

AMENDMENTS TO LB303

(Amendments to Standing Committee amendments, AM1350)

Introduced by Ballard, 21.

1           1. Insert the following new section:

2           **Sec. 3.** Section 79-1028.01, Reissue Revised Statutes of Nebraska, is  
3 amended to read:

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

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

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

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

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

23          ~~(e)(i) (e)~~ Expenditures to pay for employer contributions pursuant  
24 to subsection (2) of section 79-958 to the School Employees Retirement  
25 System of the State of Nebraska to the extent that such expenditures  
26 exceed the employer contributions under such subsection that would have

1 been made at a contribution rate of seven and thirty-five hundredths  
2 percent. ÷

3 (ii) For school fiscal years 2025-26 and 2026-27, the amount of the  
4 expenditures described in subdivision (1)(e)(i) of this section for  
5 school fiscal year 2024-25 may be carried over and included in the budget  
6 authority for the general fund budget of expenditures for school fiscal  
7 years 2025-26 and 2026-27;

8 (f) Expenditures to pay for school district contributions pursuant  
9 to subdivision (1)(c)(i) or (1)(d)(i) of section 79-9,113 to the  
10 retirement system established pursuant to the Class V School Employees  
11 Retirement Act to the extent that such expenditures exceed the school  
12 district contributions under such subdivision that would have been made  
13 at a contribution rate of seven and thirty-seven hundredths percent;

14 (g) Expenditures for incentives agreed to be paid by a school  
15 district to certificated employees in exchange for a voluntary  
16 termination of employment occurring prior to July 1, 2009, occurring on  
17 or after the last day of the 2010-11 school year and prior to the first  
18 day of the 2013-14 school year, or, to the extent that a district  
19 demonstrates to the State Board of Education pursuant to subsection (3)  
20 of this section that the agreement will result in a net savings in salary  
21 and benefit costs to the school district over a five-year period,  
22 occurring on or after the first day of the 2013-14 school year and prior  
23 to September 1, 2017;

24 (h) Expenditures by a school district with budgeted expenditures  
25 otherwise equal to the budget authority for the general fund budget of  
26 expenditures for such school district as calculated pursuant to section  
27 79-1023 for such school fiscal year for current and future qualified  
28 voluntary termination incentives for certificated teachers pursuant to  
29 subsection (3) of section 79-8,142 that are not otherwise included in an  
30 exclusion pursuant to this subsection;

31 (i) Expenditures by a school district with budgeted expenditures

1 otherwise equal to the budget authority for the general fund budget of  
2 expenditures for such school district as calculated pursuant to section  
3 79-1023 for such school fiscal year for seventy-five percent of  
4 incentives agreed to be paid to certificated employees in exchange for a  
5 voluntary termination of employment occurring between September 1, 2017,  
6 and August 31, 2018, as a result of a collective-bargaining agreement in  
7 force and effect on September 1, 2017, that are not otherwise included in  
8 an exclusion pursuant to this subsection;

9 (j) Expenditures by a school district with budgeted expenditures  
10 otherwise equal to the budget authority for the general fund budget of  
11 expenditures for such school district as calculated pursuant to section  
12 79-1023 for such school fiscal year for fifty percent of incentives  
13 agreed to be paid to certificated employees in exchange for a voluntary  
14 termination of employment occurring between September 1, 2018, and August  
15 31, 2019, as a result of a collective-bargaining agreement in force and  
16 effect on September 1, 2017, that are not otherwise included in an  
17 exclusion pursuant to this subsection;

18 (k) Expenditures by a school district with budgeted expenditures  
19 otherwise equal to the budget authority for the general fund budget of  
20 expenditures for such school district as calculated pursuant to section  
21 79-1023 for such school fiscal year for twenty-five percent of incentives  
22 agreed to be paid to certificated employees in exchange for a voluntary  
23 termination of employment occurring between September 1, 2019, and August  
24 31, 2020, as a result of a collective-bargaining agreement in force and  
25 effect on September 1, 2017, that are not otherwise included in an  
26 exclusion pursuant to this subsection;

27 (l) The special education budget of expenditures;

28 (m) Expenditures of special grant funds; and

29 (n) Expenditures of funds received as federal impact aid pursuant to  
30 20 U.S.C. 7701 to 7714, as such sections existed on January 1, 2016, due  
31 to a district having land within its boundaries that is federal property

1 classified as Indian lands under 20 U.S.C. 7713(7), as such section  
2 existed on January 1, 2016, and funds received as impact aid due to  
3 children in attendance who resided on Indian lands in accordance with 20  
4 U.S.C. 7703(a)(1)(C), as such section existed on January 1, 2016.

5 (2) For each school fiscal year, a school district may exceed its  
6 budget authority for the general fund budget of expenditures as  
7 calculated pursuant to section 79-1023 for such school fiscal year by a  
8 specific dollar amount and include such dollar amount in the budget of  
9 expenditures used to calculate budget authority for the general fund  
10 budget of expenditures pursuant to section 79-1023 for future years for  
11 the following exclusions:

12 (a) The first school fiscal year the district will be participating  
13 in Network Nebraska for the full school fiscal year, for the difference  
14 of the estimated expenditures for such school fiscal year for  
15 telecommunications services, access to data transmission networks that  
16 transmit data to and from the school district, and the transmission of  
17 data on such networks as such expenditures are defined by the department  
18 for purposes of the distance education and telecommunications allowance  
19 minus the dollar amount of such expenditures for the second school fiscal  
20 year preceding the first full school fiscal year the district  
21 participates in Network Nebraska;

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

27 (c) For the first school fiscal year for which early childhood  
28 education membership is included in formula students for the calculation  
29 of state aid, expenditures for early childhood education equal to the  
30 amount the school district received in early childhood education grants  
31 pursuant to section 79-1103 for the prior school fiscal year, increased

1 by the basic allowable growth rate; and

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

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

8 **Sec. 4.** Original section 79-1028.01, Reissue Revised Statutes of  
9 Nebraska, is repealed.

10 2. Renumber the remaining section accordingly.