

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIFTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 246

Introduced by Morfeld, 46.

Read first time January 11, 2017

Committee: Education

1 A BILL FOR AN ACT relating to the Tax Equity and Educational
2 Opportunities Support Act; to amend section 79-1028.01, Revised
3 Statutes Cumulative Supplement, 2016; to provide a budget exception
4 for expanded learning opportunity programs; and to repeal the
5 original section.
6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 79-1028.01, Revised Statutes Cumulative
2 Supplement, 2016, is amended to read:

3 79-1028.01 (1) For each school fiscal year, a school district may
4 exceed its budget authority for the general fund budget of expenditures
5 as calculated pursuant to section 79-1023 for such school fiscal year by
6 a specific dollar amount for the following exclusions:

7 (a) Expenditures for repairs to infrastructure damaged by a natural
8 disaster which is declared a disaster emergency pursuant to the Emergency
9 Management Act;

10 (b) Expenditures for judgments, except judgments or orders from the
11 Commission of Industrial Relations, obtained against a school district
12 which require or obligate a school district to pay such judgment, to the
13 extent such judgment is not paid by liability insurance coverage of a
14 school district;

15 (c) Expenditures pursuant to the Retirement Incentive Plan
16 authorized in section 79-855 or the Staff Development Assistance
17 authorized in section 79-856;

18 (d) Expenditures of amounts received from educational entities as
19 defined in section 79-1201.01 for providing distance education courses
20 through the Educational Service Unit Coordinating Council to such
21 educational entities;

22 (e) Expenditures to pay for employer contributions pursuant to
23 subsection (2) of section 79-958 to the School Employees Retirement
24 System of the State of Nebraska to the extent that such expenditures
25 exceed the employer contributions under such subsection that would have
26 been made at a contribution rate of seven and thirty-five hundredths
27 percent;

28 (f) Expenditures to pay for school district contributions pursuant
29 to subdivision (1)(c)(i) of section 79-9,113 to the retirement system
30 established pursuant to the Class V School Employees Retirement Act to
31 the extent that such expenditures exceed the school district

1 contributions under such subdivision that would have been made at a
2 contribution rate of seven and thirty-seven hundredths percent;

3 (g) Expenditures for sums agreed to be paid by a school district to
4 certificated employees in exchange for a voluntary termination occurring
5 prior to July 1, 2009, occurring on or after the last day of the 2010-11
6 school year and prior to the first day of the 2013-14 school year, or, to
7 the extent that a district demonstrates to the State Board of Education
8 pursuant to subsection (3) of this section that the agreement will result
9 in a net savings in salary and benefit costs to the school district over
10 a five-year period, occurring on or after the first day of the 2013-14
11 school year;

12 (h) The special education budget of expenditures;

13 (i) Expenditures of special grant funds;~~and~~

14 (j) Expenditures of funds received as federal impact aid pursuant to
15 20 U.S.C. 7701 to 7714, as such sections existed on January 1, 2016, due
16 to a district having land within its boundaries that is federal property
17 classified as Indian lands under 20 U.S.C. 7713(7), as such section
18 existed on January 1, 2016, and funds received as impact aid due to
19 children in attendance who resided on Indian lands in accordance with 20
20 U.S.C. 7703(a)(1)(C), as such section existed on January 1, 2016; and -

21 (k) For districts with more than one thousand students, expenditures
22 up to one hundred thousand dollars, and for districts with one thousand
23 or fewer students, expenditures up to fifty thousand dollars for expanded
24 learning opportunity programs as defined in section 79-2503 or for
25 school-based or school-linked activities and programs that utilize
26 school-community partnerships to expand opportunities for students to
27 participate in educational activities outside the normal classroom.

28 (2) For each school fiscal year, a school district may exceed its
29 budget authority for the general fund budget of expenditures as
30 calculated pursuant to section 79-1023 for such school fiscal year by a
31 specific dollar amount and include such dollar amount in the budget of

1 expenditures used to calculate budget authority for the general fund
2 budget of expenditures pursuant to section 79-1023 for future years for
3 the following exclusions:

4 (a) The first school fiscal year the district will be participating
5 in Network Nebraska for the full school fiscal year, for the difference
6 of the estimated expenditures for such school fiscal year for
7 telecommunications services, access to data transmission networks that
8 transmit data to and from the school district, and the transmission of
9 data on such networks as such expenditures are defined by the department
10 for purposes of the distance education and telecommunications allowance
11 minus the dollar amount of such expenditures for the second school fiscal
12 year preceding the first full school fiscal year the district
13 participates in Network Nebraska;

14 (b) Expenditures for new elementary attendance sites in the first
15 year of operation or the first year of operation after being closed for
16 at least one school year if such elementary attendance site will most
17 likely qualify for the elementary site allowance in the immediately
18 following school fiscal year as determined by the state board;

19 (c) For the first school fiscal year for which early childhood
20 education membership is included in formula students for the calculation
21 of state aid, expenditures for early childhood education equal to the
22 amount the school district received in early childhood education grants
23 pursuant to section 79-1103 for the prior school fiscal year, increased
24 by the basic allowable growth rate; and

25 (d) For school fiscal year 2013-14, an amount not to exceed two
26 percent over the previous school year if such increase is approved by a
27 seventy-five percent majority vote of the school board of such district.

28 (3) The state board shall approve, deny, or modify the amount
29 allowed for any exclusions to the budget authority for the general fund
30 budget of expenditures pursuant to this section.

31 Sec. 2. Original section 79-1028.01, Revised Statutes Cumulative

1 Supplement, 2016, is repealed.