

AMENDMENTS TO LB 658

Introduced by Education

1           1. Insert the following new sections:

2           Sec. 66. Section 79-1001, Revised Statutes Cumulative  
3 Supplement, 2006, is amended to read:

4           79-1001 Sections 79-1001 to 79-1033 and section 69 of  
5 this act shall be known and may be cited as the Tax Equity and  
6 Educational Opportunities Support Act.

7           Sec. 68. Section 79-1007.02, Revised Statutes Cumulative  
8 Supplement, 2006, is amended to read:

9           79-1007.02 For state aid calculated for school fiscal  
10 year 1998-99 and each school fiscal year thereafter:

11           (1) Using data from the annual financial reports for the  
12 second school fiscal year immediately preceding the school fiscal  
13 year in which aid is to be paid, the annual statistical summary  
14 reports for the school fiscal year immediately preceding the school  
15 fiscal year in which aid is to be paid, the fall membership reports  
16 and supplements thereto for the school fiscal year immediately  
17 preceding the school fiscal year in which aid is to be paid,  
18 and the school district census as reported under sections 79-524  
19 and 79-578 for the second school fiscal year preceding the school  
20 fiscal year in which aid is to be paid, the department shall  
21 divide the local systems into three cost groupings prior to the  
22 certification of state aid based upon the following criteria:

23           (a) The very sparse cost grouping will consist of local

1 systems that have (i) (A) less than one-half student per square  
2 mile in each county in which each high school attendance center  
3 is located, based on the school district census, (B) less than  
4 one formula student per square mile in the local system, and (C)  
5 more than fifteen miles between the high school attendance center  
6 and the next closest high school attendance center on paved roads  
7 or (ii) (A) more than four hundred fifty square miles in the local  
8 system, (B) less than one-half student per square mile in the local  
9 system, and (C) more than fifteen miles between each high school  
10 attendance center and the next closest high school attendance  
11 center on paved roads;

12 (b) The sparse cost grouping will consist of local  
13 systems that do not qualify for the very sparse cost grouping but  
14 which meet the following criteria:

15 (i) (A) Less than two students per square mile in the  
16 county in which each high school is located, based on the school  
17 district census, (B) less than one formula student per square mile  
18 in the local system, and (C) more than ten miles between each  
19 high school attendance center and the next closest high school  
20 attendance center on paved roads;

21 (ii) (A) Less than one and one-half formula students per  
22 square mile in the local system and (B) more than fifteen miles  
23 between each high school attendance center and the next closest  
24 high school attendance center on paved roads;

25 (iii) (A) Less than one and one-half formula students per  
26 square mile in the local system and (B) more than two hundred  
27 seventy-five square miles in the local system; or

1                   (iv) (A) Less than two formula students per square mile in  
2 the local system and (B) the local system includes an area equal  
3 to ninety-five percent or more of the square miles in the largest  
4 county in which a high school attendance center is located in the  
5 local system; and

6                   (c) The standard cost grouping will consist of local  
7 systems that do not qualify for the very sparse or the sparse cost  
8 groupings.

9                   For purposes of subdivision (1) of this section, if a  
10 local system did not operate and offer instruction in grades nine  
11 through twelve within the boundaries of the local system during the  
12 school fiscal year immediately preceding the school fiscal year in  
13 which aid is to be paid, the local system shall not be considered  
14 to have a high school attendance center;

15                   (2) (a) The department shall calculate the average formula  
16 cost per student in each cost grouping by dividing the total  
17 estimated general fund operating expenditures for the cost grouping  
18 by the difference between the total adjusted formula students for  
19 all local systems in the cost grouping minus (i) the adjusted  
20 formula students attributed to early childhood education programs  
21 approved by the department pursuant to section 79-1103 for the  
22 first two school fiscal years for which students attributed to  
23 early childhood education programs approved by the department  
24 pursuant to section 79-1103 are being included in the calculation  
25 of state aid for the local system and (ii) for the first two  
26 school fiscal years immediately following the school fiscal year in  
27 which a district in the local system received an expansion grant

1 pursuant to section 79-1103, the difference between the adjusted  
2 formula students attributed to early childhood education programs  
3 approved by the department pursuant to section 79-1103 for the  
4 school fiscal year immediately following the school fiscal year in  
5 which a district in the local system received an expansion grant  
6 minus the adjusted formula students attributed to early childhood  
7 education programs approved by the department pursuant to section  
8 79-1103 for the school fiscal year in which a district in the  
9 local system received an expansion grant. For the calculation of  
10 state aid for school fiscal year 1999-00 and for each school fiscal  
11 year thereafter, the average formula cost per student in each cost  
12 grouping shall not be recalculated for the final calculation of  
13 state aid pursuant to section 79-1065. The calculation of total  
14 adjusted formula students for purposes of this subdivision shall  
15 take into account the requirements of subdivision (2) of section  
16 79-1007.01. For school fiscal years prior to school fiscal year  
17 2008-09, the total estimated general fund operating expenditures  
18 for the cost grouping is equal to the total adjusted general fund  
19 operating expenditures for all local systems in the cost grouping  
20 multiplied by a cost growth factor. For school fiscal year 2008-09  
21 and each school fiscal year thereafter, the total estimated general  
22 fund operating expenditures for the cost grouping is equal to the  
23 total adjusted general fund operating expenditures for all local  
24 systems in the cost grouping.

25 (b) The cost growth factor for each cost grouping is  
26 equal to the sum of: (i) One; plus (ii) the product of two  
27 times the ratio of the difference between the formula students

1 attributable to the cost grouping without weighting or adjustment  
2 pursuant to section 79-1007.01 and the sum of the average  
3 daily membership plus tuitioned students attributable to the cost  
4 grouping for the most recently available complete data year divided  
5 by the sum of the average daily membership plus tuitioned students  
6 attributable to the cost grouping for the most recently available  
7 complete data year, except that the ratio shall not be less than  
8 zero; plus (iii) the basic allowable growth rate pursuant to  
9 section 79-1025 for the school fiscal year in which the aid is to  
10 be distributed; plus (iv) the basic allowable growth rate pursuant  
11 to section 79-1025 for the school fiscal year immediately preceding  
12 the school fiscal year in which the aid is to be distributed;  
13 plus (v) one-half of any additional growth rate allowed by special  
14 action of school boards for the school fiscal year in which the  
15 aid is to be distributed as determined for the school fiscal  
16 year immediately preceding the school fiscal year when aid is to  
17 be distributed; plus (vi) one-half of any additional growth rate  
18 allowed by special action of the school boards for the school  
19 fiscal year immediately preceding the school fiscal year when the  
20 aid is to be distributed;

21 (3) For school fiscal years 2002-03 through 2006-07, each  
22 local system's formula need shall be calculated by subtracting  
23 the temporary aid adjustment factor from the sum of the local  
24 system's transportation allowance, the local system's special  
25 receipts allowance, and the product of the local system's adjusted  
26 formula students multiplied by the average formula cost per student  
27 in the local system's cost grouping. The calculation of total

1 adjusted formula students for purposes of this subdivision shall  
2 take into account the requirements of subdivision (2) of section  
3 79-1007.01;

4 (4) For school fiscal year 2007-08, each local system's  
5 formula need shall be calculated by subtracting the temporary aid  
6 adjustment factor from the sum of the local system's transportation  
7 allowance, special receipts allowance, and distance education and  
8 telecommunications allowance and the product of the local system's  
9 adjusted formula students multiplied by the average formula cost  
10 per student in the local system's cost grouping. The calculation  
11 of total adjusted formula students for purposes of this subdivision  
12 shall take into account the requirements of subdivision (2) of  
13 section 79-1007.01; and

14 (5) For school fiscal year 2008-09 and each school  
15 fiscal year thereafter, each school district's formula need shall  
16 equal the greater of (a) the sum of the school district's  
17 transportation allowance, remote elementary allowance, elementary  
18 class size allowance, focus school and program allowance, limited  
19 English proficiency allowance, poverty allowance, special receipts  
20 allowance, and distance education and telecommunications allowance  
21 plus the product of the school district's adjusted formula students  
22 multiplied by the average formula cost per student in the school  
23 district's local system cost grouping or (b) if the school  
24 district's general fund levy was at or above ninety-nine cents  
25 per one hundred dollars of valuation for the previous year,  
26 the school district's prior year formula need multiplied by one  
27 hundred percent. The calculation of total adjusted formula students

1 for purposes of this subdivision shall take into account the  
2 requirements of subdivision (2) of section 79-1007.03.

3           Sec. 69. For school fiscal year 2008-09 and each school  
4 fiscal year thereafter, the department shall determine the remote  
5 elementary allowance for each local system in the standard cost  
6 grouping which has at least one qualifying remote elementary  
7 attendance center and which submits the information required for  
8 the calculation on a form prescribed by the department on or  
9 before October 15 for state aid certified pursuant to section  
10 79-1022 and on or before June 30 for the final calculation of  
11 state aid pursuant to section 79-1065. For purposes of calculations  
12 pursuant to this section, a qualifying remote elementary attendance  
13 center is an elementary attendance center, in a district with  
14 multiple elementary attendance centers, which does not have another  
15 elementary attendance center within seven miles in the same school  
16 district and which is not the elementary attendance center with  
17 the greatest number of formula students attributed to it in the  
18 school district. The remote elementary allowance for each local  
19 system with at least one qualifying remote elementary attendance  
20 center shall equal the product of the formula students in grades  
21 kindergarten through six attributed to the qualifying remote  
22 elementary attendance centers in the local system multiplied by  
23 fifty percent of the statewide average general fund operating  
24 expenditures per formula student.

25           2. On page 3, line 4; and page 5, line 7, after "contain"  
26 insert "a statement providing the reason for the request to create  
27 the proposed district,".

1                   3. On page 8, line 5, after the period insert the  
2 following new paragraph:

3                   "The local system shall also have a single  
4 collective-bargaining agreement, negotiated by the Class II,  
5 III, or IV school district in such local system, covering all of  
6 the teachers in the local system, with the financial responsibility  
7 for providing compensation and benefits remaining with the school  
8 district employing the teacher. For purposes of reduction in  
9 force pursuant to sections 79-846 to 79-849, a teacher shall be  
10 considered a teacher of the district employing such teacher, but  
11 such teacher shall be given full credit for the years of teaching  
12 experience in the local system and tenure or permanent status  
13 rights if such teacher is hired by another school district in the  
14 same local system."

15                   4. On page 76, line 22, after the first comma insert  
16 "remote elementary allowance".

17                   5. Renumber the remaining sections and amend the repealer  
18 accordingly.