

AMENDMENTS TO LB 470

Introduced by Education

1 1. Strike the original sections and insert the following
2 new sections:

3 Section 1. Section 13-504, Reissue Revised Statutes of
4 Nebraska, is amended to read:

5 13-504 (1) Each governing body shall annually prepare a
6 proposed budget statement on forms prescribed and furnished by the
7 auditor. The proposed budget statement shall be made available to
8 the public by the political subdivision prior to publication of the
9 notice of the hearing on the proposed budget statement pursuant
10 to section 13-506. A proposed budget statement shall contain the
11 following information, except as provided by state law:

12 (a) For the immediately preceding fiscal year, the
13 revenue from all sources, including motor vehicle taxes, other
14 than revenue received from personal and real property taxation,
15 allocated to the funds and separately stated as to each such
16 source: The unencumbered cash balance at the beginning and end of
17 the year; the amount received by taxation of personal and real
18 property; and the amount of actual expenditures;

19 (b) For the current fiscal year, actual and estimated
20 revenue from all sources, including motor vehicle taxes, allocated
21 to the funds and separately stated as to each such source: The
22 actual unencumbered cash balance available at the beginning of the
23 year; the amount received from personal and real property taxation;

1 and the amount of actual and estimated expenditures, whichever
2 is applicable. Such statement shall contain the cash reserve for
3 each fiscal year and shall note whether or not such reserve is
4 encumbered. Such cash reserve projections shall be based upon the
5 actual experience of prior years. The cash reserve shall not exceed
6 fifty percent of the total budget adopted exclusive of capital
7 outlay items;

8 (c) For the immediately ensuing fiscal year, an estimate
9 of revenue from all sources, including motor vehicle taxes, other
10 than revenue to be received from taxation of personal and real
11 property, separately stated as to each such source: The actual or
12 estimated unencumbered cash balances, whichever is applicable, to
13 be available at the beginning of the year; the amounts proposed
14 to be expended during the year; and the amount of cash reserve,
15 based on actual experience of prior years, which cash reserve shall
16 not exceed fifty percent of the total budget adopted exclusive of
17 capital outlay items;

18 (d) A statement setting out separately the amount sought
19 to be raised from the levy of a tax on the taxable value of real
20 property (i) for the purpose of paying the principal or interest on
21 bonds issued by the governing body and (ii) for all other purposes;

22 (e) A uniform summary of the proposed budget statement,
23 including each proprietary function fund included in a separate
24 proprietary budget statement prepared pursuant to the Municipal
25 Proprietary Function Act, and a grand total of all funds maintained
26 by the governing body; and

27 (f) For municipalities, a list of the proprietary

1 functions which are not included in the budget statement. Such
2 proprietary functions shall have a separate budget statement which
3 is approved by the city council or village board as provided in the
4 Municipal Proprietary Function Act; ~~and-~~

5 (g) For school districts and educational service units, a
6 separate identification and description of all current and future
7 costs to the school district or educational service unit which are
8 reasonably anticipated as a result of any contract, and any adopted
9 amendments thereto, for superintendent services to be rendered to
10 such school district or administrator services to be rendered to
11 such educational service unit.

12 (2) The actual or estimated unencumbered cash balance
13 required to be included in the budget statement by this section
14 shall include deposits and investments of the political subdivision
15 as well as any funds held by the county treasurer for the political
16 subdivision and shall be accurately stated on the proposed budget
17 statement.

18 (3) The political subdivision shall correct any material
19 errors in the budget statement detected by the auditor or by other
20 sources.

21 Sec. 2. Sections 2 to 6 of this act shall be known and
22 may be cited as the Superintendent Pay Transparency Act.

23 Sec. 3. (1) Before the school board of any school
24 district or the board of any educational service unit approves
25 a proposed contract, or any proposed amendment to an existing
26 contract, for future superintendent services to be rendered to
27 such school district by the current superintendent or future

1 administrator services to be rendered to such educational service
2 unit by the current administrator, the board shall publish a copy
3 of such proposed contract or amendment, and a reasonable estimate
4 and description of all current and future costs to the school
5 district or educational service unit if the proposed contract or
6 amendment were to be approved, at least three days before the
7 meeting of the board at which such proposed contract or amendment
8 will be considered. Such publication shall also specify the date,
9 time, and place of the public meeting at which the proposed
10 contract or amendment will be considered. Electronic publication on
11 the web site of the school district or educational service unit
12 shall satisfy the requirement of this subsection if such electronic
13 publication is prominently displayed and allows public access to
14 the entire proposed contract or amendment.

15 (2) After the school board of any school district or
16 the board of any educational service unit approves a contract
17 for future superintendent services to be rendered to such school
18 district by a new superintendent or future administrator services
19 to be rendered to such educational service unit by a new
20 administrator, the board shall publish a copy of such contract, and
21 a reasonable estimate and description of all current and future
22 costs to the school district or educational service unit that will
23 be incurred as a result of such contract, within two days after
24 the meeting of the board at which such contract was approved.
25 Electronic publication on the web site of the school district or
26 educational service unit shall satisfy the requirement of this
27 subsection if such electronic publication is prominently displayed

1 and allows public access to the entire contract.

2 Sec. 4. After approval of a contract, or any amendments
3 thereto, for superintendent services or educational service unit
4 administrator services, the approving board shall file a copy of
5 such contract or amendment with the State Department of Education
6 on or before the next succeeding August 1. The department shall
7 have no duty to review such contracts or amendments but shall
8 publicly post all such contracts or amendments received on the web
9 site of the department.

10 Sec. 5. If the school board of any school district or the
11 board of any educational service unit fails to timely file a copy
12 of an approved contract, or contract amendment, for superintendent
13 services or educational service unit administrator services with
14 the State Department of Education as required in section 4 of
15 this act, the Commissioner of Education, after notice to the board
16 president and either the superintendent or educational service unit
17 administrator and an opportunity to be heard, shall direct that
18 any state aid granted pursuant to the Tax Equity and Educational
19 Opportunities Support Act to the school district or core services
20 and technology infrastructure funds granted pursuant to section
21 79-1241.03 to the educational service unit be withheld until such
22 time as the contract or amendment is received by the department.
23 In addition, the commissioner shall direct each county treasurer
24 of a county with territory in the school district or educational
25 service unit to withhold all money belonging to the school district
26 or educational service unit until such time as the commissioner
27 notifies such county treasurer of receipt of such contract or

1 amendment. Each such county treasurer shall withhold such money.
2 For school districts that are members of learning communities,
3 a determination of school money belonging to the school district
4 shall be based on the proportionate share of property tax receipts
5 allocated to the school district pursuant to section 79-1073 in
6 addition to the other property tax receipts belonging to the school
7 district. If the board does not comply with this section prior
8 to October 1 following the school fiscal year for which the state
9 aid or core services and technology infrastructure funding was
10 calculated, the funds shall revert to the General Fund. The amount
11 of any reverted funds shall be included in data provided to the
12 Governor, the Appropriations Committee of the Legislature, and the
13 Education Committee of the Legislature in accordance with section
14 79-1031.

15 Sec. 6. All amendments to a contract for superintendent
16 services or educational service unit administrator services shall
17 be subject to the Superintendent Pay Transparency Act, including,
18 but not limited to, amendments involving salary increases or
19 benefit changes.

20 Sec. 7. This act becomes operative on July 1, 2013.

21 Sec. 8. Original section 13-504, Reissue Revised Statutes
22 of Nebraska, is repealed.

23 Sec. 9. Since an emergency exists, this act takes effect
24 when passed and approved according to law.