

AMENDMENTS TO LB 988

Introduced by Education.

1 1. Insert the following new sections:

2 Sec. 7. Section 79-1003, Revised Statutes Supplement,
3 2007, is amended to read:

4 79-1003 For purposes of the Tax Equity and Educational
5 Opportunities Support Act:

6 (1) Adjusted general fund operating expenditures means

7 (a) for school fiscal years before school fiscal year 2007-08,
8 general fund operating expenditures as calculated pursuant to

9 subdivision ~~(24)~~ (21) of this section minus the transportation
10 allowance and minus the special receipts allowance, (b) for

11 school fiscal year 2007-08, general fund operating expenditures
12 as calculated pursuant to subdivision ~~(24)~~ (21) of this section

13 minus the sum of the transportation, special receipts, and
14 distance education and telecommunications allowances, and (c)

15 for school fiscal year 2008-09, and each school fiscal year
16 thereafter, the difference of the product of the general fund

17 operating expenditures as calculated pursuant to subdivision
18 ~~(24)~~ (21) of this section multiplied by the cost growth factor

19 for the school district's cost grouping calculated pursuant to
20 section 79-1007.10 minus the transportation allowance, special

21 receipts allowance, poverty allowance, limited English proficiency
22 allowance, distance education and telecommunications allowance,

23 elementary site allowance, elementary class size allowance, summer

1 school allowance, and focus school and program allowance, (d)
2 for school fiscal years 2009-10 through 2012-13, the difference
3 of the product of the general fund operating expenditures
4 as calculated pursuant to subdivision (21) of this section
5 multiplied by the cost growth factor calculated pursuant to
6 section 79-1007.10 minus the transportation allowance, special
7 receipts allowance, poverty allowance, limited English proficiency
8 allowance, distance education and telecommunications allowance,
9 elementary site allowance, elementary class size allowance, summer
10 school allowance, instructional time allowance, and focus school
11 and program allowance, and (e) for school fiscal year 2013-14
12 and each school fiscal year thereafter, the difference of the
13 product of the general fund operating expenditures as calculated
14 pursuant to subdivision (21) of this section multiplied by the
15 cost growth factor calculated pursuant to section 79-1007.10
16 minus the transportation allowance, special receipts allowance,
17 poverty allowance, limited English proficiency allowance, distance
18 education and telecommunications allowance, elementary site
19 allowance, summer school allowance, instructional time allowance,
20 and focus school and program allowance;

21 (2) Adjusted valuation means the assessed valuation of
22 taxable property of each local system in the state, adjusted
23 pursuant to the adjustment factors described in section 79-1016.
24 Adjusted valuation means the adjusted valuation for the property
25 tax year ending during the school fiscal year immediately preceding
26 the school fiscal year in which the aid based upon that value is
27 to be paid. For purposes of determining the local effort rate yield

1 pursuant to section 79-1015.01, adjusted valuation does not include
2 the value of any property which a court, by a final judgment from
3 which no appeal is taken, has declared to be nontaxable or exempt
4 from taxation;

5 (3) Allocated income tax funds means the amount of
6 assistance paid to a local system pursuant to section 79-1005.01 or
7 79-1005.02 as adjusted by the minimum levy adjustment pursuant to
8 section 79-1008.02;

9 (4) Average daily attendance of a student who resides on
10 Indian land means average daily attendance of a student who resides
11 on Indian land from the most recent data available on November 1
12 preceding the school fiscal year in which aid is to be paid;

13 (5) Average daily membership means the average daily
14 membership for grades kindergarten through twelve attributable to
15 the local system, as provided in each district's annual statistical
16 summary, and includes the proportionate share of students enrolled
17 in a public school instructional program on less than a full-time
18 basis;

19 (6) Base fiscal year means the first school fiscal year
20 following the school fiscal year in which the reorganization or
21 unification occurred;

22 (7) Board means the school board of each school district;

23 (8) Categorical funds means funds limited to a specific
24 purpose by federal or state law, including, but not limited to,
25 Title I funds, Title VI funds, federal vocational education funds,
26 federal school lunch funds, Indian education funds, Head Start
27 funds, and funds from the Education Innovation Fund;

1 (9) Consolidate means to voluntarily reduce the number of
2 school districts providing education to a grade group and does not
3 include dissolution pursuant to section 79-498;

4 ~~(10) Converted contract means an expired contract that~~
5 ~~was in effect for at least fifteen years for the education of~~
6 ~~students in a nonresident district in exchange for tuition from~~
7 ~~the resident district when the expiration of such contract results~~
8 ~~in the nonresident district educating students who would have been~~
9 ~~covered by the contract if the contract were still in effect~~
10 ~~as option students pursuant to the enrollment option program~~
11 ~~established in section 79-234;~~

12 ~~(11) Converted contract option students means students~~
13 ~~who will be option students pursuant to the enrollment option~~
14 ~~program established in section 79-234 for the school fiscal year~~
15 ~~for which aid is being calculated and who would have been covered~~
16 ~~by a converted contract if the contract were still in effect and~~
17 ~~such school fiscal year is the first school fiscal year for which~~
18 ~~such contract is not in effect;~~

19 ~~(12) (10) Department means the State Department of~~
20 ~~Education;~~

21 ~~(13) Distance education and telecommunications allowance~~
22 ~~means, for state aid calculated for school fiscal year 2007-08~~
23 ~~and each school fiscal year thereafter, eighty-five percent of~~
24 ~~the difference of the costs for (a) telecommunications services,~~
25 ~~(b) access to data transmission networks that transmit data to~~
26 ~~and from the school district, and (c) the transmission of data~~
27 ~~on such networks paid by the school districts in the local~~

1 system as reported on the annual financial report for the most
2 recently available complete data year minus the receipts from the
3 federal Universal Service Fund pursuant to section 254 of the
4 Telecommunications Act of 1996~~7~~, 47 U.S.C. 254~~7~~, as such section
5 existed on January 1~~7~~, 2006~~7~~, for the school districts in the local
6 system as reported on the annual financial report for the most
7 recently available complete data year~~7~~;

8 ~~(14)~~ (11) District means any Class I, II, III, IV, V, or
9 VI school district;

10 ~~(15)~~ (12) Ensuing school fiscal year means the school
11 fiscal year following the current school fiscal year;

12 ~~(16)~~ (13) Equalization aid means the amount of assistance
13 calculated to be paid to a local system pursuant to sections
14 79-1008.01 to 79-1022 and sections 10 to 22 of this act; and
15 ~~79-1022.02;~~

16 ~~(17)~~ (14) Fall membership means the total membership in
17 kindergarten through grade twelve attributable to the local system
18 as reported on the fall school district membership reports for each
19 district pursuant to section 79-528;

20 ~~(18)~~ (15) Fiscal year means the state fiscal year which
21 is the period from July 1 to the following June 30;

22 ~~(19)~~ (16) Formula students means:

23 (a) For school fiscal years prior to school fiscal year
24 2008-09, (i) for state aid certified pursuant to section 79-1022,
25 the sum of fall membership from the school fiscal year immediately
26 preceding the school fiscal year in which the aid is to be paid,
27 multiplied by the average ratio of average daily membership to fall

1 membership for the second school fiscal year immediately preceding
2 the school fiscal year in which aid is to be paid and the prior
3 two school fiscal years, plus qualified early childhood education
4 fall membership plus tuitioned students from the school fiscal year
5 immediately preceding the school fiscal year in which the aid is to
6 be paid and ~~(b)~~ (ii) for final calculation of state aid pursuant to
7 section 79-1065, the sum of average daily membership plus qualified
8 early childhood education average daily membership plus tuitioned
9 students from the school fiscal year immediately preceding the
10 school fiscal year in which the aid was paid; and

11 (b) For school fiscal year 2008-09 and each school fiscal
12 year thereafter, (i) for state aid certified pursuant to section
13 79-1022, the sum of the product of fall membership from the school
14 fiscal year immediately preceding the school fiscal year in which
15 the aid is to be paid multiplied by the average ratio of average
16 daily membership to fall membership for the second school fiscal
17 year immediately preceding the school fiscal year in which the aid
18 is to be paid and the prior two school fiscal years plus sixty
19 percent of the qualified early childhood education fall membership
20 plus tuitioned students from the school fiscal year immediately
21 preceding the school fiscal year in which aid is to be paid minus
22 the product of the number of students enrolled in kindergarten that
23 is not full-day kindergarten from the fall membership multiplied by
24 0.5 and (ii) for final calculation of state aid pursuant to section
25 79-1065, the sum of average daily membership plus sixty percent of
26 the qualified early childhood education average daily membership
27 plus tuitioned students minus the product of the number of students

1 enrolled in kindergarten that is not full-day kindergarten from the
2 average daily membership multiplied by 0.5 from the school fiscal
3 year immediately preceding the school fiscal year in which aid was
4 paid;

5 ~~(20)~~ (17) Free lunch and free milk student means a
6 student who qualified for free lunches or free milk from the most
7 recent data available on November 1 of the school fiscal year
8 immediately preceding the school fiscal year in which aid is to be
9 paid;

10 ~~(21)~~ (18) Full-day kindergarten means kindergarten
11 offered by a district for at least one thousand thirty-two
12 instructional hours;

13 ~~(22)~~ (19) General fund budget of expenditures means
14 the total budget of disbursements and transfers for general fund
15 purposes as certified in the budget statement adopted pursuant
16 to the Nebraska Budget Act, except that for purposes of the
17 limitation imposed in section 79-1023, the calculation of Class I
18 total allowable general fund budget of expenditures minus the
19 special education budget of expenditures pursuant to section
20 79-1083.03, and the calculation pursuant to subdivision (2) of
21 section 79-1027.01, the general fund budget of expenditures does
22 not include any special grant funds, exclusive of local matching
23 funds, received by a district; ~~subject to the approval of the~~
24 ~~department;~~

25 ~~(23)~~ (20) General fund expenditures means all
26 expenditures from the general fund;

27 ~~(24)~~ (21) General fund operating expenditures means:

1 (a) For state aid calculated for school fiscal years
2 prior to school fiscal year 2008-09, the total general fund
3 expenditures minus categorical funds, tuition paid, transportation
4 fees paid to other districts, adult education, summer school,
5 community services, redemption of the principal portion of general
6 fund debt service, retirement incentive plans, staff development
7 assistance, and transfers from other funds into the general fund
8 for the second school fiscal year immediately preceding the school
9 fiscal year in which aid is to be paid as reported on the annual
10 financial report prior to December 1 of the school fiscal year
11 immediately preceding the school fiscal year in which aid is to be
12 paid;

13 (b) For state aid calculated for school fiscal years
14 2008-09 and 2009-10, as reported for the second school fiscal
15 year immediately preceding the school fiscal year in which aid
16 is to be paid on the annual financial report submitted prior
17 to December 1 of the school fiscal year immediately preceding
18 the school fiscal year in which aid is to be paid, the total
19 general fund expenditures minus (i) the amount of all receipts
20 to the general fund, to the extent that such receipts are not
21 included in local system formula resources, from early childhood
22 education tuition, summer school tuition, educational entities as
23 defined in section 79-1201.01 for providing distance education
24 courses through the Educational Service Unit Coordinating Council
25 to such educational entities, private foundations, individuals,
26 associations, charitable organizations, the textbook loan program
27 authorized by section 79-734, and federal impact aid, (ii)

1 the amount of expenditures for categorical funds, tuition paid,
2 transportation fees paid to other districts, adult education,
3 community services, redemption of the principal portion of general
4 fund debt service, retirement incentive plans authorized by section
5 79-855, and staff development assistance authorized by section
6 79-856, and (iii) the amount of any transfers from the general fund
7 to any bond fund and transfers from other funds into the general
8 fund; and

9 (c) For state aid calculated for school fiscal year
10 2010-11 and each school fiscal year thereafter, as reported for
11 the second school fiscal year immediately preceding the school
12 fiscal year in which aid is to be paid on the annual financial
13 report submitted prior to December 1 of the school fiscal year
14 immediately preceding the school fiscal year in which aid is to be
15 paid, the total general fund expenditures minus (i) the amount of
16 all receipts to the general fund, to the extent that such receipts
17 are not included in local system formula resources, from early
18 childhood education tuition, summer school tuition, educational
19 entities as defined in section 79-1201.01 for providing distance
20 education courses through the Educational Service Unit Coordinating
21 Council to such educational entities, private foundations,
22 individuals, associations, charitable organizations, the textbook
23 loan program authorized by section 79-734, federal impact aid,
24 and levy override elections pursuant to section 77-3444, (ii)
25 the amount of expenditures for categorical funds, tuition paid,
26 transportation fees paid to other districts, adult education,
27 community services, redemption of the principal portion of general

1 fund debt service, retirement incentive plans authorized by section
2 79-855, and staff development assistance authorized by section
3 79-856, and (iii) the amount of any transfers from the general fund
4 to any bond fund and transfers from other funds into the general
5 fund;

6 For purposes of this subdivision (21), receipts from
7 levy override elections shall equal ninety-nine percent of the
8 difference of the total general fund levy minus a levy of one
9 dollar and five cents per one hundred dollars of taxable valuation
10 multiplied by the assessed valuation for school districts that have
11 voted pursuant to section 77-3444 to override the maximum levy
12 provided pursuant to section 77-3442;

13 ~~(25)~~ (22) High school district means a school district
14 providing instruction in at least grades nine through twelve;

15 ~~(26)~~ (23) Income tax liability means the amount of the
16 reported income tax liability for resident individuals pursuant to
17 the Nebraska Revenue Act of 1967 less all nonrefundable credits
18 earned and refunds made;

19 ~~(27)~~ (24) Income tax receipts means the amount of income
20 tax collected pursuant to the Nebraska Revenue Act of 1967 less all
21 nonrefundable credits earned and refunds made;

22 ~~(28)~~ (25) Limited English proficiency ~~student~~ means a
23 ~~student~~ students means (a) for school fiscal years prior to school
24 fiscal year 2009-10, the number of students with limited English
25 proficiency in a district from the most recent data available on
26 November 1 of the school fiscal year preceding the school fiscal
27 year in which aid is to be paid and (b) for school fiscal year

1 2009-10 and each school fiscal year thereafter, the number of
2 students with limited English proficiency in a district from the
3 most recent data available on November 1 of the school fiscal year
4 preceding the school fiscal year in which aid is paid plus the
5 difference of such students with limited English proficiency minus
6 the average number of limited English proficiency students for
7 such district, prior to such addition, for the three immediately
8 preceding school fiscal years if such difference is greater than
9 zero;

10 ~~(29)~~ (26) Local system means a learning community, a
11 unified system, a Class VI district and the associated Class I
12 districts, or a Class II, III, IV, or V district and any affiliated
13 Class I districts or portions of Class I districts, and for school
14 fiscal year 2008-09 and each school fiscal year thereafter, a
15 learning community or a Class II, III, IV, or V district that is
16 not a member of a learning community. The membership, expenditures,
17 and resources of Class I districts that are affiliated with
18 multiple high school districts will be attributed to local systems
19 based on the percent of the Class I valuation that is affiliated
20 with each high school district;

21 ~~(30)~~ (27) Low-income child means (a) for school fiscal
22 years prior to 2008-09, a child under nineteen years of age living
23 in a household having an annual adjusted gross income of fifteen
24 thousand dollars or less for the second calendar year preceding
25 the beginning of the school fiscal year for which aid is being
26 calculated and (b) for school fiscal year 2008-09 and each school
27 fiscal year thereafter, a child under nineteen years of age living

1 in a household having an annual adjusted gross income for the
2 second calendar year preceding the beginning of the school fiscal
3 year for which aid is being calculated equal to or less than the
4 maximum household income that would allow a student from a family
5 of four people to be a free lunch and free milk student during the
6 school fiscal year immediately preceding the school fiscal year for
7 which aid is being calculated;

8 ~~(31)~~ (28) Low-income students means the number of
9 low-income children within the ~~local system~~ district multiplied by
10 the ratio of the formula students in the ~~local system~~ district
11 divided by the total children under nineteen years of age
12 residing in the ~~local system~~ district as derived from income tax
13 information;

14 ~~(32)~~ (29) Most recently available complete data year
15 means the most recent single school fiscal year for which the
16 annual financial report, fall school district membership report,
17 annual statistical summary, Nebraska income tax liability by school
18 district for the calendar year in which the majority of the school
19 fiscal year falls, and adjusted valuation data are available;

20 ~~(33)~~ (30) Poverty students means (a) for school fiscal
21 years prior to school fiscal year 2009-10, the number of low-income
22 students or the number of students who are free lunch and free
23 milk students in a ~~local system~~, district, whichever is greater,
24 and (b) for school fiscal year 2009-10 and each school fiscal year
25 thereafter, the number of low-income students or the number of
26 students who are free lunch and free milk students in a district
27 plus the difference of the number of low-income students or the

1 number of students who are free lunch and free milk students in a
2 district, whichever is greater, minus the average number of poverty
3 students for such district, prior to such addition, for the three
4 immediately preceding school fiscal years if such difference is
5 greater than zero;

6 ~~(34)~~ (31) Qualified early childhood education average
7 daily membership means the product of the average daily membership
8 for school fiscal year 2006-07 and each school fiscal year
9 thereafter of students who will be eligible to attend kindergarten
10 the following school year and are enrolled in an early childhood
11 education program approved by the department pursuant to section
12 79-1103 for such school district for such school year multiplied by
13 the ratio of the actual instructional hours of the program divided
14 by one thousand thirty-two if: (a) The program is receiving a grant
15 pursuant to such section for the third year; (b) the program has
16 already received grants pursuant to such section for three years;
17 or (c) the program has been approved pursuant to subsection (5) of
18 section 79-1103 for such school year and the two preceding school
19 years, including any such students in portions of any of such
20 programs receiving an expansion grant; ~~multiplied by the ratio~~
21 ~~of the actual instructional hours of the program divided by one~~
22 ~~thousand thirty-two;~~

23 ~~(35)~~ (32) Qualified early childhood education fall
24 membership means the product of membership on the last Friday
25 in September 2006 and each year thereafter of students who will
26 be eligible to attend kindergarten the following school year and
27 are enrolled in an early childhood education program approved

1 by the department pursuant to section 79-1103 for such school
2 district for such school year multiplied by the ratio of the
3 planned instructional hours of the program divided by one thousand
4 thirty-two if: (a) The program is receiving a grant pursuant to
5 such section for the third year; (b) the program has already
6 received grants pursuant to such section for three years; or (c)
7 the program has been approved pursuant to subsection (5) of section
8 79-1103 for such school year and the two preceding school years,
9 including any such students in portions of any of such programs
10 receiving an expansion grant; ~~multiplied by the ratio of the~~
11 ~~planned instructional hours of the program divided by one thousand~~
12 ~~thirty-two;~~

13 ~~(36)~~ (33) Regular route transportation means the
14 transportation of students on regularly scheduled daily routes to
15 and from the attendance center;

16 ~~(37)~~ (34) Reorganized district means any district
17 involved in a consolidation and currently educating students
18 following consolidation;

19 ~~(38)~~ (35) School year or school fiscal year means the
20 fiscal year of a school district as defined in section 79-1091;

21 (36) Sparse local system means a local system that is not
22 a very sparse local system but which meets the following criteria:

23 (a) (i) Less than two students per square mile in the
24 county in which each high school is located, based on the school
25 district census, (ii) less than one formula student per square
26 mile in the local system, and (iii) more than ten miles between
27 each high school attendance center and the next closest high school

1 attendance center on paved roads;

2 (b) (i) Less than one and one-half formula students per
3 square mile in the local system and (ii) more than fifteen miles
4 between each high school attendance center and the next closest
5 high school attendance center on paved roads;

6 (c) (i) Less than one and one-half formula students per
7 square mile in the local system and (ii) more than two hundred
8 seventy-five square miles in the local system; or

9 (d) (i) Less than two formula students per square mile in
10 the local system and (ii) the local system includes an area equal
11 to ninety-five percent or more of the square miles in the largest
12 county in which a high school attendance center is located in the
13 local system;

14 ~~(39)~~ (37) Special education means specially designed
15 kindergarten through grade twelve instruction pursuant to section
16 79-1125, and includes special education transportation;

17 ~~(40)~~ (38) Special grant funds means the budgeted receipts
18 for grants, including, but not limited to, Title I funds, Title
19 VI funds, funds from the Education Innovation Fund, reimbursements
20 for wards of the court, short-term borrowings including, but
21 not limited to, registered warrants and tax anticipation notes,
22 interfund loans, insurance settlements, and reimbursements to
23 county government for previous overpayment. The state board shall
24 approve a listing of grants that qualify as special grant funds;

25 ~~(41)~~ Special receipts allowance means the amount of
26 special education, state ward, and accelerated or differentiated
27 curriculum program receipts included in local system formula

1 ~~resources under subdivisions (7), (8), (16), and (17) of section~~
2 ~~79-1018.01 attributable to the school district;~~

3 ~~(42)~~ (39) State aid means the amount of assistance
4 paid to a district pursuant to the Tax Equity and Educational
5 Opportunities Support Act;

6 ~~(43)~~ (40) State board means the State Board of Education;

7 ~~(44)~~ (41) State support means all funds provided to
8 districts by the State of Nebraska for the general fund support of
9 elementary and secondary education;

10 (42) Statewide average basic funding per formula student
11 means the statewide total basic funding for all districts divided
12 by the statewide total formula students for all districts;

13 (43) Statewide average general fund operating
14 expenditures per formula student means the statewide total
15 general fund operating expenditures for all districts divided by
16 the statewide total formula students for all districts;

17 (44) Teacher has the definition found in section 79-101;

18 (45) Temporary aid adjustment factor means (a) for school
19 fiscal years before school fiscal year 2007-08, one and one-fourth
20 percent of the sum of the local system's transportation allowance,
21 the local system's special receipts allowance, and the product
22 of the local system's adjusted formula students multiplied by
23 the average formula cost per student in the local system's
24 cost grouping and (b) for school fiscal year 2007-08, one and
25 one-fourth percent of the sum of the local system's transportation
26 allowance, special receipts allowance, and distance education and
27 telecommunications allowance and the product of the local system's

1 adjusted formula students multiplied by the average formula cost
2 per student in the local system's cost grouping;

3 ~~(46) Transportation allowance means the lesser of (a)~~
4 ~~each local system's general fund expenditures for regular route~~
5 ~~transportation and in lieu of transportation expenditures pursuant~~
6 ~~to section 79-611 in the second school fiscal year immediately~~
7 ~~preceding the school fiscal year in which aid is to be paid,~~
8 ~~but not including special education transportation expenditures or~~
9 ~~other expenditures previously excluded from general fund operating~~
10 ~~expenditures, or (b) the number of miles traveled in the second~~
11 ~~school fiscal year immediately preceding the school fiscal year in~~
12 ~~which aid is to be paid by vehicles owned, leased, or contracted~~
13 ~~by the district or the districts in the local system for the~~
14 ~~purpose of regular route transportation multiplied by four hundred~~
15 ~~percent of the mileage rate established by the Department of~~
16 ~~Administrative Services pursuant to section 81-1176 as of January 1~~
17 ~~of the most recently available complete data year added to in lieu~~
18 ~~of transportation expenditures pursuant to section 79-611 from the~~
19 ~~same data year;~~

20 ~~(47) Tuition receipts from converted contracts means~~
21 ~~tuition receipts received by a district from another district~~
22 ~~in the most recently available complete data year pursuant to a~~
23 ~~converted contract prior to the expiration of the contract; and~~

24 ~~(48) (46) Tuitioned students means students in~~
25 ~~kindergarten through grade twelve of the district whose tuition is~~
26 ~~paid by the district to some other district or education agency;~~
27 ~~and.~~

1 (47) Very sparse local system means a local system that
2 has:

3 (a) (i) Less than one-half student per square mile in
4 each county in which each high school attendance center is located
5 based on the school district census, (ii) less than one formula
6 student per square mile in the local system, and (iii) more than
7 fifteen miles between the high school attendance center and the
8 next closest high school attendance center on paved roads; or

9 (b) (i) More than four hundred fifty square miles in the
10 local system, (ii) less than one-half student per square mile in
11 the local system, and (iii) more than fifteen miles between each
12 high school attendance center and the next closest high school
13 attendance center on paved roads.

14 Sec. 28. Section 79-1007.10, Revised Statutes Supplement,
15 2007, is amended to read:

16 79-1007.10 For state aid calculated for school fiscal
17 year 2008-09 and each school fiscal year thereafter, the cost
18 growth factor for each cost grouping is equal to the sum of: (1)
19 One; plus (2) the product of two times the ratio of the difference
20 of (a) the formula students attributable to the cost grouping
21 without weighting or adjustment pursuant to section 79-1007.03
22 minus the qualified early childhood education fall membership
23 attributable to the cost grouping without such weighting or
24 adjustment for state aid certified pursuant to section 79-1022
25 minus (b) the difference of the sum of the average daily membership
26 plus tuitioned students attributable to the cost grouping for the
27 most recently available complete data year minus the qualified

1 early childhood education average daily membership attributable to
2 the cost grouping without such weighting or adjustment for the most
3 recently available complete data year divided by the difference of
4 the sum of the average daily membership plus tuitioned students
5 attributable to the cost grouping for the most recently available
6 complete data year minus the qualified early childhood education
7 average daily membership attributable to the cost grouping without
8 such weighting or adjustment for the most recently available
9 complete data year, except that the ratio shall not be less than
10 zero; plus (3) the basic allowable growth rate pursuant to section
11 79-1025 for the school fiscal year in which the aid is to be
12 distributed; plus (4) the basic allowable growth rate pursuant to
13 section 79-1025 for the school fiscal year immediately preceding
14 the school fiscal year in which the aid is to be distributed;
15 plus (5) any additional growth rate allowed by special action of
16 school boards for the school fiscal year in which the aid is to
17 be distributed as determined for the school fiscal year immediately
18 preceding the school fiscal year when aid is to be distributed;
19 plus (6) any additional growth rate allowed by special action of
20 the school boards for the school fiscal year immediately preceding
21 the school fiscal year when the aid is to be distributed.

22 For state aid calculated for school fiscal year 2008-09
23 and each school fiscal year thereafter, the cost growth factor
24 shall equal the sum of: (1) One; plus (2) the basic allowable
25 growth rate pursuant to section 79-1025 for the school fiscal year
26 in which the aid is to be distributed; plus (3) the basic allowable
27 growth rate pursuant to section 79-1025 for the school fiscal year

1 immediately preceding the school fiscal year in which the aid is to
2 be distributed; plus (4) one percent.

3 Sec. 37. Section 79-1018.01, Revised Statutes Supplement,
4 2007, is amended to read:

5 79-1018.01 ~~Local~~ Except as otherwise provided in this
6 section, local system formula resources include other actual
7 receipts available for the funding of general fund operating
8 expenditures as determined by the department for the second school
9 fiscal year immediately preceding the school fiscal year in which
10 aid is to be paid. Receipts ~~except that receipts~~ from the
11 Community Improvements Cash Fund, and receipts acquired pursuant to
12 the Low-Level Radioactive Waste Disposal Act, ~~and~~ beginning with
13 the calculation of state aid to be distributed in school fiscal
14 year 2004-05, ~~tuition receipts from converted contracts~~ shall not
15 be included. Other actual receipts include:

- 16 (1) Public power district sales tax revenue;
- 17 (2) Fines and license fees;
- 18 (3) Tuition receipts from individuals, other districts,
19 or any other source except receipts derived from adult education,
20 receipts derived from summer school tuition, receipts derived
21 from early childhood education tuition, ~~tuition receipts from~~
22 ~~converted contracts~~, and receipts from educational entities as
23 defined in section 79-1201.01 for providing distance education
24 courses through the Distance Education Council until July 1, 2008,
25 and the Educational Service Unit Coordinating Council on and after
26 July 1, 2008, to such educational entities;
- 27 (4) Transportation receipts;

- 1 (5) Interest on investments;
- 2 (6) Other miscellaneous noncategorical local receipts,
3 not including receipts from private foundations, individuals,
4 associations, or charitable organizations;
- 5 (7) Special education receipts; ~~IT excluding grant funds~~
6 ~~received pursuant to section 9-812;~~
- 7 (8) Special education receipts and non-special education
8 receipts from the state for wards of the court and wards of the
9 state;
- 10 (9) All receipts from the temporary school fund.
11 Beginning with the calculation of aid for school fiscal year
12 2002-03 and each school fiscal year thereafter, receipts from
13 the temporary school fund shall only include receipts pursuant
14 to section 79-1035 and the receipt of funds pursuant to section
15 79-1036 for property leased for a public purpose as set forth in
16 subdivision (1)(a) of section 77-202;
- 17 (10) Motor vehicle tax receipts received on or after
18 January 1, 1998;
- 19 (11) Pro rata motor vehicle license fee receipts;
- 20 (12) Other miscellaneous state receipts excluding revenue
21 from the textbook loan program authorized by section 79-734;
- 22 (13) Impact aid entitlements for the school fiscal year
23 which have actually been received by the district to the extent
24 allowed by federal law;
- 25 (14) All other noncategorical federal receipts;
- 26 (15) All receipts pursuant to the enrollment option
27 program under sections 79-232 to 79-246;

1 (16) Receipts under the federal Medicare Catastrophic
2 Coverage Act of 1988, as such act existed on May 8, 2001, as
3 authorized pursuant to sections 43-2510 and 43-2511 but only to the
4 extent of the amount the local system would have otherwise received
5 pursuant to the Special Education Act; and
6 (17) Receipts for accelerated or differentiated
7 curriculum programs pursuant to sections 79-1106 to 79-1108.03.