LEGISLATIVE BILL 487

Approved by the Governor March 25, 1977

Introduced by Education Committee, F. Lewis, 45, Chmn.; Kahle, 37; Fitzgerald, 14; George, 16; Koch, 12; Maxey, 46; Lamb, 43; Kremer, 34

AN ACT to amend sections 79-451 and 79-1304, Reissue Revised Statutes of Nebraska, 1943, relating to schools; to clarify census reporting and apportionment of school fund provisions as prescribed; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 79-451, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-451. The secretary shall, within ten days after the annual district meeting in Class I, II and VI districts and on or before July 20 in Class III, IV and V districts, deliver to the county superintendent, to be filed in his office, a report under oath showing the whole number of children belonging to the district between the ages of five and twenty-one years according to the census taken aforesaid. <u>Each Class I district</u>
which is part of a Class VI district offering instruction (a) in grades kindergarten through six shall report those children who are five through eleven years old, and (b) in grades kindergarten through eight shall report those <u>children who are five through thirteen years old. Each</u> Class VI district offering instruction (c) in grades seven through twelve shall report those children who are twelve through eighteen years old, and (d) in grades nine through twelve those children who are fourteen through eighteen years old. Each Class I district which is not a part of a Class VI district shall report those children who are five through twenty-one years old. Any district board or board of education neglecting to take the enumeration and make return of the same shall be liable to the district for all school money which such district may lose by such neglect. The secretary shall also on or before July 15 in Class I, II, and VI districts and on or before November 1 in Class III, IV, and V districts, deliver to the county superintendent, to be filed in office, two reports under oath described as office, two reports under oath end-of-the-school-year annual statistical summary, and an annual financial report showing (1) the number attending school during the year under five and also the number over twenty-one years of age; (2) the whole number that have attended school during the year; (3) the whole number in the district between the ages of seven and sixteen years, inclusive; (4) the length of time the school has been taught during the year by a qualified teacher, the length of time taught by each teacher, and the wages paid to each; (5) the total number of days all pupils between the ages of five and twenty-one years have attended school during the year; (6) the amount of money received from the county treasurer during the year and the amount of money expended by the district during the year; (7) the number of mills levied for all school purposes; (8) the amount of bonded indebtedness; and (9) such other facts and statistics as the Commissioner of Education shall direct.

Sec. 2. That section 79-1304, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-1304. (1) The several county superintendents, within twenty days after receiving such apportionment, shall apportion the entire amount as follows: The share which the Commissioner of Education has certified as being payment in lieu of taxes shall be distributed to the nonresident high school tuition fund and to those districts in which are found school or saline lands in the amounts determined by the appraised valuation of those lands and the levies for school purposes of the respective districts.

- (2) To the balance of the amount, distributed to the county as referred to in subsection (1) of this section, the several county superintendents shall add (a) all money received by the county treasurer on account of fines and licenses, (b) the proceeds from sale of schoolhouses, sites, or other property of a district, and (c) all unexpended balances of proceeds of taxes heretofore levied by a district, when such district has been taken by the United States for any defense, flood control, irrigation, or war project.
- (3) The sum total, referred to in subsection (2) of this section, shall be distributed to the several districts of the county pro rata according to the enumeration of those children for which the district is obligated to report on the census between the ages of five and eighteen years last returned by the secretaries of the various districts. The total apportionment of each district shall be (a) its pro rata share of the balance of the amount of the state apportionment, (b) the amount received from fines and licenses, and (c) proceeds of sale and unexpended balances of taxes when a district has been taken over by the United States for any defense, flood control, irrigation, or war project.

(4) No share of state apportionment shall be paid to a district which has not held school for the length of time required by law and complied with all of the laws relating to school districts of those classes. The loss of state apportionment to any district employing more than one teacher because of the employment of legally unqualified teachers shall be no greater than an amount which bears the same ratio to the district's total entitlement as the number of unqualified teachers bears to the total number of teaching positions for which teachers have been employed by the district. The loss of state apportionment to any district employing only one because of the employment of a legally teacher. unqualified teacher, shall be no greater than an amount which bears the same ratio to the district's total entitlement as the portion of the school year that an unqualified teacher was employed bears to the entire school year. In no event shall the loss of the state apportionment because of the employment of an unqualified teacher be less than ten per cent of the total entitlement of that district. For the purposes of Chapter 79, a district must have school open and in session with pupils in attendance not less than hundred seventy-five days.

Sec. 3. That original sections 79-451 and 79-1304, Reissue Revised Statutes of Nebraska, 1943, are repealed.