

E AND R AMENDMENTS TO LB470

Introduced by Murante, 49, Chairman Enrollment and Review

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

3           Section 1. Section 13-504, Revised Statutes Supplement,  
4 2013, is amended to read:

5           13-504 (1) Each governing body shall annually or  
6 biennially prepare a proposed budget statement on forms prescribed  
7 and furnished by the auditor. The proposed budget statement shall  
8 be made available to the public by the political subdivision prior  
9 to publication of the notice of the hearing on the proposed budget  
10 statement pursuant to section 13-506. A proposed budget statement  
11 shall contain the following information, except as provided by  
12 state law:

13           (a) For the immediately preceding fiscal year or biennial  
14 period, the revenue from all sources, including motor vehicle  
15 taxes, other than revenue received from personal and real property  
16 taxation, allocated to the funds and separately stated as to each  
17 such source: The unencumbered cash balance at the beginning and end  
18 of the year or biennial period; the amount received by taxation of  
19 personal and real property; and the amount of actual expenditures;

20           (b) For the current fiscal year or biennial period,  
21 actual and estimated revenue from all sources, including motor  
22 vehicle taxes, allocated to the funds and separately stated as to  
23 each such source: The actual unencumbered cash balance available

1 at the beginning of the year or biennial period; the amount  
2 received from personal and real property taxation; and the amount  
3 of actual and estimated expenditures, whichever is applicable. Such  
4 statement shall contain the cash reserve for each fiscal year or  
5 biennial period and shall note whether or not such reserve is  
6 encumbered. Such cash reserve projections shall be based upon the  
7 actual experience of prior years or biennial periods. The cash  
8 reserve shall not exceed fifty percent of the total budget adopted  
9 exclusive of capital outlay items;

10 (c) For the immediately ensuing fiscal year or biennial  
11 period, an estimate of revenue from all sources, including motor  
12 vehicle taxes, other than revenue to be received from taxation  
13 of personal and real property, separately stated as to each  
14 such source: The actual or estimated unencumbered cash balances,  
15 whichever is applicable, to be available at the beginning of the  
16 year or biennial period; the amounts proposed to be expended during  
17 the year or biennial period; and the amount of cash reserve, based  
18 on actual experience of prior years or biennial periods, which cash  
19 reserve shall not exceed fifty percent of the total budget adopted  
20 exclusive of capital outlay items;

21 (d) A statement setting out separately the amount sought  
22 to be raised from the levy of a tax on the taxable value of real  
23 property (i) for the purpose of paying the principal or interest on  
24 bonds issued by the governing body and (ii) for all other purposes;

25 (e) A uniform summary of the proposed budget statement,  
26 including each proprietary function fund included in a separate  
27 proprietary budget statement prepared pursuant to the Municipal

1 Proprietary Function Act, and a grand total of all funds maintained  
2 by the governing body; ~~and~~

3 (f) For municipalities, a list of the proprietary  
4 functions which are not included in the budget statement. Such  
5 proprietary functions shall have a separate budget statement which  
6 is approved by the city council or village board as provided in the  
7 Municipal Proprietary Function Act; ~~and-~~

8 (g) For school districts and educational service units, a  
9 separate identification and description of all current and future  
10 costs to the school district or educational service unit which are  
11 reasonably anticipated as a result of any contract, and any adopted  
12 amendments thereto, for superintendent services to be rendered to  
13 such school district or administrator services to be rendered to  
14 such educational service unit.

15 (2) The actual or estimated unencumbered cash balance  
16 required to be included in the budget statement by this section  
17 shall include deposits and investments of the political subdivision  
18 as well as any funds held by the county treasurer for the political  
19 subdivision and shall be accurately stated on the proposed budget  
20 statement.

21 (3) The political subdivision shall correct any material  
22 errors in the budget statement detected by the auditor or by other  
23 sources.

24 Sec. 2. Sections 2 to 6 of this act shall be known and  
25 may be cited as the Superintendent Pay Transparency Act.

26 Sec. 3. (1) Before the school board of any school  
27 district or the board of any educational service unit approves

1 a proposed contract, or any proposed amendment to an existing  
2 contract, for future superintendent services to be rendered to  
3 such school district by the current superintendent or future  
4 administrator services to be rendered to such educational service  
5 unit by the current administrator, the board shall publish a copy  
6 of such proposed contract or amendment, and a reasonable estimate  
7 and description of all current and future costs to the school  
8 district or educational service unit if the proposed contract or  
9 amendment were to be approved, at least three days before the  
10 meeting of the board at which such proposed contract or amendment  
11 will be considered. Such publication shall also specify the date,  
12 time, and place of the public meeting at which the proposed  
13 contract or amendment will be considered. Electronic publication on  
14 the web site of the school district or educational service unit  
15 shall satisfy the requirement of this subsection if such electronic  
16 publication is prominently displayed and allows public access to  
17 the entire proposed contract or amendment.

18 (2) After the school board of any school district or  
19 the board of any educational service unit approves a contract  
20 for future superintendent services to be rendered to such school  
21 district by a new superintendent or future administrator services  
22 to be rendered to such educational service unit by a new  
23 administrator, the board shall publish a copy of such contract, and  
24 a reasonable estimate and description of all current and future  
25 costs to the school district or educational service unit that will  
26 be incurred as a result of such contract, within two days after  
27 the meeting of the board at which such contract was approved.

1 Electronic publication on the web site of the school district or  
2 educational service unit shall satisfy the requirement of this  
3 subsection if such electronic publication is prominently displayed  
4 and allows public access to the entire contract.

5       Sec. 4. After approval of a contract, or any amendments  
6 thereto, for superintendent services or educational service unit  
7 administrator services, the approving board shall file a copy of  
8 such contract or amendment with the State Department of Education  
9 on or before the next succeeding August 1. The department shall  
10 have no duty to review such contracts or amendments but shall  
11 publicly post all such contracts or amendments received on the web  
12 site of the department.

13       Sec. 5. If the school board of any school district or the  
14 board of any educational service unit fails to timely file a copy  
15 of an approved contract, or contract amendment, for superintendent  
16 services or educational service unit administrator services with  
17 the State Department of Education as required in section 4 of  
18 this act, the Commissioner of Education, after notice to the board  
19 president and either the superintendent or educational service unit  
20 administrator and an opportunity to be heard, shall direct that  
21 any state aid granted pursuant to the Tax Equity and Educational  
22 Opportunities Support Act to the school district or core services  
23 and technology infrastructure funds granted pursuant to section  
24 79-1241.03 to the educational service unit be withheld until such  
25 time as the contract or amendment is received by the department.  
26 In addition, the commissioner shall direct each county treasurer  
27 of a county with territory in the school district or educational

1 service unit to withhold all money belonging to the school district  
2 or educational service unit until such time as the commissioner  
3 notifies such county treasurer of receipt of such contract or  
4 amendment. Each such county treasurer shall withhold such money.  
5 For school districts that are members of learning communities,  
6 a determination of school money belonging to the school district  
7 shall be based on the proportionate share of property tax receipts  
8 allocated to the school district pursuant to section 79-1073 in  
9 addition to the other property tax receipts belonging to the school  
10 district. If the board does not comply with this section prior  
11 to October 1 following the school fiscal year for which the state  
12 aid or core services and technology infrastructure funding was  
13 calculated, the funds shall revert to the General Fund. The amount  
14 of any reverted funds shall be included in data provided to the  
15 Governor, the Appropriations Committee of the Legislature, and the  
16 Education Committee of the Legislature in accordance with section  
17 79-1031.

18           Sec. 6. All amendments to a contract for superintendent  
19 services or educational service unit administrator services shall  
20 be subject to the Superintendent Pay Transparency Act, including,  
21 but not limited to, amendments involving salary increases or  
22 benefit changes.

23           Sec. 7. This act becomes operative on July 1, 2014.

24           Sec. 8. Original section 13-504, Revised Statutes  
25 Supplement, 2013, is repealed.

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

1                   2. On page 1, strike beginning with "Reissue" in line  
2 1 through "Nebraska" in line 2 and insert "Revised Statutes  
3 Supplement, 2013".