

AMENDMENTS TO LB409

Introduced by Education.

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

3 Section 1. Section 77-3446, Revised Statutes Cumulative Supplement,
4 2016, is amended to read:

5 77-3446 Base limitation means the budget limitation rate applicable
6 to school districts and the limitation on growth of restricted funds
7 applicable to other political subdivisions prior to any increases in the
8 rate as a result of special actions taken by a supermajority of any
9 governing board or of any exception allowed by law. The base limitation
10 is two and one-half percent until adjusted, except that the base
11 limitation for school districts for school fiscal years 2017-18 and
12 2018-19 ~~year 2012-13 is one-half of one percent and the base limitation~~
13 ~~for school districts for school fiscal year 2013-14~~ is one and one-half
14 percent. The base limitation may be adjusted annually by the Legislature
15 to reflect changes in the prices of services and products used by school
16 districts and political subdivisions.

17 Sec. 2. Section 79-1009, Revised Statutes Cumulative Supplement,
18 2016, is amended to read:

19 79-1009 (1)(a) A district shall receive net option funding if (i)
20 option students as defined in section 79-233 were actually enrolled in
21 the school year immediately preceding the school year in which the aid is
22 to be paid, (ii) option students as defined in such section will be
23 enrolled in the school year in which the aid is to be paid as converted
24 contract option students, or (iii) for the calculation of aid for school
25 fiscal year 2017-18 for school districts that are members of a learning
26 community, open enrollment students were actually enrolled for school
27 year 2016-17 pursuant to section 79-2110.

1 (b) The determination of the net number of option students shall be
2 based on (i) the number of students enrolled in the district as option
3 students and the number of students residing in the district but enrolled
4 in another district as option students as of the day of the fall
5 membership count pursuant to section 79-528, for the school fiscal year
6 immediately preceding the school fiscal year in which aid is to be paid,
7 (ii) the number of option students that will be enrolled in the district
8 or enrolled in another district as converted contract option students for
9 the fiscal year in which the aid is to be paid, and (iii) for the
10 calculation of aid for school fiscal year 2017-18 for school districts
11 that are members of a learning community, the number of students enrolled
12 in the district as open enrollment students and the number of students
13 residing in the district but enrolled in another district as open
14 enrollment students as of the day of the fall membership count pursuant
15 to section 79-528 for school fiscal year 2016-17.

16 (c) Except as otherwise provided in this subsection, net number of
17 option students means the difference of the number of option students
18 enrolled in the district minus the number of students residing in the
19 district but enrolled in another district as option students. For
20 purposes of the calculation of aid for school fiscal year 2017-18 for
21 school districts that are members of a learning community, net number of
22 option students means the difference of the number of students residing
23 in another school district who are option students or open enrollment
24 students enrolled in the district minus the number of students residing
25 in the district but enrolled in another district as option students or
26 open enrollment students.

27 (2)(a) For all school fiscal years except school fiscal years
28 2017-18 and 2018-19 ~~(2) For purposes of this section, net option funding~~
29 ~~shall be the sum of the product of the net number of option students~~
30 ~~multiplied by the statewide average basic funding per formula student.~~

31 (b) For school fiscal years 2017-18 and 2018-19, net option funding

1 shall be the product of the net number of option students multiplied by
2 ninety-five and five-tenths percent of the statewide average basic
3 funding per formula student.

4 (3) A district's net option funding shall be zero if the calculation
5 produces a negative result.

6 Payments made under this section for school fiscal years prior to
7 school fiscal year 2017-18 shall be made from the funds to be disbursed
8 under section 79-1005.01.

9 Such payments shall go directly to the option school district but
10 shall count as a formula resource for the local system.

11 Sec. 3. Section 79-1015.01, Reissue Revised Statutes of Nebraska, is
12 amended to read:

13 79-1015.01 (1) Local system formula resources shall include local
14 effort rate yield which shall be computed as prescribed in this section.

15 (2) For each school fiscal year except school fiscal years 2017-18
16 and 2018-19 ~~2011-12 through 2013-14~~: (a) For state aid certified pursuant
17 to section 79-1022, the local effort rate shall be the maximum levy, for
18 the school fiscal year for which aid is being certified, authorized
19 pursuant to subdivision (2)(a) of section 77-3442 less five cents; (b)
20 for the final calculation of state aid pursuant to section 79-1065, the
21 local effort rate shall be the rate which, when multiplied by the total
22 adjusted valuation of all taxable property in local systems receiving
23 equalization aid pursuant to the Tax Equity and Educational Opportunities
24 Support Act, will produce the amount needed to support the total formula
25 need of such local systems when added to state aid appropriated by the
26 Legislature and other actual receipts of local systems described in
27 section 79-1018.01; and (c) the local effort rate yield for such school
28 fiscal years shall be determined by multiplying each local system's total
29 adjusted valuation by the local effort rate.

30 ~~(3) For school fiscal years 2011-12 and 2012-13: (a) For state aid~~
31 ~~certified pursuant to section 79-1022, the local effort rate shall be the~~

~~1 maximum levy, for the school fiscal year for which aid is being
2 certified, authorized pursuant to subdivision (2)(a) of section 77-3442
3 less one and five-hundredths of one cent; (b) for the final calculation
4 of state aid pursuant to section 79-1065, the local effort rate shall be
5 the rate which, when multiplied by the total adjusted valuation of all
6 taxable property in local systems receiving equalization aid pursuant to
7 the Tax Equity and Educational Opportunities Support Act, will produce
8 the amount needed to support the total formula need of such local systems
9 when added to state aid appropriated by the Legislature and other actual
10 receipts of local systems described in section 79-1018.01; and (c) the
11 local effort rate yield for such school fiscal years shall be determined
12 by multiplying each local system's total adjusted valuation by the local
13 effort rate.~~

14 ~~(3) (4)~~ For school fiscal years 2017-18 and 2018-19 year ~~2013-14~~:
15 (a) For state aid certified pursuant to section 79-1022, the local effort
16 rate shall be the maximum levy, for the school fiscal year for which aid
17 is being certified, authorized pursuant to subdivision (2)(a) of section
18 77-3442 less two and ninety-seven hundredths cents; (b) for the final
19 calculation of state aid pursuant to section 79-1065, the local effort
20 rate shall be the rate which, when multiplied by the total adjusted
21 valuation of all taxable property in local systems receiving equalization
22 aid pursuant to the Tax Equity and Educational Opportunities Support Act,
23 will produce the amount needed to support the total formula need of such
24 local systems when added to state aid appropriated by the Legislature and
25 other actual receipts of local systems described in section 79-1018.01;
26 and (c) the local effort rate yield for such school fiscal years shall be
27 determined by multiplying each local system's total adjusted valuation by
28 the local effort rate.

29 Sec. 4. Section 79-10,145, Revised Statutes Cumulative Supplement,
30 2016, is amended to read:

31 79-10,145 (1) For school fiscal year 2017-18, the department shall,

1 based on data for school fiscal year 2016-17, calculate the amount of
2 learning community transition aid, if any, to be paid from the Nebraska
3 Education Improvement Fund to each school district that is a member of a
4 learning community which levied a common levy for member school districts
5 prior to school fiscal year 2017-18. Learning community transition aid
6 for each such district shall be calculated by:

7 (a) Recalculating the 2016-17 state aid for each member school
8 district as if the district were not a member of the learning community
9 using the same data that was used in the certification pursuant to
10 section 79-1022 to determine the calculated 2016-17 individual state aid
11 for each member school district;

12 (b) Multiplying the aggregate taxable valuation for all member
13 school districts for the 2016 tax year by the ratio of ninety-five cents
14 per one hundred dollars of taxable valuation and multiplying the result
15 by ninety-nine percent to determine the calculated 2016-17 common levy
16 receipts;

17 (c) Dividing the calculated 2016-17 common levy receipts among
18 member school districts proportionally based on the difference of the
19 formula need calculated pursuant to section 79-1007.11 minus the sum of
20 the state aid certified pursuant to section 79-1022 and the other actual
21 receipts included in local system formula resources pursuant to section
22 79-1018.01 for the 2016-17 school fiscal year to determine the district
23 share of the calculated 2016-17 common levy receipts for each member
24 district;

25 (d) Adding the district share of the calculated 2016-17 common levy
26 receipts to the state aid certified pursuant to section 79-1022 for the
27 2016-17 school fiscal year to determine the calculated 2016-17 common
28 levy resources total for each member school district;

29 (e) Multiplying the taxable valuation for each member school
30 district for the 2016 tax year by the ratio of ninety-five cents per one
31 hundred dollars of taxable valuation and multiplying the result by

1 ninety-nine percent to determine the calculated 2016-17 individual levy
2 receipts for each member school district;

3 (f) Adding the calculated 2016-17 individual levy receipts to the
4 calculated 2016-17 individual state aid to determine the calculated
5 2016-17 individual district resources total for each member school
6 district; and

7 (g) Multiplying the difference of ~~between~~ the calculated 2016-17
8 common levy resources total minus both the calculated 2016-17 individual
9 district resources total and the community achievement plan aid
10 calculated for school fiscal year 2017-18 pursuant to section 79-1005 for
11 each member school district by fifty percent to equal the 2017-18
12 learning community transition aid for each member school district for
13 which the calculated common levy resources total is greater than such sum
14 of the calculated individual district resources total plus the community
15 achievement plan aid.

16 (2) For school fiscal year 2018-19, the department shall, based on
17 data for school fiscal year 2017-18, calculate the amount of learning
18 community transition aid, if any, to be paid from the Nebraska Education
19 Improvement Fund to each school district that is a member of a learning
20 community which levied a common levy for member school districts prior to
21 school fiscal year 2017-18. Learning community transition aid for each
22 such district shall be calculated by:

23 (a) Recalculating the 2017-18 state aid for each member school
24 district as if the district continued to be subject to a learning
25 community general fund common levy and without any poverty allowance
26 adjustment pursuant to section 79-1007.06 or community achievement aid
27 pursuant to section 79-1005 using the same data that was used in the
28 certification pursuant to section 79-1022 to determine the calculated
29 2017-18 common levy formula need and calculated 2017-18 common levy state
30 aid for each member school district;

31 (b) Multiplying the aggregate taxable valuation for all member

1 school districts for the 2017 tax year by the ratio of ninety-five cents
2 per one hundred dollars of taxable valuation and multiplying the result
3 by ninety-nine percent to determine the calculated 2017-18 common levy
4 receipts;

5 (c) Dividing the calculated 2017-18 common levy receipts among
6 member school districts proportionally based on the difference of the
7 calculated common levy formula need minus the sum of the calculated
8 2017-18 common levy state aid and the other actual receipts included in
9 local system formula resources pursuant to section 79-1018.01 for the
10 2017-18 school fiscal year to determine the district share of the
11 calculated 2017-18 common levy receipts for each member district;

12 (d) Adding the district share of the calculated 2017-18 common levy
13 receipts to the calculated 2017-18 common levy state aid to determine the
14 calculated 2017-18 common levy resources total for each member school
15 district;

16 (e) Multiplying the taxable valuation for each member school
17 district for the 2017 tax year by the ratio of ninety-five cents per one
18 hundred dollars of taxable valuation and multiplying the result by
19 ninety-nine percent to determine the calculated 2017-18 individual levy
20 receipts for each member school district;

21 (f) Adding the calculated 2017-18 individual levy receipts to the
22 state aid certified pursuant to section 79-1022 for school fiscal year
23 2017-18 to determine the calculated 2017-18 individual district resources
24 total for each member school district; and

25 (g) Multiplying the difference between the calculated 2017-18 common
26 levy resources total minus the calculated 2017-18 individual district
27 resources total for each member school district by twenty-five percent to
28 equal the 2018-19 learning community transition aid for each member
29 school district for which the calculated common levy resources total is
30 greater than the calculated individual district resources total.

31 (3) Learning community transition aid shall not be considered in the

1 calculation of formula resources pursuant to section 79-1017.01.

2 Sec. 5. Original section 79-1015.01, Reissue Revised Statutes of
3 Nebraska, and sections 77-3446, 79-1009, and 79-10,145, Revised Statutes
4 Cumulative Supplement, 2016, are repealed.

5 Sec. 6. Since an emergency exists, this act takes effect when
6 passed and approved according to law.