or SurveyMonkey (surveymonkey.com) using data submitted by LRO. December 2009.

LR 120 Survey

2.1: If you answered yes, please specify the certificated staff position/s for which this benefit was provided. (NOTE: Please indicate ALL positions affected. If certificated positions were not affected, select N/A.)

Answer Options	Response Percent	Response Count
Superintendent	69.2%	18
Principal	50.0%	13
Assistant Superintendent	30.8%	8
Business Manager	19.2%	5
Teachers	53.8%	14
Support Staff (e.g. Counselors, Media Specialists, Psychologists, etc.)	26.9%	7
N/A	7.7%	2
Other (please specify)	26.9%	7
answered question		26*
skipped question		178

****While 24 school districts responded "Yes" to Question 2, one school district (Hemingford) responded "No", but selected "Teachers" and "Support Staff" as positions that received additional retirement benefits. Another school district (Neligh-Oakdale) responded "No" to Question 2, but selected "Teachers" as positions that received additional retirement benefits.***



Districts Responding "Yes" to Question 2	Response to 2.1	Other Comments
Amherst Public Schools	N/A	
Bellevue Public Schools	Superintendent, Principal, Assistant Superintendent,	all certified staff positions
Broken Bow	Superintendent	This practice was stopped at the insistence of the superintendent last year.
Centennial Public School	Superintendent	
Chadron Public Schools	Superintendent, Principal, Assistant Superintendent, Business Manager, Teachers, Support Staff (e.g. Counselors, Media Specialists, Psychologists, etc.)	
Columbus Public Schools	Superintendent, Principal, Assistant Superintendent, Business Manager	All Administrators received a 5% annuity. This practice was discontinued 3 years ago.
Conestoga	N/A	
Elkhorn Valley Schools	Teachers	
Freeman Public Schools	Superintendent, Principal	
Hastings Public Schools	Assistant Superintendent, Teachers, Support Staff (e.g. Counselors, Media Specialists, Psychologists, etc.)	Activities Director
Hemingford	Teachers, Support Staff (e.g. Counselors, Media Specialists, Psychologists, etc.)	
Hershey Public School	Superintendent	
Lewiston	Teachers	
Millard Public Schools	Superintendent, Principal, Assistant Superintendent, Business Manager, Teachers, Support Staff (e.g. Counselors, Media Specialists, Psychologists, etc.)	
North Bend Central Public Schools	Superintendent, Principal, Teachers, Support Staff (e.g. Counselors, Media Specialists, Psychologists, etc.)	Provided in lieu of health insurance at employee's option.
Papillion-La Vista	Superintendent, Principal, Assistant Superintendent, Business Manager, Teachers	classified administrators
Plainview Public Schools	Principal	
Ralston Public Schools	Superintendent, Assistant Superintendent	
Santee	Superintendent	
Sargent	Superintendent, Principal, Teachers	
Sutherland	Superintendent, Principal, Teachers	

Districts Responding "Yes" to Question 2	Response to 2.1	Other Comments
Wakefield Public School	Superintendent, Principal, Assistant Superintendent, Business Manager, Teachers, Support Staff (e.g. Counselors, Media Specialists, Psychologists, etc.)	
Waverly	Superintendent, Other	Practice was discontinued after the superintendent retired several years ago.
Winnebago Public School	Superintendent, Principal, Teachers, Support Staff (e.g. Counselors, Media Specialists, Psychologists, etc.)	
Wisner-Pilger	Superintendent, Principal	

Districts Responding "No" to Question 2 But Making Selections Under 2.1	Response to 2.1
Hemingford Public Schools	Teachers, Support Staff (e.g. Counselors, Media Specialists, Psychologists, etc.)
Neligh-Oakdale	Teachers

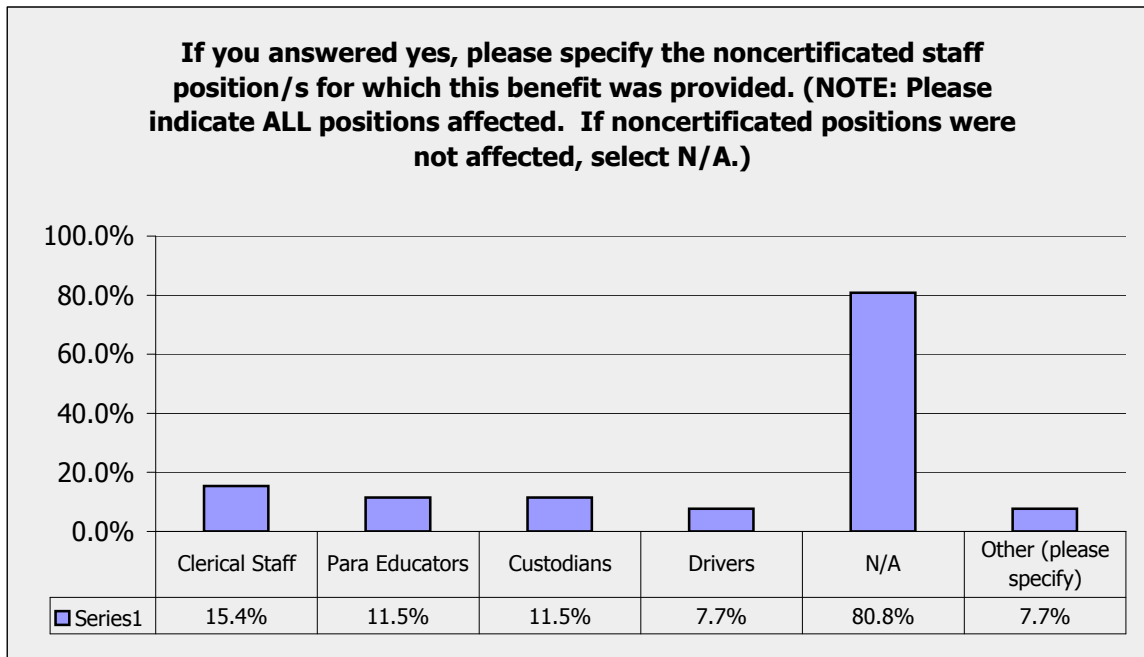
Tables created by Legislative Research Office (LRO) or SurveyMonkey (surveymonkey.com) using data submitted by LRO. December 2009.

LR 120 Survey

2.2: If you answered yes, please specify the noncertificated staff position/s for which this benefit was provided. (NOTE: Please indicate ALL positions affected. If noncertificated positions were not affected, select N/A.)

Answer Options	Response Percent	Response Count
Clerical Staff	15.4%	4
Para Educators	11.5%	3
Custodians	11.5%	3
Drivers	7.7%	2
N/A	80.8%	21
Other (please specify)	7.7%	2
answered question		26
skipped question		178
		26*
		178

***While 24 school districts responded "Yes" to Question 2, two school districts (Hemingford and Neligh-Oakdale) responded "No", but selected "N/A" in response to 2.2.**



Districts Responding "Yes" to Question 2	Response to 2.2	Other Comment
Amherst Public Schools	N/A	
Bellevue Public Schools	N/A	
Broken Bow	N/A	
Centennial Public School	N/A	
Chadron Public Schools	Clerical Staff, Para Educators, Custodians, Drivers	
Columbus Public Schools	N/A	
Conestoga	Clerical Staff, Para Educators	
Elkhorn Valley Schools	N/A	
Freeman Public Schools	N/A	
Hastings Public Schools	N/A	
Hemingford	N/A	
Hershey Public School	N/A	
Lewiston	N/A	
Millard Public Schools	N/A	
North Bend Central Public Schools	Clerical Staff, Custodians	Only 12-month employees who were eligible for health insurance/annuity option.
Papillion-La Vista		classified administrators
Plainview Public Schools	N/A	
Ralston Public Schools	N/A	
Santee	N/A	
Sargent	N/A	
Sutherland	N/A	
Wakefield Public School	Clerical Staff, Para Educators, Custodians, Drivers	
Waverly	N/A	
Winnebago Public School	N/A	
Wisner-Pilger	N/A	

Districts Responding "No" to Question 2 But Making Selections Under 2.2	Response to 2.2
Hemingford Public Schools	N/A
Neligh-Oakdale	N/A

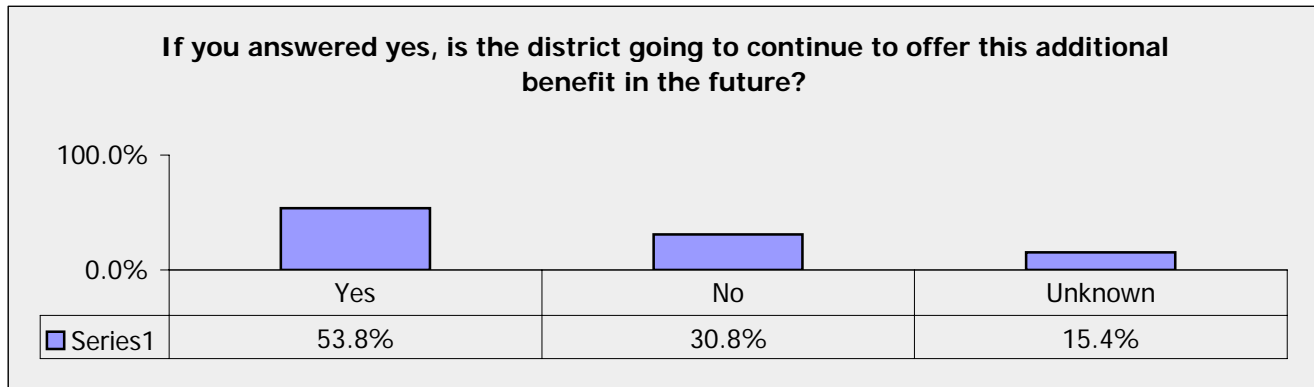
Tables created by Legislative Research Office (LRO) or SurveyMonkey (surveymonkey.com) using data submitted by LRO. December 2009.

LR 120 Survey

2.3: If you answered yes, is the district going to continue to offer this additional benefit in the future?

Answer Options	Response Percent	Response Count
Yes	53.8%	14
No	30.8%	8
Unknown	15.4%	4
<i>answered question</i>		26*
<i>skipped question</i>		178

**While 24 school districts responded "Yes" to Question 2, one school district (Hemingford) responded "No", but selected "Yes" in response to 2.3. Another school district (Neligh-Oakdale) responded "No" to Question 2, but selected "N/A" in response to 2.3.*



Districts Responding "Yes" to Question 2	Response to 2.3
Amherst Public Schools	No
Bellevue Public Schools	Yes
Broken Bow	No
Centennial Public School	Unknown
Chadron Public Schools	Yes
Columbus Public Schools	No
Conestoga	Yes
Elkhorn Valley Schools	Yes
Freeman Public Schools	Unknown
Hastings Public Schools	No
Hershey Public School	Unknown
Lewiston	Yes
Millard Public Schools	Yes
Neligh-Oakdale	Unknown
North Bend Central Public Schools	No
Papillion-La Vista	Yes
Plainview Public Schools	Yes
Ralston Public Schools	Yes
Santee	Yes
Sargent	Yes
Sutherland	Yes
Wakefield Public School	Yes
Waverly	No
Winnebago Public School	No
Wisner-Pilger	No

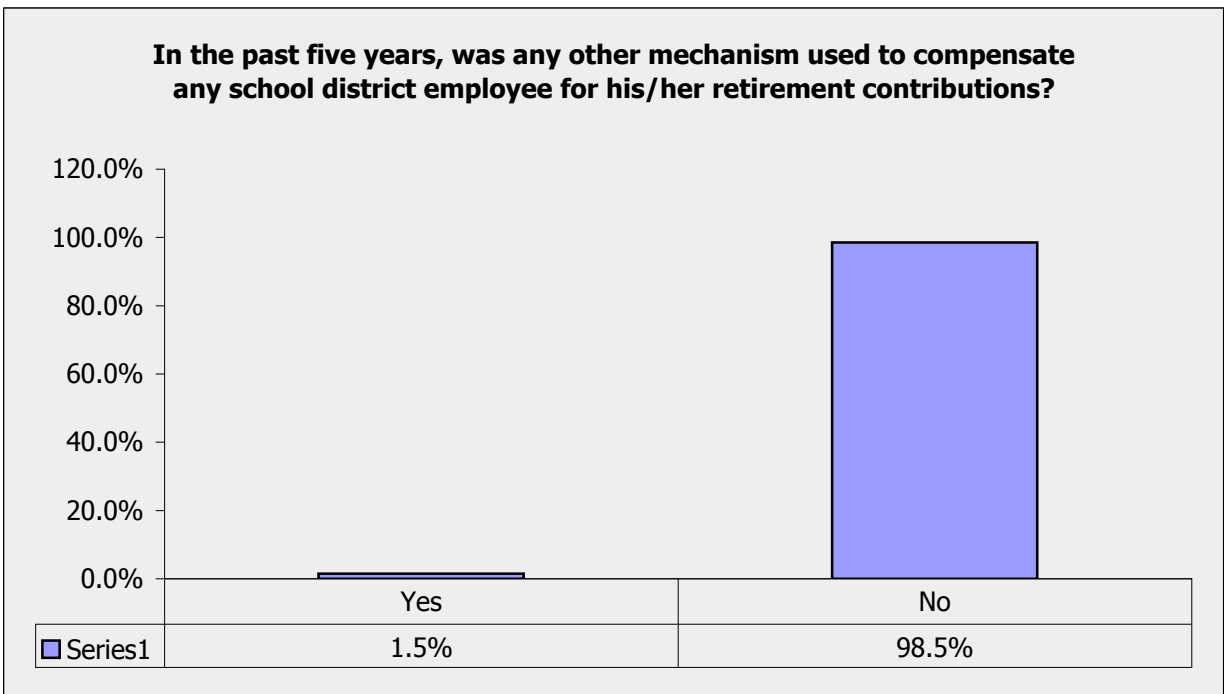
Districts Responding "No" to Question 2 But Making Selections Under 2.3	Response to 2.3
Hemingford Public Schools	Yes
Neligh-Oakdale	N/A

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LR 120 Survey

QUESTION 3: In the past five years, was any other mechanism used to compensate any school district employee for his/her retirement contributions?

Answer Options	Response Percent	Response Count
Yes	1.5%	3
No	98.5%	201
answered question		204
skipped question		0



Districts Responding "Yes" to Question 3
Crofton Community School
Mead Public Schools
Sutherland

Tables created by Legislative Research Office (LRO) or SurveyMonkey (surveymonkey.com) using data submitted by LRO. December 2009.

LR 120 Survey

3.1: If you answered yes, please explain what mechanism/s was/were used.

Answer Options: Open Ended	Response Count
	3
<i>answered question</i>	3
<i>skipped question</i>	201

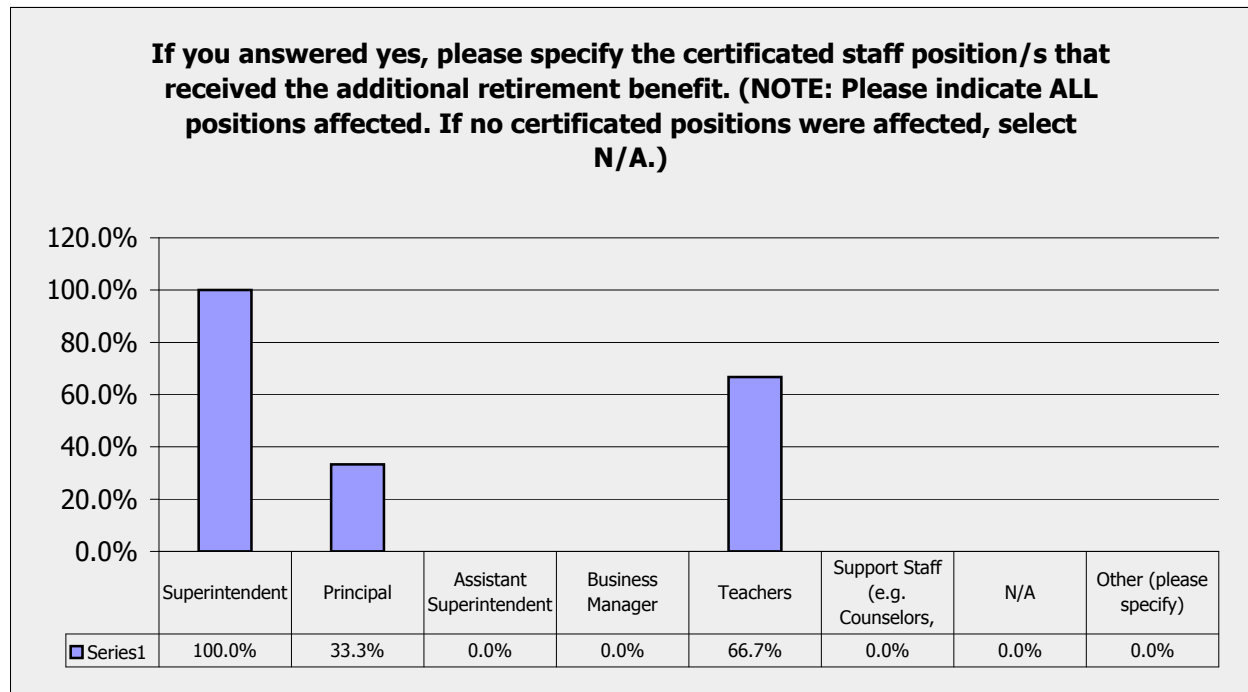
Comments	
School District	Response
Crofton Community School	The district paid a portion of the administrators' contribution (supt., sec. prin., elem. prin.,). This benefit is no longer provided.
Mead Public Schools	Insurance benefits were paid until age 65
Sutherland	School policy

Tables created by Legislative Research Office (LRO) or SurveyMonkey (surveymonkey.com) using data submitted by LRO. December 2009.

LR 120 Survey

3.2: If you answered yes, please specify the certificated staff position/s that received the additional retirement benefit. (NOTE: Please indicate ALL positions affected. If no certificated positions were affected, select N/A.)

Answer Options	Response Percent	Response Count
Superintendent	100.0%	3
Principal	33.3%	1
Assistant Superintendent	0.0%	0
Business Manager	0.0%	0
Teachers	66.7%	2
Support Staff (e.g. Counselors, Media Specialists, Psychologists, etc.)	0.0%	0
N/A	0.0%	0
Other (please specify)	0.0%	0
answered question		3
skipped question		201



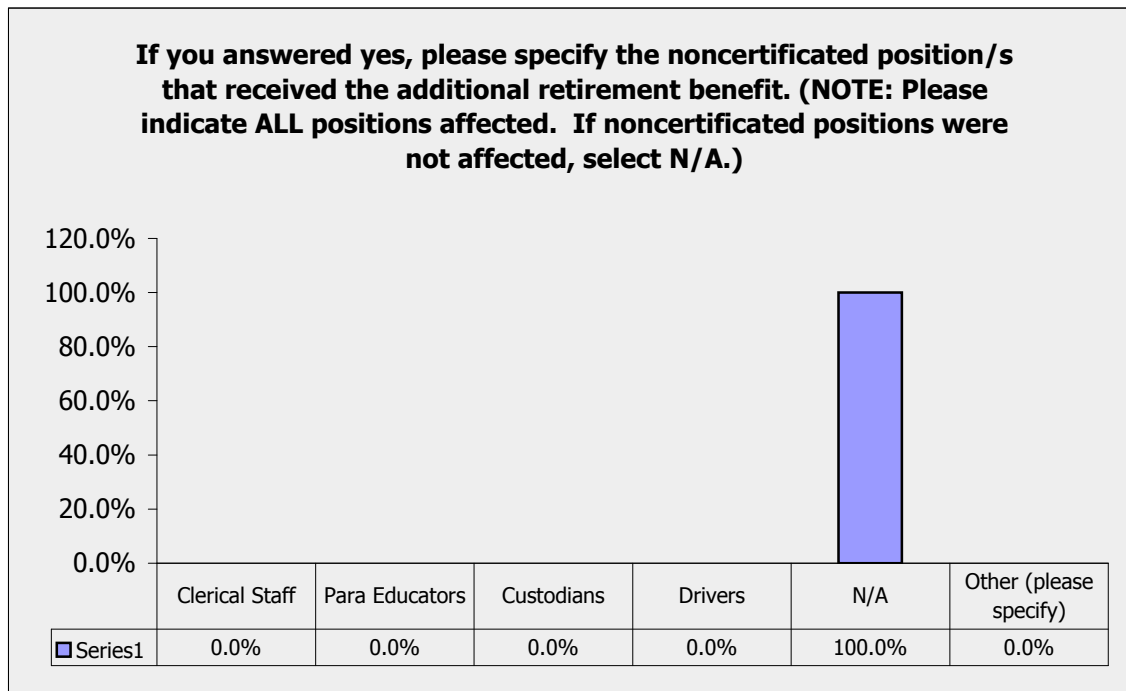
Districts Responding "Yes" to Question 3	
District	Response
Crofton Community School	Superintendent, Principal
Mead Public Schools	Superintendent, Teachers
Sutherland	Superintendent, Teachers

Tables created by Legislative Research Office (LRO) or SurveyMonkey (surveymonkey.com) using data submitted by LRO. December 2009.

LR 120 Survey

3.3: If you answered yes, please specify the noncertificated position/s that received the additional retirement benefit. (NOTE: Please indicate ALL positions affected. If noncertificated positions were not affected, select N/A.)

Answer Options	Response Percent	Response Count
Clerical Staff	0.0%	0
Para Educators	0.0%	0
Custodians	0.0%	0
Drivers	0.0%	0
N/A	100.0%	3
Other (please specify)	0.0%	0
<i>answered question</i>		3
<i>skipped question</i>		201



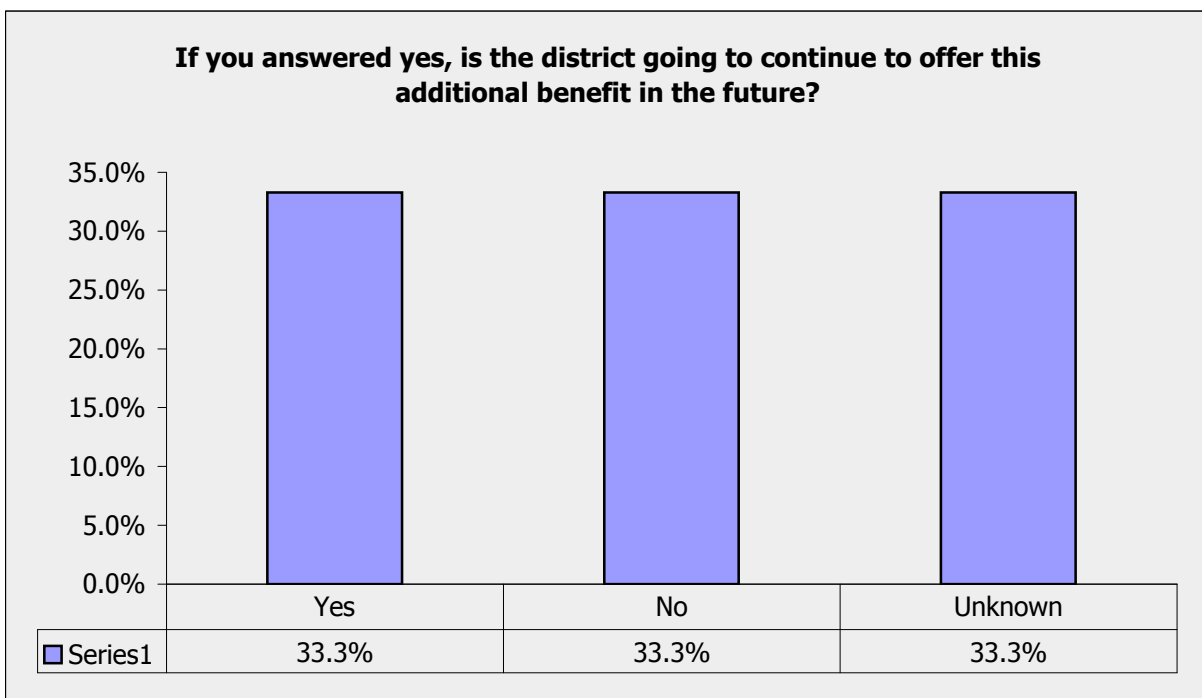
Districts Responding "Yes" to Question 3	Response to 3.3
Crofton Community School	N/A
Mead Public Schools	N/A
Sutherland	N/A

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LR 120 Survey

3.4 If you answered yes, is the district going to continue to offer this additional benefit in the future?

Answer Options	Response Percent	Response Count
Yes	33.3%	1
No	33.3%	1
Unknown	33.3%	1
<i>answered question</i>		3
<i>skipped question</i>		201



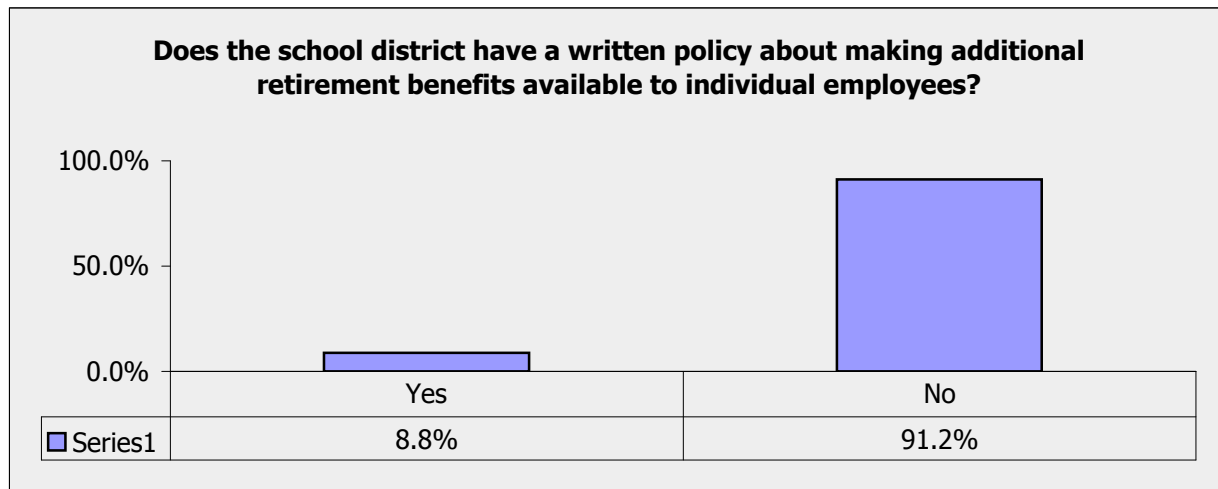
School Districts Responding to Question 3	Response to 3.4
Crofton Community School	No
Mead Public Schools	Unknown
Sutherland	Yes

Tables created by Legislative Research Office (LRO) or SurveyMonkey (surveymonkey.com) using data submitted by LRO. December 2009.

LR 120 Survey

QUESTION 4: Does the school district have a written policy about making additional retirement benefits available to individual employees?

Answer Options	Response Percent	Response Count
Yes	8.8%	18
No	91.2%	186
<i>answered question</i>		204
<i>skipped question</i>		0



Districts Responding "Yes" to Question 4
Arcadia Public School
Bellevue Public Schools
Boone Central Public Schools
Chadron Public Schools
Fairbury Public Schools
Friend Public Schools
Gibbon Public School
Hastings Public Schools
Kearney
Malcolm
Millard Public Schools
Northwest Public Schools
Papillion-La Vista
Sargent
Scribner-Snyder School
Spalding Public Schools
St. Paul Public Schools
Sutherland

Tables created by Legislative Research Office (LRO) or SurveyMonkey (surveymonkey.com) using data submitted by LRO. December 2009.

LR 120 Survey

4.1: If yes, please provide a brief summary of the policy.

Answer Options: Open ended	Response Count
	20
<i>answered question</i>	20*
<i>skipped question</i>	184

**While 18 school districts responded "Yes" to Question 4, two school districts that responded "No" (Columbus and Hemingford) also made comments under 4.1.*

School Districts Responding "Yes" to Question 4	Response to 4.1
Arcadia Public School	Our policy states that we do not provide such benefits.
Bellevue Public Schools	Voluntary Separation Policy for certified employees with at least 20 years of uninterrupted service with the district.
Boone Central Public Schools	Occasionally, we offer a temporary early retirement incentive.
Chadron Public Schools	We have a 403b Plan which all employees are eligible to participate in.
Fairbury Public Schools	Policy states that a TERIP may be provided and does not state when and how much.
Friend Public Schools	The purpose of the TERIP is to encourage eligible certificated employees who are considering an early-leaving decision to accelerate their retirement plans. Offering financial incentives, to reduce costs to the school district by replacing employees with lesser salaried employees or by eliminating positions, to buy out the tenure rights and or to provide a better balance of staff experience are the objectives of the temporary policy.
Gibbon Public School	Early Retirement Incentive Program
Hastings Public Schools	The District has an Early Retirement Incentive Program. At this time, the ERIP only applies to teachers. Three years ago, administrators were eligible. Administrators have not been eligible to receive this benefit in the last three years.
Kearney	Temporary Early Retirement Incentive Program. The purpose of this program is to encourage eligible certificated employees who are considering leaving their position early to accelerate their retirement plans. The determination of whether a TERIP program, or such other program as may be developed by the Board of Education, will be offered, will be at the sole discretion of the Board of Education. Objectives include, but are not limited to, the following: 1.To offer financial incentives which will assist long-term employees considering early retirement or a decision to leave their position early. 2.To reduce costs to the School District by replacing maximum-salaried employees with lesser-salaried employees. 3.To provide a better balance of employee experience.

School Districts Responding "Yes" to Question 4 (continued)	Response
Malcolm	The Board can activate, if it chooses a Temporary Early Retirement Incentive Program for Teachers. It is available to teachers who meet age and service qualifications to the local district. The Board generally opens the policy limiting it to two faculty candidates per year. Program is self supporting as more experienced faculty are replaced by less experienced and expensive faculty. Retirement benefit is 1.25% of salary x number of years service to district. Retirement benefits can be spread over a five year period if faculty member wishes, as they must pay tax on the benefit.
Millard Public Schools	Details of the District's Voluntary Separation Program can be found on the District website at: http://mps.schoolfusion.us/modules/groups/homepagefiles/cms/750516/File/Board%20Policies/Human%20Resources/4511_1.pdf?
Northwest Public Schools	Teachers working 15 years for the district and have attained the age of 55 are eligible for a Voluntary Early Retirement Incentive Program. Years of service x \$1400. Plus buy back of unused leave at \$90 @ day
Papillion-La Vista	Board policy and formula are on the district web site. Applicable to all certificated teachers, administrators, and classified administrators. Must be a minimum of 55
St. Paul Public Schools	15 years of service and 55 years old. Get last year's salary paid out over 5 years.
Sargent	Depending on years of service to the district there is a stipend to the retiring employee.
Scribner-Snyder School	Cash award of 10,000 as a one time payment for a total of 2 years for qualified certified staff.
Spalding Public Schools	No
Sutherland	EARLY LEAVE/RETIREMENT POLICY school pays 30% to certified staff who have 20 Years of service

School Districts Responding "No" to Question 4 But Providing Comments	Response to 4.1
Columbus Public Schools	All eligible employees may participate in a District sponsored 403b Program.
Hemingford Public Schools	Those certificated faculty members that do not choose to participate in the district-provided health care program (usually because a spouse already has coverage through their employer), may elect to take a tax-deferred annuity in the approximate value of the premium amount for a single health insurance coverage.

Additional Comments Received Via Email	Response to 4.1
Wahoo	We do not have any additional benefits to salary or retirement other than earned components. Should there be anything else they would be discussed at open board meetings. We do have early retirement incentives to help encourage staff to retire at a given time deemed advantageous to the district - such as when we have a very senior staff and could use some younger teachers. This amounts to about \$20,000 but it is not a factor in the retirement system calculation. could not really determine from the questions if this would require a yes to any particular question.
Schuyler Community Schools	Schuyler Community Schools does have an early retirement incentive policy. My responses did not reflect this fact.

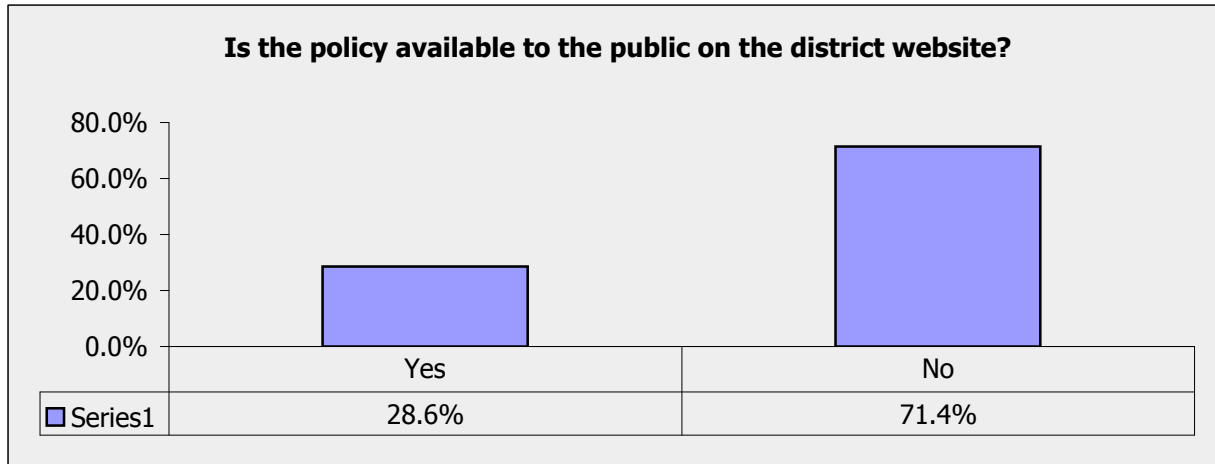
Tables created by Legislative Research Office (LRO) or SurveyMonkey (surveymonkey.com) using data submitted by LRO. December 2009.

LR 120 Survey

4.2: Is the policy available to the public on the district website?

Answer Options	Response Percent	Response Count
Yes	28.6%	6
No	71.4%	15
answered question		21*
skipped question		183

**While 18 school districts responded "Yes" to Question 4, three school districts (Columbus, Hemingford, and North Bend) responded "No" to Question 4 but made selections under 4.2.*



Districts Responding "Yes" to Question 4	Response to 4.2	Districts Responding "No" to Question 4 But Making a Selection Under 4.2	Response to 4.2
Arcadia Public School	Yes	Columbus No	No
Bellevue Public Schools	Yes	Hemingford No	No
Boone Central Public Schools	No	North Bend No	No
Chadron Public Schools	No		
Fairbury Public Schools	No		
Friend Public Schools	No		
Gibbon Public School	No		
Hastings Public Schools	No		
Kearney	Yes		
Malcolm	No		
Millard Public Schools	Yes		
Northwest Public Schools	No		
Papillion-La Vista	Yes		
Sargent	No		
Scribner-Snyder School	No		
Spalding Public Schools	No		
St. Paul Public Schools	No		
Sutherland	Yes		

Comment received via email

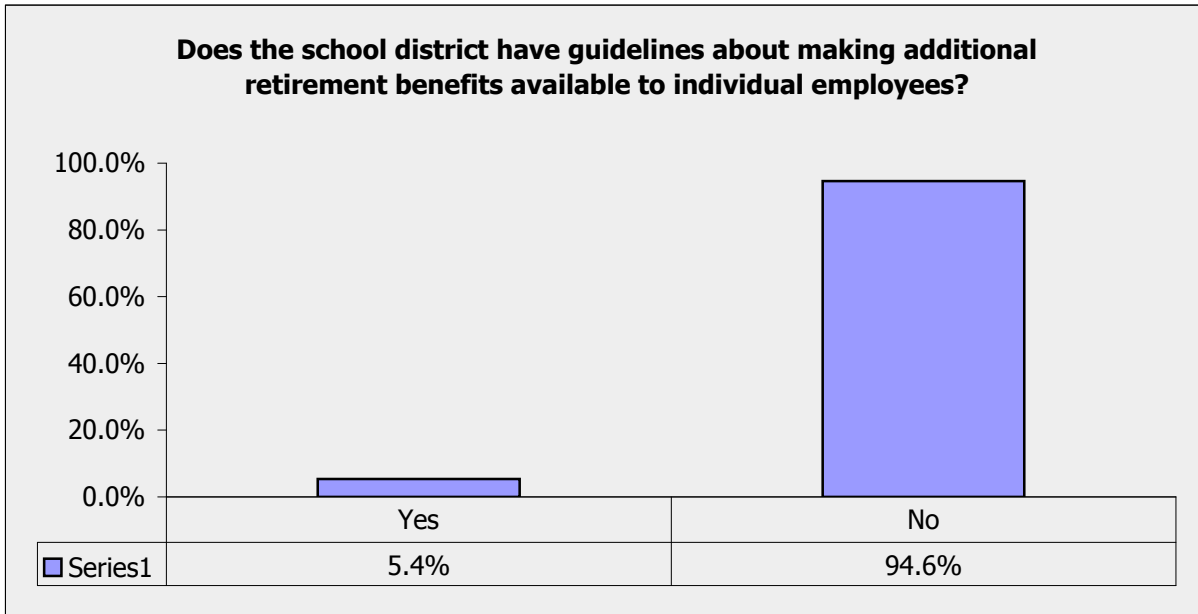
Schuyler Community Schools does have the master contract/negotiated agreement on the district website.

Tables created by Legislative Research Office (LRO) or SurveyMonkey (surveymonkey.com) using data submitted by LRO. December 2009.

LR 120 Survey

QUESTION 5: Does the school district have guidelines about making additional retirement benefits available to individual employees?

Answer Options	Response Percent	Response Count
Yes	5.4%	11
No	94.6%	193
answered question		204
skipped question		0



School Districts Responding "Yes" to Question 5

Banner County School
Conestoga
Doniphan-Trumbull Public Schools
Garden County Schools
Gibbon Public School
Hastings Public Schools
Kearney
Scribner
St. Paul Public Schools
Wakefield Public School
West Point Public Schools

Tables created by Legislative Research Office (LRO) or SurveyMonkey (surveymonkey.com) using data submitted by LRO. December 2009.

LR 120 Survey

5.1: If yes, please provide a brief description.	
Answer Options: Open Ended	Response Count
	12
<i>answered question</i>	12*
<i>skipped question</i>	192

**While 11 school districts responded "Yes" to Question 5, one school district (Columbus) responded "No" but provided comments to 5.1.*

School Districts Responding "Yes" to Question 5	Response to 5.1
Conestoga	Clerical staff and paraprofessionals receive \$30 monthly toward insurance or a tax sheltered annuity.
West Point Public Schools	No additional compensation is provided.
Hastings Public Schools	An Early Retirement Incentive Program for teachers. This is scheduled to end as an on-going practice in 2012.
Wakefield Public School	All employees are allowed encouraged to participate in a 403b program. There is not a specific policy.
Banner County School	Employees can have money taken from their paychecks (before taxes) for a 403b, or similar, fund.
Kearney	See Appendix A.
Garden County Schools	We follow statute.
St. Paul Public Schools	see previous answer
Doniphan-Trumbull Public Schools	For Faculty and Administrators, the negotiation agreement between the Board and Teacher Union doesn't include any language that refers to benefits for "individuals.
Gibbon Public School	57 years of age minimum and 20 years of service to the district.
Scribner	same answer.

School District Responding "No to Question 5 but made a response under 5.1	Response
Columbus Public Schools	We have a plan document for our 403b program available to all employees

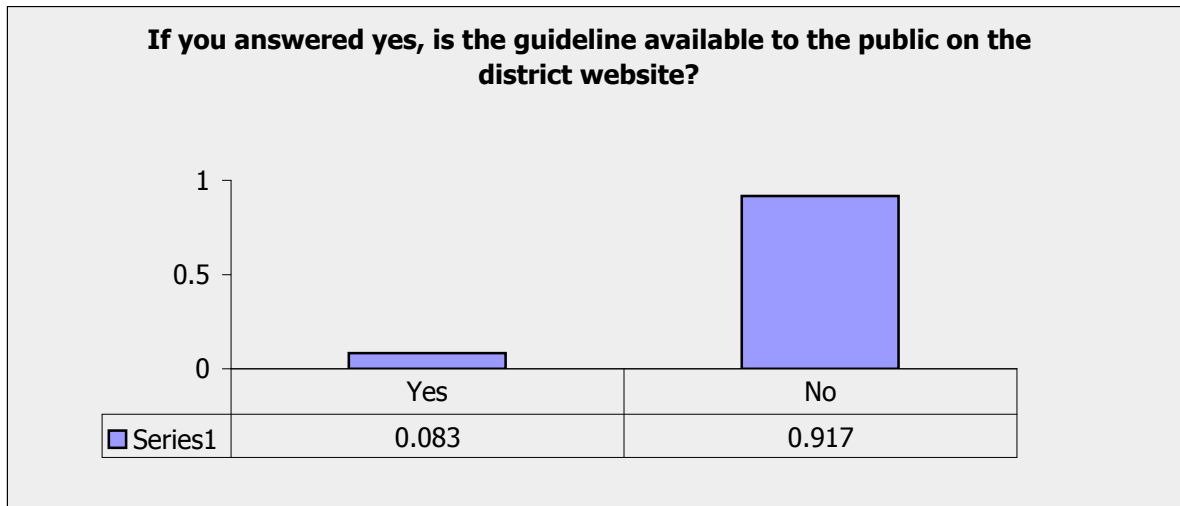
Tables created by Legislative Research Office (LRO) or SurveyMonkey (surveymonkey.com) using data submitted by LRO. December 2009.

LR 120 Survey

5.2: If you answered yes, is the guideline available to the public on the district website?

Answer Options	Response Percent	Response Count
Yes	8.3%	1
No	91.7%	11
answered question		12*
skipped question		192

***While 11 school districts responded "Yes" to Question 5, one school district (Columbus) responded "No" to Question 5 but made a selection under 5.2**



School Districts Responding "Yes" to Question 5	Response to 5.2
Banner County School	No
Conestoga	No
Doniphan-Trumbull Public Schools	No
Garden County Schools	No
Gibbon Public School	No
Hastings Public Schools	No
Kearney	Yes
Scribner	No
St. Paul Public Schools	No
Wakefield Public School	No
West Point Public Schools	No

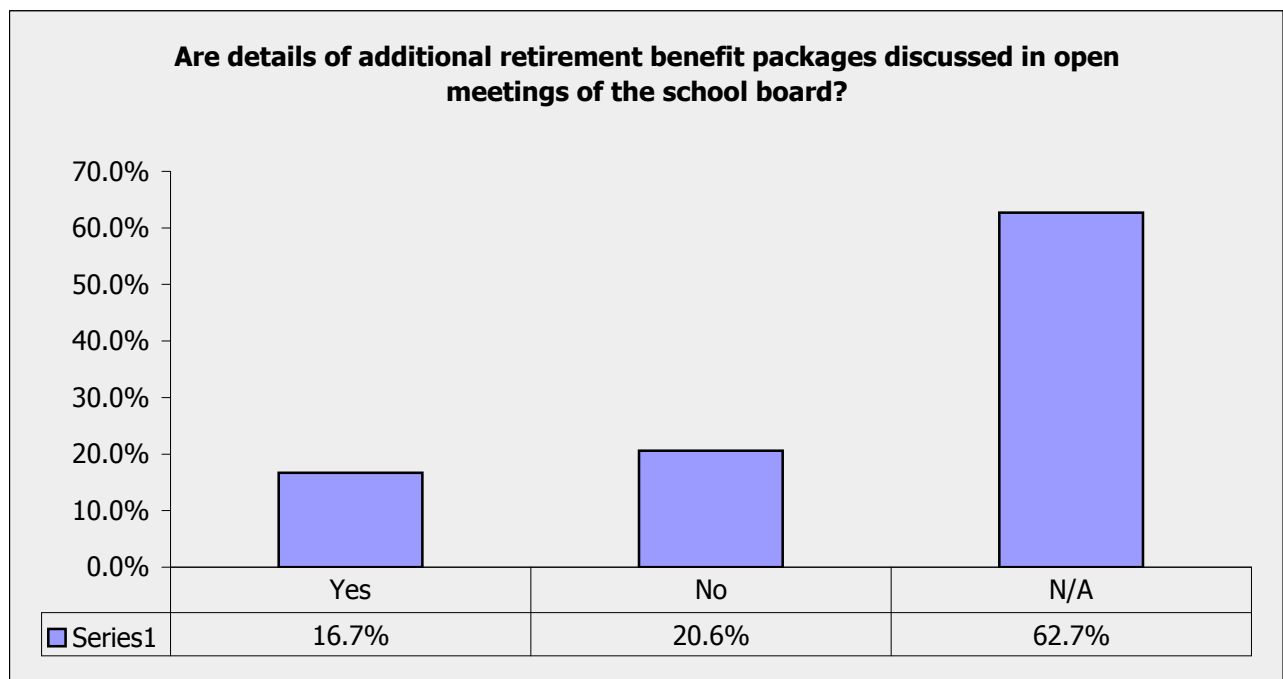
School District Responding "No" to Question 5 But Making a Selection Under 5.2	Response to 5.2
Columbus	No

Tables created by Legislative Research Office (LRO) or SurveyMonkey (surveymonkey.com) using data submitted by LRO. December 2009.

LR 120 Survey

QUESTION 6: Are details of additional retirement benefit packages discussed in open meetings of the school board?

Answer Options	Response Percent	Response Count
Yes	16.7%	34
No	20.6%	42
N/A	62.7%	128
answered question		204
skipped question		0



Districts Responding "Yes" to Question 6
Aurora Public Schools
Bellevue Public Schools
Blue Hill
Boone Central Public Schools
Centennial Public School
Cody-Kilgore
Fairbury Public Schools
Freeman Public Schools
Friend Public Schools
Gibbon Public School
Gordon-Rushville Public Schools
Hastings Public Schools

Districts Responding "Yes" to Question 6
Hershey Public School
Hyannis
Kearney Public Schools
Lewiston
Loup City
Malcolm Public
Millard Public Schools
Palmyra Dist OR-1
Papillion-La Vista
Pender Public Schools
Potter-Dix
Sargent
Scribner
Sioux County
St. Paul Public Schools
Stapleton
Sterling Public School
Superior Public Schools
Wausa Public School & Bloomfield Community School
Wisner-Pilger
Wood River Rural Schools
Yutan Public Schools

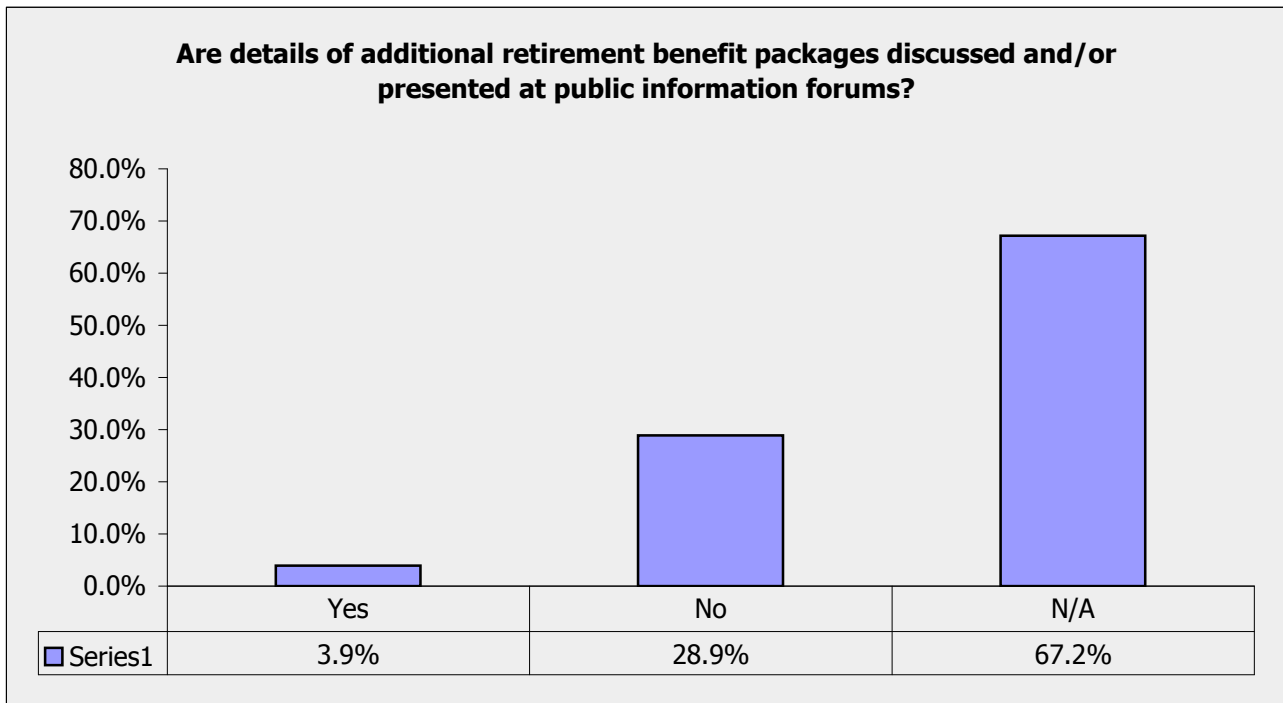
Comment Received via email	Response
Fremont	The specific detail of any employee's contract is not itemized in open meetings

Tables created by Legislative Research Office (LRO) or SurveyMonkey (surveymonkey.com) using data submitted by LRO. December 2009.

LR 120 Survey

QUESTION 7: Are details of additional retirement benefit packages discussed and/or presented at public information forums?

Answer Options	Response Percent	Response Count
Yes	3.9%	8
No	28.9%	59
N/A	67.2%	137
answered question		204
skipped question		0



Districts Responding "Yes" to Question 7
Centennial Public School
Fairbury Public Schools
Gordon-Rushville Public Schools
Hastings Public Schools
Palmyra Dist OR-1
Pender Public Schools
Sargent
Spalding Public Schools

Tables created by Legislative Research Office (LRO) or SurveyMonkey (surveymonkey.com) using data submitted by LRO. December 2009.

V. Appendices

A: Attachment for Kearney for Question 5.1

B: Lincoln Public School Survey Response

C: Omaha Public School Survey Response

Appendix A

Attachment for Kearney for Question 5.1

QUALIFICATIONS:

1. **Certificated Employee:** To be a participant a person must be a fully certified teacher or administrator.
2. **Full-Time Equivalency:** The certificated employees, both full-time and part-time, may participate in the Temporary Early Retirement Incentive Program (TERIP), provided that part-time employees' benefits under such plan shall be based on their part-time schedule salary for the academic year preceding early separation.
3. **Minimum Age and Years of Service:** In order for a certificated employee to be eligible for this program he/she must: (a) be at least fifty-five (55) years of age on or before July 1, 2008 or July 1, 2009; and (b) have completed 10 consecutive years of credited service to the Kearney Public School District. Credited service shall mean continuous employment with the Kearney Public School District as a certificated employee, including long term substitute teaching and UNK Partnership teaching, through the employee's last year of service. Board approved military service, sabbatical and/or approved leave of absence, or any other leave required to be granted according to law, shall not be included as credited years of service but such events shall not disrupt continuous employment for purposes of this paragraph. In determining years of credited service with the district, part-time employment is equal to full-time employment. Additionally, a one year service credit shall be granted if more than one-half of a school year has been completed by the employee.

ENROLLMENT REQUIREMENTS:

1. **Resignation:** Employee participants in the program who will be fifty-five (55) years of age on or before July 1, 2008 or July 1, 2009, may resign their positions with the School District effective at the close of the 2007-2008 or 2008-2009 school years in consideration for the benefits outlined in paragraph "D" below.
2. **Notice of Plan and Future Employment:** The Superintendent shall deliver to all eligible certificated employees of the School District a copy of the Temporary Early Retirement Incentive Program-Application and Agreement on or before at least forty-five (45) days prior to the date the TERIP Application and Agreement is to be submitted to the Board of Education, a copy of which is attached hereto as Exhibit "A" and is incorporated herein by this reference. If the certified employee participating in this program is re-employed by the School District as a certificated employee to a position of .35 FTE or greater within one hundred eighty calendar days of the effective date of their resignation, said teacher shall refund to the School District that portion of the monies received under this plan for any portion of said one hundred eighty day period that has not elapsed as of the date said certificated employee is re-employed on a per diem pro rata basis; provided, however, this provision shall not apply to a participant substitute teaching for the district on a per diem basis.

4163.5 (b)

Temporary Early Retirement Incentive Program (con't)

3.

Application: Any employee who attains the minimum eligibility requirements set forth in paragraph B above on or before July 1, 2008 or July 1, 2009, shall be eligible to participate in the TERIP. Each qualified employee has until March 1 to submit a signed TERIP Application and Agreement to the Board of Education. An executed agreement may be withdrawn by the employee at any time on or before March 8th (seven (7) or less days following the date when the Application or Agreement must be submitted). The Superintendent shall review the employee's record to determine eligibility for the

Retirement Benefits
Question 5.1
Attachment for Kearney

program. If eligible, the Board of Education shall approve an application on or before March 15th except as provided in paragraph C4 below.

4.

Terminated Employee's Ineligibility: An employee who has received written notice of possible termination for reasons other than reduction in force, or who has received written notice of possible cancellation shall be eligible and may participate in this program if, but only if, after hearing before the Board of Education it is determined that said employee shall not be cancelled or terminated, or the decision of the Board of Education to terminate or cancel is subsequently set aside.

An employee who has received written notice of possible termination for reason of a reduction in force shall be eligible and may participate in this program if, but only if, said employee expressly waives all rights to which he or she may be entitled under the reduction in force law.

BENEFITS:

1.

Calculation of Benefits:

A.

A qualified employee requesting to receive the temporary early retirement incentive program stipend shall receive a benefit equal to a percentage of the scheduled salary earned by the employee during that employee's last contract year. Scheduled salary refers to salary paid from the salary schedule, which excludes salary paid for extra responsibility, extended contract, fringe benefits, and the professional career increment.

B.

The formula to be used to determine benefits under this program will be: Two percent (2%) of the employees' salary for their last year of service multiplied by the number of years of credited service. No extra duty or extended contract pay will be calculated into this formula. For example-if the employee has twenty-five (25) years of credited service and is at the MA plus eighteen (18) step on the present salary schedule at the time the request is accepted, and that corresponds to a base salary of \$30,000.00, the amount is computed by multiplying \$30,000.00 times 2% times 25 years for a total benefit of \$15,000.00 payable in installments as hereinafter provided.

C.

Retiring staff members are eligible to receive payment of ½ the current entry level substitute teacher pay rate for each day of unused sick leave, up to 80 days.

2.

Payment of Benefits: The amount of the benefit to be paid to the employee shall be paid in any of the following manners as designated by the employee:

(i) In two (2) equal payments on September 20 of the first year of retirement and on September 20 of the second year of retirement;

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4163.5 (c)

Temporary Early Retirement Incentive Program (con't)

(ii)

In two (2) equal payments on January 20 of the first year of retirement and on January 20 of the second year of retirement;

Limitation on Payment:

Payments under this Plan in any one fiscal year shall be limited to Three Hundred Fifty Thousand Dollars (\$350,000.00); in the event that payments under the Plan exceed (\$350,000.00) in any one fiscal year the School District reserves the right to unilaterally modify the payment plan designated by the participant teachers on a pro rata basis to extend payments for an additional period or periods.

3.

Source of Funds: The School District shall pay the entire cost of the plan.

4. Administration: This Plan shall be administered by the Board of Education by and through the administration of the School District.

5.

Beneficiary Designation: In order for the application to be considered complete, a beneficiary must be designated. Upon death of the employee before all benefits are paid, the beneficiary has the choice to receive the remaining benefits as scheduled or may opt to take the remaining funds in one lump sum on the next designated date.

6.

Lifetime Activity Passes: Any participant shall be given a complimentary lifetime pass for the Kearney Public School District.

7. Tax Treatment of Payments: The Employee will be paid all amounts and benefits due under the Early Retirement Incentive Agreement. The Early Retirement Incentive benefit shall be deemed a voluntary Early Retirement Incentive payment. It will be reported as a taxable Early Retirement Incentive payment. Any required state or federal income tax withholdings and FICA and FUTA federal tax withholdings will be subtracted from each payment to the Employee. No state or federal retirement contributions, including Employer's and Employee's share thereof have been, or will be, withheld from

or contributed in relation to the Early Retirement Incentive amount, or monies paid in lieu of insurance premiums by either party hereto. It is understood and agreed that in the event the School District or the Employee are called upon to pay the federal government or the State of Nebraska, or any other state or federal authority, sums or payments that should have been withheld from or contributed in relation to the

Retirement Benefits
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Attachment for Kearney

Early Retirement Incentive pay amount or monies paid in lieu of insurance premiums, including retirement contributions, the Employee shall indemnify and hold the School District harmless from any and all sums which it is called upon to pay, including the Employee's share thereof and any and all penalties and interest arising from either the Employee's share or Employer's share thereof.

8. COBRA Rights: Pursuant to COBRA, a retired employee will have the opportunity to continue participation in the School District's group health insurance plan for at least eighteen (18) months following retirement upon payment by the employee of the monthly insurance premiums.

4163.5(d)

Temporary Early Retirement Incentive Program (con't)

TIME FOR CONSIDERATION OF APPLICATION AND AGREEMENT, AND WAIVER AND RELEASE OF CLAIMS:

1.

Time to Consider Application and Agreement: An employee who elects to participate in the Kearney Public School District Temporary Early Retirement Incentive Program shall be given at least forty-five (45) days within which to consider the TERIP Application and Agreement. That TERIP Application and Agreement shall alert the employee that the Kearney Public School District Temporary Early Retirement Incentive Program is totally voluntary in nature.

2.

Waiver and Release of Claims: The TERIP Application and Agreement shall also include a specific Waiver and Release of Claims of the participants' rights under the Age Discrimination and Employment Act (ADEA) 29 USC621-63 and the Act Prohibiting Unjust Discrimination in the Employment Because of Age, Neb. Rev. Stat. 48-1001 et seq., and all other state and federal constitutions, statutes and regulations that relate to the validity of the TERIP, and allow the employee to revoke the Release or Waiver at any time within seven (7) days after signing the contract, and advise the employee to consult with an attorney before signing the Application and Agreement.

3.

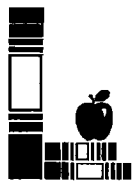
List of Eligible Employees: On or before July 1, 2008 and July 1, 2009, the administration of the School District shall provide all eligible certificated employees of the School District verification of their individual number of years of credited service in the Kearney Public School District.

TERM OF PROGRAM:

The Kearney Public Schools District Temporary Early Retirement Program shall be offered during the 2007-2008 and 2008-2009 school years.

Appendix B

Lincoln Public Schools Response



November 5, 2009

Senator Dave Pankonin and Members of the Retirement Committee,

In response to your survey related to LR 120 (2009), Lincoln Public Schools is most interested in providing the Committee with a complete and accurate picture of the benefits provided its employees. However, because the survey and its questions can be open to various interpretations, the District believes the most transparent method of answering the questions is to share all of our employee contracts, compensation and benefits with the Committee.

Recognizing that school districts, like many governmental and private organizations, provide compensation in a number of varied ways, our concern is that some questions will not be answered in the same manner by different school districts.

For example question 2 refers to “tax deferred annuity” as “additional retirement.” In reality, all of our employee groups are eligible for participation in the District’s 403b IRS approved plan. Neither the IRS nor LPS consider these plans to be “additional retirement.”

Questions related to cell phones, laptops and car allowances will vary by district based on how individual districts address these items in policy or contractual language.

There are variations in the way districts deal with travel reimbursement for example, the district may:

- own a vehicle (or several vehicles) that are available for district employee use
 - pay for a leased vehicle for employees to use
 - pay a travel stipend
 - reimburse miles driven at the current IRS (or other) mileage reimbursement rate
- or-
- factor in the lack of the above options when calculating the employee’s overall compensation.

The same can be said of provision of cell phones and laptops the district may:

- provide a cell phone or laptop (or both) and pay the monthly connectivity cost
 - pay a technology stipend
 - reimburse the employee for costs incurred by the employee for cell phone or technology connectivity expenses while completing district business
- or-
- factor in the lack of the above options when calculating the employee’s overall compensation.

The way districts deal with health, dental, disability and life insurance can be even more varied, the district may:

- provide single coverage
- provide family coverage
- provide whatever coverage an individual qualifies for
- pay \$X.XX to employees electing to not take coverage (cash-in-lieu)
- provide life insurance
- provide disability insurance
- provide a benefits stipend which can be used to purchase the above coverages

-or-

- factor in the lack of the above options when calculating the employee's overall compensation.

The above fringe benefits are typically delineated in individual employment contracts, collective bargaining agreements, employee handbooks or district policies.

All of these methods are reasonable and some have local, State/Federal tax and Retirement System implications which must be adhered to.

The Lincoln Public School District, in consultation with legal counsel, has taken great care to ensure that all appropriate benefits have been applied in a manner that does not circumvent State and Federal tax laws.

Enclosed please find copies of the contracts/collective bargaining agreements referenced above. Copies of the Lincoln Public Schools Board of Education policies related to Personnel and employee handbooks are available on our website at <http://www.lps.org>.

This information should provide the Committee with the background necessary for your study resolution. Please contact myself or Dr. Nancy Biggs, Associate Superintendent for Human Resources, should you need any additional information.

Sincerely,



Ken Babcock
Supervisor of Employee Relations

About the survey

Dear Public School Official:

The following survey is being conducted by the Nebraska Legislature pursuant to LR 120 (2009), which calls for an interim study relating to benefit packages provided to public school employees, and LB 612 (2009), which addresses public school retirement benefits. The survey is being sent to all Nebraska school districts and is divided into two parts.

The first part of the survey addresses retirement benefits. It is being conducted by the Legislature's Retirement Systems Committee, chaired by Senator Dave Pankonin of Louisville. The survey examines how many school districts, if any, provide "additional retirement benefits"--retirement benefits that exceed those prescribed in statute--to any employees. Questions concerning the retirement-benefits portion of the survey should be addressed to Kate Allen, Legal Counsel for the Nebraska Retirement Systems Committee, at 402-471-2613 or kallen@leg.ne.gov.

The second part of the survey addresses nonretirement-related benefits offered to public school employees. It is being conducted by Senator Bill Avery of Lincoln, sponsor of LB 612 and LR 120. If you have any questions pertaining to the nonretirement-benefits portion of the survey, please contact Nichole Kanne at 402-471-2633 or nkanne@leg.ne.gov.

Senator Pankonin and Senator Avery appreciate your cooperation in completing this survey by November 6, 2009.

Thank you for your participation.

Senator Dave Pankonin
Senator Bill Avery

A FEW NOTES ABOUT THE SURVEY:

QUESTIONS MARKED WITH AN ASTERISK: Questions marked with an asterisk (*) must be answered before you can proceed through the survey.

LINE BAR AT THE BOTTOM OF EACH PAGE: The line bar at the bottom of each page of the survey indicates how far you have progressed in responding to the questions posed.

NUMBER OF QUESTIONS IN PART 1 and PART 2. There are seven questions in the first part of the survey and nine questions in the second part. The survey may direct you to follow up questions based upon your response to the initial question.

PART 1: Retirement Benefit Packages

The first part of the survey is intended to look at how many school districts, if any, provide "additional retirement benefits"--retirement benefits that exceed those prescribed in statute--to any employees. Please select "Next" to continue.

PART 1: QUESTION 1

*** In the past five years, did your school district provide additional retirement benefits in the form of additional salary designed to offset retirement contributions made by any school employee to the state-sponsored School Employee Retirement Plan?**

Yes

No

Refer to Part 1: Question 3.

Follow up to question 1

*** If you answered yes, please specify the certificated staff position/s for which this benefit was provided. (NOTE: Please indicate ALL positions affected. If certificated positions were not affected, select N/A.)**

- Superintendent
- Principal
- Assistant Superintendent
- Business Manager
- Teachers
- Support Staff (e.g. Counselors, Media Specialists, Psychologists, etc.)
- N/A
- Other (please specify)

*** If you answered yes, please specify the noncertificated staff position/s for which this benefit was provided. (NOTE: Please indicate ALL positions affected. If noncertificated positions were not affected, select N/A.)**

- Clerical Staff
- Para Educators
- Custodians
- Drivers
- N/A
- Other (please specify)

*** If you answered yes, is the district going to continue to offer this additional benefit in the future?**

- Yes
- No
- Unknown

PART 1: QUESTION 2

*** In the past five years, did your school district provide additional retirement benefits in the form of a separate tax-deferred annuity for any school employee?**

yes

no

This question refers to “tax deferred annuity” as “additional retirement.” In reality, all of our employee groups are eligible for participation in the District's 403b IRS approved plan. Neither the IRS nor LPS consider these plans to be “additional retirement.”

Follow up to question 2

*** If you answered yes, please specify the certificated staff position/s for which this benefit was provided. (NOTE: Please indicate ALL positions affected. If certificated positions were not affected, select N/A.)**

- Superintendent
- Principal
- Assistant Superintendent
- Business Manager
- Teachers
- Support Staff (e.g. Counselors, Media Specialists, Psychologists, etc.)
- N/A
- Other (please specify)

*** If you answered yes, please specify the noncertificated staff position/s for which this benefit was provided. (NOTE: Please indicate ALL positions affected. If noncertificated positions were not affected, select N/A.)**

- Clerical Staff
- Para Educators
- Custodians
- Drivers
- N/A
- Other (please specify)

*** If you answered yes, is the district going to continue to offer this additional benefit in the future?**

- Yes
- No
- Unknown

PART 1: QUESTION 3

*** In the past five years, was any other mechanism used to compensate any school district employee for his/her retirement contributions?**

Yes

No

The employee receives a retirement stipend equal to the amount required to be submitted to the Nebraska Public Employees Retirement System for the member contribution pursuant to 79-958.

Follow up to question 3

*** If you answered yes, please explain what mechanism/s was/were used.**

See note on previous page.

*** If you answered yes, please specify the certificated staff position/s that received the additional retirement benefit. (NOTE: Please indicate ALL positions affected. If no certificated positions were affected, select N/A.)**

- Superintendent
- Principal
- Assistant Superintendent
- Business Manager
- Teachers
- Support Staff (e.g. Counselors, Media Specialists, Psychologists, etc.)
- N/A
- Other (please specify)

Associate Superintendents (3)
Assistant to the Superintendent for General
Administration and Communications

*** If you answered yes, please specify the noncertificated position/s that received the additional retirement benefit. (NOTE: Please indicate ALL positions affected. If noncertificated positions were not affected, select N/A.)**

- Clerical Staff
- Para Educators
- Custodians
- Drivers
- N/A
- Other (please specify)

Assistant to the Superintendent for General
Administration and Governmental Relations

*** If you answered yes, is the district going to continue to offer this additional benefit in the future?**

- Yes
- No
- Unknown

Note: The Associate Superintendents and Assistant Superintendents have contracts through 2010-2011. The wages, benefits and working conditions of all other employees for future school years have not been negotiated and approved by the Board of Education. Thus, all questions concerning the continuation of benefits are marked as "Unknown".

PART 1: QUESTION 4

*** Does the school district have a written policy about making additional retirement benefits available to individual employees?**

Yes

No

There is no policy which specifically addresses additional retirement benefits. Policy 4600 states, "The Lincoln Board of Education determines the compensation package for the Superintendent, Associate Superintendents and Assistants to the Superintendent. The Associate Superintendent for Human Resources and the Supervisor for Employee Relations recommend to the Board the compensation packages for all other employee classifications."

Follow up to question 4

*** If yes, please provide a brief summary of the policy.**

*** Is the policy available to the public on the district website?**

Yes

No

PART 1: QUESTION 5

*** Does the school district have guidelines about making additional retirement benefits available to individual employees?**

Yes

No

There is no guideline which specifically addresses additional retirement benefits. Policy 4600 states, "The Lincoln Board of Education determines the compensation package for the Superintendent, Associate Superintendents and Assistants to the Superintendent. The Associate Superintendent for Human Resources and the Supervisor for Employee Relations recommend to the Board the compensation packages for all other employee classifications."

Follow up to question 5

*** If yes, please provide a brief description.**

*** If you answered yes, is the guideline available to the public on the district website?**

Yes

No

PART 1: QUESTION 6

*** Are details of additional retirement benefit packages discussed in open meetings of the school board?**

Yes

No

N/A

Individual employment contracts and employee agreements are discussed and approved in open meetings of the school board. The extent of the discussions is at the discretion of the school board. All contracts and employee agreements are subject to the Public Record Law.

PART 1: QUESTION 7

*** Are details of additional retirement benefit packages discussed and/or presented at public information forums?**

Yes

No

N/A

Refer to Part 1: Question 6.

Appendix C

Omaha Public Schools Response



Board of Education

Sandra Kostos Jensen
President

Shirley J. Tyree
Vice President

Bambi Bartek
Kersten Borer
Mary Ellen Drickey

Freddie J. Gray
Nancy W. Huston

Nancy Kratky
Mark A. Martinez
Mona M. McGregor

Mary L. Mommisey
Penny L. Saphir

John J. Mackiel
Superintendent

December 4, 2009

The Honorable Dave Pankonin
State Capitol
Room 2004
P.O. Box 94604
Lincoln, NE 68509

Dear Senator Pankonin:

The additional time you have given to the Omaha Public Schools (OPS) to review the survey information requested related to LR 120 (2009) is appreciated. Additional time was required in order to comply with OPS practice regarding requests for research information. The practice in the School District of Omaha regarding requests for information is to submit all requests to the Research Division to assure they are in accordance with district policy and research protocols.

To that end, this letter is written to address certain sections of the survey that require explanation or additional information beyond a "yes/no" response. Enclosed please find a hard copy of the survey, and copies of the pertinent OPS negotiated agreements with applicable provisions that respond to questions where indicated on the survey.

It is likely that not all school districts will provide similar answers to some of the questions posed in the survey simply due to varying interpretations of the terms used in the survey. For example, early leave incentives may or may not be included in the definition of "additional retirement." The contracts enclosed explain early leave incentives (as do online documents available at the OPS web site).

As to other allowances, there are variations in the way OPS deals with reimbursement. In the case of a car allowance, depending upon the circumstance, the district not only owns vehicles that are available for district employees, it also may factor in the cost of miles when calculating an employee's overall compensation or pay for a leased vehicle, pay travel stipends, or reimburse for miles driven at the Internal Revenue Service rate.

OPS takes care to assure that all benefits are applied in a manner that is in compliance with state and federal law. Thank you for the opportunity to be a part of this study.

Sincerely,

John Mackiel
Superintendent of Schools

Encs.

PART 1: QUESTION 1

* In the past five years, did your school district provide additional retirement benefits in the form of additional salary designed to offset retirement contributions made by any school employee to the state-sponsored School Employee Retirement Plan?

Yes

No

Follow up to question 1

*** If you answered yes, please specify the certificated staff position/s for which this benefit was provided. (NOTE: Please indicate ALL positions affected. If certificated positions were not affected, select N/A.)**

- Superintendent
- Principal
- Assistant Superintendent
- Business Manager
- Teachers
- Support Staff (e.g. Counselors, Media Specialists, Psychologists, etc.)
- N/A
- Other (please specify)

*** If you answered yes, please specify the noncertificated staff position/s for which this benefit was provided. (NOTE: Please indicate ALL positions affected. If noncertificated positions were not affected, select N/A.)**

- Clerical Staff
- Para Educators
- Custodians
- Drivers
- N/A
- Other (please specify)

*** If you answered yes, is the district going to continue to offer this additional benefit in the future?**

- Yes
- No
- Unknown

PART 1: QUESTION 2

* In the past five years, did your school district provide additional retirement benefits in the form of a separate tax-deferred annuity for any school employee?

yes

no

Follow up to question 2

* If you answered yes, please specify the certificated staff position/s for which this benefit was provided. (NOTE: Please indicate ALL positions affected. If certificated positions were not affected, select N/A.)

- Superintendent
- Principal
- Assistant Superintendent
- Business Manager
- Teachers
- Support Staff (e.g. Counselors, Media Specialists, Psychologists, etc.)
- N/A
- Other (please specify)

* If you answered yes, please specify the noncertificated staff position/s for which this benefit was provided. (NOTE: Please indicate ALL positions affected. If noncertificated positions were not affected, select N/A.)

- Clerical Staff
- Para Educators
- Custodians
- Drivers
- N/A
- Other (please specify)

* If you answered yes, is the district going to continue to offer this additional benefit in the future?

- Yes
- No
- Unknown

PART 1: QUESTION 3

* In the past five years, was any other mechanism used to compensate any school district employee for his/her retirement contributions?

Yes

No

Follow up to question 3

* If you answered yes, please explain what mechanism/s was/were used.

Early Leave Incentive

* If you answered yes, please specify the certificated staff position/s that received the additional retirement benefit. (NOTE: Please indicate ALL positions affected. If no certificated positions were affected, select N/A.)

- Superintendent
- Principal
- Assistant Superintendent
- Business Manager
- Teachers
- Support Staff (e.g. Counselors, Media Specialists, Psychologists, etc.)
- N/A
- Other (please specify)

* If you answered yes, please specify the noncertificated position/s that received the additional retirement benefit. (NOTE: Please indicate ALL positions affected. If noncertificated positions were not affected, select N/A.)

- Clerical Staff
- Para Educators
- Custodians
- Drivers
- N/A
- Other (please specify)

*** If you answered yes, is the district going to continue to offer this additional benefit in the future?**

Yes

No

Unknown

PART 1: QUESTION 4

* Does the school district have a written policy about making additional retirement benefits available to individual employees?

Yes

No

Follow up to question 4

* If yes, please provide a brief summary of the policy.

* Is the policy available to the public on the district website?

Yes

No

PART 1: QUESTION 5

* Does the school district have guidelines about making additional retirement benefits available to individual employees?

Yes

No

Follow up to question 5

* If yes, please provide a brief description.

Please see the enclosed Water Agreement and the OSERS retirement website

* If you answered yes, is the guideline available to the public on the district website?

Yes

No

PART 1- QUESTION 6

* Are details of additional retirement benefit packages discussed in open meetings of the school board?

Yes

No

N/A

PART 1- QUESTION 7

* Are details of additional retirement benefit packages discussed and/or presented at public information forums?

Yes

No

N/A