

**ONE HUNDRED SEVENTH LEGISLATURE - FIRST SESSION - 2021**  
**COMMITTEE STATEMENT**  
**LB378**

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**Hearing Date:** Monday March 01, 2021  
**Committee On:** Education  
**Introducer:** DeBoer  
**One Liner:** Require the Commissioner of Education to report data as prescribed

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File with amendment(s)

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**Vote Results:**  
**Aye:** 8 Senators Day, Linehan, McKinney, Morfeld, Murman, Pansing Brooks, Sanders, Walz  
**Nay:**  
**Absent:**  
**Present Not Voting:**

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**Oral Testimony:**

<b>Proponents:</b> Senator Wendy DeBoer	<b>Representing:</b> Introducer
<b>Opponents:</b>	<b>Representing:</b>
<b>Neutral:</b>	<b>Representing:</b>

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**Summary of purpose and/or changes:**

Legislative Bill 378 creates a new section of statute requiring the Commissioner of Education to provide a report on or before September 1, 2022, and on or before September 1 of each year thereafter, to the following people:

- The Clerk of the Legislature
- The Legislative Fiscal Analyst
- Each member of the Education Committee
- Each member of the Revenue Committee

Such report shall be for the most recently available complete data year pursuant to Neb. Rev. Stat. 79-1003, which is defined as "Most recently available complete data year means the most recent single school fiscal year for which the annual financial report, fall school district membership report, annual statistical summary, Nebraska income tax liability by school district for the calendar year in which the majority of the school fiscal year falls, and adjusted valuation data are available." From a practical standpoint, the school fiscal years run from September 1st - August 31st; therefore, the reports provided under this requirement would be due one year following the completion of a school fiscal year.

The report shall provide data for each school district and include 14 data points specified in the bill as follows:

1. The general fund operating expenditures;
2. The percentage change in the general fund operating expenditures for the most recently available complete data year compared to the school fiscal year immediately preceding the most recently available complete data year;
3. The total equalization aid received pursuant to section 79-1008.01;
4. The total funds collected through property taxes;
5. The total amount of special education reimbursements received pursuant to section 79-1142;
6. The total revenue collected by the district;
7. The percentage change in the revenue collected for the most recently available complete data year compared to the school fiscal year immediately preceding the most recently available complete data year;
8. The total special education expenditures funded by state and local sources;
9. The percentage change in the total special education expenditures funded by state and local sources for the most recently available complete data year compared to the school fiscal year immediately preceding the most recently available complete data year;
10. The fall membership;
11. The general fund operating expenditures divided by the fall membership;
12. The annual depreciation for school district buildings and the contents of such buildings;
13. The number of poverty students used to determine the poverty allowance pursuant to section 79-1007.06; and
14. The number of students in the school district who are limited English proficient as described in subdivision (2)(b)(i) of section 79-1007.08

The report shall be submitted in an electronic format that allows the data to be sorted and rearranged.

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**Explanation of amendments:**

AM246 makes the following additions to data required to be reported by NDE:

8. Adds total federal special education expenditures to the existing requirement
9. Adds percentage change in total federal special education expenditures to the existing requirement

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Lynne Walz, Chairperson