

AMENDMENTS TO LB440

Introduced by Spivey, 13.

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

3 **Section 1.** Section 79-838, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 79-838 (1) Any school board, upon written request, may grant a leave
6 of absence to a permanent certificated employee for such reasons as the
7 school board deems appropriate, including, but not limited to, study,
8 military service, or professional improvement or because of physical
9 disability or sickness, or as otherwise required by law, subject to such
10 rules and regulations governing leaves of absence as may be adopted by
11 the school board. A school board may require a permanent certificated
12 employee, because of physical disability or sickness, to take a leave of
13 absence for a period not exceeding one year. In any such case, the
14 procedure to be followed and the rights of the permanent certificated
15 employee shall be the same as those prescribed in sections 79-824 to
16 79-842 for termination of a permanent certificated employee.

17 (2) Notwithstanding any other provision of law or any provision in a
18 collective bargaining agreement to the contrary, for each contract year,
19 a certificated employee who is on leave under the federal Family and
20 Medical Leave Act of 1993, 29 U.S.C. 2601 et seq., as such act existed on
21 January 1, 2026, shall receive full pay and benefits for the first thirty
22 service days of such leave, to be known as paid family and medical leave.
23 Paid family and medical leave shall be funded exclusively from existing
24 local school district funds and shall not be supported by any new state
25 appropriations, state aid, or other state-related funding sources.

26 (3) Paid family and medical leave provided under this section shall
27 not be charged against or deducted from the employee's sick leave,

1 personal leave, or other leave provided under the collective bargaining
2 agreement or otherwise available to the employee.

3 **Sec. 2.** Section 79-1028.01, Revised Statutes Supplement, 2025, is
4 amended to read:

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

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

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

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

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

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

30 (ii) For school fiscal years 2025-26 and 2026-27, the amount of the
31 expenditures described in subdivision (1)(e)(i) of this section for

1 school fiscal year 2024-25 may be carried over and included in the budget
2 authority for the general fund budget of expenditures for school fiscal
3 years 2025-26 and 2026-27;

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

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

20 (h) Expenditures by a school district with budgeted expenditures
21 otherwise equal to the budget authority for the general fund budget of
22 expenditures for such school district as calculated pursuant to section
23 79-1023 for such school fiscal year for current and future qualified
24 voluntary termination incentives for certificated teachers pursuant to
25 subsection (3) of section 79-8,142 that are not otherwise included in an
26 exclusion pursuant to this subsection;

27 (i) Expenditures by a school district with budgeted expenditures
28 otherwise equal to the budget authority for the general fund budget of
29 expenditures for such school district as calculated pursuant to section
30 79-1023 for such school fiscal year for seventy-five percent of
31 incentives agreed to be paid to certificated employees in exchange for a

1 voluntary termination of employment occurring between September 1, 2017,
2 and August 31, 2018, as a result of a collective-bargaining agreement in
3 force and effect on September 1, 2017, that are not otherwise included in
4 an exclusion pursuant to this subsection;

5 (j) Expenditures by a school district with budgeted expenditures
6 otherwise equal to the budget authority for the general fund budget of
7 expenditures for such school district as calculated pursuant to section
8 79-1023 for such school fiscal year for fifty percent of incentives
9 agreed to be paid to certificated employees in exchange for a voluntary
10 termination of employment occurring between September 1, 2018, and August
11 31, 2019, as a result of a collective-bargaining agreement in force and
12 effect on September 1, 2017, that are not otherwise included in an
13 exclusion pursuant to this subsection;

14 (k) Expenditures by a school district with budgeted expenditures
15 otherwise equal to the budget authority for the general fund budget of
16 expenditures for such school district as calculated pursuant to section
17 79-1023 for such school fiscal year for twenty-five percent of incentives
18 agreed to be paid to certificated employees in exchange for a voluntary
19 termination of employment occurring between September 1, 2019, and August
20 31, 2020, as a result of a collective-bargaining agreement in force and
21 effect on September 1, 2017, that are not otherwise included in an
22 exclusion pursuant to this subsection;

23 (l) The special education budget of expenditures;

24 (m) Expenditures of special grant funds; ~~and~~

25 (n) Expenditures of funds received as federal impact aid pursuant to
26 20 U.S.C. 7701 to 7714, as such sections existed on January 1, 2016, due
27 to a district having land within its boundaries that is federal property
28 classified as Indian lands under 20 U.S.C. 7713(7), as such section
29 existed on January 1, 2016, and funds received as impact aid due to
30 children in attendance who resided on Indian lands in accordance with 20
31 U.S.C. 7703(a)(1)(C), as such section existed on January 1, 2016; and -

1 (o) Expenditures for substitute personnel costs incurred as a result
2 of certificated employees taking paid family and medical leave pursuant
3 to subsection (2) of section 79-838.

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

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

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

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

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

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

7 **Sec. 3.** Original section 79-838, Reissue Revised Statutes of
8 Nebraska, and section 79-1028.01, Revised Statutes Supplement, 2025, are
9 repealed.