

AMENDMENTS TO LB 633

Introduced by Adams

1 1. Insert the following new sections:

2 Section 1. Section 79-1022, Revised Statutes Supplement,  
3 2011, is amended to read:

4 79-1022 (1) On or before March 10, 2010, and March  
5 1, 2011, for school fiscal year 2010-11, on or before July  
6 1, 2011, for school fiscal year 2011-12, on or before May 1,  
7 2012, for school fiscal year 2012-13, and on or before March  
8 1 of each year thereafter for each ensuing fiscal year, the  
9 department shall determine the amounts to be distributed to each  
10 local system and each district pursuant to the Tax Equity and  
11 Educational Opportunities Support Act and shall certify the amounts  
12 to the Director of Administrative Services, the Auditor of Public  
13 Accounts, each learning community, and each district. The amount  
14 to be distributed to each district that is not a member of a  
15 learning community from the amount certified for a local system  
16 shall be proportional based on the formula students attributed to  
17 each district in the local system. The amount to be distributed  
18 to each district that is a member of a learning community from  
19 the amount certified for the local system shall be proportional  
20 based on the formula needs calculated for each district in the  
21 local system. On or before March 1, 2011, for school fiscal  
22 year 2010-11, on or before July 1, 2011, for school fiscal  
23 year 2011-12, on or before May 1, 2012, for school fiscal year

1 2012-13, and on or before March 1 of each year thereafter for  
2 each ensuing fiscal year, the department shall report the necessary  
3 funding level to the Governor, the Appropriations Committee of  
4 the Legislature, and the Education Committee of the Legislature.  
5 Except as otherwise provided in this subsection, certified state  
6 aid amounts, including adjustments pursuant to section 79-1065.02,  
7 shall be shown as budgeted non-property-tax receipts and deducted  
8 prior to calculating the property tax request in the district's  
9 general fund budget statement as provided to the Auditor of Public  
10 Accounts pursuant to section 79-1024. Increases in state aid for  
11 school fiscal year 2010-11 from the first certification in 2010  
12 to the second certification on or before March 1, 2011, shall not  
13 require a school district to revise its previously adopted budget  
14 statement pursuant to section 13-511 for school fiscal year 2010-11  
15 unless expenditures are increased in such school fiscal year as a  
16 result of such increases in state aid. The amount of such increased  
17 state aid that has not been included in an amended budget for  
18 school fiscal year 2010-11 shall be included in the unencumbered  
19 cash balance pursuant to section 13-504 for the school fiscal year  
20 2011-12 budget for each school district.

21 (2) Except as provided in this subsection, subsection  
22 (8) of section 79-1016, and sections 79-1033 and 79-1065.02, the  
23 amounts certified pursuant to subsection (1) of this section shall  
24 be distributed in ten as nearly as possible equal payments on the  
25 last business day of each month beginning in September of each  
26 ensuing school fiscal year and ending in June of the following  
27 year, except that when a school district is to receive a monthly

1 payment of less than one thousand dollars, such payment shall be  
2 one lump-sum payment on the last business day of December during  
3 the ensuing school fiscal year. For school fiscal year 2010-11,  
4 payments shall be based on the amounts certified pursuant to  
5 subsection (1) of this section on March 10, 2010, except that on  
6 the last business day of April, the department shall make federal  
7 Education Jobs Fund allocations available pursuant to section  
8 79-1028.04 equal to any increases in state aid for school fiscal  
9 year 2010-11 from the first certification in 2010 to the second  
10 certification on or before March 1, 2011, rounded to the nearest  
11 whole dollar.

12           Sec. 2. Section 79-1022.02, Revised Statutes Supplement,  
13 2011, is amended to read:

14           79-1022.02 Notwithstanding any other provision of law,  
15 ~~the any certification of state aid pursuant to section 79-1022,~~  
16 ~~certification of budget authority pursuant to section 79-1023, and~~  
17 ~~certification of applicable allowable reserve percentages pursuant~~  
18 ~~to section 79-1027 completed prior to the effective date of this~~  
19 ~~act for school fiscal year 2012-13 is null and void. to be paid to~~  
20 ~~school districts during school fiscal year 2010-11 is null and void~~  
21 ~~with regard to the total state aid to be paid during school fiscal~~  
22 ~~year 2010-11. State aid to be paid during such school year and the~~  
23 ~~certifications pursuant to section 79-1022 shall be recertified for~~  
24 ~~the purpose of determining federal Education Jobs Fund allocations~~  
25 ~~and adjusting the total state aid to be paid to include such~~  
26 ~~allocations on or before March 1, 2011, using data sources as they~~  
27 ~~existed on March 10, 2010.~~

1           Sec. 3. Section 79-1023, Revised Statutes Supplement,  
2 2011, is amended to read:

3           79-1023 (1) On or before March 10, 2010, on or before  
4 July 1, 2011, on or before May 1, 2012, and on or before March 1 of  
5 each year thereafter, the department shall determine and certify to  
6 each school district budget authority for the general fund budget  
7 of expenditures for the immediately following school fiscal year.

8           (2) For school fiscal years prior to school fiscal  
9 year 2011-12, except as provided in section 79-1028.01, no  
10 school district shall have a general fund budget of expenditures  
11 minus special grant funds and the special education budget of  
12 expenditures more than the greater of (a) the product of the  
13 difference of the general fund budget of expenditures minus special  
14 grant funds and the special education budget of expenditures  
15 for the immediately preceding school fiscal year multiplied by  
16 (i) except as otherwise provided in subdivision (a)(ii) of this  
17 subsection, the sum of one plus the local system's applicable  
18 allowable growth rate or (ii) for school fiscal year 2010-11, the  
19 sum of one plus seventy-five hundredths of one percent plus the  
20 local system's applicable allowable growth rate or (b)(i) except as  
21 otherwise provided in subdivision (b)(ii) of this subsection, the  
22 difference of one hundred twenty percent of formula need for such  
23 school fiscal year minus the product of the sum of one plus the  
24 basic allowable growth rate for such school fiscal year multiplied  
25 by the special education budget of expenditures as filed on the  
26 school district budget statement on or before September 20 for  
27 the immediately preceding school fiscal year or (ii) for school

1 fiscal years 2009-10 and 2010-11, the difference of one hundred  
2 sixteen and fifteen-hundredths percent of formula need for such  
3 school fiscal year minus the product of the sum of one plus the  
4 basic allowable growth rate for such school fiscal year multiplied  
5 by the special education budget of expenditures as filed on the  
6 school district budget statement on or before September 20 for the  
7 immediately preceding school fiscal year.

8 (3) For school fiscal year 2011-12, except as provided in  
9 sections 79-1028.01, 79-1029, and 79-1030, each school district  
10 shall have budget authority for the general fund budget of  
11 expenditures equal to the greater of (a) the general fund budget  
12 of expenditures for school fiscal year 2010-11 minus exclusions  
13 for school fiscal year 2010-11 that fit within subsection (1)  
14 of section 79-1028.01 with the difference increased by an amount  
15 equal to one and one hundred fifteen thousandths percent of the  
16 formula need calculated for school fiscal year 2010-11, (b) the  
17 general fund budget of expenditures for school fiscal year 2010-11  
18 minus exclusions for school fiscal year 2010-11 that fit within  
19 subsection (1) of section 79-1028.01 with the difference increased  
20 by an amount equal to any student growth adjustment calculated  
21 for school fiscal year 2011-12, or (c) one hundred ten percent  
22 of formula need for school fiscal year 2011-12 minus the special  
23 education budget of expenditures as filed on the school district  
24 budget statement on or before September 20 for school fiscal  
25 year 2010-11, which special education budget of expenditures is  
26 increased by the basic allowable growth rate for school fiscal year  
27 2011-12.

1           (4) For school fiscal year 2012-13 and each school  
2 fiscal year thereafter, except as provided in sections 79-1028.01,  
3 79-1029, and 79-1030, each school district shall have budget  
4 authority for the general fund budget of expenditures equal to the  
5 greater of (a) the general fund budget of expenditures for the  
6 immediately preceding school fiscal year minus exclusions pursuant  
7 to subsection (1) of section 79-1028.01 for such school fiscal year  
8 with the difference increased by the basic allowable growth rate  
9 for the school fiscal year for which budget authority is being  
10 calculated, (b) the general fund budget of expenditures for the  
11 immediately preceding school fiscal year minus exclusions pursuant  
12 to subsection (1) of section 79-1028.01 for such school fiscal  
13 year with the difference increased by an amount equal to any  
14 student growth adjustment calculated for the school fiscal year for  
15 which budget authority is being calculated, or (c) one hundred ten  
16 percent of formula need for the school fiscal year for which budget  
17 authority is being calculated minus the special education budget of  
18 expenditures as filed on the school district budget statement on  
19 or before September 20 for the immediately preceding school fiscal  
20 year, which special education budget of expenditures is increased  
21 by the basic allowable growth rate for the school fiscal year for  
22 which budget authority is being calculated.

23           (5) For any school fiscal year for which the budget  
24 authority for the general fund budget of expenditures for a school  
25 district is based on a student growth adjustment, the budget  
26 authority for the general fund budget of expenditures for such  
27 school district shall be adjusted in future years to reflect

1 any student growth adjustment corrections related to such student  
2 growth adjustment.

3 Sec. 4. Section 79-1027, Revised Statutes Supplement,  
4 2011, is amended to read:

5 79-1027 No district shall adopt a budget, which includes  
6 total requirements of depreciation funds, necessary employee  
7 benefit fund cash reserves, and necessary general fund cash  
8 reserves, exceeding the applicable allowable reserve percentages  
9 of total general fund budget of expenditures as specified in the  
10 schedule set forth in this section.

11	Average daily	Allowable
12	membership of	reserve
13	district	percentage
14	0 - 471	45
15	471.01 - 3,044	35
16	3,044.01 - 10,000	25
17	10,000.01 and over	20

18 On or before March 10, 2010, on or before July 1,  
19 2011, on or before May 1, 2012, and on or before March 1 each  
20 year thereafter, the department shall determine and certify each  
21 district's applicable allowable reserve percentage.

22 Each district with combined necessary general fund cash  
23 reserves, total requirements of depreciation funds, and necessary  
24 employee benefit fund cash reserves less than the applicable  
25 allowable reserve percentage specified in this section may,  
26 notwithstanding the district's applicable allowable growth rate,  
27 increase its necessary general fund cash reserves such that the

1 total necessary general fund cash reserves, total requirements  
2 of depreciation funds, and necessary employee benefit fund  
3 cash reserves do not exceed such applicable allowable reserve  
4 percentage.

5 Sec. 5. Section 79-1031.01, Revised Statutes Supplement,  
6 2011, is amended to read:

7 79-1031.01 The Appropriations Committee of the  
8 Legislature shall annually include the amount necessary to fund the  
9 state aid that will be certified to school districts on or before  
10 March 1, 2011, for school fiscal year 2010-11, on or before July 1,  
11 2011, for school fiscal year 2011-12, on or before May 1, 2012,  
12 for school fiscal year 2012-13, and on or before March 1 for each  
13 ensuing school fiscal year thereafter in its recommendations to the  
14 Legislature to carry out the requirements of the Tax Equity and  
15 Educational Opportunities Support Act.

16 Sec. 9. Since an emergency exists, this act takes effect  
17 when passed and approved according to law.

18 2. Renumber the remaining sections and correct the  
19 repealer accordingly.