

Board of Education Regular Meeting

February 9, 2015 5:30 PM

District Board Office, Central Services
Building
765 Main St
Springfield, NE 68059

Agenda

- I. Site Committee Meeting
- II. Finance Committee Meeting
- III. Call to Order and Roll Call
- IV. Notice of Open Meetings Act - Posted
- V. Consent Agenda
 - V.A. Minutes of the Previous Month's Meetings
 - V.B. Treasurer's Report
 - V.C. Statement of Activity Fund Accounts
 - V.D. Recommendation for Bill Payment
- VI. Items From Patrons on Agenda Items
- VII. Guest Speakers- City of Springfield on City's Comprehensive Plan
- VIII. Old Business
 - VIII.A. Policy 5101- Student Discipline (2nd Reading)
 - VIII.B. Law Firm Designation
 - VIII.C. 2015-16 PHS Curriculum Handbook
 - VIII.D. Legislative Bills
- IX. New Business
 - IX.A. Add assistant coach for baseball and girl's soccer
- X. Reports
 - X.A. Site Committee Report and Facility Planning
 - X.B. Recognition banquet date and planning
 - X.C. Foundation fundraiser events and dates
 - X.D. iPad Next Phase Preliminary Discussions
 - X.E. Student and Staff Successes
- XI. Items from Patrons on Items Not on Agenda
- XII. Advance Planning
- XIII. Executive Session
 - XIII.A. Personnel Items
- XIV. Adjourn

Performance Contracting Presentation

What is the history and how does a
K-12 Nebraska School enter into a
Guaranteed Energy Savings
Contract with an Energy Services
Company?



What is Performance Contracting?

- The process of implementing a total solution to improve building performance and comfort.
- This solution is funded from energy and operational savings and/or capital contributions and developed by professional engineers.
- This solution is evaluated as an investment and is purchased on the basis of its financial merits.
- **CONTRACTING FOR RESULTS**



K-12 School District Needs

POSSIBLE PROJECTS:

- Energy Conservation Measure Projects
- In Door Air Quality (IAQ) Projects
- Mechanical HVAC Projects
- Security & Life Safety Projects
- Window Retrofits & Roof Projects
- Fire Alarm & Water Sprinkler Projects
- Project Management Services
- Other Building Needs



TRANE Performance Contracting Customers



The above 8 year totals over \$47M of contracts with 35 customers
Contracts range from \$100,000 to \$5,000,000
Annual savings range from \$15,000 to \$90,000



History of PC in Nebraska Schools

The first Performance Contract was approved by Chadron Schools in 1989.

Since then, the following data has been compiled:

- Over 90 Districts have approved a Performance Contract.
- Total Contracts are estimated at over 100 million dollars.
- Approximately 6 companies have implemented such contracts (4 active today).
- Until 1998, the legislative process used to procure a Performance Contract was in regards to the Lease Purchasing Agreements.
- In the Summer, of 1998, LB 1129 was in-acted. This allows districts to lease purchase a project for a maximum of 15 years and identifies the Request for Qualifications (RFQ) process.
- Over the past few years, several school districts have implemented a PC to address IAQ issues and funded this outside the lid using QCPUF levy.



LB 1129 – The Process

- I. Conceptual Meeting with Administration Fall '14
 - Preliminary Building Audit
- II. School Board or Committee Meeting Feb. 23 '15
 - Release RFQ
- III. Qualified PC Companies respond to RFQ March '15
 - Proposals Evaluated
- IV. School Board Meeting March '15
 - Board selects a Partner (LOI)
- V. In-Depth Study April '15
 - Final project developed
- VI. Final Presentation April '15
 - Board approves contract
 - 3rd Party Engineering review
 - Financing resolution
- VII. Implementation of Project Summer '15 – 16'



NEXT STEP-Board Action

If the Springfield Platteview Public School District were to want to move forward with the Performance Contracting Process, then the School Board of Education would need to approve the advertising of the Request for Qualifications (RFQ) Proposals in the local paper a minimum of 14 days and send the RFQ document to a minimum of 3 performance contracting companies.

Sample resolution:

School Board of Education approves the first step of advertising for RFQ's for a Guaranteed Energy Savings Contract with qualified ESCO's.





**Provides A
Preliminary Feasibility Study
For**



**On A Potential Building Project At
Platteview Central
And
Westmont Elementary School**

February 4, 2015

Springfield Platteview Community Schools

Trane has met with the owner, walked the buildings, reviewed the original design drawings, received estimates from contractors, reviewed the proposed design with architect/engineering consultants and we are proposing the following building improvements.

Westmont Elementary School

Proposed building Life-Safety, Improved Learning Environment and Energy Efficiency Changes

1. Provide fire sprinkler system throughout the building
 - a. Install new dedicated fire sprinkler feed from the existing 6" water main to north of building.
 - b. Install new stand pipe outdoor to north of the building.
 - c. Install fire sprinkler flow switch and alarm inside the building.
 - d. Install supply pipes and individual sprinkler heads throughout the building with metal painted pipe in exposed areas and plastic pipe elsewhere.
2. Provide permanent egress corridor and classroom isolation walls
 - a. Remove existing temporary partitions between classrooms.
 - b. Install new permanent partition walls creating emergency egress corridors sized per current code to just above ceiling level. This is done to allow for fire sprinkler and ventilation ductwork to be provided to each room.
 - c. Install new permanent partition walls between classrooms up to structure to provide better sound isolation.
 - d. New permanent walls to be double sided 5/8" sheet rock with insulation installed over existing carpet. Isolation material to be installed on one side to reduce direct sound transmission. Wall finishes to be either painted or vinyl to match existing walls.
 - e. Add communication (non-egress) doors between classrooms where existing connections exist.
 - f. Electrical outlets to be installed in new permanent walls.
3. Install ventilation air system for occupied zones.
 - a. Extend natural gas piping from local neighborhood gas lines to serve new gas heating loads.
 - b. Install new insulated dedicated ventilation and exhaust ductwork with balancing dampers for each occupied space.
 - c. Install a new dedicated roof mounted ventilation packaged rooftop unit with energy recovery, mechanical cooling and natural gas heating on roof curb flashed into existing roof with structural steel as required.
 - d. Extend electrical service with disconnect and convenience outlets to new rooftop location.
 - e. Schedule new ventilation units to operate only during occupied times.



- f. Recondition existing gym ventilation dampers and actuators and add CO2 control based ventilation.
4. Upgrade existing HVAC Systems
 - a. Replace all existing water source heat pumps with new water source heat pump with hot gas reheat for improved dehumidification.
 - b. Install motorized isolation valves on all heat pumps to reduce pumping costs.
 - c. Add VFDs to loop pumps and a pressure sensor in the loop piping to convert existing constant flow pumps to variable flow for energy savings.
 - d. Replace existing heat pump loop pumps with new pumps and motors suitable for VFDs and sized for 20% future capacity.
 - e. Replace cooling tower, indoor sump and heat exchanger based on reduced capacity and efficiency from scaling.
 - f. Add water softener for part of the cooling tower makeup water to reduce makeup water hardness and creation of scale on new equipment.
 - g. Replace original electrical boilers with new gas fired condensing hot water boilers operating at 95% efficiency with sealed combustion.
 - h. Review existing CPVC heat pump loop water and condensate piping for sags or leaks needing replacement or additional supports.
 5. Replace and upgrade existing temperature controls
 - a. Replace standalone and non-functioning unit controls with DDC communication controls for each heat pump and zone sensors based on wireless technology.
 - b. Replace heat pump loop controls for pumps, boilers, cooling tower, and heat exchanger
 - c. Provide DDC controls with web based customer interface for alarming, monitoring, adjustments and optimizations.
 6. Ceiling and lighting replacements
 - a. After all work above ceilings is complete, fire sprinkler, ventilation ductwork, HVAC equipment replacement and controls, install new ceiling grid and pads.
 - b. Replace lighting fixtures with new high efficiency T-8 with electronic ballast and 25 w bulbs.
 7. Other potential Scopes of Work not included in current budget
 - a. Retrofit of window panes to low-E double wall glazing
 - b. Update water fixtures to low flow type in restrooms and classroom sinks.
 - c. Update of restroom fixtures to include provisions for ADA
 - d. Update of restroom floors, stalls and walls

Based on performing all of the above scopes of work at Westmont over a single summer (June and July):

- The estimated cost is between \$2,000,000-\$2,500,000
- The estimated savings are \$
- The estimated rebates are \$



Platteview Central School

Platteview Central School

Proposed building Life-Safety, Improved Learning Environment and Energy Efficiency Changes

1. Provide fire sprinkler system throughout the building
 - a. Install new dedicated fire sprinkler zone existing 4" Platteview High School fire system reusing existing fire pumps and storage tank.
 - b. Install new stand pipe outdoor?
 - c. Install fire sprinkler flow switch and alarm?
 - d. Install supply pipes and individual sprinkler heads throughout the building
2. Provide permanent egress corridor and classroom isolation walls
 - a. Remove existing temporary partitions between classrooms.
 - b. Install new permanent partition walls creating emergency egress corridors sized per current code to just above ceiling level. This is done to allow for fire sprinkler and ventilation ductwork to be provided to each room.
 - c. Install new permanent partition walls between classrooms up to structure to provide better sound isolation.
 - d. New permanent walls to be double sided 5/8" sheet rock with insulation installed over existing carpet. Isolation material to be installed on one side to reduce direct sound transmission. Wall finishes to be either painted or vinyl to match existing walls.
 - e. Add communication (non-egress) doors between classrooms where existing connections exist.
 - f. Electrical outlets to be installed in new permanent walls.
3. Install ventilation air system for occupied zones.
 - a. Extend natural gas piping from gas meter near high school fluid cooler to building to serve roof mounted ventilation unit.
 - b. Install new insulated dedicated ventilation and exhaust ductwork with balancing dampers for each occupied space.
 - c. Install a new dedicated roof mounted ventilation packaged rooftop unit(s) with energy recovery, mechanical cooling and natural gas heating on roof curb flashed into existing roof with structural steel as required.
 - d. Extend electrical service with disconnect and convenience outlets to new rooftop location.
 - e. Schedule new ventilation units to operate only during occupied times
4. Upgrade existing HVAC Systems
 - a. Replace all existing water source heat pumps with new water source heat pump with hot gas reheat for improved dehumidification.



- b. Install motorized isolation valves on all heat pumps to reduce pumping costs.
 - c. Add VFDs to loop pumps and a pressure sensor in the loop piping to convert existing constant flow pumps to variable flow for energy savings.
 - d. Replace existing heat pump loop pumps with new pumps and motors suitable for VFDs and sized for 20% future capacity.
 - e. Replace cooling tower, indoor sump and heat exchanger based on reduced capacity and efficiency from scaling.
 - f. Add water softener for part of the cooling tower makeup water to reduce makeup water hardness and creation of scale on new equipment.
 - g. Replace original electrical boilers with new gas fired condensing hot water boilers operating at 95% efficiency with sealed combustion.
 - h. Review existing CPVC heat pump loop water and condensate piping for sags or leaks needing replacement or additional supports.
5. Replace and upgrade existing temperature controls
- a. Replace standalone and non-functioning unit controls with DDC communication controls
 - b. Replace main heat pump loop controls for pumps, boiler, cooling tower, heat exchanger
 - c. Provide with web based customer interface for alarming, monitoring, adjustments and optimizations.
6. Ceiling and lighting replacements
- a. After all work above ceilings is complete, fire sprinkler, ventilation ductwork, hvac equipment replacement and controls, install new ceiling grid and pads.
 - b. Replace lighting fixtures with new high efficiency T-8 with electronic ballast and 25 w bulbs.
7. Other potential Scopes of Work not included in current budget
- a. Retrofit of window panes to low-E double wall glazing
 - b. Update water fixtures to low flow type in restrooms and classroom sinks.
 - c. Update of restroom fixtures to include provisions for ADA
 - d. Update of restroom floors, stalls and walls
 - e. Replace damaged window frame and lintel under egress door
 - f. Remove rust and repaint existing column under egress door
 - g. Remove concrete landing pad and replace with open grating
 - h. Add cover over landing area

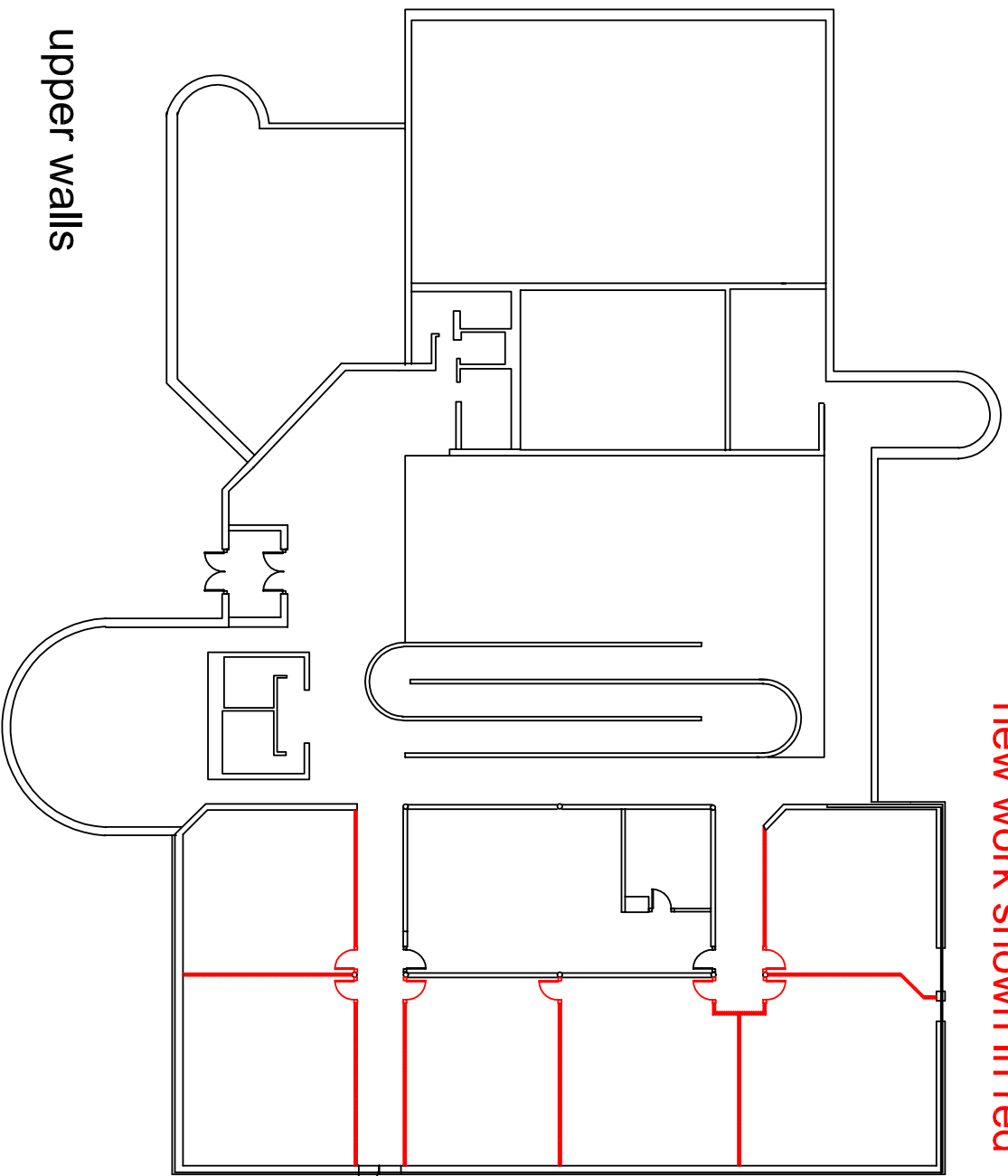
Based on performing all of the above scopes of work at Platteview Central over a single summer (June and July):

- The estimated cost is between \$2,000,000-\$2,500,000
- The estimated savings are \$
- The estimated rebates are \$



Westmont Elementary

new work shown in red



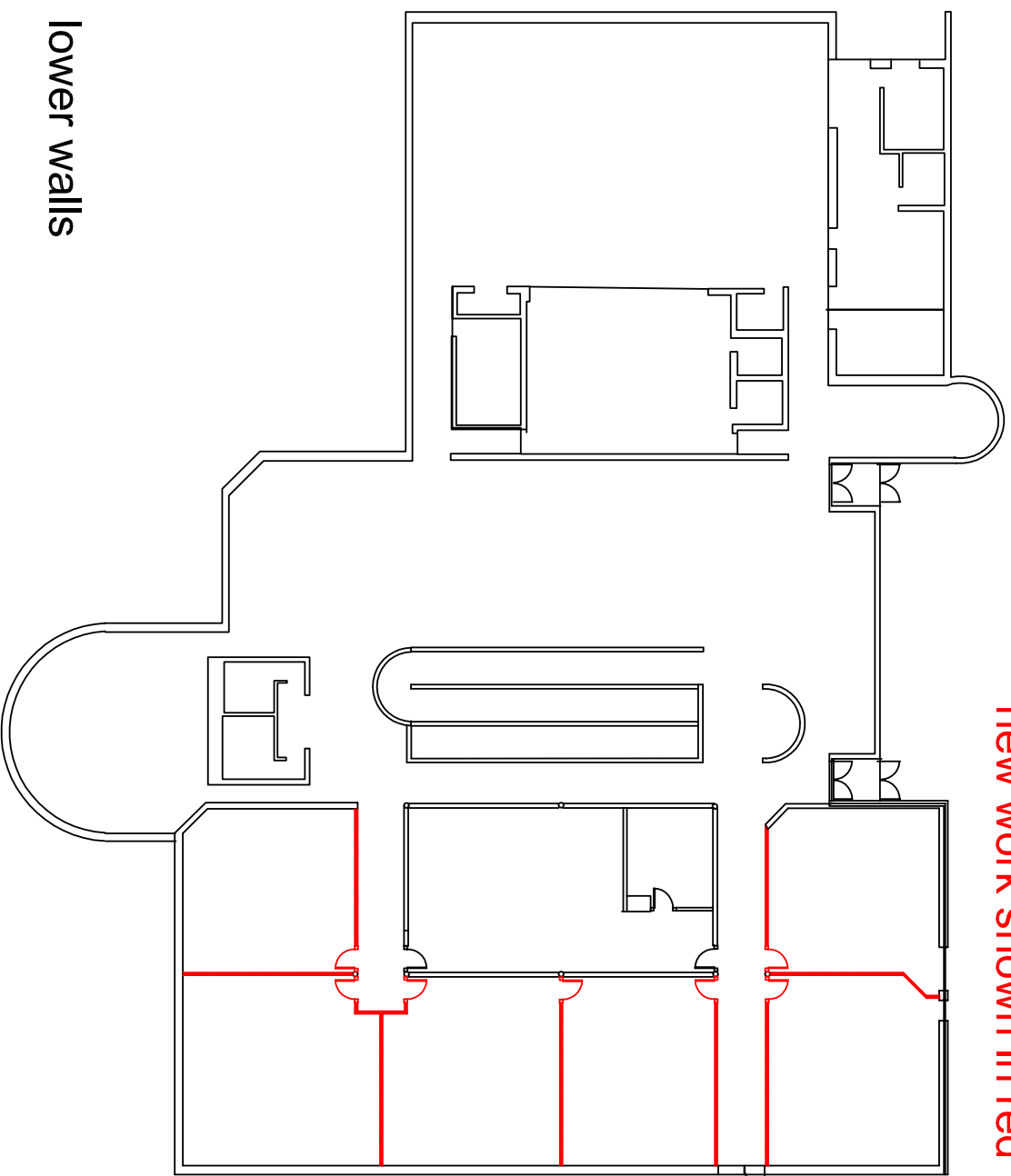
upper walls

0 20 40 60 80 100

approximate scale

Westmont Elementary

new work shown in red



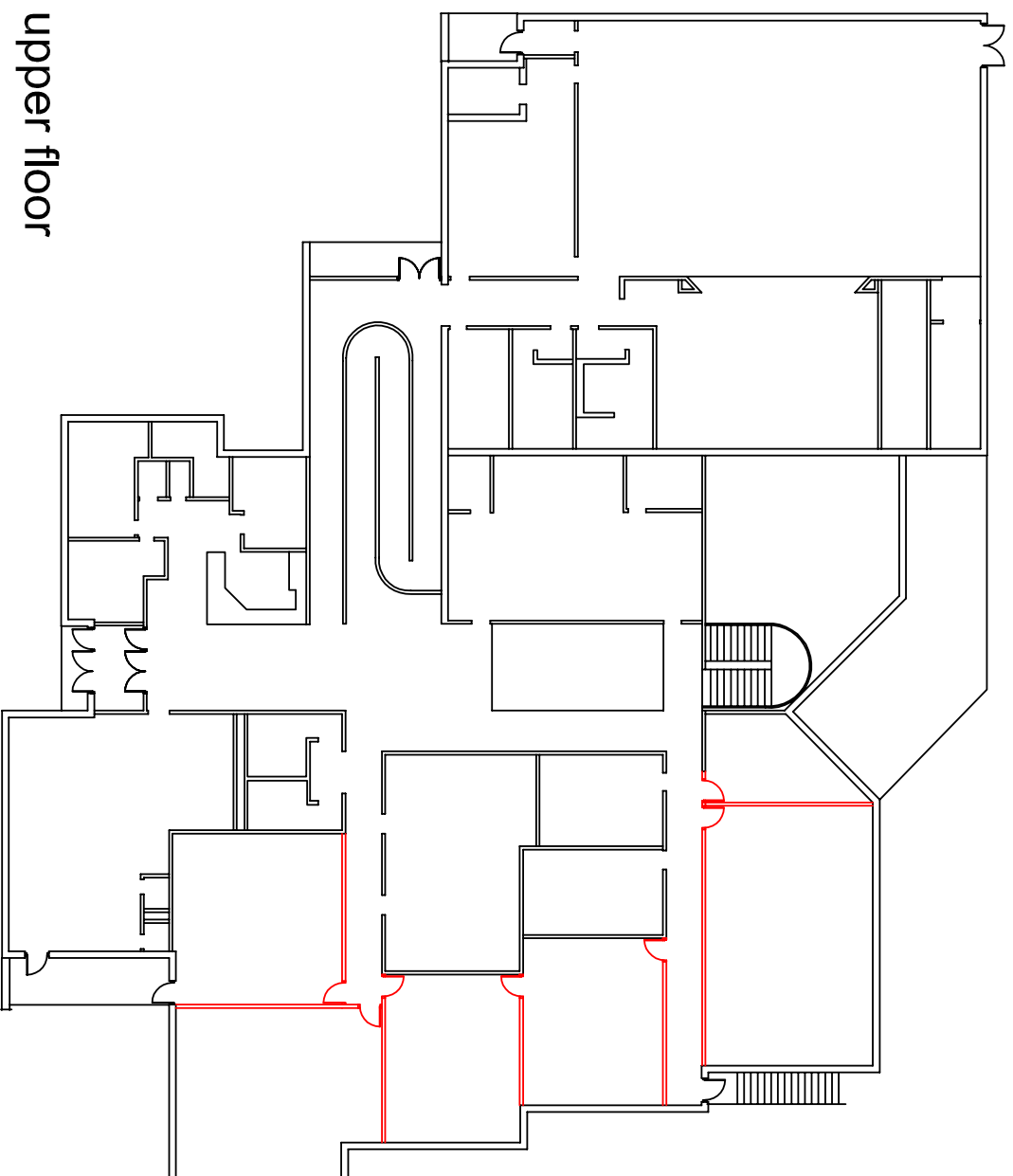
lower walls

0 20 40 60 80 100

approximate scale

Platteview Central

new work in red



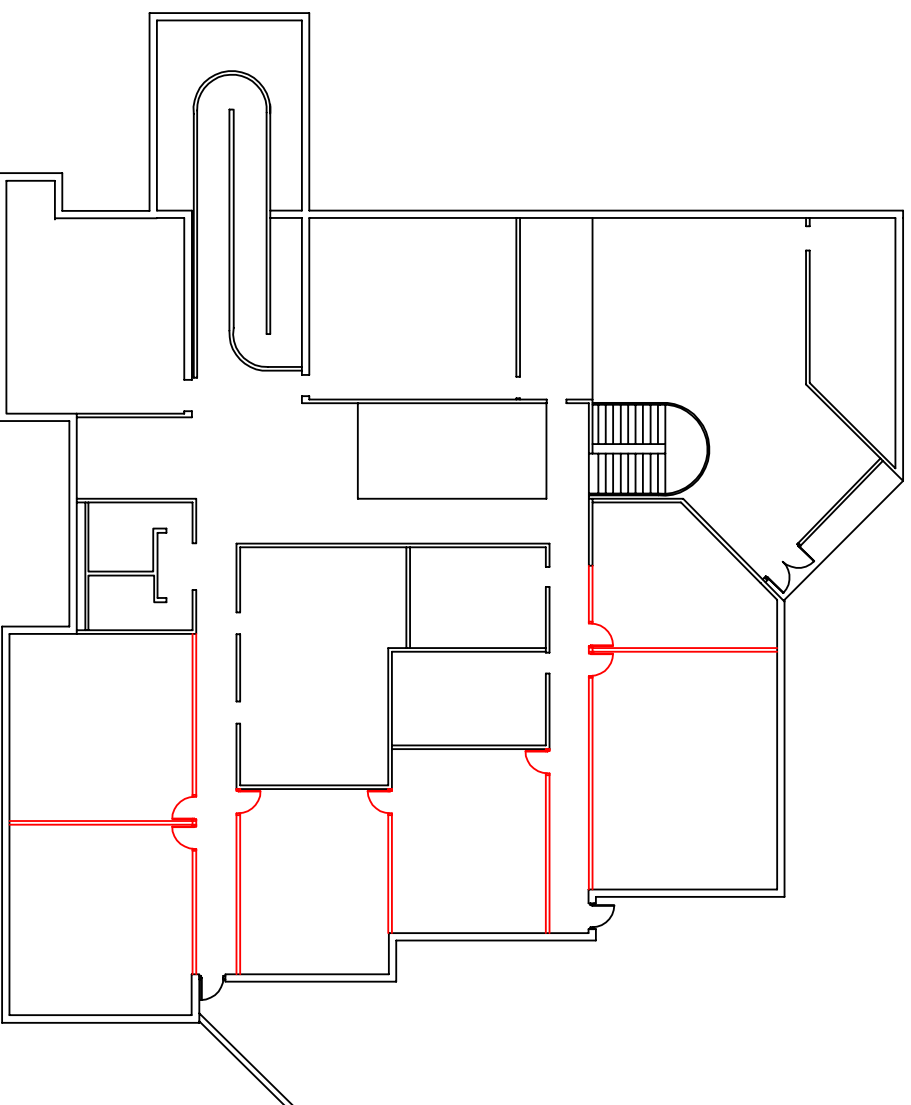
upper floor

0 20 40 60 80 100

approximate scale

Platteview Central

new work in red



lower floor

0 20 40 60 80 100

approximate scale

CASH COMPARISONS January 2015

		2012	2013	2014
Oct.	General Fund	\$3,985,892.18	\$4,403,101.64	\$4,616,197.23
	Emp. Benefit Fund	\$509,996.66	\$ 667,190.85	\$ 667,758.17
	Building Fund	\$1,196,850.31	\$1,103,328.56	\$ 926,866.29
	School Lunch	\$123,243.39	\$ 139,403.48	\$ 200,416.19
	Bond Fund	\$490,608.31	\$ 514,272.80	\$ 513,486.64
	Depreciation Fund	\$210,540.56	\$ 215,979.53	\$ 194,758.43
	Oct. Total	\$6,517,131.41	\$7,043,276.86	\$7,119,482.95
Nov	General Fund	\$3,536,230.31	\$3,905,659.00	\$4,064,330.02
	Emp. Benefit Fund	\$ 510,049.06	\$ 667,236.00	\$ 667,801.71
	Building Fund	\$1,195,272.72	\$1,101,382.00	\$ 895,025.83
	School Lunch	\$ 111,385.34	\$ 142,105.00	\$ 198,664.45
	Bond Fund	\$ 444,637.53	\$ 91,303.00	\$ 79,663.77
	Depreciation Fund	\$ 210,562.19	\$ 215,994.00	\$ 182,547.70
	November Total	\$6,008,137.15	\$6,123,679.00	\$6,088,033.48
December	General Fund	\$3,278,783.00	\$3,498,798.90	\$3,680,234.25
	Emp. Benefit Fund	\$ 510,103.21	\$ 667,285.63	\$ 667,853.00
	Building Fund	\$1,184,475.54	\$1,086,857.89	\$ 885,777.52
	School Lunch	\$ 103,456.99	\$ 122,579.51	\$ 185,163.64
	Bond Fund	\$ 104,674.86	\$ 92,048.37	\$ 80,047.19
	Depreciation Fund	\$ 210,584.54	\$ 216,010.22	\$ 182,561.73
	November Total	\$5,392,078.14	\$5,683,580.52	\$5,681,637.33
January	General Fund	\$3,024,391.41	\$3,385,214.27	\$3,865,428.80
	Emp. Benefit Fund	\$ 478,811.92	\$ 667,333.80	\$ 667,899.69
	Building Fund	\$1,184,853.71	\$1,062,827.48	\$ 885,839.40
	School Lunch	\$ 94,878.08	\$ 126,403.01	\$ 180,223.71
	Bond Fund	\$ 134,471.78	\$ 113,918.78	\$ 104,353.54
	Depreciation Fund	\$ 210,623.63	\$ 216,025.81	\$ 182,574.48
	January Total	\$5,128,030.53	\$5,571,723.15	\$5,886,319.62



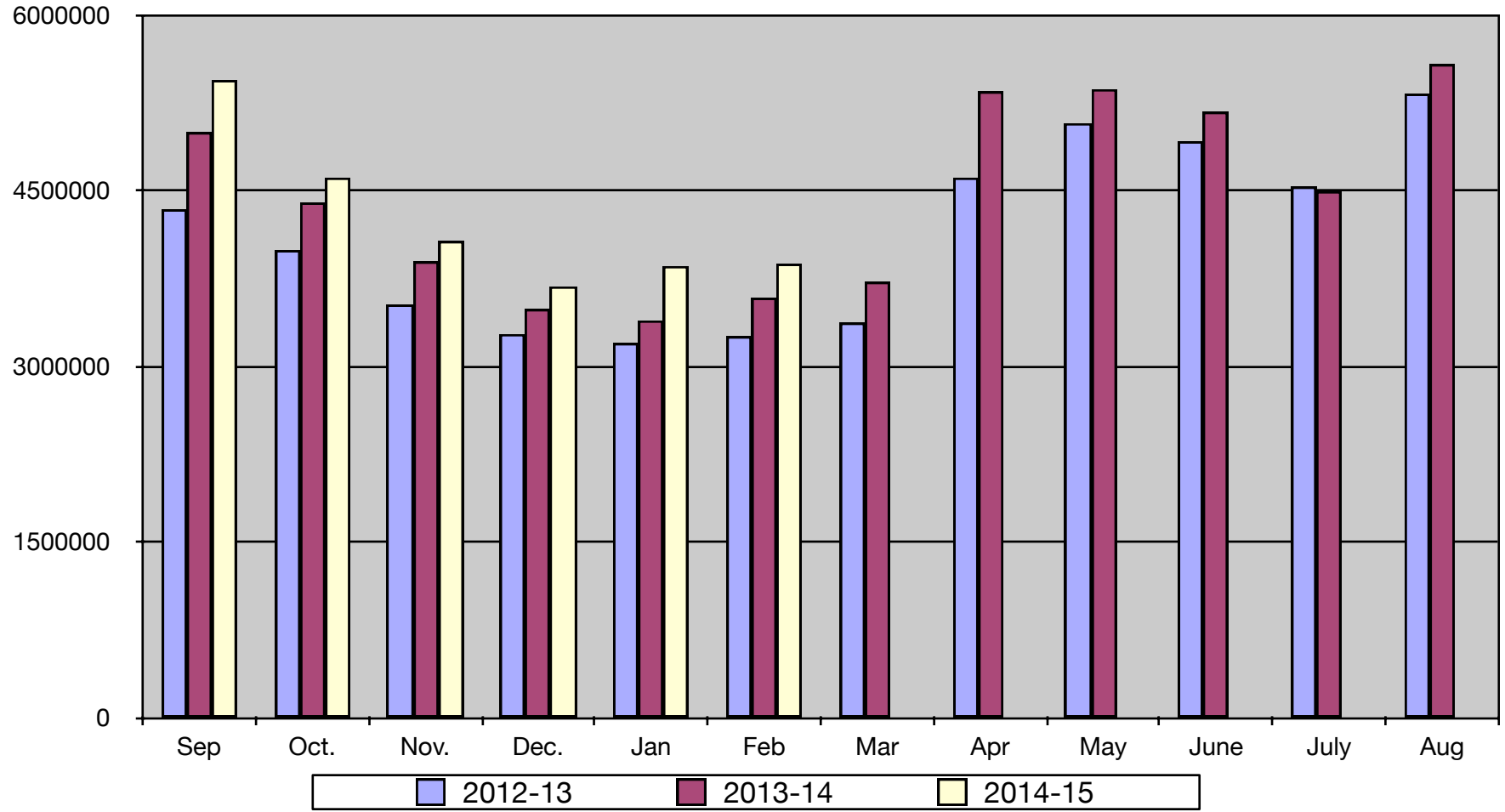
14801 South 108th St.
Springfield, NE 68059
Phone: 402-592-1300
Fax: 402-597-8551

Finance Committee Report
2-9-15

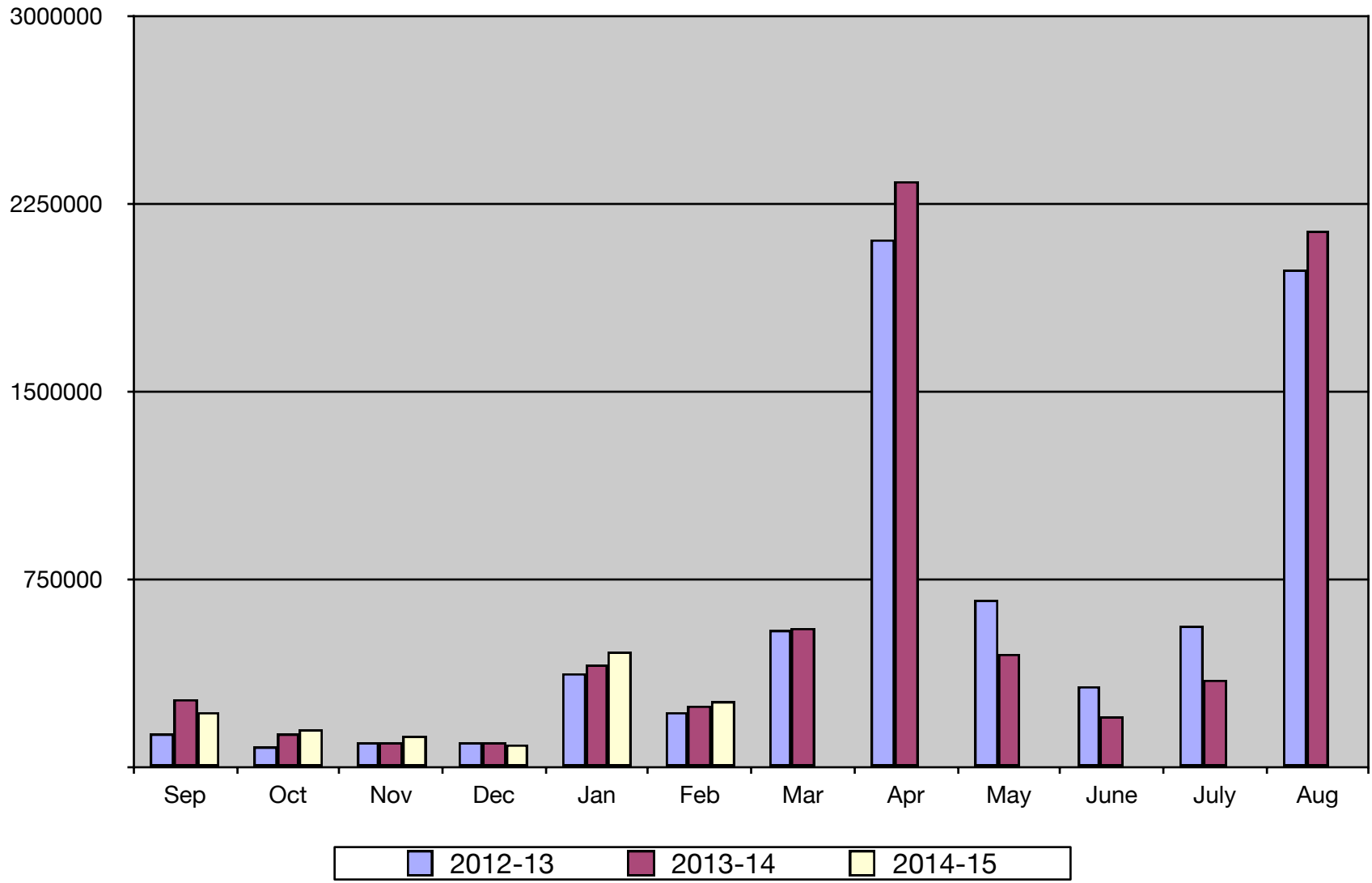
Superintendent's Report:

- Our cash balance in the General Fund is at \$3,865,428, this \$480,214 higher than a year ago at this time.
- Employee Benefit fund remains at over \$667,000 with no dollars being spent from the fund this school year. Currently, we have no plans to spend from this account during the 14-15 school year.
- The Building Fund is at \$885,839, this is down \$176,988.08 from a year ago at this time. No expenses from the Building Fund this month.
- The School Lunch Fund is at \$182,574.48. We have two bills to pay Taher this month. They had never sent us an invoice for last August and that is why our balance has been so high since then. This will get us back into the range we were a year ago.
- Our Bond fund is at \$104,353.54 with a small payment due in June. By the end of the year we should be back to having a full year of reserve in the Bond fund.
- Depreciation fund remains solid with no expenditures over the last several months at \$182,574.48.
- We are starting to get prices for an iPad refresh plan that would allow us to have enough iPads in each classroom for every student at the elementary. I will share some preliminary pricing and plans at the Board meeting. The iPads are currently paid off as of last spring from our last lease agreement.

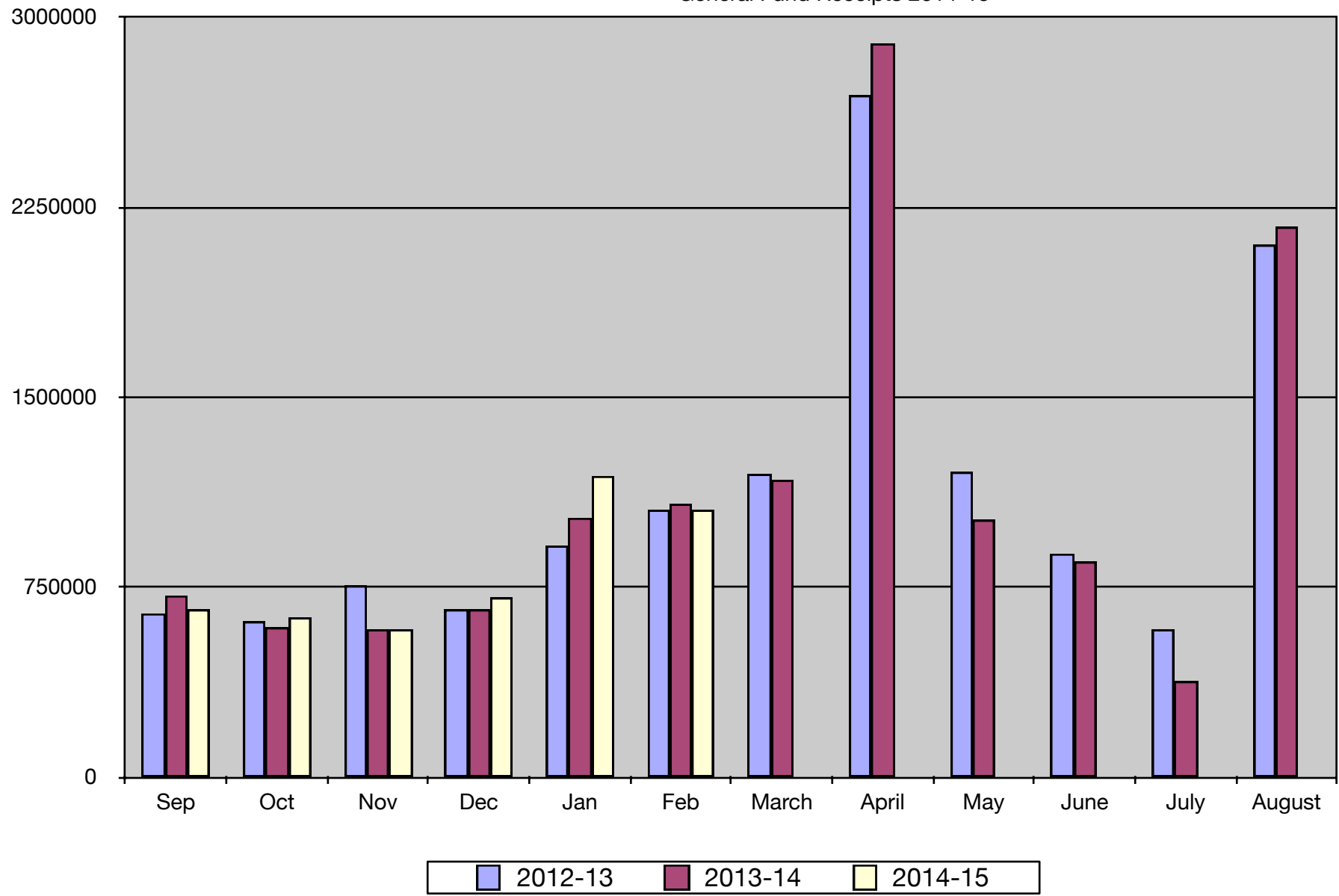
General Fund Balance 2014-15



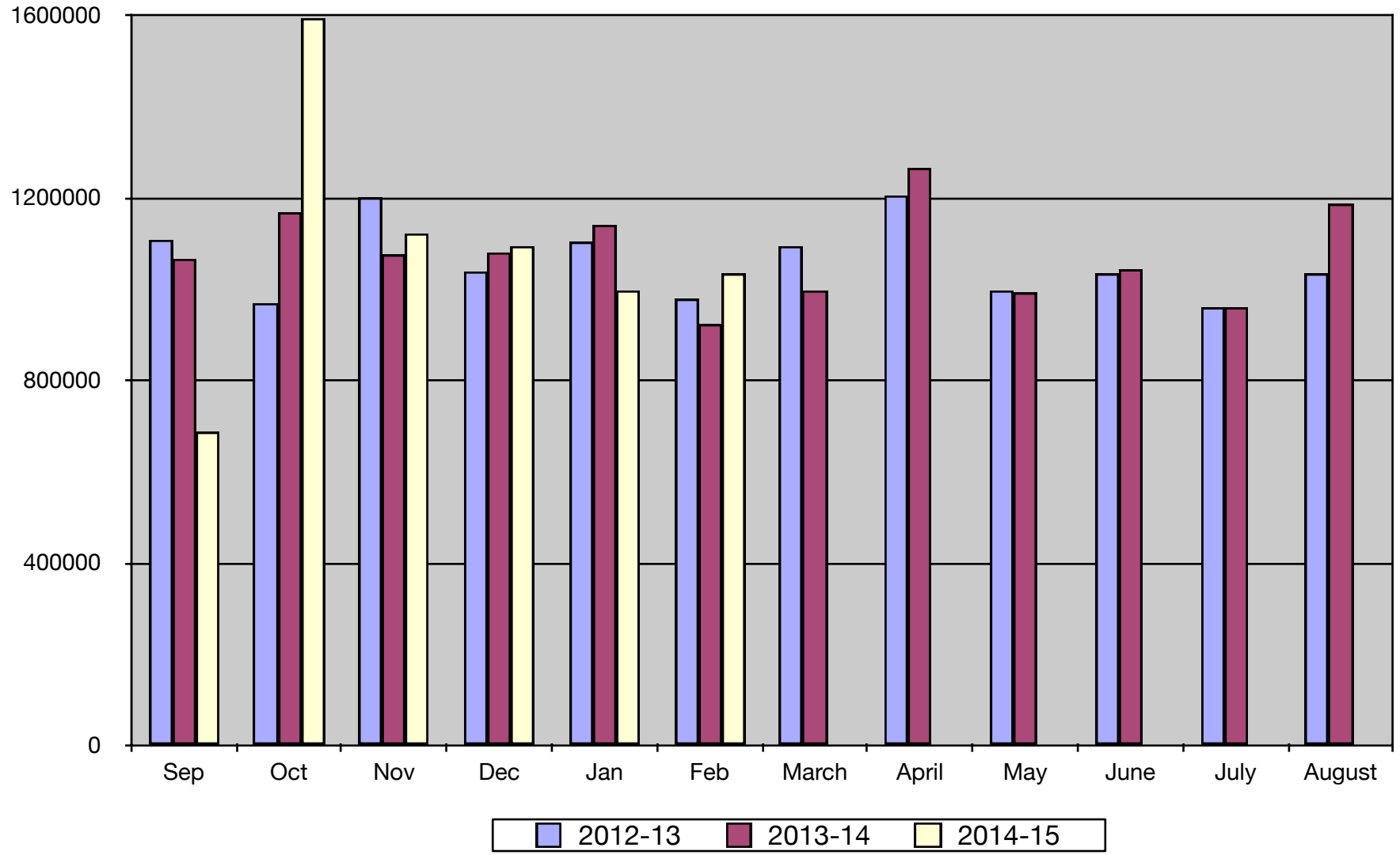
General Fund Tax Draws 2014-15



General Fund Receipts 2014-15



General Fund Expenses 2014-15



Balance as of last day of the month			
Month	2012-13	2013-14	2014-15
September	4,338,547	5,002,123	5,445,181
October	3,985,892	4,403,102	4,616,197
November	3,536,230	3,905,659	4,064,330
December	3,278,783	3,498,799	3,680,234
January	3,191,901	3,385,214	3,865,429
February	3,263,470	3,583,808	3,887,846
March	3,378,626	3,721,367	
April	4,615,835	5,347,733	
May	5,074,928	5,371,706	
June	4,933,927	5,173,649	
July	4,536,582	4,498,987	
August	5,323,954	5,584,850	
Tax Draw			
Month	2012-13	2013-14	2014-15
September	139,895	272,100	219,694
October	85,459	135,236	157,468
November	100,777	100,586	127,918
December	106,390	101,602	91,671
January	379,986	414,529	463,899
February	224,566	252,258	267,461
March	548,216	555,271	
April	2,107,552	2,339,560	
May	674,661	458,059	
June	322,621	207,636	
July	569,100	350,637	
August	1,988,022	2,149,417	
TOTALS	7,247,245	7,336,891	1,328,111
Receipts			
Month	2012-13	2013-14	2014-15
September	649,211	717,640	657,710
October	615,551	591,667	628,360
November	752,636	580,732	580,396
December	662,527	658,879	710,776
January	911,505	1,024,114	1,185,235
February	1,050,937	1,081,990	1,056,383
March	1,199,470	1,174,377	
April	2,692,301	2,895,646	
May	1,202,370	1,013,524	
June	879,324	848,391	
July	585,501	379,282	
August	2,103,800	2,173,746	
TOTALS	13,305,134	13,139,988	4,818,860
Expenses			
Month	2012-13	2013-14	2014-15
September	1,110,071	1,064,827	687,596
October	968,066	1,169,708	1,595,626
November	1,199,125	1,076,257	1,121,297
December	1,040,798	1,082,081	1,094,775
January	1,103,856	1,138,157	997,275
February	979,502	923,031	1,036,226
March	1,095,238	998,881	
April	1,205,089	1,264,563	
May	998,460	994,381	
June	1,035,487	1,043,643	
July	961,623	958,814	
August	1,033,529	1,185,601	
TOTALS	12,730,844	12,899,944	6,532,795

Fund	Budget 14-15	Expenditures	Ending Balance	% spent
1100-Instruction	\$6,772,693	\$3,220,567	\$ 3,552,126	47.55%
1150- Limited English	\$10,000	\$2,880	\$7,120	28.80%
1160- Poverty Programs	\$84,549	\$40,744	\$43,805	48.19%
1200- SPED Instruction	\$200,168	\$92,660	\$107,508	46.29%
1210- SPED School Psych	\$122,946	\$60,916	\$62,030	49.55%
1220- SPED	\$963,189	\$488,233	\$474,956	50.69%
1230- SPED tuition paid	\$310,000	\$178,525	\$131,475	57.59%
1240- SPED Clerical/ Aide	\$180,198	\$81,700	\$98,498	45.34%
1290- SPED/ Early Childhood	\$121,039	\$71,752	\$49,287	59.28%
1310- Gifted	\$78,584	\$36,732	\$41,852	46.74%
1320- Special Reading	\$37,351	\$24,025	\$13,326	64.32%
2120- Guidance Services	\$294,414	\$168,048	\$126,366	57.08%
2130- Health Services	\$182,768	\$78,457	\$104,311	42.93%
2190- Other Pupil Services	\$12,000	\$0	\$12,000	0.00%
2210- Learning Improvement	\$240,200	\$111,671	\$128,529	46.49%
2220- Libraries	\$260,575	\$135,021	\$125,554	51.82%
2230- Audio Visual Fund	\$10,000	\$2,855	\$7,145	28.55%
2310- Board of Education	\$35,000	\$12,733	\$22,267	36.38%
2320- Executive Admin	\$317,811	\$161,140	\$156,671	50.70%
2330- Public Relations	\$25,800	\$10,650	\$15,150	41.28%
2410- Office of the Principal	\$961,191	\$455,344	\$505,847	47.37%
2510- Gen. Admin Business Services	\$397,532	\$105,099	\$292,433	26.44%
2520- Vehicle Acquisition	\$13,000	\$5,225	\$7,775	40.19%
2610- Operation of Plant	\$910,246	\$465,369	\$444,877	51.13%
2620- Maintenance	\$372,354	\$158,431	\$213,923	42.55%
2750- Regular Transportation	\$505,500	\$263,684	\$241,816	52.16%
2760- SPED Transportation	\$249,000	\$184,653	\$64,347	74.16%
2790- Learning Community Transportation	\$35,000	\$13,885	\$21,115	39.67%
3135- High Ability	\$8,267	\$5,183	\$3,084	62.70%
4100- Title I	\$76,878	\$23,893	\$52,985	31.08%
4320- Title IIA	\$27,698	\$14,232	\$13,466	51.38%
4404- IDEA Base	\$81,735	\$41,918	\$39,817	51.29%
4406- IDEA Pre-Schools	\$15,924	\$5,430	\$10,494	34.10%
4410- IDEA Poverty	\$118,306	\$67,030	\$51,276	56.66%
4700- Carl Perkins	\$4,500	\$1,200	\$3,300	26.67%
6000- Summer School	\$22,717	\$131	\$22,586	0.58%
8000- Transfers	\$200,000	\$0	\$200,000	0.00%
Totals	\$14,259,133	\$6,790,016	\$7,469,117	47.62%
Spending Goal	\$ 13,100,000			51.83%

Board of Education Meeting
January 12, 2015

The Finance Committee started at 6:33 p.m. Lori Bartels, Bob Icenogle and Brenda Sherman were present. Finance reports were reviewed by the committee. Discussion of the bills took place. The committee meeting adjourned at 6:49 p.m.

A meeting of the Board of Education of Springfield Platteview Community Schools in the County of Sarpy, in the State of Nebraska, was convened in open and public session at 7:00 p.m., Monday, January 12, 2015, at the District Board Office, Central Services Building. Present: Lori Bartels, Bob Icenogle, Jennifer Kreifels, Brenda Sherman, Brian Osborn, and Brian Wichman. Absent: None.

Jennifer Kreifels, Brian Osborn, and Brian Wichman read and signed the Oath of Office.

Notice of the meeting and committee meetings were given in advance thereof by posting in at least five public places as shown by the certificate of posting notice attached to these minutes. Notice of this meeting was simultaneously given to all members of the Board of Education, and a copy of their acknowledgment of receipt of notice and the agenda was communicated in the advance notice and in the notice to the Board of Education of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Statute 84-1407 to 84-1414 require that the Open Meetings Act be posted in the meeting room. President Sherman informed the board and the public that the Act is located on the west wall of the board room.

The yearly Board reorganization began. Superintendent Richards chaired the election of Board President.

Brenda Sherman nominated Lori Bartels for President. Brian Wichman seconded. There were no other nominations. The election results were as follows: six ballots for Lori Bartels. Bartels is elected President for 2015.

Brenda Sherman nominated Brian Wichman for Vice President. Jennifer Kreifels seconded. There were no further nominations. The election results were as follows: six ballots for Brian Wichman. Wichman is elected Vice-President for 2015.

Brian Wichman nominated Brenda Sherman for Secretary. Lori Bartels seconded. There were no other nominations. the election results were as follows: six ballots for Brenda Sherman. Sherman is elected Secretary for 2015.

Action to appoint Brett Richards School District Treasurer passed with a motion by Icenogle and a second by Wichman. Vote: Yeas - Bartels, Icenogle, Kreifels, Osborn, Sherman, Wichman. Nays - None.

President Bartels announced that board members should let her know what committee assignments they are requesting and she will make those appointments at a later meeting.

Action to designate the Papillion Times as legal publication for Springfield Platteview Community Schools for 2015 passed with a motion by Sherman and a second by Wichman. Vote: Yeas - Bartels, Icenogle, Kreifels, Osborn, Sherman, Wichman. Nays - None.

Action to designate Springfield State Bank as the official depository for Springfield Platteview Community Schools for 2015 passed with a motion by Brian Wichman and a second by Brenda Sherman. Vote: Yeas - Bartels, Icenogle, Kreifels, Osborn, Sherman, Wichman. Nays - None.

Richards asked that board members read the conflict of interest policies attached to the eMeeting as required by Board Policy.

Action to approve the Consent Agenda as presented passed with a motion by Brenda Sherman and a second by Brian Wichman. Vote: Yeas - Bartels, Icenogle, Kreifels, Osborn, Sherman, Wichman. Nays - None.

There were no items from patrons on agenda items.

The district would like to sell the food service mixer through an online auction site or Craigslist. It has not been used for several years. The proceeds would go to the Lunch Fund and be used for future equipment purchases. Action to approve the administration to sell food service mixer passed with a motion by Sherman and a second by Osborn. Vote: Yeas - Bartels, Icenogle, Kreifels, Osborn, Sherman, Wichman. Nays - None.

Kyle Fisher has expressed interest being appointed a non-voting member of the Learning Community of Douglas and Sarpy Counties' Coordinating Council. Any district resident may serve as the district's appointed member. The appointment is for two calendar years. Action to appoint district resident Kyle Fisher to the Learning Community Council Governing Board as a non-voting member for 2015 and 2016 passed with a motion by Wichman and a second by Sherman. Vote: Yeas - Bartels, Icenogle, Kreifels, Osborn, Sherman, Wichman. Nays - None.

The Policy Committee has reviewed Policy 5101-Student Discipline and it was presented for first reading as required by policy. Action to approve Policy 5101 will take place during the second reading at a future meeting.

Richards gave a Learning Community and Legislative activity update, informed the board of upcoming law firm changes, shared student and staff successes, gave an update on the sewage lagoon project, and reviewed January Work Session topics. He also gave a grading policy update, reviewed the Platteview High School Curriculum Handbook 2015-16 and Learning Community Early Childhood Education plan.

Gene Stoltenberg addressed the board regarding the Learning Community, the district's law firm, and heating expenses. President Bartels thanked him for his comments.

Board members reviewed their upcoming schedule of meetings, trainings, and conventions. Significant school calendar items were also discussed.

Action to enter into executive session at 8:04 p.m. for the purpose of discussing personnel and for the prevention of needless injury to the reputation of an individual passed with a motion by Sherman and a second by Wichman. Vote: Yeas - Bartels, Icenogle, Kreifels, Osborn, Sherman, Wichman. Nays - None.

Action to adjourn the meeting at 9:02 p.m. passed with a motion by Kreifels and a second by Osborn. Vote: Yeas - Bartels, Icenogle, Kreifels, Osborn, Sherman, Wichman. Nays - None.

Thoma Bumgardner, Recording Secretary

Accepted: Brenda Sherman, Secretary Board of Education

Board of Education Work Session

January 26, 2015

A meeting of the Board of Education of Springfield Platteview Community Schools in the County of Sarpy, in the State of Nebraska, was convened in open and public session at 6:00 p.m., Monday, January 26, 2015, at the District Board Office, Central Services Building. Present: Lori Bartels, Bob Icenogle, Jennifer Kreifels, Brenda Sherman, Brian Osborn and Brian Wichman. Absent: None.

Notice of the meeting was given in advance thereof by posting in at least five public places as shown by the certificate of posting notice attached to these minutes. Notice of this meeting was simultaneously given to all members of the Board of Education, and a copy of their acknowledgment of receipt of notice and the agenda was communicated in the advance notice and in the notice to the Board of Education of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Statute 84-1407 to 84-1414 require that the Open Meetings Act be posted in the meeting room. President Bartels informed the board and the public that the Act is located on the west wall of the board room.

There was no public comment.

Items of discussion included the 2015-16 High School Curriculum Handbook, the 2015-16 grading policy, planning for high school ACT Quality Core Alignment, HumanEx Culture Survey results, legislative bills and Learning Community issues.

Board members reviewed their upcoming schedule of meetings, trainings, and conventions. Significant school calendar items were also discussed.

Action to adjourn at 7:45 p.m. passed with a motion by Kreifels and a second by Sherman. Vote: Yeas - Bartels, Icenogle, Kreifels, Osborn, Sherman, Wichman. Nays - None.

Thoma Bumgardner, Recording Secretary

Accepted: Brenda Sherman, Secretary Board of Education

Jan. 2015 Admin. Revolving

Administrative

2/2/2015

Date	Num	Transaction	Payment	C	Deposit
1/7/2015	5409	TOTALFUNDS BY HASLER cat: POSTAGE memo: 1-01-2510-341	500.00	R	
1/7/2015	5410	**VOID**Fremont Public Schools cat: MEALS memo: 1-01-2410-670		R	
1/8/2015	5411	NCAPS cat: --SPLIT-- memo: 1-21-1100-410	1,040.00	R	
1/9/2015	5412	U.S. POSTAL SERVICE cat: POSTAGE memo: 1-01-2510-341	852.10	R	
1/9/2015	5413	Neitzels Corner cat: FUEL FOR VAN memo: 1-01-2520-336	694.98	R	
1/9/2015	5414	DOUG MANN cat: REIMBR SUPPLIES memo: 1-22-1100-410	179.05	R	
1/14/2015	TXFR	TRANSFER FROM GENERAL MM		R	1,326.32
1/15/2015	AW	SPRINGFIELD BANK cat: SAFETY DEP BOX memo: 1-01-2510-318	40.00	R	
1/15/2015	5415	BLAIR SHOW CHOIR cat: REGISTR FEE memo: 1-22-1100-630	150.00	R	
1/20/2015	5416	NSBA cat: --SPLIT-- memo: 1-22-1100-630	276.00		
1/21/2015	5417	ELKHORN SOUTH BAND cat: REGISTR FEE memo: 1-22-1100-630	238.00		
1/23/2015	5418	POSTMASTER-SPRINGFIELD cat: POSTAGE memo: 1-01-2510-341	49.00	R	
1/30/2015	5419	HASTINGS COLLEGE -DEPT OF MUSIC cat: JAZZ BAND REGISTRATION memo: 1-22-1100-630	110.00		

SPRINGFIELD STATE BANK
600 MAIN ST
SPRINGFIELD, NE 68059
Tel: (402)253-2222

SPRINGFIELD PLATTEVIEW COMM
 STUDENT FEE ACCOUNT
 14801 S 108TH ST
 SPRINGFIELD NE 68059

Statement Date: **01/30/2015** Enclosures: **(0)** Account No.: **4151129** Page: **1**

REGULAR CHECKING ACCOUNT SUMMARY

Category	Number	Type :	REG	Status :	Active	Amount
Balance Forward From 12/31/14						7.58
Debits						0.00
Ending Balance On 01/30/15						7.58
Average Balance (Collected)						7.58+

AVERAGE AND MINIMUM BALANCES

Average Ledger Balance :	7.58	Minimum Ledger Balance :	7.58
Average Collected Balance :	7.58	Minimum Collected Balance :	7.58
Average Available Balance :	7.58	Minimum Available Balance :	7.58

OVERDRAFT FEE SUMMARY

	Total For This Period	Total Year-To-Date	Total Last Year
Total Overdraft Fees	\$0.00	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00	\$0.00

This Statement Cycle Reflects 30 Days

Nebraska Public Agency Investment Trust

Account Statement

January 1, 2015 to January 31, 2015

SOUTH SARPY SCHOOL DISTRICT #46
14801 S 108TH ST
SPRINGFIELD, NE 68059-4925

NPAIT
PO BOX 82529
Lincoln, NE 68501
Toll Free: (800) 640-8817
Local: (402) 323-1615

Account Number: XXXXX9-001

Fund Summary

	<u>PRICE PER SHARE</u>	<u>SHARES OWNED</u>	<u>MARKET VALUE</u>
Nebraska Public Agency Investment Trust XXXXX9-001	\$1.00	68,538.24	\$68,538.24

Transaction Summary

Nebraska Public Agency Investment Trust
XXXXX9-001

<u>TRADE DATE</u>	<u>SETTLEMENT DATE</u>	<u>TRANSACTION DESCRIPTION</u>	<u>SHARES</u>	<u>AMOUNT</u>
1/1/2015		Beginning Shares Balance	68,537.66	\$68,537.66
1/30/2015	1/30/2015	Interest	0.58	\$0.58
		Total :	<u>68,538.24</u>	<u>\$68,538.24</u>

SPRINGFIELD PLATTEVIEW COMMUNITY SCHOOLS			
Treasurer's Report			
For the month ended January 2014			
General Fund Now Account			
Bank Balance: Beginning of Reporting Period			\$ 539,471.16
Deposits:			
Springfield State Bank - Interest	\$ 36.66		
Transfer from Admin Revolving	\$ 0.00		
Transfers from Investment Account	\$ 995,857.42		
Transfer from Bond Fund	\$ 0.00		
Transfer from Depreciation Fund	\$ 0.00		
Transfers from Lunch Fund Investment	\$ 41,131.94		
Transfers from Building Fund Investment	\$ 0.00		\$ 1,037,026.02
			\$ 1,576,497.18
Disbursements			\$ 1,174,966.41
Bank Balance: End of Reporting Period			\$ 401,530.77
Outstanding Checks: End of Reporting Period			\$ 136,749.60
NOW Account Balance: End of Reporting Period			\$ 264,781.17
General Fund Investment Account			
Available Balance: Beginning of Reporting Period			\$ 3,410,967.23
Deposits:			
Springfield State Bank - Interest	\$ 226.06		
Sarpy County Treasurer - Local Taxes	\$ 80,098.12		
Learning Community Common Taxes	\$ 258,250.82		
Sarpy/ Douglas County- MVT	\$ 125,549.83		
Medicaid	\$ 9,527.29		
State Aid	\$ 447,428.30		
SPED School Age Reimb.	\$ 115,503.00		
Liquor License	\$ 0.00		
County Fines and Fees	\$ 0.00		
IDEA/Federal Grants/ Title/ Perkins	\$ 139,388.00		
Rentals	\$ 1,050.00		
Pre-School/ Summer School tuition	\$ 1,800.00		
Refunds and Reimbursements	\$ 6,165.02		
iPad Fees and Insurance	\$ 230.00		
Postage	\$ 19.00		\$ 1,185,235.44
			\$ 4,596,202.67
Disbursements			
Transfers to General Fund NOW	\$ 995,857.42		
Transfer to Depreciation Fund	\$ 0.00		
Administrative Revolving	\$ 1,326.32		
Returned checks/ fees	\$ 0.00		
Bank and other Service Charges	\$ 91.00		\$ 997,274.74
			\$ 3,598,927.93
Investment Account Balance: End of Reporting Period			\$ 3,598,927.93
General Fund Administrative Revolving Account			
Available Balance: Beginning of Reporting Period			\$ 4,757.51
Deposits:			
Transfers From General Fund Investment Acc't	\$ 1,326.32		
Transfers From Lunch Fund Investment Acc't	\$ 0.00		
Transfers From Building Fund	\$ 0.00		
			\$ 1,326.32
			\$ 6,083.83
Disbursements			\$ 3,655.13
Bank Balance: End of Reporting Period			\$ 2,428.70
Outstanding Checks: End of Reporting Period			\$ 709.00
Outstanding Deposits: End of Reporting Period			\$ 0.00
Admin. Revolving Account Balance: End of Reporting Period			\$ 1,719.70
			\$ 1,719.70
General Fund Administrative Revolving Account			\$ 1,719.70
General Fund NOW Account			\$ 264,781.17
General Fund Investment Account			\$ 3,598,927.93
			\$ 3,865,428.80
TOTAL GENERAL FUND BALANCE			\$ 3,865,428.80
Employee Benefit Fund			
Available Balance: Beginning of Reporting Period			\$ 667,853.03
Deposits:			
Springfield State Bank - Interest	\$ 46.66		
Transfers From General Fund Investment Acc't	\$ 0.00		
Bank Balance: End of Reporting Period			\$ 667,899.69
Certificate of Deposit			
Available Balance: End of Reporting Period			\$ 667,899.69
Disbursements			\$ 0.00
TOTAL EMPLOYEE BENEFIT BALANCE			\$ 667,899.69
Special Building Fund Investment Account			
Available Balance: Beginning of Reporting Period			\$ 885,777.52
Deposits:			
Springfield State Bank - Interest	\$ 61.88		
Sarpy County Treasurer - Local Taxes	\$ 0.00		\$ 61.88
			\$ 885,839.40
Disbursements			\$ 0.00
Available Balance: End of Reporting Period			\$ 885,839.40
TOTAL SPECIAL BUILDING FUND BALANCE			\$ 885,839.40
School Lunch Investment Account			
Available Balance: Beginning of Reporting Period			\$ 181,542.45
Deposits:			
Springfield State Bank - Interest	\$ 12.19		
Hot Lunches	\$ 31,259.25		
State/Federal Aid	\$ 8,641.76		
Miscellaneous	\$ 0.00		\$ 39,913.20
			\$ 221,455.65
Disbursements			
Transfers to NOW	\$ 41,231.94		\$ 41,231.94
Available Balance: End of Reporting Period			\$ 180,223.71
TOTAL SCHOOL LUNCH FUND BALANCE			\$ 180,223.71
Bond Fund Investment Account			
Available Balance: Beginning of Reporting Period			\$ 80,047.19
Deposits:			
Springfield State Bank - Interest	\$ 6.84		
Sarpy County Treasurer - Local Taxes	\$ 24,299.51		\$ 24,306.35
			\$ 104,353.54
Disbursements			\$ 0.00
Transfer to NOW			\$ 0.00
Available Balance: End of Reporting Period			\$ 104,353.54
TOTAL BOND FUND BALANCE			\$ 104,353.54
Depreciation Fund Account			
Available Balance: Beginning of Reporting Period			\$ 182,561.73
Deposits:			
Springfield State Bank - Interest	\$ 12.75		
Transfers from General Fund	\$ 0.00		\$ 12.75
			\$ 182,574.48
Disbursements			
Transfer to NOW			\$ 0.00
Available Balance: End of Reporting Period			\$ 182,574.48
TOTAL DEPRECIATION FUND BALANCE			\$ 182,574.48

Bank Statement Reconciliation

Description

Adjustment Date

Adjustment Amount

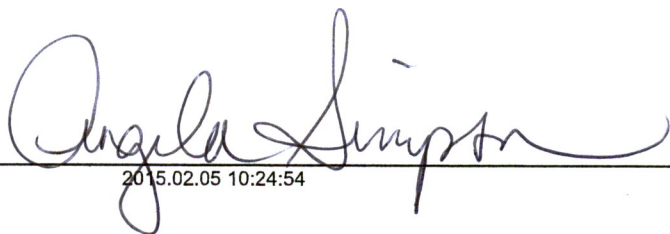
Platteview High School

01/01/2015 through 01/31/2015

Checking

Bank Statement Reconciliation Summary

1. Statement Balance		\$ 203,853.40
2. - Outstanding checks		\$ 9,150.42
3. + Outstanding Deposits		\$ 0.00
4. + Outstanding Adjustments		\$ 0.00
5. Total		\$ 194,702.98
6. + Investments		\$ 0.00
7. Book Balance		\$ 194,702.98



SPRINGFIELD STATE BANK
 600 MAIN ST
 SPRINGFIELD, NE 68059
 Tel: (402)253-2222

SPRINGFIELD PLATTEVIEW COMM
 PLATTEVIEW ACTIVITY FUND
 14801 S 108TH STREET
 SPRINGFIELD NE 68059

Statement Date: 01/30/2015 Enclosures: (92)

Account No.: 104812 Page: 1

NOW CHECKING ACCOUNT SUMMARY

Category	Number	Type :	REG	Status :	Active	Amount
Balance Forward From 12/31/14						168,074.71
Deposits	11					53,265.43+
Debits	81					17,474.85
Automatic Withdrawals	1					25.00
Interest Added This Statement						13.11+
Ending Balance On 01/30/15						203,853.40
Annual Percentage Yield Earned			0.09%			
Interest Paid This Year			13.11			
Interest Paid Last Year			145.20			
Average Balance (Collected)			187,631.41+			

STATEMENT PERIOD ACTIVITY

Date	Check/Description	Amount	Check/Description	Amount	Balance
01/02/15	DEPOSIT	4,313.00+	DEPOSIT	6,072.28+	178,459.99
01/02/15	42986	40.00	42962	50.00	178,369.99
01/02/15	42951	50.00	42432	225.00	178,094.99
01/02/15	42985	600.00			177,494.99
01/06/15	42874	40.00	42929	75.00	177,379.99
01/08/15	DEPOSIT	1,084.59+	DEPOSIT	5,422.06+	183,886.64
01/08/15	DEPOSIT	5,963.00+			189,849.64
01/09/15	42972	260.00			189,589.64
01/13/15	UTLA-UNABLE TO LOCATE 0000001408			25.00	189,564.64
01/13/15	43008	63.51	42953	70.00	189,431.13
01/13/15	43007	87.75	43013	1,142.08	188,201.30
01/14/15	43003	70.00	42995	125.00	188,006.30
01/15/15	43014	9.00	42961	50.00	187,947.30
01/15/15	42999	70.00	43010	75.00	187,802.30
01/16/15	43009	27.22	43005	50.00	187,725.08
01/20/15	43015	14.93	43001	70.00	187,640.15
01/20/15	43012	100.00		225.00	187,315.15
01/20/15	31516	487.25	43041	923.76	185,904.14
01/21/15	DEPOSIT	3,557.42+	DEPOSIT	9,901.74+	199,363.30
01/21/15	43042	30.00	43000	45.00	199,288.30
01/21/15	43004	50.00	42996	371.48	198,866.82
01/21/15	43040	435.85			198,430.97
01/22/15	43044	33.75	43024	70.00	198,327.22
01/22/15	42994	75.00	42976	94.53	198,157.69
01/22/15	43016	95.00	43030	120.00	197,942.69
01/22/15	43019	140.00	43045	1,245.50	196,557.19
01/22/15	43018	100.00			196,457.19
01/23/15	42992	45.00	43035	50.00	196,362.19

Continued 01/160/1

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 01/01/2015 to 01/31/2015.

Site ID Group ID	Site Name Group Name Activity ID Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
SpringPI Platteview High School						
A	Athletics					
100	Athletics	46,669.17	18,126.25	407.96	0.00	64,387.46
105	Baseball Contest	0.00	0.00	0.00	0.00	0.00
106	Baseball Equip/Supplies	5,103.13	0.00	0.00	0.00	5,103.13
110	Boys Basketball Contest	-211.98	0.00	4,455.00	0.00	-4,666.98
111	Boys Basketball Equip/Supplies	46.48	0.00	0.00	0.00	46.48
115	Boys Golf Contest	0.00	0.00	0.00	0.00	0.00
116	Boys Golf Equip/Supplies	1,000.00	0.00	0.00	0.00	1,000.00
120	Boys Soccer Contest	-56.00	0.00	0.00	0.00	-56.00
121	Boys Soccer Equip/Supplies	2,116.87	0.00	0.00	0.00	2,116.87
125	Cross Country Contest	-854.30	0.00	0.00	0.00	-854.30
126	Cross Country Equip/Supplies	1,037.38	0.00	0.00	0.00	1,037.38
130	Football Contest	-2,770.00	0.00	0.00	0.00	-2,770.00
131	Football Equip/Supplies	1,402.55	0.00	0.00	0.00	1,402.55
135	Girls Basketball Contest	-650.00	0.00	4,805.00	0.00	-5,455.00
136	Girls Basketball Equip/Supplies	57.24	0.00	0.00	0.00	57.24
140	Girls Golf Contest	-475.00	0.00	0.00	0.00	-475.00
141	Girls Golf Equip/Supplies	700.00	0.00	0.00	0.00	700.00
145	Girls Soccer Contest	-56.00	0.00	0.00	0.00	-56.00
146	Girls Soccer Equip/Supplies	2,650.00	0.00	0.00	0.00	2,650.00
150	Softball Contest	-1,423.00	0.00	0.00	0.00	-1,423.00
151	Softball Equip/Supplies	4,112.34	0.00	0.00	0.00	4,112.34
155	Track Contest	0.00	0.00	0.00	0.00	0.00
156	Track - Boys Equip/Supplies	3,000.00	0.00	0.00	0.00	3,000.00
157	Track - Girls Equip/Supplies	3,083.34	0.00	0.00	0.00	3,083.34
160	Volleyball Contest	-2,146.62	0.00	0.00	0.00	-2,146.62
161	Volleyball Equip/Supplies	-2,963.46	0.00	0.00	0.00	-2,963.46
165	Wrestling Contest	-1,132.29	125.00	1,155.00	0.00	-2,162.29
166	Wrestling Equip/Supplies	2,044.00	0.00	87.75	0.00	1,956.25
180	PC Boys Basketball Contest	-200.00	0.00	0.00	0.00	-200.00
181	PC Boys Basketball Equip/Supplies	0.00	0.00	0.00	0.00	0.00
182	PC Boys Track Contest	500.00	0.00	0.00	0.00	500.00
183	PC Boys Track Equip/Supplies	0.00	0.00	0.00	0.00	0.00
184	PC Football Contest	-355.00	0.00	0.00	0.00	-355.00
185	PC Football Equip/Supplies	-0.65	0.00	0.00	0.00	-0.65
186	PC Girls Basketball Contest	500.00	0.00	175.00	0.00	325.00
187	PC Girls Basketball Equip/Supplies	0.00	0.00	0.00	0.00	0.00
188	PC Girls Track Contest	500.00	0.00	0.00	0.00	500.00
189	PC Girls Track Equip/Supplies	0.00	0.00	0.00	0.00	0.00
190	PC Volleyball Contest	-100.00	0.00	0.00	0.00	-100.00
191	PC Volleyball Equip/Supplies	0.00	0.00	0.00	0.00	0.00
192	PC Wrestling Contest	500.00	0.00	0.00	0.00	500.00
193	PC Wrestling Equip/Supplies	0.00	0.00	156.00	0.00	-156.00
A Totals:		61,628.20	18,251.25	11,241.71	0.00	68,637.74

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 01/01/2015 to 01/31/2015.

Site ID Group ID	Site Name Group Name Activity ID Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
B	Clubs & Organizations					
200	Baseball Club	3,278.01	0.00	0.00	0.00	3,278.01
203	Boys Basketball Club	5,022.43	340.00	1,235.58	0.00	4,126.85
205	Boys Golf Club	125.80	0.00	0.00	0.00	125.80
210	Boys Soccer Club	1,496.47	0.00	0.00	0.00	1,496.47
220	Cheer	2,064.64	285.03	40.00	0.00	2,309.67
230	Cross Country Club	887.04	0.00	0.00	0.00	887.04
240	Dance Team	4,488.28	0.00	0.00	0.00	4,488.28
245	Drama Club	1,141.49	0.00	0.00	0.00	1,141.49
250	FBLA	2,488.75	96.65	140.00	0.00	2,445.40
260	Football Club	6,081.85	0.00	0.00	0.00	6,081.85
270	Girls Basketball Club	548.18	762.00	571.12	0.00	739.06
280	Girls Golf Club	315.78	0.00	0.00	0.00	315.78
290	Girls Letter Club	2,062.88	282.18	0.00	0.00	2,345.06
300	Girls Soccer Club	2,503.47	0.00	0.00	0.00	2,503.47
330	National Honor Society	430.30	0.00	0.00	0.00	430.30
340	P Club	720.48	0.00	0.00	0.00	720.48
342	Platteview Tech Club	730.52	593.98	371.48	0.00	953.02
345	Softball Club	690.22	0.00	0.00	0.00	690.22
350	Skills USA	1.63	0.00	0.00	0.00	1.63
360	Spanish Club	477.68	300.00	306.90	0.00	470.78
370	Spirit Club	868.06	0.00	0.00	0.00	868.06
380	Student Council	548.48	0.00	0.00	0.00	548.48
390	Thespian	0.00	0.00	0.00	0.00	0.00
400	Track Club	2,639.15	5.00	0.00	0.00	2,644.15
410	Volleyball Club	1,537.34	0.00	0.00	0.00	1,537.34
420	Wrestling Club	3,324.54	0.00	0.00	0.00	3,324.54
	B Totals:	44,473.47	2,664.84	2,665.08	0.00	44,473.23
C	Classes					
500	Art	699.40	470.00	27.22	0.00	1,142.18
505	Band	8,566.54	3,434.35	1,754.52	0.00	10,246.37
510	Choir	3,903.21	791.00	59.53	0.00	4,634.68
515	Class of 2016	2,372.40	1,025.40	0.00	0.00	3,397.80
520	Class of 2017	2,073.06	0.00	0.00	0.00	2,073.06
525	Class of 2018	0.00	0.00	0.00	0.00	0.00
540	Class of 2015	2,471.76	0.00	1,245.50	0.00	1,226.26
550	Construction Tech	152.82	0.00	0.00	0.00	152.82
570	Family Consumer Science	1,095.49	590.00	14.93	0.00	1,670.56
580	Industry Tech	980.20	932.25	0.00	0.00	1,912.45
590	Yearbook	16,439.73	930.80	0.00	0.00	17,370.53
	C Totals:	38,754.61	8,173.80	3,101.70	0.00	43,826.71

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 01/01/2015 to 01/31/2015.

Site ID Group ID	Site Name Group Name Activity ID Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
D Activities						
	600 Activities	123.49	0.00	30.00	0.00	93.49
	650 Mock Trial	16.57	0.00	0.00	0.00	16.57
	655 Musical	342.34	0.00	207.77	0.00	134.57
	660 Play Production	3,487.07	0.00	0.00	0.00	3,487.07
	670 Speech	480.55	0.00	15.39	0.00	465.16
	D Totals:	4,450.02	0.00	253.16	0.00	4,196.86
E Miscellaneous						
	700 Alumni	5,279.57	0.00	0.00	0.00	5,279.57
	705 Capital Improvement	0.00	0.00	0.00	0.00	0.00
	710 Concessions	3,806.26	13,106.00	4,506.25	0.00	12,406.01
	715 D.C. Tour	0.00	0.00	0.00	0.00	0.00
	720 Faculty Courtesy Fund	861.68	0.00	0.00	0.00	861.68
	730 Fine Arts	1,323.95	0.00	0.00	0.00	1,323.95
	740 Guidance	317.80	0.00	0.00	0.00	317.80
	750 Library	618.16	13.00	0.00	0.00	631.16
	760 Principal	5,164.45	659.37	284.61	0.00	5,539.21
	770 Textbook Fines	1,998.08	0.00	0.00	0.00	1,998.08
	780 College Access Grant	4,176.98	0.00	1,116.00	0.00	3,060.98
	E Totals:	23,546.93	13,778.37	5,906.86	0.00	31,418.44
F Dual Credits						
	803 Government	325.00	0.00	0.00	0.00	325.00
	805 Math	1,825.00	0.00	0.00	0.00	1,825.00
	F Totals:	2,150.00	0.00	0.00	0.00	2,150.00
N Non-Active Accounts						
	90001 AV - Graduation	0.00	0.00	0.00	0.00	0.00
	90002 Class of 2010	0.00	0.00	0.00	0.00	0.00
	90003 Class of 2011	0.00	0.00	0.00	0.00	0.00
	90004 Class of 2012	0.00	0.00	0.00	0.00	0.00
	90005 Class of 2013	0.00	0.00	0.00	0.00	0.00
	90006 Class of 2014	0.00	0.00	0.00	0.00	0.00
	90060 General Fund	0.00	0.00	0.00	0.00	0.00
	90061 German	0.00	0.00	0.00	0.00	0.00
	90062 Government Trip	0.00	0.00	0.00	0.00	0.00
	90063 Lit Mag	0.00	0.00	0.00	0.00	0.00
	N Totals:	0.00	0.00	0.00	0.00	0.00
	SpringPI Totals:	175,003.23	42,868.26	23,168.51	0.00	194,702.98
	Report Totals:	175,003.23	42,868.26	23,168.51	0.00	194,702.98

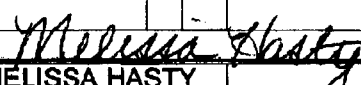
Statement of Activity Fund
Springfield Elementary
For the Period of Jan. , 2015 - Jan. 31, 2015

Activity	Balance Last Report	Receipts	Expenditures	Transactions In-Out	Balance On Hand
Library	\$ 2,806.79	\$ -	\$ -	\$ -	\$ 2,806.79
Pop	\$ 545.96	\$ -	\$ -	\$ -	\$ 545.96
General	\$ 2,546.00	\$ 0.69	\$ -	\$ -	\$ 2,546.69
Student Council	\$ 1,744.62	\$ 2,052.08	\$ 1,761.08	\$ -	\$ 2,035.62
Walk - A - Thon	\$ 2,629.87	\$ -	\$ -	\$ -	\$ 2,629.87
D.I.	\$ 699.40	\$ -	\$ -	\$ -	\$ 699.40
Total	\$ 10,972.64	\$ 2,052.77	\$ 1,761.08	\$ -	\$ 11,264.33

Previous Bank Balance	\$ 10,985.90
Deposits made this month	\$ 2,052.77
Checks Paid this Month	\$ 30.36
New Bank Balance	\$ 13,008.31
Minus Outstanding Cks.	\$ 1,743.98
Plus Outstanding Deposits	\$ -
Final Account Balance	\$ 11,264.33

Wes Reed

Wes Reed, Principal
February 3, 2015

STATEMENT OF ACTIVITY FUND					
WESTMONT ELEMENTARY					
FOR THE PERIOD:		Jan. 15			
Activity	Balance Last Report	Receipts	Expenditures	Balance On Hand	
Library Fund	\$725.33	\$12.75	\$0.00	\$738.08	
General Fund	\$2,480.39	\$0.00	\$18.22	\$2,462.17	
Pop	\$1,377.86	\$101.89	\$67.86	\$1,411.89	
Student Council	\$362.11	\$0.00	\$0.00	\$362.11	
Destination Imag.	\$1,392.84	\$134.53	\$108.05	\$1,419.32	
Totals	\$6,338.53	\$249.17	\$194.13	\$6,393.57	
Previous Bank Balance	\$6,338.53				
Deposits Made This Month	\$249.17				
Checks Paid This Month	\$194.13				
New Bank Balance	\$6,393.57				
Minus Outstanding Checks	\$0.00				
Plus Outstanding Deposits	\$0.00				
Final Account Balance	\$6,393.57				
				 MELISSA HASTY Principal	

SPRINGFIELD STATE BANK
 600 MAIN ST
 SPRINGFIELD, NE 68059
 Tel: (402)253-2222

SPRINGFIELD PLATTEVIEW COMM
 PLATTEVIEW EARLY EDUCATION CEN
 ACTIVITY FUND
 14801 S 108TH STREET
 SPRINGFIELD NE 68059

Statement Date: 01/30/2015 Enclosures: (0)

Account No.: 3491217 Page: 1

REGULAR CHECKING ACCOUNT SUMMARY

	Type :	REG	Status :	Active
Category	Number			Amount
Balance Forward From 12/31/14				1,665.69
Debits				0.00
Ending Balance On 01/30/15				1,665.69
Average Balance (Collected)	1,665.69+			

AVERAGE AND MINIMUM BALANCES

Average Ledger Balance :	1,665.69	Minimum Ledger Balance :	1,665.69
Average Collected Balance :	1,665.69	Minimum Collected Balance :	1,665.69
Average Available Balance :	1,665.69	Minimum Available Balance :	1,665.69

OVERDRAFT FEE SUMMARY

	Total For This Period	Total Year-To-Date	Total Last Year
Total Overdraft Fees	\$0.00	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00	\$0.00

This Statement Cycle Reflects 30 Days

BILLS BY FUND FOR PAYMENT 2/9/2015			
GENERAL FUND			
Payee	Account Code	Reason	Amount
Prime Communications, Inc.	1-01-1100-318	CABLING @ SP	\$ 1,187.35
State of NE-Office of CIO	1-01-1100-318	ONLINE SERVICE	\$ 236.79
Westmont SID #23	1-01-1100-318	WIRELESS LEASE	\$ 300.00
Apple, Inc.	1-01-1100-420	Volume Purchase Program Credit for	\$ 600.00
Mahoney, Jeremy R	1-01-1100-670	REIMBR. MILEAGE	\$ 288.98
Kids On The Move Inc	1-01-1210-318	SPED SERVICE	\$ 3,141.50
Pearson-Clinical Assessment	1-01-1210-410	S/H	\$ 10.00
Pearson-Clinical Assessment	1-01-1210-410	WISC V RESPONSE BOOKLET #1	\$ 81.00
Pearson-Clinical Assessment	1-01-1210-410	WISC V RESPONSE BOOKLET #2	\$ 51.00
AMAZON	1-01-2210-410	SUPPLIES	\$ 199.67
HyVee Food & Drug Store	1-01-2210-410	SUPPLIES	\$ 110.49
NE Assoc Of School Boards	1-01-2310-630	MEMBERSHIP-15/16	\$ 5,411.00
Fisher, Kyle	1-01-2310-670	REIMBR. MILEAGE	\$ 101.20
HyVee Food & Drug Store	1-01-2310-690	SUPPLIES	\$ 337.19
Harding & Shultz, P.C.,L.L.O.	1-01-2320-317	LEGAL SERVICE	\$ 480.00
KSB School Law, PC LLO	1-01-2320-317	LEGAL SERVICE	\$ 122.50
Gretna Public Schools	1-01-2320-670	SENATOR LUNCH MTG	\$ 17.62
Richards, Brett A	1-01-2320-670	REIMBR. MILEAGE	\$ 310.50
Lukas Partners, Inc.	1-01-2330-318	PR SERVICE-JAN 2015	\$ 595.75
NE U.C. Fund	1-01-2510-285	4TH QTR- 2014 BENEFIT CHARGE	\$ 1,924.00
Midwest Office Automations	1-01-2510-318	COPIER LEASE	\$ 2,765.99
One Source	1-01-2510-318	BACKGROUND CHECK	\$ 70.00
Molzer, Lori A	1-01-2510-341	REIMBR. SUPPLIES/MILEAGE	\$ 17.33
CenturyLink	1-01-2510-342	PHONE @ CO	\$ 232.92
CenturyLink	1-01-2510-342	PHONE @ SP	\$ 404.84
MCI	1-01-2510-342	LONG DISTANCE	\$ 53.89
Verizon Wireless	1-01-2510-342	CELL PHONES	\$ 183.99
Culligan Us Filter	1-01-2510-410	SUPPLIES	\$ 35.50
Infinity Printing Supplies	1-01-2510-410	SUPPLIES	\$ 538.22
Midlands Printing & Business Forms,	1-01-2510-410	SUPPLIES	\$ 96.95
Molzer, Lori A	1-01-2510-410	REIMBR. SUPPLIES/MILEAGE	\$ 16.55
Quill Corp	1-01-2510-410	SUPPLIES	\$ 70.77
American Institute of Professional Boc	1-01-2510-630	MEMBERSHIP-MOLZER	\$ 79.00
Molzer, Lori A	1-01-2510-670	REIMBR. SUPPLIES/MILEAGE	\$ 19.71
American Express	1-01-2520-336	CREDIT CARD PAYMENT	\$ 154.56
Neitzel's Corner	1-01-2520-336	FUEL FOR VANS	\$ 136.11
Great Plains Pest Services In	1-01-2620-318	PEST CONTROL	\$ 150.00
NE Public Health Environmental Labora	1-01-2620-318	WATER TESTING	\$ 15.00
Papillion Sanitation	1-01-2620-318	SANITATION PICK UP	\$ 395.42
ARR-Boone Brothers Roofing	1-01-2620-319	REPAIR @ SP	\$ 1,200.00
Hayes Mechanical, LLC	1-01-2620-319	HEAT PUMP @ WM	\$ 1,352.85
Protex Central Inc	1-01-2620-319	FIRE ALARM INSPECTION	\$ 800.00
Electrical Engineering & Equipment C	1-01-2620-410	SUPPLIES	\$ 718.58
Grainger	1-01-2620-410	SUPPLIES	\$ 824.37
Home Depot/GECF	1-01-2620-410	SUPPLIES	\$ 50.71
Mark's Plumbing Parts	1-01-2620-410	SUPPLIES	\$ 203.05
Educational Service Unit #3 (ADMIN)	1-01-4100-120	INTERLOCAL SUBS-FOR NOV 2014	\$ 115.00
Educational Service Unit #3 (ADMIN)	1-01-4100-210	INTERLOCAL SUBS-FOR NOV 2014	\$ 8.80
Educational Service Unit #3 (ADMIN)	1-01-4100-290	INTERLOCAL SUBS-FOR NOV 2014	\$ 0.75
Kids On The Move Inc	1-01-4404-318	SPED SERVICE	\$ 1,784.25
Dolezal, Susan K	1-01-4406-410	REIMBR. SUPPLIES	\$ 55.69
Edwards, Elizabeth A	1-01-4406-410	REIMBR. SUPPLIES/MILEAGE	\$ 38.04
HyVee Food & Drug Store	1-01-4406-410	SUPPLIES	\$ 55.45
Lee, Sandra R	1-01-4406-410	REIMBR. SUPPLIES	\$ 45.04
Taher, Inc.	1-01-4406-410	SUPPLIES	\$ 48.80
Westside Community Schools	1-01-4410-318	SPED SERVICE	\$ 113.60
Apple, Inc.	1-01-4700-460	Volume Purchase Program Credit for	\$ 1,199.96
Metropolitan Utilities Dist	1-02-2610-321	LEVEL PAYMENT	\$ 404.00
Omaha Public Power District	1-02-2610-322	LEVEL PAYMENT	\$ 385.47
Happy, Yellow and Checker Cab Comp	1-02-2760-318	SPED SERVICE	\$ 4,845.31
Metropolitan Utilities Dist	1-03-2610-321	LEVEL PAYMENT	\$ 391.00

BILLS BY FUND FOR PAYMENT 2/9/2015			
Omaha Public Power District	1-03-2610-322	LEVEL PAYMENT	\$ 367.03
Educational Service Unit #3 (ADMIN)	1-10-1100-120	INTERLOCAL SUBS FOR DEC 2014	\$ 3,392.50
Educational Service Unit #3 (ADMIN)	1-10-1100-120	INTERLOCAL SUBS-FOR NOV 2014	\$ 6,210.00
Educational Service Unit #3 (ADMIN)	1-10-1100-210	INTERLOCAL SUBS FOR DEC 2014	\$ 259.53
Educational Service Unit #3 (ADMIN)	1-10-1100-210	INTERLOCAL SUBS-FOR NOV 2014	\$ 475.07
Educational Service Unit #3 (ADMIN)	1-10-1100-290	INTERLOCAL SUBS FOR DEC 2014	\$ 22.14
Educational Service Unit #3 (ADMIN)	1-10-1100-290	INTERLOCAL SUBS-FOR NOV 2014	\$ 40.44
Quill Corp	1-10-1100-410	SUPPLIES	\$ 22.60
AccuPrint Laser Services Inc	1-10-1200-410	TONER	\$ 94.95
Evangelical Good Samaritan Society,	1-10-1230-318	SPED SERVICE	\$ 4,277.00
Madonna School	1-10-1230-362	SPED SERVICE	\$ 1,033.34
Educational Service Unit #3 (ADMIN)	1-10-1290-120	INTERLOCAL SUBS FOR DEC 2014	\$ 115.00
Educational Service Unit #3 (ADMIN)	1-10-1290-120	INTERLOCAL SUBS-FOR NOV 2014	\$ 517.50
Educational Service Unit #3 (ADMIN)	1-10-1290-210	INTERLOCAL SUBS FOR DEC 2014	\$ 8.80
Educational Service Unit #3 (ADMIN)	1-10-1290-210	INTERLOCAL SUBS-FOR NOV 2014	\$ 39.59
Educational Service Unit #3 (ADMIN)	1-10-1290-290	INTERLOCAL SUBS FOR DEC 2014	\$ 0.75
Educational Service Unit #3 (ADMIN)	1-10-1290-290	INTERLOCAL SUBS-FOR NOV 2014	\$ 3.36
Educational Service Unit #3 (SPED)	1-10-1290-318	SPED SERVICE	\$ 12,916.82
Dolezal, Susan K	1-10-1290-410	REIMBR. SUPPLIES	\$ 113.07
HyVee Food & Drug Store	1-10-1290-410	SUPPLIES	\$ 112.57
Lee, Sandra R	1-10-1290-410	REIMBR. SUPPLIES	\$ 91.46
Taher, Inc.	1-10-1290-410	SUPPLIES	\$ 99.15
Educational Service Unit #3 (SPED)	1-10-1290-630	WORKSHOP-DIBUONO,EDWARDS	\$ 15.00
Edwards, Elizabeth A	1-10-1290-670	REIMBR. SUPPLIES/MILEAGE	\$ 183.90
Educational Service #3	1-10-1310-630	HAL GRADE 4-6	\$ 260.00
Educational Service #3	1-10-1310-630	QUIZ BOWL	\$ 270.00
Culligan Us Filter	1-11-1100-318	SUPPLIES	\$ 46.50
Pepper Of Minneapolis	1-11-1100-410	SUPPLIES	\$ 9.89
Janak, Maria J	1-11-1100-670	REIMBR. MILEAGE/SP	\$ 42.64
Educational Service Unit #3 (ADMIN)	1-11-1220-120	INTERLOCAL SUBS-FOR NOV 2014	\$ 230.00
Educational Service Unit #3 (ADMIN)	1-11-1220-210	INTERLOCAL SUBS-FOR NOV 2014	\$ 17.60
Educational Service Unit #3 (ADMIN)	1-11-1220-290	INTERLOCAL SUBS-FOR NOV 2014	\$ 1.50
Reed, Wesley S	1-11-2410-670	REIMBR. MILEAGE	\$ 42.55
Metropolitan Utilities Dist	1-11-2610-321	LEVEL PAYMENT	\$ 1,388.00
Omaha Public Power District	1-11-2610-322	LEVEL PAYMENT	\$ 3,522.11
City Of Springfield	1-11-2610-323	WATER & SEWER @ SP	\$ 139.37
Egan Supply Company	1-11-2610-410	SUPPLIES	\$ 131.71
Hillyard/Sioux Falls	1-11-2610-410	SUPPLIES	\$ 114.09
Interstate Electric Supply Co. of Coun	1-11-2610-410	SUPPLIES	\$ 275.40
Metropolitan Omaha Educational Con	1-12-1100-318	14/15 2 CADRE TEACHERS	\$ 27,500.00
Educational Service Unit No 6	1-12-1100-630	WORKSHOP-T.ROESLER	\$ 75.00
Educational Service Unit #3 (ADMIN)	1-12-1220-120	INTERLOCAL SUBS FOR DEC 2014	\$ 115.00
Educational Service Unit #3 (ADMIN)	1-12-1220-120	INTERLOCAL SUBS-FOR NOV 2014	\$ 57.50
Educational Service Unit #3 (ADMIN)	1-12-1220-210	INTERLOCAL SUBS FOR DEC 2014	\$ 8.80
Educational Service Unit #3 (ADMIN)	1-12-1220-210	INTERLOCAL SUBS-FOR NOV 2014	\$ 4.40
Educational Service Unit #3 (ADMIN)	1-12-1220-290	INTERLOCAL SUBS FOR DEC 2014	\$ 0.75
Educational Service Unit #3 (ADMIN)	1-12-1220-290	INTERLOCAL SUBS-FOR NOV 2014	\$ 0.37
Educational Service Unit #3 (SPED)	1-12-1220-630	WORKSHOP-DIBUONO,EDWARDS	\$ 15.00
Omaha Public Power District	1-12-2610-322	LEVEL PAYMENT	\$ 4,207.80
S I D #23	1-12-2610-323	WATER & SEWER @ WM	\$ 58.56
Egan Supply Company	1-12-2610-410	SUPPLIES	\$ 131.70
Hillyard/Sioux Falls	1-12-2610-410	SUPPLIES	\$ 114.10
Interstate Electric Supply Co. of Coun	1-12-2610-410	SUPPLIES	\$ 275.40
Educational Service Unit #3 (ADMIN)	1-20-1100-120	INTERLOCAL SUBS FOR DEC 2014	\$ 2,300.00
Educational Service Unit #3 (ADMIN)	1-20-1100-120	INTERLOCAL SUBS-FOR NOV 2014	\$ 5,060.00
Educational Service Unit #3 (ADMIN)	1-20-1100-210	INTERLOCAL SUBS FOR DEC 2014	\$ 175.95
Educational Service Unit #3 (ADMIN)	1-20-1100-210	INTERLOCAL SUBS-FOR NOV 2014	\$ 387.09
Educational Service Unit #3 (ADMIN)	1-20-1100-220	INTERLOCAL SUBS-FOR NOV 2014	\$ 62.48
Educational Service Unit #3 (ADMIN)	1-20-1100-290	INTERLOCAL SUBS FOR DEC 2014	\$ 14.95
Educational Service Unit #3 (ADMIN)	1-20-1100-290	INTERLOCAL SUBS-FOR NOV 2014	\$ 32.89
Educational Service #3	1-20-1100-318	A/V REPAIR	\$ 888.26
Quill Corp	1-20-1100-410	SUPPLIES	\$ 105.73
Bellevue Public Schools	1-20-1150-362	LEP SERVICES	\$ 2,880.00

BILLS BY FUND FOR PAYMENT 2/9/2015			
Educational Service Unit #3 (SPED)	1-20-1230-362	SPED SERVICE	\$ 11,776.00
Father Flanagan's Boys' Home-	1-20-1230-362	SPED SERVICE	\$ 1,764.42
Goodwill Industries, Inc.	1-20-1230-362	SPED SERVICE	\$ 1,271.00
Ollie Webb Center, Inc.	1-20-1230-362	SPED SERVICE	\$ 7,644.00
Culligan Us Filter	1-21-1100-690	SUPPLIES	\$ 65.90
Educational Service Unit #3 (ADMIN)	1-21-1220-120	INTERLOCAL SUBS FOR DEC 2014	\$ 287.50
Educational Service Unit #3 (ADMIN)	1-21-1220-120	INTERLOCAL SUBS-FOR NOV 2014	\$ 115.00
Educational Service Unit #3 (ADMIN)	1-21-1220-210	INTERLOCAL SUBS FOR DEC 2014	\$ 21.99
Educational Service Unit #3 (ADMIN)	1-21-1220-210	INTERLOCAL SUBS-FOR NOV 2014	\$ 8.80
Educational Service Unit #3 (ADMIN)	1-21-1220-290	INTERLOCAL SUBS FOR DEC 2014	\$ 1.87
Educational Service Unit #3 (ADMIN)	1-21-1220-290	INTERLOCAL SUBS-FOR NOV 2014	\$ 0.75
Mackin Educational Resources	1-21-2220-430	LIBRARY BOOKS	\$ 214.24
Egan Supply Company	1-21-2610-410	SUPPLIES	\$ 131.71
Hillyard/Sioux Falls	1-21-2610-410	SUPPLIES	\$ 114.10
Interstate Electric Supply Co. of Coun	1-21-2610-410	SUPPLIES	\$ 275.40
Schmitt Music Center	1-22-1100-318	REPAIR	\$ 50.00
Home Depot/GECF	1-22-1100-410	SUPPLIES	\$ 122.11
Jennings, James P	1-22-1100-410	SUPPLIES	\$ 228.53
Pepper Of Minneapolis	1-22-1100-410	SUPPLIES	\$ 3.85
Platteview High School	1-22-1100-410	REIMBR. ACTIVITY ACCOUNT	\$ 128.34
Quill Corp	1-22-1100-410	SUPPLIES	\$ 61.54
Walmart Community/GECRB	1-22-1100-410	SUPPLIES	\$ 343.09
Wolverine Sports	1-22-1100-410	4 player table tennis set	\$ 107.70
Wolverine Sports	1-22-1100-410	S/H	\$ 18.31
AMAZON	1-22-1100-420	SUPPLIES	\$ 1,034.68
Apple, Inc.	1-22-1100-560	IMAC COMPUTERS	\$ 2,498.00
Janak, Maria J	1-22-1100-670	REIMBR. UNK HONOR BAND	\$ 42.12
Massman, Shanna	1-22-1100-670	REIMBR. MILEAGE	\$ 48.19
Wingate Inn-Kearney	1-22-1100-670	ROOMS- J. LAYHER	\$ 415.00
Lowe's	1-22-1100-690	SUPPLIES	\$ 44.88
Educational Service Unit #3 (ADMIN)	1-22-1220-120	INTERLOCAL SUBS FOR DEC 2014	\$ 115.00
Educational Service Unit #3 (ADMIN)	1-22-1220-210	INTERLOCAL SUBS FOR DEC 2014	\$ 8.80
Educational Service Unit #3 (ADMIN)	1-22-1220-290	INTERLOCAL SUBS FOR DEC 2014	\$ 0.75
Target	1-22-1220-410	SUPPLIES	\$ 64.12
CEC	1-22-1220-460	Individual Licenses	\$ 599.00
Demco Inc	1-22-2220-410	SUPPLIES	\$ 257.04
Barnes & Noble, Inc.	1-22-2220-430	LIBRARY BOOKS	\$ 160.67
AMAZON	1-22-2230-318	SUPPLIES	\$ 41.24
American Express	1-22-2410-410	CREDIT CARD PAYMENT	\$ 40.57
Amersterdam	1-22-2410-410	SUPPLIES	\$ 264.39
Quill Corp	1-22-2410-410	SUPPLIES	\$ 16.58
Metropolitan Utilities Dist	1-22-2610-321	LEVEL PAYMENT	\$ 3,127.00
Omaha Public Power District	1-22-2610-322	LEVEL PAYMENT	\$ 15,459.59
Egan Supply Company	1-22-2610-410	SUPPLIES	\$ 263.41
Hillyard/Sioux Falls	1-22-2610-410	SUPPLIES	\$ 228.20
Interstate Electric Supply Co. of Coun	1-22-2610-410	SUPPLIES	\$ 550.80
			\$ 166,994.85
FOOD SERVICE			
Payee	Account Code	Reason	Amount
Taher, Inc.	2-23-6000-318	ADVANCE 2014-2015	\$ 40,000.00
Taher, Inc.	2-23-6000-318	OPERATING EXPENSES-DEC. 2014	\$ 33,199.01
Jennifer Volland	2-23-6000-690	REFUND LUNCH ACCOUNT	\$ 34.05
Westmont Elementary School	2-23-6000-690	LIBRARY FEE-J. VOLLAND	\$ 3.00
			\$ 73,236.06
			\$ 240,230.91



Prepared For
BRETT RICHARDS
SO SARPY SCHOOL 46

Account Number
XXXX-XXXXX7-21006

Closing Date
01/22/15

Page 3 of 3

Activity Continued

Card Number XXXX-XXXXX7-22020					Reference Code	Amount \$
12/30/14	The Pit Stop	SPRINGFIELD	NE		85544024364	66.05
	REF# 85544024364	402-253-8004	12/29/14			
01/16/15	ULINE SHIP SUPPLIES	800-295-5510	IL		67099497000	40.57
	67099497 ANGELA	60044	01/15/15			
	ROC NUMBER 67099497	TAX		\$2.65		
01/16/15	The Pit Stop	SPRINGFIELD	NE		85544025016	39.27
	REF# 85544025016	402-253-8004	01/15/15			
01/18/15	The Pit Stop	SPRINGFIELD	NE		85544025018	49.24
	REF# 85544025018	402-253-8004	01/16/15			
Total for BRETT A. RICHARDS					New Charges/Other Debits	195.13
					Payments/Other Credits	0.00

*PHS
1-22-240-410*

fuel = 154.56

013914 3/3

StudentsStudent Discipline

A. Development of Uniform Discipline System. It shall be the responsibility of the Superintendent to develop and maintain a system of uniform discipline. The discipline which may be imposed includes actions which are determined to be reasonably necessary to aid the student, to further school purposes, or to prevent interference with the educational process, such as (without limitation) counseling and warning students, parent contacts and parent conferences, rearrangement of schedules, requirements that a student remain in school after regular hours to do additional work, restriction of extracurricular activity, or requirements that a student receive counseling upon written consent of the parent or guardian, or in-school suspension. The discipline may also include out-of-school suspension (short-term or long-term) and expulsion.

1. Short-Term Suspension: Students may be excluded by the Principal or the Principal's designee from school or any school function for a period of up to five school days (short-term suspension) on the following grounds:

- a. Conduct that constitutes grounds for expulsion, whether the conduct occurs on or off school grounds; or
- b. Other violations of rules and standards of behavior adopted by the Board of Education or the administrative or teaching staff of the school, which occur on or off school grounds, if such conduct interferes with school purposes or there is a nexus between such conduct and school.

The following process will apply to short-term suspensions:

- a. The Principal or the Principal's designee will make a reasonable investigation of the facts and circumstances. A short-term suspension will be made upon a determination that the suspension is necessary to help any student, to further school purposes, or to prevent an interference with school purposes.
- b. Prior to commencement of the short-term suspension, the student will be given oral or written notice of the charges against the student. The student will be advised of what the student is accused of having done, an explanation of the evidence the authorities have, and be afforded an opportunity to explain the student's version of the facts.
- c. Within 24 hours or such additional time as is reasonably necessary following the suspension, the Principal or administrator will send a written statement to the student and the student's parent or guardian describing the

- student's conduct, misconduct or violation of the rule or standard and the reasons for the action taken.
- d. An opportunity will be given to the student, and the student's parent or guardian, to have a conference with the Principal or administrator ordering the short-term suspension before or at the time the student returns to school. The Principal or administrator shall determine who in addition to the parent or guardian is to attend the conference.
 - e. A student who on a short-term suspension shall not be permitted to be on school grounds without the express permission of the Principal.
2. Long-Term Suspension: A long-term suspension means an exclusion from school and any school functions for a period of more than five school days but less than twenty school days. A student who on a long-term suspension shall not be permitted to be on school grounds without the express permission of the Principal. A notice will be given to the student and the parents/guardian when the Principal recommends a long-term suspension. The notice will include a description of the procedures for long-term suspension; the procedures will be those set forth in the Student Discipline Act.
3. Expulsion:
- a. Meaning of Expulsion. Expulsion means exclusion from attendance in all schools, grounds and activities of or within the system for a period not to exceed the remainder of the semester in which it took effect unless the misconduct occurred (a) within ten school days prior to the end of the first semester, in which case the expulsion shall remain in effect through the second semester, or (b) within ten school days prior to the end of the second semester, in which case the expulsion shall remain in effect for summer school and the first semester of the following school year, or (c) unless the expulsion is for conduct specified in these rules or in law as permitting or requiring a longer removal, in which case the expulsion shall remain in effect for the period specified therein. Such action may be modified or terminated by the school district at any time during the expulsion period. A student who has been expelled shall not be permitted to be on school grounds without the express permission of the Principal. A notice will be given to the student and the parents/guardian when the Principal recommends an expulsion. The notice will include a description of the procedures for expulsion; the procedures will be those set forth in the Student Discipline Act.
 - b. Suspensions Pending Hearing. When a notice of intent to discipline a student by long-term suspension, expulsion, or mandatory reassignment is filed with the superintendent, the student may be suspended by the principal until the date the long-term suspension, expulsion, or mandatory

reassignment takes effect if no hearing is requested or, if a hearing is requested, the date the hearing examiner makes the report of his or her findings and a recommendation of the action to be taken to the superintendent, if the principal determines that the student must be suspended immediately to prevent or substantially reduce the risk of (a) interference with an educational function or school purpose or (b) a personal injury to the student himself or herself, other students, school employees, or school volunteers.

- c. Summer Review. Any expulsion that will remain in effect during the first semester of the following school year will be automatically scheduled for review before the beginning of the school year in accordance with law.
- d. Alternative Education: Students who are expelled may be provided an alternative education program that will enable the student to continue academic work for credit toward graduation. In the event an alternative education program is not provided, a conference will be held with the parent, student, the Principal or another school representative assigned by the Principal, and a representative of a community organization that assists young people or that is involved with juvenile justice to develop a plan for the student in accordance with law.
- e. Suspension of Enforcement of an Expulsion: Enforcement of an expulsion action may be suspended (i.e., “stayed”) for a period of not more than one full semester in addition to the balance of the semester in which the expulsion takes effect. As a condition of such suspended action, the student and parents will be required to sign a discipline agreement.
- f. Students Subject to Juvenile or Court Probation. Prior to the readmission to school of any student who is less than nineteen years of age and who is subject to the supervision of a juvenile probation officer or an adult probation officer pursuant to the order of the District Court, County Court, or Juvenile Court, who chooses to meet conditions of probation by attending school, and who has previously been expelled from school, the Principal or the Principal’s designee shall meet with the student’s probation officer and assist in developing conditions of probation that will provide specific guidelines for behavior and consequences for misbehavior at school (including conduct on school grounds and conduct during an educational function or event off school grounds) as well as educational objectives that must be achieved. If the guidelines, consequences, and objectives provided by the Principal or the Principal’s designee are agreed to by the probation officer and the student, and the court permits the student to return to school under the agreed to conditions, the student may be permitted to return to school. The student may with proper consent,

upon such return, be evaluated by the school for possible disabilities and may be referred for evaluation for possible placement in a special education program. The student may be expelled or otherwise disciplined for subsequent conduct as provided in Board policy and state statute.

4. Other Forms of Student Discipline: Administrative and teaching personnel may also take actions regarding student behavior, other than removal of students from school, which are reasonably necessary to aid the student, further school purposes, or prevent interference with the educational process. Such actions may include, but are not limited to, counseling of students, parent conferences, rearrangement of schedules, requirements that a student remain in school after regular hours to do additional work, restriction of extracurricular activity, or requirements that a student receive counseling, psychological evaluation, or psychiatric evaluation upon the written consent of a parent or guardian to such counseling or evaluation. The actions may also include in-school suspensions. When in-school suspensions, after-school assignments, or other disciplinary measures are assigned, the student is responsible for complying with such disciplinary measures. A failure to serve such assigned discipline as directed will serve as grounds for further discipline, up to expulsion from school.
- B. Student Conduct Expectations. Students are not to engage in conduct which causes or which creates a reasonable likelihood that it will cause a substantial disruption in or material interference with any school function, activity or purpose or interfere with the health, safety, well being or rights of other students, staff or visitors.
- C. Grounds for Short-Term Suspension, Long-Term Suspension, Expulsion or Mandatory Reassignment. The following conduct has been determined by the Board of Education to have the potential to seriously affect the health, safety or welfare of students, staff and other persons or to otherwise seriously interfere with the educational process. Such conduct constitutes grounds for long-term suspension, expulsion, or mandatory reassignment, and any other lesser forms of discipline. The conduct is subject to the consequence of long-term suspension, expulsion, or mandatory reassignment where it occurs on school grounds, in a vehicle owned, leased, or contracted by the school and being used for a school purpose or in a vehicle being driven for a school purpose by a school employee or an employee's designee, or at a school-sponsored activity or athletic event.
1. Willfully disobeying any reasonable written or oral request of a school staff member, or the voicing of disrespect to those in authority.
 2. Use of violence, force, coercion, threat, intimidation, harassment, or similar conduct in a manner that constitutes a substantial interference with school purposes or making any communication that a reasonable recipient would interpret as a serious expression of an intent to harm or cause injury to another.

3. Willfully causing or attempting to cause substantial damage to property, stealing or attempting to steal property of substantial value, repeated damage or theft involving property, or setting or attempting to set a fire of any magnitude.
4. Causing or attempting to cause personal injury to any person, including any school employee, school volunteer, or student. Personal injury caused by accident, self-defense, or other action undertaken on the reasonable belief that it was necessary to protect some other person shall not constitute a violation of this subdivision.
5. Threatening or intimidating any student for the purpose of or with the intent of obtaining money or anything of value from such student or making a threat which causes or may be expected to cause a disruption to school operations.
6. Knowingly possessing, handling, or transmitting any object or material that is ordinarily or generally considered a weapon or that has the appearance of a weapon or bringing or possessing any explosive device, including fireworks.
7. Engaging in selling, using, possessing or dispensing of alcohol, tobacco, narcotics, drugs, controlled substance, or an inhalant; being under the influence of any of the above; possession of drug paraphernalia, or the selling, using, possessing, or dispensing of an imitation controlled substance as defined in section 28-401 of the Nebraska statutes, or material represented to be alcohol, narcotics, drugs, a controlled substance or inhalant. Tobacco means any tobacco product (including but not limited to cigarettes, cigars, and chewing tobacco), vapor products (such as e-cigarettes, non-medical, and other vapor dispensers-regardless whether such products contain nicotine)), alternative nicotine products, tobacco product look-alikes, and products intended to replicate tobacco products either by appearance or effect. Use of a controlled substance in the manner prescribed for the student by the student's physician is not a violation. The term "under the influence" has a less strict meaning than it does under criminal law; for school purposes, the term means any level of impairment and includes even the odor of alcohol or illegal substances on the breath or person of a student; also, it includes being impaired by reason of the abuse of any material used as a stimulant.
8. Public indecency or sexual conduct.
9. Engaging in bullying, which includes any ongoing pattern of physical, verbal, or electronic abuse on school grounds, in a vehicle owned, leased, or contracted by a school being used for a school purpose by a school employee or a school employee's designee, or at school-sponsored activities or school-sponsored athletic events.
10. Sexually assaulting or attempting to sexually assault any person. This conduct may result in an expulsion regardless of the time or location of the offense if a complaint alleging such conduct is filed in a court of competent jurisdiction.
11. Engaging in any activity forbidden by law which constitutes a danger to other students or interferes with school purposes. This conduct may result in an expulsion regardless of the time or location of the offense if the conduct creates or

- had the potential to create a substantial interference with school purposes, such as the use of the telephone or internet off-school grounds to threaten.
12. A repeated violation of any rules established by the school district or school officials if such violations constitute a substantial interference with school purposes.
 13. Truancy or failure to attend assigned classes or assigned activities; or tardiness to school, assigned classes or assigned activities.
 14. The use of language, written or oral, or conduct, including gestures, which is profane or abusive to students or staff members. Profane or abusive language or conduct includes, but is not limited to, that which is commonly understood and intended to be derogatory toward a group or individual based upon race, gender, disability, national origin, or religion.
 15. Dressing or grooming in a manner which is dangerous to the student's health and safety or a danger to the health and safety of others or repeated violations of the student dress and grooming standards; dressing, grooming, or engaging in speech that is lewd or indecent, vulgar or plainly offensive; dressing, grooming, or engaging in speech that school officials reasonably conclude will materially and substantially disrupt the work and discipline of the school; dressing, grooming, or engaging in speech that a reasonable observer would interpret as advocating illegal drug use.
 16. Willfully violating the behavioral expectations for riding school buses or vehicles.
 17. A student who engages in the following conduct shall be expelled for the remainder of the school year in which it took effect if the misconduct occurs during the first semester, and if the expulsion for such conduct takes place during the second semester, the expulsion shall remain in effect for the first semester of the following school year, with the condition that such action may be modified or terminated by the school district during the expulsion period on such terms as the administration may establish:
 - a. The knowing and intentional use of force in causing or attempting to cause personal injury to a school employee, school volunteer, or student, except if caused by accident, self-defense, or on the reasonable belief that the force used was necessary to protect some other person and the extent of force used was reasonably believed to be necessary, or
 - b. The knowing and intentional possession, use, or transmission of a dangerous weapon other than a firearm.
 18. Knowingly and intentionally possessing, using, or transmitting a firearm on school grounds, in a school-owned or utilized vehicle, or during an educational function or event off school grounds, or at a school-sponsored activity or athletic event. This conduct shall result in an expulsion for one calendar year. "Firearm" means a firearm as defined in 18 U.S.C. 921, as that statute existed on January 1, 1995. That statute includes the following statement: "The term 'firearm' means (a) any weapon (including a starter gun) which will or is designed to or may

readily be converted to expel a projectile by the action of an explosive; (b) the frame or receiver of any such weapon; (c) any firearm muffler or firearm silencer; or (d) any destructive device.” The Superintendent may modify such one year expulsion requirement on a case-by-case basis, provided that such modification is in writing.

Bringing a firearm or other dangerous weapon to school for any reason is discouraged; however, a student will not be subject to disciplinary action if the item is brought or possessed under the following conditions:

- a. Prior written permission to bring the firearm or other dangerous weapon to school is obtained from the student's teacher, building administrator and parent.
- b. The purpose of having the firearm or other dangerous weapon in school is for a legitimate educational function.
- c. A plan for its transportation into and from the school, its storage while in the school building and how it will be displayed must be developed with the prior written approval by the teacher and building administrator. Such plan shall require that such item will be in the possession of an adult staff member at all times except for such limited time as is necessary to fulfill the educational function.
- d. The firearm or other dangerous weapon shall be in an inoperable condition while it is on school grounds.

D. Additional Student Conduct Expectations and Grounds for Discipline. The following additional student conduct expectations are established. Failure to comply with such rules is grounds for disciplinary action. When such conduct occurs on school grounds, in a vehicle owned, leased, or contracted by a school being used for a school purpose or in a vehicle being driven for a school purpose by a school employee or by his or her designee, or at a school-sponsored activity or athletic event, the conduct is grounds for long-term suspension, expulsion or mandatory reassignment.

1. Student Appearance: Students are expected to dress in a way that is appropriate for the school setting. Students should not dress in a manner that is dangerous to the health and safety of anyone or interferes with the learning environment or teaching process in our school. Refer to school handbooks for student appearance requirements. A

Consideration will be made for students who wear special clothing as required by religious beliefs, disability, or to convey a particularized message protected by law. The final decision regarding attire and grooming will be made by the Principal or Superintendent. In the event a student is uncertain as to whether a particular item or method of grooming is consistent with the school’s guidelines, the student should contact the Principal for approval, and may also review such

additional posting of prohibited items or grooming which may be available in the Principal's office.

Coaches, sponsors or teachers may have additional requirements for students who are in special lab classes, students who are participants in performing groups or students who are representing the school as part of an extracurricular activity program.

On a first offense of the dress code, the student may call home for proper apparel. If clothes cannot be brought to school, the student will be assigned to in-school suspension for the remainder of the day. Students will not be allowed to leave campus to change clothes. Continual violations of the dress code will result in more stringent disciplinary actions, up to expulsion. Further, in the event the dress code violation is determined to also violate other student conduct rules (e.g., public indecency, insubordination, expression of profanity, and the like), a first offense of the dress code may result in more stringent discipline, up to expulsion.

2. Academic Integrity.

- a. Policy Statement: Students are expected to abide by the standards of academic integrity established by their teachers and school administration. Standards of academic integrity are established in order for students to learn as much as possible from instruction, for students to be given grades which accurately reflect the student's level of learning and progress, to provide a level playing field for all students, and to develop appropriate values.

Cheating and plagiarism violate the standards of academic integrity. Sanctions will be imposed against students who engage in such conduct.

- b. Definitions: The following definitions provide a guide to the standards of academic integrity:

- (1) "Cheating" means intentionally misrepresenting the source, nature, or other conditions of academic work so as to accrue undeserved credit, or to cooperate with someone else in such misrepresentation. Such misrepresentations may, but need not necessarily, involve the work of others. Cheating includes, but is not limited to:

- (a) Tests (includes tests, quizzes and other examinations or academic performances):

- (i) Advance Information: Obtaining, reviewing or sharing copies of tests or information about a test before these are distributed for student use by the instructor. For example, a student engages in

- cheating if, after having taken a test, the student informs other students in a later section of the questions that appear on the test.
- (ii) Use of Unauthorized Materials: Using notes, textbooks, pre-programmed formulae in calculators, or other unauthorized material, devices or information while taking a test except as expressly permitted. For example, except for “open book” tests, a student engages in cheating if the student looks at personal notes or the textbook during the test.
- (iii) Use of Other Student Answers: Copying or looking at another student’s answers or work, or sharing answers or work with another student, when taking a test, except as expressly permitted. For example, a student engages in cheating if the student looks at another student’s paper during a test. A student also engages in cheating if the student tells another student answers during a test or while exiting the testing room, or knowingly allows another student to look at the student’s answers on the test paper.
- (iv) Use of Other Student to Take Test. Having another person take one's place for a test, or taking a test for another student, without the specific knowledge and permission of the instructor. (v) Misrepresenting Need to Delay Test. Presenting false or incomplete information in order to postpone or avoid the taking of a test. For example, a student engages in cheating if the student misses class on the day of a test, claiming to be sick, when the student’s real reason for missing class was because the student was not prepared for the test.
- (b) Papers (includes papers, essays, lab projects, and other similar academic work):
- i) Use of Another’s Paper: Copying another student’s paper, using a paper from an essay writing service, or allowing another student to copy a paper, without the specific knowledge and permission of the instructor.
- (ii) Re-use of One’s Own Papers: Using a substantial portion of a piece of work previously submitted for another course or program to meet the requirements of the present course or program

without notifying the instructor to whom the work is presented.

(iii) Assistance from Others: Having another person assist with the paper to such an extent that the work does not truly reflect the student's work. For example, a student engages in cheating if the student has a draft essay reviewed by the student's parent or sibling, and the essay is substantially re-written by the student's parent or sibling. Assistance from home is encouraged, but the work must remain the student's.

(iv) Failure to Contribute to Group Projects. Accepting credit for a group project in which the student failed to contribute a fair share of the work.

(v) Misrepresenting Need to Delay Paper. Presenting false or incomplete information in order to postpone or avoid turning in a paper when due. For example, a student engages in cheating if the student misses class on the day a paper is due, claiming to be sick, when the student's real reason for missing class was because the student had not finished the paper.

(c) Alteration of Assigned Grades. Any unauthorized alteration of assigned grades by a student in the teacher's grade book or the school records is a serious form of cheating.

(2) "Plagiarism" means to take and present as one's own a material portion of the ideas or words of another or to present as one's own an idea or work derived from an existing source without full and proper credit to the source of the ideas, words, or works. Plagiarism includes, but is not limited to:

(a) Failure to Credit Sources: Copying work (words, sentences, and paragraphs or illustrations or models) directly from the work of another without proper credit. Academic work frequently involves use of outside sources. To avoid plagiarism, the student must either place the work in quotations or give a citation to the outside source.

(b) Falsely Presenting Work as One's Own: Presenting work prepared by another in final or draft form as one's own without citing the source, such as the use of purchased research papers or use of another student's paper.

(3) “Contributing” to academic integrity violations means to participate in or assist another in cheating or plagiarism. It includes but is not limited to allowing another student to look at your test answers, to copy your papers or lab projects, and to fail to report a known act of cheating or plagiarism to the instructor or administration.

c. Sanctions: The following sanctions will occur when a student engages in cheating, plagiarism, or contributing to an academic integrity offense:

(1) Academic Sanction. The instructor will refuse to accept the student’s work in which the academic integrity offense took place, assign a grade of "F" or zero for the work, and require the student to complete a test or project in place of the work within such time and under such conditions as the instructor may determine appropriate. In the event the student completes the replacement test or project at a level meeting minimum performance standards, the instructor will assign a grade which the instructor determines to be appropriate for the work.

(2) Report to Parents and Administration. The instructor will notify the Principal of the offense and the instructor or Principal will notify the student’s parents or guardian.

(3) Student Discipline Sanctions. Academic integrity offenses are a violation of school rules. The Principal may recommend sanctions in addition to those assigned by the instructor, up to and including suspension or expulsion. Such additional sanctions will be given strong consideration where a student has engaged in serious or repeated academic integrity offense or other rule violations, and where the academic sanction is otherwise not a sufficient remedy, such as for offenses involving altering assigned grades or contributing to academic integrity violations.

3. Electronic Devices

a. Philosophy and Purpose. The District does allow students to bring and/or use electronic devices at school. The use of electronic devices, when used inappropriately, can be disruptive to the educational process. In order to maintain a secure and orderly learning environment, and to promote respect and courtesy regarding the use of electronic devices, the District hereby establishes the following rules and regulations governing student use of electronic devices, and procedures to address student misuse of electronic devices.

b. Definitions.

- (1) “Electronic devices” include, but are not limited to, cell phones, Mp3 players, iPods, personal digital assistants (PDAs), iPads, compact disc players, portable game consoles, cameras, digital scanners, lap top computers, and other electronic or battery powered instruments which transmit voice, text, or data from one person to another.
- (2) “Sexting” means generating, sending or receiving, encouraging others to send or receive, or showing others, through an electronic device, a text message, photograph, video or other medium that:
 - (i) Displays sexual content, including erotic nudity, any display of genitalia, unclothed female breasts, or unclothed buttocks, or any sexually explicit conduct as defined at Neb. Rev. Stat. § 28-1463.02; or
 - (ii) Sexually exploits a person, whether or not such person has given consent to creation or distribution of the message, photograph or video by permitting, allowing, encouraging, disseminating, distributing, or forcing such student or other person to engage in sexually explicit, obscene or pornographic photography, films, or depictions; or,
 - (iii) Displays a sexually explicit message for sexual gratification, flirtation or provocation, or to request or arrange a sexual encounter.

c. Possession and Use of Electronic Devices.

(1) Students are permitted to possess or use electronic devices outside of class time provided by this policy. Electronic devices usage for anything other than school purposes is strictly prohibited during any class period; including voice usage, digital imaging, or text messaging.

(2) Students are permitted to possess and use electronic devices before school hours, at lunch time, and after school hours, provided that the student not commit any abusive use of the device (see paragraph (d)(1). Administrators have the discretion to prohibit student possession or use of electronic devices on school grounds during these times in the event the administration determines such further restrictions are appropriate; an announcement will be given in the event of such a change in permitted use.

(3) Students may use electronic devices during class time when authorized pursuant to an Individual Education Plan (IEP), a Section 504 Accommodation Plan, or a Health Care Plan, or pursuant to a plan developed with the student’s parent when the student has a compelling need to have the device (e.g., a student whose parent is in the hospital could be allowed limited use of the cell phone for family contacts, so the family can give the student updates on the parent’s condition).

d. Violations

(1) Prohibited Use of Electronic Devices: Students shall not use electronic devices for: (a) activities which disrupt the educational environment; (b) illegal activities in violation of state or federal laws or regulations; (c) unethical activities, such as cheating on assignments or tests; (d) immoral or pornographic activities; (e) activities in violation of Board or school policies and procedures

relating to student conduct and harassment; (f) recording others (photographs, videotaping, sound recording, etc.) without direct administrative approval and consent of the person(s) being recorded, other than recording of persons participating in school activities that are open to the public; (g) “sexting;” or (h) activities which invade the privacy of others. Such student misuses will be dealt with as serious school violations, and immediate and appropriate disciplinary action will be imposed, including, but not limited to, suspension and expulsion from school.

(2) Disposition of Confiscated Electronic Devices: Electronic devices used in violation of this policy may be confiscated by school personnel and returned to the student or parent/guardian at an appropriate time. If an electronic device is confiscated, the electronic device shall be taken to the school’s main office to be identified, placed in a secure area, and returned to the student and/or the student’s parent/guardian in a consistent and orderly way.

(i) First Violation: Depending upon the nature of the violation and the imposition of other appropriate disciplinary action, consequences at a minimum may include a relinquishment of the electronic device to the school administration and a conference between the student and school principal or assistant principal. The electronic device shall remain in the possession of the school administration until such time as the student personally comes to the school’s main office and retrieves the electronic device.

(ii) Second Violation: Depending upon the nature of the violation and the imposition of other appropriate disciplinary action, consequences at a minimum may include a relinquishment of the electronic device to the school administration and a conference between the student and his/her parent/guardian and the school principal or assistant principal. The electronic device shall remain in the possession of the school administration until such time as the student’s parent/guardian personally comes to the school’s main office and retrieves the electronic device.

(iii) Third Violation: Depending upon the nature of the violation and the imposition of other appropriate disciplinary action, consequences at a minimum may include a relinquishment of the electronic device to the school administration, a conference between the student and his/her parent/guardian and the school principal or assistant principal, and suspension of the student from school. The electronic device shall remain in the possession of the school administration until such time as the student’s parent/guardian personally comes to the school’s main office and retrieves the electronic device.

(3) Penalties for Prohibited Use of Electronic Devices: Students who receive a “sexting” message are to report the matter to a school administrator and then delete such message from their electronic device. Students shall not participate in sexting or have any “sexting” message on their electronic devices regardless of when the message was received while on school grounds or at a school activity. Students who violate the prohibitions of this policy shall be subject to the

imposition of appropriate disciplinary action, up to and including expulsion, provided that at a minimum the following penalties shall be imposed:

(i) Students found in possession of a “sexting” message may be subject to a one (1) day suspension from school.

(ii) Students who send or encourage another to send a “sexting” message shall be subject to a five (5) day suspension from school on the first offense. Further offenses may lead up to long-term suspension from school.

(4) Reporting to Law Enforcement: Violations of this policy regarding the prohibited use of electronic devices that may constitute a violation of federal or state laws and regulations, including, but not limited to, the Nebraska Child Protection Act or the Nebraska Child Pornography Prevention Act shall be reported to appropriate legal authorities and law enforcement.

e. Responsibility for Electronic Devices. Students or their parents/guardians are expected to claim a confiscated electronic device within ten (10) days of the date it was relinquished. The school shall not be responsible, financially or otherwise, for any unclaimed electronic devices. By bringing such devices to school, students and parents authorize the school to dispose of unclaimed devices at the end of each semester. The District is not responsible for the security and safekeeping of students’ electronic devices and is not financially responsible for any damage, destruction, or loss of electronic devices.

E. Inappropriate Public Displays of Affection (IPDA): Students are not to engage in inappropriate public displays of affection on school property or at school activities. Such conduct includes kissing, touching, fondling or other displays of affection that would be reasonably considered to be embarrassing or a distraction to others. Students will face the following consequences for IPDA:

1. 1st Offense: Student will be confronted and directed to cease.
2. 2nd Offense: Student will be confronted, directed to cease, and parents will be notified.
3. 3rd Offense: Student will be suspended from school for a minimum of 1 day, and parents and student will need to meet with Administrator(s) and/or counselor.

If this type of behavior continues, or if the IPDA is lewd or constitutes sexual conduct, the student could face long-term suspension or expulsion.

F. Specific Rule Items: See school handbooks for more specific rules that, in repeated violations, may result in discipline up to expulsion.

G. Law Violations

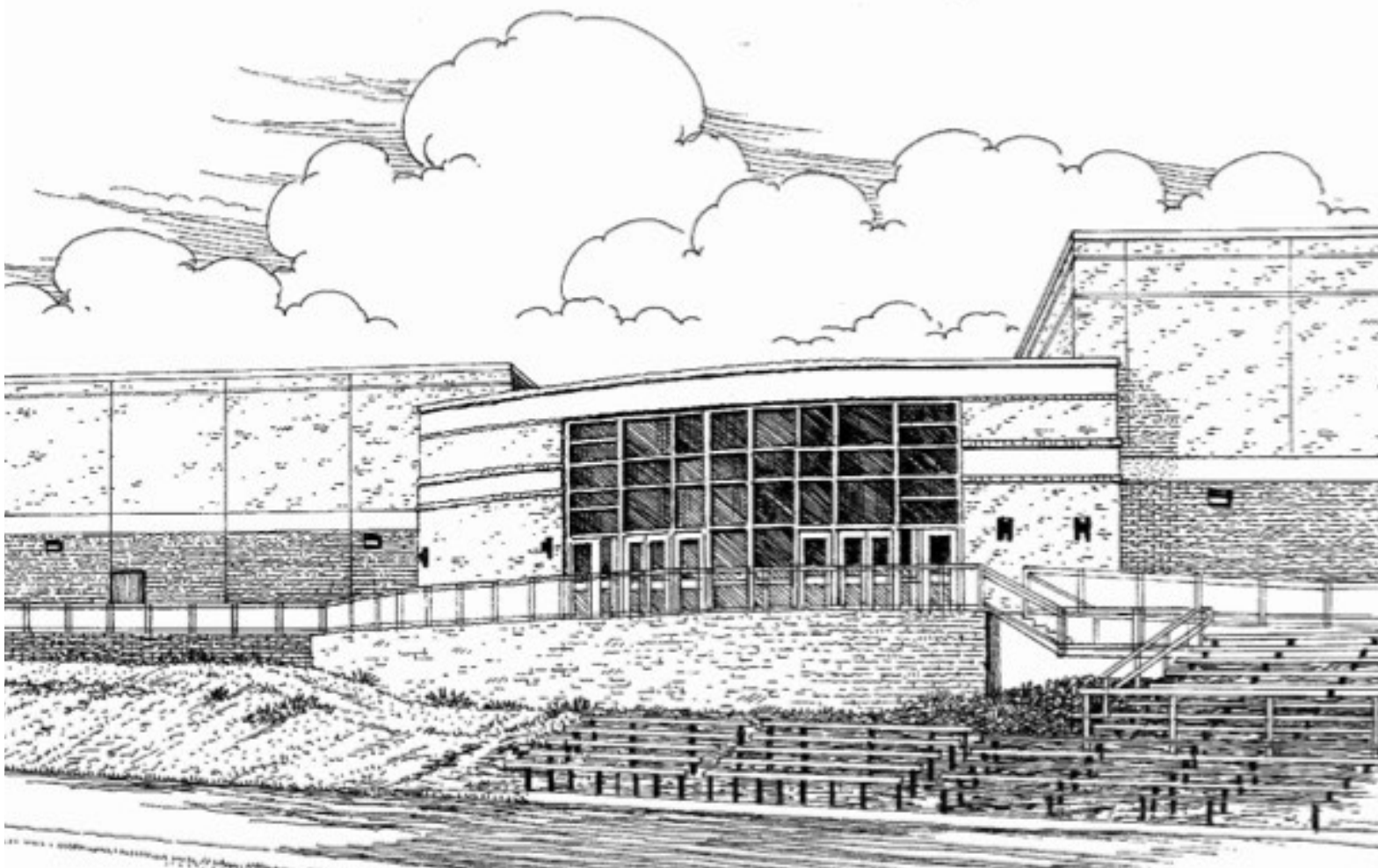
1. Cases of law violations or suspected law violations by students will be reported to the police and to the student's parents or guardian as soon as possible.

2. When a principal or other school official releases a minor student to a peace officer (e.g., police officer, sheriff, and all other persons with similar authority to make arrests) for the purpose of removing the minor from the school premises, the principal or other school official shall take immediate steps to notify the parent, guardian, or responsible relative of the minor regarding the release of the minor to the officer and regarding the place to which the minor is reportedly being taken, except when a minor has been taken into custody as a victim of suspected child abuse, in which case the principal or other school official shall provide the peace officer with the address and telephone number of the minor's parents or guardian.
3. In an effort to demonstrate that student behavior is always subject to possible legal sanctions regardless of where the behavior occurs it is the District's policy to notify the proper legal authorities when a student engages in any of the following behaviors on school grounds or at a school sponsored event:
 - (a) Knowingly possessing illegal drugs or alcohol.
 - (b) Aggravated or felonious assault.
 - (c) Vandalism resulting in significant property damage.
 - (d) Theft of school or personal property of a significant nature.
 - (e) Automobile accident.
 - (f) Any other behavior which significantly threatens the health or safety of students or other persons, and such other offenses which are required to be reported by law.

When appropriate, it shall be the responsibility of the referring administrator to contact the student's parent of the fact that the referral to legal authorities has been or will be made.

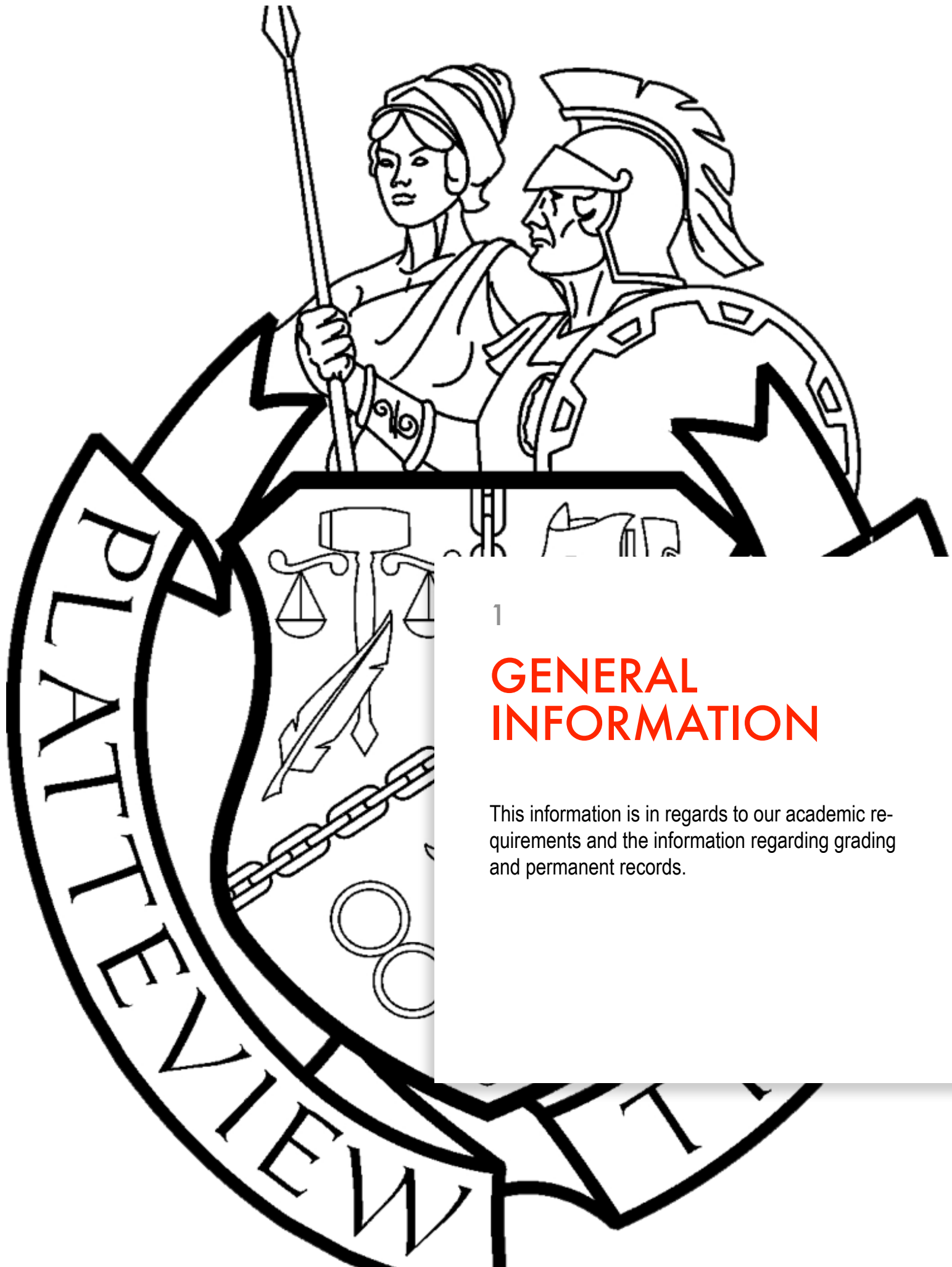
Legal Reference: Neb. Rev. Stat. " 79-254 to 79-296

Date of Adoption: 8/11/2014



PLATTEVIEW HIGH CURRICULUM GUIDE

2015-2016



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GENERAL INFORMATION

This information is in regards to our academic requirements and the information regarding grading and permanent records.

Academic Recognition

Principals List	A student who achieves a grade point average of 4.00 in a semester and is enrolled in 1 of each of the 4 core academic areas.
Honor Roll	This is an academic achievement award for students who have achieved a grade point average of 3.75 or above and is enrolled in 4 core academic classes. This recognition is given only at the end of the semester grading periods.
Merit Roll	This is an academic achievement for students who have achieved a grade point average of 3.50 or above. This recognition is given only at the end of the semester grading periods.
Academic Letter	Students who have been named to the Honor Roll for 4 consecutive semesters may request recognition and an academic letter.

Class Rank

Platteview computes a class rank for students, based on their cumulative grade point average. All course work taken, beginning with the ninth grade, is used in determining class rank. This information is updated on a semester basis and final class rank is not completed until all grades are recorded after the grading period has been completed.

Class Standing

Freshman	0 – 13 Credits
Sophomore	14 - 26 Credits and completed 2 semesters of high school
Junior	27 - 39 Credits and completed 4 semesters of high school
Senior	40+ Credits and completed 6 semesters of high School

Course Load Requirements

The following course load requirement assures that students are scheduled in class an appropriate amount of time and that they are making satisfactory progress towards graduation. All students MUST be registered for seven credits of course work each semester.

Course Requirements by Grade Level

<u>9th Grade</u> World Geography/Civics English 9 Math Biology Physical Education 9 Information Technology I Study Hall	<u>10th Grade</u> English 10 World History Chemistry or Applied Chemistry Math Health Personal Finance Study Hall
<u>11th Grade</u> English 11 US History Math Physics or Applied Physics	<u>12th Grade</u> English 12 American Government./Social Science

Early Graduation

Students may graduate from Platteview upon completion of seven semesters, provided they have met course and credit requirements and have attended Platteview for two semesters. Students who wish to graduate early must complete the application form and submit it to the principal by June 1 following their junior year. The form is available from the guidance counselor and on the school website.

Grade Point Average

Platteview High School computes a grade point average (GPA) for all students. The GPA is determined by dividing the total number of mark points by the number of credits attempted. Mark points are earned on the basis of the table below:

Grading Scale

Letter Grade	Percentage
A+	97-100
A	93-96.9
A-	90-92
B+	87-89.9
B	83-86.9
B-	80-82.9
C+	77-79.9
C	73-76.9
C-	70-72.9
D+	67-69.9
D	63-66.9
D-	60-62.9
F	0-59.9

Graduation Dates

Class of 2016 May 20

Class of 2017 May 21

Class of 2018 May 20

Class of 2019 May 19

Graduation Requirements Class of 2016

Students must earn 50 credits to earn a high school diploma. The following graduation requirements, as established by the Springfield Platteview Board of Education:

English	8 units To include English 9(2), English 10(2), English 11(2) and English 12(2) or a similar Honors course.
Social Studies	8 units To include World Geography(1), Civics(1), World History(2), US History(2) and US Government(1).
Mathematics	6 units To include courses in succession.
Science	6 units To include Biology (2)
Physical Education	2 units To include Physical Education 9 (1)
Health	1 unit
Information Technology 1	1 unit

Graduation Requirements Class of 2017 and 2018

Students must earn 50 credits to earn a high school diploma. The following graduation requirements, as established by the Springfield Platteview Board of Education:

English	8 units To include English 9(2), English 10(2), English 11(2), and English 12(2).
Social Studies	8 units To include World Geography(1), Civics(1), World History(2), US History(2) and US Government(1).
Mathematics	6 units To include math in succession.
Science	6 units To include Biology(2).
Physical Education	2 units To include Physical Education 9 (1)
Health	1 unit
Information Technology 1	1 unit
Personal Finance	1 unit

Graduation Requirements Class of 2019

To begin with the Class of 2019 Platteview will offer 3 pathways to assist students in planning for their future choices.. All students will all need to earn a minimum of 50 credits, which are listed in the College and Career Pathway. Students completing the Distinguished Pathway will be recognized at the Commencement ceremonies and receive a Distinguished Diploma.

	College & Career Pathway	University Bound Pathway	Distinguished Pathway
Business	Information Technology Personal Finance	Information Technology Personal Finance	Information Technology Personal Finance
Language Arts	English 9 English 10 English 11 English 12	English 9 or Honors English 9 English 10 or Honors English 10 English 11 or Honors English 11 English 12	Honors English 9 Honors English 10 Honors English 11 Advanced Placement Literature
Mathematics	Algebra 1 Geometry Algebra 2	Algebra 1 Geometry Algebra 2 Advanced Math **	Geometry Algebra 2 Advanced Math ** Advanced Placement Calculus**
Physical Education	Physical Education 9 Health Additional Physical Education course	Physical Education 9 Health Additional Physical Education course	Physical Education 9 Health Additional Physical Education course
Science	Biology Chemistry or Applied Chemistry Physics or Applied Physics	Biology Chemistry Physics or Applied Physics	Biology Chemistry Physics Advanced Placement Chemistry**
Social Science	World Geography & Civics World History US History US Government & Elective	World Geography & Civics World History US History US Government & Economics	World Geography & Civics World History US History Advanced Placement Government & Elective
World Language		Spanish 1 Spanish 2	Spanish 1 Spanish 2 Spanish 3
Online Learning			Successfully complete an Advanced Scholars college credit course
Community Service			20 Hours
Completion	50 Credits	50 Credits	50 Credits plus the completion of all AP exams, community service, and a 3.6 gpa

Mark Point Table

Letter Grade	Percentage	Mark Points	Weighted Mark Points
A+	97-100	4.00	5.0
A	93-96.9	4.00	5.0
A-	90-92	3.67	4.67
B+	87-89.9	3.33	4.33
B	83-86.9	3.0	4.0
B-	80-82.9	2.67	0.67
C+	77-79.9	2.33	3.33
C	73-76.9	2.0	3.0
C-	70-72.9	1.67	2.67
D+	67-69.9	1.33	2.33
D	63-66.9	1.0	2.0
D-	60-62.9	0.67	1.67
F	0-59.9	0.00	0.00

** Weighted classes include Advanced Math**, Introduction to Statistics**, Physics, Honors English 9, Honors English 10, Honors English 11 and all advanced placement classes.

Registration Procedures

The registration process allows for a strong schedule of classes to be created to meet the needs of our students. With that in mind, we ask that students and parents spend time discussing their options for all four years of their high school experience. Students entering 9th grade will need to attend a registration meeting with their parents and school personnel to review their personal learning plan and their plans for high school.

Drop/Add

The schedule for each semester should be considered final when the registration form is turned in to the counselor's office. Students with legitimate conflicts would include:

- retake a course that has previously been completed unsatisfactorily
- address a graduation requirement that has not been met
- registered for a course without a prerequisite

Students requests for a drop/add must occur before the first day of the semester. If a drop is requested after the first week of school it will require the permission of a parent, teacher and an administrator and will show a "WP" or "WF." After the mid-quarter, students may only be dropped from class with a grade designation of "F".

Study Halls and Open Periods

Students will be allowed to take one study hall. Freshmen, sophomores and juniors who sign up for a study hall must attend the study hall; students will be required to attend even if the study hall falls in first or eighth period. Seniors will be allowed to select one open period, period one or eight, for each semester in lieu of a study hall. If a senior chooses to sign up for a study hall, they must attend the study hall.

Glossary

Advanced Placement	A class has an approved curriculum by the College Board. A student can take the Advanced Placement Test in the spring to possibly earn college credit.
Credit	This is the credit value placed on a particular class. Classes meeting for 18 weeks, one class hour each day of the week, will yield one credit for the semester.
Dual Credit	A course that is offered at the high school and taught by a high school teacher for high school credit where a student has the option of enrolling in the course at a college to also earn college credit.
Electives	These are courses over and above those courses specifically required for graduation.
Fee	This is the amount of money the student will be required to pay to cover the cost of supplies. Class fees must be paid by the end of the first full week of classes. Class fees may also be for dual credit or college credit courses.
Pass-Fail	Activity classes routinely use pass-fail grading. Pass-fail grades are not used in the calculation of a student's GPA.
Permission	A student must acquire permission to enter certain courses if he/she does not meet the specific requirement. This permission is granted by the instructor of the course.
Prerequisite	This is the coursework that must be completed successfully before a student can register for the course.
Required Courses	These are specific courses required for graduation.
Weighted Grades	Classes that have weighted grades will show the weight in the mark point. The grade will still reflect the actual grade earned in the course.

List of Course Offerings

Art Department

Advanced Art
Commercial Design
Drawing
Independent Study Art
Painting
Pottery
Three Dimensional Art

Business Department

Accounting I
Advanced Accounting
Business Law I
Information Technology I
Information Technology II
Intro to Digital Design
Digital Media
Economics
Entrepreneurship & Leadership
Go Platteview!
Introduction to Business
Leadership & Management
Marketing 1
Marketing 2
Personal Finance
Web Design

Family & Consumer Science

Advanced Clothing & Textiles
Child Development
Clothing & Textiles
Family Relationships
Foods I
Foods II
Housing & Home Furnishings
Sports & Family Nutrition

Honors Program

Advanced Scholars(UNL)
Honors Independent Study

Industrial Technology Department

Advanced Engineering Concepts
Advanced Manufacturing Metals
Advanced Manufacturing Woods
Construction Technology
Design & Fabrication
Intro to Industrial Communications & Design
Manufacturing Metals
Manufacturing Woods
Principles of Electricity & Industrial Technology
Residential Architectural Drafting
Technical Drafting

Language Arts Department

Advanced Placement English
English 9
English 10
English 11
English 12
Honors English 9
Honors English 10
Honors English 11
Journalism I
Journalism II
Photography
Speech
Yearbook

Mathematics Department

Advanced Math**
Advanced Placement Calculus**
Algebra 1
Algebra 2
Algebra 2: Concepts & Skills
Geometry
Integrated Geometry
Introduction to Statistics

Music Department

Concert Choir
Music Theory
Varsity Band

Physical Education

Advanced Weight Training
Health
Lifetime Fitness
Lifetime Sports
Physical Education 9
Weights & Conditioning
Advanced Weights & Conditioning

Science Department

Advanced Biology
Advanced Chemistry
Anatomy & Physiology
Applied Chemistry
Applied Physics
Biology
Chemistry
Physics

Social Science Department

Advanced Placement Government
US History
Civics
World History
Criminal Justice
Economics
Business Law I
Psychology I
Psychology II/AP
Social Problems
U.S. Government
World Geography

Work Place Readiness

Cooperative Education
Internship I
Internship II

World Language Department

Spanish 1
Spanish 2
Spanish 3
Spanish 4

On-Line Registration Instructions

On-Line Registration Instructions

Entering Scheduling Requests

1. After logging into Parent Web, select a student.
2. Select the scheduling option from the menu. The name of this can vary per building. In this example, it is called *Sims Schedule*.
3. A new window will open.

Close Window

Course Requests for CHRISTIAN School Year 2010-2011

Add Course ID: Submit [Ralston Verification Letter](#)

4. **To enter a request**, the user may enter a course ID in the *Add Course ID* box and click **Submit**. The screen will then refresh and display the course just entered.

Close Window

Course Requests for CHRISTIAN School Year 2010-2011

Add Course ID: Submit [Ralston Verification Letter](#)

Courses Requested for CHRISTIAN

Course ID	Course Title
BU40	PERSNL FINANCE
FA24	ART I

5. **To delete a request**, click the red X next to the request. The red X will only appear based on the Delete Option selected in Sched Parameters for the building.
6. **To search for a course**, scroll down and enter part of a Course ID or Title and click **Search**. If the course needed appears, click the green + button to add course to list of requests.

Search for Courses

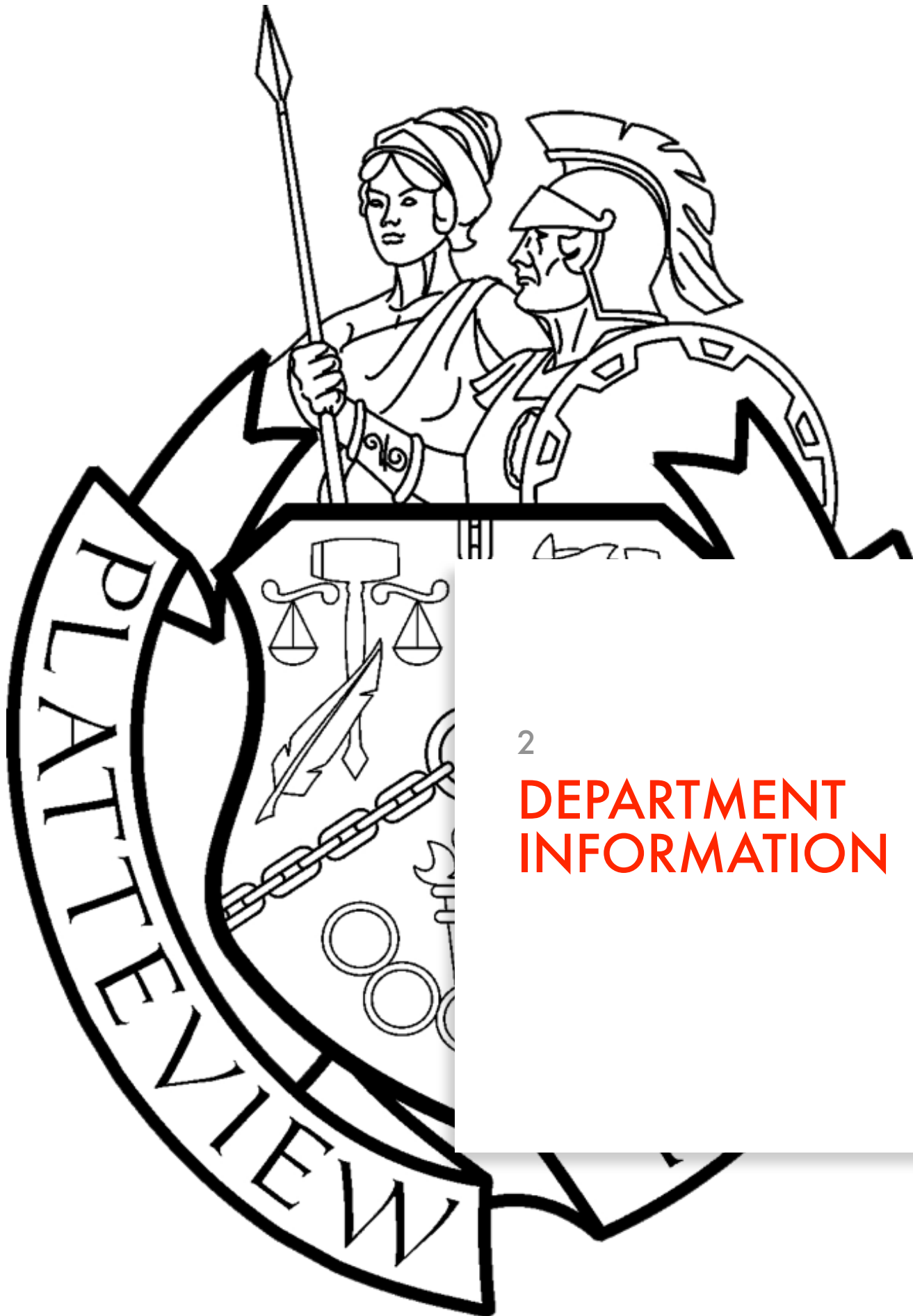
Course ID:

Course Title: algebra

Search Reset

Add	Course ID	Course Title
+	MA01	ALGEBRA I
+	MA05	ALGEBRA I (9)

7. **To print requests**, using browser can print page (be sure to click **Reset** on the course search or these will print also). Or Click the verification letter link in the upper-right hand corner if available for district.



2

DEPARTMENT INFORMATION



ART

No.	Course	Semester	Credit	Open To
0712	Commercial Design	Semester	1	9-12
0713	Three Dimensional Art	Semester	1	9-12
0714	Independent Art Study	Semester	1	11-12
0715	Drawing	Semester	1	9-12
0716	Painting	Semester	1	9-12
0717	Advanced Art	Semester	1	10-12
0718	Pottery	Semester	1	10-12

Advanced Art I and II

Course #: 0717

Prerequisite: Drawing and two other art classes offered (Painting, 3D Art, Pottery, or Commercial Design)

Class Fee: \$20.00 per semester

Course Description:

Advanced Art is a portfolio preparation class, designed to provide a range of subjects, media, and techniques that provide the framework for developing individual ideas and approaches, with expression as the goal. Assignments are flexible to allow the students to meet the portfolio criteria of numerous colleges, and various local, national, and international competitions. This course may be taken multiple semesters.

Course Objectives:

"The student will..."

- have an awareness and sensitivity to natural and man-made environments.
- examine a variety of objects and apply the elements and principles of design.
- use inventive and imaginative expression through art materials and tools.
- be able to design, develop, and create artworks utilizing a variety of art materials.
- learn to appreciate art of the past and present.
- will continue on with their growth of aesthetics through visual discrimination and judgment.

Commercial Design and Graphic Design

Course #: 0712

Prerequisite: Drawing

Class Fee: \$10 - To be paid the first week of the semester.

(This includes airbrush paper and frisket, materials for a personal portfolio and various paints.)

Course Description:

Commercial Design is a course designed to develop an awareness and appreciation of certain aspects of advertising. This class, that also includes painting, will give the student the opportunity to explore the relationship of color and design to particular design areas. Art history, slides, and terms will be given. Projects are subject to change.

Course Objectives:

"The student will..."

- be able to design projects for commercial art.
- be able to illustrate proportional drawing into a specific unit.
- be able to continue to use art fundamentals through painting.
- demonstrate individual expression in all assignments.
- recognize aesthetic value through slide viewing.

Drawing

Course #: 0715

Class Fee: \$10 - To be paid the first week of the semester.

(This includes paper, special marker, pencil, eraser, ink, and matte board.)

Course Description:

This drawing class will be done in three units. There will be perspective, figure drawing, and still life. Pencil, charcoal, ink, colored pencils and markers are the medias that can be used. Art history lessons will also be given in the lectures. Projects are subject to change.

Course Objectives:

"The student will..."

- be able to draw various perspectives, figure drawings, and still life.
- be able to create projects with specific guidelines.
- understand art terms relating to art projects and art history notes.

Independent Art Study I and II

Course #: 0714

Prerequisite: Drawing, Advanced Art, and one other art class in the area of study. Contracts must be filled out and signed before registration, and a six-project portfolio must be authorized by Mrs. Hansen

Class Fee: Prices will vary based on students project plan. A price sheet will be written for each project and included in the ontract.

Course Description:

Individual projects are aimed at the serious student who would like to pursue a special field of art. Students must have followed a sequence of classes available before permission will be given from the art instructor for the class. Class assignments, due dates for projects, amount of credit, and class time will be spelled out in a contract drawn up by the student and art instructor. This course may be taken multiple semesters.

Course Objectives:

"The student will..."

- have a better understanding of the field of art by choosing their own assignments.
- demonstrate the importance of scheduling their time according to signed contract.
- understand how to preplan each assignment.
- pre-plan each semester of art.
- develop aesthetic value when creating art projects.

The following are requirements for Independent Study:

- previously contacted art school and have information on it.
- received 1's in all art classes.
- must have followed all class rules and received no detentions or office referrals.
- pre-plan each semester of art.
- one unit of independent study will cover a specific era of art (in depth study - ex: Egyptian Art).

Painting

Course #: 0716

Prerequisite: Drawing

Class Fee: \$15 - To be paid the first week of the semester. (This includes paper, special marker, pencil, eraser, and matte board.)

Course Description:

This course introduces students to classical and contemporary painting, techniques and concepts, with emphasis on the understanding of its formal language and the fundamentals of artistic expression. Painting from still life, landscape, and life, by adding color theory, linear perspective, pictorial composition, figure/ground relationships, visual perception, and critical thinking skills will all be emphasized extensively. We will study and research major painting styles and movements in historical context. Demonstrations, slide lectures, group and individual critiques will be given throughout the course.

Course Objectives:

"The Student will..."

- develop students' confidence in using painting as a primary medium for artistic expression.
- introduce students to the fundamental processes of visual perception and artistic expression.
- develop students' ability to verbalize ideas and processes in art making.
- develop understanding of history styles and contemporary issues in painting.

Pottery

Course #: 0718

Prerequisite: Drawing

Class Fee: \$20

Course Description:

This is a class designed for students wanting more time on the pottery wheel. Due to the number of pottery wheels, this will have to be a small class, a total of 3 to 5 students. Students will learn how to use the potter's wheel and basic throwing techniques to create forms, such as bowls, mugs, teapots, mosque dishes, and other ceramic art forms.

Course Objectives:

"The student will..."

- learn how to record glaze recipes, prepare and apply techniques to a variety of different projects.
- know the concepts and practices for kiln use, such as firing theory, oxidation and the process for stacking pottery in the kiln.

Three Dimensional Art

Course #: 0713

Prerequisite: Drawing

Class Fee: \$25 - To be paid the first week of the semester.

(This includes pottery clay, glazes, and pottery tools for ceramic projects.)

Course Description:

This art class is a general introduction to the 3D areas of art. Students will work with the 3d art forms--sculpture. Materials used will be clay, slip, and plaster. Art history, slides, and terms will also be given. Students need to bring a towel and an old shirt or an apron to wear over good clothes. This is due the first Friday of class. Projects are subject to change.

Course Objectives:

"The student will..."

- apply design principles and assemble 3D projects.
- use various materials for specific projects.
- develop aesthetic value when constructing art projects.
- study art history of sculpture through slides.



BUSINESS

No.	Course	Semester	Credit	Open To
0530	Introduction to Business, Marketing & Management	Semester	1	9 – 12
0502	Information Technology I	Semester	1	9
0503	Information Technology II	Semester	1	10 - 12
0507	Marketing	Semester	2	10 – 12
0509	Accounting I	Full Year	2	10 – 12
0510	Advanced Accounting	Full Year	2	11 – 12
0516	Web Design	Semester	1	11 – 12
0517	Intro to Digital Design	Semester	1	10 – 12
0523	Digital Media	Semester	1	10 - 12
0513	Business Law I*	Semester	1	11 – 12
0524	Management & Leadership	Semester	1	10 - 12
0522	Marketing II	Semester	1	10 - 12
0525	Entrepreneurship & Leadership	Semester	1	10 – 12
0261	Personal Finance	Semester	1	9 – 12
0445	Economics*	Semester	1	11 – 12
0470	GoPlatteview	Year	2	11-12

Courses identified by * may be used to satisfy the Social Science requirement for graduation. A student may use only one of the above listed courses as a course used to satisfy one of the eight semester Social Science requirements & only one of the Math requirements for graduation. The course Personal Finance will meet the mathematics requirement for the class of 2016.

COURSES RECOMMENDED by the Business Department

	General Business	Information Technology	Finance/Accounting
Freshmen	Introduction to Business Information Technology 1	Information Technology 1	
Sophomore	Introduction to Business Marketing 1 Entrepreneurship & Leadership Management & Leadership Information Technology II & II	Information Technology II Intro to Digital Design Digital Media	Accounting* Information Technology II
Junior	Marketing Marketing II Personal & Business Law I Economics	Information Technology I Intro to Digital Design Digital Media Web Design Go Platteview	Accounting* Advanced Accounting Personal Finance Information Technology II
Senior	Marketing Marketing II Personal & Business Law I Economics Cooperative Education Information Technology II & III	Information Technology I Intro to Digital Design Digital Media Web Design Cooperative Education Go Platteview	Accounting* Advanced Accounting Personal Finance Information Technology II Cooperative Education

*Sophomores have prerequisites in order to register for this class.

[Click here to view a full list of Nebraska Career Programs of Study available at Platteview.](#)

Accounting

Course #: 0509

Prerequisite: Sophomores are required to complete Algebra I with a minimum of a 2 grade, (open to all Juniors and Seniors)

Career Cluster: Business Management & Administration

Course Description:

Beginning accounting provides an understanding of the basic principles of the double-entry accounting system both manually and computerized. It's a comprehensive introduction to basic financial accounting including recording, summarizing and reporting, principles of income measurement and asset valuation and accounting systems and controls. Students will study the accounting cycle for a sole proprietorship operating as a service business and a corporation operating as a merchandise business. Partnership accounting will be addressed.

Course Outcomes:

The Students will be able to:

- complete the various steps of the accounting cycle and will be able to explain the purpose of each step.
- determine the value of assets, liabilities, and owner's equity according to generally accepted accounting principles, explaining when and why they are used.

- prepare, interpret, and analyze financial records using manual and computerized systems for service and merchandising businesses.
- apply appropriate accounting principles to various forms of ownership and to specialized accounting procedures including payroll taxes, checking, uncollectible accounts, plant asset and depreciation, promissory notes and accruals.
- understand basic business computations. They will demonstrate competency by performing calculations when processing financial documents and making business transactions.

Advanced Accounting

Course #: 0510

Prerequisite: Accounting I

Career Cluster: Business Management & Administration

Course Description:

Advanced Accounting is designed to help students build on their 1st year of Accounting and acquire additional knowledge of accounting procedures and techniques for use on a future job or in college business courses. Students have the opportunity to develop proficiency in recording, analyzing, interpreting, and reporting data, both computerized and manually. Students successfully completing this course may be able to receive advance placement at some colleges and universities.

Course Outcomes:

The students will be able to:

- understand accounting principles and procedures. They will demonstrate competency by preparing, maintaining, and interpreting accounting records.
- understand the use of financial principles in making personal and business decisions. They will demonstrate competency by applying the appropriate accounting concepts and principles.
- understand and apply basic business computations. They will demonstrate competency by performing calculations when processing financial document and when making business transactions.
- apply appropriate accounting principles to various forms of ownership and to specialized accounting procedures.

Business Law

Course #: 0513

Career Cluster: Business Management & Administration

Course Description:

Business Law I offers students a basic understanding of the legal rights and responsibilities necessary to be informed citizens, consumers, employees and employers in the American economic system. The course teaches students about their legal rights/responsibilities are and how to protect their legal rights and to recognize the legal implications of a variety of situations as they arise in day to day life.

Course Outcomes:

Students will be able to..

- understand the legal rights and responsibilities relevant to personal and business practices.
- demonstrate competency by analyzing and applying personal and business law.
- identify sources of public and private agencies that assist and protect individuals and businesses.
- describe the basic elements, requirements, and obligations for an enforceable contract.
- explore career opportunities available in the field of law.
- discuss the ethical responsibilities of individuals and society.
- become familiar with the principal areas of government regulation of personal and business activities.
- become familiar with laws that protect individual and organizational rights.

Digital Media

Course #: 0523
Offered: Spring Semester
Prerequisite: Intro to Digital Design
Career Cluster: Marketing, Information Technology, Arts-A/V Tech & Communications

Course Description:

Students will create, design and produce digital media including sound, video, graphics, text, and animation. Emphasis will be placed on effective use of tools for interactive multimedia production including storyboarding, visual development, project management and web processes.

Course Outcomes:

Students will be able to..

- explore digital technologies and web and digital communications career opportunities.
- create and edit images and graphics.
- plan, produce, edit, and publish digital audio.
- plan, produce, edit, and publish animations.
- plan, capture, gather, edit, and produce a multimedia-rich video project.
- understand human, cultural, and societal issues related to technology, and practice legal and ethical behavior.

Entrepreneurship and Leadership

Course #: 0525
Career Cluster: Business Management & Administration

Course Description:

This course is designed to provide basic theory of business organization for an entrepreneur. The course gives a general overview of national and international business and the social and economic environments of business. It emphasizes the basic concepts of leadership within the business organization, characteristics of this, and operation of business and a major sector of the economy. Students will gain exposure to opportunities in entrepreneurship. Students will investigate products and services for the small business, including location, layouts and communication. They will create a business plan, as well as, learn how to target potential customers.

Course Outcomes:

The students will be able to:

- identify and provide examples of the basic forms of business ownership.
- research various successful entrepreneurial ventures.
- evaluate the history and development of a successful entrepreneurial venture
- identify and evaluate the methods of entering an entrepreneurial venture.
- describe the processes, strategies, and systems implemented to guide daily business operations.
- complete a business plan and presentation
- apply talents and strengths to explore new business opportunities within an existing organization.

Economics

Course # 0445

Career Cluster: Business-Management-Administration, Finance, Marketing & Sales (important for all clusters)

Course Description:

This one semester course will explore economic principles in order to make wise decisions relating to personal financial affairs, the successful operation of organizations, and the economic activities of our country. Students will develop an understanding of our economic system and other systems existing in the world today.

Course Outcomes

The students will be able to:

- identify the types of resources used to produce goods and services, and the types of businesses that operate in markets.
- understand the roles of supply and demand in a market and how they work together to achieve the market equilibrium.
- understand the role of incentives, specialization, gains from trade, and competition in a market economy.
- begin to understand the role of economic institutions, money, and interest rates in an economy.

GoPlatteview

Course #: 0470

Prerequisite: Web Design is recommended

Career Cluster: Information Technology, Arts, A/V Tech.-Communications, Marketing-Sales

Course Description:

GoPlatteview is for the student who would like to experience the day to day operation of updating and maintaining a web site. Students are expected to update schedules and results of activities, write short stories, photograph and edit pictures for web use. GoPlatteview.com is a public website that posts PHS activity schedules and results. Short news stories are also written by students to add interest and depth to the results posted on the web site.

Course Outcomes

The students will be able to:

- have an understanding of the daily tasks needed to update and edit a public web site.
- write short articles about current events.
- understand the importance of daily deadlines

Information Technology I

Course #: 0502

Career Cluster: Information Technology

Course Description:

This one semester computer software course will prepare students to use word processing, spreadsheet applications, introduction to database, electronic presentations, manage computer operations and electronic file storage. Careers and ethical issues are discussed through the development of job application letters, resumes, and application forms. Students will demonstrate professional communication skills and practices while learning the software, as well as, cyber citizenship. The student will also continue to work and update their Personal Learning Plan.

Course Outcomes

The students will be able to:

- demonstrate knowledge in Microsoft Windows 2011 for Mac, Word processing, PowerPoint, and Excel.
- demonstrate using these applications in Google Drive and IWork pages, numbers and keynote.

- demonstrate the job application process, this includes but not limited to creating and updating resumes, application or cover letters and job application forms.
- show understanding of the Nebraska Career Connections website and complete a Personal Learning Plan, take tests on career assessment and personal inventory.
- demonstrate knowledge of job interviewing.

Information Technology II

Course #: 0503

Prerequisite: Information Technology I

Career Cluster: Finance, Business-Management-Administration, Marketing-Sales, Science-Tech.-Engineering-Math

Course Description:

This is an excellent course for all students interested in a business or accounting career. This one semester course will cover applications in Microsoft Office Suite and apply them to simulated business situations. Skills will be developed in advanced word processing and spreadsheet applications, database and electronic presentation software. Students will develop skills in desktop publishing, including page layout and formatting, and web page development by creating and editing web pages. This course will provide the opportunity for students to test out of the University of Nebraska at Lincoln's, College of Business Administration, computer software requirement.

Course Outcomes:

- Students will be able to produce documents with word processing and spreadsheet applications, database and electronic presentation software for use in accounting and finance departments.

Introduction to Business, Marketing and Management

Course #: 0530

Career Cluster: Business Management & Administration

Course Description:

Introduction to Business is designed to provide an understanding of the role of the consumer and business person in today's high technological society. The course provides a basis for further study in business, as well as, offering useful and practical aspects of living for all students. It is designed to help students become wiser consumers, good citizens, and efficient employees while contributing to the development of their total economic understanding.

Course Outcomes

The students will be able to:

- demonstrate the ability to discuss basic principles of economics and how economic decisions affect individuals, businesses, countries and international competition.
- demonstrate the ability to describe various forms of business ownership and organization, the role and work of management and how to undertake career planning.
- demonstrate an understanding of specialized operations areas of business (marketing, financial management, production and risk management) and how technology affects these operations.
- demonstrate knowledge concerning personal business skills including consumer buying, money management, banking, consumer credit, saving and investing, and insurance.

Introduction to Digital Design

Course #: 0517

Career Cluster: Marketing-Sales, Information Technology

Course Description:

Students will develop skills in a variety of software applications to produce and edit publications and projects including, but not limited to business documents, brochures and programs, editing photos, pictures, and movies. Proper use of copyrighted materials will also be discussed. Career opportunities will also be explored.

Course Outcomes:

- Students will understand color and page layout for a variety of business documents and brochures.
- Students will develop an understanding of business to client relationships when creating products for customers.
- Students will be able to use a variety of picture editing techniques to enhance pictures and photos.
- Students will understand the basics of creating an electronic career portfolio.
- Students will understand the use of copyrighted materials.

Management and Leadership

Course #: 0524

Career Cluster: Business Management and Administration

Course Description:

This course emphasizes the basic concepts of management and leadership within a business or organization. It addresses characteristics, organization, and operation of business as major sectors of the economy. Students will investigate management issues involved in planning, organizing, leading, and controlling an organization. They will also acquire essential skills in the areas of emotional intelligence: time management, stress management, professional growth and development, communication, and relationship skills.

Course Outcomes:

- Students will recognize the importance of business management and the role of managers as it relates to the success of business.
- Students will understand the tools, techniques, and systems that businesses use to plan, staff, lead, and organize resources.
- Students will analyze management functions and their implementation and integration within the business environment.
- Students will employ leadership skills to achieve workplace objectives.
- Students will develop personal management skills (emotional intelligence) to function effectively and efficiently in a business environment.

Marketing I

Course #: 0507

Career Cluster: Business Management & Administration

Course Description:

This course involves the process of identifying and meeting the needs of today's consumer through marketing. This class provides the principles of economics and fundamentals of marketing. Units of study include world economics, communication skills, advertising, displays, consumer behavior, personal selling, product development, and entrepreneurship. The course involves a combination of lecture, discussion, case studies, projects and applications. Marketing provides preparation for students in the world of work and/or at college.

Course Outcomes

The students will be able to:

- understand the employment opportunities related to marketing careers in a free enterprise economy and identify opportunities in the field of marketing.
- describe the nature and scope of marketing information management, emphasizing the importance of market research.
- apply the basic elements of the marketing mix (product/service planning, place, price, and promotion) to business situations.
- describe the importance of physical distribution, inventory control, financial controls and risk management to making money in a business environment.
- understand the role and importance of advertising, publicity, sales promotion, and personal selling in a business environment.
- understand the primary purposes of purchasing and their relationship to the marketing mix and profitability.

Marketing II

Course #: 0522

Prerequisite: Marketing I

Career Cluster: Business Management & Administration

Course Description:

This course focuses on the in-depth study of the marketing functions in actual business and economic situations. Emphasis is placed on the application of promotions, economics, mathematics, technology, decision making/critical thinking and management techniques. The course involves a combination of lecture, discussion, case studies, projects and applications. Marketing provides preparation for students in the world and/or at college.

Course Outcomes:

"The students will..."

- describe the importance of physical distribution, inventory control, financial controls and risk management to making money in a business environment.
- understand the role and importance of advertising, publicity, sales promotion, and personal selling in a business environment.
- understand the primary purposes of purchasing and their relationship to the marketing mix and profitability.
- understand the role of management techniques in business.

Personal Finance

Course #: 0261

Prerequisite: None

Career Cluster: Finance

Course Description:

This one semester course will guide students to discover new ways to maximize their earning potential, develop strategies for managing their resources, gain knowledge on how to become a wise consumer, gain experience in using banking services, explore skills for the wise use of credit, and gain insight into the different ways of investing money. The course will discuss the costs of living away from home for the first time. The students will learn how to compute and complete federal and state income tax forms.

Course Outcomes

The students will be able to:

- demonstrate the ability to use personal financial planning techniques. These will include understanding the steps in the financial planning process, explaining the relationship be-

tween career planning and financial fulfillment, utilizing ways to assess their own personal financial situation and stress the importance of wise buying decisions.

- demonstrate the ability to describe types of services available to them to help them plan, manage, and save to help them reach personal financial goals. Students will become familiar with how to comparison shop among a variety of financial institutions, the role of credit in buying and also an understanding of the finances of housing.
- demonstrate an understanding of putting financial plans into action through investing. Students will demonstrate the ability to explain fundamental aspects of investing in stocks, bonds, mutual funds, real estate and other types of investments.
- demonstrate the ability to utilize strategies that will protect their financial resources through gaining knowledge of taxes, insurance, retirement and estate planning.

Web Design

Course #: 0516

Prerequisite: Intro to Digital Design or Information Technology II with instructor permission.

Career Cluster: Information Technology, Marketing-Sales, Arts-A/V Tech.-Communications

Course Description:

Students will demonstrate knowledge of web design and languages. Web design software, Dreamweaver, will be utilized to create and develop web pages. The Adobe Suite software package will also be used to create projects for the use of web design, including Flash and Photoshop. The creation and use of images, hyperlinks, tables, forms, and cascading style sheets are discussed and used in the development of web pages. Some projects from first semester (Intro to Digital Design) may also be incorporated into web design.

Course Outcomes

The students will be able to:

- have knowledge of a variety of options used to create web pages.
- demonstrate their ability to create/design a web page with the use of web designer software.
- be able to create a web page/site to use as a personal career portfolio.



FAMILY & CONSUMER SCIENCE

No.	Course	Semester	Credit	Open To
0670	Foods 1	Semester	1	9-12
0672	Foods 2	Semester	1	10-12
0674	Clothing and Textiles	Semester	1	9-12
0676	Advanced Clothing and Textiles	Semester	1	9-12
0679	Family Relationships	Semester	1	11-12
0680	Child Development	Semester	1	11-12
0682	Culinary Arts	Semester Block	2	11-12
0684	Nutrition	Semester	1	9-12
0686	Housing and Home Furnishings	Semester	1	9-12

Advanced Clothing & Textiles

Course #: 0676

Prerequisite: Clothing & Textiles

Class Fee: Varies. Students will purchase materials necessary to complete projects

Course Description:

Advanced Clothing & Textiles allows students to continue understanding the knowledge and skills needed for clothing care, construction, and the clothing/fashion/textiles industry. Fashion history, fashion designers/entrepreneurs, the fashion industry, clothing redesign/recycle, fitting and alterations techniques, custom tailoring, fashion design, and apparel/accessories are topics covered in this course.

Course Objectives

The students will be able to:

- understand the role apparel plays in their lives.
- examine how to make good decisions regarding clothing, apparel and textile selection.
- demonstrate construction techniques both basic and advanced.

Child Development

Course #: 0680

Course Description:

This course focuses on child development from infancy to age 6. The class topics uncovered in this course are child social development, emotional development, intellectual development, physical development, health and safety of a child, guiding children's behavior, supporting children's developmental milestones, planning learning activities for children, childcare settings, and exploration of careers in early childhood/family life education. Parenting skills will be integrated throughout each level of development. Influences on parenting, decisions to parent, family planning, conception, prenatal development, healthy pregnancy, birth, care of the newborn are topics that will also be covered.

Course Objectives

The students will be able to:

- define family, children, parenting.
- identify methods of family planning.
- analyze conception.
- simplify prenatal development and pregnancy.
- analyze childbirth.
- describe and demonstrate basic infant care.
- summarize infant social, emotional, physical and intellectual development.
- summarize toddler social, emotional, physical and intellectual development.
- summarize pre-school social, emotional, physical and intellectual development.
- summarize school age social, emotional, physical and intellectual development.

Clothing & Textiles

Course #: 0674

Class Fee: Varies. Students will purchase materials necessary to complete projects.

Course Description:

Clothing & Textiles allows students to understand the knowledge and skills needed for clothing care, construction, and the clothing/fashion/textiles industry. Topics covered in this course include, trends in clothing, understanding color & design, fabric construction and finishes, construction techniques, and garment construction.

Course Objectives

The students will be able to:

- understand the role apparel plays in their lives.
- examine how to make good decisions regarding clothing, apparel and textile selection.
- demonstrate construction techniques.

Family Relationships

Course #: 0679

Course Description:

The course includes the study of interpersonal relationships and the effect of these relationships on the well-being of individuals, families, work and society. The course includes concepts such as effective communication, establishing and maintaining relationships, diverse family systems, characteristics of personal development and the impact of relationships on personal and career success. Other topics may include the impact of children in the families, parenting responsibilities, conception & birth, growing older and death. Students will apply these concepts through service towards the school, family, community, and world.

Course Objectives

The Students will be able to:

- describe your personality and how personality work together.
- define family.
- identify the roles and responsibilities of family members.
- analyze combinations within singles, friends and families.
- interpret couple relationships.
- explain the impact of children on families.
- describe basic parenting responsibilities.
- analyze conception, prenatal development and birth.
- justify death and dying (growing older).
- infer family management techniques.

Foods I

Course #: 0670

Class Fee: \$10

Prerequisite: Nutrition

Course Description:

Foods I allows students to understand the knowledge and skills for foundational food preparation and food science. This course covers food and kitchen safety, kitchen equipment, preparation techniques, cooking methods, and food preparation of foundational foods such as fruits and vegetables, meat and poultry, breads and desserts and eggs and cheese.

Course Objectives

The students will be able to:

- demonstrate nutrition and wellness practices that enhance individual and family well-being in regards to food choices, food safety and food preparation.
- integrate knowledge, skills and practices required for careers in food sciences, food technology, dietetics and nutrition.
- demonstrate cookery, cooking methods and preparation techniques of various food items
- demonstrate food and kitchen safety practices.
- identify kitchen equipment and correctly demonstrate usage.

Foods II

Course #: 0672

Prerequisite: Nutrition & Foods1

Class Fee: \$10

Course Description:

Foods II allows students to continue understanding the knowledge and skills for food preparation and food science. The course offers food preparation techniques, cooking methods, meal planning, and careers within the food industry. Topics covered in Foods 2 are more complex and require students to use knowledge gained in Foods 1 to prepare various food products including, but not limited to: desserts, casseroles, salads, soups, pizzas, and sandwiches. Food entrepreneurship and innovation are additional possibilities to explore if time permits.

Course Objectives

The students will be able to:

- demonstrate nutrition and wellness practices that enhance individual and family wellbeing in regards to food choices, food safety and food preparation.
- integrate knowledge, skills and practices required for careers in food sciences, food technology, dietetics and nutrition.
- demonstrate cookery, cooking methods and preparation techniques of various food items.
- demonstrate food and kitchen safety practices.
- identify kitchen equipment and correctly demonstrate usage.

Housing & Home Furnishings

Course #: 0686

Course Description:

Housing and Home Furnishings equips students with the knowledge and skills necessary in selecting/planning living environments to meet the needs and wants of individuals and families throughout the family life cycle. Economic, social, cultural, technological, environmental, maintenance, and aesthetic factors are examined throughout the course. Housing styles, ownership options, housing issues, elements and principles of design, trends in housing, interiors, furniture, and appliances, landscaping, remodeling/renovating, and exploration of housing-related careers are all topics covered during the course.

Course Objectives

The students will be able to:

- integrate knowledge, skills and practices required for (careers) designing housing, interiors and furnishings.
- identify housing trends.
- demonstrate elements and principles of design concepts. (including color)
- create sample boards.
- analyze traffic patterns and floor plans.
- define housing and homes.
- understand basic home construction and landscaping practices.
- identify needs of an individual or family and apply housing applications.

Nutrition

Course #: 0684

Course Description:

Nutrition focuses on you and the ever changing world of food. It will prepare individuals for living on their own in terms of eating, purchasing and keeping food safe, as well as, lay a good foundation for working in the kitchen in Foods 1 and 2. This course covers a wide variety of food topics including the importance of food in our lives, the food supply, nutrition, MyPlate, the current USDA dietary guidelines, serving sizes, food labels and product information, eating patterns, meal planning, shopping for food and wise food consumerism, and food safety.

Course Objectives

The students will be able to:

- identify the importance of food in our lives.
- analyze the food supply.
- assess nutrition of foods.
- evaluate the current USDA food guidance system and Dietary Guidelines.
- discuss present and past food serving sizes.
- summarize the food nutrition label and other product information.
- analyze eating patterns.
- build a meal plan.
- justify food consumerism and shopping for food.
- outline and practice proper food safety measures in the kitchen.



HONORS PROGRAMS

No.	Course	Semester	Credit	Open To
0015	Honors Independent Study	Semester	Variable	9-12

Honors Independent Study

Course #: 0015

Prerequisite: Identified member of the high ability program, or permission from the instructor.

This course offers students an opportunity to pursue a course of study in an area of high interest not offered as a course at Platteview High School. Students will work on an independent area of study for elective credit. Projects can be chosen in virtually any area from literature to computers to music. Students must have taken all courses in the subject area prior to Honors independent Study. Projects will be approved by the counselor and persons with expertise asked to be mentors. Projects can be chosen for one semester or one year in duration. Only one Honors Independent Study course may be taken per semester. Students will meet on a regular basis with the facilitator to discuss the project goals, procedures, and results. Up to one credit per semester may be earned.

University of Nebraska-Lincoln Advanced Scholars Program

Designed as a partnership linking University of Nebraska–Lincoln (UNL) with high schools, the Advanced Scholars program enables schools to offer qualified high school juniors, seniors and high-ability students the opportunity to enroll in online UNL courses for college credit. High school students stay academically challenged and prepare for the rigorous coursework they'll experience upon arriving on campus. A hallmark of the program is that the online courses are taught by the University's renowned faculty.

All Advanced Scholars courses are regular first-year offerings from the various colleges within UNL. The course syllabi, textbooks, assignments and grading practices are the same as those used by the faculty for on-campus classes. Students who register and successfully complete UNL Advanced Scholars online courses earn college credit, verified by an official UNL transcript. Advanced Scholars coursework can be completed online during the regular school day.

For information on course offerings, dates and deadlines, how to enroll, or to answer any questions you may have, visit the Advanced Scholars' website at advancedscholars.unl.edu or stop by the Counselor's Office for assistance in gaining more information.

Listed are the current course offerings:

<p>Arts & Humanities Clothing and Human Behavior (TXCD 123) Introduction to Art History (AHIS 101) Judaism, Christianity and Islam (RELG 181) Visual Literacy: Art & Design (ARCH/LARC/IDES/TXCD 143)</p> <p>Business Business Computer Applications (BSAD 150) Personal Finance (FINA 260) Statistics (ECON 215)</p> <p>Math & Science Animal Products (ASCI 210) Biotechnology: Food, Health and Environment (AGRI 115) Calculus for Managerial and Social Sciences (MATH 104) Companion Animal Behavior (ASCI 271) Earth's Natural Resources Systems (NRES 108) Elements of Physics (PHYS 151) Engineering Economy I (IMSE 206) Fundamentals of Computer Science (CSCE 101) Insect Biology (ENTO 115) Introductory Astronomy (ASTR 103) Nutrition, Exercise and Health (NUTR 100) Oceanography (GEOL 109) Plant Science (AGRO 131) The Science of Food (CHEM/FDST/NUTR 131)</p>	<p>Social Science American History to 1877 (HIST 201) American History since 1877 (HIST 202) Fundamentals of Human Communication (COMM 109) Human Development and the Family (CYAF 160) International Relations (POLS 160) Introduction to Anthropology (ANTH 110) Introduction to Library Research (LIBR 110) Introduction to Psychology (PSYC 181) Introduction to Sociology (SOC 101) Introduction to Women's and Gender Studies (WMNS 101) Principles of Mass Media (JOUR 101) Life Skills for Success (CYAF 150) Sociology of Crime (SOC 209) Strategies for Academic Success (EDPS 209) Survey of Criminal Justice (CRIM 101)</p>
	<p>0941 Semester 1 0942 Semester 2</p>

UNIVERSITY OF NEBRASKA HIGH SCHOOL VIRTUAL SCHOLARS

Career & Technical Education

Business Communications
Career Planning: Learning, Earning & Living
Economics
Entrepreneurship
Ethics in the Workplace
Everyday Etiquette
Introduction to Technology
Introduction to Web Design
Introduction to Driving
Office Practices
Personal Finance & Economics
Pre-Engineering
Study Skills
Winning in the Workplace

English & Language Arts

AP English Literature & Composition 1
Advanced Placement English Literature & Composition 2
American Literature Studies
Basic Expository Writing
Basic Grammar
Effective Reader Skills
Effective Speech Communication
Eleventh Grade English 1
Eleventh Grade English 2
Intermediate Grammar
Multicultural Literature
Ninth Grade English 1
Ninth Grade English 2
Short Stories
Tenth Grade English 1
Tenth Grade English 2
Twelfth Grade English 1
Twelfth Grade English 2
Writing for Success

Health & Physical Education

Health & Wellness
Introduction to Health Care

Mathematics

Advanced Algebra 1
Advanced Algebra 2
AP Calculus AB 1
AP Calculus AB 2
Basic Mathematics 1
Basic Mathematics 2
Business Math 1
Business Math 2
Financial Algebra
First Year Algebra 1
First Year Algebra 2
General Mathematics 1
General Mathematics 2
Geometry 1
Geometry 2
Pre-Algebra 1
Pre-Algebra 2
Pre-Calculus 1
Pre-Calculus 2
Statistics & Probability

Natural Science

AP Comparative Government & Politics
AP Environmental Science
American Government: Theories, Policies & Politics
AP US History 1
AP US History 2
American Government: National Level
American History 1
American History 2
Astronomy
Biology 1
Biology 2
Chemistry 1
Chemistry 2
International Relations
Ocean Biology
Physical & Earth Science 1
Physical & Earth Science 2
Physics 1
Physics 2
Psychology
Science of Health
Science of Nutrition

Sociology

World Cultures 1
World Cultures 2
World Geography 1
World Geography 2
World History 1
World History 2
Visual & Performing Arts
Appreciating Art
Beginning Piano 1
Beginning Piano 2
Digital & Film Photography
Discovery Musics
Elements of Drawing
Exploring Visual Design
Introduction to Film Studies
Music Theory

World Languages

AP French Language & Culture
French 1
French 2
French 3
French 4
Latin 1
Latin 2
Spanish 1
Spanish 2
Spanish 3
Spanish 4



INDUSTRIAL TECHNOLOGY

No.	Course	Semester	Credit	Open To
0603	Introduction to Industrial Communication & Design	Semester	1	9-12
0605	Manufacturing Metals	Semester	1	10-12
0606	Advanced Manufacturing Metals	Semester	1	10-12
0607	Manufacturing Woods	Semester	1	10-12
0608	Advanced Manufacturing Woods	Semester	1	10-12
0616	Design and Fabrication	Semester	1	12
0617	Advanced Engineering Concepts	Full Year	2	11-12
0618	Residential Architectural Drafting	Semester	1	10-12
0619	Technical Drafting	Semester	1	10-12
0627	Principles of Electricity & Industrial Technology	Semester	1	10-12
0637	Construction Technology	Full Year Block	4	11-12

Advanced Engineering Concepts

Course#: 0617

Length: Full Year

Prerequisite: Technical Drafting or Residential Architectural Drafting

Course Description:

An advanced course designed to develop (1) visual thinking concepts including geometric shapes, form and scale (2) design/drawing concepts including presentation work (3) rendering concepts including line, color, shade and shadows and (4) computer generated modeling. Classroom procedures and activities are designed to prepare the student for industrial/mechanical and civil engineering.

Advanced Manufacturing Metals

Course#: 0606

Length: Semester

Prerequisite: Successful completion of intro to Industrial Communication & Design, Manufacturing Metals

Class Fee: \$45

Course Description:

In this course, students will gain more experience in the metals shop. Areas of study will include: material selection, proper use of equipment, proper design and production techniques, and proper finishing techniques. Students will complete advanced metal fabrication projects and learn the importance of design and planning.

Course Objectives

"The student will..."

- become familiar with materials used in the manufacture of goods.
- demonstrate proper equipment techniques and safety considerations.
- complete sketches and drawings of a product design.
- show ability to set up, operate, and produce jigs and fixtures for a production run.

Advanced Manufacturing Woods

Course#: 0608

Length: Semester

Prerequisite: Successful completion of Industrial communication & design, and Manufacturing Woods

Class Fee: \$85

Course Description

In this course, students will gain more experience in the carpentry shop. Areas of study will include: material selection, proper use of equipment, proper design and production techniques, and proper finishing techniques. Students will complete advanced carpentry projects and learn the importance of design and planning.

Course Objectives

"The student will..."

- become familiar with materials used in the manufacture of goods.
- demonstrate proper equipment techniques and safety considerations.
- complete sketches and drawings of a product design.
- show ability to set up, operate, and produce jigs and fixtures for a production run.
- participate in production runs, showing the ability to move from job to job.

Construction Technology

Course#: 0637

Length: Full Year/2 Periods

Prerequisite: Drivers License

Successful completion of Intro to Industrial communication & design, Manufacturing Woods and Advanced Manufacturing Woods

Course Description:

This course is designed for the student pursuing a career as a construction professional. Technical skills are combined with planning and management topics to prepare the student for all stages of a project. This course explores opportunities and career pathways within the residential, commercial, and industrial sectors, and walks the student through the planning, execution, and reporting of a project. Students will master project setup (estimating, scheduling and planning), safety awareness, applying construction materials and techniques, and developing their own professional career goals.

Design and Fabrication

Course#: 0616

Length: Full Year

Prerequisite: Successful completion of Intro to Industrial Communication and Design, Manufacturing Woods, Advanced Manufacturing Woods, Manufacturing Metals, and Advanced Manufacturing Metals.

Class Fee: Pay for projects prior to beginning of the project

Course Description:

Design and Fabrication is a continuation of Advanced Manufacturing Woods and Metals ; in this course students are allowed to build any project that meets instructor's approval. Students will gain more experience in the area of wood, metal, and plastic material processing, and common manufacturing skills. Each student will be required to supply materials for the projects they build and a pair of safety glasses.

Course Objectives

"The student will..."

- become familiar with materials used in the manufacture of goods.
- demonstrate proper equipment techniques and safety considerations.
- complete sketches and drawings of a product design.

Introduction to Industrial Communication & Design

Course#: 0603

Length: Semester

Course Description:

This course explores the skills and techniques used for a beginning student in the area of drafting. The student will become aware of drawing practices used in the construction and manufacturing industries. This course serves as an introductory course to drafting and material processing courses.

Manufacturing Metals

Course#: 0605
Length: Semester
Class Fee: \$45
Prerequisite: Successful completion of Introduction to Industrial communication & design

Course Description:

Manufacturing Metals is an introductory course dealing with the materials, processes, and equipment used in the areas of manufacturing and construction. Students will complete activities concerning metal, and plastic products. Students will learn proper use of portable power and stationary power equipment, and fabrication techniques used in these areas.

Course Objectives

"The student will..."

- be familiar with processes used in manufacturing and construction.
- list common materials used in metal and plastic products.
- outline common production processes used on metal and plastic.
- operate common power equipment safely and efficiently.
- fabricate products using metal and plastic.

Manufacturing Woods

Course#: 0607
Length: Semester
Class Fee: \$30
Prerequisite: Successful completion of Introduction to Industrial Communication & Design

Course Description:

Manufacturing Woods is an introductory course dealing with the materials, processes, and equipment used in the areas of manufacturing and construction. Students will complete activities concerning basic materials used in the carpentry shop and learn the proper use of portable power and stationary power equipment.

Course Objectives

"The student will..."

- be familiar with processes used in manufacturing and construction.
- list common materials used in wood products.
- outline common production processes used on wood.
- operate common power equipment safely and efficiently.
- fabricate carpentry project using proper design and production techniques.

Residential Architectural Drafting

Course#: 0618
Length: Semester
Prerequisite: Successful completion of Introduction to Industrial Communication & Design

Course Description:

In this class, the students will create residential architectural working drawings, using CAD, necessary for a standard building permit. With hands-on exercises, assignments and projects, students gain the capability to use CAD to model a house project and create and distribute industry-standard drawings.

Technical Drafting

Course#: 0619

Length: Semester

Prerequisite: Successful completion of Introduction to Industrial Communication & Design

Course Description:

In this course, students will complete more complex drawings dealing with two and three view projections, section, auxiliary, pictorial, and surface developments. Isometric assembly drawings, plus the practical application of the procedures are studied. Additional study of detail drawings is included. Students gain the capability to use CAD to model projects and create and distribute industry-standard drawings.



LANGUAGE ARTS

No.	Course	Semester	Credit	Open To
0002	English 9	Full Year	2	9
0003	Honors English 9	Full Year	2	9
0011	English 10	Full Year	2	10
0012	Honors English 10	Full Year	2	10
0017	English 11	Full Year	2	11
0018	Honors English 11	Full Year	2	11
	English 12	Full Year	2	12
0026	Advanced Placement English	Full Year	2	12
0030	Speech	Semester	1	10-12
0032	Journalism I	Semester	1	9-12
0033	Photography	Semester	1	9-12
0034	Yearbook	Full Year	2	10- 12
0035	Journalism II	Full Year	2	10-12
0036	Drama	Semester	1	9-12

Classes that are weighted in their final mark point average are in **bold**.

Advanced Placement English

Course #: 0026
Length: Full Year
Prerequisite: Completion of the Summer Reading assignments
Class Fee: \$82+ for taking the AP Exam in the spring

Course Description:

This college level course requires a strong background in reading and writing. The students will study poetry, prose, and drama from various countries and time periods. Students will experience a strong emphasis on writing. Timed in-class writings and out-of-class essay writings will afford students the opportunities to improve their skills. Student-led Socratic Seminar-style discussions will also comprise key elements of the course.

Students will also read two books during the summer and complete an essay response over these readings upon their return to school in the fall. Students will have choice among the summer offerings during a spring meeting and the teacher will communicate with them during the summer.

Students are encouraged to take the AP Literature and Composition exam in the spring which could earn them three hours college English credit if they score a four or five, depending on the colleges they plan to attend.

Course Objectives:

"The student will..."

- complete a sound, critical analysis of a designated work of literature (written and oral).
- apply textual, historical, social, and biographical criticism to designated works.
- improve the organizational and mechanical aspects of writing.
- organize and write a concise, sound, timed essay response to a given literary question.
- be prepared to take the standardized AP test in May.
- improve critical thinking and writing skills.
- know and apply the six traits of writing.
- study one author in depth, write analyses of this author's work, and present a final performance/writing.

Drama

Course #: 0036
Length: Semester

Course Description:

This course is designed to aid the student in developing communication skills through dramatic performance. During the course the student will understand, appreciate, and perform drama.

Students will be required to supply the following supplies: Black pants (yoga or stretch for girls, slacks or jeans for boys), black tank top (for girls), solid black t-shirt (for boys), black eyeliner & mascara (for boys and girls), black socks, and black shoes (soft soles, for boys and girls).

Course Objectives

"The student will..."

- interpret dramatic literature and poetry.
- prepare, rehearse, and perform dramatic scenes.
- be exposed to the various stagecraft techniques used to create drama.
- view and evaluate drama.

English 9

Course #: 0002
Length: Full Year

Course Description:

The curriculum in this course is designed to broaden your literary knowledge, deepen your thinking about important topics, develop your communication skills, connect your learning to other classes, and give you multiple opportunities to work with a variety of people on different tasks.

Course Objectives

"The student will..."

- write expository essays.
- improve spelling and vocabulary skills.
- improve composition skills--including grammar, punctuation, and capitalization.
- know and apply the six traits of writing.
- study various genres in literature, including, non-fiction, fiction, poetry, plays, short stories and novels.
- identify the basic elements of literature.
- comprehend and analyze literature.
- practice and apply skills in oral communication.
- use library resources for assignment research.
- use and apply listening skills.

English 10

Course #: 0011
Length: Full Year
Prerequisite: Recommendation of the English Department.

Course Description:

In this course you will read short stories and novels, autobiographies and other types of nonfiction, poems, and plays. The works come from a broad range of time periods and cultures. As you read and analyze the literature, you will become more skilled interpreters of literature and the world in which we live.

In addition to reading, you will be writing expository, narrative, and persuasive essays, as well as, stories and poems. In journals, you will also have opportunity to express yourself informally; your journals will serve as a record of your growth and development as writers and thinkers during your sophomore year. We will not, of course, neglect grammar study and vocabulary development.

Course Objectives

"The student will..."

- apply accepted grammatical rules to essays.
- apply rules of punctuation and capitalization.
- define and explain (through literature analysis) plots, characterization, setting, conflict, theme, and point of view.
- share (through discussions and writing) a personal response to literature.
- develop the ability to read a literature selection and then analyze it in a written essay.
- improve spelling and vocabulary skills.
- improve organization and note taking skills.
- improve critical thinking and writing skills.
- apply the writing process in composition.
- know the six traits of writing.

English 11

Course #: 0017
Length: Full Year

Course Description:

In English 11, we will read various forms of literature, including pieces which reflect America's unique cultural history. We will develop our understanding of the process of inquiry by investigating this literature, including novels, short stories, poems and essays. This material will supplement our exploration of various writing modes including the methods of argument and persuasive writing.

Course Objectives

"The student will..."

- identify historical and philosophical ideas in periods of American literature.
- improve reading strategies through an understanding of literary techniques.
- use the writing process (focus on persuasive language and appeals).
- apply the six traits to writing.
- research influences on texts.
- think and write critically, sometimes within a timed situation.
- write from his/her own experience, as well as, from research.
- improve the use of correct grammar, punctuation, and spelling.

English 12

Course #:
Length: Full Year

Course Description:

This course challenges students to become versatile readers, skillful writers, and independent thinkers. Students will investigate the traditional genres of literature: novels, short stories, poems, and essays. Also, students will explore a variety of ways to write, and delve into methods of argument and persuasion.

Course Objectives

"The students will..."

- construct knowledge about the texts they read, hear, and see.
- communicate what they learn with well-supported arguments.
- connect what they read and write to the world around them.
- choose the focus of what they study as well as the means of demonstrating mastery of what they learn.

Honors English 9

Course #: 0003
Length: Full Year
Prerequisite: Recommendation of the English Department.

Course Description:

Honors English 9 is designed to challenge students who have demonstrated high level English skills in previous grades through standardized testing, in-class assessments, and teacher observation. The class will accelerate the objective stated for English 9. Creative and analytical writing will be stressed. The focus will be on enriching students' reading, writing, speaking, listening, and research skills. All units include elements of reading, writing, speaking, listening, research and critical thinking.

Course Objectives

"The student will at an accelerated and enriching level,"

- write expository essays.
- improve spelling and vocabulary skills.
- improve composition skills—including grammar, punctuation, and capitalization.
- know and apply the six traits of writing.
- study various genres in literature, including, non-fiction, fiction, poetry, plays, short stories and novels.
- identify the basic elements of literature.
- comprehend and analyze literature.

- practice and apply skills in oral communication.
- use library resources for assignment research.
- use and apply listening skills.

Honors English 10

Course #: 0012
Length: Full Year

Course Description:

In this course you will read short stories and novels, autobiographies and other types of nonfiction, poems, and plays. The works come from a broad range of time periods and cultures. As you read and analyze the literature, you will become more skilled interpreters of literature and the world in which we live.

In addition to reading, you will be writing expository, narrative, and persuasive essays, as well as, stories and poems. In journals, you will also have opportunity to express yourself informally; your journals will serve as a record of your growth and development as writers and thinkers during your sophomore year. We will not, of course, neglect grammar study and vocabulary development. The course will read more challenging texts and move at a more accelerated pace than English 10.

Course Objectives

"The student will..."

- develop reading, writing, and speaking vocabularies.
- define and apply literary terms and genres.
- pursue independent research projects.
- respond to literature on a personal level through writing and discussion.
- discuss literary works on all levels of Bloom's taxonomy.
- improve use of conventions in writing.
- know the six traits of writing.
- write persuasive and analytical essays in literary contexts: theme, character, plot; point of view, setting, and other venues.
- read recreationally.

Honors English 11

Course #: 0018
Length: Full Year

Course Description:

In Honors English 11, we will incorporate a survey of literature of the United States from the 1600s to the present, including novels, short stories, poetry and plays, and focused instruction of advanced writing techniques, including research skills, responsive forms and an emphasis on the methods of argument and persuasion. Literature emphasizing the major authors and philosophies, which comprise our cultural heritage, will be discussed, evaluated and used as the basis for written projects. Research instruction and writing will incorporate information literacy standards and both APA and MLA citation forms.

Course Objectives

"The student will..."

- identify and relate historical and philosophical ideas to the periods of American literature.
- identify various genre in American literature.
- identify characteristics of the American people from literature.
- develop information literacy skills.
- improve skills in organizing, researching, and writing a research paper.
- complete detailed research papers with bibliography, and parenthetical notes.
- improve vocabulary and spelling skills.
- apply the six traits of writing.
- improve critical thinking and writing skills.

Journalism I

Course #: 0032

Length: Semester

Prerequisite: Recommended that students have a "2" average in English courses or permission of the instructor.

Course Objectives:

"The student will..."

- understand why journalism principles (law, ethics, freedom of the press, etc.) are important.
- develop interview techniques to compile a story.
- learn how to count and write a headline.
- learn to write a news story.
- learn editing techniques.
- distinguish fact from opinion.
- learn to design newspaper layouts.
- know the importance of advertising.
- interview subjects and write stories for the school newspaper.
- edit and design the paper.
- sell advertising for the paper.

Journalism II (Newspaper)

Course #: 0035

Length: Full Year

Prerequisite: Journalism I

Course Description:

Journalism II will utilize Journalism I skills to produce the school newspaper, THE CHARIOTEER, on Macintosh computers in a desk top publishing format. (The school paper is put out every three to four weeks.)

Course Objectives:

"The student will..."

- write and edit news stories.
- write and edit feature stories.
- write and edit sports stories.
- write and edit editorials.
- design and layout pages.
- paste-up copy, headlines, and ads.
- design and paste-up advertisements.

Photography

Course #: 0033

Length: Semester

Prerequisite: Student should have access to a 35mm single lens reflex camera and purchase their own film.

Class Fee: \$20

Course Description:

Photography will introduce the basics of taking pictures with a 35mm single lens reflex camera, and explore basic darkroom techniques. Top students will be given the opportunity to become a yearbook or newspaper photographer.

Course Objectives:

"The student will..."

- understand the parts of a 35mm camera and their function.
- understand the role of lighting and shutter speed in taking pictures.
- develop a working knowledge of film developing and printing.
- understand the principles behind mixing film speeds, shutter speeds, and aperture to produce commercial photographs.
- experiment with various darkroom techniques to produce commercial quality photographic prints.

Speech

Course #: 0030
Length: Semester

Course Description:

This course is designed to aid the student in developing communication skills through public speaking. The course provides a sound personal and public speaking foundation.

Course Objectives:

"The student will..."

- identify the elements of personal and public communication.
- understand the importance of and improve, listening skills.
- learn about and apply discussion techniques in a group situation.
- improve speech writing skills; this includes outlining and research.
- complete different types of speeches, including a final persuasive speech with a bibliography.

Yearbook

Course #: 0034
Length: Full Year

Course Description:

The yearbook staff will design, layout, write, fund, and promote the school annual.

Course Objectives:

"The student will..."

- learn to layout a yearbook page on the Macintosh computer.
- sell advertising to help fund the yearbook (book sales included).
- meet all deadlines set forth by the publishers.
- write feature articles.



MATHEMATICS

No.	Course	Semester	Credit	Open To
0215	Algebra 1	Full Year	2	9-12
0214	Integrated Geometry	Full Year	2	10-12
0221	Geometry	Full Year	2	9-12
0225	Introduction to Statistics	Semester	1	11-12
0231	Algebra 2	Full Year	2	9-12
0232	Algebra 2: Concepts and Skills	Full Year	2	11-12
0241	Advanced Math**	Full Year	2	10-12
0251	Advanced Placement Calculus**	Full Year	2	11-12

- Classes that are weighted in their final mark point average are in **bold**.
- A student wishing to take two math courses (Geometry/Algebra II) may do so by meeting the following requirements: full year study hall, above the 75th percentile on the MAP Mathematics test, and earning grade of no less than a 2.
- Students who take Algebra 1 in the 8th grade will receive high school credit for the course as well as have it be calculated in their cumulative GPA.

Advanced Math**

Course #: 0241
Length: Full Year
Prerequisite: Algebra 2/Recommendation of Math Department
Class Fee: First Semester is College Algebra (MATH 1420)
Second Semester is Trigonometry (MATH 1430)
"TBD by Metropolitan Community College if taking for Dual Enrollment"

Course Description

An introduction into higher mathematics including Trigonometry. The student will be introduced to analytical geometry, number theory, abstract algebra, probability, statistics, and calculus. A graphing calculator is strongly recommended for this class (TI-84+).

Course Objectives

"The student will..."

- solve and graph polynomial equations.
- know the trigonometric functions and identities.
- solve triangles and equations using trigonometry.
- identify, graph, compare, and contrast conic sections.
- work with exponential and logarithmic functions to perform mathematical operations and solve equations.
- understand arithmetic and geometric series and sequences.
- use sophisticated techniques to solve simple probability problems.
- linear algebra including cryptography.

Advanced Placement Calculus**

Course #: 0251
Length: Full Year
Prerequisite: Advanced Math**/Recommendation of Math Department
Class Fee: \$72 for AP Test (if taken in May)
Calculus I (MATH 2410)
"TBD" by Metropolitan Community College if taking for Dual Enrollment

Course Description: This course is intended for students who have a thorough knowledge of college preparatory mathematics, including algebra, axiomatic geometry, trigonometry, and analytic geometry (rectangular and polar coordinates, equations and graphs, lines, and conics). It is assumed that they have acquired a sound understanding of the theory of elementary functions. A graphing calculator is strongly recommended for this class (TI-84+).

Course Objectives

"The student will..."

- understand the concept of limits.
- demonstrate a working knowledge of derivatives.
- possess the skills necessary to integrate polynomial and transcendental equations.
- solve applications using the techniques of integration and differentiation.

Algebra 1

Course #: 0215
Length: Full Year

Course Description:

This course is designed to help the student understand the basic structure of algebra and the real number system, recognize the techniques of algebra as reflections of this structure, acquire skill in applying algebraic concepts, perceive the role of deductive reasoning in algebra and appreciate the need for precision in language. A scientific calculator is recommended for this class. Note: Students who take Algebra 1 in the 8th grade will receive high school credit for the course as well as have it be calculated in their cumulative GPA.

Course Objectives

"The student will..."

- develop understanding of and proficiency with signed numbers.
- understand the basic properties and definitions of algebra.
- be able to simplify algebraic expressions.
- recognize, develop, solve, and graph linear equations and inequalities with one or two variables.
- be able to simplify, factor, and solve equations with polynomials.

Algebra 2

Course #: 0231

Length: Full Year

Prerequisite: Geometry/Recommendation of Math Department/Successful Completion of Algebra 2: Concepts and Skills

Course Description:

A modern, integrated course dealing with intermediate algebra. The student will work with various number systems. The student will study polynomial functions, logarithms, absolute values, and exponential functions. A scientific calculator is recommended for this class.

Course Objectives

"The student will..."

- recognize, develop, solve, and graph linear equations and inequalities with one, two, or three variables.
- simplify, factor, and solve equations with polynomials.
- solve equations involving radicals or rational exponents.
- understand and use the complex number system.
- solve equations in the quadratic form.
- factor higher degree polynomials.
- solve problems using logarithms.
- introduced to probability.

Algebra 2: Concepts & Skills

Course #: 0232

Length: Full Year

Prerequisite: Integrated Geometry/Recommendation of Math Department

Course Description:

The student will review Algebra 1 skills while exploring the basic Algebra 2 concepts. The student will work with various number systems. The student will study polynomial functions, logarithms, absolute values, and exponential functions. A scientific calculator is recommended for this class.

Course Objectives

"The student will..."

- recognize, develop, solve, and graph linear equations and inequalities with one, two, or three variables.
- simplify, factor, and solve equations with polynomials.
- solve equations involving radicals or rational exponents.
- understand and use the complex number system.
- solve equations in the quadratic form.
- factor higher degree polynomials.
- solve problems using logarithms.
- introduced to probability.

Geometry

Course #: 0221

Length: Full Year

Prerequisite: Recommended that student have a grade of 3 or above in Algebra 1/Recommendation of Math Department

Course Description:

The student will develop some knowledge of deductive and inductive reasoning. He/She will use this knowledge in the discovery and comparison of common properties as well as differing properties of various geometric figures. Formal proofs will be emphasized during the first semester. A scientific calculator is recommended for this class.

Course Objectives

"The student will..."

- understand the fundamental defined and undefined terms.
- apply inductive and deductive reasoning in geometric situations.
- write a formal geometric proof.
- recognize and work with various geometric figures, including parallel lines, polygons, and circles.
- find the measurements associated with one, two, and three dimensional geometric figures.

Integrated Geometry

Course #: 0214

Length: Full Year

Prerequisite: Algebra 1 - Recommended for students who have passed Algebra 1 with a 4.

Course Description:

The student will be reviewing Algebra 1 skills while integrating basic geometry concepts and standards. These concepts will be introduced with the help of many hands-on activities and projects. A scientific calculator is recommended for this class.

Course Objectives:

"The student will..."

- use algebra skills to solve geometric problems.
- graph functions and geometric figures on a coordinate plane.
- calculate area of 2-dimensional figures.
- understand the relationship between similar polygons.
- use if/then statements to formulate a conclusion.
- calculate surface area and volume of 3-dimensional figures.

Introduction to Statistics

Course #: 0225

Length: Semester

Prerequisite: Algebra 2 or Algebra 2 concurrently

Class Fee: 3 credit hours tuition to the University of Nebraska-Omaha; rate is reduced and is based upon the Board of Regents

Course Description –

This course is designed for students to gain familiarity with basic statistical concepts and analysis. Topics to be discussed include: review of central tendency, probability, normal distributions, estimates and sample sizes, hypothesis testing, and variance. Technological resources will be utilized throughout this course. Therefore, a graphing calculator is strongly encouraged (TI-84+).

Course Objectives –

"The student will ..."

- solidify understanding of central tendency measures
- understand the basics of probability; including normalizing the data
- choose the right size for a sample
- understand the 'p value' for hypothesis testing



MUSIC

<u>No.</u>	<u>Course</u>	<u>Semester</u>	<u>Credit</u>	<u>Open To</u>
0742	Concert Choir	Full Year	2	9-12
0763	Varsity Band	Full Year	2	9-12
0745	Music Theory	Semester	1	9-12

Concert Choir

Course #: 0742

Class Fee: \$15

Course Description:

Concert Choir is an elective course for high school singers who have successfully completed the choir audition requirements. In addition to a variety of school and community concerts, the choir will compete at the district music contest and other appropriate events throughout the school year. The choir will initiate and sponsor a major musical production each year. Members of the concert choir are also eligible to audition for swing choir.

Course Objectives

"The student will..."

- develop an understanding of music history.
- interpret and experience various styles of music.
- develop proper vocal production with regard to tone, blend, enunciation, and breath control.
- improve sight reading and ear training skills.
- develop proficiency in part singing.
- develop self-confidence and poise through individual and group performance.
- develop responsibility and teamwork within a large group setting.

Music Theory

Course #: 0745

Class Fee: \$30

Course Description:

This course is intended for those high school students who are interested in more in depth study of the mechanical fundamentals of music. Students would use a guided text to move at a somewhat independent pace. Computer theory tools would be employed, as well as, the study of simple arranging practices using hand and computer notation.

Varsity Band

Course #: 0763

Textbook: Individual Band Sheet Music

Prerequisite: Private Audition

Class Fee: Uniform Rental - \$25.00

Instrumental Rental - \$75.00 (for school instruments only)

Course Description:

Varsity band is available to those high school students who have successfully completed the band audition requirements. Members of the high school band perform at all home football and basketball games and march in field competition. During first quarter, the marching band meets at 7:00 a.m. three days each week. Band members also perform in concert competition throughout the school year. Personnel from the varsity band are selected for the Jazz Ensemble to perform at various school activities and community functions. Additional small groups and soloists are selected to perform at the district music contest. The band takes one major, out-of-state trip every four years.

Course Objectives

"The student will..."

- demonstrate involvement in and respond to personal aesthetic experiences in music.
- develop the ability to think, feel, and act creatively with music materials.
- develop manipulative and organizational skills in the performance of band literature.
- develop an understanding of the evolution of music through performance and conducting of music from different eras.
- help promote school spirit at assemblies and sporting events.
- develop basic marching skills through participation in various marching drill designs.
- demonstrate skills in tone production, breath control, and musical styling.



PHYSICAL EDUCATION

No.	Course	Semester	Credit	Open To
0810	Physical Education 9	Semester	1	9
0811	Health	Semester	1	10-12
0812	Advanced Health	Semester	1	10-12
0830	Lifetime Sports	Semester	1	10-12
	Lifetime Fitness	Semester	1	10-12
0840	Weight Conditioning	Semester	1	9-12
0841	Advanced Weight Conditioning	Semester	1	10-12

Advanced Health

Course #: 0811
Prerequisite: Health
Length: Semester

Course Description:

Advanced Health is a semester class for any student in grades 11-12 who has successfully completed Health. The course content will include various topics as follows: Managing Stress, Mental and Emotional Problems, Peer Relationships, Violence Prevention, Prenatal Development and Birth, Adolescence and the Life Cycle.

Course Objectives

"The student will..."

- describe internal and external physical changes that occur with aging.
- define nutrition and discuss the importance of a healthful diet.
- understand communicable and non-communicable diseases.
- understand heart diseases and cancer.
- identify and describe the components of consumer health.

Advanced Weight Conditioning

Course #: 0841
Prerequisite: PE 840 with grade of 2 or better and instructor approval.
Length: Semester

Course Description

Use of weight lifting, stretching, and running to improve body structure. We use various lifting methods to explore the different muscle groups. Continued mastery of various basic lifts as well as an introduction into advanced lifting methods and techniques. Increased awareness of total body fitness and benefits of physical activity. Workout scheduling and program design are also included.

Course Objectives

"The student will..."

- understand and follow weight room safety.
- develop speed, quickness, agility, flexibility and coordination through stretching and conditioning.
- increase muscular strength, power and endurance through a variety of weight training.
- develop increased cardiovascular endurance.
- demonstrate an improvement of upper and lower body strength through periodic testing.
- understand and demonstrate the proper and safe spotting techniques.
- understand the different muscle groups and the affect each lift has on them.

Health 10

Course #: 0811
Length: Semester

Course Description:

Health is designed to make students aware of various aspects of life relating to health. The course content will include the following topics: Managing Weight and Body Composition, Achieving Good Mental Health, Fad diets, Tobacco Use, Peer Relationships, Alcohol, Sexually Transmitted Infections, Non-communicable Diseases and Disabilities, and First Aid and Emergencies.

Course Objectives

"The student will..."

- understand basic health concepts.
- understand the social drugs and how they affect the body.
- study major body systems and how they function.
- demonstrate basic C.P.R. tasks.

Lifetime Fitness

Course #:

Prerequisite: PE 9

Length: Semester

Course Description:

The Fitness class is designed to help students participate in low-impact fitness activities that develop cardiovascular fitness, muscle toning, and flexibility. Students will understand the importance of these elements of fitness and be able to structure their own workouts designed to improve their individual fitness levels. In class plan on getting a good workout in for 35-40 minutes. Heart rate will be at a working level the entire class.

Yoga, Pilates, cardio kickboxing, running workouts, aerobics, core workouts, and cardio strength training will make up the workouts. Stability balls, elastic bands, medicine balls, free weights, and cardiovascular machines are equipment used for this class. Student focus will be on physical activity that provides opportunities for enjoyment, challenge, self-expressions and social interactions.

Course Objectives:

"The Student will..."

- be required to track their cardiovascular improvement based on heart rate monitoring and strength gains through journaling.
- Practice proper goal setting and nutrition logging.
- learn all 5 elements of fitness and why they are important to overall fitness and health.
- learn basics of yoga, aerobic fitness, cardio kickboxing, pilates, and circuit training.
- be able to understand life time fitness is important to overall well being.
- understand different vocabulary associated with fitness.
- understand proper form, technique, and safety measures for each fitness activity.
- the difference between aerobic and anaerobic exercise.
- improve overall strength, cardiovascular endurance, and flexibility.

Lifetime Sports

Course #: 0830

Length: Semester

Course Description:

A class designed to cover sports and activities that each student will have the opportunity to participate in for a lifetime. Students will be assessed in areas of participation, performance on skill tests, and lifetime sports presentation.

Course Objectives

"The student will..."

- demonstrate both individual and team concepts.
- choose a sport and create a presentation of a minimum 15 minutes that will be made to the class.
- learn and demonstrate rules in all individual and team competition.
- understand the importance of lifetime fitness.
- demonstrate positive relationships with peers in an activity setting.
- perform a series of physical fitness tests: Flexibility, Endurance, Cardiovascular Fitness, Strength, & Body Composition.
- participate appropriately in individual and group activities.

Physical Education 9

Course #: 0810

Length: Semester

Course Description:

Physical Education 9 is designed to develop leadership, sportsmanship, strength, coordination, speed, endurance, and skills through a variety of activities and sports.

Course Objectives

"The student will..."

- perform advanced skills in team and individual sports.
- demonstrate and apply the knowledge of rules pertaining to team, individual, and dual sports.
- develop skills in "lifetime" sports.
- participate in a competitive sport's situation.
- perform a series of physical fitness tests.
- demonstrate running ability through a variety of cardiovascular activities
- develop a wholesome attitude toward continued participation in physical activities.

Weight Conditioning

Course #: 0840

Length: Semester

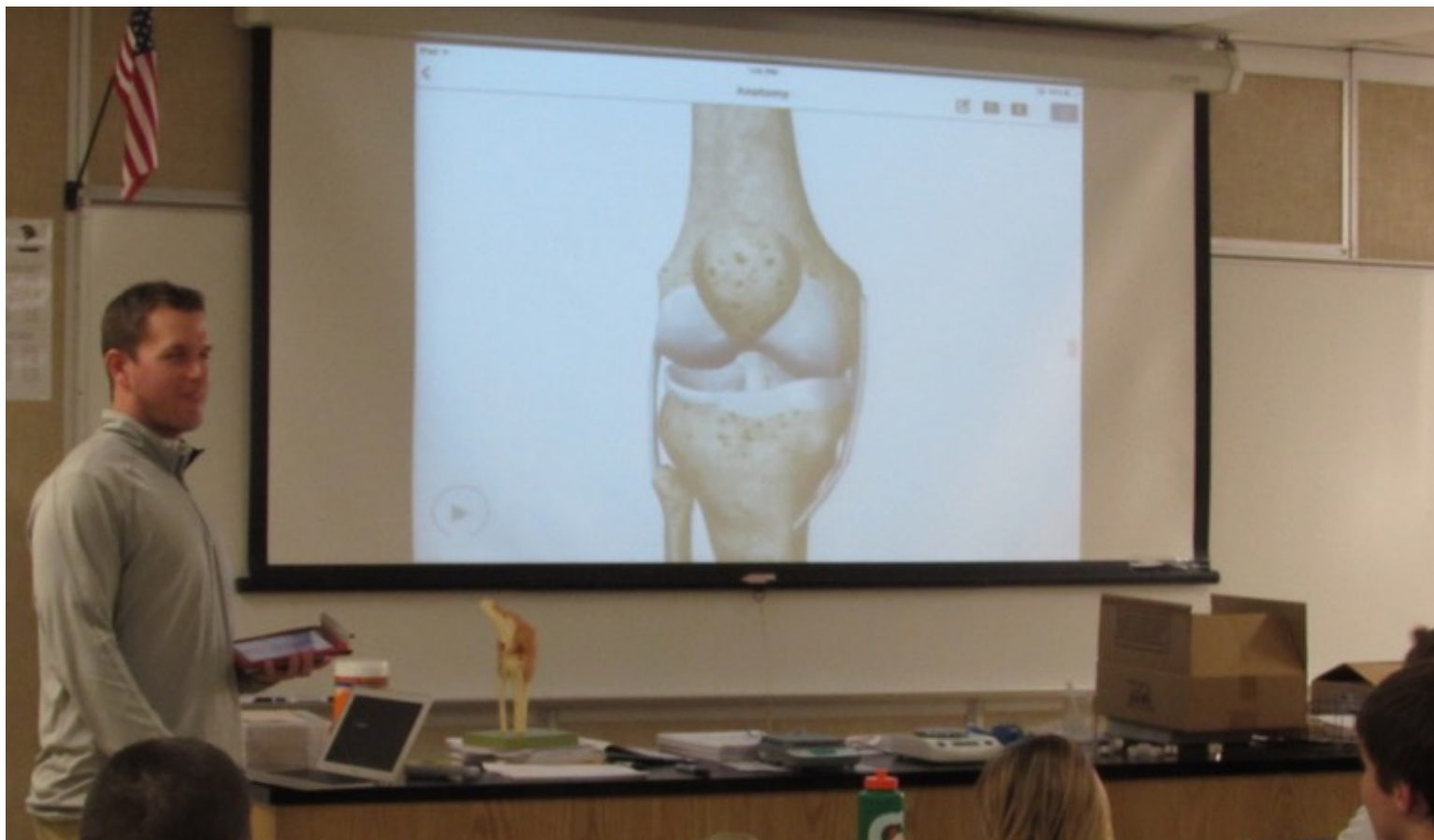
Course Description

Weight lifting, stretching, and running are used to improve body structure. Various lifting methods are used to explore the different muscle groups. An introductory class into basic lifting techniques and body structure improvement methods.

Course Objectives

The students will be able to:

- understand and follow weight room safety.
- develop speed, quickness, agility, flexibility and coordination through stretching and conditioning.
- increase muscular strength, power and endurance through a variety of weight training.
- develop increased cardiovascular endurance.
- demonstrate an improvement of upper and lower body strength through periodic testing.
- understand and demonstrate the proper and safe spotting techniques.
- understand the different muscle groups and the affect each lift has on them.



SCIENCE

No.	Course	Semester	Credit	Open to:
0321	Biology	Full Year	2	9-12
0322	Advanced Biology	Semester	1	11-12
	Applied Chemistry	Full Year	2	10-12
	Applied Physics	Full Year	2	10-12
0343	Physics	Full Year	2	11-12
0344	Chemistry	Full year	2	10-12
0349	Anatomy & Physiology	Semester	1	11-12
0354	Advanced Chemistry	Full Year	2	11-12

•Classes that are weighted in their final mark point average are in bold.

Advanced Biology

Courses #: 0322

Length 1 semester

Textbook: Biology by Miller and Levine

Prerequisite: Students must have completed Biology and Chemistry (not Applied Chemistry) or Physics (or taking one concurrently).

Course Description:

This course is designed for students interested in pursuing advanced work in biology. Topics covered include bacteria, protists, sponges, cnidarians, worms, arthropods, amphibians, and reptiles. Emphasis will be placed on the characteristics of each group including general anatomy and physiology. Daily activities include classroom lecture, discussions, note taking and laboratory investigation involving dissections.

Course Objectives

"The student will..."

- study the cellular organization of life based on atoms, molecules, chemical reactions, and cell substances.
- study the processes of photosynthesis and cellular respiration in plant / animal cells.
- study the control of animal systems by the nervous and endocrine systems.
- study circulation, respiration, digestion, regulation of body temperature and body fluids, and reproduction in animals.
- understand current trends in animal behavior studies, emphasizing the role behavior plays on heredity and ecological adaptations of behavior.
- study the structural shape and functions of bacteria cells, emphasizing the pathogenic causes of diseases.
- identify different types of bacteria based on structure and diseases caused.
- study the development of plants, plant structures and systems.
- identify different plant types based on structures, proper classification and names of plants.

Advanced Placement Chemistry

Course #: 0354

Textbook: Chemistry: The Central Science 12 edition Brown-LeMay

Length: Full Year

Prerequisite: Successfully completed Biology and a year of Chemistry (not Applied Chemistry)

Course Description

This course is intended for students who have completed their first year of Chemistry and want to continue their preparation for college chemistry. Students who are strongly interested in Chemistry, or know that their future college major will require Chemistry, are highly encouraged to take this class.

Course Objectives

"The student will..."

- investigate the flow of energy, how heat changes states, and how to calculate heat changes. (Thermochemistry)
- understand water properties and aqueous systems. (Water and Aqueous Solutions)
- study the properties of solutions, concentration of solutions, and colligative properties and their calculations. (Solutions)
- identify what effects the rate of reactions, explore reversible reactions and whether or not a reaction will occur, and calculate entropy and free energy. (Reaction Rates)
- be able to describe an acid and base, learn the acid/base theories, and determine the strength of an acid (Acids/Bases)
- investigate neutralization reactions and the formation of salts. (Neutralization)
- learn the meaning of oxidation and reduction, keep track of oxidation numbers, and how to balance a redox equation. (Oxidation/Reduction Reactions)
- discover how half-cells are used to calculate cell potential and electrical energy is produced by redox reactions. (Electrochemistry)
- study the different properties and uses of metals and nonmetals. (Metals and Nonmetals)
- learn how to name hydrocarbons and their isomers. (Hydrocarbon Compounds)
- study the mechanisms behind chemical reactions. (Kinetics)
- learn about how the atomic theory has changed through time, and the most current quantum properties of the atom. (Atomic Theory)

Anatomy & Physiology

Course #: 0349

Textbook: Essentials of Human Anatomy and Physiology, 7th Edition

Length: 1 Semester

Prerequisite: Students must have completed Biology and Chemistry (not Applied Chemistry) or Physics (or taking one concurrently).

Course Description:

This course is designed for students who plan on pursuing a health related area of study in college. The general area of study in this course is the structure and function of the human body. Topics include, but are not limited to: Anatomical Terminology, Cells and Tissues, the Skeletal System, the Muscular System, the Cardiovascular System, the Respiratory System, Nervous System and the Digestive system. Daily activities include classroom lecture, discussions, note taking and laboratory investigations including dissections.

Course Objectives:

"The student will"

- distinguish between anatomy and physiology and learn how they are related.
- study anatomical terminology and relative body positions/ landmarks.
- identify cell types and tissue types seen in the human body.
- study the bones of the skeletal system, joints and types of movement produced in the human body.
- identify the major muscles and muscle groups of the human body, muscle movements and the process of producing muscle movement.
- study the major components of the cardiovascular system, the processes used to transport blood, blood components and structures of the heart.
- study the structure and function of the organs of the digestive system and the process of digestion.
- study the structure and function of the organs of the respiratory system and the process of respiration.
- study the structure and function of the organs of the nervous system
- study the senses of sight and hearing including the structure and function of the eyes, ears.

Applied Chemistry

Course #:

Textbook: Pearson Physical Science by Wysesession, Frank and Yancopoulos

Length: Full Year

Prerequisite: Must have completed Biology.

Course Description:

Science is a system of knowledge and the methods you use to find that knowledge. This course is designed to introduce students to the most modern concepts and processes of Chemistry. The course covers matter, measurements, problem solving, atomic structure, chemical names and formulas. Daily activities include classroom lecture, note taking, discussion, and laboratory investigations.

Course Objectives

"The student will..."

- investigate matter.
- investigate atomic structure.
- contrast the different types of atomic bonding.
- learn about lab safety, lab techniques, lab equipment, and lab instruments used in a typical chemistry setting.
- investigate the structures of both atoms and ions, as well as, how they form.
- study the characteristics of elements and the periodic table.
- learn how the periodic table is a vital resource for a chemist.

Applied Physics

Course #:

Textbook: Pearson Physical Science by Wysession, Frank and Yancopoulos

Length: Full Year

Prerequisite: Must have completed Biology.

Course Description:

This course is designed to introduce the concepts of physics to students. It emphasizes the physical world and the laws governing it. The course covers one and two dimensional motion, force, work and energy, momentum, magnetism, vibration and waves, electrical forces and fields, electrical energy, and electrical current/resistance.

Course Objectives

"The student will..."

- study the relationships between displacement, time, velocity, acceleration, and forces in straight line and circular motion.
- study the concepts and relationships between work, energy, and power.
- study the behavior and properties of wave motion.
- study and understand the laws of physics.
- study the laws that govern the transfer of electrical charge and the electric fields that surround them..
- study the laws of magnetism.

Biology

Course #: 0321

Length Full year

Textbook: Modern Biology, 5th Edition

Prerequisite: Successfully completed of Science 9
Permission from the Science Department

Course Description:

This course is designed to give students an introduction to various biology fields of study including scientific method, ecology, molecular biology, bioenergetics, cell biology, genetics, zoology, microbiology, evolution and behavior. Lab investigations will be used to help understand and interpret concepts and theories. Recent developments and bio-ethical issues will be used to stimulate student interest and involvement in life science.

Course Objectives

"The student will..."

- recognize the scientific method as a logical problem solving strategy that applies to science, as well as, to everyday situations.
- understand the ecological relationships among living organisms and between living organisms and their environment.
- study energy, energy transformations, matter and recycling of matter as they relate to living organisms, ecosystems, and the biosphere.
- study cells, cell structure, cell function, and cell reproduction.
- study the chemistry of biological molecules as they relate to photosynthesis, cellular respiration and other metabolic processes.
- understand patterns of inheritance, DNA, RNA, protein synthesis, human genetics, genetic engineering, recombinant DNA and genetic disorders.
- study viruses, bacteria, protozoan's, and their importance in ecological relationships, as well as, disease-producing mechanisms.
- understand the theory of evolution as it relates to heredity and population genetics.
- study theories and patterns of plant and animal behavior.

Chemistry

Course #: 0344

Textbook: Pearson Chemistry

Course Description:

This course is designed for students who plan on entering college. It emphasizes chemical theories and an understanding of the periodic table.

The course covers matter, measurements, problem solving, atomic structure, chemical names and formulas, chemical quantities, chemical reactions, stoichiometry, states of matter, behavior of gases, electrons, periodicity, and ionic and covalent bonding.

Course Objectives

"The student will..."

- investigate what matter is and how to recognize a chemical reaction.
- learn about lab safety, lab techniques, lab equipment, and lab instruments used in a typical chemistry setting.
- know how to take scientific measurements and apply problem solving techniques to get answers.
- learn the process on how to name and write chemical formulas.
- recognize the difference between molecular and ionic compounds.
- apply the use of dimensional analysis to investigate mole-mass, mole-volume, and mole-particle relationships.
- identify types of chemical reactions and write their balanced formulas.
- use mathematical equations to understand the laws that govern gas behaviors
- investigate the structures of both atoms and ions, as well as, how they form.
- learn how the periodic table is a vital resource for a chemist.

Physics

Course #: 0343

Textbook: Holt Physics

Course Description:

This course is designed for students who plan on entering college. It emphasizes the physical world and the laws governing it. The course covers one and two dimensional motion, force, work and energy, momentum, rotational motion, vibration and waves, electrical forces and fields, electrical energy, and electrical current/resistance.

Course Objectives

"The student will..."

- study the relationships between displacement, time, velocity, acceleration, and forces in straight line and circular motion.
- study the concepts and relationships between work, energy, and power.
- study the behavior and properties of wave motion.
- study and understand the laws of physics.
- study the laws that govern the transfer of electrical charge and the electric fields that surround them..
- study the laws of electrical circuits.



SOCIAL SCIENCES

No.	Course	Semester	Credit	Open To
0410	World Geography	Semester	1	9
0411	Civics	Semester	1	9
0420	World History	Full Year	2	10
0430	US History	Full Year	2	11
0435	Advanced Placement Government	Semester	1	12
0440	U.S. Government	Semester	1	12
0448	Psychology I	Semester	1	11-12
0449	Social Problems	Semester	1	11-12
0450	Psychology II/AP	Semester	1	11-12
0451	Criminal Justice	Semester	1	11-12

- Economics and Business Law offered in the Business department will count as a graduation requirement for Social Science

Advanced Placement Government and Politics

Course #: 0435
Textbook: Wilson's American Government AP Edition
Length: Semester
Prerequisite: Permission from the instructor.
Class Fee: Dual Credit option available for 3 credit hours through the University of Nebraska-Omaha.
Rate is reduced and based upon the Board of Regents

Course Description:

Advanced Placement Government and Politics is available to seniors desiring a more intensive college preparatory experience. The course will give students an analytical perspective on government and politics in the United States. Topics include: Constitutional Underpinnings, Political Beliefs and Behaviors, Political Parties-Interest Groups-Mass Media, Institutions of National Government, Public Policy, and Civil Rights and Civil Liberties.

Course Objectives

"The student will "

- know important facts, concepts, and theories pertaining to U.S. government and politics
- understand typical patterns of political processes and behavior and their consequences.
- be able to analyze and interpret basic data relevant to U.S. government and politics.

US History

Course #: 0430
Textbook: The Americans
Length: Full Year

Course Description:

US History is required of all junior students. The course is designed to cover US History from 1877 through modern times. The intent is to provide a sequential look at the transformation of our country from an agrarian society to its current status as a world power.

Course Objectives

"The student will..."

- gain an understanding of the facts that led to the United States emerging as a world power.
- understand the problems the United States faced while solidifying its status as a world power.
- understand the impact of the Cold War on the lives of Americans and the World.
- gain a greater appreciation for the U.S. economic and political systems, along with a sensitivity toward the various ethnic groups that make up our United States.

Criminal Justice

Course #: 0451
Textbook: Criminal Justice Today
Length: Semester

Course Description:

This course is designed to enlighten the student in the ways, means, and methods of the American Justice System, including ethics and law, the judicial system, civil and criminal procedure, with an emphasis on the evolution, and outcome of the unique justice system of our country.

Course Objectives

"The student will..."

- develop an understanding of the ethics involved in a career in the criminal justice system.
- gain a clear understanding of the American Judicial System, and its inner workings.
- gain a clear understanding of the procedures necessary in the civil court system.
- gain a clear history and an understanding of the procedures, inner workings, and flaws of our Criminal Justice System.
- develop an understanding and a respect for the overall criminal Justice System of the United States, as well as, insight into possible careers within the confines of the Justice system.

Psychology I

Course #: 0448

Textbook: Psychology – Principles and Practice, Holt

Length: Semester

Prerequisite: Students must have successfully completed the Introduction to the Social Science course and be at Junior standing.

Course Description:

Psychology is the social science that studies the behavior of living organisms through the use of psychological experiments, readings, and experiences. The intent is to provide the student with a better understanding of the self. Psychology I is for students in grades 11-12 who have an interest in gaining an understanding of human behavior. This course studies what people do, how they think, and why they act as they do. Psychology I is for the more advanced student who is able to understand technical terminology and theories. This course is for the college-bound student. Psychology I is designed to prepare students for a wide variety of careers including: medicine, industry, education, counseling, research, as well as a general education base through the introduction and study of such careers.

Course Objectives

"The student will..."

- describe the behavior sciences and tell the difference between social science and natural sciences.
- understand the major concepts of the various schools of thought and how they are related to human growth and development.
- understand the importance of heredity and environment in the development of the personality.
- be able to describe the differences between psychologists, psychiatrists, psychotherapists, and psychoanalysts.
- understand the physiological processes of the human body as they relate to behavior.
- be aware of various careers related to Psychology.
- understand and be able to describe the many ways in which Psychological data is collected.

Psychology II/Advanced Placement

Course #: 0450

Textbook: Psychology Concepts and Applications

Length: Semester

Course Description:

As a continuation of Psychology I, this course studies the behavior of living organisms based on concepts introduced in Psychology I. Psychology II is for the student looking to challenge themselves at an Advanced Placement level. Psychology II specifically focuses on the bases of behavior, learning, emotions, personality and various theories, mental illness, testing, and treatment methods. This course is for the student who is interested in preparing themselves further in the use of the social sciences. Psychology II is designed to introduce the student to various specialized careers in the Social Science areas.

Course Objectives

"The student will..."

- understand how people learn and what intelligence consists of, areas of mental retardation, and the process of thinking.
- understand the relation of sensation, emotion, and motivation to behavior.
- describe and demonstrate a knowledge of personality theories.
- understand the causes of mental and behavioral disorders, relate various therapies to the disorders, and identify testing related to the disorders.
- gain preparation for the A.P. Psychology Exam through which students can gain college credit.

Social Problems

Course #: 0449

Textbook: N/A

Length: Semester

Course Description:

This course involves the process of studying current social problems in the world today covering topics such as criminal law, family law, and consumer law.

Course Objectives

"The student will..."

- recognize problems in society as they relate to social science.
- realize the meaning of culture, the causes for cultural variations and conflicts, and the facts related to culture change.
- understand how people relate to one another in the various societal relationships including racism, discrimination, prejudice, social classism and gender roles.

Personal and Business Law

Course #: 0518
Textbook: Understand Personal and Business Law
Length: Semester

Course Description:

Law for Personal and Business Use offer students a basic understanding of the legal rights and responsibilities necessary to be informed citizens, consumers, employees and employers in the American economic system. The course teaches students when their legal rights/responsibilities, and how to protect their legal rights and to recognize the legal implications of a variety of situations as they arise in day to day life.

U.S. Government

Course #: 0440
Textbook: United States Government-Principles in Practice
Length: Semester

Course Description:

American Government is a survey study on the development and operation of our national government. The intent is to educate the student in the workings of our government and to foster a sense of civic pride and responsibility.

Course Objectives

"The student will..."

- understand some of the basic problems faced by the authors of our constitution.
- acquire a better understanding of our rights as guaranteed by the constitution.
- associate current literature involving the government with our studies.

World Geography/Civics

Course #: 0410 & 0411
Textbook: World Geography – Geography: Holt McDougal
Civics – Civics in Practice: Principles of Government and Economics- Holt McDougal
Length: Full Year

Course Description:

This course is a year long requirement that is divided into 1 semester of geography and 1 semester of civics. The world geography course is designed to introduce students to world cultures, geographic science, map skills, and other geographic studies. The civics course is designed to introduce students to the principles of American federal, state, and local governments, democracy, citizenship, and economic system.

Course Objectives

"The student will..."

- demonstrate map reading skills.
- gain an understanding of world cultures and their impact historically and globally today.
- learn and use geographic science principles.
- understand the principles of American democracy, citizenship, and local, state, and federal governments.
- understand economic principles of capitalism, a free market, and free enterprise.

World History

Course #: 0420

Textbook: World History-Patterns of Interaction

Length: Full Year

Course Description:

This course is a survey style course, designed to familiarize the student, primarily through European studies, with the concepts of how mankind has advanced through the contemporary stages of societal development.

Course Objectives

"The student will..."

- understand the changing needs of civilization that leads to the development of nation states.
- gain an understanding of the reasons behind revolutions and unification movements in Europe.
- understand that through changing technologies and ideologies the world becomes an international arena in the 20th century.
- become familiar with the key personalities of the different historical eras.



WORK PLACE READINESS

No.	Course	Semester	Credit	Open To
0640	Cooperative Education	Semester	1	12
0641	Internship I	Semester	1	12
0647	Internship II	Semester	1	12

Cooperative Education/Work-Based Instruction

Course #: 0640

Prerequisite: Permission of Instructor/Valid Driver's License

Career Cluster:

Course Description:

This one semester course is a program in which students are employed in a part-time job related to their chosen occupational interest area.

The student also must take part in a "related" class which studies subjects related to their "on-the-job experiences, problems, and needs. In order to successfully complete the requirements to earn a full credit, a student must complete 180 hours of work for each semester. Work hours must be verified by employers.

Course Outcomes:

- Students will understand the transition between school and job.
- Students will develop a career portfolio including career research report, personal resume, cover letters, and all related materials compiled during the Cooperative Education Course.
- Students will be able to apply for and properly conduct themselves during an interview process.
- Students will demonstrate the ability to understand the principles of good employee/employer relations and work environment.
- Students will develop an understanding of various types of insurance programs and purpose each is designed to serve.

Internship I

Course #: 0641

Prerequisite: Senior Class Standing

Enrolled in Cooperative Education

Valid Driver's License

Course Description:

This one semester course, taken in conjunction with Cooperative education, in which students are employed in a part-time job related to their chosen occupational interest area. In order to successfully complete the requirements to earn a full credit, a student must complete 180 hours of work for the semester. Work hours must be verified by employers.

Internship II

Course #: 0647

Prerequisite: Successful completion of Cooperative Education and Internship I.

Permission of Instructor

Valid Driver's License

Course Description:

This is a one semester course in which students are employed in a part-time job related to their chosen occupational interest area. In order to successfully complete the requirements to earn a full credit, a student must complete 180 hours of work for the semester. Work hours must be verified by employers.



WORLD LANGUAGE

No.	Course	Semester	Credit	Open to:
0130	Spanish 1	Full Year	2	9-12
0131	Spanish 2	Full Year	2	9-12
0132	Spanish 3	Full Year	2	9-12
0133	Spanish 4	Full Year	2	9-12

Spanish 1

Course #: 0130
Length: Full Year
Prerequisite: None

Course Description:

At this level the main emphasis is placed on understanding and speaking. Less stress is placed on reading and writing, although these skills are included. Whenever possible, Spanish-speaking culture is incorporated into the course through various lessons and activities.

Course Objectives

"The student will..."

- be able to use basic grammatical components.
- develop a limited, but workable vocabulary.
- discuss aspects of the Spanish culture.
- combine grammar and vocabulary to develop oral and written skills.

Spanish 2

Course #: 0131
Length: Full Year
Prerequisite: Spanish 1

Course Description:

Skills introduced in Spanish 1 are reviewed, reinforced and practiced. The stress is on listening and comprehension. More emphasis is placed on reading and writing than first year Spanish. Spanish-speaking cultural study is an important aspect of learning in this course. At the completion of this level, students should feel comfortable conversing and corresponding within the limits of their vocabulary and grammatical structures.

Course Objectives

"The student will..."

- review and apply aspects of level one.
- expand upon grammatical aspects of the language.
- demonstrate the ability to compose writing samples.
- be able to converse in the present, past and basic future tenses.
- recognize and understand many of the differences/similarities between the cultures.

Spanish 3

Course #: 0132
Length: Full Year
Prerequisite: Spanish 2

Course Description:

Topics covered during the first two years of Spanish are reviewed, reinforced and practiced, and new concepts are introduced. All four areas of the language, including reading, writing, listening and speaking are incorporated into this level of study with an equal focus. More exploration of literature is included. Spanish-speaking countries are further explored.

Course Objectives

"The student will..."

- review and apply concepts from first and second year.
- expand upon conversing in the present, past and future tenses.
- compare cultural values.
- develop advanced writing skills in Spanish.
- communicate in all aspects of the language at an advanced level.

Spanish 4

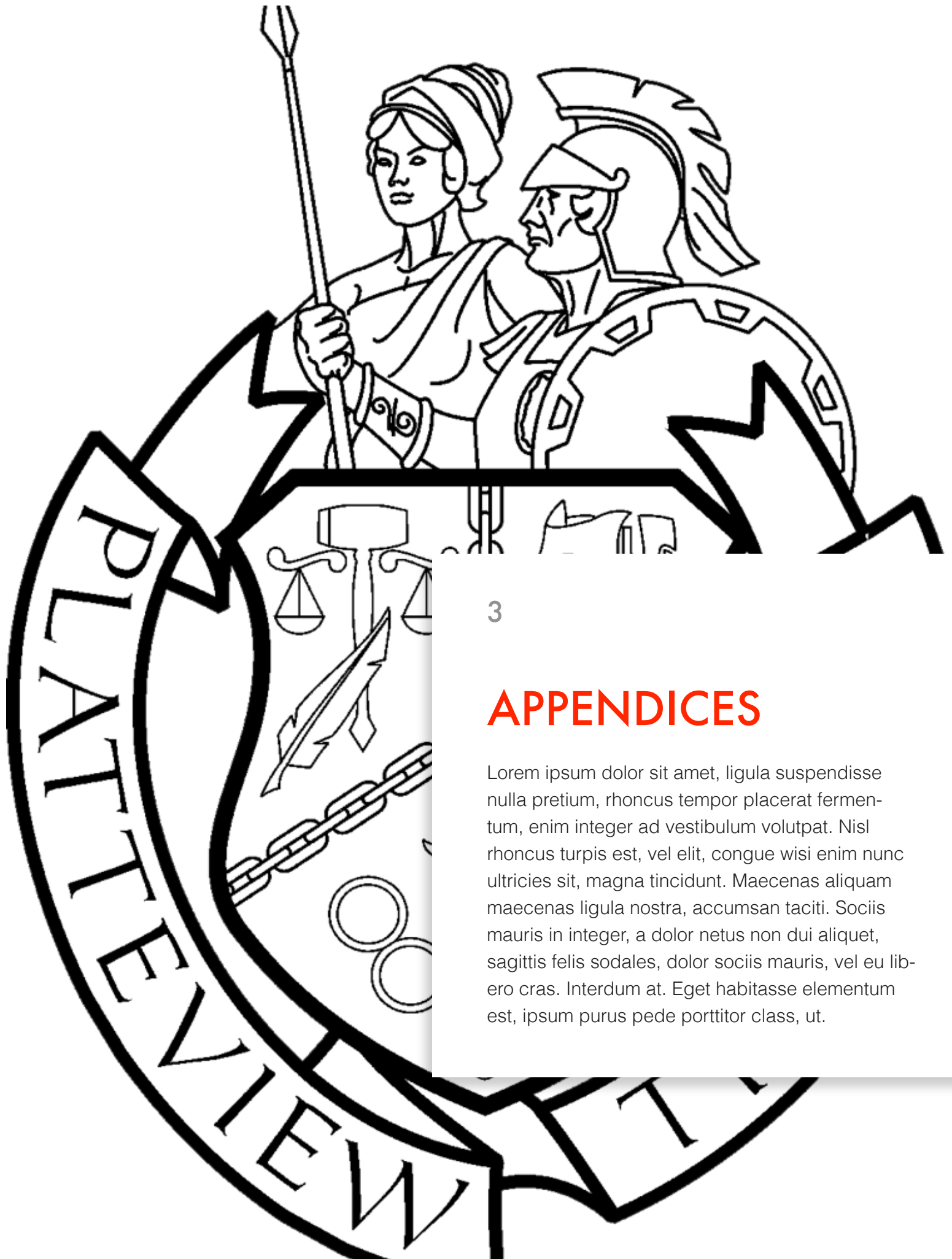
Course #: 0133
Length: Full Year
Prerequisite: Spanish 3

Course Description:

The course is designed for the advanced language learner with more flexible offerings. Elementary skills should be proficient by this time. An overview of language structure will be reviewed and practiced. Other activities will include selected readings and advanced oral work in the form of presentations and conversations.

Course Objectives "The student will..."

- review and apply concepts from first, second and third year.
- students will converse daily using a variety of grammatical structures and vocabulary.
- compare cultural values in an in-depth manner.
- develop advanced listening, reading and writing skills in Spanish.
- read cultural and authentic pieces at an advanced proficiency



3

APPENDICES

Lorem ipsum dolor sit amet, ligula suspendisse nulla pretium, rhoncus tempor placerat fermentum, enim integer ad vestibulum volutpat. Nisi rhoncus turpis est, vel elit, congue wisi enim nunc ultricies sit, magna tincidunt. Maecenas aliquam maecenas ligula nostra, accumsan taciti. Sociis mauris in integer, a dolor netus non dui aliquet, sagittis felis sodales, dolor sociis mauris, vel eu libero cras. Interdum at. Eget habitasse elementum est, ipsum purus pede portitor class, ut.

LIST OF COURSES BY CODE

Advanced Scholars

- 0941 Advanced Scholars Semester 1
- 0942 Advanced Scholars Semester 2

Art Department

- 0712 Commercial Design
- 0713 Three Dimensional Art
- 0714 Independent Art Study
- 0715 Drawing
- 0716 Painting
- 0717 Advanced Art
- 0718 Pottery

Business Department

- 0261 Personal Finance
- 0445 Economics
- 0470 GoPlatteview
- 0501 Information Technology III
- 0502 Information Technology I
- 0503 Information Technology II
- 0507 Marketing
- 0509 Accounting I
- 0510 Advanced Accounting
- 0513 Business Law I
- 0516 Web Design
- 0517 fDigital Media
- 0518 Personal & Business Law
- 0522 Marketing 2
- 0524 Leadership & Entrepreneurship
- 0525 Leadership & Management
- 0530 Introduction to Business

Family & Consumer Science

- 0670 Foods I
- 0672 Foods II
- 0674 Clothing & Textiles
- 0676 Advanced Clothing & Textiles
- 0679 Family Relationships
- 0680 Child Development
- 0686 Housing & Home Furnishings
- 0684 Sports & Family Nutrition

Industrial Technology Department

- 0603 Introduction to Industrial Communications & Design
- 0605 Manufacturing Metals
- 0606 Advanced Manufacturing Metals
- 0607 Manufacturing Woods
- 0608 Advanced Manufacturing Woods
- 0616 Design & Fabrication
- 0617 Advanced Engineering Concepts
- 0618 Residential Architectural Drafting
- 0619 Technical Drafting
- 0627 Principles of Electricity & Industrial Technology
- 0637 Construction Technology

Language Arts Department

- 0002 English 9
- 0003 Honors English 9
- 0011 English 10
- 0012 Honors English 10
- 0017 English 11
- 0018 Honors English 11
- English 12
- 0026 Advanced Placement English
- 0030 Speech
- 0032 Journalism I
- 0033 Photography
- 0034 Yearbook
- 0035 Journalism II
- 0036 Drama

Mathematics Department

- 0241 Advanced Math****
- 0251 Advanced Placement Calculus**
- 0215 Algebra 1
- 0231 Algebra 2
- 0232 Algebra 2: Concepts & Skills
- 0221 Geometry
- 0214 Integrated Geometry
- 0225 Introduction to Statistics
- 0261 Personal Finance

Music Department

- 0742 Concert Choir
- 0745 Music Theory
- 0763 Varsity Band

Physical Education

- 0810 Physical Education 9
- 0811 Health
- 0812 Advanced Health
- 0830 Lifetime Sports
- 0840 Weight Conditioning
- 0841 Advanced Weight Conditioning

Science Department

- 0321 Biology
- 0322 Advanced Biology
- Applied Chemistry
- Applied Physics
- 0343 Physics
- 0344 Chemistry
- 0349 Anatomy & Physiology
- 0354 Advanced Chemistry

Social Science Department

- 0410 World Geography
- 0411 Civics
- 0420 World History
- 0435 Advanced Placement Government
- 0430 US History
- 0440 U.S. Government
- 0448 Psychology I
- 0449 Social Problems
- 0450 Psychology II/AP
- 0451 Criminal Justice

Work Place Readiness

- 0640 Cooperative Education
- 0641 Internship I
- 0647 Internship II

World Language Department

- 0130 Spanish 1
- 0131 Spanish 2
- 0132 Spanish 3
- 0133 Spanish 4

Miscellaneous Codes

- 0875 Teacher Aide
- 0981 Open Period 1 Semester 1 (Seniors)
- 0982 Open Period 1 Semester 2 (Seniors)
- 0983 Open Period 8 Semester 1 (Seniors)
- 0984 Open Period 8 Semester 2 (Seniors)
- 0990 Guided Study 9
- 0991 Guided Study 10
- 0995 Study Hall Semester 1
- 0996 Study Hall Semester 2



TEACHER AIDE REQUEST

Student Name _____

Grade: _____ Class Period: _____

Study Hall Teacher: _____

Signature: _____ Date: _____

Sponsoring Staff Member: _____

Signature: _____ Date: _____

Guidelines:

- This is an agreement for one semester.
- Each teacher may have 1 teacher aide per semester, unless approved by an administrator.
- Teacher aides must maintain good grades and attendance throughout the semester. Students who are listed on the 4/5 list will return to study hall.
- Teacher aides may not access the sponsoring teacher's confidential files including entering grades in a grade book.
- Teacher aides may not use the computer designated for teacher use.
- Teacher aides should report and remain with their sponsoring teacher during the assigned class period.
- Teacher aides needing to move about the building will have a signed pass from their sponsoring teacher.

Student Signature: _____ Date: _____

Parent Signature: _____ Date: _____

Please return this form to the main office.

REQUEST FOR SCHEDULE CHANGE



Second semester schedule changes will be made *ONLY* for one of the following reasons:

You ...

- need a particular class to meet a graduation requirement;
- failed to earn a credit in a class and you need or want to retake it;
- have more than one study hall and need to add a class;
- found a scheduling error that needs to be corrected.

Student schedules will not be changed in order to take a course with a different teacher or to move to a more preferred class section.

All drops and adds require a parent signature. If you are dropping a year-long class at the semester, you will need a parent signature, a teacher signature, and the Principal's signature.

Student Name: _____

Class to Drop: _____

Class to Add: _____

Reason for Schedule Change: _____

Parent Signature: _____

Parent contact phone number: _____

Teacher's Signature _____

(required when requesting to drop a year-long course at the semester)

Principal's Signature _____

Schedule changes must be submitted to the School Counselor.



APPLICATION FOR EARLY GRADUATION

Date _____

Name _____

Address _____

City _____ State _____ Zip Code _____

Credits Earned in Ninth Grade _____

Credits Earned in Tenth Grade _____

Credits Anticipated in Eleventh Grade _____

Credits Scheduled in Twelfth Grade _____

Total Anticipated Credits _____

Dear Parent:

Your child has requested early graduation. When a student completes graduation requirements and withdraws from school, they automatically becomes ineligible to participate in any school activities regulated by the Nebraska School Activities Association.

The only formal commencement exercise held at Platteview High School is in May of each school year and we encourage all eligible students to participate. This form is to be returned prior to or on June 1 of the summer preceding your child's senior academic year.



As a parent, I understand the nature of this request and I am executing the authorization for my child to graduate early.

Parent/Guardian Signature

This application has been evaluated and approved for early graduation.

Counselor

Principal

Date

Registration Forms

All forms for Registration
are available online:

<http://pfs.springfieldplatteview.org>

Click the School Resources tab

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 481

Introduced by Kintner, 2; Craighead, 6; Ebke, 32; Garrett, 3; Lindstrom,
18; Murante, 49; Scheer, 19; Schnoor, 15.

Read first time January 20, 2015

Committee:

- 1 A BILL FOR AN ACT relating to learning communities; to amend section
- 2 79-2102, Reissue Revised Statutes of Nebraska, and section
- 3 32-546.01, Revised Statutes Cumulative Supplement, 2014; to permit
- 4 school districts to opt out of a learning community as prescribed;
- 5 to harmonize provisions; and to repeal the original sections.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 32-546.01, Revised Statutes Cumulative
2 Supplement, 2014, is amended to read:

3 32-546.01 (1) Each learning community shall be governed by a
4 learning community coordinating council consisting of eighteen voting
5 members, with twelve members elected on a nonpartisan ballot from six
6 numbered subcouncil districts created pursuant to section 32-555.01 and
7 with six members appointed from such subcouncil districts pursuant to
8 this section. Each voter shall be allowed to cast votes for one candidate
9 at both the primary and general elections to represent the subcouncil
10 district in which the voter resides. The four candidates receiving the
11 most votes at the primary election shall advance to the general election.
12 The two candidates receiving the most votes at the general election shall
13 be elected. A candidate shall reside in the subcouncil district for which
14 he or she is a candidate. Coordinating council members shall be elected
15 on the nonpartisan ballot.

16 (2) The initial elected members shall be nominated at the statewide
17 primary election and elected at the statewide general election
18 immediately following the certification of the establishment of the
19 learning community, and subsequent members shall be nominated at
20 subsequent statewide primary elections and elected at subsequent
21 statewide general elections. Except as provided in this section, such
22 elections shall be conducted pursuant to the Election Act.

23 (3) Vacancies in office for elected members shall occur as set forth
24 in section 32-560. Whenever any such vacancy occurs, the remaining
25 elected members of such council shall appoint an individual residing
26 within the geographical boundaries of the subcouncil district for the
27 balance of the unexpired term.

28 (4) Members elected to represent odd-numbered districts in the first
29 election for the learning community coordinating council shall be elected
30 for two-year terms. Members elected to represent even-numbered districts
31 in the first election for the learning community coordinating council

1 shall be elected for four-year terms. Members elected in subsequent
2 elections shall be elected for four-year terms and until their successors
3 are elected and qualified.

4 (5) The appointed members shall be appointed in November of each
5 even-numbered year after the general election. Appointed members shall be
6 school board members of school districts in the learning community either
7 elected to take office the following January or continuing their current
8 term of office for the following two years. For learning communities to
9 be established the following January pursuant to orders issued pursuant
10 to section 79-2102, the Secretary of State shall hold a meeting of the
11 school board members of the school districts in such learning community
12 to appoint one member from such school boards to represent each of the
13 subcouncil districts on the coordinating council of such learning
14 community. For subsequent appointments, the current appointed members of
15 the coordinating council shall hold a meeting of the school board members
16 of such school districts to appoint one member from such school boards to
17 represent each of the subcouncil districts on the coordinating council of
18 the learning community. The appointed members shall be selected by the
19 school board members of the school districts in the learning community
20 who reside in the subcouncil district to be represented pursuant to a
21 secret ballot, shall reside in the subcouncil district to be represented,
22 and shall be appointed for two-year terms and until their successors are
23 appointed and qualified.

24 (6) Vacancies in office for appointed members shall occur upon the
25 resignation, death, or disqualification from office of an appointed
26 member. Disqualification from office shall include ceasing membership on
27 the school board for which membership qualified the member for the
28 appointment to the learning community coordinating council, ~~or~~ ceasing to
29 reside in the subcouncil district represented by such member of the
30 learning community coordinating council, or the school district on whose
31 board of education the appointed member serves having opted out of

1 membership in the learning community pursuant to section 79-2102.
2 Whenever such vacancy occurs, the remaining appointed members shall hold
3 a meeting of the school board members of the school districts in such
4 learning community to appoint a member from such school boards who lives
5 in the subcouncil district to be represented to serve for the balance of
6 the unexpired term.

7 (7) Each learning community coordinating council shall also have a
8 nonvoting member from each member school district which does not have
9 either an elected or an appointed member who resides in the school
10 district on the council. Such nonvoting members shall be appointed by the
11 school board of the school district to be represented to serve for two-
12 year terms, and notice of the nonvoting member selected shall be
13 submitted to the Secretary of State by such board prior to December 31 of
14 each even-numbered year. Each such nonvoting member shall be a resident
15 of the appointing school district and shall not be a school administrator
16 employed by such school district. Whenever a vacancy occurs, the school
17 board of such school district shall appoint a new nonvoting member and
18 submit notice to the Secretary of State and to the learning community
19 coordinating council.

20 (8) Members of a learning community coordinating council shall take
21 office on the first Thursday after the first Tuesday in January following
22 their election or appointment, except that members appointed to fill
23 vacancies shall take office immediately following administration of the
24 oath of office. Each voting member elected or appointed prior to April 6,
25 2010, shall be paid a per diem in an amount determined by such council up
26 to two hundred dollars per day for official meetings of the council and
27 the achievement subcouncil for which he or she is a member, for meetings
28 that occur during the term of office for which the election or
29 appointment of the member took place prior to April 6, 2010, up to a
30 maximum of twelve thousand dollars per fiscal year. Each voting member
31 shall be eligible for reimbursement of reasonable expenses related to

1 service on the learning community coordinating council. Each nonvoting
2 member shall be eligible for reimbursement of reasonable expenses related
3 to service on the learning community coordinating council.

4 Sec. 2. Section 79-2102, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 79-2102 On or before September 15, 2007, and on or before August 1
7 of each odd-numbered year following the official designation of any new
8 city of the metropolitan class or any valid request to form a new
9 learning community, the Commissioner of Education shall certify the
10 establishment of a new learning community with the effective date of the
11 first Thursday after the first Tuesday in January of the next odd-
12 numbered year following such certification to the county clerks, election
13 commissioners, and county assessors of the counties with territory in the
14 new learning community, to the Property Tax Administrator, to the State
15 Department of Education, and to the school boards of the member school
16 districts of the new learning community. A learning community shall be
17 established for each city of the metropolitan class and shall include all
18 school districts for which the principal office of the school district is
19 located in the county where the city of the metropolitan class is located
20 and all school districts for which the principal office of the school
21 district is located in a county that has a contiguous border of at least
22 five miles in the aggregate with such city of the metropolitan class,
23 except that any such school district may opt out of membership in such
24 learning community by a majority vote of the members of the board of
25 education of such district and by providing written notification from
26 such board of education to the learning community coordinating council
27 and to the Commission of Education not less than six months before the
28 effective date of such district opting out of the learning community. A
29 learning community may also be established at the request of at least
30 three school boards if (1) all school districts for which the principal
31 office of the school district is located in one or more specified

1 counties are participating in the request and either (a) such school
2 districts are all sparse or very sparse as determined pursuant to the Tax
3 Equity and Educational Opportunities Support Act or (b) have a minimum
4 combined total of at least two thousand students or (2) the school
5 districts participating in the request have a minimum combined total of
6 at least ten thousand students. Such requests shall be received by the
7 Commissioner of Education on or before May 1 of each odd-numbered year.

8 Sec. 3. Original section 79-2102, Reissue Revised Statutes of
9 Nebraska, and section 32-546.01, Revised Statutes Cumulative Supplement,
10 2014, are repealed.

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 528

Introduced by Sullivan, 41.

Read first time January 21, 2015

Committee: Education

1 A BILL FOR AN ACT relating to learning communities; to amend sections
2 79-413, 79-4,119, 79-4,121, 79-4,122, 79-4,124, 79-4,125, 79-4,126,
3 79-611, 79-1003, 79-1008.02, 79-1013, 79-1014, 79-1022, 79-1241.03,
4 79-2104, 79-2104.02, and 79-2117, Reissue Revised Statutes of
5 Nebraska, and section 9-812, Revised Statutes Cumulative Supplement,
6 2014; to change provisions relating to transfers of parcels of land
7 as prescribed; to provide for grants for certain purposes as
8 prescribed; to change provide and change provisions relating to
9 transportation of students; to redefine a term; to change and
10 eliminate provisions relating to state aid and core services
11 funding; to change and eliminate provisions relating to coordinating
12 councils; to eliminate an advisory committee; to provide a duty for
13 the Revisor of Statutes; to provide operative dates; to repeal the
14 original sections; and to outright repeal sections 79-1007.22,
15 79-2104.01, and 79-2104.03, Reissue Revised Statutes of Nebraska.

16 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 9-812, Revised Statutes Cumulative Supplement,
2 2014, is amended to read:

3 9-812 (1) All money received from the operation of lottery games
4 conducted pursuant to the State Lottery Act in Nebraska shall be credited
5 to the State Lottery Operation Trust Fund, which fund is hereby created.
6 All payments of the costs of establishing and maintaining the lottery
7 games shall be made from the State Lottery Operation Cash Fund. In
8 accordance with legislative appropriations, money for payments for
9 expenses of the division shall be transferred from the State Lottery
10 Operation Trust Fund to the State Lottery Operation Cash Fund, which fund
11 is hereby created. All money necessary for the payment of lottery prizes
12 shall be transferred from the State Lottery Operation Trust Fund to the
13 State Lottery Prize Trust Fund, which fund is hereby created. The amount
14 used for the payment of lottery prizes shall not be less than forty
15 percent of the dollar amount of the lottery tickets which have been sold.

16 (2) A portion of the dollar amount of the lottery tickets which have
17 been sold on an annualized basis shall be transferred from the State
18 Lottery Operation Trust Fund to the Education Innovation Fund, the
19 Nebraska Opportunity Grant Fund, the Nebraska Education Improvement Fund,
20 the Nebraska Environmental Trust Fund, the Nebraska State Fair Board, and
21 the Compulsive Gamblers Assistance Fund as provided in subsection (3) of
22 this section. The dollar amount transferred pursuant to this subsection
23 shall equal the greater of (a) the dollar amount transferred to the funds
24 in fiscal year 2002-03 or (b) any amount which constitutes at least
25 twenty-two percent and no more than twenty-five percent of the dollar
26 amount of the lottery tickets which have been sold on an annualized
27 basis. To the extent that funds are available, the Tax Commissioner and
28 director may authorize a transfer exceeding twenty-five percent of the
29 dollar amount of the lottery tickets sold on an annualized basis.

30 (3) Of the money available to be transferred to the Education
31 Innovation Fund, the Nebraska Opportunity Grant Fund, the Nebraska

1 Education Improvement Fund, the Nebraska Environmental Trust Fund, the
2 Nebraska State Fair Board, and the Compulsive Gamblers Assistance Fund:

3 (a) The first five hundred thousand dollars shall be transferred to
4 the Compulsive Gamblers Assistance Fund to be used as provided in section
5 9-1006;

6 (b) Beginning July 1, 2016, forty-four and one-half percent of the
7 money remaining after the payment of prizes and operating expenses and
8 the initial transfer to the Compulsive Gamblers Assistance Fund shall be
9 transferred to the Nebraska Education Improvement Fund;

10 (c) Through June 30, 2016, nineteen and three-fourths percent of the
11 money remaining after the payment of prizes and operating expenses and
12 the initial transfer to the Compulsive Gamblers Assistance Fund shall be
13 transferred to the Education Innovation Fund;

14 (d) Through June 30, 2016, twenty-four and three-fourths percent of
15 the money remaining after the payment of prizes and operating expenses
16 and the initial transfer to the Compulsive Gamblers Assistance Fund shall
17 be transferred to the Nebraska Opportunity Grant Fund;

18 (e) Forty-four and one-half percent of the money remaining after the
19 payment of prizes and operating expenses and the initial transfer to the
20 Compulsive Gamblers Assistance Fund shall be transferred to the Nebraska
21 Environmental Trust Fund to be used as provided in the Nebraska
22 Environmental Trust Act;

23 (f) Ten percent of the money remaining after the payment of prizes
24 and operating expenses and the initial transfer to the Compulsive
25 Gamblers Assistance Fund shall be transferred to the Nebraska State Fair
26 Board if the most populous city within the county in which the fair is
27 located provides matching funds equivalent to ten percent of the funds
28 available for transfer. Such matching funds may be obtained from the city
29 and any other private or public entity, except that no portion of such
30 matching funds shall be provided by the state. If the Nebraska State Fair
31 ceases operations, ten percent of the money remaining after the payment

1 of prizes and operating expenses and the initial transfer to the
2 Compulsive Gamblers Assistance Fund shall be transferred to the General
3 Fund; and

4 (g) One percent of the money remaining after the payment of prizes
5 and operating expenses and the initial transfer to the Compulsive
6 Gamblers Assistance Fund shall be transferred to the Compulsive Gamblers
7 Assistance Fund to be used as provided in section 9-1006.

8 (4)(a) The Education Innovation Fund is created. At least seventy-
9 five percent of the lottery proceeds allocated to the Education
10 Innovation Fund shall be available for disbursement.

11 (b) For fiscal year 2013-14, the Education Innovation Fund shall be
12 allocated as follows: (i) The first one million dollars shall be
13 transferred to the Excellence in Teaching Cash Fund to fund the
14 Excellence in Teaching Act; (ii) the next allocation shall be distributed
15 to local systems as grants for approved accelerated or differentiated
16 curriculum programs for students identified as learners with high ability
17 pursuant to section 79-1108.02 in an aggregated amount up to the amount
18 distributed in the prior fiscal year for such purposes increased by the
19 basic allowable growth rate pursuant to section 79-1025; (iii) up to the
20 next one hundred sixty thousand dollars shall be used by the State
21 Department of Education to implement section 79-759; (iv) the next one
22 million seven hundred fifty thousand dollars shall be allocated to early
23 childhood education grants awarded by the department pursuant to section
24 79-1103; (v) the next one million dollars shall be transferred to the
25 Early Childhood Education Endowment Cash Fund for use pursuant to section
26 79-1104.02; (vi) the next two hundred thousand dollars shall be used to
27 provide grants to establish bridge programs pursuant to sections 79-1189
28 to 79-1195; (vii) the next ten thousand dollars shall be used to fund the
29 Interstate Compact on Educational Opportunity for Military Children;
30 (viii) the next eighty-five thousand five hundred fifty dollars shall be
31 allocated to the State Department of Education for distribution pursuant

1 to section 79-2306; and (ix) the amount remaining shall be allocated,
2 after administrative expenses, for distance education equipment and
3 incentives pursuant to sections 79-1336 and 79-1337. No funds received as
4 allocations from the Education Innovation Fund pursuant to this
5 subdivision may be obligated for payment to be made after June 30, 2016.

6 (c) For fiscal year 2014-15, the Education Innovation Fund shall be
7 allocated, after administrative expenses, as follows: (i) The first one
8 million two hundred thousand dollars shall be transferred to the
9 Excellence in Teaching Cash Fund to fund the Excellence in Teaching Act;
10 (ii) the next allocation shall be distributed to local systems as grants
11 for approved accelerated or differentiated curriculum programs for
12 students identified as learners with high ability pursuant to section
13 79-1108.02 in an aggregated amount up to the amount distributed in the
14 prior fiscal year for such purposes increased by the basic allowable
15 growth rate pursuant to section 79-1025; (iii) the next one million eight
16 hundred fifty thousand dollars shall be allocated to early childhood
17 education grants awarded by the State Department of Education pursuant to
18 section 79-1103; (iv) the next one million dollars shall be transferred
19 to the Early Childhood Education Endowment Cash Fund for use pursuant to
20 section 79-1104.02; (v) the next two hundred thousand dollars shall be
21 used to provide grants to establish bridge programs pursuant to sections
22 79-1189 to 79-1195; (vi) the next ten thousand dollars shall be used to
23 fund the Interstate Compact on Educational Opportunity for Military
24 Children; (vii) the next two million dollars shall be allocated for
25 distance education equipment and incentives pursuant to sections 79-1336
26 and 79-1337; (viii) the next one million dollars shall be transferred to
27 the School District Reorganization Fund; (ix) up to the next one hundred
28 forty-five thousand dollars shall be used by the State Department of
29 Education to implement section 79-759; and (x) the next three hundred
30 thirty-five thousand dollars shall be allocated to local systems as
31 grants awarded by the State Department of Education to assist schools in

1 evaluating and improving career education programs to align such programs
2 with the state's economic and workforce needs. Except for funds
3 transferred to the School District Reorganization Fund, the Early
4 Childhood Education Endowment Cash Fund, or the department for early
5 childhood education grants pursuant to section 79-1103, no funds received
6 as allocations from the Education Innovation Fund pursuant to this
7 subdivision may be obligated for payment to be made after June 30, 2016,
8 and such funds received as transfers or allocations from the Education
9 Innovation Fund that have not been used for their designated purpose as
10 of such date shall be transferred to the Nebraska Education Improvement
11 Fund on or before August 1, 2016.

12 (d) For fiscal year 2015-16, the Education Innovation Fund shall be
13 allocated, after administrative expenses, as follows: (i) The first one
14 million two hundred thousand dollars shall be transferred to the
15 Excellence in Teaching Cash Fund to fund the Excellence in Teaching Act;
16 (ii) the next allocation shall be distributed to local systems as grants
17 for approved accelerated or differentiated curriculum programs for
18 students identified as learners with high ability pursuant to section
19 79-1108.02 in an aggregated amount up to the amount distributed in the
20 prior fiscal year for such purposes increased by the basic allowable
21 growth rate pursuant to section 79-1025; (iii) the next one million nine
22 hundred fifty thousand dollars shall be allocated to early childhood
23 education grants awarded by the State Department of Education pursuant to
24 section 79-1103; (iv) the next one million dollars shall be transferred
25 to the Early Childhood Education Endowment Cash Fund for use pursuant to
26 section 79-1104.02; (v) the next ten thousand dollars shall be used to
27 fund the Interstate Compact on Educational Opportunity for Military
28 Children; (vi) the next two million five hundred thousand dollars shall
29 be allocated for distance education equipment and incentives pursuant to
30 sections 79-1336 and 79-1337; (vii) the next one million dollars shall be
31 transferred to the School District Reorganization Fund; (viii) up to the

1 next one hundred forty-five thousand dollars shall be used by the State
2 Department of Education to implement section 79-759; and (ix) of the
3 amount remaining, (A) three million dollars shall be retained in the
4 Education Innovation Fund to transfer to the Nebraska Education
5 Improvement Fund on June 30, 2016, and (B) the remaining amount shall be
6 allocated to local systems as grants awarded by the State Department of
7 Education to assist schools in evaluating and improving career education
8 programs to align such programs with the state's economic and workforce
9 needs. Except for funds transferred to the School District Reorganization
10 Fund, the Early Childhood Education Endowment Cash Fund, or the
11 department for early childhood education grants pursuant to section
12 79-1103, no funds received as allocations from the Education Innovation
13 Fund pursuant to this subdivision may be obligated for payment to be made
14 after June 30, 2016, and such funds received as transfers or allocations
15 from the Education Innovation Fund that have not been used for their
16 designated purpose as of such date shall be transferred to the Nebraska
17 Education Improvement Fund on or before August 1, 2016.

18 (e) The Education Innovation Fund terminates on June 30, 2016. Any
19 money in the fund on such date shall be transferred to the Nebraska
20 Education Improvement Fund on such date.

21 (5) The Nebraska Education Improvement Fund is created. The fund
22 shall consist of money transferred pursuant to subsections (3) and (4) of
23 this section, money transferred pursuant to section 85-1920, and any
24 other funds appropriated by the Legislature. Any money in the fund
25 available for investment shall be invested by the state investment
26 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska
27 State Funds Investment Act. For fiscal years 2016-17 through 2021-22, the
28 State Board of Education may allocate (a) up to six hundred thousand
29 dollars to each learning community coordinating council on an annual
30 basis for evaluation and research purposes pursuant to section 79-2104.02
31 upon approval of an evaluation and research plan and (b) up to five

1 hundred thousand dollars annually to school districts that are members of
2 a learning community for focus school start-up grants pursuant to section
3 17 of this act.

4 (6) Any money in the State Lottery Operation Trust Fund, the State
5 Lottery Operation Cash Fund, the State Lottery Prize Trust Fund, or the
6 Education Innovation Fund available for investment shall be invested by
7 the state investment officer pursuant to the Nebraska Capital Expansion
8 Act and the Nebraska State Funds Investment Act.

9 (7) Unclaimed prize money on a winning lottery ticket shall be
10 retained for a period of time prescribed by rules and regulations. If no
11 claim is made within such period, the prize money shall be used at the
12 discretion of the Tax Commissioner for any of the purposes prescribed in
13 this section.

14 Sec. 2. Section 79-413, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 79-413 (1) The State Committee for the Reorganization of School
17 Districts created under section 79-435 may create a new school district
18 from other districts, change the boundaries of any district that is not a
19 member of a learning community, or affiliate a Class I district or
20 portion thereof with one or more existing Class II, III, IV, or V
21 districts upon receipt of petitions signed by sixty percent of the legal
22 voters of each district affected. If the petitions contain signatures of
23 at least sixty-five percent of the legal voters of each district
24 affected, the state committee shall approve the petitions. When area is
25 added to a Class VI district or when a Class I district which is entirely
26 or partially within a Class VI district is taken from the Class VI
27 district, the Class VI district shall be deemed to be an affected
28 district.

29 Any petition of the legal voters of a Class I district in which no
30 city or village is situated which is commenced after January 1, 1996, and
31 proposes the dissolution of the Class I district and the attachment of a

1 portion of it to two or more districts shall require signatures of more
2 than fifty percent of the legal voters of such Class I district. If the
3 state committee determines that such petition contains valid signatures
4 of more than fifty percent of the legal voters of such Class I district,
5 the state committee shall grant the petition.

6 (2)(a) Petitions proposing to change the boundaries of existing
7 school districts ~~that are not members of a learning community~~ through the
8 transfer of a parcel of land, not to exceed six hundred forty acres,
9 shall be approved by the state committee when the petitions involve the
10 transfer of land between ~~Class I, II, III, or IV~~ school districts or when
11 there would be an exchange of parcels of land between ~~Class I, II, III,~~
12 ~~or IV~~ school districts and the petitions have the approval of at least
13 sixty-five percent of the school board of each affected district. If the
14 transfer of the parcel of land is from a Class I school district to one
15 or more Class II, III, IV, V, or VI school districts of which the parcel
16 is not a part or with which the parcel is not affiliated, any Class II,
17 III, IV, V, or VI school district of which the parcel is not a part or
18 with which the parcel is affiliated shall be deemed an affected district.

19 (b) The state committee shall not approve a change of boundaries
20 pursuant to this section relating to affiliation of school districts if
21 twenty percent or more of any tract of land under common ownership which
22 is proposing to affiliate is not contiguous to the high school district
23 with which affiliation is proposed unless (i) one or more resident
24 students of the tract of land under common ownership has attended the
25 high school program of the high school district within the immediately
26 preceding ten-year period or (ii) approval of the petition or plan would
27 allow siblings of such resident students to attend the same school as the
28 resident students attended.

29 (3)(a) Petitions proposing to create a new school district, to
30 change the boundary lines of existing school districts that are not
31 members of a learning community, to create an affiliated school system,

1 or to affiliate a Class I district in part and to join such district in
2 part with a Class VI district, any of which involves the transfer of more
3 than six hundred forty acres, shall, when signed by at least sixty
4 percent of the legal voters in each district affected, be submitted to
5 the state committee. In the case of a petition for affiliation or a
6 petition to affiliate in part and in part to join a Class VI district,
7 the state committee shall review the proposed affiliation subject to
8 sections 79-425 and 79-426. The state committee shall, within forty days
9 after receipt of the petition, hold one or more public hearings and
10 review and approve or disapprove such proposal.

11 (b) If there is a bond election to be held in conjunction with the
12 petition, the state committee shall hold the petition until the bond
13 election has been held, during which time names may be added to or
14 withdrawn from the petitions. The results of the bond election shall be
15 certified to the state committee.

16 (c) If the bond election held in conjunction with the petition is
17 unsuccessful, no further action on the petition is required. If the bond
18 election is successful, within fifteen days after receipt of the
19 certification of the bond election results, the state committee shall
20 approve the petition and notify the county clerk to effect the changes in
21 district boundary lines as set forth in the petitions.

22 (4) Any person adversely affected by the changes made by the state
23 committee may appeal to the district court of any county in which the
24 real estate or any part thereof involved in the dispute is located. If
25 the real estate is located in more than one county, the court in which an
26 appeal is first perfected shall obtain jurisdiction to the exclusion of
27 any subsequent appeal.

28 (5) A signing petitioner may withdraw his or her name from a
29 petition and a legal voter may add his or her name to a petition at any
30 time prior to the end of the period when the petition is held by the
31 state committee. Additions and withdrawals of signatures shall be by

1 notarized affidavit filed with the state committee.

2 Sec. 3. Section 79-4,119, Reissue Revised Statutes of Nebraska, is
3 amended to read:

4 79-4,119 Any reorganization of school districts that affects a
5 school district that is a member of a learning community, except
6 transfers of parcels of land not to exceed six hundred forty acres
7 pursuant to subsection (2) of section 79-413 and dissolutions pursuant to
8 section 79-470, 79-498, 79-499, or 79-598, shall only be accomplished
9 pursuant to the Learning Community Reorganization Act, based on a plan
10 submitted to the state committee by the affected school districts after a
11 public hearing in each affected school district and approval by the
12 majority of members of the school board for each affected school district
13 learning community coordinating council.

14 Sec. 4. Section 79-4,121, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 79-4,121 In the review of a plan for the reorganization of school
17 districts pursuant to the Learning Community Reorganization Act, the
18 state committee shall give due consideration to (1) the educational needs
19 of students in the learning community, (2) economies in administration
20 costs, (3) the future use of existing satisfactory school buildings,
21 sites, and play fields, (4) the convenience and welfare of pupils, (5)
22 transportation requirements, (6) the equalization of the educational
23 opportunity of pupils, (7) the amount of outstanding indebtedness of each
24 district and proposed disposition thereof, (8) the equitable adjustment
25 of all property, debts, and liabilities among the districts involved, (9)
26 any additional statutory requirements for learning community
27 organization, and (10) any other matters which, in its judgment, are of
28 importance. ~~The learning community coordinating council proposing the~~
29 ~~plan of reorganization, in preparation or review of a plan for~~
30 ~~reorganization, shall take into consideration any advice or suggestions~~
31 ~~offered by the state committee.~~

1 Sec. 5. Section 79-4,122, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 79-4,122 Before any plan of reorganization submitted by the affected
4 school boards ~~a learning community coordinating council~~ is approved by
5 the state committee pursuant to the Learning Community Reorganization
6 Act, the state committee shall hold one or more public hearings. At such
7 hearings, the state committee shall hear any and all persons interested
8 with respect to the areas of consideration listed in section 79-4,121.
9 The state committee shall keep a record of all hearings in the
10 formulation or approval of plans for the reorganization of school
11 districts. Notice of such public hearings of the state committee shall be
12 given by publication in a legal newspaper of general circulation in the
13 county or counties in which the affected districts are located at least
14 ten days prior to such hearing.

15 Sec. 6. Section 79-4,124, Reissue Revised Statutes of Nebraska, is
16 amended to read:

17 79-4,124 The state committee shall, within thirty days after holding
18 the hearings provided for in section 79-4,122, notify the school boards
19 of the affected school districts ~~learning community~~ whether or not it
20 approves or disapproves such plan or plans.

21 Sec. 7. Section 79-4,125, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 79-4,125 If the state committee disapproves the plan pursuant to the
24 Learning Community Reorganization Act, it shall be considered a
25 disapproved plan and returned to the school boards of the affected school
26 districts ~~learning community coordinating council~~ as a disapproved plan.

27 Sec. 8. Section 79-4,126, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 79-4,126 When a plan of reorganization or any part thereof has been
30 approved by the state committee pursuant to the Learning Community
31 Reorganization Act, it shall be designated as the final approved plan and

1 shall be returned to the ~~learning community coordinating council to be~~
2 ~~submitted to the school boards of the affected school districts for~~
3 ~~approval or rejection by such school boards within forty-five days.~~

4 Sec. 9. Section 79-611, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 79-611 (1) The school board of any school district shall provide
7 free transportation, partially provide free transportation, or pay an
8 allowance for transportation in lieu of free transportation as follows:

9 (a) When a student attends an elementary school in his or her own
10 district and lives more than four miles from the public schoolhouse in
11 such district as measured by the shortest route that must actually and
12 necessarily be traveled by motor vehicle to reach the student's
13 residence;

14 (b) When a student is required to attend an elementary school
15 outside of his or her own district and lives more than four miles from
16 such elementary school as measured by the shortest route that must
17 actually and necessarily be traveled by motor vehicle to reach the
18 student's residence;

19 (c) When a student attends a secondary school in his or her own
20 Class II or Class III school district and lives more than four miles from
21 the public schoolhouse as measured by the shortest route that must
22 actually and necessarily be traveled by motor vehicle to reach the
23 student's residence. This subdivision does not apply when one or more
24 Class I school districts merge with a Class VI school district to form a
25 new Class II or III school district on or after January 1, 1997; and

26 (d) When a student, other than a student in grades ten through
27 twelve in a Class V district, attends an elementary or junior high school
28 in his or her own Class V district and lives more than four miles from
29 the public schoolhouse in such district as measured by the shortest route
30 that must actually and necessarily be traveled by motor vehicle to reach
31 the student's residence.

1 (2)(a) The school board of any school district that is a member of a
2 learning community shall provide free transportation for a student who
3 resides in such learning community and attends school in such school
4 district if (i) the student is initially transferred into a school
5 building in such school district transferring pursuant to the open
6 enrollment provisions of section 79-2110 prior to July 1, 2016, qualifies
7 for free or reduced-price lunches, lives more than one mile from the
8 school to which he or she transfers, and is not otherwise disqualified
9 under subdivision (2)(c) of this section, (ii) the student is initially
10 transferred into a school building in such school district transferring
11 pursuant to the open enrollment provisions of section 79-2110 prior to
12 July 1, 2016, is a student who contributes to the socioeconomic diversity
13 of enrollment at the school building he or she attends, lives more than
14 one mile from the school to which he or she transfers, and is not
15 otherwise disqualified under subdivision (2)(c) of this section, (iii)
16 the student is attending a focus school or program, initially attended
17 such focus school or program prior to July 1, 2016, and lives more than
18 one mile from the school building housing the focus school or program, or
19 (iv) the student is attending a magnet school or program, initially
20 attended such magnet school or program prior to July 1, 2016, and lives
21 more than one mile from the magnet school or the school housing the
22 magnet program.

23 (b) For purposes of this subsection, student who contributes to the
24 socioeconomic diversity of enrollment at the school building he or she
25 attends has the definition found in section 79-2110. This subsection does
26 not prohibit a school district that is a member of a learning community
27 from providing transportation to any intradistrict student.

28 (c) For any student who resides within a learning community and
29 transfers to another school building pursuant to the open enrollment
30 provisions of section 79-2110 and who had not been accepted for open
31 enrollment into any school building within such district prior to

1 September 6, 2013, the school board is exempt from the requirement of
2 subdivision (2)(a) of this section if (i) the student is transferring to
3 another school building within his or her home school district or (ii)
4 the student is transferring to a school building in a school district
5 that does not share a common border with his or her home school district.

6 (3) The transportation allowance which may be paid to the parent,
7 custodial parent, or guardian of students qualifying for free
8 transportation pursuant to subsection (1) or (2) of this section shall
9 equal two hundred eighty-five percent of the mileage rate provided in
10 section 81-1176, multiplied by each mile actually and necessarily
11 traveled, on each day of attendance, beyond which the one-way distance
12 from the residence of the student to the schoolhouse exceeds three miles.
13 Such transportation allowance does not apply to students residing in a
14 learning community who qualify for free or reduced-price lunches and
15 qualify for free transportation pursuant to subsection (2) of this
16 section.

17 (4) Whenever students from more than one family travel to school in
18 the same vehicle, the transportation allowance prescribed in subsection
19 (3) of this section shall be payable as follows:

20 (a) To the parent, custodial parent, or guardian providing
21 transportation for students from other families, one hundred percent of
22 the amount prescribed in subsection (3) of this section for the
23 transportation of students of such parent's, custodial parent's, or
24 guardian's own family and an additional five percent for students of each
25 other family not to exceed a maximum of one hundred twenty-five percent
26 of the amount determined pursuant to subsection (3) of this section; and

27 (b) To the parent, custodial parent, or guardian not providing
28 transportation for students of other families, two hundred eighty-five
29 percent of the mileage rate provided in section 81-1176 multiplied by
30 each mile actually and necessarily traveled, on each day of attendance,
31 from the residence of the student to the pick-up point at which students

1 transfer to the vehicle of a parent, custodial parent, or guardian
2 described in subdivision (a) of this subsection.

3 (5) When a student who qualifies under the mileage requirements of
4 subsection (1) of this section lives more than three miles from the
5 location where the student must be picked up and dropped off in order to
6 access school-provided free transportation, as measured by the shortest
7 route that must actually and necessarily be traveled by motor vehicle
8 between his or her residence and such location, such school-provided
9 transportation shall be deemed partially provided free transportation.
10 School districts partially providing free transportation shall pay an
11 allowance to the student's parent or guardian equal to two hundred
12 eighty-five percent of the mileage rate provided in section 81-1176
13 multiplied by each mile actually and necessarily traveled, on each day of
14 attendance, beyond which the one-way distance from the residence of the
15 student to the location where the student must be picked up and dropped
16 off exceeds three miles.

17 (6) The board may authorize school-provided transportation to any
18 student who does not qualify under the mileage requirements of subsection
19 (1) of this section and may charge a fee to the parent or guardian of the
20 student for such service. An affiliated high school district may provide
21 free transportation or pay the allowance described in this section for
22 high school students residing in an affiliated Class I district. No
23 transportation payments shall be made to a family for mileage not
24 actually traveled by such family. The number of days the student has
25 attended school shall be reported monthly by the teacher to the board of
26 such public school district.

27 (7) No more than one allowance shall be made to a family
28 irrespective of the number of students in a family being transported to
29 school. If a family resides in a Class I district which is part of a
30 Class VI district and has students enrolled in any of the grades offered
31 by the Class I district and in any of the non-high-school grades offered

1 by the Class VI district, such family shall receive not more than one
2 allowance for the distance actually traveled when both districts are on
3 the same direct travel route with one district being located a greater
4 distance from the residence than the other. In such cases, the travel
5 allowance shall be prorated among the school districts involved.

6 (8) No student shall be exempt from school attendance on account of
7 distance from the public schoolhouse.

8 Sec. 10. Section 79-1003, Reissue Revised Statutes of Nebraska, is
9 amended to read:

10 79-1003 For purposes of the Tax Equity and Educational Opportunities
11 Support Act:

12 (1) Adjusted general fund operating expenditures means (a) for
13 school fiscal years 2013-14 through 2015-16, the difference of the
14 general fund operating expenditures as calculated pursuant to subdivision
15 (22) of this section increased by the cost growth factor calculated
16 pursuant to section 79-1007.10, minus the transportation allowance,
17 special receipts allowance, poverty allowance, limited English
18 proficiency allowance, distance education and telecommunications
19 allowance, elementary site allowance, summer school allowance,
20 instructional time allowance, teacher education allowance, and focus
21 school and program allowance, and (b) for school fiscal year 2016-17 and
22 each school fiscal year thereafter, the difference of the general fund
23 operating expenditures as calculated pursuant to subdivision (22) of this
24 section increased by the cost growth factor calculated pursuant to
25 section 79-1007.10, minus the transportation allowance, special receipts
26 allowance, poverty allowance, limited English proficiency allowance,
27 distance education and telecommunications allowance, elementary site
28 allowance, summer school allowance, and focus school and program
29 allowance;

30 (2) Adjusted valuation means the assessed valuation of taxable
31 property of each local system in the state, adjusted pursuant to the

1 adjustment factors described in section 79-1016. Adjusted valuation means
2 the adjusted valuation for the property tax year ending during the school
3 fiscal year immediately preceding the school fiscal year in which the aid
4 based upon that value is to be paid. For purposes of determining the
5 local effort rate yield pursuant to section 79-1015.01, adjusted
6 valuation does not include the value of any property which a court, by a
7 final judgment from which no appeal is taken, has declared to be
8 nontaxable or exempt from taxation;

9 (3) Allocated income tax funds means the amount of assistance paid
10 to a local system pursuant to section 79-1005.01 as adjusted by the
11 minimum levy adjustment pursuant to section 79-1008.02;

12 (4) Average daily membership means the average daily membership for
13 grades kindergarten through twelve attributable to the local system, as
14 provided in each district's annual statistical summary, and includes the
15 proportionate share of students enrolled in a public school instructional
16 program on less than a full-time basis;

17 (5) Base fiscal year means the first school fiscal year following
18 the school fiscal year in which the reorganization or unification
19 occurred;

20 (6) Board means the school board of each school district;

21 (7) Categorical funds means funds limited to a specific purpose by
22 federal or state law, including, but not limited to, Title I funds, Title
23 VI funds, federal vocational education funds, federal school lunch funds,
24 Indian education funds, Head Start funds, and funds from the Education
25 Innovation Fund. Categorical funds does not include funds received
26 pursuant to section 79-1028.02 or 79-1028.04;

27 (8) Consolidate means to voluntarily reduce the number of school
28 districts providing education to a grade group and does not include
29 dissolution pursuant to section 79-498;

30 (9) Converted contract means an expired contract that was in effect
31 for at least fifteen school years beginning prior to school year 2012-13

1 for the education of students in a nonresident district in exchange for
2 tuition from the resident district when the expiration of such contract
3 results in the nonresident district educating students, who would have
4 been covered by the contract if the contract were still in effect, as
5 option students pursuant to the enrollment option program established in
6 section 79-234;

7 (10) Converted contract option student means a student who will be
8 an option student pursuant to the enrollment option program established
9 in section 79-234 for the school fiscal year for which aid is being
10 calculated and who would have been covered by a converted contract if the
11 contract were still in effect and such school fiscal year is the first
12 school fiscal year for which such contract is not in effect;

13 (11) Department means the State Department of Education;

14 (12) District means any Class I, II, III, IV, V, or VI school
15 district and, beginning with the calculation of state aid for school
16 fiscal year 2011-12 and each school fiscal year thereafter, a unified
17 system as defined in section 79-4,108;

18 (13) Ensuing school fiscal year means the school fiscal year
19 following the current school fiscal year;

20 (14) Equalization aid means the amount of assistance calculated to
21 be paid to a local system pursuant to sections 79-1007.11 to 79-1007.23,
22 79-1007.25, 79-1008.01 to 79-1022, 79-1022.02, 79-1028.02, and
23 79-1028.04;

24 (15) Fall membership means the total membership in kindergarten
25 through grade twelve attributable to the local system as reported on the
26 fall school district membership reports for each district pursuant to
27 section 79-528;

28 (16) Fiscal year means the state fiscal year which is the period
29 from July 1 to the following June 30;

30 (17) Formula students means:

31 (a) For state aid certified pursuant to section 79-1022, the sum of

1 the product of fall membership from the school fiscal year immediately
2 preceding the school fiscal year in which the aid is to be paid
3 multiplied by the average ratio of average daily membership to fall
4 membership for the second school fiscal year immediately preceding the
5 school fiscal year in which the aid is to be paid and the prior two
6 school fiscal years plus sixty percent of the qualified early childhood
7 education fall membership plus tuitioned students from the school fiscal
8 year immediately preceding the school fiscal year in which aid is to be
9 paid minus the product of the number of students enrolled in kindergarten
10 that is not full-day kindergarten from the fall membership multiplied by
11 0.5; and

12 (b) For the final calculation of state aid pursuant to section
13 79-1065, the sum of average daily membership plus sixty percent of the
14 qualified early childhood education average daily membership plus
15 tuitioned students minus the product of the number of students enrolled
16 in kindergarten that is not full-day kindergarten from the average daily
17 membership multiplied by 0.5 from the school fiscal year immediately
18 preceding the school fiscal year in which aid was paid;

19 (18) Free lunch and free milk student means a student who qualified
20 for free lunches or free milk from the most recent data available on
21 November 1 of the school fiscal year immediately preceding the school
22 fiscal year in which aid is to be paid;

23 (19) Full-day kindergarten means kindergarten offered by a district
24 for at least one thousand thirty-two instructional hours;

25 (20) General fund budget of expenditures means the total budget of
26 disbursements and transfers for general fund purposes as certified in the
27 budget statement adopted pursuant to the Nebraska Budget Act, except that
28 for purposes of the limitation imposed in section 79-1023 and the
29 calculation pursuant to subdivision (2) of section 79-1027.01, the
30 general fund budget of expenditures does not include any special grant
31 funds, exclusive of local matching funds, received by a district;

1 (21) General fund expenditures means all expenditures from the
2 general fund;

3 (22) General fund operating expenditures means for state aid
4 calculated for school fiscal years 2012-13 and each school fiscal year
5 thereafter, as reported on the annual financial report for the second
6 school fiscal year immediately preceding the school fiscal year in which
7 aid is to be paid, the total general fund expenditures minus (a) the
8 amount of all receipts to the general fund, to the extent that such
9 receipts are not included in local system formula resources, from early
10 childhood education tuition, summer school tuition, educational entities
11 as defined in section 79-1201.01 for providing distance education courses
12 through the Educational Service Unit Coordinating Council to such
13 educational entities, private foundations, individuals, associations,
14 charitable organizations, the textbook loan program authorized by section
15 79-734, federal impact aid, and levy override elections pursuant to
16 section 77-3444, (b) the amount of expenditures for categorical funds,
17 tuition paid, transportation fees paid to other districts, adult
18 education, community services, redemption of the principal portion of
19 general fund debt service, retirement incentive plans authorized by
20 section 79-855, and staff development assistance authorized by section
21 79-856, (c) the amount of any transfers from the general fund to any bond
22 fund and transfers from other funds into the general fund, (d) any legal
23 expenses in excess of fifteen-hundredths of one percent of the formula
24 need for the school fiscal year in which the expenses occurred, (e)
25 expenditures to pay for sums agreed to be paid by a school district to
26 certificated employees in exchange for a voluntary termination occurring
27 prior to July 1, 2009, occurring on or after the last day of the 2010-11
28 school year and prior to the first day of the 2013-14 school year, or, to
29 the extent that a district has demonstrated to the State Board of
30 Education pursuant to section 79-1028.01 that the agreement will result
31 in a net savings in salary and benefit costs to the school district over

1 a five-year period, occurring on or after the first day of the 2013-14
2 school year, (f)(i) expenditures to pay for employer contributions
3 pursuant to subsection (2) of section 79-958 to the School Employees
4 Retirement System of the State of Nebraska to the extent that such
5 expenditures exceed the employer contributions under such subsection that
6 would have been made at a contribution rate of seven and thirty-five
7 hundredths percent or (ii) expenditures to pay for school district
8 contributions pursuant to subdivision (1)(c)(i) of section 79-9,113 to
9 the retirement system established pursuant to the Class V School
10 Employees Retirement Act to the extent that such expenditures exceed the
11 school district contributions under such subdivision that would have been
12 made at a contribution rate of seven and thirty-seven hundredths percent,
13 and (g) any amounts paid by the district for lobbyist fees and expenses
14 reported to the Clerk of the Legislature pursuant to section 49-1483.

15 For purposes of this subdivision (22) of this section, receipts from
16 levy override elections shall equal ninety-nine percent of the difference
17 of the total general fund levy minus a levy of one dollar and five cents
18 per one hundred dollars of taxable valuation multiplied by the assessed
19 valuation for school districts that have voted pursuant to section
20 77-3444 to override the maximum levy provided pursuant to section
21 77-3442;

22 (23) High school district means a school district providing
23 instruction in at least grades nine through twelve;

24 (24) Income tax liability means the amount of the reported income
25 tax liability for resident individuals pursuant to the Nebraska Revenue
26 Act of 1967 less all nonrefundable credits earned and refunds made;

27 (25) Income tax receipts means the amount of income tax collected
28 pursuant to the Nebraska Revenue Act of 1967 less all nonrefundable
29 credits earned and refunds made;

30 (26) Limited English proficiency students means the number of
31 students with limited English proficiency in a district from the most

1 recent data available on November 1 of the school fiscal year preceding
2 the school fiscal year in which aid is to be paid plus the difference of
3 such students with limited English proficiency minus the average number
4 of limited English proficiency students for such district, prior to such
5 addition, for the three immediately preceding school fiscal years if such
6 difference is greater than zero;

7 (27) Local system means (a) for school fiscal years prior to school
8 fiscal year 2016-17, a learning community for purposes of calculation of
9 state aid for the second full school fiscal year after becoming a
10 learning community and each school fiscal year thereafter, a unified
11 system, a Class VI district and the associated Class I districts, or a
12 Class II, III, IV, or V district and any affiliated Class I districts or
13 portions of Class I districts and (b) for school fiscal year 2016-17 and
14 each school fiscal year thereafter, a unified system, a Class VI district
15 and the associated Class I districts, or a Class II, III, IV, or V
16 district and any affiliated Class I districts or portions of Class I
17 districts. The membership, expenditures, and resources of Class I
18 districts that are affiliated with multiple high school districts will be
19 attributed to local systems based on the percent of the Class I valuation
20 that is affiliated with each high school district;

21 (28) Low-income child means a child under nineteen years of age
22 living in a household having an annual adjusted gross income for the
23 second calendar year preceding the beginning of the school fiscal year
24 for which aid is being calculated equal to or less than the maximum
25 household income that would allow a student from a family of four people
26 to be a free lunch and free milk student during the school fiscal year
27 immediately preceding the school fiscal year for which aid is being
28 calculated;

29 (29) Low-income students means the number of low-income children
30 within the district multiplied by the ratio of the formula students in
31 the district divided by the total children under nineteen years of age

1 residing in the district as derived from income tax information;

2 (30) Most recently available complete data year means the most
3 recent single school fiscal year for which the annual financial report,
4 fall school district membership report, annual statistical summary,
5 Nebraska income tax liability by school district for the calendar year in
6 which the majority of the school fiscal year falls, and adjusted
7 valuation data are available;

8 (31) Poverty students means the number of low-income students or the
9 number of students who are free lunch and free milk students in a
10 district plus the difference of the number of low-income students or the
11 number of students who are free lunch and free milk students in a
12 district, whichever is greater, minus the average number of poverty
13 students for such district, prior to such addition, for the three
14 immediately preceding school fiscal years if such difference is greater
15 than zero;

16 (32) Qualified early childhood education average daily membership
17 means the product of the average daily membership for school fiscal year
18 2006-07 and each school fiscal year thereafter of students who will be
19 eligible to attend kindergarten the following school year and are
20 enrolled in an early childhood education program approved by the
21 department pursuant to section 79-1103 for such school district for such
22 school year multiplied by the ratio of the actual instructional hours of
23 the program divided by one thousand thirty-two if: (a) The program is
24 receiving a grant pursuant to such section for the third year; (b) the
25 program has already received grants pursuant to such section for three
26 years; or (c) the program has been approved pursuant to subsection (5) of
27 section 79-1103 for such school year and the two preceding school years,
28 including any such students in portions of any of such programs receiving
29 an expansion grant;

30 (33) Qualified early childhood education fall membership means the
31 product of membership on the last Friday in September 2006 and each year

1 thereafter of students who will be eligible to attend kindergarten the
2 following school year and are enrolled in an early childhood education
3 program approved by the department pursuant to section 79-1103 for such
4 school district for such school year multiplied by the ratio of the
5 planned instructional hours of the program divided by one thousand
6 thirty-two if: (a) The program is receiving a grant pursuant to such
7 section for the third year; (b) the program has already received grants
8 pursuant to such section for three years; or (c) the program has been
9 approved pursuant to subsection (5) of section 79-1103 for such school
10 year and the two preceding school years, including any such students in
11 portions of any of such programs receiving an expansion grant;

12 (34) Regular route transportation means the transportation of
13 students on regularly scheduled daily routes to and from the attendance
14 center;

15 (35) Reorganized district means any district involved in a
16 consolidation and currently educating students following consolidation;

17 (36) School year or school fiscal year means the fiscal year of a
18 school district as defined in section 79-1091;

19 (37) Sparse local system means a local system that is not a very
20 sparse local system but which meets the following criteria:

21 (a)(i) Less than two students per square mile in the county in which
22 each high school is located, based on the school district census, (ii)
23 less than one formula student per square mile in the local system, and
24 (iii) more than ten miles between each high school attendance center and
25 the next closest high school attendance center on paved roads;

26 (b)(i) Less than one and one-half formula students per square mile
27 in the local system and (ii) more than fifteen miles between each high
28 school attendance center and the next closest high school attendance
29 center on paved roads;

30 (c)(i) Less than one and one-half formula students per square mile
31 in the local system and (ii) more than two hundred seventy-five square

1 miles in the local system; or

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

6 (38) Special education means specially designed kindergarten through
7 grade twelve instruction pursuant to section 79-1125, and includes
8 special education transportation;

9 (39) Special grant funds means the budgeted receipts for grants,
10 including, but not limited to, categorical funds, reimbursements for
11 wards of the court, short-term borrowings including, but not limited to,
12 registered warrants and tax anticipation notes, interfund loans,
13 insurance settlements, and reimbursements to county government for
14 previous overpayment. The state board shall approve a listing of grants
15 that qualify as special grant funds;

16 (40) State aid means the amount of assistance paid to a district
17 pursuant to the Tax Equity and Educational Opportunities Support Act;

18 (41) State board means the State Board of Education;

19 (42) State support means all funds provided to districts by the
20 State of Nebraska for the general fund support of elementary and
21 secondary education;

22 (43) Statewide average basic funding per formula student means the
23 statewide total basic funding for all districts divided by the statewide
24 total formula students for all districts;

25 (44) Statewide average general fund operating expenditures per
26 formula student means the statewide total general fund operating
27 expenditures for all districts divided by the statewide total formula
28 students for all districts;

29 (45) Teacher has the definition found in section 79-101;

30 (46) Temporary aid adjustment factor means (a) for school fiscal
31 years before school fiscal year 2007-08, one and one-fourth percent of

1 the sum of the local system's transportation allowance, the local
2 system's special receipts allowance, and the product of the local
3 system's adjusted formula students multiplied by the average formula cost
4 per student in the local system's cost grouping and (b) for school fiscal
5 year 2007-08, one and one-fourth percent of the sum of the local system's
6 transportation allowance, special receipts allowance, and distance
7 education and telecommunications allowance and the product of the local
8 system's adjusted formula students multiplied by the average formula cost
9 per student in the local system's cost grouping;

10 (47) Tuition receipts from converted contracts means tuition
11 receipts received by a district from another district in the most
12 recently available complete data year pursuant to a converted contract
13 prior to the expiration of the contract;

14 (48) Tuitioned students means students in kindergarten through grade
15 twelve of the district whose tuition is paid by the district to some
16 other district or education agency; and

17 (49) Very sparse local system means a local system that has:

18 (a)(i) Less than one-half student per square mile in each county in
19 which each high school attendance center is located based on the school
20 district census, (ii) less than one formula student per square mile in
21 the local system, and (iii) more than fifteen miles between the high
22 school attendance center and the next closest high school attendance
23 center on paved roads; or

24 (b)(i) More than four hundred fifty square miles in the local
25 system, (ii) less than one-half student per square mile in the local
26 system, and (iii) more than fifteen miles between each high school
27 attendance center and the next closest high school attendance center on
28 paved roads.

29 Sec. 11. Section 79-1007.11, Reissue Revised Statutes of Nebraska,
30 is amended to read:

31 79-1007.11 (1) Except as otherwise provided in this section, for

1 school fiscal years 2013-14 through 2015-16, each school district's
2 formula need shall equal the difference of the sum of the school
3 district's basic funding, poverty allowance, limited English proficiency
4 allowance, focus school and program allowance, summer school allowance,
5 special receipts allowance, transportation allowance, elementary site
6 allowance, instructional time allowance, teacher education allowance,
7 distance education and telecommunications allowance, averaging
8 adjustment, new learning community transportation adjustment, student
9 growth adjustment, any positive student growth adjustment correction, and
10 new school adjustment, minus the sum of the limited English proficiency
11 allowance correction, poverty allowance correction, and any negative
12 student growth adjustment correction.

13 (2) Except as otherwise provided in this section, for school fiscal
14 year 2016-17 and each school fiscal year thereafter, each school
15 district's formula need shall equal the difference of the sum of the
16 school district's basic funding, poverty allowance, limited English
17 proficiency allowance, focus school and program allowance, summer school
18 allowance, special receipts allowance, transportation allowance,
19 elementary site allowance, distance education and telecommunications
20 allowance, averaging adjustment, ~~new learning community transportation~~
21 ~~adjustment~~, student growth adjustment, any positive student growth
22 adjustment correction, and new school adjustment, minus the sum of the
23 limited English proficiency allowance correction, poverty allowance
24 correction, and any negative student growth adjustment correction.

25 (3) If the formula need calculated for a school district pursuant to
26 subsections (1) and (2) of this section is less than one hundred percent
27 of the formula need for such district for the school fiscal year
28 immediately preceding the school fiscal year for which aid is being
29 calculated, the formula need for such district shall equal one hundred
30 percent of the formula need for such district for the school fiscal year
31 immediately preceding the school fiscal year for which aid is being

1 calculated.

2 (4) Except as provided in subsection (6) of this section, if the
3 formula need calculated for a school district pursuant to subsections (1)
4 and (2) of this section is more than one hundred twelve percent of the
5 formula need for such district for the school fiscal year immediately
6 preceding the school fiscal year for which aid is being calculated, the
7 formula need for such district shall equal one hundred twelve percent of
8 the formula need for such district for the school fiscal year immediately
9 preceding the school fiscal year for which aid is being calculated,
10 except that the formula need shall not be reduced pursuant to this
11 subsection for any district receiving a student growth adjustment for the
12 school fiscal year for which aid is being calculated.

13 (5) For purposes of subsections (3) and (4) of this section, the
14 formula need for the school fiscal year immediately preceding the school
15 fiscal year for which aid is being calculated shall be the formula need
16 used in the final calculation of aid pursuant to section 79-1065 and for
17 districts that were affected by a reorganization with an effective date
18 in the calendar year preceding the calendar year in which aid is
19 certified for the school fiscal year for which aid is being calculated,
20 the formula need for the school fiscal year immediately preceding the
21 school fiscal year for which aid is being calculated shall be attributed
22 to the affected school districts based on information provided to the
23 department by the school districts or proportionally based on the
24 adjusted valuation transferred if sufficient information has not been
25 provided to the department.

26 (6) For state aid calculated for the first full school fiscal year
27 of a new learning community, if the formula need calculated for a member
28 school district pursuant to subsections (1) through (3) of this section
29 is less than the sum of the school district's state aid certified for the
30 school fiscal year immediately preceding the first full school fiscal
31 year of the learning community plus the school district's other actual

1 receipts included in local system formula resources pursuant to section
2 79-1018.01 for such school fiscal year plus the product of the school
3 district's general fund levy for such school fiscal year up to one dollar
4 and five cents multiplied by the school district's assessed valuation for
5 such school fiscal year, the formula need for such school district for
6 the school fiscal year for which aid is being calculated shall equal such
7 sum.

8 Sec. 12. Section 79-1008.02, Reissue Revised Statutes of Nebraska,
9 is amended to read:

10 79-1008.02 (1) A minimum levy adjustment shall be calculated and
11 applied to any local system that has a general fund common levy for the
12 fiscal year during which aid is certified that is less than the maximum
13 levy, for such fiscal year for such local system, allowed pursuant to
14 subdivision (2)(a) or (b) of section 77-3442 without a vote pursuant to
15 section 77-3444 less five cents for learning community general fund
16 common levies communities and less ten cents for all other general fund
17 common levies local systems.

18 (2) To calculate the minimum levy adjustment, the department shall
19 subtract the local system general fund common levy for such fiscal year
20 for such local system from the maximum levy allowed pursuant to
21 subdivision (2)(a) or (b) of section 77-3442 without a vote pursuant to
22 section 77-3444 less five cents for learning community general fund
23 common levies communities and less ten cents for all other general fund
24 common levies local systems and multiply the result by either the school
25 district's adjusted valuation divided by one hundred for local systems
26 that consist of only one school district or the local system's adjusted
27 valuation divided by one hundred for local systems that consist of more
28 than one school district.

29 (3) The minimum levy adjustment shall be added to the formula
30 resources of the local system for the determination of equalization aid
31 pursuant to section 79-1008.01. If the minimum levy adjustment is greater

1 than or equal to the allocated income tax funds calculated pursuant to
2 section 79-1005.01, the local system shall not receive allocated income
3 tax funds. If the minimum levy adjustment is less than the allocated
4 income tax funds calculated pursuant to section 79-1005.01, the local
5 system shall receive allocated income tax funds in the amount of the
6 difference between the allocated income tax funds calculated pursuant to
7 section 79-1005.01 and the minimum levy adjustment.

8 (4) This section does not apply to the calculation of aid for a
9 local system containing a learning community for the first school fiscal
10 year for which aid is calculated for such local system.

11 Sec. 13. Section 79-1013, Reissue Revised Statutes of Nebraska, is
12 amended to read:

13 79-1013 (1) On or before October 15 of each year, each school
14 district designating a maximum poverty allowance greater than zero
15 dollars shall submit a poverty plan for the next school fiscal year to
16 the department and, for school fiscal years prior to school fiscal year
17 2016-17, to the learning community coordinating council of any learning
18 community of which the school district is a member. On or before the
19 immediately following December 1, ~~(a)~~ the department shall approve or
20 disapprove such plan ~~for school districts that are not members of a~~
21 ~~learning community~~ based on the inclusion of the elements required
22 pursuant to this section, except that such approval shall not be required
23 for school districts that are members of a learning community for aid
24 calculated for school fiscal years prior to school fiscal year 2016-17.
25 For school fiscal years prior to school fiscal year 2016-17, and (b) the
26 learning community coordinating council and, as to the applicable
27 portions thereof, each achievement subcouncil, shall approve or
28 disapprove such plan for school districts that are members of such
29 learning community based on the inclusion of such elements. For school
30 fiscal years prior to school fiscal year 2016-17, on ~~On~~ or before the
31 immediately following December 5, each learning community coordinating

1 council shall certify to the department the approval or disapproval of
2 the poverty plan for each member school district. For school fiscal year
3 2016-17 and each school fiscal year thereafter, on or before December 1
4 of each year, the department shall forward any approved poverty plans for
5 school districts that are members of a learning community to the
6 applicable learning community coordinating council for informational
7 purposes only.

8 (2) In order to be approved pursuant to this section, a poverty plan
9 shall include an explanation of how the school district will address the
10 following issues for such school fiscal year:

11 (a) Attendance, including absence followup and transportation for
12 students qualifying for free or reduced-price lunches who reside more
13 than one mile from the attendance center;

14 (b) Student mobility, including transportation to allow a student to
15 continue attendance at the same school if the student moves to another
16 attendance area within the same school district or within the same
17 learning community;

18 (c) Parental involvement at the school-building level with a focus
19 on the involvement of parents in poverty and from other diverse
20 backgrounds;

21 (d) Parental involvement at the school-district level with a focus
22 on the involvement of parents in poverty and from other diverse
23 backgrounds;

24 (e) Class size reduction or maintenance of small class sizes in
25 elementary grades;

26 (f) Scheduled teaching time on a weekly basis that will be free from
27 interruptions;

28 (g) Access to early childhood education programs for children in
29 poverty;

30 (h) Student access to social workers;

31 (i) Access to summer school, extended-school-day programs, or

1 extended-school-year programs;

2 (j) Mentoring for new and newly reassigned teachers;

3 (k) Professional development for teachers and administrators,
4 focused on addressing the educational needs of students in poverty and
5 students from other diverse backgrounds;

6 (l) Coordination with elementary learning centers if the school
7 district is a member of a learning community; and

8 (m) An evaluation to determine the effectiveness of the elements of
9 the poverty plan.

10 (3) The state board shall establish a procedure for appeal of
11 decisions of the department and, for school fiscal years prior to school
12 fiscal year 2016-17, of learning community coordinating councils to the
13 state board for a final determination.

14 Sec. 14. Section 79-1014, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 79-1014 (1) On or before October 15 of each year, each school
17 district designating a maximum limited English proficiency allowance
18 greater than zero dollars shall submit a limited English proficiency plan
19 for the next school fiscal year to the department and, for school fiscal
20 years prior to school fiscal year 2016-17, to the learning community
21 coordinating council of any learning community of which the school
22 district is a member. On or before the immediately following December 1,
23 ~~(a) the department shall approve or disapprove such plans for school~~
24 ~~districts that are not members of a learning community,~~ based on the
25 inclusion of the elements required pursuant to this section, except that
26 such approval shall not be required for school districts that are members
27 of a learning community for aid calculated for school fiscal years prior
28 to school fiscal year 2016-17. For school fiscal years prior to school
29 fiscal year 2016-17, and ~~(b) the learning community coordinating council,~~
30 and, as to the applicable portions thereof, each achievement subcouncil,
31 shall approve or disapprove such plan for school districts that are

1 members of such learning community, based on the inclusion of such
2 elements. For school fiscal years prior to school fiscal year 2016-17, on
3 ~~or~~ or before the immediately following December 5, each learning
4 community coordinating council shall certify to the department the
5 approval or disapproval of the limited English proficiency plan for each
6 member school district. For school fiscal year 2016-17 and each school
7 fiscal year thereafter, on or before December 1 of each year, the
8 department shall forward any approved limited English proficiency plans
9 for school districts that are members of a learning community to the
10 applicable learning community coordinating council for informational
11 purposes only.

12 (2) In order to be approved pursuant to this section, a limited
13 English proficiency plan must include an explanation of how the school
14 district will address the following issues for such school fiscal year:

- 15 (a) Identification of students with limited English proficiency;
- 16 (b) Instructional approaches;
- 17 (c) Assessment of such students' progress toward mastering the
18 English language; and
- 19 (d) An evaluation to determine the effectiveness of the elements of
20 the limited English proficiency plan.

21 (3) The state board shall establish a procedure for appeal of
22 decisions of the department and, for school fiscal years prior to school
23 fiscal year 2016-17, of learning community coordinating councils to the
24 state board for a final determination.

25 Sec. 15. Section 79-1022, Reissue Revised Statutes of Nebraska, is
26 amended to read:

27 79-1022 (1) On or before ~~April 10, 2014, and on or before~~ March 1 of
28 each year ~~thereafter~~ for each ensuing fiscal year, the department shall
29 determine the amounts to be distributed to each local system and each
30 district for the ensuing school fiscal year pursuant to the Tax Equity
31 and Educational Opportunities Support Act and shall certify the amounts

1 to the Director of Administrative Services, the Auditor of Public
2 Accounts, each learning community, and each district. The amount to be
3 distributed to each district that is not a member of a learning community
4 from the amount calculated ~~certified~~ for a local system shall be
5 proportional based on the formula students attributed to each district in
6 the local system. For school fiscal years prior to school fiscal year
7 2016-17, the ~~The~~ amount to be distributed to each district that is a
8 member of a learning community from the amount calculated ~~certified~~ for
9 the local system shall be proportional based on the formula needs
10 calculated for each district in the local system. For school fiscal year
11 2016-17 and each school fiscal year thereafter, the amount to be
12 distributed to each district that is a member of a learning community
13 shall be the amount calculated for such district as a single district
14 local system. ~~On or before April 10, 2014, and on or before March 1 of~~
15 each year ~~thereafter~~ for each ensuing fiscal year, the department shall
16 report the necessary funding level for the ensuing school fiscal year to
17 the Governor, the Appropriations Committee of the Legislature, and the
18 Education Committee of the Legislature. The report submitted to the
19 committees of the Legislature shall be submitted electronically. Except
20 as otherwise provided in this subsection, certified state aid amounts,
21 including adjustments pursuant to section 79-1065.02, shall be shown as
22 budgeted non-property-tax receipts and deducted prior to calculating the
23 property tax request in the district's general fund budget statement as
24 provided to the Auditor of Public Accounts pursuant to section 79-1024.

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

1 shall be one lump-sum payment on the last business day of December during
2 the ensuing school fiscal year.

3 Sec. 16. Section 79-1241.03, Reissue Revised Statutes of Nebraska,
4 is amended to read:

5 79-1241.03 (1) Two percent of the funds appropriated for core
6 services and technology infrastructure shall be transferred to the
7 Educational Service Unit Coordinating Council. The remainder of such
8 funds shall be distributed pursuant to subsections (2) through (6) of
9 this section.

10 (2)(a) The distance education and telecommunications allowance for
11 each educational service unit shall equal eighty-five percent of the
12 difference of the costs for telecommunications services, for access to
13 data transmission networks that transmit data to and from the educational
14 service unit, and for the transmission of data on such networks paid by
15 the educational service unit as reported on the annual financial report
16 for the most recently available complete data year minus the receipts
17 from the federal Universal Service Fund pursuant to 47 U.S.C. 254, as
18 such section existed on January 1, 2007, for the educational service unit
19 as reported on the annual financial report for the most recently
20 available complete data year and minus any receipts from school districts
21 or other educational entities for payment of such costs as reported on
22 the annual financial report of the educational service unit.

23 (b) The base allocation of each educational service unit shall equal
24 two and one-half percent of the funds appropriated for distribution
25 pursuant to this section.

26 (c) The satellite office allocation for each educational service
27 unit shall equal one percent of the funds appropriated for distribution
28 pursuant to this section for each office of the educational service unit,
29 except the educational service unit headquarters, up to the maximum
30 number of satellite offices. The maximum number of satellite offices used
31 for the calculation of the satellite office allocation for any

1 educational service unit shall equal the difference of the ratio of the
2 number of square miles within the boundaries of the educational service
3 unit divided by four thousand minus one with the result rounded to the
4 closest whole number.

5 (d) The statewide adjusted valuation shall equal the total adjusted
6 valuation for all member districts of educational service units pursuant
7 to section 79-1016 used for the calculation of state aid for school
8 districts pursuant to the Tax Equity and Educational Opportunities
9 Support Act for the school fiscal year for which the distribution is
10 being calculated pursuant to this section.

11 (e) The adjusted valuation for each educational service unit shall
12 equal the total adjusted valuation of the member school districts
13 pursuant to section 79-1016 used for the calculation of state aid for
14 school districts pursuant to the act for the school fiscal year for which
15 the distribution is being calculated pursuant to this section, except
16 that, for school fiscal years prior to school fiscal year 2016-17, such
17 adjusted valuation for member school districts that are also member
18 districts of a learning community shall be ten percent. For school fiscal
19 years prior to school fiscal year 2016-17, the reduced by fifty percent
20 for school fiscal years 2008-09 and 2009-10, thirty percent for school
21 fiscal year 2010-11, and ten percent for each school fiscal year
22 thereafter. The adjusted valuation for each learning community shall
23 equal fifty percent, for school fiscal years 2008-09 and 2009-10, thirty
24 percent, for school fiscal year 2010-11, and ten percent, for each school
25 fiscal year thereafter, of the total adjusted valuation of the member
26 school districts pursuant to section 79-1016 used for the calculation of
27 state aid for school districts pursuant to the act for the school fiscal
28 year for which the distribution is being calculated pursuant to this
29 section.

30 (f) The local effort rate shall equal \$0.0135 per one hundred
31 dollars of adjusted valuation.

1 (g) The statewide student allocation shall equal the difference of
2 the sum of the amount appropriated for distribution pursuant to this
3 section plus the product of the statewide adjusted valuation multiplied
4 by the local effort rate minus the distance education and
5 telecommunications allowance, base allocation, and satellite office
6 allocation for all educational service units and minus any adjustments
7 required by subsection (5) of this section.

8 (h) The sparsity adjustment for each educational service unit and,
9 for school fiscal years prior to school fiscal year 2016-17, learning
10 community shall equal the sum of one plus one-tenth of the ratio of the
11 square miles within the boundaries of the educational service unit
12 divided by the fall membership of the member school districts for the
13 school fiscal year immediately preceding the school fiscal year for which
14 the distribution is being calculated pursuant to this section.

15 (i) The adjusted students for each multidistrict educational service
16 unit shall equal the fall membership of member school districts for the
17 school fiscal year immediately preceding the school fiscal year for which
18 aid is being calculated, except that for school fiscal years prior to
19 school fiscal year 2016-17, the adjusted students shall equal ~~of the~~
20 ~~member school districts that will not be members of a learning community~~
21 ~~and~~ ninety percent of the fall membership ~~for such school fiscal year~~ of
22 the member school districts that will be members of a learning community
23 for such school fiscal year pursuant to this section multiplied by the
24 sparsity adjustment for the educational service unit. The adjusted
25 students for each single-district educational service unit shall equal
26 ninety-five percent of the fall membership for the school fiscal year
27 immediately preceding the school fiscal year for which aid is being
28 calculated, except that for school fiscal years prior to school fiscal
29 year 2016-17, if the member school district will ~~not~~ be a member of a
30 learning community, ~~and~~ eighty-five percent of the fall membership for
31 such school fiscal year ~~if the member school district will be a member of~~

1 ~~a learning community pursuant to this section~~, multiplied by the sparsity
2 adjustment for the educational service unit. For school fiscal years
3 prior to school fiscal year 2016-17, the The adjusted students for each
4 learning community shall equal ten percent of the fall membership for
5 such school fiscal year of the member school districts multiplied by the
6 sparsity adjustment for the learning community.

7 (j) The per student allocation shall equal the statewide student
8 allocation divided by the total adjusted students for all educational
9 service units and, for school fiscal years prior to school fiscal year
10 2016-17, learning communities.

11 (k) The student allocation for each educational service unit and,
12 for school fiscal years prior to school fiscal year 2016-17, learning
13 community shall equal the per student allocation multiplied by the
14 adjusted students for the educational service unit or learning community.

15 (l) The needs for each educational service unit shall equal the sum
16 of the distance education and telecommunications allowance, base
17 allocation, satellite office allocation, and student allocation for the
18 educational service unit and, for school fiscal years prior to school
19 fiscal year 2016-17, the needs for each learning community shall equal
20 the student allocation for the learning community.

21 (m) The distribution of core services and technology infrastructure
22 funds for each educational service unit and, for school fiscal years
23 prior to school fiscal year 2016-17, learning community shall equal the
24 needs for each educational service unit or learning community minus the
25 product of the adjusted valuation for the educational service unit or
26 learning community multiplied by the local effort rate.

27 (3) If an educational service unit is the result of a merger or
28 received new member school districts from another educational service
29 unit, the educational service unit shall be considered a new educational
30 service unit for purposes of this section. For each new educational
31 service unit, the needs minus the distance education and

1 telecommunications allowance for such new educational service unit shall,
2 for each of the three fiscal years following the fiscal year in which the
3 merger takes place or the new member school districts are received, equal
4 an amount not less than the needs minus the distance education and
5 telecommunications allowance for the portions of the educational service
6 units transferred to the new educational service unit for the fiscal year
7 immediately preceding the merger or receipt of new member school
8 districts, except that if the total amount available to be distributed
9 pursuant to subsections (2) through (6) of this section for the year for
10 which needs are being calculated is less than the total amount
11 distributed pursuant to such subsections for the fiscal year immediately
12 preceding the merger or receipt of new member school districts, the
13 minimum needs minus the distance education and telecommunications
14 allowance for each educational service unit pursuant to this subsection
15 shall be reduced by a percentage equal to the ratio of such difference
16 divided by the total amount distributed pursuant to subsections (2)
17 through (6) of this section for the fiscal year immediately preceding the
18 merger or receipt of new member school districts. The needs minus the
19 distance education and telecommunications allowance for the portions of
20 educational service units transferred to the new educational service unit
21 for the fiscal year immediately preceding a merger or receipt of new
22 member school districts shall equal the needs minus the distance
23 education and telecommunications allowance calculated for such fiscal
24 year pursuant to subsections (2) through (6) of this section for any
25 educational service unit affected by the merger or the transfer of school
26 districts multiplied by a ratio equal to the valuation that was
27 transferred to the new educational service unit for which the minimum is
28 being calculated divided by the total valuation of the educational
29 service unit transferring the territory.

30 (4) For fiscal years 2010-11 through 2013-14, each educational
31 service unit shall have needs minus the distance education and

1 telecommunications allowance equal to an amount not less than ninety-five
2 percent of the needs minus the distance education and telecommunications
3 allowance for the immediately preceding fiscal year, except that if the
4 total amount available to be distributed pursuant to subsections (2)
5 through (6) of this section for the year for which needs are being
6 calculated is less than the total amount distributed pursuant to such
7 subsections for the immediately preceding fiscal year, the minimum needs
8 minus the distance education and telecommunications allowance for each
9 educational service unit pursuant to this subsection shall be reduced by
10 a percentage equal to the ratio of such difference divided by the total
11 amount distributed pursuant to subsections (2) through (6) of this
12 section.

13 (5) If the minimum needs minus the distance education and
14 telecommunications allowance pursuant to subsection (3) or (4) of this
15 section for any educational service unit exceeds the amount that would
16 otherwise be calculated for such educational service unit pursuant to
17 subsection (2) of this section, the statewide student allocation shall be
18 reduced such that the total amount to be distributed pursuant to this
19 section equals the appropriation for core services and technology
20 infrastructure funds and no educational service unit has needs minus the
21 distance education and telecommunications allowance less than the greater
22 of any minimum amounts calculated for such educational service unit
23 pursuant to subsections (3) and (4) of this section.

24 (6) The State Department of Education shall certify the distribution
25 of core services and technology infrastructure funds pursuant to
26 subsections (2) through (6) of this section to each educational service
27 unit and, for school fiscal years prior to school fiscal year 2016-17,
28 learning community on or before July 1 of each year for the following
29 school fiscal year. Except as otherwise provided in this subsection, any
30 funds appropriated for distribution pursuant to this section shall be
31 distributed in ten as nearly as possible equal payments on the first

1 business day of each month beginning in September of each school fiscal
2 year and ending in June. ~~Funds to be distributed to a learning community~~
3 ~~in school fiscal year 2010-11 shall be distributed in ten payments on the~~
4 ~~first business day of each month beginning in September 2010 and ending~~
5 ~~in June 2011, with each of the first five payments equal as nearly as~~
6 ~~possible to seventeen percent of the amount to be distributed and with~~
7 ~~each of the last five payments equal as nearly as possible to three~~
8 ~~percent of the amount to be distributed.~~ Funds distributed to educational
9 service units pursuant to this section shall be used for core services
10 and technology infrastructure with the approval of representatives of
11 two-thirds of the member school districts of the educational service
12 unit, representing a majority of the adjusted students in the member
13 school districts used in calculations pursuant to this section for such
14 funds. The valuation of individual school districts shall not be
15 considered in the utilization of such core services or technology
16 infrastructure funds by member school districts for funds received after
17 July 1, 2010. For school fiscal years prior to school fiscal year
18 2016-17, funds ~~Funds distributed to learning communities on or before~~
19 ~~January 15, 2011, shall be used for learning community purposes with the~~
20 ~~approval of the learning community coordinating council.~~ Funds
21 distributed to learning communities after January 15, 2011, shall be used
22 for evaluation and research pursuant to section 79-2104.02 with the
23 approval of the learning community coordinating council.

24 (7) For purposes of this section, the determination of whether or
25 not a school district will be a member of an educational service unit or
26 a learning community shall be based on the information available May 1
27 for the following school fiscal year.

28 (8) It is the intent of the Legislature that:

29 (a) Funding for core services and technology infrastructure for each
30 educational service unit consist of both amounts received pursuant to
31 this section and an amount greater than or equal to the product of the

1 adjusted valuation for the educational service unit multiplied by the
2 local effort rate; and

3 (b) Each multidistrict educational service unit use an amount equal
4 to at least five percent of such funding for core services and technology
5 infrastructure for cooperative projects between member school districts
6 and that each such educational service unit use an amount equal to at
7 least five percent of such funding for core services and technology
8 infrastructure for statewide projects managed by the Educational Service
9 Unit Coordinating Council.

10 Sec. 17. (1) School districts that are members of a learning
11 community may apply to the State Board of Education for focus school
12 start-up grants up to five hundred dollars funded from the Nebraska
13 Education Improvement Fund created pursuant to section 9-812. To qualify,
14 the focus school and the application shall both be approved by the
15 applicable learning community coordinating council. The application shall
16 provide information demonstrating:

17 (a) That the costs to be covered are outside of the standard cost of
18 educating students in the district and are related to planning and
19 starting the new approved focus school; and

20 (b) That the grant funds will be matched by at least the amount of
21 the grant, with other funds from either the school district or the
22 learning community coordinating council.

23 (2) The state board may adopt and promulgate rules and regulations
24 to implement and administer this section, including, but not limited to,
25 provisions regarding the accounting for the grant funds and returning
26 unused or misused funds to the Nebraska Education Improvement Fund.

27 Sec. 18. (1) Except as provided in subsection (2) of section
28 79-611, section 79-611 does not apply to the transportation of an open
29 enrollment student.

30 (2) The parent or legal guardian of an open enrollment student shall
31 be responsible for required transportation. A school district may, upon

1 mutual agreement with the parent or legal guardian of the open enrollment
2 student, provide transportation to the open enrollment student on the
3 same basis as provided for resident students. The school district may
4 charge the parents of each open enrollment student transported a fee
5 sufficient to recover the additional costs of such transportation.

6 (3) Parents or guardians of open enrollment students who qualify for
7 free lunches shall be eligible for transportation reimbursement as
8 described in section 79-611, except that they shall be reimbursed at the
9 rate of one hundred forty-two and one-half percent of the mandatorily
10 established mileage rate provided in section 81-1176 for each mile
11 actually and necessarily traveled on each day of attendance by which the
12 distance traveled one way from the residence of such student to the
13 schoolhouse exceeds three miles.

14 (4) For open enrollment students verified as having a disability as
15 defined in section 79-1118.01, the transportation services set forth in
16 section 79-1129 shall be provided by the resident school district. The
17 State Department of Education shall reimburse the resident school
18 district for the cost of transportation in accordance with section
19 79-1144.

20 Sec. 19. Section 79-2104, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 79-2104 A learning community coordinating council shall have the
23 authority to:

24 (1) Levy a common levy for the general funds of member school
25 districts pursuant to sections 77-3442 and 79-1073;

26 (2) Levy a common levy for the special building funds of member
27 school districts pursuant to sections 77-3442 and 79-1073.01;

28 (3) Levy for elementary learning center facility leases, for
29 remodeling of leased elementary learning center facilities, and for up to
30 fifty percent of the estimated cost for focus school or program capital
31 projects approved by the learning community coordinating council pursuant

1 to subdivision (2)(h) of section 77-3442 and section 79-2111;

2 (4) Levy for early childhood education programs for children in
3 poverty, for elementary learning center employees, for contracts with
4 other entities or individuals who are not employees of the learning
5 community for elementary learning center programs and services, and for
6 pilot projects pursuant to subdivision (2)(i) of section 77-3442, except
7 that not more than ten percent of such levy may be used for elementary
8 learning center employees;

9 (5) Collect, analyze, and report data and information, including,
10 but not limited to, information provided by a school district pursuant to
11 subsection (5) of section 79-201;

12 (6) Approve focus schools and focus programs to be operated by
13 member school districts and applications for focus school start-up grants
14 pursuant to section 17 of this act;

15 (7) Adopt, approve, and implement a diversity plan which shall
16 include open enrollment and may include focus schools, focus programs,
17 magnet schools, and pathways pursuant to section 79-2110;

18 (8) Administer the open enrollment provisions in section 79-2110 for
19 the learning community as part of a diversity plan developed by the
20 council to provide educational opportunities which will result in
21 increased diversity in schools across the learning community;

22 (9) Annually conduct school fairs to provide students and parents
23 the opportunity to explore the educational opportunities available at
24 each school in the learning community and develop other methods for
25 encouraging access to such information and promotional materials;

26 (10) Develop and approve reorganization plans for submission
27 pursuant to the Learning Community Reorganization Act;

28 (11) Establish and administer elementary learning centers through
29 achievement subcouncils pursuant to sections 79-2112 to 79-2114;

30 (12) Administer the learning community funds distributed to the
31 learning community pursuant to section 79-2111;

1 (13) For school fiscal years prior to school fiscal year 2016-17,
2 approve ~~Approve~~ or disapprove poverty plans and limited English
3 proficiency plans for member school districts through achievement
4 subcouncils established under section 79-2117;

5 (14) Establish a procedure for receiving community input and
6 complaints regarding the learning community;

7 (15) Establish a procedure to assist parents, citizens, and member
8 school districts in accessing an approved center pursuant to the Dispute
9 Resolution Act to resolve disputes involving member school districts or
10 the learning community. Such procedure may include payment by the
11 learning community for some mediation services;

12 (16) Establish and administer pilot projects related to enhancing
13 the academic achievement of elementary students, particularly students
14 who face challenges in the educational environment due to factors such as
15 poverty, limited English skills, and mobility;

16 (17) Provide funding to public or private entities engaged in the
17 juvenile justice system providing pre-filing and diversion programming
18 designed to reduce excessive absenteeism and unnecessary involvement with
19 the juvenile justice system; and

20 (18) Hold public hearings at its discretion in response to issues
21 raised by residents regarding the learning community, a member school
22 district, and academic achievement.

23 Sec. 20. Section 79-2104.02, Reissue Revised Statutes of Nebraska,
24 is amended to read:

25 79-2104.02 Each learning community coordinating council shall use
26 any funds received ~~after January 15, 2011,~~ pursuant to section 79-1241.03
27 or from the Nebraska Education Improvement Fund created pursuant to
28 section 9-812 for evaluation and research pursuant to plans developed by
29 the learning community coordinating council with assistance from the
30 Educational Service Unit Coordinating Council and adjusted on an ongoing
31 basis. The evaluation shall be conducted by one or more other entities or

1 individuals who are not employees of the learning community and shall
2 measure progress toward the goals and objectives of the learning
3 community, which goals and objectives shall include reduction of
4 excessive absenteeism of students in the member school districts of the
5 learning community and closing academic achievement gaps based on
6 socioeconomic status, and the effectiveness of the approaches used by the
7 learning community or pilot project to reach such goals and objectives.
8 Any research conducted pursuant to this section shall also be related to
9 such goals and objectives. After the first full year of operation, each
10 learning community shall report evaluation and research results
11 electronically to the Education Committee of the Legislature on or before
12 January 1 of each year.

13 Sec. 21. Section 79-2117, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 79-2117 Each learning community coordinating council shall have an
16 achievement subcouncil for each subcouncil district. Each achievement
17 subcouncil shall consist of the three voting coordinating council members
18 representing the subcouncil district plus any nonvoting coordinating
19 council members choosing to participate who represent a school district
20 that has territory within the subcouncil district. The voting
21 coordinating council members shall also be the voting members on the
22 achievement subcouncil. Each achievement subcouncil shall meet as
23 necessary but shall meet and conduct a public hearing within its
24 subcouncil district at least once each school year. Each achievement
25 subcouncil shall:

26 (1) Develop a diversity plan recommendation for the territory in its
27 subcouncil district that will provide educational opportunities which
28 will result in increased diversity in schools in the subcouncil district;

29 (2) Administer elementary learning centers in cooperation with the
30 elementary learning center executive director;

31 (3) Review and approve or disapprove of the poverty plans and

1 limited English proficiency plans for the schools located in its
2 subcouncil district;

3 (4) For school fiscal years prior to school fiscal year 2016-17,
4 receive Receive community input and complaints regarding the learning
5 community and academic achievement in the subcouncil district; and

6 (5) Hold public hearings at its discretion in its subcouncil
7 district in response to issues raised by residents of the subcouncil
8 district regarding the learning community, a member school district, and
9 academic achievement in the subcouncil district.

10 Sec. 22. The Revisor of Statutes shall assign sections 17 and 18 of
11 this act within sections 79-2101 to 79-2121.

12 Sec. 23. Sections 11, 24, and 26 of this act become operative on
13 July 1, 2016. The other sections of this act become operative on their
14 effective date.

15 Sec. 24. Original section 79-1007.11, Reissue Revised Statutes of
16 Nebraska, is repealed.

17 Sec. 25. Original sections 79-413, 79-4,119, 79-4,121, 79-4,122,
18 79-4,124, 79-4,125, 79-4,126, 79-611, 79-1003, 79-1008.02, 79-1013,
19 79-1014, 79-1022, 79-1241.03, 79-2104, 79-2104.02, and 79-2117, Reissue
20 Revised Statutes of Nebraska, and section 9-812, Revised Statutes
21 Cumulative Supplement, 2014, are repealed.

22 Sec. 26. The following section is outright repealed: Section
23 79-1007.22, Reissue Revised Statutes of Nebraska.

24 Sec. 27. The following sections are outright repealed: Sections
25 79-2104.01 and 79-2104.03, Reissue Revised Statutes of Nebraska.

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 529

Introduced by Sullivan, 41.

Read first time January 21, 2015

Committee: Education

1 A BILL FOR AN ACT relating to state aid to schools; to amend sections
2 79-1003, 79-1007.11, 79-1008.02, 79-1022, and 79-1073, Reissue
3 Revised Statutes of Nebraska; to redefine a term and change
4 provisions relating to calculation of formula need, a minimum levy
5 adjustment, and distribution of funds for purposes of the Tax Equity
6 and Educational Opportunities Support Act; to change provisions
7 relating to calculation of certain distributions as prescribed; to
8 harmonize provisions; and to repeal the original sections.
9 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 79-1003, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 79-1003 For purposes of the Tax Equity and Educational Opportunities
4 Support Act:

5 (1) Adjusted general fund operating expenditures means (a) for
6 school fiscal years 2013-14 through 2015-16, the difference of the
7 general fund operating expenditures as calculated pursuant to subdivision
8 (22) of this section increased by the cost growth factor calculated
9 pursuant to section 79-1007.10, minus the transportation allowance,
10 special receipts allowance, poverty allowance, limited English
11 proficiency allowance, distance education and telecommunications
12 allowance, elementary site allowance, summer school allowance,
13 instructional time allowance, teacher education allowance, and focus
14 school and program allowance, and (b) for school fiscal year 2016-17 and
15 each school fiscal year thereafter, the difference of the general fund
16 operating expenditures as calculated pursuant to subdivision (22) of this
17 section increased by the cost growth factor calculated pursuant to
18 section 79-1007.10, minus the transportation allowance, special receipts
19 allowance, poverty allowance, limited English proficiency allowance,
20 distance education and telecommunications allowance, elementary site
21 allowance, summer school allowance, and focus school and program
22 allowance;

23 (2) Adjusted valuation means the assessed valuation of taxable
24 property of each local system in the state, adjusted pursuant to the
25 adjustment factors described in section 79-1016. Adjusted valuation means
26 the adjusted valuation for the property tax year ending during the school
27 fiscal year immediately preceding the school fiscal year in which the aid
28 based upon that value is to be paid. For purposes of determining the
29 local effort rate yield pursuant to section 79-1015.01, adjusted
30 valuation does not include the value of any property which a court, by a
31 final judgment from which no appeal is taken, has declared to be

1 nontaxable or exempt from taxation;

2 (3) Allocated income tax funds means the amount of assistance paid
3 to a local system pursuant to section 79-1005.01 as adjusted by the
4 minimum levy adjustment pursuant to section 79-1008.02;

5 (4) Average daily membership means the average daily membership for
6 grades kindergarten through twelve attributable to the local system, as
7 provided in each district's annual statistical summary, and includes the
8 proportionate share of students enrolled in a public school instructional
9 program on less than a full-time basis;

10 (5) Base fiscal year means the first school fiscal year following
11 the school fiscal year in which the reorganization or unification
12 occurred;

13 (6) Board means the school board of each school district;

14 (7) Categorical funds means funds limited to a specific purpose by
15 federal or state law, including, but not limited to, Title I funds, Title
16 VI funds, federal vocational education funds, federal school lunch funds,
17 Indian education funds, Head Start funds, and funds from the Education
18 Innovation Fund. Categorical funds does not include funds received
19 pursuant to section 79-1028.02 or 79-1028.04;

20 (8) Consolidate means to voluntarily reduce the number of school
21 districts providing education to a grade group and does not include
22 dissolution pursuant to section 79-498;

23 (9) Converted contract means an expired contract that was in effect
24 for at least fifteen school years beginning prior to school year 2012-13
25 for the education of students in a nonresident district in exchange for
26 tuition from the resident district when the expiration of such contract
27 results in the nonresident district educating students, who would have
28 been covered by the contract if the contract were still in effect, as
29 option students pursuant to the enrollment option program established in
30 section 79-234;

31 (10) Converted contract option student means a student who will be

1 an option student pursuant to the enrollment option program established
2 in section 79-234 for the school fiscal year for which aid is being
3 calculated and who would have been covered by a converted contract if the
4 contract were still in effect and such school fiscal year is the first
5 school fiscal year for which such contract is not in effect;

6 (11) Department means the State Department of Education;

7 (12) District means any Class I, II, III, IV, V, or VI school
8 district and, beginning with the calculation of state aid for school
9 fiscal year 2011-12 and each school fiscal year thereafter, a unified
10 system as defined in section 79-4,108;

11 (13) Ensuing school fiscal year means the school fiscal year
12 following the current school fiscal year;

13 (14) Equalization aid means the amount of assistance calculated to
14 be paid to a local system pursuant to sections 79-1007.11 to 79-1007.23,
15 79-1007.25, 79-1008.01 to 79-1022, 79-1022.02, 79-1028.02, and
16 79-1028.04;

17 (15) Fall membership means the total membership in kindergarten
18 through grade twelve attributable to the local system as reported on the
19 fall school district membership reports for each district pursuant to
20 section 79-528;

21 (16) Fiscal year means the state fiscal year which is the period
22 from July 1 to the following June 30;

23 (17) Formula students means:

24 (a) For state aid certified pursuant to section 79-1022, the sum of
25 the product of fall membership from the school fiscal year immediately
26 preceding the school fiscal year in which the aid is to be paid
27 multiplied by the average ratio of average daily membership to fall
28 membership for the second school fiscal year immediately preceding the
29 school fiscal year in which the aid is to be paid and the prior two
30 school fiscal years plus sixty percent of the qualified early childhood
31 education fall membership plus tuitioned students from the school fiscal

1 year immediately preceding the school fiscal year in which aid is to be
2 paid minus the product of the number of students enrolled in kindergarten
3 that is not full-day kindergarten from the fall membership multiplied by
4 0.5; and

5 (b) For the final calculation of state aid pursuant to section
6 79-1065, the sum of average daily membership plus sixty percent of the
7 qualified early childhood education average daily membership plus
8 tuitioned students minus the product of the number of students enrolled
9 in kindergarten that is not full-day kindergarten from the average daily
10 membership multiplied by 0.5 from the school fiscal year immediately
11 preceding the school fiscal year in which aid was paid;

12 (18) Free lunch and free milk student means a student who qualified
13 for free lunches or free milk from the most recent data available on
14 November 1 of the school fiscal year immediately preceding the school
15 fiscal year in which aid is to be paid;

16 (19) Full-day kindergarten means kindergarten offered by a district
17 for at least one thousand thirty-two instructional hours;

18 (20) General fund budget of expenditures means the total budget of
19 disbursements and transfers for general fund purposes as certified in the
20 budget statement adopted pursuant to the Nebraska Budget Act, except that
21 for purposes of the limitation imposed in section 79-1023 and the
22 calculation pursuant to subdivision (2) of section 79-1027.01, the
23 general fund budget of expenditures does not include any special grant
24 funds, exclusive of local matching funds, received by a district;

25 (21) General fund expenditures means all expenditures from the
26 general fund;

27 (22) General fund operating expenditures means for state aid
28 calculated for school fiscal years 2012-13 and each school fiscal year
29 thereafter, as reported on the annual financial report for the second
30 school fiscal year immediately preceding the school fiscal year in which
31 aid is to be paid, the total general fund expenditures minus (a) the

1 amount of all receipts to the general fund, to the extent that such
2 receipts are not included in local system formula resources, from early
3 childhood education tuition, summer school tuition, educational entities
4 as defined in section 79-1201.01 for providing distance education courses
5 through the Educational Service Unit Coordinating Council to such
6 educational entities, private foundations, individuals, associations,
7 charitable organizations, the textbook loan program authorized by section
8 79-734, federal impact aid, and levy override elections pursuant to
9 section 77-3444, (b) the amount of expenditures for categorical funds,
10 tuition paid, transportation fees paid to other districts, adult
11 education, community services, redemption of the principal portion of
12 general fund debt service, retirement incentive plans authorized by
13 section 79-855, and staff development assistance authorized by section
14 79-856, (c) the amount of any transfers from the general fund to any bond
15 fund and transfers from other funds into the general fund, (d) any legal
16 expenses in excess of fifteen-hundredths of one percent of the formula
17 need for the school fiscal year in which the expenses occurred, (e)
18 expenditures to pay for sums agreed to be paid by a school district to
19 certificated employees in exchange for a voluntary termination occurring
20 prior to July 1, 2009, occurring on or after the last day of the 2010-11
21 school year and prior to the first day of the 2013-14 school year, or, to
22 the extent that a district has demonstrated to the State Board of
23 Education pursuant to section 79-1028.01 that the agreement will result
24 in a net savings in salary and benefit costs to the school district over
25 a five-year period, occurring on or after the first day of the 2013-14
26 school year, (f)(i) expenditures to pay for employer contributions
27 pursuant to subsection (2) of section 79-958 to the School Employees
28 Retirement System of the State of Nebraska to the extent that such
29 expenditures exceed the employer contributions under such subsection that
30 would have been made at a contribution rate of seven and thirty-five
31 hundredths percent or (ii) expenditures to pay for school district

1 contributions pursuant to subdivision (1)(c)(i) of section 79-9,113 to
2 the retirement system established pursuant to the Class V School
3 Employees Retirement Act to the extent that such expenditures exceed the
4 school district contributions under such subdivision that would have been
5 made at a contribution rate of seven and thirty-seven hundredths percent,
6 and (g) any amounts paid by the district for lobbyist fees and expenses
7 reported to the Clerk of the Legislature pursuant to section 49-1483.

8 For purposes of this subdivision (22) of this section, receipts from
9 levy override elections shall equal ninety-nine percent of the difference
10 of the total general fund levy minus a levy of one dollar and five cents
11 per one hundred dollars of taxable valuation multiplied by the assessed
12 valuation for school districts that have voted pursuant to section
13 77-3444 to override the maximum levy provided pursuant to section
14 77-3442;

15 (23) High school district means a school district providing
16 instruction in at least grades nine through twelve;

17 (24) Income tax liability means the amount of the reported income
18 tax liability for resident individuals pursuant to the Nebraska Revenue
19 Act of 1967 less all nonrefundable credits earned and refunds made;

20 (25) Income tax receipts means the amount of income tax collected
21 pursuant to the Nebraska Revenue Act of 1967 less all nonrefundable
22 credits earned and refunds made;

23 (26) Limited English proficiency students means the number of
24 students with limited English proficiency in a district from the most
25 recent data available on November 1 of the school fiscal year preceding
26 the school fiscal year in which aid is to be paid plus the difference of
27 such students with limited English proficiency minus the average number
28 of limited English proficiency students for such district, prior to such
29 addition, for the three immediately preceding school fiscal years if such
30 difference is greater than zero;

31 (27) Local system means (a) for school fiscal years prior to school

1 fiscal year 2016-17, a learning community for purposes of calculation of
2 state aid for the second full school fiscal year after becoming a
3 learning community and each school fiscal year thereafter, a unified
4 system, a Class VI district and the associated Class I districts, or a
5 Class II, III, IV, or V district and any affiliated Class I districts or
6 portions of Class I districts and (b) for school fiscal year 2016-17 and
7 each school fiscal year thereafter, a unified system, a Class VI district
8 and the associated Class I districts, or a Class II, III, IV, or V
9 district and any affiliated Class I districts or portions of Class I
10 districts. The membership, expenditures, and resources of Class I
11 districts that are affiliated with multiple high school districts will be
12 attributed to local systems based on the percent of the Class I valuation
13 that is affiliated with each high school district;

14 (28) Low-income child means a child under nineteen years of age
15 living in a household having an annual adjusted gross income for the
16 second calendar year preceding the beginning of the school fiscal year
17 for which aid is being calculated equal to or less than the maximum
18 household income that would allow a student from a family of four people
19 to be a free lunch and free milk student during the school fiscal year
20 immediately preceding the school fiscal year for which aid is being
21 calculated;

22 (29) Low-income students means the number of low-income children
23 within the district multiplied by the ratio of the formula students in
24 the district divided by the total children under nineteen years of age
25 residing in the district as derived from income tax information;

26 (30) Most recently available complete data year means the most
27 recent single school fiscal year for which the annual financial report,
28 fall school district membership report, annual statistical summary,
29 Nebraska income tax liability by school district for the calendar year in
30 which the majority of the school fiscal year falls, and adjusted
31 valuation data are available;

1 (31) Poverty students means the number of low-income students or the
2 number of students who are free lunch and free milk students in a
3 district plus the difference of the number of low-income students or the
4 number of students who are free lunch and free milk students in a
5 district, whichever is greater, minus the average number of poverty
6 students for such district, prior to such addition, for the three
7 immediately preceding school fiscal years if such difference is greater
8 than zero;

9 (32) Qualified early childhood education average daily membership
10 means the product of the average daily membership for school fiscal year
11 2006-07 and each school fiscal year thereafter of students who will be
12 eligible to attend kindergarten the following school year and are
13 enrolled in an early childhood education program approved by the
14 department pursuant to section 79-1103 for such school district for such
15 school year multiplied by the ratio of the actual instructional hours of
16 the program divided by one thousand thirty-two if: (a) The program is
17 receiving a grant pursuant to such section for the third year; (b) the
18 program has already received grants pursuant to such section for three
19 years; or (c) the program has been approved pursuant to subsection (5) of
20 section 79-1103 for such school year and the two preceding school years,
21 including any such students in portions of any of such programs receiving
22 an expansion grant;

23 (33) Qualified early childhood education fall membership means the
24 product of membership on the last Friday in September 2006 and each year
25 thereafter of students who will be eligible to attend kindergarten the
26 following school year and are enrolled in an early childhood education
27 program approved by the department pursuant to section 79-1103 for such
28 school district for such school year multiplied by the ratio of the
29 planned instructional hours of the program divided by one thousand
30 thirty-two if: (a) The program is receiving a grant pursuant to such
31 section for the third year; (b) the program has already received grants

1 pursuant to such section for three years; or (c) the program has been
2 approved pursuant to subsection (5) of section 79-1103 for such school
3 year and the two preceding school years, including any such students in
4 portions of any of such programs receiving an expansion grant;

5 (34) Regular route transportation means the transportation of
6 students on regularly scheduled daily routes to and from the attendance
7 center;

8 (35) Reorganized district means any district involved in a
9 consolidation and currently educating students following consolidation;

10 (36) School year or school fiscal year means the fiscal year of a
11 school district as defined in section 79-1091;

12 (37) Sparse local system means a local system that is not a very
13 sparse local system but which meets the following criteria:

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

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

23 (c)(i) Less than one and one-half formula students per square mile
24 in the local system and (ii) more than two hundred seventy-five square
25 miles in the local system; or

26 (d)(i) Less than two formula students per square mile in the local
27 system and (ii) the local system includes an area equal to ninety-five
28 percent or more of the square miles in the largest county in which a high
29 school attendance center is located in the local system;

30 (38) Special education means specially designed kindergarten through
31 grade twelve instruction pursuant to section 79-1125, and includes

1 special education transportation;

2 (39) Special grant funds means the budgeted receipts for grants,
3 including, but not limited to, categorical funds, reimbursements for
4 wards of the court, short-term borrowings including, but not limited to,
5 registered warrants and tax anticipation notes, interfund loans,
6 insurance settlements, and reimbursements to county government for
7 previous overpayment. The state board shall approve a listing of grants
8 that qualify as special grant funds;

9 (40) State aid means the amount of assistance paid to a district
10 pursuant to the Tax Equity and Educational Opportunities Support Act;

11 (41) State board means the State Board of Education;

12 (42) State support means all funds provided to districts by the
13 State of Nebraska for the general fund support of elementary and
14 secondary education;

15 (43) Statewide average basic funding per formula student means the
16 statewide total basic funding for all districts divided by the statewide
17 total formula students for all districts;

18 (44) Statewide average general fund operating expenditures per
19 formula student means the statewide total general fund operating
20 expenditures for all districts divided by the statewide total formula
21 students for all districts;

22 (45) Teacher has the definition found in section 79-101;

23 (46) Temporary aid adjustment factor means (a) for school fiscal
24 years before school fiscal year 2007-08, one and one-fourth percent of
25 the sum of the local system's transportation allowance, the local
26 system's special receipts allowance, and the product of the local
27 system's adjusted formula students multiplied by the average formula cost
28 per student in the local system's cost grouping and (b) for school fiscal
29 year 2007-08, one and one-fourth percent of the sum of the local system's
30 transportation allowance, special receipts allowance, and distance
31 education and telecommunications allowance and the product of the local

1 system's adjusted formula students multiplied by the average formula cost
2 per student in the local system's cost grouping;

3 (47) Tuition receipts from converted contracts means tuition
4 receipts received by a district from another district in the most
5 recently available complete data year pursuant to a converted contract
6 prior to the expiration of the contract;

7 (48) Tuitioned students means students in kindergarten through grade
8 twelve of the district whose tuition is paid by the district to some
9 other district or education agency; and

10 (49) Very sparse local system means a local system that has:

11 (a)(i) Less than one-half student per square mile in each county in
12 which each high school attendance center is located based on the school
13 district census, (ii) less than one formula student per square mile in
14 the local system, and (iii) more than fifteen miles between the high
15 school attendance center and the next closest high school attendance
16 center on paved roads; or

17 (b)(i) More than four hundred fifty square miles in the local
18 system, (ii) less than one-half student per square mile in the local
19 system, and (iii) more than fifteen miles between each high school
20 attendance center and the next closest high school attendance center on
21 paved roads.

22 Sec. 2. Section 79-1007.11, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 79-1007.11 (1) Except as otherwise provided in this section, for
25 school fiscal years 2013-14 through 2015-16, each school district's
26 formula need shall equal the difference of the sum of the school
27 district's basic funding, poverty allowance, limited English proficiency
28 allowance, focus school and program allowance, summer school allowance,
29 special receipts allowance, transportation allowance, elementary site
30 allowance, instructional time allowance, teacher education allowance,
31 distance education and telecommunications allowance, averaging

1 adjustment, new learning community transportation adjustment, student
2 growth adjustment, any positive student growth adjustment correction, and
3 new school adjustment, minus the sum of the limited English proficiency
4 allowance correction, poverty allowance correction, and any negative
5 student growth adjustment correction.

6 (2) Except as otherwise provided in this section, for school fiscal
7 year 2016-17 and each school fiscal year thereafter, each school
8 district's formula need shall equal the difference of the sum of the
9 school district's basic funding, poverty allowance, limited English
10 proficiency allowance, focus school and program allowance, summer school
11 allowance, special receipts allowance, transportation allowance,
12 elementary site allowance, distance education and telecommunications
13 allowance, averaging adjustment, new learning community transportation
14 adjustment, student growth adjustment, any positive student growth
15 adjustment correction, and new school adjustment, minus the sum of the
16 limited English proficiency allowance correction, poverty allowance
17 correction, and any negative student growth adjustment correction.

18 (3) If the formula need calculated for a school district pursuant to
19 subsections (1) and (2) of this section is less than one hundred percent
20 of the formula need for such district for the school fiscal year
21 immediately preceding the school fiscal year for which aid is being
22 calculated, the formula need for such district shall equal one hundred
23 percent of the formula need for such district for the school fiscal year
24 immediately preceding the school fiscal year for which aid is being
25 calculated.

26 (4) ~~If Except as provided in subsection (6) of this section,~~ if the
27 formula need calculated for a school district pursuant to subsections (1)
28 and (2) of this section is more than one hundred twelve percent of the
29 formula need for such district for the school fiscal year immediately
30 preceding the school fiscal year for which aid is being calculated, the
31 formula need for such district shall equal one hundred twelve percent of

1 the formula need for such district for the school fiscal year immediately
2 preceding the school fiscal year for which aid is being calculated,
3 except that the formula need shall not be reduced pursuant to this
4 subsection for any district receiving a student growth adjustment for the
5 school fiscal year for which aid is being calculated.

6 (5) For purposes of subsections (3) and (4) of this section, the
7 formula need for the school fiscal year immediately preceding the school
8 fiscal year for which aid is being calculated shall be the formula need
9 used in the final calculation of aid pursuant to section 79-1065 and for
10 districts that were affected by a reorganization with an effective date
11 in the calendar year preceding the calendar year in which aid is
12 certified for the school fiscal year for which aid is being calculated,
13 the formula need for the school fiscal year immediately preceding the
14 school fiscal year for which aid is being calculated shall be attributed
15 to the affected school districts based on information provided to the
16 department by the school districts or proportionally based on the
17 adjusted valuation transferred if sufficient information has not been
18 provided to the department.

19 ~~(6) For state aid calculated for the first full school fiscal year~~
20 ~~of a new learning community, if the formula need calculated for a member~~
21 ~~school district pursuant to subsections (1) through (3) of this section~~
22 ~~is less than the sum of the school district's state aid certified for the~~
23 ~~school fiscal year immediately preceding the first full school fiscal~~
24 ~~year of the learning community plus the school district's other actual~~
25 ~~receipts included in local system formula resources pursuant to section~~
26 ~~79-1018.01 for such school fiscal year plus the product of the school~~
27 ~~district's general fund levy for such school fiscal year up to one dollar~~
28 ~~and five cents multiplied by the school district's assessed valuation for~~
29 ~~such school fiscal year, the formula need for such school district for~~
30 ~~the school fiscal year for which aid is being calculated shall equal such~~
31 ~~sum.~~

1 Sec. 3. Section 79-1008.02, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 79-1008.02 (1) A minimum levy adjustment shall be calculated and
4 applied to any local system that has a general fund common levy for the
5 fiscal year during which aid is certified that is less than the maximum
6 levy, for such fiscal year for such local system, allowed pursuant to
7 subdivision (2)(a) or (b) of section 77-3442 without a vote pursuant to
8 section 77-3444 less five cents for learning community general fund
9 common levies ~~communities~~ and less ten cents for all other general fund
10 common levies ~~local systems~~.

11 (2) To calculate the minimum levy adjustment, the department shall
12 subtract the local system general fund common levy for such fiscal year
13 for such local system from the maximum levy allowed pursuant to
14 subdivision (2)(a) or (b) of section 77-3442 without a vote pursuant to
15 section 77-3444 less five cents for learning community general fund
16 common levies ~~communities~~ and less ten cents for all other general fund
17 common levies ~~local systems~~ and multiply the result by either the school
18 district's adjusted valuation divided by one hundred for local systems
19 that consist of only one school district or the local system's adjusted
20 valuation divided by one hundred for local systems that consist of more
21 than one school district.

22 (3) The minimum levy adjustment shall be added to the formula
23 resources of the local system for the determination of equalization aid
24 pursuant to section 79-1008.01. If the minimum levy adjustment is greater
25 than or equal to the allocated income tax funds calculated pursuant to
26 section 79-1005.01, the local system shall not receive allocated income
27 tax funds. If the minimum levy adjustment is less than the allocated
28 income tax funds calculated pursuant to section 79-1005.01, the local
29 system shall receive allocated income tax funds in the amount of the
30 difference between the allocated income tax funds calculated pursuant to
31 section 79-1005.01 and the minimum levy adjustment.

1 (4) This section does not apply to the calculation of aid for a
2 local system containing a learning community for the first school fiscal
3 year for which aid is calculated for such local system.

4 Sec. 4. Section 79-1022, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 79-1022 (1) On or before ~~April 10, 2014, and on or before~~ March 1 of
7 each year ~~thereafter~~ for each ensuing fiscal year, the department shall
8 determine the amounts to be distributed to each local system and each
9 district for the ensuing school fiscal year pursuant to the Tax Equity
10 and Educational Opportunities Support Act and shall certify the amounts
11 to the Director of Administrative Services, the Auditor of Public
12 Accounts, each learning community, and each district. The amount to be
13 distributed to each district that is not a member of a learning community
14 from the amount calculated ~~certified~~ for a local system shall be
15 proportional based on the formula students attributed to each district in
16 the local system. For school fiscal years prior to school fiscal year
17 2016-17, the ~~The~~ amount to be distributed to each district that is a
18 member of a learning community from the amount calculated ~~certified~~ for
19 the local system shall be proportional based on the formula needs
20 calculated for each district in the local system. For school fiscal year
21 2016-17 and each school fiscal year thereafter, the amount to be
22 distributed to each district that is a member of a learning community
23 shall be the amount calculated for such district as a single district
24 local system. On or before ~~April 10, 2014, and on or before~~ March 1 of
25 each year ~~thereafter~~ for each ensuing fiscal year, the department shall
26 report the necessary funding level for the ensuing school fiscal year to
27 the Governor, the Appropriations Committee of the Legislature, and the
28 Education Committee of the Legislature. The report submitted to the
29 committees of the Legislature shall be submitted electronically. Except
30 as otherwise provided in this subsection, certified state aid amounts,
31 including adjustments pursuant to section 79-1065.02, shall be shown as

1 budgeted non-property-tax receipts and deducted prior to calculating the
2 property tax request in the district's general fund budget statement as
3 provided to the Auditor of Public Accounts pursuant to section 79-1024.

4 (2) Except as provided in this subsection, subsection (8) of section
5 79-1016, and sections 79-1033 and 79-1065.02, the amounts certified
6 pursuant to subsection (1) of this section shall be distributed in ten as
7 nearly as possible equal payments on the last business day of each month
8 beginning in September of each ensuing school fiscal year and ending in
9 June of the following year, except that when a school district is to
10 receive a monthly payment of less than one thousand dollars, such payment
11 shall be one lump-sum payment on the last business day of December during
12 the ensuing school fiscal year.

13 Sec. 5. Section 79-1073, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 79-1073 On or before September 1 for each year, each learning
16 community coordinating council shall determine the expected amounts to be
17 distributed by the county treasurers to each member school district from
18 general fund property tax receipts pursuant to subdivision (2)(b) of
19 section 77-3442 and shall certify such amounts to each member school
20 district, the county treasurer for each county containing territory in
21 the learning community, and the State Department of Education. Such
22 property tax receipts shall be divided among member school districts
23 proportionally based on the difference of the school district's formula
24 need calculated pursuant to section 79-1007.11 minus the sum of the state
25 aid certified pursuant to section 79-1022 and the other actual receipts
26 included in local system formula resources pursuant to section 79-1018.01
27 for the school fiscal year for which the distribution is being made,
28 except that, for school fiscal year 2016-17 and each school fiscal year
29 thereafter, the expected amount for any member school district shall not
30 be less than ninety-nine percent of an amount calculated for such member
31 school district by applying a rate forty cents less than the rate levied

1 by such learning community pursuant to subdivision (2)(b) of section
2 77-3442 for the school fiscal year for which the funds are being
3 distributed to the taxable valuation of property subject to levies of the
4 school district pursuant to subdivision (2)(c) of section 77-3442 for the
5 immediately preceding school fiscal year.

6 Each time the county treasurer distributes property tax receipts
7 from the common general fund levy to member school districts, the amount
8 to be distributed to each district shall be proportional based on the
9 total amounts to be distributed to each member school district for the
10 school fiscal year. Each time the county treasurer certifies a property
11 tax refund pursuant to section 77-1736.06 based on the common general
12 fund levy for member school districts or any entity issues an in lieu of
13 property tax reimbursement based on the common general fund levy for
14 member school districts, including amounts paid pursuant to sections
15 70-651.01 and 79-1036, the amount to be certified or reimbursed to each
16 district shall be proportional on the same basis as property tax receipts
17 from such levy are distributed to member school districts.

18 Sec. 6. Original sections 79-1003, 79-1007.11, 79-1008.02, 79-1022,
19 and 79-1073, Reissue Revised Statutes of Nebraska, are repealed.

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 96

Introduced by Smith, 14.

Read first time January 08, 2015

Committee: Education

1 A BILL FOR AN ACT relating to schools; to amend sections 79-528,
2 79-1007.18, 79-1008.02, 79-1022, 79-1036, 79-1041, 79-10,120,
3 79-10,126, 79-2104, 79-2111, and 79-2404, Reissue Revised Statutes
4 of Nebraska, and sections 70-651.04, 77-1736.06, and 77-3442,
5 Revised Statutes Cumulative Supplement, 2014; to eliminate certain
6 taxing authority of learning communities; to harmonize provisions;
7 to repeal the original sections; and to outright repeal sections
8 79-1073, 79-1073.01, and 79-10,126.01, Reissue Revised Statutes of
9 Nebraska.
10 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 70-651.04, Revised Statutes Cumulative
2 Supplement, 2014, is amended to read:

3 70-651.04 All payments which are based on retail revenue from each
4 incorporated city or village shall be divided and distributed by the
5 county treasurer to that city or village, to the school districts located
6 in that city or village, ~~to any learning community located in that city~~
7 ~~or village,~~ and to the county in which may be located any such
8 incorporated city or village in the proportion that their respective
9 property tax levies in the preceding year bore to the total of such
10 levies, ~~except that the only learning community levies to be included are~~
11 ~~the common levies for which the proceeds are distributed to member school~~
12 ~~districts pursuant to sections 79-1073 and 79-1073.01.~~

13 Sec. 2. Section 77-1736.06, Revised Statutes Cumulative Supplement,
14 2014, is amended to read:

15 77-1736.06 The following procedure shall apply when making a
16 property tax refund:

17 (1) Within thirty days of the entry of a final nonappealable order,
18 an unprotested determination of a county assessor, an unappealed decision
19 of a county board of equalization, or other final action requiring a
20 refund of real or personal property taxes paid or, for property valued by
21 the state, within thirty days of a recertification of value by the
22 Property Tax Administrator pursuant to section 77-1775 or 77-1775.01, the
23 county assessor shall determine the amount of refund due the person
24 entitled to the refund, certify that amount to the county treasurer, and
25 send a copy of such certification to the person entitled to the refund.
26 Within thirty days from the date the county assessor certifies the amount
27 of the refund, the county treasurer shall notify each political
28 subdivision, including any ~~school district receiving a distribution~~
29 ~~pursuant to section 79-1073 or 79-1073.01 and any land bank receiving~~
30 real property taxes pursuant to subdivision (3)(a) of section 19-5211, of
31 its respective share of the refund, except that for any political

1 subdivision whose share of the refund is two hundred dollars or less, the
2 county board may waive this notice requirement. Notification shall be by
3 first-class mail, postage prepaid, to the last-known address of record of
4 the political subdivision. The county treasurer shall pay the refund from
5 funds in his or her possession belonging to any political subdivision,
6 including any school district receiving a distribution pursuant to
7 ~~section 79-1073 or 79-1073.01~~ and any land bank receiving real property
8 taxes pursuant to subdivision (3)(a) of section 19-5211, which received
9 any part of the tax or penalty being refunded. If sufficient funds are
10 not available or the political subdivision, within thirty days of the
11 mailing of the notice by the county treasurer if applicable, certifies to
12 the county treasurer that a hardship would result and create a serious
13 interference with its governmental functions if the refund of the tax or
14 penalty is paid, the county treasurer shall register the refund or
15 portion thereof which remains unpaid as a claim against such political
16 subdivision and shall issue the person entitled to the refund a receipt
17 for the registration of the claim. The certification by a political
18 subdivision declaring a hardship shall be binding upon the county
19 treasurer;

20 (2) The refund of a tax or penalty or the receipt for the
21 registration of a claim made or issued pursuant to this section shall be
22 satisfied in full as soon as practicable and in no event later than five
23 years from the date the final order or other action approving a refund is
24 entered. The governing body of the political subdivision shall make
25 provisions in its budget for the amount of any refund or claim to be
26 satisfied pursuant to this section. If a receipt for the registration of
27 a claim is given:

28 (a) Such receipt shall be applied to satisfy any tax levied or
29 assessed by that political subdivision next falling due from the person
30 holding the receipt after the sixth next succeeding levy is made on
31 behalf of the political subdivision following the final order or other

1 action approving the refund; and

2 (b) To the extent the amount of such receipt exceeds the amount of
3 such tax liability, the unsatisfied balance of the receipt shall be paid
4 and satisfied within the five-year period prescribed in this subdivision
5 from a combination of a credit against taxes anticipated to be due to the
6 political subdivision during such period and cash payment from any funds
7 expected to accrue to the political subdivision pursuant to a written
8 plan to be filed by the political subdivision with the county treasurer
9 no later than thirty days after the claim against the political
10 subdivision is first reduced by operation of a credit against taxes due
11 to such political subdivision.

12 If a political subdivision fails to fully satisfy the refund or
13 claim prior to the sixth next succeeding levy following the entry of a
14 final nonappealable order or other action approving a refund, interest
15 shall accrue on the unpaid balance commencing on the sixth next
16 succeeding levy following such entry or action at the rate set forth in
17 section 45-103;

18 (3) The county treasurer shall mail the refund or the receipt by
19 first-class mail, postage prepaid, to the last-known address of the
20 person entitled thereto. Multiple refunds to the same person may be
21 combined into one refund or credit. If a refund is not claimed by June 1
22 of the year following the year of mailing, the refund shall be canceled
23 and the resultant amount credited to the various funds originally
24 charged;

25 (4) When the refund involves property valued by the state, the Tax
26 Commissioner shall be authorized to negotiate a settlement of the amount
27 of the refund or claim due pursuant to this section on behalf of the
28 political subdivision from which such refund or claim is due. Any
29 political subdivision which does not agree with the settlement terms as
30 negotiated may reject such terms, and the refund or claim due from the
31 political subdivision then shall be satisfied as set forth in this

1 section as if no such negotiation had occurred;

2 (5) In the event that the Legislature appropriates state funds to be
3 disbursed for the purposes of satisfying all or any portion of any refund
4 or claim, the Tax Commissioner shall order the county treasurer to
5 disburse such refund amounts directly to the persons entitled to the
6 refund in partial or total satisfaction of such persons' claims. The
7 county treasurer shall disburse such amounts within forty-five days after
8 receipt thereof; and

9 (6) If all or any portion of the refund is reduced by way of
10 settlement or forgiveness by the person entitled to the refund, the
11 proportionate amount of the refund that was paid by an appropriation of
12 state funds shall be reimbursed by the county treasurer to the State
13 Treasurer within forty-five days after receipt of the settlement
14 agreement or receipt of the forgiven refund. The amount so reimbursed
15 shall be credited to the General Fund.

16 Sec. 3. Section 77-3442, Revised Statutes Cumulative Supplement,
17 2014, is amended to read:

18 77-3442 (1) Property tax levies for the support of local governments
19 for fiscal years beginning on or after July 1, 1998, shall be limited to
20 the amounts set forth in this section except as provided in section
21 77-3444.

22 (2)(a) Except as provided in subdivision (2)(c e) of this section,
23 school districts and multiple-district school systems, ~~except learning~~
24 ~~communities and school districts that are members of learning~~
25 ~~communities,~~ may levy a maximum levy of one dollar and five cents per one
26 hundred dollars of taxable valuation of property subject to the levy.

27 ~~(b) For each fiscal year, learning communities may levy a maximum~~
28 ~~levy for the general fund budgets of member school districts of ninety-~~
29 ~~five cents per one hundred dollars of taxable valuation of property~~
30 ~~subject to the levy. The proceeds from the levy pursuant to this~~
31 ~~subdivision shall be distributed pursuant to section 79-1073.~~

1 ~~(c) Except as provided in subdivision (2)(e) of this section, for~~
2 ~~each fiscal year, school districts that are members of learning~~
3 ~~communities may levy for purposes of such districts' general fund budget~~
4 ~~and special building funds a maximum combined levy of the difference of~~
5 ~~one dollar and five cents on each one hundred dollars of taxable property~~
6 ~~subject to the levy minus the learning community levies pursuant to~~
7 ~~subdivisions (2)(b) and (2)(g) of this section for such learning~~
8 ~~community.~~

9 **(b d)** Excluded from the limitations in subdivision ~~subdivisions~~ (2)
10 (a) ~~and (2)(e)~~ of this section are amounts levied to pay for sums agreed
11 to be paid by a school district to certificated employees in exchange for
12 a voluntary termination of employment and amounts levied to pay for
13 special building funds and sinking funds established for projects
14 commenced prior to April 1, 1996, for construction, expansion, or
15 alteration of school district buildings. For purposes of this subsection,
16 commenced means any action taken by the school board on the record which
17 commits the board to expend district funds in planning, constructing, or
18 carrying out the project.

19 **(c e)** Federal aid school districts may exceed the maximum levy
20 prescribed by subdivision (2)(a) ~~or (2)(e)~~ of this section only to the
21 extent necessary to qualify to receive federal aid pursuant to Title VIII
22 of Public Law 103-382, as such title existed on September 1, 2001. For
23 purposes of this subdivision, federal aid school district means any
24 school district which receives ten percent or more of the revenue for its
25 general fund budget from federal government sources pursuant to Title
26 VIII of Public Law 103-382, as such title existed on September 1, 2001.

27 ~~(f) For school fiscal year 2002-03 through school fiscal year~~
28 ~~2007-08, school districts and multiple-district school systems may, upon~~
29 ~~a three-fourths majority vote of the school board of the school district,~~
30 ~~the board of the unified system, or the school board of the high school~~
31 ~~district of the multiple-district school system that is not a unified~~

1 ~~system, exceed the maximum levy prescribed by subdivision (2)(a) of this~~
2 ~~section in an amount equal to the net difference between the amount of~~
3 ~~state aid that would have been provided under the Tax Equity and~~
4 ~~Educational Opportunities Support Act without the temporary aid~~
5 ~~adjustment factor as defined in section 79-1003 for the ensuing school~~
6 ~~fiscal year for the school district or multiple-district school system~~
7 ~~and the amount provided with the temporary aid adjustment factor. The~~
8 ~~State Department of Education shall certify to the school districts and~~
9 ~~multiple-district school systems the amount by which the maximum levy may~~
10 ~~be exceeded for the next school fiscal year pursuant to this subdivision~~
11 ~~(f) of this subsection on or before February 15 for school fiscal years~~
12 ~~2004-05 through 2007-08.~~

13 ~~(g) For each fiscal year, learning communities may levy a maximum~~
14 ~~levy of two cents on each one hundred dollars of taxable property subject~~
15 ~~to the levy for special building funds for member school districts. The~~
16 ~~proceeds from the levy pursuant to this subdivision shall be distributed~~
17 ~~pursuant to section 79-1073.01.~~

18 ~~(d h) For each fiscal year, learning communities may levy a maximum~~
19 ~~levy of one-half cent on each one hundred dollars of taxable property~~
20 ~~subject to the levy for elementary learning center facility leases, for~~
21 ~~remodeling of leased elementary learning center facilities, and for up to~~
22 ~~fifty percent of the estimated cost for focus school or program capital~~
23 ~~projects approved by the learning community coordinating council pursuant~~
24 ~~to section 79-2111.~~

25 ~~(e i) For each fiscal year, learning communities may levy a maximum~~
26 ~~levy of one and one-half cents on each one hundred dollars of taxable~~
27 ~~property subject to the levy for early childhood education programs for~~
28 ~~children in poverty, for elementary learning center employees, for~~
29 ~~contracts with other entities or individuals who are not employees of the~~
30 ~~learning community for elementary learning center programs and services,~~
31 ~~and for pilot projects, except that no more than ten percent of such levy~~

1 may be used for elementary learning center employees.

2 (3)(a) For fiscal years 2011-12 and 2012-13, community college areas
3 may levy a maximum of ten and one-quarter cents per one hundred dollars
4 of taxable valuation of property subject to the levy for operating
5 expenditures and may also levy the additional levies provided in
6 subdivisions (1)(b) and (c) of section 85-1517.

7 (b) For fiscal year 2013-14 and each fiscal year thereafter,
8 community college areas may levy the levies provided in subdivisions (2)
9 (a) through (c) of section 85-1517, in accordance with the provisions of
10 such subdivisions. A community college area may exceed the levy provided
11 in subdivision (2)(b) of section 85-1517 by the amount necessary to
12 retire general obligation bonds assumed by the community college area or
13 issued pursuant to section 85-1515 according to the terms of such bonds
14 or for any obligation pursuant to section 85-1535 entered into prior to
15 January 1, 1997.

16 (4)(a) Natural resources districts may levy a maximum levy of four
17 and one-half cents per one hundred dollars of taxable valuation of
18 property subject to the levy.

19 (b) Natural resources districts shall also have the power and
20 authority to levy a tax equal to the dollar amount by which their
21 restricted funds budgeted to administer and implement ground water
22 management activities and integrated management activities under the
23 Nebraska Ground Water Management and Protection Act exceed their
24 restricted funds budgeted to administer and implement ground water
25 management activities and integrated management activities for FY2003-04,
26 not to exceed one cent on each one hundred dollars of taxable valuation
27 annually on all of the taxable property within the district.

28 (c) In addition, natural resources districts located in a river
29 basin, subbasin, or reach that has been determined to be fully
30 appropriated pursuant to section 46-714 or designated as overappropriated
31 pursuant to section 46-713 by the Department of Natural Resources shall

1 also have the power and authority to levy a tax equal to the dollar
2 amount by which their restricted funds budgeted to administer and
3 implement ground water management activities and integrated management
4 activities under the Nebraska Ground Water Management and Protection Act
5 exceed their restricted funds budgeted to administer and implement ground
6 water management activities and integrated management activities for
7 FY2005-06, not to exceed three cents on each one hundred dollars of
8 taxable valuation on all of the taxable property within the district for
9 fiscal year 2006-07 and each fiscal year thereafter through fiscal year
10 2017-18.

11 (5) Any educational service unit authorized to levy a property tax
12 pursuant to section 79-1225 may levy a maximum levy of one and one-half
13 cents per one hundred dollars of taxable valuation of property subject to
14 the levy.

15 (6)(a) Incorporated cities and villages which are not within the
16 boundaries of a municipal county may levy a maximum levy of forty-five
17 cents per one hundred dollars of taxable valuation of property subject to
18 the levy plus an additional five cents per one hundred dollars of taxable
19 valuation to provide financing for the municipality's share of revenue
20 required under an agreement or agreements executed pursuant to the
21 Interlocal Cooperation Act or the Joint Public Agency Act. The maximum
22 levy shall include amounts levied to pay for sums to support a library
23 pursuant to section 51-201, museum pursuant to section 51-501, visiting
24 community nurse, home health nurse, or home health agency pursuant to
25 section 71-1637, or statue, memorial, or monument pursuant to section
26 80-202.

27 (b) Incorporated cities and villages which are within the boundaries
28 of a municipal county may levy a maximum levy of ninety cents per one
29 hundred dollars of taxable valuation of property subject to the levy. The
30 maximum levy shall include amounts paid to a municipal county for county
31 services, amounts levied to pay for sums to support a library pursuant to

1 section 51-201, a museum pursuant to section 51-501, a visiting community
2 nurse, home health nurse, or home health agency pursuant to section
3 71-1637, or a statue, memorial, or monument pursuant to section 80-202.

4 (7) Sanitary and improvement districts which have been in existence
5 for more than five years may levy a maximum levy of forty cents per one
6 hundred dollars of taxable valuation of property subject to the levy, and
7 sanitary and improvement districts which have been in existence for five
8 years or less shall not have a maximum levy. Unconsolidated sanitary and
9 improvement districts which have been in existence for more than five
10 years and are located in a municipal county may levy a maximum of eighty-
11 five cents per hundred dollars of taxable valuation of property subject
12 to the levy.

13 (8) Counties may levy or authorize a maximum levy of fifty cents per
14 one hundred dollars of taxable valuation of property subject to the levy,
15 except that five cents per one hundred dollars of taxable valuation of
16 property subject to the levy may only be levied to provide financing for
17 the county's share of revenue required under an agreement or agreements
18 executed pursuant to the Interlocal Cooperation Act or the Joint Public
19 Agency Act. The maximum levy shall include amounts levied to pay for sums
20 to support a library pursuant to section 51-201 or museum pursuant to
21 section 51-501. The county may allocate up to fifteen cents of its
22 authority to other political subdivisions subject to allocation of
23 property tax authority under subsection (1) of section 77-3443 and not
24 specifically covered in this section to levy taxes as authorized by law
25 which do not collectively exceed fifteen cents per one hundred dollars of
26 taxable valuation on any parcel or item of taxable property. The county
27 may allocate to one or more other political subdivisions subject to
28 allocation of property tax authority by the county under subsection (1)
29 of section 77-3443 some or all of the county's five cents per one hundred
30 dollars of valuation authorized for support of an agreement or agreements
31 to be levied by the political subdivision for the purpose of supporting

1 that political subdivision's share of revenue required under an agreement
2 or agreements executed pursuant to the Interlocal Cooperation Act or the
3 Joint Public Agency Act. If an allocation by a county would cause another
4 county to exceed its levy authority under this section, the second county
5 may exceed the levy authority in order to levy the amount allocated.
6 Property tax levies for costs of reassumption of the assessment function
7 pursuant to section 77-1340 or 77-1340.04 are not included in the levy
8 limits established in this subsection for fiscal years 2010-11 through
9 2013-14.

10 (9) Municipal counties may levy or authorize a maximum levy of one
11 dollar per one hundred dollars of taxable valuation of property subject
12 to the levy. The municipal county may allocate levy authority to any
13 political subdivision or entity subject to allocation under section
14 77-3443.

15 (10) Property tax levies (a) for judgments, except judgments or
16 orders from the Commission of Industrial Relations, obtained against a
17 political subdivision which require or obligate a political subdivision
18 to pay such judgment, to the extent such judgment is not paid by
19 liability insurance coverage of a political subdivision, (b) for
20 preexisting lease-purchase contracts approved prior to July 1, 1998, (c)
21 for bonds as defined in section 10-134 approved according to law and
22 secured by a levy on property except as provided in section 44-4317 for
23 bonded indebtedness issued by educational service units and school
24 districts, and (d) for payments by a public airport to retire interest-
25 free loans from the Department of Aeronautics in lieu of bonded
26 indebtedness at a lower cost to the public airport are not included in
27 the levy limits established by this section.

28 (11) The limitations on tax levies provided in this section are to
29 include all other general or special levies provided by law.
30 Notwithstanding other provisions of law, the only exceptions to the
31 limits in this section are those provided by or authorized by sections

1 77-3442 to 77-3444.

2 (12) Tax levies in excess of the limitations in this section shall
3 be considered unauthorized levies under section 77-1606 unless approved
4 under section 77-3444.

5 (13) For purposes of sections 77-3442 to 77-3444, political
6 subdivision means a political subdivision of this state and a county
7 agricultural society.

8 (14) For school districts that file a binding resolution on or
9 before May 9, 2008, with the county assessors, county clerks, and county
10 treasurers for all counties in which the school district has territory
11 pursuant to subsection (7) of section 79-458, if the combined levies,
12 except levies for bonded indebtedness approved by the voters of the
13 school district and levies for the refinancing of such bonded
14 indebtedness, are in excess of the greater of (a) one dollar and twenty
15 cents per one hundred dollars of taxable valuation of property subject to
16 the levy or (b) the maximum levy authorized by a vote pursuant to section
17 77-3444, all school district levies, except levies for bonded
18 indebtedness approved by the voters of the school district and levies for
19 the refinancing of such bonded indebtedness, shall be considered
20 unauthorized levies under section 77-1606.

21 Sec. 4. Section 79-528, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 79-528 (1)(a) On or before July 20 in all school districts, the
24 superintendent shall file with the State Department of Education a report
25 showing the number of children from five through eighteen years of age
26 belonging to the school district according to the census taken as
27 provided in sections 79-524 and 79-578. On or before August 31, the
28 department shall issue to each learning community coordinating council a
29 report showing the number of children from five through eighteen years of
30 age belonging to the learning community based on the member school
31 districts according to the school district reports filed with the

1 department.

2 (b) Each Class I school district which is part of a Class VI school
3 district offering instruction (i) in grades kindergarten through five
4 shall report children from five through ten years of age, (ii) in grades
5 kindergarten through six shall report children from five through eleven
6 years of age, and (iii) in grades kindergarten through eight shall report
7 children from five through thirteen years of age.

8 (c) Each Class VI school district offering instruction (i) in grades
9 six through twelve shall report children who are eleven through eighteen
10 years of age, (ii) in grades seven through twelve shall report children
11 who are twelve through eighteen years of age, and (iii) in grades nine
12 through twelve shall report children who are fourteen through eighteen
13 years of age.

14 (d) Each Class I district which has affiliated in whole or in part
15 shall report children from five through thirteen years of age.

16 (e) Each Class II, III, IV, or V district shall report children who
17 are fourteen through eighteen years of age residing in Class I districts
18 or portions thereof which have affiliated with such district.

19 (f) The board of any district neglecting to take and report the
20 enumeration shall be liable to the school district for all school money
21 which such district may lose by such neglect.

22 (2) On or before June 30 the superintendent of each school district
23 shall file with the Commissioner of Education a report described as an
24 end-of-the-school-year annual statistical summary showing (a) the number
25 of children attending school during the year under five years of age, (b)
26 the length of time the school has been taught during the year by a
27 qualified teacher, (c) the length of time taught by each substitute
28 teacher, and (d) such other information as the Commissioner of Education
29 directs. On or before July 31, the commissioner shall issue to each
30 learning community coordinating council an end-of-the-school-year annual
31 statistical summary for the learning community based on the member school

1 districts according to the school district reports filed with the
2 commissioner.

3 (3)(a) On or before November 1 the superintendent of each school
4 district shall submit to the Commissioner of Education a report described
5 as the annual financial report showing (i) the amount of money received
6 from all sources during the year and the amount of money expended by the
7 school district during the year, (ii) the amount of bonded indebtedness,
8 (iii) such other information as shall be necessary to fulfill the
9 requirements of the Tax Equity and Educational Opportunities Support Act
10 and section 79-1114, and (iv) such other information as the Commissioner
11 of Education directs.

12 (b) On or before December 15, the commissioner shall issue to each
13 learning community coordinating council an annual financial report for
14 the learning community based on the member school districts according to
15 the annual financial reports filed with the commissioner, showing (i) the
16 aggregate amount of money received from all sources during the year for
17 all member school districts and the aggregate amount of money expended by
18 member school districts during the year, (ii) the aggregate amount of
19 bonded indebtedness for all member school districts, (iii) such other
20 aggregate information as shall be necessary to fulfill the requirements
21 of the Tax Equity and Educational Opportunities Support Act and section
22 79-1114 for all member school districts, and (iv) such other aggregate
23 information as the Commissioner of Education directs for all member
24 school districts.

25 (4)(a) On or before October 15 of each year, the superintendent of
26 each school district shall file with the commissioner the fall school
27 district membership report, which report shall include the number of
28 children from birth through twenty years of age enrolled in the district
29 on the last Friday in September of a given school year. The report shall
30 enumerate (i) students by grade level, (ii) school district levies and
31 total assessed valuation for the current fiscal year, and (iii) such

1 other information as the Commissioner of Education directs.

2 ~~(b) On or before October 15 of each year, each learning community~~
3 ~~coordinating council shall issue to the department a report which~~
4 ~~enumerates the learning community levies pursuant to subdivisions (2)(b)~~
5 ~~and (g) of section 77-3442 and total assessed valuation for the current~~
6 ~~fiscal year.~~

7 (b e) On or before November 15 of each year, the department shall
8 issue to each learning community coordinating council the fall learning
9 community membership report, which report shall include the aggregate
10 number of children from birth through twenty years of age enrolled in the
11 member school districts on the last Friday in September of a given school
12 year for all member school districts. The report shall enumerate (i) the
13 aggregate students by grade level for all member school districts, (ii)
14 school district levies and total assessed valuation for the current
15 fiscal year, and (iii) such other information as the Commissioner of
16 Education directs for all member school districts.

17 (c d) When any school district fails to submit its fall membership
18 report by November 1, the commissioner shall, after notice to the
19 district and an opportunity to be heard, direct that any state aid
20 granted pursuant to the Tax Equity and Educational Opportunities Support
21 Act be withheld until such time as the report is received by the
22 department. In addition, the commissioner shall direct the county
23 treasurer to withhold all school money belonging to the school district
24 until such time as the commissioner notifies the county treasurer of
25 receipt of such report. The county treasurer shall withhold such money.

26 Sec. 5. Section 79-1007.18, Reissue Revised Statutes of Nebraska, is
27 amended to read:

28 79-1007.18 (1) The department shall calculate an averaging
29 adjustment for districts if the basic funding per formula student is less
30 than the averaging adjustment threshold and the general fund levy for the
31 school fiscal year immediately preceding the school fiscal year for which

1 aid is being calculated was at least one dollar per one hundred dollars
2 of taxable valuation. ~~For school districts that are members of a learning~~
3 ~~community, the general fund levy for purposes of this section includes~~
4 ~~both the common general fund levy and the school district general fund~~
5 ~~levy authorized pursuant to subdivisions (2)(b) and (2)(c) of section~~
6 ~~77-3442.~~ The averaging adjustment shall equal the district's formula
7 students multiplied by the percentage specified in this section for such
8 district of the difference between the averaging adjustment threshold
9 minus such district's basic funding per formula student.

10 (2)(a) For school fiscal years 2012-13 and 2013-14, the averaging
11 adjustment threshold shall equal the lesser of (i) the averaging
12 adjustment threshold for the school fiscal year immediately preceding the
13 school fiscal year for which aid is being calculated increased by the
14 basic allowable growth rate or (ii) the statewide average basic funding
15 per formula student for the school fiscal year for which aid is being
16 calculated.

17 (b) For school fiscal year 2014-15 and each school fiscal year
18 thereafter, the averaging adjustment threshold shall equal the aggregate
19 basic funding for all districts with nine hundred or more formula
20 students divided by the aggregate formula students for all districts with
21 nine hundred or more formula students for the school fiscal year for
22 which aid is being calculated.

23 (3) The percentage to be used in the calculation of an averaging
24 adjustment shall be based on the general fund levy for the school fiscal
25 year immediately preceding the school fiscal year for which aid is being
26 calculated.

27 (4) The percentages to be used in the calculation of averaging
28 adjustments shall be as follows:

29 (a) If such levy was at least one dollar per one hundred dollars of
30 taxable valuation but less than one dollar and one cent per one hundred
31 dollars of taxable valuation, the percentage shall be fifty percent;

1 (b) If such levy was at least one dollar and one cent per one
2 hundred dollars of taxable valuation but less than one dollar and two
3 cents per one hundred dollars of taxable valuation, the percentage shall
4 be sixty percent;

5 (c) If such levy was at least one dollar and two cents per one
6 hundred dollars of taxable valuation but less than one dollar and three
7 cents per one hundred dollars of taxable valuation, the percentage shall
8 be seventy percent;

9 (d) If such levy was at least one dollar and three cents per one
10 hundred dollars of taxable valuation but less than one dollar and four
11 cents per one hundred dollars of taxable valuation, the percentage shall
12 be eighty percent; and

13 (e) If such levy was at least one dollar and four cents per one
14 hundred dollars of taxable valuation, the percentage shall be ninety
15 percent.

16 Sec. 6. Section 79-1008.02, Reissue Revised Statutes of Nebraska, is
17 amended to read:

18 79-1008.02 A minimum levy adjustment shall be calculated and applied
19 to any local system that has a general fund common levy for the fiscal
20 year during which aid is certified that is less than the maximum levy,
21 for such fiscal year for such local system, allowed pursuant to
22 subdivision (2)(a) ~~or (b)~~ of section 77-3442 without a vote pursuant to
23 section 77-3444 ~~less five cents for learning communities and less ten~~
24 ~~cents for all other local systems.~~ To calculate the minimum levy
25 adjustment, the department shall subtract the local system general fund
26 common levy for such fiscal year for such local system from the maximum
27 levy allowed pursuant to subdivision (2)(a) ~~or (b)~~ of section 77-3442
28 without a vote pursuant to section 77-3444 ~~less five cents for learning~~
29 ~~communities and less ten cents for all other local systems~~ and multiply
30 the result by the local system's adjusted valuation divided by one
31 hundred. The minimum levy adjustment shall be added to the formula

1 resources of the local system for the determination of equalization aid
2 pursuant to section 79-1008.01. If the minimum levy adjustment is greater
3 than or equal to the allocated income tax funds calculated pursuant to
4 section 79-1005.01, the local system shall not receive allocated income
5 tax funds. If the minimum levy adjustment is less than the allocated
6 income tax funds calculated pursuant to section 79-1005.01, the local
7 system shall receive allocated income tax funds in the amount of the
8 difference between the allocated income tax funds calculated pursuant to
9 section 79-1005.01 and the minimum levy adjustment. ~~This section does not
10 apply to the calculation of aid for a local system containing a learning
11 community for the first school fiscal year for which aid is calculated
12 for such local system.~~

13 Sec. 7. Section 79-1022, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 79-1022 (1) On or before April 10, 2014, and on or before March 1 of
16 each year thereafter for each ensuing fiscal year, the department shall
17 determine the amounts to be distributed to each local system and each
18 district for the ensuing school fiscal year pursuant to the Tax Equity
19 and Educational Opportunities Support Act and shall certify the amounts
20 to the Director of Administrative Services, the Auditor of Public
21 Accounts, ~~each learning community,~~ and each district. The amount to be
22 distributed to each district ~~that is not a member of a learning community~~
23 from the amount certified for a local system shall be proportional based
24 on the formula students attributed to each district in the local system.
25 ~~The amount to be distributed to each district that is a member of a~~
26 ~~learning community from the amount certified for the local system shall~~
27 ~~be proportional based on the formula needs calculated for each district~~
28 ~~in the local system.~~ On or before April 10, 2014, and on or before March
29 1 of each year thereafter for each ensuing fiscal year, the department
30 shall report the necessary funding level for the ensuing school fiscal
31 year to the Governor, the Appropriations Committee of the Legislature,

1 and the Education Committee of the Legislature. The report submitted to
2 the committees of the Legislature shall be submitted electronically.
3 Except as otherwise provided in this subsection, certified state aid
4 amounts, including adjustments pursuant to section 79-1065.02, shall be
5 shown as budgeted non-property-tax receipts and deducted prior to
6 calculating the property tax request in the district's general fund
7 budget statement as provided to the Auditor of Public Accounts pursuant
8 to section 79-1024.

9 (2) Except as provided in this subsection, subsection (8) of section
10 79-1016, and sections 79-1033 and 79-1065.02, the amounts certified
11 pursuant to subsection (1) of this section shall be distributed in ten as
12 nearly as possible equal payments on the last business day of each month
13 beginning in September of each ensuing school fiscal year and ending in
14 June of the following year, except that when a school district is to
15 receive a monthly payment of less than one thousand dollars, such payment
16 shall be one lump-sum payment on the last business day of December during
17 the ensuing school fiscal year.

18 Sec. 8. Section 79-1036, Reissue Revised Statutes of Nebraska, is
19 amended to read:

20 79-1036 (1) In making the apportionment under section 79-1035, the
21 Commissioner of Education shall distribute from the school fund for
22 school purposes, to any and all school districts ~~learning communities and~~
23 ~~school districts which are not members of a learning community,~~ in which
24 there are situated school lands which have not been sold and transferred
25 by deed or saline lands owned by the state, which lands are being used
26 for a public purpose, an amount in lieu of tax money that would be raised
27 by school district levies ~~and learning community common levies for which~~
28 ~~the proceeds are distributed to member school districts pursuant to~~
29 ~~sections 79-1073 and 79-1073.01~~ if such lands were taxable, to be
30 ascertained in accordance with subsection (2) of this section, except
31 that:

1 (a) For Class I districts or portions thereof which are affiliated
2 and in which there are situated school or saline lands, 38.6207 percent
3 of the in lieu of land tax money calculated pursuant to subsection (2) of
4 this section, based on the affiliated school system tax levy computed
5 pursuant to section 79-1077, shall be distributed to the affiliated high
6 school district and the remainder shall be distributed to the Class I
7 district;

8 (b) For Class I districts or portions thereof which are part of a
9 Class VI district which offers instruction in grades nine through twelve
10 and in which there are situated school or saline lands, 38.6207 percent
11 of the in lieu of land tax money calculated pursuant to subsection (2) of
12 this section, based on the Class VI school system levy computed pursuant
13 to section 79-1078, shall be distributed to the Class VI district and the
14 remainder shall be distributed to the Class I district;

15 (c) For Class I districts or portions thereof which are part of a
16 Class VI district which offers instruction in grades seven through twelve
17 and in which there are situated school or saline lands, 55.1724 percent
18 of the in lieu of land tax money calculated pursuant to subsection (2) of
19 this section, based on the Class VI school system levy computed pursuant
20 to section 79-1078, shall be distributed to the Class VI district and the
21 remainder shall be distributed to the Class I district; and

22 (d) For Class I districts or portions thereof which are part of a
23 Class VI district which offers instruction in grades six through twelve
24 and in which there are situated school or saline lands, 62.0690 percent
25 of the in lieu of land tax money calculated pursuant to subsection (2) of
26 this section, based on the Class VI school system levy computed pursuant
27 to section 79-1078, shall be distributed to the Class VI district and the
28 remainder shall be distributed to the Class I district.

29 (2) The county assessor shall certify to the Commissioner of
30 Education the tax levies of each school district ~~and learning community~~
31 in which school land or saline land is located and the last appraised

1 value of such school land, which value shall be the same percentage of
2 the appraised value as the percentage of the assessed value is of market
3 value in subsection (2) of section 77-201 for the purpose of applying the
4 applicable tax levies for each district ~~and learning community~~ in
5 determining the distribution to the districts of such amounts. The school
6 board of any school district ~~and the learning community coordinating~~
7 ~~council of any learning community~~ in which there is located any leased or
8 undeeded school land or saline land subject to this section may appeal to
9 the Board of Educational Lands and Funds for a reappraisalment of such
10 school land if such school board ~~or learning community coordinating~~
11 ~~council~~ deems the land not appraised in proportion to the value of
12 adjoining land of the same or similar value. The Board of Educational
13 Lands and Funds shall proceed to investigate the facts involved in such
14 appeal and, if the contention of the school board ~~or learning community~~
15 ~~coordinating council~~ is correct, make the proper reappraisalment. The
16 value calculation in this subsection shall be used by the Commissioner of
17 Education for making distributions in each school fiscal year.

18 Sec. 9. Section 79-1041, Reissue Revised Statutes of Nebraska, is
19 amended to read:

20 79-1041 ~~Each county treasurer of a county with territory in a~~
21 ~~learning community shall distribute any funds collected by such county~~
22 ~~treasurer from the common general fund levy and the common building fund~~
23 ~~levy of such learning community to each member school district pursuant~~
24 ~~to sections 79-1073 and 79-1073.01 at least once each month.~~

25 Each county treasurer shall, upon request of a majority of the
26 members of the school board or board of education in any school district,
27 at least once each month distribute to the district any funds collected
28 by such county treasurer for school purposes.

29 Sec. 10. Section 79-10,120, Reissue Revised Statutes of Nebraska, is
30 amended to read:

31 79-10,120 The school board or board of education of a Class II, III,

1 IV, V, or VI school district may establish a special fund for purposes of
2 acquiring sites for school buildings or teacherages, purchasing existing
3 buildings for use as school buildings or teacherages, including the sites
4 upon which such buildings are located, and the erection, alteration,
5 equipping, and furnishing of school buildings or teacherages and
6 additions to school buildings for elementary and high school grades and
7 for no other purpose. ~~The For school districts that are not members of~~
8 ~~learning communities,~~ the fund shall be established from the proceeds of
9 an annual levy, to be determined by the board, of not to exceed fourteen
10 cents on each one hundred dollars upon the taxable value of all taxable
11 property in the district which shall be in addition to any other taxes
12 authorized to be levied for school purposes. Such tax shall be levied and
13 collected as are other taxes for school purposes. ~~For school districts~~
14 ~~that are members of a learning community,~~ such fund shall be established
15 ~~from the proceeds of the learning community special building funds levy~~
16 ~~directed to the school district for such purpose pursuant to subdivision~~
17 ~~(2)(g) of section 77-3442 and the proceeds of any school district special~~
18 ~~building fund levy pursuant to subdivision (2)(c) of section 77-3442.~~

19 Sec. 11. Section 79-10,126, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 79-10,126 A Class V school district ~~that is not a member of a~~
22 ~~learning community~~ shall establish (1) for the general operation of the
23 schools, such fund as will result from an annual levy of such rate of tax
24 upon the taxable value of all the taxable property in such school
25 district as the board of education determines to be necessary for such
26 purpose, (2) a fund resulting from an annual amount of tax to be
27 determined by the board of education of not to exceed fourteen cents on
28 each one hundred dollars upon the taxable value of all the taxable
29 property in the district for the purpose of acquiring sites of school
30 buildings and the erection, alteration, equipping, and furnishing of
31 school buildings and additions to school buildings, which tax levy shall

1 be used for no other purposes, and (3) a further fund resulting from an
2 annual amount of tax to be determined by the board of education to pay
3 interest on and retiring, funding, or servicing of bonded indebtedness of
4 the district.

5 Sec. 12. Section 79-2104, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 79-2104 A learning community coordinating council shall have the
8 authority to:

9 ~~(1) Levy a common levy for the general funds of member school~~
10 ~~districts pursuant to sections 77-3442 and 79-1073;~~

11 ~~(2) Levy a common levy for the special building funds of member~~
12 ~~school districts pursuant to sections 77-3442 and 79-1073.01;~~

13 (1 3) Levy for elementary learning center facility leases, for
14 remodeling of leased elementary learning center facilities, and for up to
15 fifty percent of the estimated cost for focus school or program capital
16 projects approved by the learning community coordinating council pursuant
17 to subdivision (2)(~~d h~~) of section 77-3442 and section 79-2111;

18 (2 4) Levy for early childhood education programs for children in
19 poverty, for elementary learning center employees, for contracts with
20 other entities or individuals who are not employees of the learning
21 community for elementary learning center programs and services, and for
22 pilot projects pursuant to subdivision (2)(~~e i~~) of section 77-3442,
23 except that not more than ten percent of such levy may be used for
24 elementary learning center employees;

25 (3 5) Collect, analyze, and report data and information, including,
26 but not limited to, information provided by a school district pursuant to
27 subsection (5) of section 79-201;

28 (4 6) Approve focus schools and focus programs to be operated by
29 member school districts;

30 (5 7) Adopt, approve, and implement a diversity plan which shall
31 include open enrollment and may include focus schools, focus programs,

1 magnet schools, and pathways pursuant to section 79-2110;

2 (6 8) Administer the open enrollment provisions in section 79-2110
3 for the learning community as part of a diversity plan developed by the
4 council to provide educational opportunities which will result in
5 increased diversity in schools across the learning community;

6 (7 9) Annually conduct school fairs to provide students and parents
7 the opportunity to explore the educational opportunities available at
8 each school in the learning community and develop other methods for
9 encouraging access to such information and promotional materials;

10 (8 10) Develop and approve reorganization plans for submission
11 pursuant to the Learning Community Reorganization Act;

12 (9 11) Establish and administer elementary learning centers through
13 achievement subcouncils pursuant to sections 79-2112 to 79-2114;

14 (10 12) Administer the learning community funds distributed to the
15 learning community pursuant to section 79-2111;

16 (11 13) Approve or disapprove poverty plans and limited English
17 proficiency plans for member school districts through achievement
18 subcouncils established under section 79-2117;

19 (12 14) Establish a procedure for receiving community input and
20 complaints regarding the learning community;

21 (13 15) Establish a procedure to assist parents, citizens, and
22 member school districts in accessing an approved center pursuant to the
23 Dispute Resolution Act to resolve disputes involving member school
24 districts or the learning community. Such procedure may include payment
25 by the learning community for some mediation services;

26 (14 16) Establish and administer pilot projects related to enhancing
27 the academic achievement of elementary students, particularly students
28 who face challenges in the educational environment due to factors such as
29 poverty, limited English skills, and mobility;

30 (15 17) Provide funding to public or private entities engaged in the
31 juvenile justice system providing prefilng and diversion programming

1 designed to reduce excessive absenteeism and unnecessary involvement with
2 the juvenile justice system; and

3 (~~16 18~~) Hold public hearings at its discretion in response to issues
4 raised by residents regarding the learning community, a member school
5 district, and academic achievement.

6 Sec. 13. Section 79-2111, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 79-2111 (1) A learning community may levy a maximum levy pursuant to
9 subdivision (2)(~~d h~~) of section 77-3442 for elementary learning center
10 facility leases, for remodeling of leased elementary learning center
11 facilities, and for up to fifty percent of the estimated costs for focus
12 school or program capital projects approved pursuant to this section. The
13 proceeds from such levy shall be used for elementary learning center
14 facility leases, for remodeling of leased elementary learning center
15 facilities, and to reduce the bonded indebtedness required for approved
16 projects by up to fifty percent of the estimated cost of the approved
17 project. The funds used for reductions of bonded indebtedness shall be
18 transferred to the school district for which the project was approved and
19 shall be deposited in such school district's special building fund for
20 use on such project.

21 (2) The learning community may approve pursuant to this section
22 funding for capital projects which will include the purchase,
23 construction, or remodeling of facilities for a focus school or program
24 designed to meet the requirements of section 79-769. Such approval shall
25 include an estimated cost for the project and shall state the amount that
26 will be provided by the learning community for such project.

27 (3) If, within the ten years following receipt of the funding for a
28 capital project pursuant to this section, a school district receiving
29 such funding uses the facility purchased, constructed, or remodeled with
30 such funding for purposes other than those stated to qualify for the
31 funds, the school district shall repay such funds to the learning

1 community with interest at the rate prescribed in section 45-104.02
2 accruing from the date the funds were transferred to the school
3 district's building fund as of the last date the facility was used for
4 such purpose as determined by the learning community coordinating council
5 or the date that the learning community coordinating council determines
6 that the facility will not be used for such purpose or that such facility
7 will not be purchased, constructed, or remodeled for such purpose.
8 Interest shall continue to accrue on outstanding balances until the
9 repayment has been completed. The remaining terms of repayment shall be
10 determined by the learning community coordinating council. The learning
11 community coordinating council may waive such repayment if the facility
12 is used for a different focus school or program for a period of time that
13 will result in the use of the facility for qualifying purposes for a
14 total of at least ten years.

15 Sec. 14. Section 79-2404, Reissue Revised Statutes of Nebraska, is
16 amended to read:

17 79-2404 If the school board of any school district or the board of
18 any educational service unit fails to timely file a copy of an approved
19 contract, or contract amendment, for superintendent services or
20 educational service unit administrator services with the State Department
21 of Education as required in section 79-2403, the Commissioner of
22 Education, after notice to the board president and either the
23 superintendent or educational service unit administrator and an
24 opportunity to be heard, shall direct that any state aid granted pursuant
25 to the Tax Equity and Educational Opportunities Support Act to the school
26 district or core services and technology infrastructure funds granted
27 pursuant to section 79-1241.03 to the educational service unit be
28 withheld until such time as the contract or amendment is received by the
29 department. In addition, the commissioner shall direct each county
30 treasurer of a county with territory in the school district or
31 educational service unit to withhold all money belonging to the school

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

16 Sec. 15. Original sections 79-528, 79-1007.18, 79-1008.02, 79-1022,
17 79-1036, 79-1041, 79-10,120, 79-10,126, 79-2104, 79-2111, and 79-2404,
18 Reissue Revised Statutes of Nebraska, and sections 70-651.04, 77-1736.06,
19 and 77-3442, Revised Statutes Cumulative Supplement, 2014, are repealed.

20 Sec. 16. The following sections are outright repealed: Sections
21 79-1073, 79-1073.01, and 79-10,126.01, Reissue Revised Statutes of
22 Nebraska.

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 392

Introduced by Crawford, 45.

Read first time January 16, 2015

Committee: Education

1 A BILL FOR AN ACT relating to education; to amend sections 79-413,
2 79-528, 79-1007.18, 79-1008.02, 79-1022, 79-1036, 79-1041,
3 79-10,120, 79-10,126, 79-1241.03, 79-2104, 79-2104.02, 79-2107,
4 79-2111, and 79-2404, Reissue Revised Statutes of Nebraska, and
5 sections 70-651.04, 77-1736.06, and 77-3442, Revised Statutes
6 Cumulative Supplement, 2014; to provide and eliminate certain taxing
7 authority of learning communities as prescribed; to change
8 provisions relating to distribution of core services funds as
9 prescribed; to change provisions relating to state aid calculations;
10 to harmonize provisions; to provide an operative date; to repeal the
11 original sections; and to outright repeal sections 79-1073,
12 79-1073.01, and 79-10,126.01, Reissue Revised Statutes of Nebraska.
13 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 70-651.04, Revised Statutes Cumulative
2 Supplement, 2014, is amended to read:

3 70-651.04 All payments which are based on retail revenue from each
4 incorporated city or village shall be divided and distributed by the
5 county treasurer to that city or village, to the school districts located
6 in that city or village, ~~to any learning community located in that city~~
7 ~~or village,~~ and to the county in which may be located any such
8 incorporated city or village in the proportion that their respective
9 property tax levies in the preceding year bore to the total of such
10 levies, ~~except that the only learning community levies to be included are~~
11 ~~the common levies for which the proceeds are distributed to member school~~
12 ~~districts pursuant to sections 79-1073 and 79-1073.01.~~

13 Sec. 2. Section 77-1736.06, Revised Statutes Cumulative Supplement,
14 2014, is amended to read:

15 77-1736.06 The following procedure shall apply when making a
16 property tax refund:

17 (1) Within thirty days of the entry of a final nonappealable order,
18 an unprotested determination of a county assessor, an unappealed decision
19 of a county board of equalization, or other final action requiring a
20 refund of real or personal property taxes paid or, for property valued by
21 the state, within thirty days of a recertification of value by the
22 Property Tax Administrator pursuant to section 77-1775 or 77-1775.01, the
23 county assessor shall determine the amount of refund due the person
24 entitled to the refund, certify that amount to the county treasurer, and
25 send a copy of such certification to the person entitled to the refund.
26 Within thirty days from the date the county assessor certifies the amount
27 of the refund, the county treasurer shall notify each political
28 subdivision, ~~including any school district receiving a distribution~~
29 ~~pursuant to section 79-1073 or 79-1073.01 and any land bank receiving~~
30 real property taxes pursuant to subdivision (3)(a) of section 19-5211, of
31 its respective share of the refund, except that for any political

1 subdivision whose share of the refund is two hundred dollars or less, the
2 county board may waive this notice requirement. Notification shall be by
3 first-class mail, postage prepaid, to the last-known address of record of
4 the political subdivision. The county treasurer shall pay the refund from
5 funds in his or her possession belonging to any political subdivision,
6 including ~~any school district receiving a distribution pursuant to~~
7 ~~section 79-1073 or 79-1073.01~~ and any land bank receiving real property
8 taxes pursuant to subdivision (3)(a) of section 19-5211, which received
9 any part of the tax or penalty being refunded. If sufficient funds are
10 not available or the political subdivision, within thirty days of the
11 mailing of the notice by the county treasurer if applicable, certifies to
12 the county treasurer that a hardship would result and create a serious
13 interference with its governmental functions if the refund of the tax or
14 penalty is paid, the county treasurer shall register the refund or
15 portion thereof which remains unpaid as a claim against such political
16 subdivision and shall issue the person entitled to the refund a receipt
17 for the registration of the claim. The certification by a political
18 subdivision declaring a hardship shall be binding upon the county
19 treasurer;

20 (2) The refund of a tax or penalty or the receipt for the
21 registration of a claim made or issued pursuant to this section shall be
22 satisfied in full as soon as practicable and in no event later than five
23 years from the date the final order or other action approving a refund is
24 entered. The governing body of the political subdivision shall make
25 provisions in its budget for the amount of any refund or claim to be
26 satisfied pursuant to this section. If a receipt for the registration of
27 a claim is given:

28 (a) Such receipt shall be applied to satisfy any tax levied or
29 assessed by that political subdivision next falling due from the person
30 holding the receipt after the sixth next succeeding levy is made on
31 behalf of the political subdivision following the final order or other

1 action approving the refund; and

2 (b) To the extent the amount of such receipt exceeds the amount of
3 such tax liability, the unsatisfied balance of the receipt shall be paid
4 and satisfied within the five-year period prescribed in this subdivision
5 from a combination of a credit against taxes anticipated to be due to the
6 political subdivision during such period and cash payment from any funds
7 expected to accrue to the political subdivision pursuant to a written
8 plan to be filed by the political subdivision with the county treasurer
9 no later than thirty days after the claim against the political
10 subdivision is first reduced by operation of a credit against taxes due
11 to such political subdivision.

12 If a political subdivision fails to fully satisfy the refund or
13 claim prior to the sixth next succeeding levy following the entry of a
14 final nonappealable order or other action approving a refund, interest
15 shall accrue on the unpaid balance commencing on the sixth next
16 succeeding levy following such entry or action at the rate set forth in
17 section 45-103;

18 (3) The county treasurer shall mail the refund or the receipt by
19 first-class mail, postage prepaid, to the last-known address of the
20 person entitled thereto. Multiple refunds to the same person may be
21 combined into one refund or credit. If a refund is not claimed by June 1
22 of the year following the year of mailing, the refund shall be canceled
23 and the resultant amount credited to the various funds originally
24 charged;

25 (4) When the refund involves property valued by the state, the Tax
26 Commissioner shall be authorized to negotiate a settlement of the amount
27 of the refund or claim due pursuant to this section on behalf of the
28 political subdivision from which such refund or claim is due. Any
29 political subdivision which does not agree with the settlement terms as
30 negotiated may reject such terms, and the refund or claim due from the
31 political subdivision then shall be satisfied as set forth in this

1 section as if no such negotiation had occurred;

2 (5) In the event that the Legislature appropriates state funds to be
3 disbursed for the purposes of satisfying all or any portion of any refund
4 or claim, the Tax Commissioner shall order the county treasurer to
5 disburse such refund amounts directly to the persons entitled to the
6 refund in partial or total satisfaction of such persons' claims. The
7 county treasurer shall disburse such amounts within forty-five days after
8 receipt thereof; and

9 (6) If all or any portion of the refund is reduced by way of
10 settlement or forgiveness by the person entitled to the refund, the
11 proportionate amount of the refund that was paid by an appropriation of
12 state funds shall be reimbursed by the county treasurer to the State
13 Treasurer within forty-five days after receipt of the settlement
14 agreement or receipt of the forgiven refund. The amount so reimbursed
15 shall be credited to the General Fund.

16 Sec. 3. Section 77-3442, Revised Statutes Cumulative Supplement,
17 2014, is amended to read:

18 77-3442 (1) Property tax levies for the support of local governments
19 for fiscal years beginning on or after July 1, 1998, shall be limited to
20 the amounts set forth in this section except as provided in section
21 77-3444.

22 (2)(a) Except as provided in subdivision (2)(d e) of this section,
23 school districts and multiple-district school systems, ~~except learning~~
24 ~~communities and school districts that are members of learning~~
25 ~~communities,~~ may levy a maximum levy of one dollar and five cents per one
26 hundred dollars of taxable valuation of property subject to the levy.

27 (b) For each fiscal year, learning communities may levy a maximum
28 ~~levy of two~~ for the general fund budgets of member school districts of
29 ~~ninety-five~~ cents per one hundred dollars of taxable valuation of
30 property subject to the levy. The proceeds from the levy pursuant to this
31 subdivision shall be distributed pursuant to section ~~79-2104.02~~ 79-1073.

1 ~~(c) Except as provided in subdivision (2)(e) of this section, for~~
2 ~~each fiscal year, school districts that are members of learning~~
3 ~~communities may levy for purposes of such districts' general fund budget~~
4 ~~and special building funds a maximum combined levy of the difference of~~
5 ~~one dollar and five cents on each one hundred dollars of taxable property~~
6 ~~subject to the levy minus the learning community levies pursuant to~~
7 ~~subdivisions (2)(b) and (2)(g) of this section for such learning~~
8 ~~community.~~

9 (c d) Excluded from the limitations in subdivision ~~subdivisions~~ (2)
10 (a) ~~and (2)(e)~~ of this section are amounts levied to pay for sums agreed
11 to be paid by a school district to certificated employees in exchange for
12 a voluntary termination of employment and amounts levied to pay for
13 special building funds and sinking funds established for projects
14 commenced prior to April 1, 1996, for construction, expansion, or
15 alteration of school district buildings. For purposes of this subsection,
16 commenced means any action taken by the school board on the record which
17 commits the board to expend district funds in planning, constructing, or
18 carrying out the project.

19 (d e) Federal aid school districts may exceed the maximum levy
20 prescribed by subdivision (2)(a) ~~or (2)(e)~~ of this section only to the
21 extent necessary to qualify to receive federal aid pursuant to Title VIII
22 of Public Law 103-382, as such title existed on September 1, 2001. For
23 purposes of this subdivision, federal aid school district means any
24 school district which receives ten percent or more of the revenue for its
25 general fund budget from federal government sources pursuant to Title
26 VIII of Public Law 103-382, as such title existed on September 1, 2001.

27 ~~(f) For school fiscal year 2002-03 through school fiscal year~~
28 ~~2007-08, school districts and multiple-district school systems may, upon~~
29 ~~a three-fourths majority vote of the school board of the school district,~~
30 ~~the board of the unified system, or the school board of the high school~~
31 ~~district of the multiple-district school system that is not a unified~~

1 ~~system, exceed the maximum levy prescribed by subdivision (2)(a) of this~~
2 ~~section in an amount equal to the net difference between the amount of~~
3 ~~state aid that would have been provided under the Tax Equity and~~
4 ~~Educational Opportunities Support Act without the temporary aid~~
5 ~~adjustment factor as defined in section 79-1003 for the ensuing school~~
6 ~~fiscal year for the school district or multiple-district school system~~
7 ~~and the amount provided with the temporary aid adjustment factor. The~~
8 ~~State Department of Education shall certify to the school districts and~~
9 ~~multiple-district school systems the amount by which the maximum levy may~~
10 ~~be exceeded for the next school fiscal year pursuant to this subdivision~~
11 ~~(f) of this subsection on or before February 15 for school fiscal years~~
12 ~~2004-05 through 2007-08.~~

13 ~~(g) For each fiscal year, learning communities may levy a maximum~~
14 ~~levy of two cents on each one hundred dollars of taxable property subject~~
15 ~~to the levy for special building funds for member school districts. The~~
16 ~~proceeds from the levy pursuant to this subdivision shall be distributed~~
17 ~~pursuant to section 79-1073.01.~~

18 ~~(e h) For each fiscal year, learning communities may levy a maximum~~
19 ~~levy of one-half cent on each one hundred dollars of taxable property~~
20 ~~subject to the levy for elementary learning center facility leases, for~~
21 ~~remodeling of leased elementary learning center facilities, and for up to~~
22 ~~fifty percent of the estimated cost for focus school or program capital~~
23 ~~projects approved by the learning community coordinating council pursuant~~
24 ~~to section 79-2111.~~

25 ~~(f i) For each fiscal year, learning communities may levy a maximum~~
26 ~~levy of one and one-half cents on each one hundred dollars of taxable~~
27 ~~property subject to the levy for early childhood education programs for~~
28 ~~children in poverty, for elementary learning center employees, for~~
29 ~~contracts with other entities or individuals who are not employees of the~~
30 ~~learning community for elementary learning center programs and services,~~
31 ~~and for pilot projects, except that no more than ten percent of such levy~~

1 may be used for elementary learning center employees.

2 (3)(a) For fiscal years 2011-12 and 2012-13, community college areas
3 may levy a maximum of ten and one-quarter cents per one hundred dollars
4 of taxable valuation of property subject to the levy for operating
5 expenditures and may also levy the additional levies provided in
6 subdivisions (1)(b) and (c) of section 85-1517.

7 (b) For fiscal year 2013-14 and each fiscal year thereafter,
8 community college areas may levy the levies provided in subdivisions (2)
9 (a) through (c) of section 85-1517, in accordance with the provisions of
10 such subdivisions. A community college area may exceed the levy provided
11 in subdivision (2)(b) of section 85-1517 by the amount necessary to
12 retire general obligation bonds assumed by the community college area or
13 issued pursuant to section 85-1515 according to the terms of such bonds
14 or for any obligation pursuant to section 85-1535 entered into prior to
15 January 1, 1997.

16 (4)(a) Natural resources districts may levy a maximum levy of four
17 and one-half cents per one hundred dollars of taxable valuation of
18 property subject to the levy.

19 (b) Natural resources districts shall also have the power and
20 authority to levy a tax equal to the dollar amount by which their
21 restricted funds budgeted to administer and implement ground water
22 management activities and integrated management activities under the
23 Nebraska Ground Water Management and Protection Act exceed their
24 restricted funds budgeted to administer and implement ground water
25 management activities and integrated management activities for FY2003-04,
26 not to exceed one cent on each one hundred dollars of taxable valuation
27 annually on all of the taxable property within the district.

28 (c) In addition, natural resources districts located in a river
29 basin, subbasin, or reach that has been determined to be fully
30 appropriated pursuant to section 46-714 or designated as overappropriated
31 pursuant to section 46-713 by the Department of Natural Resources shall

1 also have the power and authority to levy a tax equal to the dollar
2 amount by which their restricted funds budgeted to administer and
3 implement ground water management activities and integrated management
4 activities under the Nebraska Ground Water Management and Protection Act
5 exceed their restricted funds budgeted to administer and implement ground
6 water management activities and integrated management activities for
7 FY2005-06, not to exceed three cents on each one hundred dollars of
8 taxable valuation on all of the taxable property within the district for
9 fiscal year 2006-07 and each fiscal year thereafter through fiscal year
10 2017-18.

11 (5) Any educational service unit authorized to levy a property tax
12 pursuant to section 79-1225 may levy a maximum levy of one and one-half
13 cents per one hundred dollars of taxable valuation of property subject to
14 the levy.

15 (6)(a) Incorporated cities and villages which are not within the
16 boundaries of a municipal county may levy a maximum levy of forty-five
17 cents per one hundred dollars of taxable valuation of property subject to
18 the levy plus an additional five cents per one hundred dollars of taxable
19 valuation to provide financing for the municipality's share of revenue
20 required under an agreement or agreements executed pursuant to the
21 Interlocal Cooperation Act or the Joint Public Agency Act. The maximum
22 levy shall include amounts levied to pay for sums to support a library
23 pursuant to section 51-201, museum pursuant to section 51-501, visiting
24 community nurse, home health nurse, or home health agency pursuant to
25 section 71-1637, or statue, memorial, or monument pursuant to section
26 80-202.

27 (b) Incorporated cities and villages which are within the boundaries
28 of a municipal county may levy a maximum levy of ninety cents per one
29 hundred dollars of taxable valuation of property subject to the levy. The
30 maximum levy shall include amounts paid to a municipal county for county
31 services, amounts levied to pay for sums to support a library pursuant to

1 section 51-201, a museum pursuant to section 51-501, a visiting community
2 nurse, home health nurse, or home health agency pursuant to section
3 71-1637, or a statue, memorial, or monument pursuant to section 80-202.

4 (7) Sanitary and improvement districts which have been in existence
5 for more than five years may levy a maximum levy of forty cents per one
6 hundred dollars of taxable valuation of property subject to the levy, and
7 sanitary and improvement districts which have been in existence for five
8 years or less shall not have a maximum levy. Unconsolidated sanitary and
9 improvement districts which have been in existence for more than five
10 years and are located in a municipal county may levy a maximum of eighty-
11 five cents per hundred dollars of taxable valuation of property subject
12 to the levy.

13 (8) Counties may levy or authorize a maximum levy of fifty cents per
14 one hundred dollars of taxable valuation of property subject to the levy,
15 except that five cents per one hundred dollars of taxable valuation of
16 property subject to the levy may only be levied to provide financing for
17 the county's share of revenue required under an agreement or agreements
18 executed pursuant to the Interlocal Cooperation Act or the Joint Public
19 Agency Act. The maximum levy shall include amounts levied to pay for sums
20 to support a library pursuant to section 51-201 or museum pursuant to
21 section 51-501. The county may allocate up to fifteen cents of its
22 authority to other political subdivisions subject to allocation of
23 property tax authority under subsection (1) of section 77-3443 and not
24 specifically covered in this section to levy taxes as authorized by law
25 which do not collectively exceed fifteen cents per one hundred dollars of
26 taxable valuation on any parcel or item of taxable property. The county
27 may allocate to one or more other political subdivisions subject to
28 allocation of property tax authority by the county under subsection (1)
29 of section 77-3443 some or all of the county's five cents per one hundred
30 dollars of valuation authorized for support of an agreement or agreements
31 to be levied by the political subdivision for the purpose of supporting

1 that political subdivision's share of revenue required under an agreement
2 or agreements executed pursuant to the Interlocal Cooperation Act or the
3 Joint Public Agency Act. If an allocation by a county would cause another
4 county to exceed its levy authority under this section, the second county
5 may exceed the levy authority in order to levy the amount allocated.
6 Property tax levies for costs of reassumption of the assessment function
7 pursuant to section 77-1340 or 77-1340.04 are not included in the levy
8 limits established in this subsection for fiscal years 2010-11 through
9 2013-14.

10 (9) Municipal counties may levy or authorize a maximum levy of one
11 dollar per one hundred dollars of taxable valuation of property subject
12 to the levy. The municipal county may allocate levy authority to any
13 political subdivision or entity subject to allocation under section
14 77-3443.

15 (10) Property tax levies (a) for judgments, except judgments or
16 orders from the Commission of Industrial Relations, obtained against a
17 political subdivision which require or obligate a political subdivision
18 to pay such judgment, to the extent such judgment is not paid by
19 liability insurance coverage of a political subdivision, (b) for
20 preexisting lease-purchase contracts approved prior to July 1, 1998, (c)
21 for bonds as defined in section 10-134 approved according to law and
22 secured by a levy on property except as provided in section 44-4317 for
23 bonded indebtedness issued by educational service units and school
24 districts, and (d) for payments by a public airport to retire interest-
25 free loans from the Department of Aeronautics in lieu of bonded
26 indebtedness at a lower cost to the public airport are not included in
27 the levy limits established by this section.

28 (11) The limitations on tax levies provided in this section are to
29 include all other general or special levies provided by law.
30 Notwithstanding other provisions of law, the only exceptions to the
31 limits in this section are those provided by or authorized by sections

1 77-3442 to 77-3444.

2 (12) Tax levies in excess of the limitations in this section shall
3 be considered unauthorized levies under section 77-1606 unless approved
4 under section 77-3444.

5 (13) For purposes of sections 77-3442 to 77-3444, political
6 subdivision means a political subdivision of this state and a county
7 agricultural society.

8 (14) For school districts that file a binding resolution on or
9 before May 9, 2008, with the county assessors, county clerks, and county
10 treasurers for all counties in which the school district has territory
11 pursuant to subsection (7) of section 79-458, if the combined levies,
12 except levies for bonded indebtedness approved by the voters of the
13 school district and levies for the refinancing of such bonded
14 indebtedness, are in excess of the greater of (a) one dollar and twenty
15 cents per one hundred dollars of taxable valuation of property subject to
16 the levy or (b) the maximum levy authorized by a vote pursuant to section
17 77-3444, all school district levies, except levies for bonded
18 indebtedness approved by the voters of the school district and levies for
19 the refinancing of such bonded indebtedness, shall be considered
20 unauthorized levies under section 77-1606.

21 Sec. 4. Section 79-413, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 79-413 (1) The State Committee for the Reorganization of School
24 Districts created under section 79-435 may create a new school district
25 from other districts, change the boundaries of any district ~~that is not a~~
26 ~~member of a learning community~~, or affiliate a Class I district or
27 portion thereof with one or more existing Class II, III, IV, or V
28 districts upon receipt of petitions signed by sixty percent of the legal
29 voters of each district affected. If the petitions contain signatures of
30 at least sixty-five percent of the legal voters of each district
31 affected, the state committee shall approve the petitions. When area is

1 added to a Class VI district or when a Class I district which is entirely
2 or partially within a Class VI district is taken from the Class VI
3 district, the Class VI district shall be deemed to be an affected
4 district.

5 Any petition of the legal voters of a Class I district in which no
6 city or village is situated which is commenced after January 1, 1996, and
7 proposes the dissolution of the Class I district and the attachment of a
8 portion of it to two or more districts shall require signatures of more
9 than fifty percent of the legal voters of such Class I district. If the
10 state committee determines that such petition contains valid signatures
11 of more than fifty percent of the legal voters of such Class I district,
12 the state committee shall grant the petition.

13 (2)(a) Petitions proposing to change the boundaries of existing
14 school districts ~~that are not members of a learning community~~ through the
15 transfer of a parcel of land, not to exceed six hundred forty acres,
16 shall be approved by the state committee when the petitions involve the
17 transfer of land between Class I, II, III, or IV school districts or when
18 there would be an exchange of parcels of land between Class I, II, III,
19 or IV school districts and the petitions have the approval of at least
20 sixty-five percent of the school board of each affected district. If the
21 transfer of the parcel of land is from a Class I school district to one
22 or more Class II, III, IV, V, or VI school districts of which the parcel
23 is not a part or with which the parcel is not affiliated, any Class II,
24 III, IV, V, or VI school district of which the parcel is not a part or
25 with which the parcel is affiliated shall be deemed an affected district.

26 (b) The state committee shall not approve a change of boundaries
27 pursuant to this section relating to affiliation of school districts if
28 twenty percent or more of any tract of land under common ownership which
29 is proposing to affiliate is not contiguous to the high school district
30 with which affiliation is proposed unless (i) one or more resident
31 students of the tract of land under common ownership has attended the

1 high school program of the high school district within the immediately
2 preceding ten-year period or (ii) approval of the petition or plan would
3 allow siblings of such resident students to attend the same school as the
4 resident students attended.

5 (3)(a) Petitions proposing to create a new school district, to
6 change the boundary lines of existing school districts ~~that are not~~
7 ~~members of a learning community~~, to create an affiliated school system,
8 or to affiliate a Class I district in part and to join such district in
9 part with a Class VI district, any of which involves the transfer of more
10 than six hundred forty acres, shall, when signed by at least sixty
11 percent of the legal voters in each district affected, be submitted to
12 the state committee. In the case of a petition for affiliation or a
13 petition to affiliate in part and in part to join a Class VI district,
14 the state committee shall review the proposed affiliation subject to
15 sections 79-425 and 79-426. The state committee shall, within forty days
16 after receipt of the petition, hold one or more public hearings and
17 review and approve or disapprove such proposal.

18 (b) If there is a bond election to be held in conjunction with the
19 petition, the state committee shall hold the petition until the bond
20 election has been held, during which time names may be added to or
21 withdrawn from the petitions. The results of the bond election shall be
22 certified to the state committee.

23 (c) If the bond election held in conjunction with the petition is
24 unsuccessful, no further action on the petition is required. If the bond
25 election is successful, within fifteen days after receipt of the
26 certification of the bond election results, the state committee shall
27 approve the petition and notify the county clerk to effect the changes in
28 district boundary lines as set forth in the petitions.

29 (4) Any person adversely affected by the changes made by the state
30 committee may appeal to the district court of any county in which the
31 real estate or any part thereof involved in the dispute is located. If

1 the real estate is located in more than one county, the court in which an
2 appeal is first perfected shall obtain jurisdiction to the exclusion of
3 any subsequent appeal.

4 (5) A signing petitioner may withdraw his or her name from a
5 petition and a legal voter may add his or her name to a petition at any
6 time prior to the end of the period when the petition is held by the
7 state committee. Additions and withdrawals of signatures shall be by
8 notarized affidavit filed with the state committee.

9 Sec. 5. Section 79-528, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 79-528 (1)(a) On or before July 20 in all school districts, the
12 superintendent shall file with the State Department of Education a report
13 showing the number of children from five through eighteen years of age
14 belonging to the school district according to the census taken as
15 provided in sections 79-524 and 79-578. On or before August 31, the
16 department shall issue to each learning community coordinating council a
17 report showing the number of children from five through eighteen years of
18 age belonging to the learning community based on the member school
19 districts according to the school district reports filed with the
20 department.

21 (b) Each Class I school district which is part of a Class VI school
22 district offering instruction (i) in grades kindergarten through five
23 shall report children from five through ten years of age, (ii) in grades
24 kindergarten through six shall report children from five through eleven
25 years of age, and (iii) in grades kindergarten through eight shall report
26 children from five through thirteen years of age.

27 (c) Each Class VI school district offering instruction (i) in grades
28 six through twelve shall report children who are eleven through eighteen
29 years of age, (ii) in grades seven through twelve shall report children
30 who are twelve through eighteen years of age, and (iii) in grades nine
31 through twelve shall report children who are fourteen through eighteen

1 years of age.

2 (d) Each Class I district which has affiliated in whole or in part
3 shall report children from five through thirteen years of age.

4 (e) Each Class II, III, IV, or V district shall report children who
5 are fourteen through eighteen years of age residing in Class I districts
6 or portions thereof which have affiliated with such district.

7 (f) The board of any district neglecting to take and report the
8 enumeration shall be liable to the school district for all school money
9 which such district may lose by such neglect.

10 (2) On or before June 30 the superintendent of each school district
11 shall file with the Commissioner of Education a report described as an
12 end-of-the-school-year annual statistical summary showing (a) the number
13 of children attending school during the year under five years of age, (b)
14 the length of time the school has been taught during the year by a
15 qualified teacher, (c) the length of time taught by each substitute
16 teacher, and (d) such other information as the Commissioner of Education
17 directs. On or before July 31, the commissioner shall issue to each
18 learning community coordinating council an end-of-the-school-year annual
19 statistical summary for the learning community based on the member school
20 districts according to the school district reports filed with the
21 commissioner.

22 (3)(a) On or before November 1 the superintendent of each school
23 district shall submit to the Commissioner of Education a report described
24 as the annual financial report showing (i) the amount of money received
25 from all sources during the year and the amount of money expended by the
26 school district during the year, (ii) the amount of bonded indebtedness,
27 (iii) such other information as shall be necessary to fulfill the
28 requirements of the Tax Equity and Educational Opportunities Support Act
29 and section 79-1114, and (iv) such other information as the Commissioner
30 of Education directs.

31 (b) On or before December 15, the commissioner shall issue to each

1 learning community coordinating council an annual financial report for
2 the learning community based on the member school districts according to
3 the annual financial reports filed with the commissioner, showing (i) the
4 aggregate amount of money received from all sources during the year for
5 all member school districts and the aggregate amount of money expended by
6 member school districts during the year, (ii) the aggregate amount of
7 bonded indebtedness for all member school districts, (iii) such other
8 aggregate information as shall be necessary to fulfill the requirements
9 of the Tax Equity and Educational Opportunities Support Act and section
10 79-1114 for all member school districts, and (iv) such other aggregate
11 information as the Commissioner of Education directs for all member
12 school districts.

13 (4)(a) On or before October 15 of each year, the superintendent of
14 each school district shall file with the commissioner the fall school
15 district membership report, which report shall include the number of
16 children from birth through twenty years of age enrolled in the district
17 on the last Friday in September of a given school year. The report shall
18 enumerate (i) students by grade level, (ii) school district levies and
19 total assessed valuation for the current fiscal year, and (iii) such
20 other information as the Commissioner of Education directs.

21 ~~(b) On or before October 15 of each year, each learning community~~
22 ~~coordinating council shall issue to the department a report which~~
23 ~~enumerates the learning community levies pursuant to subdivisions (2)(b)~~
24 ~~and (g) of section 77-3442 and total assessed valuation for the current~~
25 ~~fiscal year.~~

26 (b e) On or before November 15 of each year, the department shall
27 issue to each learning community coordinating council the fall learning
28 community membership report, which report shall include the aggregate
29 number of children from birth through twenty years of age enrolled in the
30 member school districts on the last Friday in September of a given school
31 year for all member school districts. The report shall enumerate (i) the

1 aggregate students by grade level for all member school districts, (ii)
2 school district levies and total assessed valuation for the current
3 fiscal year, and (iii) such other information as the Commissioner of
4 Education directs for all member school districts.

5 (c) When any school district fails to submit its fall membership
6 report by November 1, the commissioner shall, after notice to the
7 district and an opportunity to be heard, direct that any state aid
8 granted pursuant to the Tax Equity and Educational Opportunities Support
9 Act be withheld until such time as the report is received by the
10 department. In addition, the commissioner shall direct the county
11 treasurer to withhold all school money belonging to the school district
12 until such time as the commissioner notifies the county treasurer of
13 receipt of such report. The county treasurer shall withhold such money.

14 Sec. 6. Section 79-1007.18, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 79-1007.18 (1) The department shall calculate an averaging
17 adjustment for districts if the basic funding per formula student is less
18 than the averaging adjustment threshold and the general fund levy for the
19 school fiscal year immediately preceding the school fiscal year for which
20 aid is being calculated was at least one dollar per one hundred dollars
21 of taxable valuation. ~~For school districts that are members of a learning~~
22 ~~community, the general fund levy for purposes of this section includes~~
23 ~~both the common general fund levy and the school district general fund~~
24 ~~levy authorized pursuant to subdivisions (2)(b) and (2)(c) of section~~
25 ~~77-3442.~~ The averaging adjustment shall equal the district's formula
26 students multiplied by the percentage specified in this section for such
27 district of the difference between the averaging adjustment threshold
28 minus such district's basic funding per formula student.

29 (2)(a) For school fiscal years 2012-13 and 2013-14, the averaging
30 adjustment threshold shall equal the lesser of (i) the averaging
31 adjustment threshold for the school fiscal year immediately preceding the

1 school fiscal year for which aid is being calculated increased by the
2 basic allowable growth rate or (ii) the statewide average basic funding
3 per formula student for the school fiscal year for which aid is being
4 calculated.

5 (b) For school fiscal year 2014-15 and each school fiscal year
6 thereafter, the averaging adjustment threshold shall equal the aggregate
7 basic funding for all districts with nine hundred or more formula
8 students divided by the aggregate formula students for all districts with
9 nine hundred or more formula students for the school fiscal year for
10 which aid is being calculated.

11 (3) The percentage to be used in the calculation of an averaging
12 adjustment shall be based on the general fund levy for the school fiscal
13 year immediately preceding the school fiscal year for which aid is being
14 calculated.

15 (4) The percentages to be used in the calculation of averaging
16 adjustments shall be as follows:

17 (a) If such levy was at least one dollar per one hundred dollars of
18 taxable valuation but less than one dollar and one cent per one hundred
19 dollars of taxable valuation, the percentage shall be fifty percent;

20 (b) If such levy was at least one dollar and one cent per one
21 hundred dollars of taxable valuation but less than one dollar and two
22 cents per one hundred dollars of taxable valuation, the percentage shall
23 be sixty percent;

24 (c) If such levy was at least one dollar and two cents per one
25 hundred dollars of taxable valuation but less than one dollar and three
26 cents per one hundred dollars of taxable valuation, the percentage shall
27 be seventy percent;

28 (d) If such levy was at least one dollar and three cents per one
29 hundred dollars of taxable valuation but less than one dollar and four
30 cents per one hundred dollars of taxable valuation, the percentage shall
31 be eighty percent; and

1 (e) If such levy was at least one dollar and four cents per one
2 hundred dollars of taxable valuation, the percentage shall be ninety
3 percent.

4 Sec. 7. Section 79-1008.02, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 79-1008.02 A minimum levy adjustment shall be calculated and applied
7 to any local system that has a general fund common levy for the fiscal
8 year during which aid is certified that is less than the maximum levy,
9 for such fiscal year for such local system, allowed pursuant to
10 subdivision (2)(a) ~~or (b)~~ of section 77-3442 without a vote pursuant to
11 section 77-3444 ~~less five cents for learning communities and less ten~~
12 ~~cents for all other local systems.~~ To calculate the minimum levy
13 adjustment, the department shall subtract the local system general fund
14 common levy for such fiscal year for such local system from the maximum
15 levy allowed pursuant to subdivision (2)(a) ~~or (b)~~ of section 77-3442
16 without a vote pursuant to section 77-3444 ~~less five cents for learning~~
17 ~~communities and less ten cents for all other local systems~~ and multiply
18 the result by the local system's adjusted valuation divided by one
19 hundred. The minimum levy adjustment shall be added to the formula
20 resources of the local system for the determination of equalization aid
21 pursuant to section 79-1008.01. If the minimum levy adjustment is greater
22 than or equal to the allocated income tax funds calculated pursuant to
23 section 79-1005.01, the local system shall not receive allocated income
24 tax funds. If the minimum levy adjustment is less than the allocated
25 income tax funds calculated pursuant to section 79-1005.01, the local
26 system shall receive allocated income tax funds in the amount of the
27 difference between the allocated income tax funds calculated pursuant to
28 section 79-1005.01 and the minimum levy adjustment. ~~This section does not~~
29 ~~apply to the calculation of aid for a local system containing a learning~~
30 ~~community for the first school fiscal year for which aid is calculated~~
31 ~~for such local system.~~

1 Sec. 8. Section 79-1022, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 79-1022 (1) On or before April 10, 2014, and on or before March 1 of
4 each year thereafter for each ensuing fiscal year, the department shall
5 determine the amounts to be distributed to each local system and each
6 district for the ensuing school fiscal year pursuant to the Tax Equity
7 and Educational Opportunities Support Act and shall certify the amounts
8 to the Director of Administrative Services, the Auditor of Public
9 Accounts, ~~each learning community,~~ and each district. The amount to be
10 distributed to each district ~~that is not a member of a learning community~~
11 from the amount certified for a local system shall be proportional based
12 on the formula students attributed to each district in the local system.
13 ~~The amount to be distributed to each district that is a member of a~~
14 ~~learning community from the amount certified for the local system shall~~
15 ~~be proportional based on the formula needs calculated for each district~~
16 ~~in the local system.~~ On or before April 10, 2014, and on or before March
17 1 of each year thereafter for each ensuing fiscal year, the department
18 shall report the necessary funding level for the ensuing school fiscal
19 year to the Governor, the Appropriations Committee of the Legislature,
20 and the Education Committee of the Legislature. The report submitted to
21 the committees of the Legislature shall be submitted electronically.
22 Except as otherwise provided in this subsection, certified state aid
23 amounts, including adjustments pursuant to section 79-1065.02, shall be
24 shown as budgeted non-property-tax receipts and deducted prior to
25 calculating the property tax request in the district's general fund
26 budget statement as provided to the Auditor of Public Accounts pursuant
27 to section 79-1024.

28 (2) Except as provided in this subsection, subsection (8) of section
29 79-1016, and sections 79-1033 and 79-1065.02, the amounts certified
30 pursuant to subsection (1) of this section shall be distributed in ten as
31 nearly as possible equal payments on the last business day of each month

1 beginning in September of each ensuing school fiscal year and ending in
2 June of the following year, except that when a school district is to
3 receive a monthly payment of less than one thousand dollars, such payment
4 shall be one lump-sum payment on the last business day of December during
5 the ensuing school fiscal year.

6 Sec. 9. Section 79-1036, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 79-1036 (1) In making the apportionment under section 79-1035, the
9 Commissioner of Education shall distribute from the school fund for
10 school purposes, to any and all ~~learning communities and~~ school districts
11 ~~which are not members of a learning community,~~ in which there are
12 situated school lands which have not been sold and transferred by deed or
13 saline lands owned by the state, which lands are being used for a public
14 purpose, an amount in lieu of tax money that would be raised by school
15 district levies ~~and learning community common levies for which the~~
16 ~~proceeds are distributed to member school districts pursuant to sections~~
17 ~~79-1073 and 79-1073.01~~ if such lands were taxable, to be ascertained in
18 accordance with subsection (2) of this section, except that:

19 (a) For Class I districts or portions thereof which are affiliated
20 and in which there are situated school or saline lands, 38.6207 percent
21 of the in lieu of land tax money calculated pursuant to subsection (2) of
22 this section, based on the affiliated school system tax levy computed
23 pursuant to section 79-1077, shall be distributed to the affiliated high
24 school district and the remainder shall be distributed to the Class I
25 district;

26 (b) For Class I districts or portions thereof which are part of a
27 Class VI district which offers instruction in grades nine through twelve
28 and in which there are situated school or saline lands, 38.6207 percent
29 of the in lieu of land tax money calculated pursuant to subsection (2) of
30 this section, based on the Class VI school system levy computed pursuant
31 to section 79-1078, shall be distributed to the Class VI district and the

1 remainder shall be distributed to the Class I district;

2 (c) For Class I districts or portions thereof which are part of a
3 Class VI district which offers instruction in grades seven through twelve
4 and in which there are situated school or saline lands, 55.1724 percent
5 of the in lieu of land tax money calculated pursuant to subsection (2) of
6 this section, based on the Class VI school system levy computed pursuant
7 to section 79-1078, shall be distributed to the Class VI district and the
8 remainder shall be distributed to the Class I district; and

9 (d) For Class I districts or portions thereof which are part of a
10 Class VI district which offers instruction in grades six through twelve
11 and in which there are situated school or saline lands, 62.0690 percent
12 of the in lieu of land tax money calculated pursuant to subsection (2) of
13 this section, based on the Class VI school system levy computed pursuant
14 to section 79-1078, shall be distributed to the Class VI district and the
15 remainder shall be distributed to the Class I district.

16 (2) The county assessor shall certify to the Commissioner of
17 Education the tax levies of each school district ~~and learning community~~
18 in which school land or saline land is located and the last appraised
19 value of such school land, which value shall be the same percentage of
20 the appraised value as the percentage of the assessed value is of market
21 value in subsection (2) of section 77-201 for the purpose of applying the
22 applicable tax levies for each district ~~and learning community~~ in
23 determining the distribution to the districts of such amounts. The school
24 board of any school district ~~and the learning community coordinating~~
25 ~~council of any learning community~~ in which there is located any leased or
26 undeeded school land or saline land subject to this section may appeal to
27 the Board of Educational Lands and Funds for a reappraisalment of such
28 school land if such school board ~~or learning community coordinating~~
29 ~~council~~ deems the land not appraised in proportion to the value of
30 adjoining land of the same or similar value. The Board of Educational
31 Lands and Funds shall proceed to investigate the facts involved in such

1 appeal and, if the contention of the school board or ~~learning community~~
2 ~~coordinating council~~ is correct, make the proper reappraisalment. The
3 value calculation in this subsection shall be used by the Commissioner of
4 Education for making distributions in each school fiscal year.

5 Sec. 10. Section 79-1041, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 79-1041 ~~Each county treasurer of a county with territory in a~~
8 ~~learning community shall distribute any funds collected by such county~~
9 ~~treasurer from the common general fund levy and the common building fund~~
10 ~~levy of such learning community to each member school district pursuant~~
11 ~~to sections 79-1073 and 79-1073.01 at least once each month.~~

12 Each county treasurer shall, upon request of a majority of the
13 members of the school board or board of education in any school district,
14 at least once each month distribute to the district any funds collected
15 by such county treasurer for school purposes.

16 Sec. 11. Section 79-10,120, Reissue Revised Statutes of Nebraska, is
17 amended to read:

18 79-10,120 The school board or board of education of a Class II, III,
19 IV, V, or VI school district may establish a special fund for purposes of
20 acquiring sites for school buildings or teacherages, purchasing existing
21 buildings for use as school buildings or teacherages, including the sites
22 upon which such buildings are located, and the erection, alteration,
23 equipping, and furnishing of school buildings or teacherages and
24 additions to school buildings for elementary and high school grades and
25 for no other purpose. The ~~For school districts that are not members of~~
26 ~~learning communities,~~ the fund shall be established from the proceeds of
27 an annual levy, to be determined by the board, of not to exceed fourteen
28 cents on each one hundred dollars upon the taxable value of all taxable
29 property in the district which shall be in addition to any other taxes
30 authorized to be levied for school purposes. Such tax shall be levied and
31 collected as are other taxes for school purposes. ~~For school districts~~

1 ~~that are members of a learning community, such fund shall be established~~
2 ~~from the proceeds of the learning community special building funds levy~~
3 ~~directed to the school district for such purpose pursuant to subdivision~~
4 ~~(2)(g) of section 77-3442 and the proceeds of any school district special~~
5 ~~building fund levy pursuant to subdivision (2)(c) of section 77-3442.~~

6 Sec. 12. Section 79-10,126, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 79-10,126 A Class V school district ~~that is not a member of a~~
9 ~~learning community~~ shall establish (1) for the general operation of the
10 schools, such fund as will result from an annual levy of such rate of tax
11 upon the taxable value of all the taxable property in such school
12 district as the board of education determines to be necessary for such
13 purpose, (2) a fund resulting from an annual amount of tax to be
14 determined by the board of education of not to exceed fourteen cents on
15 each one hundred dollars upon the taxable value of all the taxable
16 property in the district for the purpose of acquiring sites of school
17 buildings and the erection, alteration, equipping, and furnishing of
18 school buildings and additions to school buildings, which tax levy shall
19 be used for no other purposes, and (3) a further fund resulting from an
20 annual amount of tax to be determined by the board of education to pay
21 interest on and retiring, funding, or servicing of bonded indebtedness of
22 the district.

23 Sec. 13. Section 79-1241.03, Reissue Revised Statutes of Nebraska,
24 is amended to read:

25 79-1241.03 (1) Two percent of the funds appropriated for core
26 services and technology infrastructure shall be transferred to the
27 Educational Service Unit Coordinating Council. The remainder of such
28 funds shall be distributed pursuant to subsections (2) through (6) of
29 this section.

30 (2)(a) The distance education and telecommunications allowance for
31 each educational service unit shall equal eighty-five percent of the

1 difference of the costs for telecommunications services, for access to
2 data transmission networks that transmit data to and from the educational
3 service unit, and for the transmission of data on such networks paid by
4 the educational service unit as reported on the annual financial report
5 for the most recently available complete data year minus the receipts
6 from the federal Universal Service Fund pursuant to 47 U.S.C. 254, as
7 such section existed on January 1, 2007, for the educational service unit
8 as reported on the annual financial report for the most recently
9 available complete data year and minus any receipts from school districts
10 or other educational entities for payment of such costs as reported on
11 the annual financial report of the educational service unit.

12 (b) The base allocation of each educational service unit shall equal
13 two and one-half percent of the funds appropriated for distribution
14 pursuant to this section.

15 (c) The satellite office allocation for each educational service
16 unit shall equal one percent of the funds appropriated for distribution
17 pursuant to this section for each office of the educational service unit,
18 except the educational service unit headquarters, up to the maximum
19 number of satellite offices. The maximum number of satellite offices used
20 for the calculation of the satellite office allocation for any
21 educational service unit shall equal the difference of the ratio of the
22 number of square miles within the boundaries of the educational service
23 unit divided by four thousand minus one with the result rounded to the
24 closest whole number.

25 (d) The statewide adjusted valuation shall equal the total adjusted
26 valuation for all member districts of educational service units pursuant
27 to section 79-1016 used for the calculation of state aid for school
28 districts pursuant to the Tax Equity and Educational Opportunities
29 Support Act for the school fiscal year for which the distribution is
30 being calculated pursuant to this section.

31 (e) The adjusted valuation for each educational service unit shall

1 equal the total adjusted valuation of the member school districts
2 pursuant to section 79-1016 used for the calculation of state aid for
3 school districts pursuant to the act for the school fiscal year for which
4 the distribution is being calculated pursuant to this section, ~~except~~
5 ~~that such adjusted valuation for member school districts that are also~~
6 ~~member districts of a learning community shall be reduced by fifty~~
7 ~~percent for school fiscal years 2008-09 and 2009-10, thirty percent for~~
8 ~~school fiscal year 2010-11, and ten percent for each school fiscal year~~
9 ~~thereafter. The adjusted valuation for each learning community shall~~
10 ~~equal fifty percent, for school fiscal years 2008-09 and 2009-10, thirty~~
11 ~~percent, for school fiscal year 2010-11, and ten percent, for each school~~
12 ~~fiscal year thereafter, of the total adjusted valuation of the member~~
13 ~~school districts pursuant to section 79-1016 used for the calculation of~~
14 ~~state aid for school districts pursuant to the act for the school fiscal~~
15 ~~year for which the distribution is being calculated pursuant to this~~
16 ~~section.~~

17 (f) The local effort rate shall equal \$0.0135 per one hundred
18 dollars of adjusted valuation.

19 (g) The statewide student allocation shall equal the difference of
20 the sum of the amount appropriated for distribution pursuant to this
21 section plus the product of the statewide adjusted valuation multiplied
22 by the local effort rate minus the distance education and
23 telecommunications allowance, base allocation, and satellite office
24 allocation for all educational service units and minus any adjustments
25 required by subsection (5) of this section.

26 (h) The sparsity adjustment for each educational service unit ~~and~~
27 ~~learning community~~ shall equal the sum of one plus one-tenth of the ratio
28 of the square miles within the boundaries of the educational service unit
29 divided by the fall membership of the member school districts for the
30 school fiscal year immediately preceding the school fiscal year for which
31 the distribution is being calculated pursuant to this section.

1 (i) The adjusted students for each multidistrict educational service
2 unit shall equal the fall membership for the school fiscal year
3 immediately preceding the school fiscal year for which aid is being
4 calculated of the member school districts ~~that will not be members of a~~
5 ~~learning community and ninety percent of the fall membership for such~~
6 ~~school fiscal year of the member school districts that will be members of~~
7 ~~a learning community~~ pursuant to this section, multiplied by the sparsity
8 adjustment for the educational service unit. The adjusted students for
9 each single-district educational service unit shall equal ninety-five
10 percent of the fall membership for the school fiscal year immediately
11 preceding the school fiscal year for which aid is being calculated ~~if the~~
12 ~~member school district will not be a member of a learning community and~~
13 ~~eighty-five percent of the fall membership for such school fiscal year if~~
14 ~~the member school district will be a member of a learning community~~
15 pursuant to this section, multiplied by the sparsity adjustment for the
16 educational service unit. ~~The adjusted students for each learning~~
17 ~~community shall equal ten percent of the fall membership for such school~~
18 ~~fiscal year of the member school districts multiplied by the sparsity~~
19 ~~adjustment for the learning community.~~

20 (j) The per student allocation shall equal the statewide student
21 allocation divided by the total adjusted students for all educational
22 service units ~~and learning communities.~~

23 (k) The student allocation for each educational service unit ~~and~~
24 ~~learning community~~ shall equal the per student allocation multiplied by
25 the adjusted students for the educational service unit ~~or learning~~
26 ~~community.~~

27 (l) The needs for each educational service unit shall equal the sum
28 of the distance education and telecommunications allowance, base
29 allocation, satellite office allocation, and student allocation for the
30 educational service unit ~~and the needs for each learning community shall~~
31 ~~equal the student allocation for the learning community.~~

1 (m) The distribution of core services and technology infrastructure
2 funds for each educational service unit ~~and learning community~~ shall
3 equal the needs for each educational service unit ~~or learning community~~
4 minus the product of the adjusted valuation for the educational service
5 unit ~~or learning community~~ multiplied by the local effort rate.

6 (3) If an educational service unit is the result of a merger or
7 received new member school districts from another educational service
8 unit, the educational service unit shall be considered a new educational
9 service unit for purposes of this section. For each new educational
10 service unit, the needs minus the distance education and
11 telecommunications allowance for such new educational service unit shall,
12 for each of the three fiscal years following the fiscal year in which the
13 merger takes place or the new member school districts are received, equal
14 an amount not less than the needs minus the distance education and
15 telecommunications allowance for the portions of the educational service
16 units transferred to the new educational service unit for the fiscal year
17 immediately preceding the merger or receipt of new member school
18 districts, except that if the total amount available to be distributed
19 pursuant to subsections (2) through (6) of this section for the year for
20 which needs are being calculated is less than the total amount
21 distributed pursuant to such subsections for the fiscal year immediately
22 preceding the merger or receipt of new member school districts, the
23 minimum needs minus the distance education and telecommunications
24 allowance for each educational service unit pursuant to this subsection
25 shall be reduced by a percentage equal to the ratio of such difference
26 divided by the total amount distributed pursuant to subsections (2)
27 through (6) of this section for the fiscal year immediately preceding the
28 merger or receipt of new member school districts. The needs minus the
29 distance education and telecommunications allowance for the portions of
30 educational service units transferred to the new educational service unit
31 for the fiscal year immediately preceding a merger or receipt of new

1 member school districts shall equal the needs minus the distance
2 education and telecommunications allowance calculated for such fiscal
3 year pursuant to subsections (2) through (6) of this section for any
4 educational service unit affected by the merger or the transfer of school
5 districts multiplied by a ratio equal to the valuation that was
6 transferred to the new educational service unit for which the minimum is
7 being calculated divided by the total valuation of the educational
8 service unit transferring the territory.

9 (4) For fiscal years 2010-11 through 2013-14, each educational
10 service unit shall have needs minus the distance education and
11 telecommunications allowance equal to an amount not less than ninety-five
12 percent of the needs minus the distance education and telecommunications
13 allowance for the immediately preceding fiscal year, except that if the
14 total amount available to be distributed pursuant to subsections (2)
15 through (6) of this section for the year for which needs are being
16 calculated is less than the total amount distributed pursuant to such
17 subsections for the immediately preceding fiscal year, the minimum needs
18 minus the distance education and telecommunications allowance for each
19 educational service unit pursuant to this subsection shall be reduced by
20 a percentage equal to the ratio of such difference divided by the total
21 amount distributed pursuant to subsections (2) through (6) of this
22 section.

23 (5) If the minimum needs minus the distance education and
24 telecommunications allowance pursuant to subsection (3) or (4) of this
25 section for any educational service unit exceeds the amount that would
26 otherwise be calculated for such educational service unit pursuant to
27 subsection (2) of this section, the statewide student allocation shall be
28 reduced such that the total amount to be distributed pursuant to this
29 section equals the appropriation for core services and technology
30 infrastructure funds and no educational service unit has needs minus the
31 distance education and telecommunications allowance less than the greater

1 of any minimum amounts calculated for such educational service unit
2 pursuant to subsections (3) and (4) of this section.

3 (6) The State Department of Education shall certify the distribution
4 of core services and technology infrastructure funds pursuant to
5 subsections (2) through (6) of this section to each educational service
6 unit ~~and learning community~~ on or before July 1 of each year for the
7 following school fiscal year. Except as otherwise provided in this
8 subsection, any funds appropriated for distribution pursuant to this
9 section shall be distributed in ten as nearly as possible equal payments
10 on the first business day of each month beginning in September of each
11 school fiscal year and ending in June. ~~Funds to be distributed to a
12 learning community in school fiscal year 2010-11 shall be distributed in
13 ten payments on the first business day of each month beginning in
14 September 2010 and ending in June 2011, with each of the first five
15 payments equal as nearly as possible to seventeen percent of the amount
16 to be distributed and with each of the last five payments equal as nearly
17 as possible to three percent of the amount to be distributed. Funds
18 distributed to educational service units pursuant to this section shall
19 be used for core services and technology infrastructure with the approval
20 of representatives of two-thirds of the member school districts of the
21 educational service unit, representing a majority of the adjusted
22 students in the member school districts used in calculations pursuant to
23 this section for such funds. The valuation of individual school districts
24 shall not be considered in the utilization of such core services or
25 technology infrastructure funds by member school districts for funds
26 received after July 1, 2010. ~~Funds distributed to learning communities on
27 or before January 15, 2011, shall be used for learning community purposes
28 with the approval of the learning community coordinating council. Funds
29 distributed to learning communities after January 15, 2011, shall be used
30 for evaluation and research pursuant to section 79-2104.02 with the
31 approval of the learning community coordinating council.~~~~

1 (7) For purposes of this section, the determination of whether or
2 not a school district will be a member of an educational service unit ~~or~~
3 ~~a learning community~~ shall be based on the information available May 1
4 for the following school fiscal year.

5 (8) It is the intent of the Legislature that:

6 (a) Funding for core services and technology infrastructure for each
7 educational service unit consist of both amounts received pursuant to
8 this section and an amount greater than or equal to the product of the
9 adjusted valuation for the educational service unit multiplied by the
10 local effort rate; and

11 (b) Each multidistrict educational service unit use an amount equal
12 to at least five percent of such funding for core services and technology
13 infrastructure for cooperative projects between member school districts
14 and that each such educational service unit use an amount equal to at
15 least five percent of such funding for core services and technology
16 infrastructure for statewide projects managed by the Educational Service
17 Unit Coordinating Council.

18 Sec. 14. Section 79-2104, Reissue Revised Statutes of Nebraska, is
19 amended to read:

20 79-2104 A learning community coordinating council shall have the
21 authority to:

22 (1) Levy a maximum levy as provided in subdivision (2)(b) of section
23 77-3442, the proceeds of which shall only be used for purposes of section
24 79-2104.02;

25 ~~(1) Levy a common levy for the general funds of member school~~
26 ~~districts pursuant to sections 77-3442 and 79-1073;~~

27 ~~(2) Levy a common levy for the special building funds of member~~
28 ~~school districts pursuant to sections 77-3442 and 79-1073.01;~~

29 (2 3) Levy for elementary learning center facility leases, for
30 remodeling of leased elementary learning center facilities, and for up to
31 fifty percent of the estimated cost for focus school or program capital

1 projects approved by the learning community coordinating council pursuant
2 to subdivision (2)(~~e~~ h) of section 77-3442 and section 79-2111;

3 (~~3~~ 4) Levy for early childhood education programs for children in
4 poverty, for elementary learning center employees, for contracts with
5 other entities or individuals who are not employees of the learning
6 community for elementary learning center programs and services, and for
7 pilot projects pursuant to subdivision (2)(~~f~~ i) of section 77-3442,
8 except that not more than ten percent of such levy may be used for
9 elementary learning center employees;

10 (~~4~~ 5) Collect, analyze, and report data and information, including,
11 but not limited to, information provided by a school district pursuant to
12 subsection (5) of section 79-201;

13 (~~5~~ 6) Approve focus schools and focus programs to be operated by
14 member school districts;

15 (~~6~~ 7) Adopt, approve, and implement a diversity plan which shall
16 include open enrollment and may include focus schools, focus programs,
17 magnet schools, and pathways pursuant to section 79-2110;

18 (~~7~~ 8) Administer the open enrollment provisions in section 79-2110
19 for the learning community as part of a diversity plan developed by the
20 council to provide educational opportunities which will result in
21 increased diversity in schools across the learning community;

22 (~~8~~ 9) Annually conduct school fairs to provide students and parents
23 the opportunity to explore the educational opportunities available at
24 each school in the learning community and develop other methods for
25 encouraging access to such information and promotional materials;

26 (~~9~~ 10) Develop and approve reorganization plans for submission
27 pursuant to the Learning Community Reorganization Act;

28 (~~10~~ 11) Establish and administer elementary learning centers through
29 achievement subcouncils pursuant to sections 79-2112 to 79-2114;

30 (~~11~~ 12) Administer the learning community funds distributed to the
31 learning community pursuant to section 79-2111;

1 (12 ~~13~~) Approve or disapprove poverty plans and limited English
2 proficiency plans for member school districts through achievement
3 subcouncils established under section 79-2117;

4 (13 ~~14~~) Establish a procedure for receiving community input and
5 complaints regarding the learning community;

6 (14 ~~15~~) Establish a procedure to assist parents, citizens, and
7 member school districts in accessing an approved center pursuant to the
8 Dispute Resolution Act to resolve disputes involving member school
9 districts or the learning community. Such procedure may include payment
10 by the learning community for some mediation services;

11 (15 ~~16~~) Establish and administer pilot projects related to enhancing
12 the academic achievement of elementary students, particularly students
13 who face challenges in the educational environment due to factors such as
14 poverty, limited English skills, and mobility;

15 (16 ~~17~~) Provide funding to public or private entities engaged in the
16 juvenile justice system providing pre-filing and diversion programming
17 designed to reduce excessive absenteeism and unnecessary involvement with
18 the juvenile justice system; and

19 (17 ~~18~~) Hold public hearings at its discretion in response to issues
20 raised by residents regarding the learning community, a member school
21 district, and academic achievement.

22 Sec. 15. Section 79-2104.02, Reissue Revised Statutes of Nebraska,
23 is amended to read:

24 79-2104.02 Each learning community coordinating council shall use
25 any funds received ~~after January 15, 2011,~~ pursuant to the levy
26 authorized under subdivision (2)(b) of section 77-3442 ~~section 79-1241.03~~
27 for evaluation and research pursuant to plans developed by the learning
28 community coordinating council ~~with assistance from the Educational~~
29 ~~Service Unit Coordinating Council~~ and adjusted on an ongoing basis. The
30 evaluation shall be conducted by one or more other entities or
31 individuals who are not employees of the learning community and shall

1 measure progress toward the goals and objectives of the learning
2 community, which goals and objectives shall include reduction of
3 excessive absenteeism of students in the member school districts of the
4 learning community and closing academic achievement gaps based on
5 socioeconomic status, and the effectiveness of the approaches used by the
6 learning community or pilot project to reach such goals and objectives.
7 Any research conducted pursuant to this section shall also be related to
8 such goals and objectives. After the first full year of operation, each
9 learning community shall report evaluation and research results
10 electronically to the Education Committee of the Legislature on or before
11 January 1 of each year.

12 Sec. 16. Section 79-2107, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 79-2107 The boundaries of all school districts for which the
15 principal office of the school district is located in a county in which a
16 city of the metropolitan class is located and all school districts for
17 which the principal office of the school district is located in a county
18 that has a contiguous border of at least five miles in the aggregate with
19 such city of the metropolitan class shall remain as depicted on the map
20 kept by the county clerk pursuant to section 79-490 as of March 1, 2006,
21 for cities of the metropolitan class designated as such prior to January
22 2008 or as of March 1 immediately preceding the designation as a city of
23 the metropolitan class for cities designated as such on or after January
24 1, 2008, until a learning community has been established for such city of
25 the metropolitan class, except that such districts may transfer property
26 to other such districts with the agreement of the school board of each
27 affected district. If the property in question is agricultural land
28 within the extraterritorial jurisdiction of a city of the first class
29 within a school district which is a member of the learning community and
30 the affected school districts are unable to reach agreement after ninety
31 days of negotiation, any of the affected school districts may petition

1 the district court for a determination as to whether the parties have
2 negotiated in good faith. If the court determines that either or both of
3 the parties have not negotiated in good faith, the court may order that
4 the affected school districts continue negotiating. In determining
5 whether the parties have negotiated in good faith, the court shall
6 consider one or more of the following criteria: (1) The educational needs
7 of the students in the affected school districts; (2) the economic impact
8 on the affected school districts; (3) any common interests between the
9 affected school districts and the community which has zoning jurisdiction
10 over the property in question; and (4) community educational planning. If
11 the court orders the affected school districts to continue negotiating
12 and no agreement is reached after ninety days following such order, the
13 court shall issue an order transferring the property in question to the
14 school district containing such city of the first class and determining
15 an amount of fair consideration to be paid by the receiving school
16 district to the transferring school district prior to the effective date
17 for such learning community.

18 Sec. 17. Section 79-2111, Reissue Revised Statutes of Nebraska, is
19 amended to read:

20 79-2111 (1) A learning community may levy a maximum levy pursuant to
21 subdivision (2)(~~e~~ ~~h~~) of section 77-3442 for elementary learning center
22 facility leases, for remodeling of leased elementary learning center
23 facilities, and for up to fifty percent of the estimated costs for focus
24 school or program capital projects approved pursuant to this section. The
25 proceeds from such levy shall be used for elementary learning center
26 facility leases, for remodeling of leased elementary learning center
27 facilities, and to reduce the bonded indebtedness required for approved
28 projects by up to fifty percent of the estimated cost of the approved
29 project. The funds used for reductions of bonded indebtedness shall be
30 transferred to the school district for which the project was approved and
31 shall be deposited in such school district's special building fund for

1 use on such project.

2 (2) The learning community may approve pursuant to this section
3 funding for capital projects which will include the purchase,
4 construction, or remodeling of facilities for a focus school or program
5 designed to meet the requirements of section 79-769. Such approval shall
6 include an estimated cost for the project and shall state the amount that
7 will be provided by the learning community for such project.

8 (3) If, within the ten years following receipt of the funding for a
9 capital project pursuant to this section, a school district receiving
10 such funding uses the facility purchased, constructed, or remodeled with
11 such funding for purposes other than those stated to qualify for the
12 funds, the school district shall repay such funds to the learning
13 community with interest at the rate prescribed in section 45-104.02
14 accruing from the date the funds were transferred to the school
15 district's building fund as of the last date the facility was used for
16 such purpose as determined by the learning community coordinating council
17 or the date that the learning community coordinating council determines
18 that the facility will not be used for such purpose or that such facility
19 will not be purchased, constructed, or remodeled for such purpose.
20 Interest shall continue to accrue on outstanding balances until the
21 repayment has been completed. The remaining terms of repayment shall be
22 determined by the learning community coordinating council. The learning
23 community coordinating council may waive such repayment if the facility
24 is used for a different focus school or program for a period of time that
25 will result in the use of the facility for qualifying purposes for a
26 total of at least ten years.

27 Sec. 18. Section 79-2404, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 79-2404 If the school board of any school district or the board of
30 any educational service unit fails to timely file a copy of an approved
31 contract, or contract amendment, for superintendent services or

1 educational service unit administrator services with the State Department
2 of Education as required in section 79-2403, the Commissioner of
3 Education, after notice to the board president and either the
4 superintendent or educational service unit administrator and an
5 opportunity to be heard, shall direct that any state aid granted pursuant
6 to the Tax Equity and Educational Opportunities Support Act to the school
7 district or core services and technology infrastructure funds granted
8 pursuant to section 79-1241.03 to the educational service unit be
9 withheld until such time as the contract or amendment is received by the
10 department. In addition, the commissioner shall direct each county
11 treasurer of a county with territory in the school district or
12 educational service unit to withhold all money belonging to the school
13 district or educational service unit until such time as the commissioner
14 notifies such county treasurer of receipt of such contract or amendment.
15 Each such county treasurer shall withhold such money. ~~For school~~
16 ~~districts that are members of learning communities, a determination of~~
17 ~~school money belonging to the school district shall be based on the~~
18 ~~proportionate share of property tax receipts allocated to the school~~
19 ~~district pursuant to section 79-1073 in addition to the other property~~
20 ~~tax receipts belonging to the school district.~~ If the board does not
21 comply with this section prior to October 1 following the school fiscal
22 year for which the state aid or core services and technology
23 infrastructure funding was calculated, the funds shall revert to the
24 General Fund. The amount of any reverted funds shall be included in data
25 provided to the Governor, the Appropriations Committee of the
26 Legislature, and the Education Committee of the Legislature in accordance
27 with section 79-1031.

28 Sec. 19. This act becomes operative on July 1, 2016.

29 Sec. 20. Original sections 79-413, 79-528, 79-1007.18, 79-1008.02,
30 79-1022, 79-1036, 79-1041, 79-10,120, 79-10,126, 79-1241.03, 79-2104,
31 79-2104.02, 79-2107, 79-2111, and 79-2404, Reissue Revised Statutes of

1 Nebraska, and sections 70-651.04, 77-1736.06, and 77-3442, Revised
2 Statutes Cumulative Supplement, 2014, are repealed.

3 Sec. 21. The following sections are outright repealed: Sections
4 79-1073, 79-1073.01, and 79-10,126.01, Reissue Revised Statutes of
5 Nebraska.

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 421

Introduced by Kintner, 2; Brasch, 16; Ebke, 32; Garrett, 3; Murante, 49;
Schnoor, 15; Smith, 14.

Read first time January 16, 2015

Committee: Education

1 A BILL FOR AN ACT relating to learning communities; to amend sections
2 11-119, 13-511, 13-903, 13-2202, 77-1601.02, 77-1614, 77-1624,
3 77-1702, 77-1708, 77-1772, 77-2201, 77-2202, 79-102, 79-201, 79-215,
4 79-233, 79-237, 79-238, 79-2,104, 79-407, 79-408, 79-413, 79-415,
5 79-416, 79-433, 79-452, 79-458, 79-458.01, 79-467, 79-468, 79-473,
6 79-527, 79-528, 79-549, 79-611, 79-760.02, 79-760.03, 79-760.05,
7 79-769, 79-777, 79-850, 79-979, 79-1003, 79-1007.05, 79-1007.11,
8 79-1007.18, 79-1007.22, 79-1008.02, 79-1013, 79-1014, 79-1022,
9 79-1024, 79-1033, 79-1036, 79-1041, 79-1073, 79-1073.01, 79-1074,
10 79-1075, 79-1083, 79-1084, 79-1086, 79-10,120, 79-10,126, 79-1210,
11 79-1241.03, 79-2107, 79-2404, 81-1203, and 84-1413, Reissue Revised
12 Statutes of Nebraska, and sections 13-503, 13-508, 32-546.01,
13 32-567, 32-604, 32-1203, 68-907, 70-651.04, 77-1704.01, 77-2704.15,
14 and 77-3442, Revised Statutes Cumulative Supplement, 2014; to
15 eliminate learning communities, the Learning Community
16 Reorganization Act, and the learning community coordinating council;
17 to change provisions relating to school district boundaries as
18 prescribed; to harmonize provisions; to provide operative dates; to
19 repeal the original sections; and to outright repeal sections
20 79-4,117, 79-4,118, 79-4,119, 79-4,120, 79-4,121, 79-4,122,
21 79-4,123, 79-4,124, 79-4,125, 79-4,126, 79-4,127, 79-4,128,
22 79-4,129, 79-10,126.01, 79-2101, 79-2102, 79-2102.01, 79-2103,
23 79-2104, 79-2104.01, 79-2104.02, 79-2104.03, 79-2110, 79-2110.01,

1 79-2111, 79-2112, 79-2113, 79-2114, 79-2115, 79-2116, 79-2117,
2 79-2118, 79-2119, 79-2120, and 79-2121, Reissue Revised Statutes of
3 Nebraska, and section 32-555.01, Revised Statutes Cumulative
4 Supplement, 2014.

5 Be it enacted by the people of the State of Nebraska,

1 Section 1. On July 1, 2016, the learning community established
2 pursuant to section 79-2102, as such section existed immediately prior to
3 such date, for a city of the metropolitan class which includes all school
4 districts for which the principal office of the school district is
5 located in the county where the city of the metropolitan class is located
6 and all school districts for which the principal office of the school
7 district is located in a county that has a contiguous border of at least
8 five miles in the aggregate with such city of the metropolitan class
9 shall be dissolved. All records, books, papers, and personal property
10 belonging to such learning community shall be delivered to the State
11 Board of Education to be distributed to the school districts which were
12 members of such learning community immediately prior to its dissolution
13 as determined by the state board. All funds belonging to such learning
14 community shall be delivered to the state board to be distributed to the
15 largest school district belonging to the learning community for which the
16 principal office is within the city of the metropolitan class.

17 The boundaries of all school districts within such learning
18 community shall remain as depicted on the map kept by the county clerk
19 pursuant to section 79-490 as of July 1, 2016, until changed pursuant to
20 any reorganization entered into by one or more of such school districts.

21 Sec. 2. Section 11-119, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 11-119 The following named officers shall execute a bond with
24 penalties of the following amounts:

- 25 (1) The Governor, one hundred thousand dollars;
- 26 (2) The Lieutenant Governor, one hundred thousand dollars;
- 27 (3) The Auditor of Public Accounts, one hundred thousand dollars;
- 28 (4) The Secretary of State, one hundred thousand dollars;
- 29 (5) The Attorney General, one hundred thousand dollars;
- 30 (6) The State Treasurer, not less than one million dollars and not
31 more than double the amount of money that may come into his or her hands,

1 to be fixed by the Governor;

2 (7) Each county attorney, a sum not less than one thousand dollars
3 to be fixed by the county board;

4 (8) Each clerk of the district court, not less than five thousand
5 dollars or more than one hundred thousand dollars to be determined by the
6 county board;

7 (9) Each county clerk, not less than one thousand dollars or more
8 than one hundred thousand dollars to be determined by the county board,
9 except that when a county clerk also has the duties of other county
10 offices the minimum bond shall be two thousand dollars;

11 (10) Each county treasurer, not less than ten thousand dollars and
12 not more than the amount of money that may come into his or her hands, to
13 be determined by the county board;

14 (11) Each sheriff, in counties of not more than twenty thousand
15 inhabitants, five thousand dollars, and in counties over twenty thousand
16 inhabitants, ten thousand dollars;

17 (12) Each district superintendent of public instruction, one
18 thousand dollars;

19 (13) Each county surveyor, five hundred dollars;

20 (14) Each county commissioner or supervisor, in counties of not more
21 than twenty thousand inhabitants, one thousand dollars, in counties over
22 twenty thousand and not more than thirty thousand inhabitants, two
23 thousand dollars, in counties over thirty thousand and not more than
24 fifty thousand inhabitants, three thousand dollars, and in counties over
25 fifty thousand inhabitants, five thousand dollars;

26 (15) Each register of deeds in counties having a population of more
27 than sixteen thousand five hundred inhabitants, not less than two
28 thousand dollars or more than one hundred thousand dollars to be
29 determined by the county board;

30 (16) Each township clerk, two hundred fifty dollars;

31 (17) Each township treasurer, two thousand dollars;

1 (18) Each county assessor, not more than five thousand dollars and
2 not less than two thousand dollars;

3 (19) Each school district treasurer, not less than five hundred
4 dollars or more than double the amount of money that may come into his or
5 her hands, the amount to be fixed by the president and secretary of the
6 district;

7 (20) Each road overseer, two hundred fifty dollars;

8 (21) Each member of a county weed district board and the manager
9 thereof, such amount as may be determined by the county board of
10 commissioners or supervisors of each county with the same amount to apply
11 to each member of any particular board; and

12 (22) In any county, in lieu of the individual bonds required to be
13 furnished by county officers, a schedule, position, or blanket bond or
14 undertaking may be given by county officers, or a single corporate surety
15 fidelity, schedule, position, or blanket bond or undertaking covering all
16 the officers, including officers required by law to furnish an individual
17 bond or undertaking, may be furnished. The county may pay the premium for
18 the bond. The bond shall be, at a minimum, an aggregate of the amounts
19 fixed by law or by the person or board authorized by law to fix the
20 amounts, and with such terms and conditions as may be required by
21 sections 11-101 to 11-130. ~~;~~ and

22 ~~(23) Each learning community coordinating council treasurer, not~~
23 ~~less than five hundred dollars or more than double the amount of money~~
24 ~~that may come into his or her hands, the amount to be fixed by the~~
25 ~~learning community coordinating council.~~

26 All other state officers, department heads, and employees shall be
27 bonded or insured as required by section 11-201.

28 Sec. 3. Section 13-503, Revised Statutes Cumulative Supplement,
29 2014, is amended to read:

30 13-503 For purposes of the Nebraska Budget Act, unless the context
31 otherwise requires:

1 (1) Governing body means the governing body of any county
2 agricultural society, elected county fair board, joint airport authority
3 formed under the Joint Airport Authorities Act, city or county airport
4 authority, bridge commission created pursuant to section 39-868, cemetery
5 district, city, village, municipal county, community college, community
6 redevelopment authority, county, drainage or levee district, educational
7 service unit, rural or suburban fire protection district, historical
8 society, hospital district, irrigation district, learning community until
9 school fiscal year 2016-17, natural resources district, nonprofit county
10 historical association or society for which a tax is levied under
11 subsection (1) of section 23-355.01, public building commission, railroad
12 transportation safety district, reclamation district, road improvement
13 district, rural water district, school district, sanitary and improvement
14 district, township, offstreet parking district, transit authority,
15 metropolitan utilities district, Educational Service Unit Coordinating
16 Council, and political subdivision with the authority to have a property
17 tax request, with the authority to levy a toll, or that receives state
18 aid;

19 (2) Levying board means any governing body which has the power or
20 duty to levy a tax;

21 (3) Fiscal year means the twelve-month period used by each governing
22 body in determining and carrying on its financial and taxing affairs;

23 (4) Tax means any general or special tax levied against persons,
24 property, or business for public purposes as provided by law but shall
25 not include any special assessment;

26 (5) Auditor means the Auditor of Public Accounts;

27 (6) Cash reserve means funds required for the period before revenue
28 would become available for expenditure but shall not include funds held
29 in any special reserve fund;

30 (7) Public funds means all money, including nontax money, used in
31 the operation and functions of governing bodies. For purposes of a

1 county, city, or village which has a lottery established under the
2 Nebraska County and City Lottery Act, only those net proceeds which are
3 actually received by the county, city, or village from a licensed lottery
4 operator shall be considered public funds, and public funds shall not
5 include amounts awarded as prizes;

6 (8) Adopted budget statement means a proposed budget statement which
7 has been adopted or amended and adopted as provided in section 13-506.
8 Such term shall include additions, if any, to an adopted budget statement
9 made by a revised budget which has been adopted as provided in section
10 13-511;

11 (9) Special reserve fund means any special fund set aside by the
12 governing body for a particular purpose and not available for expenditure
13 for any other purpose. Funds created for (a) the retirement of bonded
14 indebtedness, (b) the funding of employee pension plans, (c) the purposes
15 of the Political Subdivisions Self-Funding Benefits Act, (d) the purposes
16 of the Local Option Municipal Economic Development Act, (e) voter-
17 approved sinking funds, or (f) statutorily authorized sinking funds shall
18 be considered special reserve funds;

19 (10) Biennial period means the two fiscal years comprising a
20 biennium commencing in odd-numbered or even-numbered years used by a city
21 or village in determining and carrying on its financial and taxing
22 affairs; and

23 (11) Biennial budget means a budget by a city of the primary or
24 metropolitan class that adopts a charter provision providing for a
25 biennial period to determine and carry on the city's financial and taxing
26 affairs or a budget by a city of the first or second class or village
27 that provides for a biennial period to determine and carry on the city's
28 or village's financial and taxing affairs.

29 Sec. 4. Section 13-508, Revised Statutes Cumulative Supplement,
30 2014, is amended to read:

31 13-508 (1) After publication and hearing thereon and within the time

1 prescribed by law, each governing body, except as provided in subsection
2 (3) of this section, shall file with and certify to the levying board or
3 boards on or before September 20 of each year or September 20 of the
4 final year of a biennial period and file with the auditor a copy of the
5 adopted budget statement which complies with sections 13-518 to 13-522 or
6 79-1023 to 79-1030, together with the amount of the tax required to fund
7 the adopted budget, setting out separately (a) the amount to be levied
8 for the payment of principal or interest on bonds issued by the governing
9 body and (b) the amount to be levied for all other purposes. Proof of
10 publication shall be attached to the statements. For all school fiscal
11 years before school fiscal year 2016-17, learning Learning communities
12 shall also file a copy of such adopted budget statement with member
13 school districts on or before September 1 ~~of each year~~. The governing
14 body, in certifying the amount required, may make allowance for
15 delinquent taxes not exceeding five percent of the amount required plus
16 the actual percentage of delinquent taxes for the preceding tax year or
17 biennial period and for the amount of estimated tax loss from any pending
18 or anticipated litigation which involves taxation and in which tax
19 collections have been or can be withheld or escrowed by court order. For
20 purposes of this section, anticipated litigation shall be limited to the
21 anticipation of an action being filed by a taxpayer who or which filed a
22 similar action for the preceding year or biennial period which is still
23 pending. Except for such allowances, a governing body shall not certify
24 an amount of tax more than one percent greater or lesser than the amount
25 determined under section 13-505.

26 (2) Each governing body shall use the certified taxable values as
27 provided by the county assessor pursuant to section 13-509 for the
28 current year in setting or certifying the levy. Each governing body may
29 designate one of its members to perform any duty or responsibility
30 required of such body by this section.

31 (3)(a) A Class I school district shall do the filing and

1 certification required by subsection (1) of this section on or before
2 August 1 of each year.

3 (b) For all school fiscal years before school fiscal year 2016-17, a
4 A learning community shall do such filing and certification on or before
5 September 1 of each year.

6 Sec. 5. Section 13-511, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 13-511 (1) Unless otherwise provided by law, whenever during the
9 current fiscal year or biennial period it becomes apparent to a governing
10 body that (a) there are circumstances which could not reasonably have
11 been anticipated at the time the budget for the current year or biennial
12 period was adopted, (b) the budget adopted violated sections 13-518 to
13 13-522, such that the revenue of the current fiscal year or biennial
14 period for any fund thereof will be insufficient, additional expenses
15 will be necessarily incurred, or there is a need to reduce the budget
16 requirements to comply with sections 13-518 to 13-522, or (c) the
17 governing body has been notified by the auditor of a mathematical or
18 accounting error or noncompliance with the Nebraska Budget Act, such
19 governing body may propose to revise the previously adopted budget
20 statement and shall conduct a public hearing on such proposal.

21 (2) Notice of the time and place of the hearing shall be published
22 at least five days prior to the date set for hearing in a newspaper of
23 general circulation within the governing body's jurisdiction. Such
24 published notice shall set forth (a) the time and place of the hearing,
25 (b) the amount in dollars of additional or reduced money required and for
26 what purpose, (c) a statement setting forth the nature of the
27 unanticipated circumstances and, if the budget requirements are to be
28 increased, the reasons why the previously adopted budget of expenditures
29 cannot be reduced during the remainder of the current year or biennial
30 period to meet the need for additional money in that manner, (d) a copy
31 of the summary of the originally adopted budget previously published, and

1 (e) a copy of the summary of the proposed revised budget.

2 (3) At such hearing any taxpayer may appear or file a written
3 statement protesting any application for additional money. A written
4 record shall be kept of all such hearings.

5 (4) Upon conclusion of the public hearing on the proposed revised
6 budget and approval of the proposed revised budget by the governing body,
7 the governing body shall file with the county clerk of the county or
8 counties in which such governing body is located, for all school fiscal
9 years before school fiscal year 2016-17 with the learning community
10 coordinating council for school districts that are members of learning
11 communities, and with the auditor, a copy of the revised budget, as
12 adopted. The governing body may then issue warrants in payment for
13 expenditures authorized by the adopted revised budget. Such warrants
14 shall be referred to as registered warrants and shall be repaid during
15 the next fiscal year or biennial period from funds derived from taxes
16 levied therefor.

17 (5) Within thirty days after the adoption of the budget under
18 section 13-506, a governing body may, or within thirty days after
19 notification of an error by the auditor, a governing body shall, correct
20 an adopted budget which contains a clerical, mathematical, or accounting
21 error which does not affect the total amount budgeted by more than one
22 percent or increase the amount required from property taxes. No public
23 hearing shall be required for such a correction. After correction, the
24 governing body shall file a copy of the corrected budget with the county
25 clerk of the county or counties in which such governing body is located
26 and with the auditor. The governing body may then issue warrants in
27 payment for expenditures authorized by the budget.

28 Sec. 6. Section 13-903, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 13-903 For purposes of the Political Subdivisions Tort Claims Act
31 and sections 16-727, 16-728, 23-175, 39-809, and 79-610, unless the

1 context otherwise requires:

2 (1) Political subdivision shall include villages, cities of all
3 classes, counties, school districts, learning communities in existence
4 before July 1, 2016, public power districts, and all other units of local
5 government, including entities created pursuant to the Interlocal
6 Cooperation Act or Joint Public Agency Act. Political subdivision shall
7 not be construed to include any contractor with a political subdivision;

8 (2) Governing body shall mean the village board of a village, the
9 city council of a city, the board of commissioners or board of
10 supervisors of a county, the board of directors of a public power
11 district, the governing board or other governing body of an entity
12 created pursuant to the Interlocal Cooperation Act or Joint Public Agency
13 Act, and any duly elected or appointed body holding the power and
14 authority to determine the appropriations and expenditures of any other
15 unit of local government;

16 (3) Employee of a political subdivision shall mean any one or more
17 officers or employees of the political subdivision or any agency of the
18 subdivision and shall include members of the governing body, duly
19 appointed members of boards or commissions when they are acting in their
20 official capacity, volunteer firefighters, and volunteer rescue squad
21 personnel. Employee shall not be construed to include any contractor with
22 a political subdivision; and

23 (4) Tort claim shall mean any claim against a political subdivision
24 for money only on account of damage to or loss of property or on account
25 of personal injury or death, caused by the negligent or wrongful act or
26 omission of any employee of the political subdivision, while acting
27 within the scope of his or her office or employment, under circumstances
28 in which the political subdivision, if a private person, would be liable
29 to the claimant for such damage, loss, injury, or death but shall not
30 include any claim accruing before January 1, 1970.

31 Sec. 7. Section 13-2202, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 13-2202 For purposes of the Local Government Miscellaneous
3 Expenditure Act:

4 (1) Elected and appointed officials and employees shall mean the
5 elected and appointed officials and employees of any local government;

6 (2) Governing body shall mean, in the case of a city of any class,
7 the council; in the case of a village, cemetery district, community
8 hospital for two or more adjoining counties, county hospital, road
9 improvement district, sanitary drainage district, or sanitary and
10 improvement district, the board of trustees; in the case of a county, the
11 county board; in the case of a municipal county, the council; in the case
12 of a township, the town board; in the case of a school district, the
13 school board; in the case of a rural or suburban fire protection
14 district, reclamation district, natural resources district, or hospital
15 district, the board of directors; in the case of a health district, the
16 board of health; in the case of an educational service unit, the board;
17 in the case of a community college, the Community College Board of
18 Governors for the area the board serves; in the case of an airport
19 authority, the airport authority board; in the case of a weed control
20 authority, the board; and in the case of a county agricultural society,
21 the board of governors; ~~and in the case of a learning community, the~~
22 ~~learning community coordinating council;~~

23 (3) Local government shall mean cities of any class, villages,
24 cemetery districts, community hospitals for two or more adjoining
25 counties, county hospitals, road improvement districts, counties,
26 townships, sanitary drainage districts, sanitary and improvement
27 districts, school districts, rural or suburban fire protection districts,
28 reclamation districts, natural resources districts, hospital districts,
29 health districts, educational service units, community colleges, airport
30 authorities, weed control authorities, and county agricultural societies,
31 ~~and learning communities;~~

1 (4) Public funds shall mean such public funds as defined in section
2 13-503 as are under the direct control of governing bodies of local
3 governments;

4 (5) Public meeting shall mean all regular, special, or called
5 meetings, formal or informal, of any governing body for the purposes of
6 briefing, discussion of public business, formation of tentative policy,
7 or the taking of any action of the governing body; and

8 (6) Volunteer shall mean a person who is not an elected or appointed
9 official or an employee of a local government and who, at the request or
10 with the permission of the local government, engages in activities
11 related to the purposes or functions of the local government or for its
12 general benefit.

13 Sec. 8. Section 32-546.01, Revised Statutes Cumulative Supplement,
14 2014, is amended to read:

15 32-546.01 (1) Each learning community shall be governed by a
16 learning community coordinating council consisting of eighteen voting
17 members, with twelve members elected on a nonpartisan ballot from six
18 numbered subcouncil districts created pursuant to section 32-555.01, as
19 such section existed immediately prior to July 1, 2016, and with six
20 members appointed from such subcouncil districts pursuant to this
21 section. Each voter shall be allowed to cast votes for one candidate at
22 both the primary and general elections to represent the subcouncil
23 district in which the voter resides. The four candidates receiving the
24 most votes at the primary election shall advance to the general election.
25 The two candidates receiving the most votes at the general election shall
26 be elected. A candidate shall reside in the subcouncil district for which
27 he or she is a candidate. Coordinating council members shall be elected
28 on the nonpartisan ballot.

29 (2) The initial elected members shall be nominated at the statewide
30 primary election and elected at the statewide general election
31 immediately following the certification of the establishment of the

1 learning community, and subsequent members shall be nominated at
2 subsequent statewide primary elections and elected at subsequent
3 statewide general elections. Except as provided in this section, such
4 elections shall be conducted pursuant to the Election Act.

5 (3) Vacancies in office for elected members shall occur as set forth
6 in section 32-560. Whenever any such vacancy occurs, the remaining
7 elected members of such council shall appoint an individual residing
8 within the geographical boundaries of the subcouncil district for the
9 balance of the unexpired term or until the dissolution of the learning
10 community, whichever occurs first.

11 (4) Members elected to represent odd-numbered districts in the first
12 election for the learning community coordinating council shall be elected
13 for two-year terms. Members elected to represent even-numbered districts
14 in the first election for the learning community coordinating council
15 shall be elected for four-year terms. Members elected in subsequent
16 elections shall be elected for four-year terms and until their successors
17 are elected and qualified or until the dissolution of the learning
18 community, whichever occurs first.

19 (5) The appointed members shall be appointed in November of each
20 even-numbered year after the general election. Appointed members shall be
21 school board members of school districts in the learning community either
22 elected to take office the following January or continuing their current
23 term of office for the following two years or until the dissolution of
24 the learning community, whichever occurs first. For learning communities
25 to be established the following January pursuant to orders issued
26 pursuant to section 79-2102, as such section existed immediately prior to
27 July 1, 2016, the Secretary of State shall hold a meeting of the school
28 board members of the school districts in such learning community to
29 appoint one member from such school boards to represent each of the
30 subcouncil districts on the coordinating council of such learning
31 community. For subsequent appointments, the current appointed members of

1 the coordinating council shall hold a meeting of the school board members
2 of such school districts to appoint one member from such school boards to
3 represent each of the subcouncil districts on the coordinating council of
4 the learning community. The appointed members shall be selected by the
5 school board members of the school districts in the learning community
6 who reside in the subcouncil district to be represented pursuant to a
7 secret ballot, shall reside in the subcouncil district to be represented,
8 and shall be appointed for two-year terms and until their successors are
9 appointed and qualified or until the dissolution of the learning
10 community, whichever occurs first.

11 (6) Vacancies in office for appointed members shall occur upon the
12 resignation, death, or disqualification from office of an appointed
13 member. Disqualification from office shall include ceasing membership on
14 the school board for which membership qualified the member for the
15 appointment to the learning community coordinating council or ceasing to
16 reside in the subcouncil district represented by such member of the
17 learning community coordinating council. Whenever such vacancy occurs,
18 the remaining appointed members shall hold a meeting of the school board
19 members of the school districts in such learning community to appoint a
20 member from such school boards who lives in the subcouncil district to be
21 represented to serve for the balance of the unexpired term or until the
22 dissolution of the learning community, whichever occurs first.

23 (7) Each learning community coordinating council shall also have a
24 nonvoting member from each member school district which does not have
25 either an elected or an appointed member who resides in the school
26 district on the council. Such nonvoting members shall be appointed by the
27 school board of the school district to be represented to serve for two-
28 year terms or until the dissolution of the learning community, whichever
29 occurs first, and notice of the nonvoting member selected shall be
30 submitted to the Secretary of State by such board prior to December 31 of
31 each even-numbered year. Each such nonvoting member shall be a resident

1 of the appointing school district and shall not be a school administrator
2 employed by such school district. Whenever a vacancy occurs, the school
3 board of such school district shall appoint a new nonvoting member and
4 submit notice to the Secretary of State and to the learning community
5 coordinating council.

6 (8) Members of a learning community coordinating council shall take
7 office on the first Thursday after the first Tuesday in January following
8 their election or appointment, except that members appointed to fill
9 vacancies shall take office immediately following administration of the
10 oath of office. Each voting member elected or appointed prior to April 6,
11 2010, shall be paid a per diem in an amount determined by such council up
12 to two hundred dollars per day for official meetings of the council and
13 the achievement subcouncil for which he or she is a member, for meetings
14 that occur during the term of office for which the election or
15 appointment of the member took place prior to April 6, 2010, up to a
16 maximum of twelve thousand dollars per fiscal year. Each voting member
17 shall be eligible for reimbursement of reasonable expenses related to
18 service on the learning community coordinating council. Each nonvoting
19 member shall be eligible for reimbursement of reasonable expenses related
20 to service on the learning community coordinating council.

21 Sec. 9. Section 32-567, Revised Statutes Cumulative Supplement,
22 2014, is amended to read:

23 32-567 Vacancies in office shall be filled as follows:

24 (1) In state and judicial district offices and in the membership of
25 any board or commission created by the state when no other method is
26 provided, by the Governor;

27 (2) In county offices, by the county board;

28 (3) In the membership of the county board, by the county clerk,
29 county attorney, and county treasurer;

30 (4) In the membership of the city council, according to section
31 32-568 or 32-569, as applicable;

1 (5) In township offices, by the township board or, if there are two
2 or more vacancies on the township board, by the county board;

3 (6) In offices in public power and irrigation districts, according
4 to section 70-615;

5 (7) In offices in natural resources districts, according to section
6 2-3215;

7 (8) In offices in community college areas, according to section
8 85-1514;

9 (9) In offices in educational service units, according to section
10 79-1217;

11 (10) In offices in hospital districts, according to section 23-3534;

12 (11) In offices in metropolitan utilities districts, according to
13 section 14-2104;

14 (12) In membership on airport authority boards, according to section
15 3-502, 3-611, or 3-703, as applicable;

16 (13) In membership on the board of trustees of a road improvement
17 district, according to section 39-1607;

18 (14) In membership on the council of a municipal county, by the
19 council; and

20 (15) For learning community coordinating councils, according to
21 section 32-546.01.

22 Unless otherwise provided by law, all vacancies shall be filled
23 within forty-five days after the vacancy occurs unless good cause is
24 shown that the requirement imposes an undue burden or unless, in the case
25 of a learning community coordinating council, the learning community will
26 cease to exist within such forty-five-day period.

27 Sec. 10. Section 32-604, Revised Statutes Cumulative Supplement,
28 2014, is amended to read:

29 32-604 (1) Except as provided in subsection (2) or (4) of this
30 section, no person shall be precluded from being elected or appointed to
31 or holding an elective office for the reason that he or she has been

1 elected or appointed to or holds another elective office.

2 (2) No person serving as a member of the Legislature or in an
3 elective office described in Article IV, section 1 or 20, or Article VII,
4 section 3 or 10, of the Constitution of Nebraska shall simultaneously
5 serve in any other elective office, except that such a person may
6 simultaneously serve in another elective office which is filled at an
7 election held in conjunction with the annual meeting of a public body.

8 (3) Whenever an incumbent serving as a member of the Legislature or
9 in an elective office described in Article IV, section 1 or 20, or
10 Article VII, section 3 or 10, of the Constitution of Nebraska assumes
11 another elective office, except an elective office filled at an election
12 held in conjunction with the annual meeting of a public body, the office
13 first held by the incumbent shall be deemed vacant.

14 (4) No person serving in a high elective office shall simultaneously
15 serve in any other high elective office, except that a county attorney
16 may serve as the county attorney for more than one county if appointed
17 under subsection (2) of section 23-1201.01.

18 (5) Notwithstanding subsection (4) of this section, any person
19 holding more than one high elective office upon July 15, 2010, shall be
20 entitled to serve the remainder of all terms for which he or she was
21 elected or appointed.

22 (6) For purposes of this section, (a) elective office has the
23 meaning found in section 32-109 and includes an office which is filled at
24 an election held in conjunction with the annual meeting of a public body
25 created by an act of the Legislature ~~but does not include a member of a~~
26 ~~learning community coordinating council appointed pursuant to subsection~~
27 ~~(5) or (7) of section 32-546.01~~ and (b) high elective office means a
28 member of the Legislature, an elective office described in Article IV,
29 section 1 or 20, or Article VII, section 3 or 10, of the Constitution of
30 Nebraska, or a county, city, community college area, ~~learning community,~~
31 or school district elective office.

1 Sec. 11. Section 32-1203, Revised Statutes Cumulative Supplement,
2 2014, is amended to read:

3 32-1203 (1) Each city, village, school district, public power
4 district, sanitary and improvement district, metropolitan utilities
5 district, fire district, natural resources district, community college
6 area, ~~learning community coordinating council~~, educational service unit,
7 hospital district, reclamation district, and library board shall pay for
8 the costs of nominating and electing its officers as provided in
9 subsection (2), (3), or (4) of this section. If a special issue is placed
10 on the ballot at the time of the statewide primary or general election by
11 any political subdivision, the political subdivision shall pay for the
12 costs of the election as provided in subsection (2), (3), or (4) of this
13 section. The districts listed in this subsection shall furnish to the
14 Secretary of State and election commissioner or county clerk any maps and
15 additional information which the election commissioner or county clerk
16 may require in the proper performance of their duties in the conduct of
17 elections and certification of results.

18 (2) The charge for each primary and general election shall be
19 determined by (a) ascertaining the total cost of all chargeable costs as
20 described in section 32-1202, (b) dividing the total cost by the number
21 of precincts participating in the election to fix the cost per precinct,
22 (c) prorating the cost per precinct by the inked ballot inch in each
23 precinct for each political subdivision, and (d) totaling the cost for
24 each precinct for each political subdivision, except that the minimum
25 charge for each primary and general election for each political
26 subdivision shall be fifty dollars.

27 (3) In lieu of the charge determined pursuant to subsection (2) of
28 this section, the election commissioner or county clerk may charge public
29 power districts the fee for election costs set by section 70-610.

30 (4) In lieu of the charge determined pursuant to subsection (2) of
31 this section, the election commissioner or county clerk may bill school

1 districts directly for the costs of an election held under section
2 10-703.01.

3 Sec. 12. Section 68-907, Revised Statutes Cumulative Supplement,
4 2014, is amended to read:

5 68-907 For purposes of the Medical Assistance Act:

6 (1) Committee means the Health and Human Services Committee of the
7 Legislature;

8 (2) Department means the Department of Health and Human Services;

9 (3) Medicaid Reform Plan means the Medicaid Reform Plan submitted on
10 December 1, 2005, pursuant to the Medicaid Reform Act enacted pursuant to
11 Laws 2005, LB 709;

12 (4) Medicaid state plan means the comprehensive written document,
13 developed and amended by the department and approved by the federal
14 Centers for Medicare and Medicaid Services, which describes the nature
15 and scope of the medical assistance program and provides assurances that
16 the department will administer the program in compliance with federal
17 requirements;

18 (5) Provider means a person providing health care or related
19 services under the medical assistance program;

20 (6) School-based health center means a health center that:

21 (a) Is located in or is adjacent to a school facility;

22 (b) Is organized through school, school district, ~~learning~~
23 ~~community~~, community, and provider relationships;

24 (c) Is administered by a sponsoring facility;

25 (d) Provides school-based health services onsite during school hours
26 to children and adolescents by health care professionals in accordance
27 with state and local laws, rules, and regulations, established standards,
28 and community practice;

29 (e) Does not perform abortion services or refer or counsel for
30 abortion services and does not dispense, prescribe, or counsel for
31 contraceptive drugs or devices; and

1 (f) Does not serve as a child's or an adolescent's medical or dental
2 home but augments and supports services provided by the medical or dental
3 home;

4 (7) School-based health services may include any combination of the
5 following as determined in partnership with a sponsoring facility, the
6 school district, and the community:

7 (a) Medical health;

8 (b) Behavioral and mental health;

9 (c) Preventive health; and

10 (d) Oral health;

11 (8) Sponsoring facility means:

12 (a) A hospital;

13 (b) A public health department as defined in section 71-1626;

14 (c) A federally qualified health center as defined in section
15 1905(1)(2)(B) of the federal Social Security Act, 42 U.S.C. 1396d(1)(2)
16 (B), as such act and section existed on January 1, 2010;

17 (d) A nonprofit health care entity whose mission is to provide
18 access to comprehensive primary health care services;

19 (e) A school or school district; or

20 (f) A program administered by the Indian Health Service or the
21 federal Bureau of Indian Affairs or operated by an Indian tribe or tribal
22 organization under the federal Indian Self-Determination and Education
23 Assistance Act, or an urban Indian program under Title V of the federal
24 Indian Health Care Improvement Act, as such acts existed on January 1,
25 2010; and

26 (9) Waiver means the waiver of applicability to the state of one or
27 more provisions of federal law relating to the medical assistance program
28 based on an application by the department and approval of such
29 application by the federal Centers for Medicare and Medicaid Services.

30 Sec. 13. Section 70-651.04, Revised Statutes Cumulative Supplement,
31 2014, is amended to read:

1 70-651.04 All payments which are based on retail revenue from each
2 incorporated city or village shall be divided and distributed by the
3 county treasurer to that city or village, to the school districts located
4 in that city or village, to any learning community located in that city
5 or village, and to the county in which may be located any such
6 incorporated city or village in the proportion that their respective
7 property tax levies in the preceding year bore to the total of such
8 levies, except that for all school fiscal years before school fiscal year
9 2016-17 the only learning community levies to be included are the common
10 levies for which the proceeds are distributed to member school districts
11 pursuant to sections 79-1073 and 79-1073.01.

12 Sec. 14. Section 77-1601.02, Reissue Revised Statutes of Nebraska,
13 is amended to read:

14 77-1601.02 (1) The property tax request for the prior year shall be
15 the property tax request for the current year for purposes of the levy
16 set by the county board of equalization in section 77-1601 unless the
17 governing body of the county, municipality, school district, ~~learning~~
18 ~~community~~, sanitary and improvement district, natural resources district,
19 educational service unit, or community college passes by a majority vote
20 a resolution or ordinance setting the tax request at a different amount.
21 Such resolution or ordinance shall only be passed after a special public
22 hearing called for such purpose is held and after notice is published in
23 a newspaper of general circulation in the area of the political
24 subdivision at least five days prior to the hearing. The hearing notice
25 shall contain the following information: The dollar amount of the prior
26 year's tax request and the property tax rate that was necessary to fund
27 that tax request; the property tax rate that would be necessary to fund
28 last year's tax request if applied to the current year's valuation; and
29 the proposed dollar amount of the tax request for the current year and
30 the property tax rate that will be necessary to fund that tax request.
31 Any resolution setting a tax request under this section shall be

1 certified and forwarded to the county clerk on or before October 13 of
2 the year for which the tax request is to apply.

3 (2) Any levy which is not in compliance with this section and
4 section 77-1601 shall be construed as an unauthorized levy under section
5 77-1606.

6 Sec. 15. Section 77-1614, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 77-1614 All taxes which are uniform, throughout any precinct,
9 township, school district, ~~learning community~~, village, city, county, or
10 other taxing subdivision of a county, shall be formed into a single tax,
11 be entered upon the tax list in a double column, and be denominated a
12 consolidated tax.

13 Sec. 16. Section 77-1624, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 77-1624 It shall be the duty of the county treasurer for each and
16 every county, when collecting personal and real estate taxes being
17 delinquent five years or more, to receipt for such taxes on a receipt for
18 the fifth delinquent year. Such taxes so collected shall be prorated in
19 proportion to the levies applicable for the year levied. All state taxes
20 when collected shall be remitted to the State Treasurer and by him or her
21 credited to the fund or funds for which the levy or levies were made, and
22 all county funds when collected shall be placed to the credit of the
23 county general fund; all municipal, school district, ~~learning community~~,
24 township, precinct, and special funds shall be entered in separate
25 columns. All taxes so consolidated shall be paid in order of priority of
26 delinquency.

27 Sec. 17. Section 77-1702, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 77-1702 State warrants are receivable for the amount payable into
30 the state treasury on account of tax levied for general state purposes.
31 County warrants are receivable for the amount payable into the county

1 treasury for general purposes. City warrants shall be received for the
2 city general tax, village warrants for the village general tax, and town
3 warrants for the town general tax. State, city, village, or township
4 taxes, levied for other special purposes, may be paid by warrants drawn
5 and payable out of the particular fund on account of which they are
6 tendered. Lawful money of the United States, checks, drafts, credit
7 cards, charge cards, debit cards, money orders, electronic funds
8 transfers, or other bills of exchange may be accepted in payment of any
9 state, county, village, township, school district, ~~learning community~~, or
10 other governmental subdivision tax, levy, excise, duty, custom, toll,
11 penalty, fine, license, fee, or assessment of whatever kind or nature,
12 whether general or special.

13 Sec. 18. Section 77-1704.01, Revised Statutes Cumulative Supplement,
14 2014, is amended to read:

15 77-1704.01 (1) The county treasurer shall include with each tax
16 notice to every taxpayer and with each receipt provided to a taxpayer the
17 following information:

18 (a) The total amount of aid from state sources appropriated to the
19 county and each city, village, and school district in the county;

20 (b) The net amount of property taxes to be levied by the county and
21 each city, village, and school district, ~~and learning community~~ in the
22 county; and

23 (c) For real property, the amount of taxes reflected on the
24 statement that are levied by the county, city, village, school district,
25 ~~learning community~~, and other subdivisions for the tax year and for the
26 immediately past year on the same parcel.

27 (2) The necessary form for furnishing the information required by
28 subdivisions (1)(a) and (b) of this section shall be prescribed by the
29 Department of Revenue. The necessary information required by subdivision
30 (1)(a) of this section shall be furnished to the county treasurer by the
31 Department of Revenue prior to October 1 of each year. The form

1 prescribed by the Department of Revenue shall contain the following
2 statement:

3 THE AMOUNT OF STATE FUNDS SHOWN ABOVE WOULD HAVE BEEN ADDITIONAL
4 PROPERTY TAXES IF NOT ALLOCATED TO THE COUNTY, CITY, VILLAGE, AND SCHOOL
5 DISTRICT BY THE LEGISLATURE.

6 Sec. 19. Section 77-1708, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 77-1708 The county treasurer is required to keep a cash book in
9 which he or she shall enter an account of all money received, specifying
10 in proper columns provided for that purpose the date of payment, the
11 number of the receipt issued therefor, and on account of what fund or
12 funds the same was paid, whether state, county, school, ~~learning~~
13 ~~community~~, road, sinking fund or otherwise, each in separate columns, and
14 the total amount for which the receipt was given in another column. The
15 treasurer shall keep the account of money received for and on account of
16 taxes separate and distinct from money received on any other account. He
17 or she shall also keep the account of money received for and on account
18 of taxes levied and assessed for any one year separate and distinct from
19 those levied and assessed for any other year. All entries in the cash
20 book of money received for taxes shall be in the numerical order of the
21 receipts issued therefor.

22 Sec. 20. Section 77-1772, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 77-1772 Interest collected upon delinquent county, city, village,
25 school district, or learning community taxes shall be credited on the
26 books and distributed among the various governmental subdivisions and
27 municipal corporations in the same proportion as the principal of the
28 taxes is credited and distributed. In the case of interest on delinquent
29 learning community taxes if such learning community is no longer in
30 existence, such interest shall be credited on the books and distributed
31 among the school districts which were members of the learning community

1 at the time such taxes were levied by the learning community in the same
2 proportion as the real property valuation in each such school district
3 bears to the total real property valuation of all member school districts
4 in the learning community at the time the taxes were levied.

5 Sec. 21. Section 77-2201, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 77-2201 All warrants upon the State Treasurer or the treasurer of
8 any county, city, school district, ~~learning community~~, or other municipal
9 corporation shall be paid in the order of their presentation therefor.

10 Sec. 22. Section 77-2202, Reissue Revised Statutes of Nebraska, is
11 amended to read:

12 77-2202 The State Treasurer and the treasurer of every county, city,
13 school district, ~~learning community~~, or other municipal corporation shall
14 keep a warrant register, which register shall show in columns arranged
15 for that purpose the number, the date, and the amount of each warrant
16 presented and registered, the particular fund upon which the same is
17 drawn, the date of presentation, the name and address of the person in
18 whose name the warrant is registered, the date of payment, the amount of
19 interest, and the total amount paid thereon, with the date when notice to
20 the person in whose name such warrant is registered is mailed.

21 Sec. 23. Section 77-2704.15, Revised Statutes Cumulative Supplement,
22 2014, is amended to read:

23 77-2704.15 (1)(a) Sales and use taxes shall not be imposed on the
24 gross receipts from the sale, lease, or rental of and the storage, use,
25 or other consumption in this state of purchases by the state, including
26 public educational institutions recognized or established under the
27 provisions of Chapter 85, or by any county, township, city, village,
28 rural or suburban fire protection district, city airport authority,
29 county airport authority, joint airport authority, drainage district
30 organized under sections 31-401 to 31-450, land bank created under the
31 Nebraska Municipal Land Bank Act, natural resources district, elected

1 county fair board, housing agency as defined in section 71-1575 except
2 for purchases for any commercial operation that does not exclusively
3 benefit the residents of an affordable housing project, cemetery created
4 under section 12-101, or joint entity or agency formed by any combination
5 of two or more counties, townships, cities, villages, or other exempt
6 governmental units pursuant to the Interlocal Cooperation Act, the
7 Integrated Solid Waste Management Act, or the Joint Public Agency Act,
8 except for purchases for use in the business of furnishing gas, water,
9 electricity, or heat, or by any irrigation or reclamation district, the
10 irrigation division of any public power and irrigation district, or
11 public schools or ~~learning communities~~ established under Chapter 79.

12 (b) For purposes of this subsection, purchases by the state or by a
13 governmental unit listed in subdivision (a) of this subsection include
14 purchases by a nonprofit corporation under a lease-purchase agreement,
15 financing lease, or other instrument which provides for transfer of title
16 to the property to the state or governmental unit upon payment of all
17 amounts due thereunder. If a nonprofit corporation will be making
18 purchases under a lease-purchase agreement, financing lease, or other
19 instrument as part of a project with a total estimated cost that exceeds
20 the threshold amount, then such purchases shall qualify for an exemption
21 under this section only if the question of proceeding with such project
22 has been submitted at a primary, general, or special election held within
23 the governmental unit that will be a party to the lease-purchase
24 agreement, financing lease, or other instrument and has been approved by
25 the voters of such governmental unit. For purposes of this subdivision,
26 (i) project means the acquisition of real property or the construction of
27 a public building and (ii) threshold amount means the greater of fifty
28 thousand dollars or six-tenths of one percent of the total actual value
29 of real and personal property of the governmental unit that will be a
30 party to the lease-purchase agreement, financing lease, or other
31 instrument as of the end of the governmental unit's prior fiscal year.

1 (2) The appointment of purchasing agents shall be recognized for the
2 purpose of altering the status of the construction contractor as the
3 ultimate consumer of building materials which are physically annexed to
4 the structure and which subsequently belong to the state or the
5 governmental unit. The appointment of purchasing agents shall be in
6 writing and occur prior to having any building materials annexed to real
7 estate in the construction, improvement, or repair. The contractor who
8 has been appointed as a purchasing agent may apply for a refund of or use
9 as a credit against a future use tax liability the tax paid on inventory
10 items annexed to real estate in the construction, improvement, or repair
11 of a project for the state or a governmental unit.

12 (3) Any governmental unit listed in subsection (1) of this section,
13 except the state, which enters into a contract of construction,
14 improvement, or repair upon property annexed to real estate without first
15 issuing a purchasing agent authorization to a contractor or repairperson
16 prior to the building materials being annexed to real estate in the
17 project may apply to the Tax Commissioner for a refund of any sales and
18 use tax paid by the contractor or repairperson on the building materials
19 physically annexed to real estate in the construction, improvement, or
20 repair.

21 Sec. 24. Section 77-3442, Revised Statutes Cumulative Supplement,
22 2014, is amended to read:

23 77-3442 (1) Property tax levies for the support of local governments
24 for fiscal years beginning on or after July 1, 1998, shall be limited to
25 the amounts set forth in this section except as provided in section
26 77-3444.

27 (2)(a) Except as provided in subdivision (2)(e) of this section,
28 school districts and multiple-district school systems, except, until July
29 1, 2016, learning communities and school districts that are members of
30 learning communities, may levy a maximum levy of one dollar and five
31 cents per one hundred dollars of taxable valuation of property subject to

1 the levy.

2 (b) For each school fiscal year before school fiscal year 2016-17,
3 learning communities may levy a maximum levy for the general fund budgets
4 of member school districts of ninety-five cents per one hundred dollars
5 of taxable valuation of property subject to the levy. The proceeds from
6 the levy pursuant to this subdivision shall be distributed pursuant to
7 section 79-1073.

8 (c) Except as provided in subdivision (2)(e) of this section, for
9 each school fiscal year before school fiscal year 2016-17, school
10 districts that are members of learning communities may levy for purposes
11 of such districts' general fund budget and special building funds a
12 maximum combined levy of the difference of one dollar and five cents on
13 each one hundred dollars of taxable property subject to the levy minus
14 the learning community levies pursuant to subdivisions (2)(b) and (2)(g)
15 of this section for such learning community.

16 (d) Excluded from the limitations in subdivisions (2)(a) and (2)(c)
17 of this section are amounts levied to pay for sums agreed to be paid by a
18 school district to certificated employees in exchange for a voluntary
19 termination of employment and amounts levied to pay for special building
20 funds and sinking funds established for projects commenced prior to April
21 1, 1996, for construction, expansion, or alteration of school district
22 buildings. For purposes of this subsection, commenced means any action
23 taken by the school board on the record which commits the board to expend
24 district funds in planning, constructing, or carrying out the project.

25 (e) Federal aid school districts may exceed the maximum levy
26 prescribed by subdivision (2)(a) or (2)(c) of this section only to the
27 extent necessary to qualify to receive federal aid pursuant to Title VIII
28 of Public Law 103-382, as such title existed on September 1, 2001. For
29 purposes of this subdivision, federal aid school district means any
30 school district which receives ten percent or more of the revenue for its
31 general fund budget from federal government sources pursuant to Title

1 VIII of Public Law 103-382, as such title existed on September 1, 2001.

2 (f) For school fiscal year 2002-03 through school fiscal year
3 2007-08, school districts and multiple-district school systems may, upon
4 a three-fourths majority vote of the school board of the school district,
5 the board of the unified system, or the school board of the high school
6 district of the multiple-district school system that is not a unified
7 system, exceed the maximum levy prescribed by subdivision (2)(a) of this
8 section in an amount equal to the net difference between the amount of
9 state aid that would have been provided under the Tax Equity and
10 Educational Opportunities Support Act without the temporary aid
11 adjustment factor as defined in section 79-1003 for the ensuing school
12 fiscal year for the school district or multiple-district school system
13 and the amount provided with the temporary aid adjustment factor. The
14 State Department of Education shall certify to the school districts and
15 multiple-district school systems the amount by which the maximum levy may
16 be exceeded for the next school fiscal year pursuant to this subdivision
17 (f) of this subsection on or before February 15 for school fiscal years
18 2004-05 through 2007-08.

19 (g) For each school fiscal year before school fiscal year 2016-17,
20 learning communities may levy a maximum levy of two cents on each one
21 hundred dollars of taxable property subject to the levy for special
22 building funds for member school districts. The proceeds from the levy
23 pursuant to this subdivision shall be distributed pursuant to section
24 79-1073.01.

25 (h) For each school fiscal year before school fiscal year 2016-17,
26 learning communities may levy a maximum levy of one-half cent on each one
27 hundred dollars of taxable property subject to the levy for elementary
28 learning center facility leases, for remodeling of leased elementary
29 learning center facilities, and for up to fifty percent of the estimated
30 cost for focus school or program capital projects approved by the
31 learning community coordinating council ~~pursuant to section 79-2111.~~

1 (i) For each school fiscal year before school fiscal year 2016-17,
2 learning communities may levy a maximum levy of one and one-half cents on
3 each one hundred dollars of taxable property subject to the levy for
4 early childhood education programs for children in poverty, for
5 elementary learning center employees, for contracts with other entities
6 or individuals who are not employees of the learning community for
7 elementary learning center programs and services, and for pilot projects,
8 except that no more than ten percent of such levy may be used for
9 elementary learning center employees.

10 (3)(a) For fiscal years 2011-12 and 2012-13, community college areas
11 may levy a maximum of ten and one-quarter cents per one hundred dollars
12 of taxable valuation of property subject to the levy for operating
13 expenditures and may also levy the additional levies provided in
14 subdivisions (1)(b) and (c) of section 85-1517.

15 (b) For fiscal year 2013-14 and each fiscal year thereafter,
16 community college areas may levy the levies provided in subdivisions (2)
17 (a) through (c) of section 85-1517, in accordance with the provisions of
18 such subdivisions. A community college area may exceed the levy provided
19 in subdivision (2)(b) of section 85-1517 by the amount necessary to
20 retire general obligation bonds assumed by the community college area or
21 issued pursuant to section 85-1515 according to the terms of such bonds
22 or for any obligation pursuant to section 85-1535 entered into prior to
23 January 1, 1997.

24 (4)(a) Natural resources districts may levy a maximum levy of four
25 and one-half cents per one hundred dollars of taxable valuation of
26 property subject to the levy.

27 (b) Natural resources districts shall also have the power and
28 authority to levy a tax equal to the dollar amount by which their
29 restricted funds budgeted to administer and implement ground water
30 management activities and integrated management activities under the
31 Nebraska Ground Water Management and Protection Act exceed their

1 restricted funds budgeted to administer and implement ground water
2 management activities and integrated management activities for FY2003-04,
3 not to exceed one cent on each one hundred dollars of taxable valuation
4 annually on all of the taxable property within the district.

5 (c) In addition, natural resources districts located in a river
6 basin, subbasin, or reach that has been determined to be fully
7 appropriated pursuant to section 46-714 or designated as overappropriated
8 pursuant to section 46-713 by the Department of Natural Resources shall
9 also have the power and authority to levy a tax equal to the dollar
10 amount by which their restricted funds budgeted to administer and
11 implement ground water management activities and integrated management
12 activities under the Nebraska Ground Water Management and Protection Act
13 exceed their restricted funds budgeted to administer and implement ground
14 water management activities and integrated management activities for
15 FY2005-06, not to exceed three cents on each one hundred dollars of
16 taxable valuation on all of the taxable property within the district for
17 fiscal year 2006-07 and each fiscal year thereafter through fiscal year
18 2017-18.

19 (5) Any educational service unit authorized to levy a property tax
20 pursuant to section 79-1225 may levy a maximum levy of one and one-half
21 cents per one hundred dollars of taxable valuation of property subject to
22 the levy.

23 (6)(a) Incorporated cities and villages which are not within the
24 boundaries of a municipal county may levy a maximum levy of forty-five
25 cents per one hundred dollars of taxable valuation of property subject to
26 the levy plus an additional five cents per one hundred dollars of taxable
27 valuation to provide financing for the municipality's share of revenue
28 required under an agreement or agreements executed pursuant to the
29 Interlocal Cooperation Act or the Joint Public Agency Act. The maximum
30 levy shall include amounts levied to pay for sums to support a library
31 pursuant to section 51-201, museum pursuant to section 51-501, visiting

1 community nurse, home health nurse, or home health agency pursuant to
2 section 71-1637, or statue, memorial, or monument pursuant to section
3 80-202.

4 (b) Incorporated cities and villages which are within the boundaries
5 of a municipal county may levy a maximum levy of ninety cents per one
6 hundred dollars of taxable valuation of property subject to the levy. The
7 maximum levy shall include amounts paid to a municipal county for county
8 services, amounts levied to pay for sums to support a library pursuant to
9 section 51-201, a museum pursuant to section 51-501, a visiting community
10 nurse, home health nurse, or home health agency pursuant to section
11 71-1637, or a statue, memorial, or monument pursuant to section 80-202.

12 (7) Sanitary and improvement districts which have been in existence
13 for more than five years may levy a maximum levy of forty cents per one
14 hundred dollars of taxable valuation of property subject to the levy, and
15 sanitary and improvement districts which have been in existence for five
16 years or less shall not have a maximum levy. Unconsolidated sanitary and
17 improvement districts which have been in existence for more than five
18 years and are located in a municipal county may levy a maximum of eighty-
19 five cents per hundred dollars of taxable valuation of property subject
20 to the levy.

21 (8) Counties may levy or authorize a maximum levy of fifty cents per
22 one hundred dollars of taxable valuation of property subject to the levy,
23 except that five cents per one hundred dollars of taxable valuation of
24 property subject to the levy may only be levied to provide financing for
25 the county's share of revenue required under an agreement or agreements
26 executed pursuant to the Interlocal Cooperation Act or the Joint Public
27 Agency Act. The maximum levy shall include amounts levied to pay for sums
28 to support a library pursuant to section 51-201 or museum pursuant to
29 section 51-501. The county may allocate up to fifteen cents of its
30 authority to other political subdivisions subject to allocation of
31 property tax authority under subsection (1) of section 77-3443 and not

1 specifically covered in this section to levy taxes as authorized by law
2 which do not collectively exceed fifteen cents per one hundred dollars of
3 taxable valuation on any parcel or item of taxable property. The county
4 may allocate to one or more other political subdivisions subject to
5 allocation of property tax authority by the county under subsection (1)
6 of section 77-3443 some or all of the county's five cents per one hundred
7 dollars of valuation authorized for support of an agreement or agreements
8 to be levied by the political subdivision for the purpose of supporting
9 that political subdivision's share of revenue required under an agreement
10 or agreements executed pursuant to the Interlocal Cooperation Act or the
11 Joint Public Agency Act. If an allocation by a county would cause another
12 county to exceed its levy authority under this section, the second county
13 may exceed the levy authority in order to levy the amount allocated.
14 Property tax levies for costs of reassumption of the assessment function
15 pursuant to section 77-1340 or 77-1340.04 are not included in the levy
16 limits established in this subsection for fiscal years 2010-11 through
17 2013-14.

18 (9) Municipal counties may levy or authorize a maximum levy of one
19 dollar per one hundred dollars of taxable valuation of property subject
20 to the levy. The municipal county may allocate levy authority to any
21 political subdivision or entity subject to allocation under section
22 77-3443.

23 (10) Property tax levies (a) for judgments, except judgments or
24 orders from the Commission of Industrial Relations, obtained against a
25 political subdivision which require or obligate a political subdivision
26 to pay such judgment, to the extent such judgment is not paid by
27 liability insurance coverage of a political subdivision, (b) for
28 preexisting lease-purchase contracts approved prior to July 1, 1998, (c)
29 for bonds as defined in section 10-134 approved according to law and
30 secured by a levy on property except as provided in section 44-4317 for
31 bonded indebtedness issued by educational service units and school

1 districts, and (d) for payments by a public airport to retire interest-
2 free loans from the Department of Aeronautics in lieu of bonded
3 indebtedness at a lower cost to the public airport are not included in
4 the levy limits established by this section.

5 (11) The limitations on tax levies provided in this section are to
6 include all other general or special levies provided by law.
7 Notwithstanding other provisions of law, the only exceptions to the
8 limits in this section are those provided by or authorized by sections
9 77-3442 to 77-3444.

10 (12) Tax levies in excess of the limitations in this section shall
11 be considered unauthorized levies under section 77-1606 unless approved
12 under section 77-3444.

13 (13) For purposes of sections 77-3442 to 77-3444, political
14 subdivision means a political subdivision of this state and a county
15 agricultural society.

16 (14) For school districts that file a binding resolution on or
17 before May 9, 2008, with the county assessors, county clerks, and county
18 treasurers for all counties in which the school district has territory
19 pursuant to subsection (7) of section 79-458, if the combined levies,
20 except levies for bonded indebtedness approved by the voters of the
21 school district and levies for the refinancing of such bonded
22 indebtedness, are in excess of the greater of (a) one dollar and twenty
23 cents per one hundred dollars of taxable valuation of property subject to
24 the levy or (b) the maximum levy authorized by a vote pursuant to section
25 77-3444, all school district levies, except levies for bonded
26 indebtedness approved by the voters of the school district and levies for
27 the refinancing of such bonded indebtedness, shall be considered
28 unauthorized levies under section 77-1606.

29 Sec. 25. Section 79-102, Reissue Revised Statutes of Nebraska, is
30 amended to read:

31 79-102 School districts in this state are classified as follows:

1 (1) Class I includes any school district that maintains only
2 elementary grades under the direction of a single school board;

3 (2) Class II includes any school district embracing territory having
4 a population of one thousand inhabitants or less that maintains both
5 elementary and high school grades under the direction of a single school
6 board;

7 (3) Class III includes any school district embracing territory
8 having a population of more than one thousand and less than one hundred
9 fifty thousand inhabitants that maintains both elementary and high school
10 grades under the direction of a single school board;

11 (4) Class IV includes any school district embracing territory having
12 a population of one hundred thousand or more inhabitants with a city of
13 the primary class within the territory of the district that maintains
14 both elementary and high school grades under the direction of a single
15 school board;

16 (5) Class V includes any school district whose employees participate
17 in a retirement system established pursuant to the Class V School
18 Employees Retirement Act and which embraces territory having a city of
19 the metropolitan class within the territory of the district that
20 maintains both elementary grades and high school grades under the
21 direction of a single school board ~~and any school district with territory~~
22 ~~in a city of the metropolitan class created pursuant to the Learning~~
23 ~~Community Reorganization Act and designated as a Class V school district~~
24 ~~in the reorganization plan; and~~

25 (6) Class VI includes any school district in this state that
26 maintains only a high school, or a high school and grades seven and eight
27 or six through eight as provided in section 79-411, under the direction
28 of a single school board.

29 Sec. 26. Section 79-201, Reissue Revised Statutes of Nebraska, is
30 amended to read:

31 79-201 (1) For purposes of this section, a child is of mandatory

1 attendance age if the child (a) will reach six years of age prior to
2 January 1 of the then-current school year and (b) has not reached
3 eighteen years of age.

4 (2) Except as provided in subsection (3) of this section, every
5 person residing in a school district within the State of Nebraska who has
6 legal or actual charge or control of any child who is of mandatory
7 attendance age or is enrolled in a public school shall cause such child
8 to enroll in, if such child is not enrolled, and attend regularly a
9 public, private, denominational, or parochial day school which meets the
10 requirements for legal operation prescribed in Chapter 79, or a school
11 which elects pursuant to section 79-1601 not to meet accreditation or
12 approval requirements, each day that such school is open and in session,
13 except when excused by school authorities or when illness or severe
14 weather conditions make attendance impossible or impracticable.

15 (3) Subsection (2) of this section does not apply in the case of any
16 child who:

17 (a) Has obtained a high school diploma by meeting the graduation
18 requirements established in section 79-729;

19 (b) Has completed the program of instruction offered by a school
20 which elects pursuant to section 79-1601 not to meet accreditation or
21 approval requirements;

22 (c) Has reached sixteen years of age and has been withdrawn from
23 school pursuant to section 79-202;

24 (d)(i) Will reach six years of age prior to January 1 of the then-
25 current school year, but will not reach seven years of age prior to
26 January 1 of such school year, (ii) such child's parent or guardian has
27 signed an affidavit stating that the child is participating in an
28 education program that the parent or guardian believes will prepare the
29 child to enter grade one for the following school year, and (iii) such
30 affidavit has been filed by the parent or guardian with the school
31 district in which the child resides;

1 (e)(i) Will reach six years of age prior to January 1 of the then-
2 current school year but has not reached seven years of age, (ii) such
3 child's parent or guardian has signed an affidavit stating that the
4 parent or guardian intends for the child to participate in a school which
5 has elected or will elect pursuant to section 79-1601 not to meet
6 accreditation or approval requirements and the parent or guardian intends
7 to provide the Commissioner of Education with a statement pursuant to
8 subsection (3) of section 79-1601 on or before the child's seventh
9 birthday, and (iii) such affidavit has been filed by the parent or
10 guardian with the school district in which the child resides; or

11 (f) Will not reach six years of age prior to January 1 of the then-
12 current school year and such child was enrolled in a public school and
13 has discontinued the enrollment according to the policy of the school
14 board adopted pursuant to subsection (4) of this section.

15 (4) The board shall adopt policies allowing discontinuation of the
16 enrollment of students who will not reach six years of age prior to
17 January 1 of the then-current school year and specifying the procedures
18 therefor.

19 (5) For all school years before school year 2016-17, each ~~Each~~
20 school district that is a member of a learning community shall report to
21 the learning community coordinating council on or before September 1 of
22 each year for the immediately preceding school year the following
23 information:

24 (a) All reports of violations of this section made to the attendance
25 officer of any school in the district pursuant to section 79-209;

26 (b) The results of all investigations conducted pursuant to section
27 79-209, including the attendance record that is the subject of the
28 investigation and a list of services rendered in the case;

29 (c) The district's policy on excessive absenteeism; and

30 (d) Records of all notices served and reports filed pursuant to
31 section 79-209 and the district's policy on habitual truancy.

1 Sec. 27. Section 79-215, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 79-215 (1) Except as otherwise provided in this section, a student
4 is a resident of the school district where he or she resides and shall be
5 admitted to any such school district upon request without charge.

6 (2) A school board shall admit a student upon request without charge
7 if at least one of the student's parents resides in the school district.

8 (3) A school board shall admit any homeless student upon request
9 without charge.

10 (4) A school board may allow a student whose residency in the
11 district ceases during a school year to continue attending school in such
12 district for the remainder of that school year.

13 (5) A school board may admit nonresident students to the school
14 district pursuant to a contract with the district where the student is a
15 resident and shall collect tuition pursuant to the contract.

16 (6) A school board may admit nonresident students to the school
17 district pursuant to the enrollment option program as authorized by
18 sections 79-232 to 79-246, and such admission shall be without charge.

19 (7) For all school years before school year 2016-17, a A school
20 board of any school district that is a member of a learning community
21 shall admit nonresident students to the school district pursuant to the
22 open enrollment provisions of a diversity plan in a learning community as
23 authorized by section 79-2110 as such section existed immediately prior
24 to July 1, 2016, and such admission shall be without charge.

25 (8) A school board may admit a student who is a resident of another
26 state to the school district and collect tuition in advance at a rate
27 determined by the school board.

28 (9) When a student as a ward of the state or as a ward of any court
29 (a) has been placed in a school district other than the district in which
30 he or she resided at the time he or she became a ward and such ward does
31 not reside in a foster family home licensed or approved by the Department

1 of Health and Human Services or a foster home maintained or used pursuant
2 to section 83-108.04 or (b) has been placed in any institution which
3 maintains a special education program which has been approved by the
4 State Department of Education and such institution is not owned or
5 operated by the district in which he or she resided at the time he or she
6 became a ward, the cost of his or her education and the required
7 transportation costs associated with the student's education shall be
8 paid by the state, but not in advance, to the receiving school district
9 or approved institution under rules and regulations prescribed by the
10 Department of Health and Human Services and the student shall remain a
11 resident of the district in which he or she resided at the time he or she
12 became a ward. Any student who is a ward of the state or a ward of any
13 court who resides in a foster family home licensed or approved by the
14 Department of Health and Human Services or a foster home maintained or
15 used pursuant to section 83-108.04 shall be deemed a resident of the
16 district in which he or she resided at the time he or she became a foster
17 child, unless it is determined under section 43-1311 or 43-1312 that he
18 or she will not attend such district in which case he or she shall be
19 deemed a resident of the district in which the foster family home or
20 foster home is located.

21 (10)(a) When a student is not a ward of the state or a ward of any
22 court and is residing in a residential setting located in Nebraska for
23 reasons other than to receive an education and the residential setting is
24 operated by a service provider which is certified or licensed by the
25 Department of Health and Human Services or is enrolled in the medical
26 assistance program established pursuant to the Medical Assistance Act and
27 Title XIX or XXI of the federal Social Security Act, as amended, the
28 student shall remain a resident of the district in which he or she
29 resided immediately prior to residing in such residential setting. The
30 resident district for a student who is not a ward of the state or a ward
31 of any court does not change when the student moves from one residential

1 setting to another.

2 (b) If a student is residing in a residential setting as described
3 in subdivision (10)(a) of this section and such residential setting does
4 not maintain an interim-program school as defined in section 79-1119.01
5 or an approved or accredited school, the resident school district shall
6 contract with the district in which such residential setting is located
7 for the provision of all educational services, including all special
8 education services and support services as defined in section 79-1125.01,
9 unless a parent or guardian and the resident school district agree that
10 an appropriate education will be provided by the resident school district
11 while the student is residing in such residential setting. If the
12 resident school district is required to contract, the district in which
13 such residential setting is located shall contract with the resident
14 district and provide all educational services, including all special
15 education services, to the student. If the two districts cannot agree on
16 the amount of the contract, the State Department of Education shall
17 determine the amount to be paid by the resident district to the district
18 in which such residential setting is located based on the needs of the
19 student, approved special education rates, the department's general
20 experience with special education budgets, and the cost per student in
21 the district in which such residential setting is located. Once the
22 contract has been entered into, all legal responsibility for special
23 education and related services shall be transferred to the school
24 district in which the residential setting is located.

25 (c) If a student is residing in a residential setting as described
26 in subdivision (10)(a) of this section and such residential setting
27 maintains an interim-program school as defined in section 79-1119.01 or
28 an approved or accredited school, the department shall reimburse such
29 residential setting for the provision of all educational services,
30 including all special education services and support services, with the
31 amount of payment for all educational services determined pursuant to the

1 average per pupil cost of the service agency as defined in section
2 79-1116. The resident school district shall retain responsibility for
3 such student's individualized education plan, if any. The educational
4 services may be provided through (i) such interim-program school or
5 approved or accredited school, (ii) a contract between the residential
6 setting and the school district in which such residential setting is
7 located, (iii) a contract between the residential setting and another
8 service agency as defined in section 79-1124, or (iv) a combination of
9 such educational service providers.

10 (d) If a school district pays a school district in which a
11 residential setting is located for educational services provided pursuant
12 to subdivision (10)(b) of this section and it is later determined that a
13 different school district was the resident school district for such
14 student at the time such educational services were provided, the school
15 district that was later determined to be the resident school district
16 shall reimburse the school district that initially paid for the
17 educational services one hundred ten percent of the amount paid.

18 (e) A student residing in a residential setting described in this
19 subsection shall be defined as a student with a handicap pursuant to
20 Article VII, section 11, of the Constitution of Nebraska, and as such the
21 state and any political subdivision may contract with institutions not
22 wholly owned or controlled by the state or any political subdivision to
23 provide the educational services to the student if such educational
24 services are nonsectarian in nature.

25 (11) In the case of any individual eighteen years of age or younger
26 who is a ward of the state or any court and who is placed in a county
27 detention home established under section 43-2,110, the cost of his or her
28 education shall be paid by the state, regardless of the district in which
29 he or she resided at the time he or she became a ward, to the agency or
30 institution which: (a) Is selected by the county board with jurisdiction
31 over such detention home; (b) has agreed or contracted with such county

1 board to provide educational services; and (c) has been approved by the
2 State Department of Education pursuant to rules and regulations
3 prescribed by the State Board of Education.

4 (12) No tuition shall be charged for students who may be by law
5 allowed to attend the school without charge.

6 (13) On a form prescribed by the State Department of Education, an
7 adult with legal or actual charge or control of a student shall provide
8 the name of the student, the name of the adult with legal or actual
9 charge or control of the student, the address where the student is
10 residing, and the telephone number and address where the adult may
11 generally be reached during the school day. If the student is homeless or
12 if the adult does not have a telephone number and address where he or she
13 may generally be reached during the school day, those parts of the form
14 may be left blank and a box may be marked acknowledging that these are
15 the reasons these parts of the form were left blank. The adult with legal
16 or actual charge or control of the student shall also sign the form.

17 (14) The department may adopt and promulgate rules and regulations
18 to carry out the department's responsibilities under this section.

19 Sec. 28. Section 79-233, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 79-233 For purposes of sections 79-232 to 79-246:

22 (1) Enrollment option program means the program established in
23 section 79-234;

24 (2) Option school district means the public school district that an
25 option student chooses to attend instead of his or her resident school
26 district;

27 (3) Option student means a student that has chosen to attend an
28 option school district. For all school years before school year 2016-17,
29 option student includes ~~including~~ a student who resides in a learning
30 community and began attendance as an option student in an option school
31 district in such learning community prior to the end of the first full

1 school year for which the option school district will be a member of such
2 learning community, but not including a student who resides in a learning
3 community and who attends pursuant to section 79-2110, as such section
4 existed immediately before July 1, 2016, another school district in such
5 learning community;

6 (4) Resident school district means the public school district in
7 which a student resides or the school district in which the student is
8 admitted as a resident of the school district pursuant to section 79-215;
9 and

10 (5) Siblings means all children residing in the same household on a
11 permanent basis who have the same mother or father or who are stepbrother
12 or stepsister to each other.

13 Sec. 29. Section 79-237, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 79-237 (1) Except as provided in subsection (2) of this section, For
16 a student to begin attendance as an option student in an option school
17 district, for all school years before school year 2016-17 which is not in
18 a learning community in which the student resides, the student's parent
19 or legal guardian shall submit an application to the school board of the
20 option school district between September 1 and March 15 for attendance
21 during the following and subsequent school years. Except as provided in
22 subsection (2) of this section, applications submitted after March 15
23 shall contain a release approval from the resident school district on the
24 application form prescribed and furnished by the State Department of
25 Education pursuant to subsection (8) of this section. A district may not
26 accept or approve any applications submitted after such date without such
27 a release approval. The option school district shall provide the resident
28 school district with the name of the applicant on or before April 1 or,
29 in the case of an application submitted after March 15, within sixty days
30 after submission. The option school district shall notify, in writing,
31 the parent or legal guardian of the student and the resident school

1 district whether the application is accepted or rejected on or before
2 April 1 or, in the case of an application submitted after March 15,
3 within sixty days after submission.

4 (2) A student who relocates to a different resident school district
5 after February 1, whose option school district merges with another
6 district effective after February 1, or whose qualification for the
7 option for school year 2013-14 is changed pursuant to the changes made to
8 subsection (1) of section 79-234 by Laws 2013, LB410, may submit an
9 application to the school board of an option school district for
10 attendance during the immediately following and subsequent school years.
11 Such application does not require the release approval of the resident
12 school district. The option school district shall accept or reject such
13 application within forty-five days.

14 (3) For all school years before school year 2016-17, for a student
15 who resides in a learning community to begin attendance in an option
16 school district which is a member of such learning community, the
17 student's parent or legal guardian shall submit an application to the
18 school board of the option school district ~~(a) for any learning community~~
19 ~~established prior to February 13, 2009, between February 13, 2009, and~~
20 ~~April 1, 2009, or (b) for any learning community established thereafter,~~
21 between September 1 and March 15. Applications submitted after such
22 deadlines shall be accompanied by a written release from the resident
23 school district. Students who reside in a learning community shall only
24 begin attendance in an option school district which is a member of such
25 learning community prior to the end of the first full school year for
26 which the option school district is a member of such learning community.
27 The option school district shall provide the resident school district
28 with the name of the applicant within five days after the applicable
29 deadline. The option school district shall notify, in writing, the parent
30 or legal guardian of the student and the resident school district whether
31 the application is accepted or rejected on or before April 1. A parent or

1 guardian may provide information on the application regarding the
2 applicant's potential qualification for free or reduced-price lunches.
3 Any such information provided shall be subject to verification and shall
4 only be used for the purposes of subsection (4) of section 79-238.
5 Nothing in this subsection requires a parent or guardian to provide such
6 information. Determinations about an applicant's qualification for free
7 or reduced-price lunches for purposes of subsection (4) of section 79-238
8 shall be based on any verified information provided on the application.
9 If no such information is provided, the student shall be presumed not to
10 qualify for free or reduced-price lunches for the purposes of subsection
11 (4) of section 79-238.

12 (4) Applications for students who do not actually attend the option
13 school district may be withdrawn in good standing upon mutual agreement
14 by both the resident and option school districts.

15 (5) No option student shall attend an option school district for
16 less than one school year unless the student relocates to a different
17 resident school district, completes requirements for graduation prior to
18 the end of his or her senior year, transfers to a private or parochial
19 school, or upon mutual agreement of the resident and option school
20 districts cancels the enrollment option and returns to the resident
21 school district.

22 (6) Except as provided in subsection (5) of this section, the option
23 student shall attend the option school district until graduation unless
24 the student relocates in a different resident school district, transfers
25 to a private or parochial school, or chooses to return to the resident
26 school district.

27 (7) In each case of cancellation pursuant to subsections (5) and (6)
28 of this section, the student's parent or legal guardian shall provide
29 written notification to the school board of the option school district
30 and the resident school district on forms prescribed and furnished by the
31 department under subsection (8) of this section in advance of such

1 cancellation.

2 (8) The application and cancellation forms shall be prescribed and
3 furnished by the State Department of Education.

4 (9) An option student who subsequently chooses to attend a private
5 or parochial school shall be automatically accepted to return to either
6 the resident school district or option school district upon the
7 completion of the grade levels offered at the private or parochial
8 school. If such student chooses to return to the option school district,
9 the student's parent or legal guardian shall submit another application
10 to the school board of the option school district which shall be
11 automatically accepted, and the deadlines prescribed in this section
12 shall be waived.

13 Sec. 30. Section 79-238, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 79-238 (1) Except as provided in section 79-240, the school board of
16 the option school district shall adopt by resolution specific standards
17 for acceptance and rejection of applications. Standards may include the
18 capacity of a program, class, grade level, or school building or the
19 availability of appropriate special education programs operated by the
20 option school district. Capacity shall be determined by setting a maximum
21 number of option students that a district will accept in any program,
22 class, grade level, or school building, based upon available staff,
23 facilities, projected enrollment of resident students, projected number
24 of students with which the option school district will contract based on
25 existing contractual arrangements, and availability of appropriate
26 special education programs. The school board of the option school
27 district may by resolution declare a program, a class, or a school
28 unavailable to option students due to lack of capacity. Standards shall
29 not include previous academic achievement, athletic or other
30 extracurricular ability, disabilities, proficiency in the English
31 language, or previous disciplinary proceedings except as provided in

1 section 79-266.01. False or substantively misleading information
2 submitted by a parent or guardian on an application to an option school
3 district may be cause for the option school district to reject a
4 previously accepted application if the rejection occurs prior to the
5 student's attendance as an option student.

6 (2) The school board of every school district shall also adopt
7 standards and conditions for acceptance or rejection of a request for
8 release of a resident student submitting an application to an option
9 school district after March 15 under subsection (1) of section 79-237.

10 (3) Any option school district shall give first priority for
11 enrollment to siblings of option students, except that the option school
12 district shall not be required to accept the sibling of an option student
13 if the district is at capacity except as provided in subsection (1) of
14 section 79-240.

15 (4) For any school year before school year 2016-17, any Any option
16 school district that is in a learning community shall give second
17 priority for enrollment to students who reside in the learning community
18 and who contribute to the socioeconomic diversity of enrollment as
19 defined in section 79-2110, as such section existed immediately prior to
20 July 1, 2016, at the school building to which the student will be
21 assigned pursuant to section 79-235.

22 Sec. 31. Section 79-2,104, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 79-2,104 (1) Any student in any public school or his or her parents,
25 guardians, teachers, counselors, or school administrators shall have
26 access to the school's files or records maintained concerning such
27 student, including the right to inspect, review, and obtain copies of
28 such files or records. No other person shall have access to such files or
29 records except (a) when a parent, guardian, or student of majority age
30 provides written consent or (b) as provided in subsection (3) of this
31 section. The contents of such files or records shall not be divulged in

1 any manner to any unauthorized person. All such files or records shall be
2 maintained so as to separate academic and disciplinary matters, and all
3 disciplinary material shall be removed and destroyed after a student's
4 continuous absence from the school for a period of three years.

5 (2) Each public school may establish a schedule of fees representing
6 a reasonable cost of reproduction for copies of a student's files or
7 records for the parents or guardians of such student, except that the
8 imposition of a fee shall not prevent parents of students from exercising
9 their right to inspect and review the students' files or records and no
10 fee shall be charged to search for or retrieve any student's files or
11 records.

12 (3)(a) This section does not preclude authorized representatives of
13 (i) auditing officials of the United States, (ii) auditing officials of
14 this state, or (iii) state educational authorities from having access to
15 student or other records which are necessary in connection with the audit
16 and evaluation of federally supported or state-supported education
17 programs or in connection with the enforcement of legal requirements
18 which relate to such programs, except that, when collection of personally
19 identifiable data is specifically authorized by law, any data collected
20 by such officials with respect to individual students shall be protected
21 in a manner which shall not permit the personal identification of
22 students and their parents by other than the officials listed in this
23 subsection. Personally identifiable data shall be destroyed when no
24 longer needed for such audit, evaluation, or enforcement of legal
25 requirements.

26 (b) This section does not preclude or prohibit the disclosure of
27 student records to any other person or entity which may be allowed to
28 have access pursuant to the federal Family Educational Rights and Privacy
29 Act of 1974, 20 U.S.C. 1232g, as such act existed on February 1, 2013,
30 and regulations adopted thereunder.

31 (4) The Legislature finds and declares that the sharing of student

1 data, records, and information among school districts, educational
2 service units, ~~learning communities,~~ and the State Department of
3 Education, to the fullest extent practicable and permitted by law, is
4 vital to advancing education in this state. Whenever applicable law
5 permits the sharing of such student data, records, and information, each
6 school district and ~~educational service unit, and learning community~~
7 shall comply unless otherwise prohibited by law. The State Board of
8 Education shall adopt and promulgate rules and regulations providing for
9 and requiring the uniform sharing of student data, records, and
10 information among school districts, educational service units, ~~learning~~
11 ~~communities,~~ and the department.

12 Sec. 32. Section 79-407, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 79-407 The territory within the corporate limits of each
15 incorporated city or village in the State of Nebraska ~~that is not in part~~
16 ~~within the boundaries of a learning community,~~ together with such
17 additional territory and additions to such city or village as may be
18 added thereto, as declared by ordinances to be boundaries of such city or
19 village, having a population of more than one thousand and less than one
20 hundred fifty thousand inhabitants, including such adjacent territory as
21 now is or hereafter may be attached for school purposes, shall constitute
22 a Class III school district, ~~except that nothing in this section shall be~~
23 ~~construed to change the boundaries of any school district that is a~~
24 ~~member of a learning community.~~ The school district shall be a body
25 corporate and possess all the usual powers of a corporation for public
26 purposes and may sue and be sued, purchase, hold, and sell such personal
27 and real property, and control such obligations as are authorized by law.

28 Sec. 33. Section 79-408, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 79-408 The territory now or hereafter embraced within each
31 incorporated city of the primary class in the State of Nebraska ~~that is~~

1 ~~not in part within the boundaries of a learning community~~, such adjacent
2 territory as now or hereafter may be included therewith for school
3 purposes, and such territory not adjacent thereto as may have been added
4 thereto by law shall constitute a Class IV school district, ~~except that~~
5 ~~nothing in this section shall be construed to change the boundaries of~~
6 ~~any school district that is a member of a learning community~~. A Class IV
7 school district shall be a body corporate and possess all the usual
8 powers of a corporation for public purposes, may sue and be sued, and may
9 purchase, hold, and sell such personal and real estate and contract such
10 obligations as are authorized by law. The powers of a Class IV district
11 include, but are not limited to, the power to adopt, administer, and
12 amend from time to time such retirement, annuity, insurance, and other
13 benefit plans for its present and future employees after their
14 retirement, or any reasonable classification thereof, as may be deemed
15 proper by the board of education. The board of education shall not
16 establish a retirement system for new employees supplemental to the
17 School Employees Retirement System of the State of Nebraska.

18 The title to all real or personal property owned by such school
19 district shall, upon the organization of the school district, vest
20 immediately in the school district so created. The board of education
21 shall have exclusive control of all property belonging to the school
22 district.

23 In the discretion of the board of education, funds accumulated in
24 connection with a retirement plan may be transferred to and administered
25 by a trustee or trustees to be selected by the board of education, or if
26 the retirement plan is in the form of annuity or insurance contracts,
27 such funds, or any part thereof, may be paid to a duly licensed insurance
28 carrier or carriers selected by the board of education. Funds accumulated
29 in connection with any such retirement plan, and any other funds of the
30 school district which are not immediately required for current needs or
31 expenses, may be invested and reinvested by the board of education or by

1 its authority in securities of a type permissible either for the
2 investment of funds of a domestic legal reserve life insurance company or
3 for the investment of trust funds, according to the laws of the State of
4 Nebraska.

5 Sec. 34. Section 79-413, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 79-413 (1) The State Committee for the Reorganization of School
8 Districts created under section 79-435 may create a new school district
9 from other districts, change the boundaries of any district ~~that is not a~~
10 ~~member of a learning community~~, or affiliate a Class I district or
11 portion thereof with one or more existing Class II, III, IV, or V
12 districts upon receipt of petitions signed by sixty percent of the legal
13 voters of each district affected. If the petitions contain signatures of
14 at least sixty-five percent of the legal voters of each district
15 affected, the state committee shall approve the petitions. When area is
16 added to a Class VI district or when a Class I district which is entirely
17 or partially within a Class VI district is taken from the Class VI
18 district, the Class VI district shall be deemed to be an affected
19 district.

20 Any petition of the legal voters of a Class I district in which no
21 city or village is situated which is commenced after January 1, 1996, and
22 proposes the dissolution of the Class I district and the attachment of a
23 portion of it to two or more districts shall require signatures of more
24 than fifty percent of the legal voters of such Class I district. If the
25 state committee determines that such petition contains valid signatures
26 of more than fifty percent of the legal voters of such Class I district,
27 the state committee shall grant the petition.

28 (2)(a) Petitions proposing to change the boundaries of existing
29 school districts ~~that are not members of a learning community~~ through the
30 transfer of a parcel of land, not to exceed six hundred forty acres,
31 shall be approved by the state committee when the petitions involve the

1 transfer of land between Class I, II, III, or IV school districts or when
2 there would be an exchange of parcels of land between Class I, II, III,
3 or IV school districts and the petitions have the approval of at least
4 sixty-five percent of the school board of each affected district. If the
5 transfer of the parcel of land is from a Class I school district to one
6 or more Class II, III, IV, V, or VI school districts of which the parcel
7 is not a part or with which the parcel is not affiliated, any Class II,
8 III, IV, V, or VI school district of which the parcel is not a part or
9 with which the parcel is affiliated shall be deemed an affected district.

10 (b) The state committee shall not approve a change of boundaries
11 pursuant to this section relating to affiliation of school districts if
12 twenty percent or more of any tract of land under common ownership which
13 is proposing to affiliate is not contiguous to the high school district
14 with which affiliation is proposed unless (i) one or more resident
15 students of the tract of land under common ownership has attended the
16 high school program of the high school district within the immediately
17 preceding ten-year period or (ii) approval of the petition or plan would
18 allow siblings of such resident students to attend the same school as the
19 resident students attended.

20 (3)(a) Petitions proposing to create a new school district, to
21 change the boundary lines of existing school districts ~~that are not~~
22 ~~members of a learning community~~, to create an affiliated school system,
23 or to affiliate a Class I district in part and to join such district in
24 part with a Class VI district, any of which involves the transfer of more
25 than six hundred forty acres, shall, when signed by at least sixty
26 percent of the legal voters in each district affected, be submitted to
27 the state committee. In the case of a petition for affiliation or a
28 petition to affiliate in part and in part to join a Class VI district,
29 the state committee shall review the proposed affiliation subject to
30 sections 79-425 and 79-426. The state committee shall, within forty days
31 after receipt of the petition, hold one or more public hearings and

1 review and approve or disapprove such proposal.

2 (b) If there is a bond election to be held in conjunction with the
3 petition, the state committee shall hold the petition until the bond
4 election has been held, during which time names may be added to or
5 withdrawn from the petitions. The results of the bond election shall be
6 certified to the state committee.

7 (c) If the bond election held in conjunction with the petition is
8 unsuccessful, no further action on the petition is required. If the bond
9 election is successful, within fifteen days after receipt of the
10 certification of the bond election results, the state committee shall
11 approve the petition and notify the county clerk to effect the changes in
12 district boundary lines as set forth in the petitions.

13 (4) Any person adversely affected by the changes made by the state
14 committee may appeal to the district court of any county in which the
15 real estate or any part thereof involved in the dispute is located. If
16 the real estate is located in more than one county, the court in which an
17 appeal is first perfected shall obtain jurisdiction to the exclusion of
18 any subsequent appeal.

19 (5) A signing petitioner may withdraw his or her name from a
20 petition and a legal voter may add his or her name to a petition at any
21 time prior to the end of the period when the petition is held by the
22 state committee. Additions and withdrawals of signatures shall be by
23 notarized affidavit filed with the state committee.

24 Sec. 35. Section 79-415, Reissue Revised Statutes of Nebraska, is
25 amended to read:

26 79-415 (1) In addition to the petitions of legal voters pursuant to
27 section 79-413, changes in boundaries and the creation of a new school
28 district from other districts may be initiated and accepted by the school
29 board or board of education of any district ~~that is not a member of a~~
30 ~~learning community.~~

31 (2) In addition to the petitions of legal voters pursuant to section

1 79-413, the affiliation of a Class I district or portion thereof with one
2 or more Class II, III, IV, or V districts may be initiated and accepted
3 by:

4 (a) The board of education of any Class II, III, IV, or V district;
5 and

6 (b) The school board of any Class I district in which is located a
7 city or incorporated village.

8 Sec. 36. Section 79-416, Reissue Revised Statutes of Nebraska, is
9 amended to read:

10 79-416 When the legal voters of a Class I or Class II school
11 district ~~that is not a member of a learning community~~ and in which no
12 city or village is located petition to merge in whole or in part with a
13 Class I or Class II district, the merger may be accepted by petition of
14 the school board of the accepting district. When the legal voters of a
15 Class I district petition to affiliate in whole or in part with one or
16 more Class II, III, IV, or V districts, such affiliation may be accepted
17 or rejected by petition of the school board or board of education of any
18 such district, but in either case the petition to affiliate shall be
19 accepted or rejected within sixty days after the date of receipt of the
20 petition by the school board or board of education of such district.

21 Sec. 37. Section 79-433, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 79-433 For purposes of the Reorganization of School Districts Act,
24 unless the context otherwise requires:

25 (1) Reorganization of school districts means the formation of new
26 school districts, the alteration of boundaries of established school
27 districts ~~that are not members of a learning community~~, the affiliation
28 of school districts, and the dissolution or disorganization of
29 established school districts through or by means of any one or
30 combination of the methods set out in section 79-434; and

31 (2) State committee means the State Committee for the Reorganization

1 of School Districts created by section 79-435.

2 Sec. 38. Section 79-452, Reissue Revised Statutes of Nebraska, is
3 amended to read:

4 79-452 A proposal to dissolve a Class I or II school district,
5 except a Class I school district which is partly or wholly within a Class
6 VI school district, and attach it to one or more existing Class II, III,
7 or IV school districts ~~that are not members of a learning community~~ may
8 be initiated by filing with the State Committee for the Reorganization of
9 School Districts a petition or petitions signed by at least twenty-five
10 percent of the legal voters of the district, together with an affidavit
11 from the county clerk or election commissioner listing all legal voters
12 of the district and a determination by the county clerk or election
13 commissioner that the signatures are sufficient. The petition shall
14 contain a plan of the proposed reorganization, an effective date, and a
15 statement whether any existing bonded indebtedness shall remain on the
16 property of the district which incurred it or be assumed by the enlarged
17 district. The petition may also contain provisions for the holding of
18 school within existing buildings in the proposed reorganized district,
19 and when so provided, the holding of school within such buildings shall
20 be maintained from the date of reorganization unless either the legal
21 voters served by the school or the school board of the reorganized
22 district votes by a majority vote for discontinuance of the school. In
23 case of conflicting votes between the legal voters and the school board
24 on such issue, the decision of the legal voters shall prevail. A signing
25 petitioner shall not be permitted to withdraw his or her name from the
26 petition after the petition has been filed. The school board of each
27 Class II, III, or IV district to which the merger is proposed shall also
28 submit to the state committee a statement to the effect that a majority
29 of the board members approve the proposal contained in the petition.

30 Sec. 39. Section 79-458, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 79-458 (1) Any freeholder or freeholders, person in possession or
2 constructive possession as vendee pursuant to a contract of sale of the
3 fee, holder of a school land lease under section 72-232, or entrant upon
4 government land who has not yet received a patent therefor may file a
5 petition on or before June 1 for all other years with a board consisting
6 of the county assessor, county clerk, and county treasurer, asking to
7 have any tract or tracts of land described in the petition set off from
8 an existing school district in which the land is situated and attached to
9 a different school district which is contiguous to such tract or tracts
10 of land if:

11 (a)(i) The school district in which the land is situated is a Class
12 II or III school district which has had an average daily membership in
13 grades nine through twelve of less than sixty for the two consecutive
14 school fiscal years immediately preceding the filing of the petition;

15 (ii) Such Class II or III school district has voted pursuant to
16 section 77-3444 to exceed the maximum levy established pursuant to
17 subdivision (2)(a) of section 77-3442, which vote is effective for the
18 school fiscal year in which the petition is filed or for the following
19 school fiscal year; and

20 (iii) The high school in such Class II or III school district is
21 within fifteen miles on a maintained public highway or maintained public
22 road of another public high school; or and

23 ~~(iv) Neither school district is a member of a learning community; or~~

24 (b) Except as provided in subsection (7) of this section, the school
25 district in which the land is situated, regardless of the class of school
26 district, has approved a budget for the school fiscal year in which the
27 petition is filed that will cause the combined levies for such school
28 fiscal year, except levies for bonded indebtedness approved by the voters
29 of such school district and levies for the refinancing of such bonded
30 indebtedness, to exceed the greater of (i) one dollar and twenty cents
31 per one hundred dollars of taxable valuation of property subject to the

1 levy or (ii) the maximum levy authorized by a vote pursuant to section
2 77-3444.

3 For purposes of determining whether a tract of land is contiguous,
4 all petitions currently being considered by the board shall be considered
5 together as a whole.

6 (2) The petition shall state the reasons for the proposed change and
7 shall show with reference to the land of each petitioner: (a) That (i)
8 the land described in the petition is either owned by the petitioner or
9 petitioners or that he, she, or they hold a school land lease under
10 section 72-232, are in possession or constructive possession as vendee
11 under a contract of sale of the fee simple interest, or have made an
12 entry on government land but have not yet received a patent therefor and
13 (ii) such tract of land includes all such contiguous land owned or
14 controlled by each petitioner; (b) that the conditions of subdivision (1)
15 (a) or (1)(b) of this section have been met; and (c) that such petition
16 is approved by a majority of the members of the school board of the
17 district to which such land is sought to be attached.

18 (3) The petition shall be verified by the oath of each petitioner.
19 Notice of the filing of the petition and of the hearing on such petition
20 before the board constituted as prescribed in subsection (1) or (4) of
21 this section shall be given at least ten days prior to the date of such
22 hearing by one publication in a legal newspaper of general circulation in
23 each district and by posting a notice on the outer door of the
24 schoolhouse in each district affected thereby, and such notice shall
25 designate the territory to be transferred. Following the filing of a
26 petition pursuant to this section, such board shall hold a public hearing
27 on the petition and shall approve or disapprove the petition on or before
28 July 15 following the filing of the petition based on a determination of
29 whether the petitioner has complied with all requirements of this
30 section. If such board approves the petition, such board shall change the
31 boundaries of the school districts so as to set off the land described in

1 the petition and attach it to such district pursuant to the petition with
2 an effective date of August 15 following the filing of the petition,
3 which actions shall cause such transfer to be in effect for levies set
4 for the year in which such transfer takes effect.

5 (4) Petitions requesting transfers of property across county lines
6 shall be addressed jointly to the county clerks of the counties
7 concerned, and the petitions shall be acted upon by the county assessors,
8 county clerks, and county treasurers of the counties involved as one
9 board, with the county clerk of the county from which the land is sought
10 to be transferred acting as chairperson of the board.

11 (5) Appeals may be taken from the action of such board or, when such
12 board fails to act on the petition, on or before August 1 following the
13 filing of the petition, to the district court of the county in which the
14 land is located on or before August 10 following the filing of the
15 petition, in the same manner as appeals are now taken from the action of
16 the county board in the allowance or disallowance of claims against the
17 county. If an appeal is taken from the action of the board approving the
18 petition or failing to act on the petition, the transfer shall occur
19 effective August 15 following the filing of the petition, which actions
20 shall cause such transfer to be in effect for levies set for the year in
21 which such transfer takes effect, unless action by the district court
22 prevents such transfer.

23 (6) This section does not apply to any school district located on an
24 Indian reservation and substantially or totally financed by the federal
25 government.

26 (7) For school districts that have approved a budget for school
27 fiscal year 2007-08 that will cause the combined levies, except levies
28 for bonded indebtedness approved by the voters of the school district and
29 levies for the refinancing of such bonded indebtedness, to exceed the
30 greater of (a) one dollar and twenty cents per one hundred dollars of
31 taxable valuation of property subject to the levy or (b) the maximum levy

1 authorized by a vote pursuant to section 77-3444, the school boards of
2 such school districts may adopt a binding resolution stating that the
3 combined levies, except levies for bonded indebtedness approved by the
4 voters of the school district and levies for the refinancing of such
5 bonded indebtedness, for school fiscal year 2008-09 shall not exceed the
6 greater of (i) one dollar and twenty cents per one hundred dollars of
7 taxable valuation of property subject to the levy or (ii) the maximum
8 levy authorized by a vote pursuant to section 77-3444. On or before May
9 9, 2008, such binding resolutions shall be filed with the Auditor of
10 Public Accounts and the county assessors, county clerks, and county
11 treasurers for all counties in which the school district has territory.
12 If such binding resolution is filed on or before May 9, 2008, land shall
13 not be set off and attached to another district pursuant to subdivision
14 (2)(b) of this section in 2008.

15 (8) Nothing in this section shall be construed to detach obligations
16 for voter-approved bonds from any tract of land.

17 Sec. 40. Section 79-458.01, Reissue Revised Statutes of Nebraska, is
18 amended to read:

19 79-458.01 Any landowner or group of landowners whose property is a
20 part of a school district and is encapsulated by another school district
21 may, upon filing a notarized affidavit with the county assessor, have
22 such property become a part of the school district by which it is
23 encapsulated ~~if neither school district is a member of a learning~~
24 ~~community~~. The transfer shall take place on January 1 next following the
25 filing of the affidavit. Any student resident of such property shall be
26 counted as a resident of the district from which the property was
27 transferred until the close of the school year in which the transfer
28 becomes effective.

29 For purposes of this section, encapsulated by means entirely within.

30 Sec. 41. Section 79-467, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 79-467 Whenever (1) a school district ~~that is not a member of a~~
2 ~~learning community~~ suffers a reduction in the taxable valuation of the
3 real property within the district by reason of the purchase or
4 appropriation by the United States or any instrumentality of the United
5 States of land in the district for any defense, flood control,
6 irrigation, or war project, (2) the number of children who are five
7 through twenty years of age residing in the district increases by reason
8 of the use by the United States of the land so purchased or appropriated
9 for such purposes, and (3) such increase in the number of pupils who will
10 be eligible to attend school in the district does or will require a levy
11 of taxes for general school purposes in excess of the average levy for
12 general school purposes of school districts of the same class in the
13 county, the State Committee for the Reorganization of School Districts
14 shall change the boundaries of the existing district to exclude all land
15 purchased and appropriated by the United States and all land which by
16 reason of its use or ownership is exempt from state taxation under the
17 United States Constitution and the statutes of the United States. When
18 the United States, by the appropriate officer, does not accept or has not
19 accepted exclusive jurisdiction over land so excluded, the state
20 committee shall form a new school district embracing land thus excluded.

21 Sec. 42. Section 79-468, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 79-468 (1) Whenever a city of the second class, a village, or a ward
24 of a city of the second class or village is consolidated according to law
25 with a city of the primary class, the territory so consolidated shall
26 become annexed to and merged into the school district of such city of the
27 primary class ~~if such territory is in a school district that is not a~~
28 ~~member of a learning community and the school district of such city of~~
29 ~~the primary class is not a member of a learning community.~~ All laws,
30 rules, and regulations governing the school district and schools of such
31 city of the primary class shall apply to the district and schools within

1 the territory annexed to it. The school district into which the others in
2 whole or in part are merged shall succeed to all the property, contracts,
3 and obligations of each and all of the school districts so merged into
4 it, in whole or in part, and shall assume all of their valid contracts
5 and obligations.

6 (2) If one or more wards, but less than all wards, of a city of the
7 second class or of a village become consolidated with such city of the
8 primary class, the school district into which such territory is merged
9 shall assume such portion of all valid contracts and obligations of the
10 school district of which such territory before the consolidation was a
11 part as the taxable valuation of all the property of the territory thus
12 merged with the school district of such city of the primary class bears
13 to the total taxable valuation of all the property within the school
14 district from which such territory has been detached.

15 Sec. 43. Section 79-473, Reissue Revised Statutes of Nebraska, is
16 amended to read:

17 79-473 (1) If the territory annexed by a change of boundaries of a
18 city or village which lies within a Class III school district as provided
19 in section 79-407 has been part of a Class IV or Class V school district
20 prior to such annexation, a merger of the annexed territory with the
21 Class III school district shall become effective only if the merger is
22 approved by a majority of the members of the school board of the Class IV
23 or V school district and a majority of the members of the school board of
24 the Class III school district within ninety days after the effective date
25 of the annexation ordinance, ~~except that a merger shall not become~~
26 ~~effective pursuant to this section if such merger involves a school~~
27 ~~district that is a member of a learning community.~~

28 (2) Notwithstanding subsection (1) of this section, when territory
29 which lies within a Class III school district, Class VI school district,
30 or Class I school district which is attached to a Class VI school
31 district or which does not lie within a Class IV or V school district is

1 annexed by a city or village pursuant to section 79-407, the affected
2 school board of the city or village school district and the affected
3 school board or boards serving the territory subject to the annexation
4 ordinance shall meet within thirty days after the effective date of the
5 annexation ordinance ~~if neither school district is a member of a learning~~
6 ~~community~~ and negotiate in good faith as to which school district shall
7 serve the annexed territory and the effective date of any transfer.
8 During the process of negotiation, the affected boards shall consider the
9 following criteria:

10 (a) The educational needs of the students in the affected school
11 districts;

12 (b) The economic impact upon the affected school districts;

13 (c) Any common interests between the annexed or platted area and the
14 affected school districts and the community which has zoning jurisdiction
15 over the area; and

16 (d) Community educational planning.

17 If no agreement has been reached within ninety days after the
18 effective date of the annexation ordinance, the territory shall transfer
19 to the school district of the annexing city or village ten days after the
20 expiration of such ninety-day period unless an affected school district
21 petitions the district court within the ten-day period and obtains an
22 order enjoining the transfer and requiring the boards of the affected
23 school districts to continue negotiation. The court shall issue the order
24 upon a finding that the affected board or boards have not negotiated in
25 good faith based on one or more of the criteria listed in this
26 subsection. The district court shall require no bond or other surety as a
27 condition for any preliminary injunctive relief. If no agreement is
28 reached after such order by the district court and additional
29 negotiations, the annexed territory shall become a part of the school
30 district of the annexing city or village.

31 (3) If, within the boundaries of the annexed territory, there exists

1 a Class VI school, the school building, facilities, and land owned by the
2 school district shall remain a part of the Class VI school district. If
3 the Class VI school district from which territory is being annexed wishes
4 to dispose of such school building, facilities, or land to any individual
5 or political subdivision, including a Class I school district, the
6 question of such disposition shall be placed on the ballot for the next
7 primary or general election. All legal voters of such Class VI school
8 district shall then vote on the question at such election. A simple
9 majority of the votes cast shall resolve the issue.

10 (4) Whenever an application for approval of a final plat or replat
11 is filed for territory which lies within the zoning jurisdiction of a
12 city of the first or second class and does not lie within the boundaries
13 of a Class IV or V school district, ~~the boundaries of a school district~~
14 ~~that is a member of a learning community,~~ the boundaries of any county in
15 which a city of the metropolitan class is located, or the boundaries of
16 any county that has a contiguous border with a city of the metropolitan
17 class, the affected school board of the school district within the city
18 of the first or second class or its representative and the affected board
19 or boards serving the territory subject to the final plat or replat or
20 their representative shall meet within thirty days after such application
21 and negotiate in good faith as to which school district shall serve the
22 platted or replatted territory and the effective date of any transfer
23 based upon the criteria prescribed in subsection (2) of this section.

24 If no agreement has been reached prior to the approval of the final
25 plat or replat, the territory shall transfer to the school district of
26 the city of the first or second class upon the filing of the final plat
27 unless an affected school district petitions the district court within
28 ten days after approval of the final plat or replat and obtains an order
29 enjoining the transfer and requiring the affected boards to continue
30 negotiation. The court shall issue the order upon a finding that the
31 affected board or boards have not negotiated in good faith based on one

1 or more of the criteria listed in subsection (2) of this section. The
2 district court shall require no bond or other surety as a condition for
3 any preliminary injunctive relief. If no agreement is reached after such
4 order by the district court and additional negotiations, the platted or
5 replatted territory shall become a part of the school district of the
6 city of the first or second class.

7 For purposes of this subsection, plat and replat apply only to (a)
8 vacant land, (b) land under cultivation, or (c) any plat or replat of
9 land involving a substantive change in the size or configuration of any
10 lot or lots.

11 (5) Notwithstanding any other provisions of this section, all
12 negotiated agreements relative to boundaries or to real or personal
13 property of school districts reached by the affected school boards shall
14 be valid and binding, ~~except that such agreements shall not be binding on~~
15 ~~reorganization plans pursuant to the Learning Community Reorganization~~
16 ~~Act.~~

17 Sec. 44. Section 79-527, Reissue Revised Statutes of Nebraska, is
18 amended to read:

19 79-527 (1) The superintendent or head administrator of a public
20 school district or a nonpublic school system shall annually report to the
21 Commissioner of Education in such detail and on such date as required by
22 the commissioner the number of students who have dropped out of school.
23 For all school years before school year 2016-17, school ~~School~~ districts
24 that are members of learning communities shall also provide the learning
25 community coordinating council with a copy of such report on or before
26 the date the report is due to the commissioner.

27 (2) The superintendent of a public school district shall report on a
28 quarterly basis to the Commissioner of Education as directed by the
29 commissioner regarding individual student information on attendance.

30 Sec. 45. Section 79-528, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 79-528 (1)(a) On or before July 20 in all school districts, the
2 superintendent shall file with the State Department of Education a report
3 showing the number of children from five through eighteen years of age
4 belonging to the school district according to the census taken as
5 provided in sections 79-524 and 79-578. For all school years before
6 school year 2016-17, on ~~On~~ or before August 31, the department shall
7 issue to each learning community coordinating council a report showing
8 the number of children from five through eighteen years of age belonging
9 to the learning community based on the member school districts according
10 to the school district reports filed with the department.

11 (b) Each Class I school district which is part of a Class VI school
12 district offering instruction (i) in grades kindergarten through five
13 shall report children from five through ten years of age, (ii) in grades
14 kindergarten through six shall report children from five through eleven
15 years of age, and (iii) in grades kindergarten through eight shall report
16 children from five through thirteen years of age.

17 (c) Each Class VI school district offering instruction (i) in grades
18 six through twelve shall report children who are eleven through eighteen
19 years of age, (ii) in grades seven through twelve shall report children
20 who are twelve through eighteen years of age, and (iii) in grades nine
21 through twelve shall report children who are fourteen through eighteen
22 years of age.

23 (d) Each Class I district which has affiliated in whole or in part
24 shall report children from five through thirteen years of age.

25 (e) Each Class II, III, IV, or V district shall report children who
26 are fourteen through eighteen years of age residing in Class I districts
27 or portions thereof which have affiliated with such district.

28 (f) The board of any district neglecting to take and report the
29 enumeration shall be liable to the school district for all school money
30 which such district may lose by such neglect.

31 (2) On or before June 30 the superintendent of each school district

1 shall file with the Commissioner of Education a report described as an
2 end-of-the-school-year annual statistical summary showing (a) the number
3 of children attending school during the year under five years of age, (b)
4 the length of time the school has been taught during the year by a
5 qualified teacher, (c) the length of time taught by each substitute
6 teacher, and (d) such other information as the Commissioner of Education
7 directs. For all school years before school year 2016-17, on or before
8 July 31, the commissioner shall issue to each learning community
9 coordinating council an end-of-the-school-year annual statistical summary
10 for the learning community based on the member school districts according
11 to the school district reports filed with the commissioner.

12 (3)(a) On or before November 1 the superintendent of each school
13 district shall submit to the Commissioner of Education a report described
14 as the annual financial report showing (i) the amount of money received
15 from all sources during the year and the amount of money expended by the
16 school district during the year, (ii) the amount of bonded indebtedness,
17 (iii) such other information as shall be necessary to fulfill the
18 requirements of the Tax Equity and Educational Opportunities Support Act
19 and section 79-1114, and (iv) such other information as the Commissioner
20 of Education directs.

21 (b) For all school years before school year 2016-17, on or before
22 December 15, the commissioner shall issue to each learning community
23 coordinating council an annual financial report for the learning
24 community based on the member school districts according to the annual
25 financial reports filed with the commissioner, showing (i) the aggregate
26 amount of money received from all sources during the year for all member
27 school districts and the aggregate amount of money expended by member
28 school districts during the year, (ii) the aggregate amount of bonded
29 indebtedness for all member school districts, (iii) such other aggregate
30 information as shall be necessary to fulfill the requirements of the Tax
31 Equity and Educational Opportunities Support Act and section 79-1114 for

1 all member school districts, and (iv) such other aggregate information as
2 the Commissioner of Education directs for all member school districts.

3 (4)(a) On or before October 15 of each year, the superintendent of
4 each school district shall file with the commissioner the fall school
5 district membership report, which report shall include the number of
6 children from birth through twenty years of age enrolled in the district
7 on the last Friday in September of a given school year. The report shall
8 enumerate (i) students by grade level, (ii) school district levies and
9 total assessed valuation for the current fiscal year, and (iii) such
10 other information as the Commissioner of Education directs.

11 (b) For all school years before school year 2016-17, on ~~on~~ or before
12 October 15 of each year, each learning community coordinating council
13 shall issue to the department a report which enumerates the learning
14 community levies pursuant to subdivisions (2)(b) and (g) of section
15 77-3442 and total assessed valuation for the current fiscal year.

16 (c) For all school years before school year 2016-17, on ~~on~~ or before
17 November 15 of each year, the department shall issue to each learning
18 community coordinating council the fall learning community membership
19 report, which report shall include the aggregate number of children from
20 birth through twenty years of age enrolled in the member school districts
21 on the last Friday in September of a given school year for all member
22 school districts. The report shall enumerate (i) the aggregate students
23 by grade level for all member school districts, (ii) school district
24 levies and total assessed valuation for the current fiscal year, and
25 (iii) such other information as the Commissioner of Education directs for
26 all member school districts.

27 (d) When any school district fails to submit its fall membership
28 report by November 1, the commissioner shall, after notice to the
29 district and an opportunity to be heard, direct that any state aid
30 granted pursuant to the Tax Equity and Educational Opportunities Support
31 Act be withheld until such time as the report is received by the

1 department. In addition, the commissioner shall direct the county
2 treasurer to withhold all school money belonging to the school district
3 until such time as the commissioner notifies the county treasurer of
4 receipt of such report. The county treasurer shall withhold such money.

5 Sec. 46. Section 79-549, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 ~~79-549 (1) The school board of any Class III school district that~~
8 ~~is a member of a learning community may place before the legal voters of~~
9 ~~the school district the issue of whether to begin to have a caucus for~~
10 ~~nominations by adopting a resolution to place the issue before the legal~~
11 ~~voters and certifying the issue to the election commissioner or county~~
12 ~~clerk prior to September 1 for placement on the ballot at the next~~
13 ~~statewide general election. The legal voters of the school district may~~
14 ~~also have the issue placed on the ballot at the statewide general~~
15 ~~election by circulating a petition and gathering the signatures of the~~
16 ~~legal voters residing within the school district at least equal to seven~~
17 ~~percent of the number of persons registered to vote in the school~~
18 ~~district at the last statewide primary election. The petitions shall be~~
19 ~~filed with the election commissioner or county clerk for signature~~
20 ~~verification on or before August 15 prior to a statewide general~~
21 ~~election. If the election commissioner or county clerk determines that~~
22 ~~the appropriate number of legal voters signed the petition, he or she~~
23 ~~shall place the issue on the ballot for the next statewide general~~
24 ~~election. The issue shall not be placed on the ballot again within four~~
25 ~~years after voting on the issue at a statewide general election.~~

26 (1 2) Any Class III school district that nominated school board
27 members by caucus pursuant to this section as it existed immediately
28 before the operative date of this section July 14, 2006, shall continue
29 such procedure until the legal voters of the district vote not to
30 continue to have a caucus for nominations pursuant to subsection (2 3) of
31 this section. A caucus shall be held pursuant to subsection (4 5) of this

1 section not less than seventy days prior to the holding of the election
2 to nominate two or more candidates for each vacancy to be voted upon at
3 the election to be held in conjunction with the statewide primary
4 election pursuant to subsection (1) of section 32-543. No candidate
5 nominated shall have his or her name placed upon the ballot for the
6 general election unless, not more than ten days after his or her
7 nomination, he or she files with the secretary of the school board a
8 written statement accepting the nomination. The secretary of the school
9 board shall certify the names of the candidates to the election
10 commissioner or county clerk who shall prepare the official ballot
11 listing the names as certified and without any area designation. All
12 legal voters residing within the school district shall be permitted to
13 vote at such election.

14 (2 3) The school board may place before the legal voters of the
15 school district the issue of whether to continue to have a caucus for
16 nominations by adopting a resolution to place the issue before the legal
17 voters and certifying the issue to the election commissioner or county
18 clerk prior to September 1 for placement on the ballot at the next
19 statewide general election. The legal voters of the school district may
20 also have the issue placed on the ballot at the statewide general
21 election by circulating a petition and gathering the signatures of the
22 legal voters residing within the school district at least equal to seven
23 percent of the number of persons registered to vote in the school
24 district at the last statewide primary election. The petitions shall be
25 filed with the election commissioner or county clerk for signature
26 verification on or before August 15 prior to a statewide general
27 election. If the election commissioner or county clerk determines that
28 the appropriate number of legal voters signed the petition, he or she
29 shall place the issue on the ballot for the next statewide general
30 election. The issue shall not be placed on the ballot again within four
31 years after voting on the issue at a statewide general election.

1 (3 4) If the legal voters vote not to continue to have a caucus, the
2 school board shall determine the number of members to be nominated and
3 elected as provided in subsection (2) of section 32-543. The terms of the
4 members in office at the time of the vote shall be extended to the first
5 Thursday after the first Tuesday in January after the expiration of their
6 terms. At the first general election following the vote, a number of
7 members receiving the greatest number of votes shall be elected for a
8 term of four years and a number of members receiving the next greatest
9 number of votes shall be elected for a term of two years so that
10 approximately one-half of the school board members are elected every two
11 years.

12 (4 5) A school district which uses a caucus for nominations shall
13 develop rules and procedures for conducting the caucus which will ensure:

14 (a) Publication of the rules and procedures by multiple sources if
15 necessary so that every resident of the school district has access to
16 information on the process for placing a name in nomination and voting at
17 the caucus;

18 (b) Facilities for voting at the caucus which comply with the
19 federal Americans with Disabilities Act of 1990 and which will
20 accommodate a reasonably anticipated number of legal voters;

21 (c) Election security which will provide for a fair and impartial
22 election, including the secrecy of the ballot, one vote per legal voter,
23 and only legal voters of the school district being allowed to vote;

24 (d) Equal access to all legal voters of the school district,
25 including the presence of an interpreter at the caucus at the expense of
26 the school district and ballots for the blind and visually impaired to
27 provide access to the process by all legal voters of the school district;

28 (e) Adequate time and opportunity for legal voters of the school
29 district to exercise their right to vote; and

30 (f) Notification of nomination to the candidates and to the
31 secretary of the school board.

1 The rules and regulations shall be approved by the election
2 commissioner or county clerk prior to use for a caucus.

3 Sec. 47. Section 79-611, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 79-611 (1) The school board of any school district shall provide
6 free transportation, partially provide free transportation, or pay an
7 allowance for transportation in lieu of free transportation as follows:

8 (a) When a student attends an elementary school in his or her own
9 district and lives more than four miles from the public schoolhouse in
10 such district as measured by the shortest route that must actually and
11 necessarily be traveled by motor vehicle to reach the student's
12 residence;

13 (b) When a student is required to attend an elementary school
14 outside of his or her own district and lives more than four miles from
15 such elementary school as measured by the shortest route that must
16 actually and necessarily be traveled by motor vehicle to reach the
17 student's residence;

18 (c) When a student attends a secondary school in his or her own
19 Class II or Class III school district and lives more than four miles from
20 the public schoolhouse as measured by the shortest route that must
21 actually and necessarily be traveled by motor vehicle to reach the
22 student's residence. This subdivision does not apply when one or more
23 Class I school districts merge with a Class VI school district to form a
24 new Class II or III school district on or after January 1, 1997; and

25 (d) When a student, other than a student in grades ten through
26 twelve in a Class V district, attends an elementary or junior high school
27 in his or her own Class V district and lives more than four miles from
28 the public schoolhouse in such district as measured by the shortest route
29 that must actually and necessarily be traveled by motor vehicle to reach
30 the student's residence.

31 ~~(2)(a) The school board of any school district that is a member of a~~

1 ~~learning community shall provide free transportation for a student who~~
2 ~~resides in such learning community and attends school in such school~~
3 ~~district if (i) the student is transferring pursuant to the open~~
4 ~~enrollment provisions of section 79-2110, qualifies for free or reduced-~~
5 ~~price lunches, lives more than one mile from the school to which he or~~
6 ~~she transfers, and is not otherwise disqualified under subdivision (2)(c)~~
7 ~~of this section, (ii) the student is transferring pursuant to the open~~
8 ~~enrollment provisions of section 79-2110, is a student who contributes to~~
9 ~~the socioeconomic diversity of enrollment at the school building he or~~
10 ~~she attends, lives more than one mile from the school to which he or she~~
11 ~~transfers, and is not otherwise disqualified under subdivision (2)(c) of~~
12 ~~this section, (iii) the student is attending a focus school or program~~
13 ~~and lives more than one mile from the school building housing the focus~~
14 ~~school or program, or (iv) the student is attending a magnet school or~~
15 ~~program and lives more than one mile from the magnet school or the school~~
16 ~~housing the magnet program.~~

17 ~~(b) For purposes of this subsection, student who contributes to the~~
18 ~~socioeconomic diversity of enrollment at the school building he or she~~
19 ~~attends has the definition found in section 79-2110. This subsection does~~
20 ~~not prohibit a school district that is a member of a learning community~~
21 ~~from providing transportation to any intradistrict student.~~

22 ~~(c) For any student who resides within a learning community and~~
23 ~~transfers to another school building pursuant to the open enrollment~~
24 ~~provisions of section 79-2110 and who had not been accepted for open~~
25 ~~enrollment into any school building within such district prior to~~
26 ~~September 6, 2013, the school board is exempt from the requirement of~~
27 ~~subdivision (2)(a) of this section if (i) the student is transferring to~~
28 ~~another school building within his or her home school district or (ii)~~
29 ~~the student is transferring to a school building in a school district~~
30 ~~that does not share a common border with his or her home school district.~~

31 ~~(2 3) The transportation allowance which may be paid to the parent,~~

1 custodial parent, or guardian of students qualifying for free
2 transportation pursuant to subsection (1) ~~or (2)~~ of this section shall
3 equal two hundred eighty-five percent of the mileage rate provided in
4 section 81-1176, multiplied by each mile actually and necessarily
5 traveled, on each day of attendance, beyond which the one-way distance
6 from the residence of the student to the schoolhouse exceeds three miles.
7 ~~Such transportation allowance does not apply to students residing in a~~
8 ~~learning community who qualify for free or reduced-price lunches.~~

9 (3 4) Whenever students from more than one family travel to school
10 in the same vehicle, the transportation allowance prescribed in
11 subsection (2 3) of this section shall be payable as follows:

12 (a) To the parent, custodial parent, or guardian providing
13 transportation for students from other families, one hundred percent of
14 the amount prescribed in subsection (2 3) of this section for the
15 transportation of students of such parent's, custodial parent's, or
16 guardian's own family and an additional five percent for students of each
17 other family not to exceed a maximum of one hundred twenty-five percent
18 of the amount determined pursuant to subsection (2 3) of this section;
19 and

20 (b) To the parent, custodial parent, or guardian not providing
21 transportation for students of other families, two hundred eighty-five
22 percent of the mileage rate provided in section 81-1176 multiplied by
23 each mile actually and necessarily traveled, on each day of attendance,
24 from the residence of the student to the pick-up point at which students
25 transfer to the vehicle of a parent, custodial parent, or guardian
26 described in subdivision (a) of this subsection.

27 (4 5) When a student who qualifies under the mileage requirements of
28 subsection (1) of this section lives more than three miles from the
29 location where the student must be picked up and dropped off in order to
30 access school-provided free transportation, as measured by the shortest
31 route that must actually and necessarily be traveled by motor vehicle

1 between his or her residence and such location, such school-provided
2 transportation shall be deemed partially provided free transportation.
3 School districts partially providing free transportation shall pay an
4 allowance to the student's parent or guardian equal to two hundred
5 eighty-five percent of the mileage rate provided in section 81-1176
6 multiplied by each mile actually and necessarily traveled, on each day of
7 attendance, beyond which the one-way distance from the residence of the
8 student to the location where the student must be picked up and dropped
9 off exceeds three miles.

10 (5 6) The board may authorize school-provided transportation to any
11 student who does not qualify under the mileage requirements of subsection
12 (1) of this section and may charge a fee to the parent or guardian of the
13 student for such service. An affiliated high school district may provide
14 free transportation or pay the allowance described in this section for
15 high school students residing in an affiliated Class I district. No
16 transportation payments shall be made to a family for mileage not
17 actually traveled by such family. The number of days the student has
18 attended school shall be reported monthly by the teacher to the board of
19 such public school district.

20 (6 7) No more than one allowance shall be made to a family
21 irrespective of the number of students in a family being transported to
22 school. If a family resides in a Class I district which is part of a
23 Class VI district and has students enrolled in any of the grades offered
24 by the Class I district and in any of the non-high-school grades offered
25 by the Class VI district, such family shall receive not more than one
26 allowance for the distance actually traveled when both districts are on
27 the same direct travel route with one district being located a greater
28 distance from the residence than the other. In such cases, the travel
29 allowance shall be prorated among the school districts involved.

30 (7 8) No student shall be exempt from school attendance on account
31 of distance from the public schoolhouse.

1 Sec. 48. Section 79-760.02, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 79-760.02 In accordance with timelines that are adopted by the State
4 Board of Education, but in no event later than one year following the
5 adoption or modification of state standards, each school district shall
6 adopt measurable quality academic content standards in the subject areas
7 of reading, writing, mathematics, science, and social studies. The
8 standards may be the same as, or may be equal to or exceed in rigor, the
9 measurable academic content standards adopted by the state board and
10 shall cover at least the same grade levels. School districts may work
11 collaboratively with educational service units, ~~with learning~~
12 ~~communities,~~ or through interlocal agreements to develop such standards.
13 Educational service units ~~and learning communities~~ shall develop a
14 composite set of standards shared by member school districts.

15 Sec. 49. Section 79-760.03, Reissue Revised Statutes of Nebraska, is
16 amended to read:

17 79-760.03 (1) For school year 2009-10 and each school year
18 thereafter, the State Board of Education shall implement a statewide
19 system for the assessment of student learning and for reporting the
20 performance of school districts, and of learning communities prior to
21 July 1, 2016, pursuant to this section. The assessment and reporting
22 system shall measure student knowledge of subject matter materials
23 covered by measurable academic content standards selected by the state
24 board.

25 (2) The state board shall adopt a plan for an assessment and
26 reporting system and implement and maintain the assessment and reporting
27 system according to such plan. The plan shall be submitted annually to
28 the State Department of Education, the Governor, the chairperson of the
29 Education Committee of the Legislature, and the Clerk of the Legislature.
30 The plan submitted to the committee and the Clerk of the Legislature
31 shall be submitted electronically. The state board shall select grade

1 levels for assessment and reporting required pursuant to subsections (4)
2 through (7) of this section. The purposes of the system are to:

3 (a) Determine how well public schools are performing in terms of
4 achievement of public school students related to the state academic
5 content standards;

6 (b) Report the performance of public schools based upon the results
7 of state assessment instruments and national assessment instruments;

8 (c) Provide information for the public and policymakers on the
9 performance of public schools; and

10 (d) Provide for the comparison among Nebraska public schools and the
11 comparison of Nebraska public schools to public schools elsewhere.

12 (3) The Governor shall appoint a technical advisory committee to
13 review the statewide assessment plan and state assessment instruments
14 developed under the Quality Education Accountability Act. The technical
15 advisory committee shall consist of three nationally recognized experts
16 in educational assessment and measurement, one administrator from a
17 school in Nebraska, and one teacher from a school in Nebraska. The
18 members shall serve terms of three years, except that two of the members
19 shall be appointed for initial terms of two years. Any vacancy shall be
20 filled by the Governor for the remainder of the term. One of the members
21 shall be designated as chairperson by the Governor. Members shall be
22 reimbursed for their actual and necessary expenses as provided in
23 sections 81-1174 to 81-1177. The committee shall advise the Governor, the
24 state board, and the State Department of Education on the development of
25 statewide assessment instruments and the statewide assessment plan. The
26 appointments to the committee shall be confirmed by the Legislature.

27 (4) The state board shall prescribe a statewide assessment of
28 writing that relies on writing samples in each of three grades selected
29 by the state board. Each year at least one of the three selected grades
30 shall participate in the statewide writing assessment with each selected
31 grade level participating at least once every three years.

1 (5) For school year 2009-10 and for each school year thereafter, the
2 state board shall prescribe a statewide assessment of reading. The
3 statewide assessment of reading shall include assessment instruments for
4 each of the grade levels three through eight and for one grade in high
5 school and standards adopted by the state board pursuant to section
6 79-760.01.

7 (6) For no later than school year 2010-11 and for each school year
8 thereafter, the state board shall prescribe a statewide assessment of
9 mathematics. The statewide assessment of mathematics shall include
10 assessment instruments for each of the grade levels three through eight
11 and for one grade in high school and standards adopted by the state board
12 pursuant to section 79-760.01. If no statewide assessment of mathematics
13 is administered in school year 2009-10, school districts shall report
14 mathematics assessment results in the same manner as such information was
15 reported in school year 2008-09.

16 (7) For no later than school year 2011-12 and each school year
17 thereafter, the state board shall prescribe a statewide assessment of
18 science. The statewide assessment of science shall include assessment
19 instruments for each of the grade levels selected by the state board and
20 standards adopted by the state board pursuant to section 79-760.01. The
21 grade levels shall include at least one grade in elementary school, one
22 grade in middle school or junior high school, and one grade in high
23 school.

24 (8) The department shall conduct studies to verify the technical
25 quality of assessment instruments and demonstrate the comparability of
26 assessment instrument results required by the act. The department shall
27 annually report such findings to the Governor, the Legislature, and the
28 state board. The report submitted to the Legislature shall be submitted
29 electronically.

30 (9) The state board shall recommend national assessment instruments
31 for the purpose of national comparison. Each school district shall report

1 individual student data for scores and sub-scores according to procedures
2 established by the state board and the department pursuant to section
3 79-760.05.

4 (10) The aggregate results of assessment instruments and national
5 assessment instruments shall be reported by the district on a building
6 basis to the public in that district, until July 1, 2016, to the learning
7 community coordinating council if such district is a member of a learning
8 community, and to the department. Until July 1, 2016, each ~~Each~~ learning
9 community shall also report the aggregate results of any assessment
10 instruments and national assessment instruments to the public in that
11 learning community and to the department. The department shall report the
12 aggregate results of any assessment instruments and national assessment
13 instruments on a ~~learning community,~~ district, and building basis, and on
14 a learning community basis until July 1, 2016, as part of the statewide
15 assessment and reporting system.

16 (11)(a) The assessment and reporting plan shall:

17 (i) Provide for the confidentiality of the results of individual
18 students; and

19 (ii) Include all public schools and all public school students.

20 (b) The state board shall adopt criteria for the inclusion of
21 students with disabilities, students entering the school for the first
22 time, and students with limited English proficiency.

23 The department may determine appropriate accommodations for the
24 assessment of students with disabilities or any student receiving special
25 education programs and services pursuant to section 79-1139. Alternate
26 academic achievement standards in reading, mathematics, and science and
27 alternate assessment instruments aligned with the standards may be among
28 the accommodations for students with severe cognitive disabilities.

29 (12) The state board may select additional grade levels and
30 additional subject areas for statewide assessment instruments to comply
31 with federal requirements.

1 (13) The state board shall not require school districts to
2 administer assessments or assessment instruments other than as prescribed
3 by the act.

4 (14) The state board shall appoint committees of teachers, from each
5 appropriate subject area, and administrators to assist in the development
6 of statewide assessment instruments required by the act.

7 Sec. 50. Section 79-760.05, Reissue Revised Statutes of Nebraska, is
8 amended to read:

9 79-760.05 (1) The State Board of Education shall implement a
10 statewide system for tracking individual student achievement, using the
11 student identifier system of the State Department of Education, that can
12 be aggregated to track student progress by demographic characteristics,
13 including, but not limited to, race, poverty, high mobility, attendance,
14 and limited English proficiency, on available measures of student
15 achievement which include, but need not be limited to, national
16 assessment instruments, state assessment instruments, and the indicators
17 used in the accountability system required pursuant to section 79-760.06.
18 Such a system shall be designed so as to aggregate student data by
19 available educational input characteristics, which may include class
20 size, teacher education, teacher experience, special education, early
21 childhood programs, federal programs, and other targeted education
22 programs. School districts shall provide the department with individual
23 student achievement data from assessment instruments required pursuant to
24 section 79-760.03 in order to implement the statewide system.

25 (2) The department shall annually analyze and report on student
26 achievement for the state, each school district, each public school, and
27 until July 1, 2016, each learning community, aggregated by the
28 demographic characteristics described in subsection (1) of this section.
29 The department shall report the findings to the Governor, the
30 Legislature, school districts, and educational service units, and until
31 July 1, 2016, each learning community. The report submitted to the

1 Legislature shall be submitted electronically. Such analysis shall
2 include aggregated data that would indicate differences in achievement
3 due to available educational input characteristics described in
4 subsection (1) of this section. Such analysis shall include indicators of
5 progress toward state achievement goals for students in poverty, limited
6 English proficient students, and highly mobile students.

7 Sec. 51. Section 79-769, Reissue Revised Statutes of Nebraska, is
8 amended to read:

9 79-769 (1) Any school district or any two or more school districts
10 forming a joint entity pursuant to subsection (3) of this section ~~one or~~
11 ~~more member school districts of a learning community~~ may establish one or
12 more focus programs, focus schools, or magnet schools. ~~A If included as~~
13 ~~part of the diversity plan of a learning community,~~ the focus school or
14 focus program shall be eligible for a focus school and program allowance
15 pursuant to section 79-1007.05.

16 (2) Focus schools, focus programs, and magnet schools may be
17 included in pathways across member school districts. A student who will
18 complete the grades offered at a focus program, focus school, or magnet
19 school that is part of a pathway shall be allowed to attend the focus
20 program, focus school, or magnet school offering the next grade level as
21 part of the pathway as a continuing student. A student who completes the
22 grades offered at a focus program, focus school, or magnet school shall
23 be allowed to attend a school offering the next grade level in the school
24 district responsible for the focus program, focus school, or magnet
25 school as a continuing student. A student who attended a program or
26 school in the school year immediately preceding the first school year for
27 which the program or school will operate as a focus program or focus
28 school meeting the requirements of this section and who has not completed
29 the grades offered at the focus program or focus school shall be a
30 continuing student in the focus program or focus school pursuant to the
31 diversity plan developed by the learning community coordinating council

1 ~~pursuant to section 79-2104.~~

2 (3) If multiple ~~member~~ school districts collaborate on a focus
3 program, focus school, or magnet school, the school districts shall form
4 a joint entity pursuant to the Interlocal Cooperation Act for the purpose
5 of creating, implementing, and operating such focus program, focus
6 school, or magnet school. The agreement creating such joint entity shall
7 address legal, financial, and academic responsibilities and the
8 assignment to participating school districts of students enrolled in such
9 focus program, focus school, or magnet school who reside in
10 nonparticipating school districts.

11 (4) For purposes of this section:

12 (a) Focus program means a program that does not have an attendance
13 area, whose enrollment is designed so that the socioeconomic diversity of
14 the students attending the focus program reflects as nearly as possible
15 the socioeconomic diversity of the student body of the school district or
16 districts establishing the focus program learning community, which has a
17 unique curriculum with specific learning goals or teaching techniques
18 different from the standard curriculum, which may be housed in a building
19 with other public school programs, and which may consist of either the
20 complete education program for participating students or part of the
21 education program for participating students;

22 (b) Focus school means a school that does not have an attendance
23 area, whose enrollment is designed so that the socioeconomic diversity of
24 the students attending the focus school reflects as nearly as possible
25 the socioeconomic diversity of the student body of the school district or
26 districts establishing the focus school learning community, which has a
27 unique curriculum with specific learning goals or teaching techniques
28 different from the standard curriculum, and which is housed in a building
29 that does not contain another public school program;

30 (c) Magnet school means a school having a home attendance area but
31 which reserves a portion of its capacity specifically for students from

1 outside the attendance area who will contribute to the socioeconomic
2 diversity of the student body of such school and which has a unique
3 curriculum with specific learning goals or teaching techniques different
4 from the standard curriculum; and

5 (d) Pathway means elementary, middle, and high school focus
6 programs, focus schools, and magnet schools with coordinated curricula
7 based on specific learning goals or teaching techniques.

8 Sec. 52. Section 79-777, Reissue Revised Statutes of Nebraska, is
9 amended to read:

10 79-777 (1) Any school district, with the approval of the State
11 Department of Education, may establish and operate a career academy. The
12 purpose of a career academy is to provide students with a career-based
13 educational curriculum. A school district may partner with another school
14 district, an educational service unit, a ~~learning community~~, a
15 postsecondary educational institution, or a private entity in the
16 establishment and operation of a career academy.

17 (2) A career academy established pursuant to subsection (1) of this
18 section shall:

19 (a) Recruit students who seek a career-based curriculum, which
20 curriculum shall be based on criteria determined by the department;

21 (b) Recruit and hire instructors based on their expertise in career-
22 based education; and

23 (c) Provide a rigorous academic curriculum with a transition
24 component to prepare students for the workforce, including, but not
25 limited to, internships, job training, and skills training.

26 (3) In addition to funding from the establishing school district or
27 any of the district's partners, a career academy may also receive private
28 donations for operating expenses.

29 (4) The department shall define standards and criteria for (a) the
30 establishment, evaluation, and continuing approval of career academies,
31 (b) career-based curriculum utilized by career academies, (c) the

1 necessary data elements and collection of data pertaining to career
2 academies, including, but not limited to, the number of students enrolled
3 in a career academy and their grade levels, and (d) the establishment of
4 advisory boards consisting of business and education representatives to
5 provide guidance and direction for the operation of career academies.

6 (5) The State Board of Education may adopt and promulgate rules and
7 regulations to carry out this section.

8 Sec. 53. Section 79-850, Reissue Revised Statutes of Nebraska, is
9 amended to read:

10 79-850 For purposes of sections 79-850 to 79-858:

11 (1) Reorganized school district means: (a) Any expanded or altered
12 school district, organized or altered by any of the means provided by
13 Nebraska law including, but not limited to, the methods provided by the
14 Reorganization of School Districts Act, ~~the Learning Community~~
15 ~~Reorganization Act~~, section 79-407, 79-413, or 79-473, or sections 79-415
16 to 79-417 or 79-452 to 79-455; or (b) any school district to be formed in
17 the future if the petition or plan for such reorganized school district
18 has been approved pursuant to any of the methods set forth in subdivision
19 (1)(a) of this section when the effective date of such reorganization is
20 prospective. For purposes of this subdivision, a petition or plan shall
21 be deemed approved when the last legal action has been taken, as
22 prescribed in section 79-413, 79-450, or 79-455, necessary to effect the
23 changes in boundaries as set forth in the petition or plan; and

24 (2) Unified system means a unified system as defined in section
25 79-4,108 recognized by the State Department of Education pursuant to
26 subsection (3) of such section, which employs certificated staff.

27 Sec. 54. Section 79-979, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 79-979 (1) Prior to September 13, 1997, in each Class V school
30 district in the State of Nebraska there is hereby established a separate
31 retirement system for all regular employees of such school district. Such

1 system shall be for the purpose of providing retirement benefits for all
2 regular employees of the school district as provided in the Class V
3 School Employees Retirement Act. The system shall be known as School
4 Employees' Retirement System of (corporate name of the school district as
5 described in section 79-405). All of its business shall be transacted,
6 all of its funds shall be invested, and all of its cash and securities
7 and other property shall be held in trust by such name for the purposes
8 set forth in the act. Such funds shall be kept separate from all other
9 funds of the school district and shall be used for no other purpose.

10 (2) ~~If Except as provided in subsection (3) of this section, if any~~
11 new Class V school districts are formed after September 13, 1997, such
12 new Class V school district shall elect to become or remain a part of the
13 retirement system established pursuant to the School Employees Retirement
14 Act.

15 ~~(3) Any new Class V school districts formed pursuant to the Learning~~
16 ~~Community Reorganization Act shall continue to participate in the~~
17 ~~retirement system established pursuant to the Class V School Employees~~
18 ~~Retirement Act if such new Class V school district was formed at least in~~
19 ~~part by territory that had been in a Class V school district that~~
20 ~~participated in the retirement system established pursuant to the Class V~~
21 ~~School Employees Retirement Act.~~

22 Sec. 55. Section 79-1003, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 79-1003 For purposes of the Tax Equity and Educational Opportunities
25 Support Act:

26 (1) Adjusted general fund operating expenditures means (a) for
27 school fiscal years 2013-14 through 2015-16, the difference of the
28 general fund operating expenditures as calculated pursuant to subdivision
29 (22) of this section increased by the cost growth factor calculated
30 pursuant to section 79-1007.10, minus the transportation allowance,
31 special receipts allowance, poverty allowance, limited English

1 proficiency allowance, distance education and telecommunications
2 allowance, elementary site allowance, summer school allowance,
3 instructional time allowance, teacher education allowance, and focus
4 school and program allowance, and (b) for school fiscal year 2016-17 and
5 each school fiscal year thereafter, the difference of the general fund
6 operating expenditures as calculated pursuant to subdivision (22) of this
7 section increased by the cost growth factor calculated pursuant to
8 section 79-1007.10, minus the transportation allowance, special receipts
9 allowance, poverty allowance, limited English proficiency allowance,
10 distance education and telecommunications allowance, elementary site
11 allowance, summer school allowance, and focus school and program
12 allowance;

13 (2) Adjusted valuation means the assessed valuation of taxable
14 property of each local system in the state, adjusted pursuant to the
15 adjustment factors described in section 79-1016. Adjusted valuation means
16 the adjusted valuation for the property tax year ending during the school
17 fiscal year immediately preceding the school fiscal year in which the aid
18 based upon that value is to be paid. For purposes of determining the
19 local effort rate yield pursuant to section 79-1015.01, adjusted
20 valuation does not include the value of any property which a court, by a
21 final judgment from which no appeal is taken, has declared to be
22 nontaxable or exempt from taxation;

23 (3) Allocated income tax funds means the amount of assistance paid
24 to a local system pursuant to section 79-1005.01 as adjusted by the
25 minimum levy adjustment pursuant to section 79-1008.02;

26 (4) Average daily membership means the average daily membership for
27 grades kindergarten through twelve attributable to the local system, as
28 provided in each district's annual statistical summary, and includes the
29 proportionate share of students enrolled in a public school instructional
30 program on less than a full-time basis;

31 (5) Base fiscal year means the first school fiscal year following

1 the school fiscal year in which the reorganization or unification
2 occurred;

3 (6) Board means the school board of each school district;

4 (7) Categorical funds means funds limited to a specific purpose by
5 federal or state law, including, but not limited to, Title I funds, Title
6 VI funds, federal vocational education funds, federal school lunch funds,
7 Indian education funds, Head Start funds, and funds from the Education
8 Innovation Fund. Categorical funds does not include funds received
9 pursuant to section 79-1028.02 or 79-1028.04;

10 (8) Consolidate means to voluntarily reduce the number of school
11 districts providing education to a grade group and does not include
12 dissolution pursuant to section 79-498;

13 (9) Converted contract means an expired contract that was in effect
14 for at least fifteen school years beginning prior to school year 2012-13
15 for the education of students in a nonresident district in exchange for
16 tuition from the resident district when the expiration of such contract
17 results in the nonresident district educating students, who would have
18 been covered by the contract if the contract were still in effect, as
19 option students pursuant to the enrollment option program established in
20 section 79-234;

21 (10) Converted contract option student means a student who will be
22 an option student pursuant to the enrollment option program established
23 in section 79-234 for the school fiscal year for which aid is being
24 calculated and who would have been covered by a converted contract if the
25 contract were still in effect and such school fiscal year is the first
26 school fiscal year for which such contract is not in effect;

27 (11) Department means the State Department of Education;

28 (12) District means any Class I, II, III, IV, V, or VI school
29 district and, beginning with the calculation of state aid for school
30 fiscal year 2011-12 and each school fiscal year thereafter, a unified
31 system as defined in section 79-4,108;

1 (13) Ensuing school fiscal year means the school fiscal year
2 following the current school fiscal year;

3 (14) Equalization aid means the amount of assistance calculated to
4 be paid to a local system pursuant to sections 79-1007.11 to 79-1007.23,
5 79-1007.25, 79-1008.01 to 79-1022, 79-1022.02, 79-1028.02, and
6 79-1028.04;

7 (15) Fall membership means the total membership in kindergarten
8 through grade twelve attributable to the local system as reported on the
9 fall school district membership reports for each district pursuant to
10 section 79-528;

11 (16) Fiscal year means the state fiscal year which is the period
12 from July 1 to the following June 30;

13 (17) Formula students means:

14 (a) For state aid certified pursuant to section 79-1022, the sum of
15 the product of fall membership from the school fiscal year immediately
16 preceding the school fiscal year in which the aid is to be paid
17 multiplied by the average ratio of average daily membership to fall
18 membership for the second school fiscal year immediately preceding the
19 school fiscal year in which the aid is to be paid and the prior two
20 school fiscal years plus sixty percent of the qualified early childhood
21 education fall membership plus tuitioned students from the school fiscal
22 year immediately preceding the school fiscal year in which aid is to be
23 paid minus the product of the number of students enrolled in kindergarten
24 that is not full-day kindergarten from the fall membership multiplied by
25 0.5; and

26 (b) For the final calculation of state aid pursuant to section
27 79-1065, the sum of average daily membership plus sixty percent of the
28 qualified early childhood education average daily membership plus
29 tuitioned students minus the product of the number of students enrolled
30 in kindergarten that is not full-day kindergarten from the average daily
31 membership multiplied by 0.5 from the school fiscal year immediately

1 preceding the school fiscal year in which aid was paid;

2 (18) Free lunch and free milk student means a student who qualified
3 for free lunches or free milk from the most recent data available on
4 November 1 of the school fiscal year immediately preceding the school
5 fiscal year in which aid is to be paid;

6 (19) Full-day kindergarten means kindergarten offered by a district
7 for at least one thousand thirty-two instructional hours;

8 (20) General fund budget of expenditures means the total budget of
9 disbursements and transfers for general fund purposes as certified in the
10 budget statement adopted pursuant to the Nebraska Budget Act, except that
11 for purposes of the limitation imposed in section 79-1023 and the
12 calculation pursuant to subdivision (2) of section 79-1027.01, the
13 general fund budget of expenditures does not include any special grant
14 funds, exclusive of local matching funds, received by a district;

15 (21) General fund expenditures means all expenditures from the
16 general fund;

17 (22) General fund operating expenditures means for state aid
18 calculated for school fiscal years 2012-13 and each school fiscal year
19 thereafter, as reported on the annual financial report for the second
20 school fiscal year immediately preceding the school fiscal year in which
21 aid is to be paid, the total general fund expenditures minus (a) the
22 amount of all receipts to the general fund, to the extent that such
23 receipts are not included in local system formula resources, from early
24 childhood education tuition, summer school tuition, educational entities
25 as defined in section 79-1201.01 for providing distance education courses
26 through the Educational Service Unit Coordinating Council to such
27 educational entities, private foundations, individuals, associations,
28 charitable organizations, the textbook loan program authorized by section
29 79-734, federal impact aid, and levy override elections pursuant to
30 section 77-3444, (b) the amount of expenditures for categorical funds,
31 tuition paid, transportation fees paid to other districts, adult

1 education, community services, redemption of the principal portion of
2 general fund debt service, retirement incentive plans authorized by
3 section 79-855, and staff development assistance authorized by section
4 79-856, (c) the amount of any transfers from the general fund to any bond
5 fund and transfers from other funds into the general fund, (d) any legal
6 expenses in excess of fifteen-hundredths of one percent of the formula
7 need for the school fiscal year in which the expenses occurred, (e)
8 expenditures to pay for sums agreed to be paid by a school district to
9 certificated employees in exchange for a voluntary termination occurring
10 prior to July 1, 2009, occurring on or after the last day of the 2010-11
11 school year and prior to the first day of the 2013-14 school year, or, to
12 the extent that a district has demonstrated to the State Board of
13 Education pursuant to section 79-1028.01 that the agreement will result
14 in a net savings in salary and benefit costs to the school district over
15 a five-year period, occurring on or after the first day of the 2013-14
16 school year, (f)(i) expenditures to pay for employer contributions
17 pursuant to subsection (2) of section 79-958 to the School Employees
18 Retirement System of the State of Nebraska to the extent that such
19 expenditures exceed the employer contributions under such subsection that
20 would have been made at a contribution rate of seven and thirty-five
21 hundredths percent or (ii) expenditures to pay for school district
22 contributions pursuant to subdivision (1)(c)(i) of section 79-9,113 to
23 the retirement system established pursuant to the Class V School
24 Employees Retirement Act to the extent that such expenditures exceed the
25 school district contributions under such subdivision that would have been
26 made at a contribution rate of seven and thirty-seven hundredths percent,
27 and (g) any amounts paid by the district for lobbyist fees and expenses
28 reported to the Clerk of the Legislature pursuant to section 49-1483.

29 For purposes of this subdivision (22) of this section, receipts from
30 levy override elections shall equal ninety-nine percent of the difference
31 of the total general fund levy minus a levy of one dollar and five cents

1 per one hundred dollars of taxable valuation multiplied by the assessed
2 valuation for school districts that have voted pursuant to section
3 77-3444 to override the maximum levy provided pursuant to section
4 77-3442;

5 (23) High school district means a school district providing
6 instruction in at least grades nine through twelve;

7 (24) Income tax liability means the amount of the reported income
8 tax liability for resident individuals pursuant to the Nebraska Revenue
9 Act of 1967 less all nonrefundable credits earned and refunds made;

10 (25) Income tax receipts means the amount of income tax collected
11 pursuant to the Nebraska Revenue Act of 1967 less all nonrefundable
12 credits earned and refunds made;

13 (26) Limited English proficiency students means the number of
14 students with limited English proficiency in a district from the most
15 recent data available on November 1 of the school fiscal year preceding
16 the school fiscal year in which aid is to be paid plus the difference of
17 such students with limited English proficiency minus the average number
18 of limited English proficiency students for such district, prior to such
19 addition, for the three immediately preceding school fiscal years if such
20 difference is greater than zero;

21 (27) Local system means ~~a learning community for purposes of~~
22 ~~calculation of state aid for the second full school fiscal year after~~
23 ~~becoming a learning community and each school fiscal year thereafter, a~~
24 unified system, a Class VI district and the associated Class I districts,
25 or a Class II, III, IV, or V district and any affiliated Class I
26 districts or portions of Class I districts. The membership, expenditures,
27 and resources of Class I districts that are affiliated with multiple high
28 school districts will be attributed to local systems based on the percent
29 of the Class I valuation that is affiliated with each high school
30 district. For all school fiscal years before school fiscal year 2016-17,
31 local system also means a learning community;

1 (28) Low-income child means a child under nineteen years of age
2 living in a household having an annual adjusted gross income for the
3 second calendar year preceding the beginning of the school fiscal year
4 for which aid is being calculated equal to or less than the maximum
5 household income that would allow a student from a family of four people
6 to be a free lunch and free milk student during the school fiscal year
7 immediately preceding the school fiscal year for which aid is being
8 calculated;

9 (29) Low-income students means the number of low-income children
10 within the district multiplied by the ratio of the formula students in
11 the district divided by the total children under nineteen years of age
12 residing in the district as derived from income tax information;

13 (30) Most recently available complete data year means the most
14 recent single school fiscal year for which the annual financial report,
15 fall school district membership report, annual statistical summary,
16 Nebraska income tax liability by school district for the calendar year in
17 which the majority of the school fiscal year falls, and adjusted
18 valuation data are available;

19 (31) Poverty students means the number of low-income students or the
20 number of students who are free lunch and free milk students in a
21 district plus the difference of the number of low-income students or the
22 number of students who are free lunch and free milk students in a
23 district, whichever is greater, minus the average number of poverty
24 students for such district, prior to such addition, for the three
25 immediately preceding school fiscal years if such difference is greater
26 than zero;

27 (32) Qualified early childhood education average daily membership
28 means the product of the average daily membership for school fiscal year
29 2006-07 and each school fiscal year thereafter of students who will be
30 eligible to attend kindergarten the following school year and are
31 enrolled in an early childhood education program approved by the

1 department pursuant to section 79-1103 for such school district for such
2 school year multiplied by the ratio of the actual instructional hours of
3 the program divided by one thousand thirty-two if: (a) The program is
4 receiving a grant pursuant to such section for the third year; (b) the
5 program has already received grants pursuant to such section for three
6 years; or (c) the program has been approved pursuant to subsection (5) of
7 section 79-1103 for such school year and the two preceding school years,
8 including any such students in portions of any of such programs receiving
9 an expansion grant;

10 (33) Qualified early childhood education fall membership means the
11 product of membership on the last Friday in September 2006 and each year
12 thereafter of students who will be eligible to attend kindergarten the
13 following school year and are enrolled in an early childhood education
14 program approved by the department pursuant to section 79-1103 for such
15 school district for such school year multiplied by the ratio of the
16 planned instructional hours of the program divided by one thousand
17 thirty-two if: (a) The program is receiving a grant pursuant to such
18 section for the third year; (b) the program has already received grants
19 pursuant to such section for three years; or (c) the program has been
20 approved pursuant to subsection (5) of section 79-1103 for such school
21 year and the two preceding school years, including any such students in
22 portions of any of such programs receiving an expansion grant;

23 (34) Regular route transportation means the transportation of
24 students on regularly scheduled daily routes to and from the attendance
25 center;

26 (35) Reorganized district means any district involved in a
27 consolidation and currently educating students following consolidation;

28 (36) School year or school fiscal year means the fiscal year of a
29 school district as defined in section 79-1091;

30 (37) Sparse local system means a local system that is not a very
31 sparse local system but which meets the following criteria:

1 (a)(i) Less than two students per square mile in the county in which
2 each high school is located, based on the school district census, (ii)
3 less than one formula student per square mile in the local system, and
4 (iii) more than ten miles between each high school attendance center and
5 the next closest high school attendance center on paved roads;

6 (b)(i) Less than one and one-half formula students per square mile
7 in the local system and (ii) more than fifteen miles between each high
8 school attendance center and the next closest high school attendance
9 center on paved roads;

10 (c)(i) Less than one and one-half formula students per square mile
11 in the local system and (ii) more than two hundred seventy-five square
12 miles in the local system; or

13 (d)(i) Less than two formula students per square mile in the local
14 system and (ii) the local system includes an area equal to ninety-five
15 percent or more of the square miles in the largest county in which a high
16 school attendance center is located in the local system;

17 (38) Special education means specially designed kindergarten through
18 grade twelve instruction pursuant to section 79-1125, and includes
19 special education transportation;

20 (39) Special grant funds means the budgeted receipts for grants,
21 including, but not limited to, categorical funds, reimbursements for
22 wards of the court, short-term borrowings including, but not limited to,
23 registered warrants and tax anticipation notes, interfund loans,
24 insurance settlements, and reimbursements to county government for
25 previous overpayment. The state board shall approve a listing of grants
26 that qualify as special grant funds;

27 (40) State aid means the amount of assistance paid to a district
28 pursuant to the Tax Equity and Educational Opportunities Support Act;

29 (41) State board means the State Board of Education;

30 (42) State support means all funds provided to districts by the
31 State of Nebraska for the general fund support of elementary and

1 secondary education;

2 (43) Statewide average basic funding per formula student means the
3 statewide total basic funding for all districts divided by the statewide
4 total formula students for all districts;

5 (44) Statewide average general fund operating expenditures per
6 formula student means the statewide total general fund operating
7 expenditures for all districts divided by the statewide total formula
8 students for all districts;

9 (45) Teacher has the definition found in section 79-101;

10 (46) Temporary aid adjustment factor means (a) for school fiscal
11 years before school fiscal year 2007-08, one and one-fourth percent of
12 the sum of the local system's transportation allowance, the local
13 system's special receipts allowance, and the product of the local
14 system's adjusted formula students multiplied by the average formula cost
15 per student in the local system's cost grouping and (b) for school fiscal
16 year 2007-08, one and one-fourth percent of the sum of the local system's
17 transportation allowance, special receipts allowance, and distance
18 education and telecommunications allowance and the product of the local
19 system's adjusted formula students multiplied by the average formula cost
20 per student in the local system's cost grouping;

21 (47) Tuition receipts from converted contracts means tuition
22 receipts received by a district from another district in the most
23 recently available complete data year pursuant to a converted contract
24 prior to the expiration of the contract;

25 (48) Tuitioned students means students in kindergarten through grade
26 twelve of the district whose tuition is paid by the district to some
27 other district or education agency; and

28 (49) Very sparse local system means a local system that has:

29 (a)(i) Less than one-half student per square mile in each county in
30 which each high school attendance center is located based on the school
31 district census, (ii) less than one formula student per square mile in

1 the local system, and (iii) more than fifteen miles between the high
2 school attendance center and the next closest high school attendance
3 center on paved roads; or

4 (b)(i) More than four hundred fifty square miles in the local
5 system, (ii) less than one-half student per square mile in the local
6 system, and (iii) more than fifteen miles between each high school
7 attendance center and the next closest high school attendance center on
8 paved roads.

9 Sec. 56. Section 79-1007.05, Reissue Revised Statutes of Nebraska,
10 is amended to read:

11 79-1007.05 ~~(1)(a) For school fiscal years year 2008-09 through~~
12 ~~2015-16 and each school fiscal year thereafter,~~ the department shall
13 determine the focus school and program allowance for each school district
14 in a learning community which submits the information required for the
15 calculation on a form prescribed by the department on or before October
16 15 of the school fiscal year preceding the school fiscal year for which
17 aid is being calculated. Such form may require confirmation from a
18 learning community official that the focus school or program has been
19 approved by the learning community coordinating council for the school
20 fiscal year for which the allowance is being calculated. The focus school
21 and program allowance for each school district in a learning community
22 shall equal the sum of the allowances calculated pursuant to this section
23 for each focus school and focus program operated by the school district
24 for the school fiscal year for which aid is being calculated.

25 ~~(b) Until school fiscal year 2016-17, for~~ For the school fiscal year
26 containing the majority of the first school year that a school or program
27 will be in operation as a focus school or program approved by the
28 learning community and meeting the requirements of section 79-769, the
29 focus school and program allowance for such focus school or program shall
30 equal the statewide average general fund operating expenditures per
31 formula student multiplied by 0.10 then multiplied by the estimated

1 number of students who will be participating in the focus school or
2 program as reported on the form required pursuant to this section.

3 (c) For the school fiscal year containing the majority of the second
4 school year that a school or program will be in operation as a focus
5 school or program approved by the learning community and meeting the
6 requirements of section 79-769, the focus school and program allowance
7 for such focus school or program shall equal the statewide average
8 general fund operating expenditures per formula student multiplied by
9 0.10 then multiplied by (i 1) for state aid certified pursuant to section
10 79-1022, the difference of the product of two multiplied by the number of
11 students participating in the focus school or program as reported on the
12 fall membership report from the school fiscal year immediately preceding
13 the school fiscal year in which the aid is to be paid minus the estimated
14 number of students used in the certification of state aid pursuant to
15 section 79-1022 for the school fiscal year immediately preceding the
16 school fiscal year in which the aid is to be paid and (ii 2) for the
17 final calculation of state aid pursuant to section 79-1065, the
18 difference of the product of two multiplied by the number of students
19 participating in the focus school or program as reported on the annual
20 statistical summary report from the school fiscal year immediately
21 preceding the school fiscal year in which the aid was paid minus the
22 estimated number of students used in the final calculation of state aid
23 pursuant to section 79-1065 for the school fiscal year immediately
24 preceding the school fiscal year in which the aid is to be paid.

25 (d) Until school fiscal year 2016-17, for ~~F~~or the school fiscal year
26 containing the majority of the third school year that a school or program
27 will be in operation as a focus school or program approved by the
28 learning community and meeting the requirements of section 79-769 and
29 each school fiscal year thereafter, the focus school and program
30 allowance for such focus school or program shall equal the statewide
31 average general fund operating expenditures per formula student

1 multiplied by 0.10 then multiplied by the number of students
2 participating in the focus school or program as reported on the fall
3 membership report from the school fiscal year immediately preceding the
4 school fiscal year in which the aid is to be paid for state aid certified
5 pursuant to section 79-1022 and as reported on the annual statistical
6 summary report from the school fiscal year immediately preceding the
7 school fiscal year in which the aid was paid for the final calculation of
8 state aid pursuant to section 79-1065.

9 (2)(a) For school fiscal year 2016-17 and each school fiscal year
10 thereafter, the department shall determine the focus school and program
11 allowance for each school district or joint entity formed pursuant to
12 section 79-769 which submits the information required for the calculation
13 on a form prescribed by the department on or before October 15 of the
14 school fiscal year preceding the school fiscal year for which aid is
15 being calculated. The focus school and program allowance for each school
16 district or joint entity shall equal the sum of the allowances calculated
17 pursuant to this section for each focus school and focus program operated
18 by the school district or joint entity for the school fiscal year for
19 which aid is being calculated.

20 (b) For the school fiscal year containing the majority of the first
21 school year that a school or program will be in operation as a focus
22 school or program meeting the requirements of section 79-769, the focus
23 school and program allowance for such focus school or program shall equal
24 the statewide average general fund operating expenditures per formula
25 student multiplied by 0.10 then multiplied by the estimated number of
26 students who will be participating in the focus school or program as
27 reported on the form required pursuant to this section.

28 (c) For the school fiscal year containing the majority of the second
29 school year that a school or program will be in operation as a focus
30 school or program meeting the requirements of section 79-769, the focus
31 school and program allowance for such focus school or program shall equal

1 the statewide average general fund operating expenditures per formula
2 student multiplied by 0.10 then multiplied by (i) for state aid certified
3 pursuant to section 79-1022, the difference of the product of two
4 multiplied by the number of students participating in the focus school or
5 program as reported on the fall membership report from the school fiscal
6 year immediately preceding the school fiscal year in which the aid is to
7 be paid minus the estimated number of students used in the certification
8 of state aid pursuant to section 79-1022 for the school fiscal year
9 immediately preceding the school fiscal year in which the aid is to be
10 paid and (ii) for the final calculation of state aid pursuant to section
11 79-1065, the difference of the product of two multiplied by the number of
12 students participating in the focus school or program as reported on the
13 annual statistical summary report from the school fiscal year immediately
14 preceding the school fiscal year in which the aid was paid minus the
15 estimated number of students used in the final calculation of state aid
16 pursuant to section 79-1065 for the school fiscal year immediately
17 preceding the school fiscal year in which the aid is to be paid.

18 (d) For the school fiscal year containing the majority of the third
19 school year that a school or program will be in operation as a focus
20 school or program meeting the requirements of section 79-769 and for each
21 school fiscal year thereafter, the focus school and program allowance for
22 such focus school or program shall equal the statewide average general
23 fund operating expenditures per formula student multiplied by 0.10 then
24 multiplied by the number of students participating in the focus school or
25 program as reported on the fall membership report from the school fiscal
26 year immediately preceding the school fiscal year in which the aid is to
27 be paid for state aid certified pursuant to section 79-1022 and as
28 reported on the annual statistical summary report from the school fiscal
29 year immediately preceding the school fiscal year in which the aid was
30 paid for the final calculation of state aid pursuant to section 79-1065.

31 Sec. 57. Section 79-1007.11, Reissue Revised Statutes of Nebraska,

1 is amended to read:

2 79-1007.11 (1) Except as otherwise provided in this section, for
3 school fiscal years 2013-14 through 2015-16, each school district's
4 formula need shall equal the difference of the sum of the school
5 district's basic funding, poverty allowance, limited English proficiency
6 allowance, focus school and program allowance, summer school allowance,
7 special receipts allowance, transportation allowance, elementary site
8 allowance, instructional time allowance, teacher education allowance,
9 distance education and telecommunications allowance, averaging
10 adjustment, new learning community transportation adjustment, student
11 growth adjustment, any positive student growth adjustment correction, and
12 new school adjustment, minus the sum of the limited English proficiency
13 allowance correction, poverty allowance correction, and any negative
14 student growth adjustment correction.

15 (2) Except as otherwise provided in this section, for school fiscal
16 year 2016-17 and each school fiscal year thereafter, each school
17 district's formula need shall equal the difference of the sum of the
18 school district's basic funding, poverty allowance, limited English
19 proficiency allowance, focus school and program allowance, summer school
20 allowance, special receipts allowance, transportation allowance,
21 elementary site allowance, distance education and telecommunications
22 allowance, averaging adjustment, ~~new learning community transportation~~
23 ~~adjustment~~, student growth adjustment, any positive student growth
24 adjustment correction, and new school adjustment, minus the sum of the
25 limited English proficiency allowance correction, poverty allowance
26 correction, and any negative student growth adjustment correction.

27 (3) If the formula need calculated for a school district pursuant to
28 subsections (1) and (2) of this section is less than one hundred percent
29 of the formula need for such district for the school fiscal year
30 immediately preceding the school fiscal year for which aid is being
31 calculated, the formula need for such district shall equal one hundred

1 percent of the formula need for such district for the school fiscal year
2 immediately preceding the school fiscal year for which aid is being
3 calculated.

4 (4) Except as provided in subsection (6) of this section, if the
5 formula need calculated for a school district pursuant to subsections (1)
6 and (2) of this section is more than one hundred twelve percent of the
7 formula need for such district for the school fiscal year immediately
8 preceding the school fiscal year for which aid is being calculated, the
9 formula need for such district shall equal one hundred twelve percent of
10 the formula need for such district for the school fiscal year immediately
11 preceding the school fiscal year for which aid is being calculated,
12 except that the formula need shall not be reduced pursuant to this
13 subsection for any district receiving a student growth adjustment for the
14 school fiscal year for which aid is being calculated.

15 (5) For purposes of subsections (3) and (4) of this section, the
16 formula need for the school fiscal year immediately preceding the school
17 fiscal year for which aid is being calculated shall be the formula need
18 used in the final calculation of aid pursuant to section 79-1065 and for
19 districts that were affected by a reorganization with an effective date
20 in the calendar year preceding the calendar year in which aid is
21 certified for the school fiscal year for which aid is being calculated,
22 the formula need for the school fiscal year immediately preceding the
23 school fiscal year for which aid is being calculated shall be attributed
24 to the affected school districts based on information provided to the
25 department by the school districts or proportionally based on the
26 adjusted valuation transferred if sufficient information has not been
27 provided to the department.

28 ~~(6)~~ For all school fiscal years before school fiscal year 2016-17,
29 for state aid calculated for the first full school fiscal year of a new
30 learning community, if the formula need calculated for a member school
31 district pursuant to subsections (1) through (3) of this section is less

1 than the sum of the school district's state aid certified for the school
2 fiscal year immediately preceding the first full school fiscal year of
3 the learning community plus the school district's other actual receipts
4 included in local system formula resources pursuant to section 79-1018.01
5 for such school fiscal year plus the product of the school district's
6 general fund levy for such school fiscal year up to one dollar and five
7 cents multiplied by the school district's assessed valuation for such
8 school fiscal year, the formula need for such school district for the
9 school fiscal year for which aid is being calculated shall equal such
10 sum.

11 Sec. 58. Section 79-1007.18, Reissue Revised Statutes of Nebraska,
12 is amended to read:

13 79-1007.18 (1) The department shall calculate an averaging
14 adjustment for districts if the basic funding per formula student is less
15 than the averaging adjustment threshold and the general fund levy for the
16 school fiscal year immediately preceding the school fiscal year for which
17 aid is being calculated was at least one dollar per one hundred dollars
18 of taxable valuation. For all school fiscal years before school fiscal
19 year 2016-17, for school districts that are members of a learning
20 community, the general fund levy for purposes of this section includes
21 both the common general fund levy and the school district general fund
22 levy authorized pursuant to subdivisions (2)(b) and (2)(c) of section
23 77-3442. The averaging adjustment shall equal the district's formula
24 students multiplied by the percentage specified in this section for such
25 district of the difference between the averaging adjustment threshold
26 minus such district's basic funding per formula student.

27 (2)(a) For school fiscal years 2012-13 and 2013-14, the averaging
28 adjustment threshold shall equal the lesser of (i) the averaging
29 adjustment threshold for the school fiscal year immediately preceding the
30 school fiscal year for which aid is being calculated increased by the
31 basic allowable growth rate or (ii) the statewide average basic funding

1 per formula student for the school fiscal year for which aid is being
2 calculated.

3 (b) For school fiscal year 2014-15 and each school fiscal year
4 thereafter, the averaging adjustment threshold shall equal the aggregate
5 basic funding for all districts with nine hundred or more formula
6 students divided by the aggregate formula students for all districts with
7 nine hundred or more formula students for the school fiscal year for
8 which aid is being calculated.

9 (3) The percentage to be used in the calculation of an averaging
10 adjustment shall be based on the general fund levy for the school fiscal
11 year immediately preceding the school fiscal year for which aid is being
12 calculated.

13 (4) The percentages to be used in the calculation of averaging
14 adjustments shall be as follows:

15 (a) If such levy was at least one dollar per one hundred dollars of
16 taxable valuation but less than one dollar and one cent per one hundred
17 dollars of taxable valuation, the percentage shall be fifty percent;

18 (b) If such levy was at least one dollar and one cent per one
19 hundred dollars of taxable valuation but less than one dollar and two
20 cents per one hundred dollars of taxable valuation, the percentage shall
21 be sixty percent;

22 (c) If such levy was at least one dollar and two cents per one
23 hundred dollars of taxable valuation but less than one dollar and three
24 cents per one hundred dollars of taxable valuation, the percentage shall
25 be seventy percent;

26 (d) If such levy was at least one dollar and three cents per one
27 hundred dollars of taxable valuation but less than one dollar and four
28 cents per one hundred dollars of taxable valuation, the percentage shall
29 be eighty percent; and

30 (e) If such levy was at least one dollar and four cents per one
31 hundred dollars of taxable valuation, the percentage shall be ninety

1 percent.

2 Sec. 59. Section 79-1007.22, Reissue Revised Statutes of Nebraska,
3 is amended to read:

4 79-1007.22 (1) For all school fiscal years before school fiscal year
5 2016-17, for state aid calculated for each of the second and third full
6 school fiscal years of a new learning community, each member school
7 district may apply to the department for a new learning community
8 transportation adjustment, on a form prescribed by the department, on or
9 before October 15 of the school fiscal year immediately preceding the
10 school fiscal year for which the new learning community transportation
11 adjustment would be included in the calculation of state aid. Such form
12 shall require evidence supporting estimates of increased transportation
13 costs for the district due to the provisions of ~~subsection (2) of~~ section
14 79-611. On or before the immediately following December 1, the department
15 shall approve the estimate of increased transportation costs for use in
16 the adjustment, approve a modified estimate of increased transportation
17 costs for use in the adjustment, or deny the application based on the
18 requirements of this section, the evidence submitted on the application,
19 and any other information provided by the department. The state board
20 shall establish procedures for appeal of decisions of the department to
21 the state board for final determination.

22 (2) For all school fiscal years before school fiscal year 2016-17,
23 the The new learning community transportation adjustment shall equal the
24 approved estimate of increased transportation costs due to the provisions
25 of ~~subsection (2) of~~ section 79-611. School districts shall submit
26 evidence of the actual increase in transportation costs due to the
27 provisions of ~~subsection (2) of~~ section 79-611, and the department shall
28 recalculate the adjustment using such actual costs pursuant to section
29 79-1065.

30 Sec. 60. Section 79-1008.02, Reissue Revised Statutes of Nebraska,
31 is amended to read:

1 79-1008.02 (1) For all school fiscal years before school fiscal
2 year 2016-17, a A minimum levy adjustment shall be calculated and applied
3 to any local system that has a general fund common levy for the fiscal
4 year during which aid is certified that is less than the maximum levy,
5 for such fiscal year for such local system, allowed pursuant to
6 subdivision (2)(a) or (b) of section 77-3442 without a vote pursuant to
7 section 77-3444 less five cents for learning communities and less ten
8 cents for all other local systems.

9 (2) For school fiscal year 2016-17 and each school fiscal year
10 thereafter, a minimum levy adjustment shall be calculated and applied to
11 any local system that has a general fund common levy for the fiscal year
12 during which aid is certified that is less than the maximum levy, for
13 such fiscal year for such local system, allowed pursuant to subdivision
14 (2)(a) of section 77-3442 without a vote pursuant to section 77-3444 less
15 ten cents. To calculate the minimum levy adjustment, the department shall
16 subtract the local system general fund common levy for such fiscal year
17 for such local system from the maximum levy allowed pursuant to
18 subdivision (2)(a) or (b) of section 77-3442 without a vote pursuant to
19 section 77-3444 the number of cents specified in subdivision (1) of this
20 section less five cents for learning communities and less ten cents for
21 all other local systems and multiply the result by the local system's
22 adjusted valuation divided by one hundred. The minimum levy adjustment
23 shall be added to the formula resources of the local system for the
24 determination of equalization aid pursuant to section 79-1008.01. If the
25 minimum levy adjustment is greater than or equal to the allocated income
26 tax funds calculated pursuant to section 79-1005.01, the local system
27 shall not receive allocated income tax funds. If the minimum levy
28 adjustment is less than the allocated income tax funds calculated
29 pursuant to section 79-1005.01, the local system shall receive allocated
30 income tax funds in the amount of the difference between the allocated
31 income tax funds calculated pursuant to section 79-1005.01 and the

1 minimum levy adjustment.

2 (3) This section does not apply to the calculation of aid for a
3 local system containing a learning community for the first school fiscal
4 year for which aid is calculated for such local system.

5 Sec. 61. Section 79-1013, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 79-1013 (1) On or before October 15 of each year, each school
8 district designating a maximum poverty allowance greater than zero
9 dollars shall submit a poverty plan for the next school fiscal year to
10 the department ~~and to the learning community coordinating council of any~~
11 ~~learning community of which the school district is a member.~~ On or before
12 the immediately following December 1, ~~(a) the department shall approve or~~
13 ~~disapprove such plan for school districts that are not members of a~~
14 ~~learning community based on the inclusion of the elements required~~
15 ~~pursuant to this section and (b) the learning community coordinating~~
16 ~~council and, as to the applicable portions thereof, each achievement~~
17 ~~subcouncil, shall approve or disapprove such plan for school districts~~
18 ~~that are members of such learning community based on the inclusion of~~
19 ~~such elements. On or before the immediately following December 5, each~~
20 ~~learning community coordinating council shall certify to the department~~
21 ~~the approval or disapproval of the poverty plan for each member school~~
22 ~~district.~~

23 (2) In order to be approved pursuant to this section, a poverty plan
24 shall include an explanation of how the school district will address the
25 following issues for such school fiscal year:

26 (a) Attendance, including absence followup and transportation for
27 students qualifying for free or reduced-price lunches who reside more
28 than one mile from the attendance center;

29 (b) Student mobility, including transportation to allow a student to
30 continue attendance at the same school if the student moves to another
31 attendance area within the same school district ~~or within the same~~

1 ~~learning community;~~

2 (c) Parental involvement at the school-building level with a focus
3 on the involvement of parents in poverty and from other diverse
4 backgrounds;

5 (d) Parental involvement at the school-district level with a focus
6 on the involvement of parents in poverty and from other diverse
7 backgrounds;

8 (e) Class size reduction or maintenance of small class sizes in
9 elementary grades;

10 (f) Scheduled teaching time on a weekly basis that will be free from
11 interruptions;

12 (g) Access to early childhood education programs for children in
13 poverty;

14 (h) Student access to social workers;

15 (i) Access to summer school, extended-school-day programs, or
16 extended-school-year programs;

17 (j) Mentoring for new and newly reassigned teachers;

18 (k) Professional development for teachers and administrators,
19 focused on addressing the educational needs of students in poverty and
20 students from other diverse backgrounds; and

21 ~~(l) Coordination with elementary learning centers if the school
22 district is a member of a learning community; and~~

23 (l ~~m~~) An evaluation to determine the effectiveness of the elements
24 of the poverty plan.

25 (3) The state board shall establish a procedure for appeal of
26 decisions of the department ~~and of learning community coordinating~~
27 ~~councils~~ to the state board for a final determination.

28 Sec. 62. Section 79-1014, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 79-1014 (1) On or before October 15 of each year, each school
31 district designating a maximum limited English proficiency allowance

1 greater than zero dollars shall submit a limited English proficiency plan
2 for the next school fiscal year to the department ~~and to the learning~~
3 ~~community coordinating council of any learning community of which the~~
4 ~~school district is a member.~~ On or before the immediately following
5 December 1, (a) the department shall approve or disapprove such plans ~~for~~
6 ~~school districts that are not members of a learning community,~~ based on
7 the inclusion of the elements required pursuant to this section ~~and (b)~~
8 ~~the learning community coordinating council, and, as to the applicable~~
9 ~~portions thereof, each achievement subcouncil, shall approve or~~
10 ~~disapprove such plan for school districts that are members of such~~
11 ~~learning community, based on the inclusion of such elements. On or before~~
12 ~~the immediately following December 5, each learning community~~
13 ~~coordinating council shall certify to the department the approval or~~
14 ~~disapproval of the limited English proficiency plan for each member~~
15 ~~school district.~~

16 (2) In order to be approved pursuant to this section, a limited
17 English proficiency plan must include an explanation of how the school
18 district will address the following issues for such school fiscal year:

- 19 (a) Identification of students with limited English proficiency;
- 20 (b) Instructional approaches;
- 21 (c) Assessment of such students' progress toward mastering the
- 22 English language; and
- 23 (d) An evaluation to determine the effectiveness of the elements of
- 24 the limited English proficiency plan.

25 (3) The state board shall establish a procedure for appeal of
26 decisions of the department ~~and of learning community coordinating~~
27 ~~councils~~ to the state board for a final determination.

28 Sec. 63. Section 79-1022, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 79-1022 (1) On or before April 10, 2014, and on or before March 1 of
31 each year thereafter for each ensuing fiscal year, the department shall

1 determine the amounts to be distributed to each local system and each
2 district for the ensuing school fiscal year pursuant to the Tax Equity
3 and Educational Opportunities Support Act and shall certify the amounts
4 to the Director of Administrative Services, the Auditor of Public
5 Accounts, ~~each learning community,~~ and each district. The amount to be
6 distributed to each district ~~that is not a member of a learning community~~
7 from the amount certified for a local system shall be proportional based
8 on the formula students attributed to each district in the local system.
9 ~~The amount to be distributed to each district that is a member of a~~
10 ~~learning community from the amount certified for the local system shall~~
11 ~~be proportional based on the formula needs calculated for each district~~
12 ~~in the local system.~~ On or before April 10, 2014, and on or before March
13 1 of each year thereafter for each ensuing fiscal year, the department
14 shall report the necessary funding level for the ensuing school fiscal
15 year to the Governor, the Appropriations Committee of the Legislature,
16 and the Education Committee of the Legislature. The report submitted to
17 the committees of the Legislature shall be submitted electronically.
18 Except as otherwise provided in this subsection, certified state aid
19 amounts, including adjustments pursuant to section 79-1065.02, shall be
20 shown as budgeted non-property-tax receipts and deducted prior to
21 calculating the property tax request in the district's general fund
22 budget statement as provided to the Auditor of Public Accounts pursuant
23 to section 79-1024.

24 (2) Except as provided in this subsection, subsection (8) of section
25 79-1016, and sections 79-1033 and 79-1065.02, the amounts certified
26 pursuant to subsection (1) of this section shall be distributed in ten as
27 nearly as possible equal payments on the last business day of each month
28 beginning in September of each ensuing school fiscal year and ending in
29 June of the following year, except that when a school district is to
30 receive a monthly payment of less than one thousand dollars, such payment
31 shall be one lump-sum payment on the last business day of December during

1 the ensuing school fiscal year.

2 Sec. 64. Section 79-1024, Reissue Revised Statutes of Nebraska, is
3 amended to read:

4 79-1024 (1) The department may require each district to submit to
5 the department a duplicate copy of such portions of the district's budget
6 statement as the Commissioner of Education directs. The department may
7 verify any data used to meet the requirements of the Tax Equity and
8 Educational Opportunities Support Act. The Auditor of Public Accounts
9 shall review each district's budget statement for statutory compliance,
10 make necessary changes in the budget documents for districts to
11 effectuate the budget limitations imposed pursuant to sections 79-1023 to
12 79-1030, and notify the Commissioner of Education of any district failing
13 to submit to the auditor the budget documents required pursuant to this
14 subsection by the date established in subsection (1) of section 13-508 or
15 failing to make any corrections of errors in the documents pursuant to
16 section 13-504 or 13-511.

17 (2) If a school district fails to submit to the department or the
18 auditor the budget documents required pursuant to subsection (1) of this
19 section by the date established in subsection (1) of section 13-508 or
20 fails to make any corrections of errors in the documents pursuant to
21 section 13-504 or 13-511, the commissioner, upon notification from the
22 auditor or upon his or her own knowledge that the required budget
23 documents and any required corrections of errors from any school district
24 have not been properly filed in accordance with the Nebraska Budget Act
25 and after notice to the district and an opportunity to be heard, shall
26 direct that any state aid granted pursuant to the Tax Equity and
27 Educational Opportunities Support Act be withheld until such time as the
28 required budget documents or corrections of errors are received by the
29 auditor and the department. In addition, the commissioner shall direct
30 the county treasurer to withhold all school money belonging to the school
31 district until such time as the commissioner notifies the county

1 treasurer of receipt of the required budget documents or corrections of
2 errors. The county treasurer shall withhold such money. For all school
3 fiscal years before school fiscal year 2016-17 for school districts that
4 are members of learning communities, a determination of school money
5 belonging to the district shall be based on the proportionate share of
6 property tax receipts allocated to the school district by the learning
7 community coordinating council, and the county treasurer shall withhold
8 any such school money in the possession of the county treasurer from the
9 school district. If the school district does not comply with this section
10 prior to the end of the state's biennium following the biennium which
11 included the fiscal year for which state aid was calculated, the state
12 aid funds shall revert to the General Fund. The amount of any reverted
13 funds shall be included in data provided to the Governor in accordance
14 with section 79-1031. The board of any district failing to submit to the
15 department or the auditor the budget documents required pursuant to this
16 section by the date established in subsection (1) of section 13-508 or
17 failing to make any corrections of errors in the documents pursuant to
18 section 13-504 or 13-511 shall be liable to the school district for all
19 school money which such district may lose by such failing.

20 Sec. 65. Section 79-1033, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 79-1033 (1) Except as otherwise provided in the Tax Equity and
23 Educational Opportunities Support Act, state aid payable pursuant to the
24 act for each school fiscal year shall be based upon data found in
25 applicable reports for the most recently available complete data year.
26 The annual financial reports and the annual statistical summary of all
27 school districts shall be submitted to the Commissioner of Education
28 pursuant to the dates prescribed in section 79-528. If a school district
29 fails to timely submit its reports, the commissioner, after notice to the
30 district and an opportunity to be heard, shall direct that any state aid
31 granted pursuant to the act be withheld until such time as the reports

1 are received by the department. In addition, the commissioner shall
2 direct the county treasurer to withhold all school money belonging to the
3 school district until such time as the commissioner notifies the county
4 treasurer of receipt of such reports. The county treasurer shall withhold
5 such money. For all school fiscal years before school fiscal year
6 2016-17, for school districts that are members of learning communities, a
7 determination of school money belonging to the district shall be based on
8 the proportionate share of state aid and property tax receipts allocated
9 to the school district by the learning community coordinating council,
10 and the county treasurer shall withhold any such school money in the
11 possession of the county treasurer from the school district. If the
12 school district does not comply with this section prior to the end of the
13 state's biennium following the biennium which included the school fiscal
14 year for which state aid was calculated, the state aid funds shall revert
15 to the General Fund. The amount of any reverted funds shall be included
16 in data provided to the Governor in accordance with section 79-1031.

17 (2) A district which receives, or has received in the most recently
18 available complete data year or in either of the two school fiscal years
19 preceding the most recently available complete data year, federal funds
20 in excess of twenty-five percent of its general fund budget of
21 expenditures may apply for early payment of state aid paid pursuant to
22 the act when such federal funds are not received in a timely manner. Such
23 application may be made at any time by a district suffering such
24 financial hardship and may be for any amount up to fifty percent of the
25 remaining amount to which the district is entitled during the current
26 school fiscal year. The state board may grant the entire amount applied
27 for or any portion of such amount if the state board finds that a
28 financial hardship exists in the district. The state board shall notify
29 the Director of Administrative Services of the amount of funds to be paid
30 in lump sum and the reduced amount of the monthly payments. The Director
31 of Administrative Services shall, at the time of the next state aid

1 payment made pursuant to section 79-1022, draw a warrant for the lump-sum
2 amount from appropriated funds and forward such warrant to the district.
3 For purposes of this subsection, financial hardship means a situation in
4 which income to a district is exceeded by liabilities to such a degree
5 that if early payment is not received it will be necessary for the
6 district to discontinue vital services or functions.

7 Sec. 66. Section 79-1036, Reissue Revised Statutes of Nebraska, is
8 amended to read:

9 79-1036 (1) In making the apportionment under section 79-1035, the
10 Commissioner of Education shall distribute from the school fund for
11 school purposes, to any and all learning communities and school districts
12 which are not members of a learning community, in which there are
13 situated school lands which have not been sold and transferred by deed or
14 saline lands owned by the state, which lands are being used for a public
15 purpose, an amount in lieu of tax money that would be raised by school
16 district levies and for school fiscal years before school fiscal year
17 2016-17, learning community common levies for which the proceeds are
18 distributed to member school districts pursuant to sections 79-1073 and
19 79-1073.01 if such lands were taxable, to be ascertained in accordance
20 with subsection (2) of this section, except that:

21 (a) For Class I districts or portions thereof which are affiliated
22 and in which there are situated school or saline lands, 38.6207 percent
23 of the in lieu of land tax money calculated pursuant to subsection (2) of
24 this section, based on the affiliated school system tax levy computed
25 pursuant to section 79-1077, shall be distributed to the affiliated high
26 school district and the remainder shall be distributed to the Class I
27 district;

28 (b) For Class I districts or portions thereof which are part of a
29 Class VI district which offers instruction in grades nine through twelve
30 and in which there are situated school or saline lands, 38.6207 percent
31 of the in lieu of land tax money calculated pursuant to subsection (2) of

1 this section, based on the Class VI school system levy computed pursuant
2 to section 79-1078, shall be distributed to the Class VI district and the
3 remainder shall be distributed to the Class I district;

4 (c) For Class I districts or portions thereof which are part of a
5 Class VI district which offers instruction in grades seven through twelve
6 and in which there are situated school or saline lands, 55.1724 percent
7 of the in lieu of land tax money calculated pursuant to subsection (2) of
8 this section, based on the Class VI school system levy computed pursuant
9 to section 79-1078, shall be distributed to the Class VI district and the
10 remainder shall be distributed to the Class I district; and

11 (d) For Class I districts or portions thereof which are part of a
12 Class VI district which offers instruction in grades six through twelve
13 and in which there are situated school or saline lands, 62.0690 percent
14 of the in lieu of land tax money calculated pursuant to subsection (2) of
15 this section, based on the Class VI school system levy computed pursuant
16 to section 79-1078, shall be distributed to the Class VI district and the
17 remainder shall be distributed to the Class I district.

18 (2) The county assessor shall certify to the Commissioner of
19 Education the tax levies of each school district and until July 1, 2016,
20 each learning community in which school land or saline land is located
21 and the last appraised value of such school land, which value shall be
22 the same percentage of the appraised value as the percentage of the
23 assessed value is of market value in subsection (2) of section 77-201 for
24 the purpose of applying the applicable tax levies for each district and
25 until July 1, 2016, each learning community in determining the
26 distribution to the districts of such amounts. The school board of any
27 school district and until July 1, 2016, the learning community
28 coordinating council of any learning community in which there is located
29 any leased or undeeded school land or saline land subject to this section
30 may appeal to the Board of Educational Lands and Funds for a
31 reappraisal of such school land if such school board or until July 1,

1 2016, learning community coordinating council deems the land not
2 appraised in proportion to the value of adjoining land of the same or
3 similar value. The Board of Educational Lands and Funds shall proceed to
4 investigate the facts involved in such appeal and, if the contention of
5 the school board or until July 1, 2016, the learning community
6 coordinating council is correct, make the proper reappraisalment. The
7 value calculation in this subsection shall be used by the Commissioner of
8 Education for making distributions in each school fiscal year.

9 Sec. 67. Section 79-1041, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 79-1041 For all school years before school year 2016-17, each Each
12 county treasurer of a county with territory in a learning community shall
13 distribute any funds collected by such county treasurer from the common
14 general fund levy and the common building fund levy of such learning
15 community to each member school district pursuant to sections 79-1073 and
16 79-1073.01 at least once each month.

17 Each county treasurer shall, upon request of a majority of the
18 members of the school board or board of education in any school district,
19 at least once each month distribute to the district any funds collected
20 by such county treasurer for school purposes.

21 Sec. 68. Section 79-1073, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 79-1073 On or before September 1 for each school year before school
24 year 2016-17, each learning community coordinating council shall
25 determine the expected amounts to be distributed by the county treasurers
26 to each member school district from general fund property tax receipts
27 pursuant to subdivision (2)(b) of section 77-3442 and shall certify such
28 amounts to each member school district, the county treasurer for each
29 county containing territory in the learning community, and the State
30 Department of Education. Such property tax receipts shall be divided
31 among member school districts proportionally based on the difference of

1 the school district's formula need calculated pursuant to section
2 79-1007.11 minus the sum of the state aid certified pursuant to section
3 79-1022 and the other actual receipts included in local system formula
4 resources pursuant to section 79-1018.01 for the school fiscal year for
5 which the distribution is being made.

6 Each time the county treasurer distributes property tax receipts
7 from the common general fund levy to member school districts, the amount
8 to be distributed to each district shall be proportional based on the
9 total amounts to be distributed to each member school district for the
10 school fiscal year. Each time the county treasurer certifies a property
11 tax refund pursuant to section 77-1736.06 based on the common general
12 fund levy for member school districts or any entity issues an in lieu of
13 property tax reimbursement based on the common general fund levy for
14 member school districts, including amounts paid pursuant to sections
15 70-651.01 and 79-1036, the amount to be certified or reimbursed to each
16 district shall be proportional on the same basis as property tax receipts
17 from such levy are distributed to member school districts.

18 Sec. 69. Section 79-1073.01, Reissue Revised Statutes of Nebraska,
19 is amended to read:

20 79-1073.01 For all school years before school year 2016-17, amounts
21 ~~Amounts~~ levied by learning communities for special building funds for
22 member school districts pursuant to subdivision (2)(g) of section 77-3442
23 shall be distributed by the county treasurer collecting such levy
24 proceeds to all member school districts proportionally based on the
25 formula students used in the most recent certification of state aid
26 pursuant to section 79-1022. Each time the county treasurer certifies a
27 property tax refund pursuant to section 77-1736.06 based on the levy of a
28 learning community for special building funds for member school districts
29 or any entity issues an in lieu of property tax reimbursement based on
30 the levy of a learning community for special building funds for member
31 school districts, including amounts paid pursuant to sections 70-651.01

1 and 79-1036, the amount to be certified or reimbursed to each district
2 shall be proportional on the same basis as property tax receipts from
3 such levy are distributed to member school districts.

4 Any amounts distributed pursuant to this section shall be used by
5 the member school districts for special building funds.

6 Sec. 70. Section 79-1074, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 79-1074 (1) The county clerk of any county in which a part of a
9 joint school district ~~or learning community~~ is located shall, on or
10 before the date prescribed in section 13-509, certify the taxable
11 valuation of all taxable property of such part of the joint district ~~or~~
12 ~~learning community~~ to the clerk of the headquarters county in which the
13 schoolhouse or the administrative office of the school district ~~or~~
14 ~~learning community~~ is located.

15 (2) The county clerk of any county in which a part of a joint
16 affiliated school system ~~or learning community~~ is located shall, on or
17 before the date prescribed in section 13-509, certify the taxable
18 valuation of all taxable property of such part of the joint affiliated
19 school system ~~or learning community~~ to the clerk of the headquarters
20 county in which the schoolhouse or the administrative office of the high
21 school district ~~or learning community~~ is located.

22 Sec. 71. Section 79-1075, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 79-1075 (1) The county board of the county in which is located the
25 schoolhouse or the administrative office of any joint school district ~~or~~
26 ~~learning community~~ shall make a levy for the school district ~~or learning~~
27 ~~community, as may be necessary,~~ and the county clerk of that headquarters
28 county shall certify the levy, on or before the date prescribed in
29 section 77-1601, to the county clerk of each county in which is situated
30 any portion of the joint school district ~~or learning community~~. This
31 section shall apply to all taxes levied on behalf of school districts,

1 including, but not limited to, taxes authorized by sections 10-304,
2 10-711, 10-716.01, 77-1601, 79-747, 79-1077, 79-1084, 79-1085, 79-1086,
3 79-10,100, 79-10,110, 79-10,118, 79-10,120, 79-10,122, and 79-10,126.

4 (2) The county board of the county in which is located the
5 schoolhouse or the administrative office of the high school district of a
6 joint affiliated school system shall make a levy for the joint affiliated
7 school system, as may be necessary, and the county clerk of that
8 headquarters county shall certify the levy, on or before the date
9 prescribed in section 77-1601, to the county clerk of each county in
10 which is situated any portion of the joint affiliated school system. This
11 section shall apply to all taxes levied on behalf of affiliated school
12 systems, including, but not limited to, taxes authorized by sections
13 10-716.01, 79-1077, and 79-10,110.

14 Sec. 72. Section 79-1083, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 79-1083 At the time the budget statement is certified to the levying
17 board, each school board shall deliver to the county clerk of the
18 headquarters county a copy of its adopted budget statement. ~~If the school
19 district is a member of a learning community, the school board shall also
20 deliver to the learning community coordinating council a copy of the
21 adopted budget statement.~~

22 Sec. 73. Section 79-1084, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 79-1084 The school board of a Class III school district shall
25 annually, on or before September 20, report in writing to the county
26 board ~~and the learning community coordinating council if the school
27 district is a member of a learning community~~ the entire revenue raised by
28 taxation and all other sources and received by the school board for the
29 previous school fiscal year and a budget for the ensuing school fiscal
30 year broken down generally as follows: (1) The amount of funds required
31 for the support of the schools during the ensuing school fiscal year; (2)

1 the amount of funds required for the purchase of school sites; (3) the
2 amount of funds required for the erection of school buildings; (4) the
3 amount of funds required for the payment of interest upon all bonds
4 issued for school purposes; and (5) the amount of funds required for the
5 creation of a sinking fund for the payment of such indebtedness. The
6 secretary shall publish, within ten days after the filing of such budget,
7 a copy of the fund summary pages of the budget one time at the legal rate
8 prescribed for the publication of legal notices in a legal newspaper
9 published in and of general circulation in such city or village or, if
10 none is published in such city or village, in a legal newspaper of
11 general circulation in the city or village. The secretary of the school
12 board failing or neglecting to comply with this section shall be deemed
13 guilty of a Class V misdemeanor and, in the discretion of the court, the
14 judgment of conviction may provide for the removal from office of such
15 secretary for such failure or neglect. ~~The For Class III school districts~~
16 ~~that are not members of a learning community,~~ the county board shall levy
17 and collect such taxes as are necessary to provide the amount of revenue
18 from property taxes as indicated by all the data contained in the budget
19 and the certificate prescribed by this section, at the time and in the
20 manner provided in section 77-1601.

21 Sec. 74. Section 79-1086, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 79-1086 (1) Except as provided in subsection (2) of this section,
24 the The board of education of a Class V school district ~~that is not a~~
25 ~~member of a learning community~~ shall annually during the month of July
26 estimate the amount of resources likely to be received for school
27 purposes, including the amounts available from fines, licenses, and other
28 sources. Before the county board of equalization makes its levy each
29 year, the board of education shall report to the county clerk the rate of
30 tax deemed necessary to be levied upon the taxable value of all the
31 taxable property of the district subject to taxation during the fiscal

1 year next ensuing for (a) the support of the schools, (b) the purchase of
2 school sites, (c) the erection, alteration, equipping, and furnishing of
3 school buildings and additions to school buildings, (d) the payment of
4 interest upon all bonds issued for school purposes, and (e) the creation
5 of a sinking fund for the payment of such indebtedness. The county board
6 of equalization shall levy the rate of tax so reported and demanded by
7 the board of education and collect the tax in the same manner as other
8 taxes are levied and collected.

9 (2) For all school fiscal years before school fiscal year 2016-17,
10 the ~~The~~ school board of a Class V school district that is a member of a
11 learning community shall annually, on or before September 20, report in
12 writing to the county board and the learning community coordinating
13 council the entire revenue raised by taxation and all other sources and
14 received by the school board for the previous school fiscal year and a
15 budget for the ensuing school fiscal year broken down generally as
16 follows: (a) The amount of funds required for the support of the schools
17 during the ensuing school fiscal year; (b) the amount of funds required
18 for the purchase of school sites; (c) the amount of funds required for
19 the erection of school buildings; (d) the amount of funds required for
20 the payment of interest upon all bonds issued for school purposes; and
21 (e) the amount of funds required for the creation of a sinking fund for
22 the payment of such indebtedness. The secretary shall publish, within ten
23 days after the filing of such budget, a copy of the fund summary pages of
24 the budget one time at the legal rate prescribed for the publication of
25 legal notices in a legal newspaper published in and of general
26 circulation in such city or village or, if none is published in such city
27 or village, in a legal newspaper of general circulation in the city or
28 village. The secretary of the school board failing or neglecting to
29 comply with this section shall be deemed guilty of a Class V misdemeanor
30 and, in the discretion of the court, the judgment of conviction may
31 provide for the removal from office of such secretary for such failure or

1 neglect.

2 Sec. 75. Section 79-10,120, Reissue Revised Statutes of Nebraska, is
3 amended to read:

4 79-10,120 The school board or board of education of a Class II, III,
5 IV, V, or VI school district may establish a special fund for purposes of
6 acquiring sites for school buildings or teacherages, purchasing existing
7 buildings for use as school buildings or teacherages, including the sites
8 upon which such buildings are located, and the erection, alteration,
9 equipping, and furnishing of school buildings or teacherages and
10 additions to school buildings for elementary and high school grades and
11 for no other purpose. ~~The For school districts that are not members of~~
12 ~~learning communities,~~ the fund shall be established from the proceeds of
13 an annual levy, to be determined by the board, of not to exceed fourteen
14 cents on each one hundred dollars upon the taxable value of all taxable
15 property in the district which shall be in addition to any other taxes
16 authorized to be levied for school purposes. Such tax shall be levied and
17 collected as are other taxes for school purposes. ~~For school districts~~
18 ~~that are members of a learning community,~~ such fund shall be established
19 ~~from the proceeds of the learning community special building funds levy~~
20 ~~directed to the school district for such purpose pursuant to subdivision~~
21 ~~(2)(g) of section 77-3442 and the proceeds of any school district special~~
22 ~~building fund levy pursuant to subdivision (2)(c) of section 77-3442.~~

23 Sec. 76. Section 79-10,126, Reissue Revised Statutes of Nebraska, is
24 amended to read:

25 79-10,126 A Class V school district ~~that is not a member of a~~
26 ~~learning community~~ shall establish (1) for the general operation of the
27 schools, such fund as will result from an annual levy of such rate of tax
28 upon the taxable value of all the taxable property in such school
29 district as the board of education determines to be necessary for such
30 purpose, (2) a fund resulting from an annual amount of tax to be
31 determined by the board of education of not to exceed fourteen cents on

1 each one hundred dollars upon the taxable value of all the taxable
2 property in the district for the purpose of acquiring sites of school
3 buildings and the erection, alteration, equipping, and furnishing of
4 school buildings and additions to school buildings, which tax levy shall
5 be used for no other purposes, and (3) a further fund resulting from an
6 annual amount of tax to be determined by the board of education to pay
7 interest on and retiring, funding, or servicing of bonded indebtedness of
8 the district.

9 Sec. 77. Section 79-1210, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 79-1210 The State Board of Education shall grant or deny any
12 petition to change educational service unit boundaries based upon the
13 following criteria:

14 (1) The educational needs of students in the affected school
15 districts and the affected educational service units;

16 (2) The economic viability of the proposal as it relates to affected
17 established educational service units or affected proposed educational
18 service units;

19 (3) Any community of interest among affected school districts and
20 affected educational service units;

21 (4) Geographic proximity as such would affect the ability of
22 affected educational service units to deliver service in a cost-effective
23 manner;

24 (5) Compliance with the requirements of the Educational Service
25 Units Act; and

26 (6) In the dissolution of one or more entire educational service
27 units, evidence of consent from each educational service unit board and
28 two-thirds of the school boards or boards of education of member school
29 districts representing a majority of students in each affected
30 educational service unit.

31 ~~For petitions that change educational service unit boundaries by~~

~~1 transferring a learning community member district from one educational
2 service unit to another educational service unit with existing territory
3 in such learning community, the requirements of subdivisions (1), (2),
4 (3), and (4) of this section shall be deemed to have been met if the
5 affected educational service units will each have at least two member
6 school districts after such transfer.~~

7 Sec. 78. Section 79-1241.03, Reissue Revised Statutes of Nebraska,
8 is amended to read:

9 79-1241.03 (1) Two percent of the funds appropriated for core
10 services and technology infrastructure shall be transferred to the
11 Educational Service Unit Coordinating Council. The remainder of such
12 funds shall be distributed pursuant to subsections (2) through (6) of
13 this section.

14 (2)(a) The distance education and telecommunications allowance for
15 each educational service unit shall equal eighty-five percent of the
16 difference of the costs for telecommunications services, for access to
17 data transmission networks that transmit data to and from the educational
18 service unit, and for the transmission of data on such networks paid by
19 the educational service unit as reported on the annual financial report
20 for the most recently available complete data year minus the receipts
21 from the federal Universal Service Fund pursuant to 47 U.S.C. 254, as
22 such section existed on January 1, 2007, for the educational service unit
23 as reported on the annual financial report for the most recently
24 available complete data year and minus any receipts from school districts
25 or other educational entities for payment of such costs as reported on
26 the annual financial report of the educational service unit.

27 (b) The base allocation of each educational service unit shall equal
28 two and one-half percent of the funds appropriated for distribution
29 pursuant to this section.

30 (c) The satellite office allocation for each educational service
31 unit shall equal one percent of the funds appropriated for distribution

1 pursuant to this section for each office of the educational service unit,
2 except the educational service unit headquarters, up to the maximum
3 number of satellite offices. The maximum number of satellite offices used
4 for the calculation of the satellite office allocation for any
5 educational service unit shall equal the difference of the ratio of the
6 number of square miles within the boundaries of the educational service
7 unit divided by four thousand minus one with the result rounded to the
8 closest whole number.

9 (d) The statewide adjusted valuation shall equal the total adjusted
10 valuation for all member districts of educational service units pursuant
11 to section 79-1016 used for the calculation of state aid for school
12 districts pursuant to the Tax Equity and Educational Opportunities
13 Support Act for the school fiscal year for which the distribution is
14 being calculated pursuant to this section.

15 (e) The adjusted valuation for each educational service unit shall
16 equal the total adjusted valuation of the member school districts
17 pursuant to section 79-1016 used for the calculation of state aid for
18 school districts pursuant to the act for the school fiscal year for which
19 the distribution is being calculated pursuant to this section, except
20 that such adjusted valuation for member school districts that are also
21 member districts of a learning community shall be reduced by fifty
22 percent for school fiscal years 2008-09 and 2009-10, thirty percent for
23 school fiscal year 2010-11, and ten percent for school fiscal years
24 2011-12 through 2015-16 ~~each school fiscal year thereafter~~. The adjusted
25 valuation for each learning community shall equal fifty percent, for
26 school fiscal years 2008-09 and 2009-10, thirty percent, for school
27 fiscal year 2010-11, and ten percent, for school fiscal years 2011-12
28 through 2015-16 ~~each school fiscal year thereafter~~, of the total adjusted
29 valuation of the member school districts pursuant to section 79-1016 used
30 for the calculation of state aid for school districts pursuant to the act
31 for the school fiscal year for which the distribution is being calculated

1 pursuant to this section.

2 (f) The local effort rate shall equal \$0.0135 per one hundred
3 dollars of adjusted valuation.

4 (g) The statewide student allocation shall equal the difference of
5 the sum of the amount appropriated for distribution pursuant to this
6 section plus the product of the statewide adjusted valuation multiplied
7 by the local effort rate minus the distance education and
8 telecommunications allowance, base allocation, and satellite office
9 allocation for all educational service units and minus any adjustments
10 required by subsection (5) of this section.

11 (h) The sparsity adjustment for each educational service unit and
12 until July 1, 2016, each learning community shall equal the sum of one
13 plus one-tenth of the ratio of the square miles within the boundaries of
14 the educational service unit divided by the fall membership of the member
15 school districts for the school fiscal year immediately preceding the
16 school fiscal year for which the distribution is being calculated
17 pursuant to this section.

18 (i) The adjusted students for each multidistrict educational service
19 unit shall equal the fall membership for the school fiscal year
20 immediately preceding the school fiscal year for which aid is being
21 calculated of the member school districts, except that until July 1,
22 2016, the adjusted students of the member school districts that will be
23 members of a learning community shall equal ~~that will not be members of a~~
24 ~~learning community~~ and ninety percent of the fall membership for such
25 school fiscal year ~~of the member school districts that will be members of~~
26 ~~a learning community pursuant to this section~~ multiplied by the sparsity
27 adjustment for the educational service unit. The adjusted students for
28 each single-district educational service unit shall equal ninety-five
29 percent of the fall membership for the school fiscal year immediately
30 preceding the school fiscal year for which aid is being calculated,
31 except that until July 1, 2016, if the member school district will be a

1 ~~member of a learning community the adjusted students shall equal if the~~
2 ~~member school district will not be a member of a learning community and~~
3 eighty-five percent of the fall membership for such school fiscal year if
4 ~~the member school district will be a member of a learning community~~
5 ~~pursuant to this section,~~ multiplied by the sparsity adjustment for the
6 educational service unit. Until July 1, 2016, the ~~The~~ adjusted students
7 for each learning community shall equal ten percent of the fall
8 membership for such school fiscal year of the member school districts
9 multiplied by the sparsity adjustment for the learning community.

10 (j) The per student allocation shall equal the statewide student
11 allocation divided by the total adjusted students for all educational
12 service units and until July 1, 2016, all learning communities.

13 (k) The student allocation for each educational service unit and
14 until July 1, 2016, each learning community shall equal the per student
15 allocation multiplied by the adjusted students for the educational
16 service unit or learning community.

17 (l) The needs for each educational service unit shall equal the sum
18 of the distance education and telecommunications allowance, base
19 allocation, satellite office allocation, and student allocation for the
20 educational service unit and until July 1, 2016, the needs for each
21 learning community shall equal the student allocation for the learning
22 community.

23 (m) The distribution of core services and technology infrastructure
24 funds for each educational service unit and until July 1, 2016, each
25 learning community shall equal the needs for each such educational
26 service unit or learning community minus the product of the adjusted
27 valuation for such ~~the~~ educational service unit or learning community
28 multiplied by the local effort rate.

29 (3) If an educational service unit is the result of a merger or
30 received new member school districts from another educational service
31 unit, the educational service unit shall be considered a new educational

1 service unit for purposes of this section. For each new educational
2 service unit, the needs minus the distance education and
3 telecommunications allowance for such new educational service unit shall,
4 for each of the three fiscal years following the fiscal year in which the
5 merger takes place or the new member school districts are received, equal
6 an amount not less than the needs minus the distance education and
7 telecommunications allowance for the portions of the educational service
8 units transferred to the new educational service unit for the fiscal year
9 immediately preceding the merger or receipt of new member school
10 districts, except that if the total amount available to be distributed
11 pursuant to subsections (2) through (6) of this section for the year for
12 which needs are being calculated is less than the total amount
13 distributed pursuant to such subsections for the fiscal year immediately
14 preceding the merger or receipt of new member school districts, the
15 minimum needs minus the distance education and telecommunications
16 allowance for each educational service unit pursuant to this subsection
17 shall be reduced by a percentage equal to the ratio of such difference
18 divided by the total amount distributed pursuant to subsections (2)
19 through (6) of this section for the fiscal year immediately preceding the
20 merger or receipt of new member school districts. The needs minus the
21 distance education and telecommunications allowance for the portions of
22 educational service units transferred to the new educational service unit
23 for the fiscal year immediately preceding a merger or receipt of new
24 member school districts shall equal the needs minus the distance
25 education and telecommunications allowance calculated for such fiscal
26 year pursuant to subsections (2) through (6) of this section for any
27 educational service unit affected by the merger or the transfer of school
28 districts multiplied by a ratio equal to the valuation that was
29 transferred to the new educational service unit for which the minimum is
30 being calculated divided by the total valuation of the educational
31 service unit transferring the territory.

1 (4) For fiscal years 2010-11 through 2013-14, each educational
2 service unit shall have needs minus the distance education and
3 telecommunications allowance equal to an amount not less than ninety-five
4 percent of the needs minus the distance education and telecommunications
5 allowance for the immediately preceding fiscal year, except that if the
6 total amount available to be distributed pursuant to subsections (2)
7 through (6) of this section for the year for which needs are being
8 calculated is less than the total amount distributed pursuant to such
9 subsections for the immediately preceding fiscal year, the minimum needs
10 minus the distance education and telecommunications allowance for each
11 educational service unit pursuant to this subsection shall be reduced by
12 a percentage equal to the ratio of such difference divided by the total
13 amount distributed pursuant to subsections (2) through (6) of this
14 section.

15 (5) If the minimum needs minus the distance education and
16 telecommunications allowance pursuant to subsection (3) or (4) of this
17 section for any educational service unit exceeds the amount that would
18 otherwise be calculated for such educational service unit pursuant to
19 subsection (2) of this section, the statewide student allocation shall be
20 reduced such that the total amount to be distributed pursuant to this
21 section equals the appropriation for core services and technology
22 infrastructure funds and no educational service unit has needs minus the
23 distance education and telecommunications allowance less than the greater
24 of any minimum amounts calculated for such educational service unit
25 pursuant to subsections (3) and (4) of this section.

26 (6) The State Department of Education shall certify the distribution
27 of core services and technology infrastructure funds pursuant to
28 subsections (2) through (6) of this section to each educational service
29 unit and until July 1, 2016, each learning community on or before July 1
30 of each year for the following school fiscal year. Except as otherwise
31 provided in this subsection, any funds appropriated for distribution

1 pursuant to this section shall be distributed in ten as nearly as
2 possible equal payments on the first business day of each month beginning
3 in September of each school fiscal year and ending in June. ~~Funds to be~~
4 ~~distributed to a learning community in school fiscal year 2010-11 shall~~
5 ~~be distributed in ten payments on the first business day of each month~~
6 ~~beginning in September 2010 and ending in June 2011, with each of the~~
7 ~~first five payments equal as nearly as possible to seventeen percent of~~
8 ~~the amount to be distributed and with each of the last five payments~~
9 ~~equal as nearly as possible to three percent of the amount to be~~
10 ~~distributed.~~ Funds distributed to educational service units pursuant to
11 this section shall be used for core services and technology
12 infrastructure with the approval of representatives of two-thirds of the
13 member school districts of the educational service unit, representing a
14 majority of the adjusted students in the member school districts used in
15 calculations pursuant to this section for such funds. The valuation of
16 individual school districts shall not be considered in the utilization of
17 such core services or technology infrastructure funds by member school
18 districts for funds received after July 1, 2010. Funds distributed to
19 learning communities on or before January 15, 2011, shall be used for
20 learning community purposes with the approval of the learning community
21 coordinating council. Funds distributed to learning communities after
22 January 15, 2011, and before July 1, 2016, shall be used for evaluation
23 and research pursuant to section 79-2104.02 with the approval of the
24 learning community coordinating council.

25 (7) For purposes of this section, the determination of whether or
26 not a school district will be a member of an educational service unit or
27 a learning community shall be based on the information available May 1
28 for the following school fiscal year.

29 (8) It is the intent of the Legislature that:

30 (a) Funding for core services and technology infrastructure for each
31 educational service unit consist of both amounts received pursuant to

1 this section and an amount greater than or equal to the product of the
2 adjusted valuation for the educational service unit multiplied by the
3 local effort rate; and

4 (b) Each multidistrict educational service unit use an amount equal
5 to at least five percent of such funding for core services and technology
6 infrastructure for cooperative projects between member school districts
7 and that each such educational service unit use an amount equal to at
8 least five percent of such funding for core services and technology
9 infrastructure for statewide projects managed by the Educational Service
10 Unit Coordinating Council.

11 Sec. 79. Section 79-2107, Reissue Revised Statutes of Nebraska, is
12 amended to read:

13 ~~79-2107~~ The boundaries of all school districts for which the
14 principal office of the school district is located in a county in which a
15 city of the metropolitan class is located and all school districts for
16 which the principal office of the school district is located in a county
17 that has a contiguous border of at least five miles in the aggregate with
18 such city of the metropolitan class shall remain as depicted on the map
19 kept by the county clerk pursuant to section 79-490 as of March 1, 2006,
20 for cities of the metropolitan class designated as such prior to January
21 2008 or as of March 1 immediately preceding the designation as a city of
22 the metropolitan class for cities designated as such on or after January
23 1, 2008, ~~until a learning community has been established for such city of~~
24 ~~the metropolitan class, except that such districts may transfer property~~
25 ~~to other such districts with the agreement of the school board of each~~
26 ~~affected district prior to the effective date for such learning~~
27 ~~community.~~

28 Sec. 80. Section 79-2404, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 79-2404 If the school board of any school district or the board of
31 any educational service unit fails to timely file a copy of an approved

1 contract, or contract amendment, for superintendent services or
2 educational service unit administrator services with the State Department
3 of Education as required in section 79-2403, the Commissioner of
4 Education, after notice to the board president and either the
5 superintendent or educational service unit administrator and an
6 opportunity to be heard, shall direct that any state aid granted pursuant
7 to the Tax Equity and Educational Opportunities Support Act to the school
8 district or core services and technology infrastructure funds granted
9 pursuant to section 79-1241.03 to the educational service unit be
10 withheld until such time as the contract or amendment is received by the
11 department. In addition, the commissioner shall direct each county
12 treasurer of a county with territory in the school district or
13 educational service unit to withhold all money belonging to the school
14 district or educational service unit until such time as the commissioner
15 notifies such county treasurer of receipt of such contract or amendment.
16 Each such county treasurer shall withhold such money. ~~For school~~
17 ~~districts that are members of learning communities, a determination of~~
18 ~~school money belonging to the school district shall be based on the~~
19 ~~proportionate share of property tax receipts allocated to the school~~
20 ~~district pursuant to section 79-1073 in addition to the other property~~
21 ~~tax receipts belonging to the school district.~~ If the board does not
22 comply with this section prior to October 1 following the school fiscal
23 year for which the state aid or core services and technology
24 infrastructure funding was calculated, the funds shall revert to the
25 General Fund. The amount of any reverted funds shall be included in data
26 provided to the Governor, the Appropriations Committee of the
27 Legislature, and the Education Committee of the Legislature in accordance
28 with section 79-1031.

29 Sec. 81. Section 81-1203, Reissue Revised Statutes of Nebraska, is
30 amended to read:

31 81-1203 (1) A business applying for a job training grant, other than

1 a grant provided under subsection (3) of section 81-1201.21, shall submit
2 a business plan to the Department of Economic Development which includes,
3 but is not limited to:

4 (a) The number of jobs to be created or the number of existing
5 positions that will be retrained;

6 (b) The nature of the business and the type of jobs to be created or
7 positions to be retrained;

8 (c) The estimated wage levels of the jobs to be created or positions
9 to be retrained; and

10 (d) A program schedule for the job training project.

11 (2) A business applying for a job training grant, other than a grant
12 provided under subsection (3) of section 81-1201.21, must demonstrate
13 that the job training project to be conducted pursuant to the grant meets
14 the following criteria:

15 (a) The wage level of the jobs created will meet the local
16 prevailing average;

17 (b) The jobs created will diversify the local economy;

18 (c) The goods or services produced by the company will be export-
19 oriented;

20 (d) Seventy-five percent of the jobs created will be full-time jobs;
21 and

22 (e) The new jobs will be created within three calendar years.

23 (3) A business applying for a training grant under subsection (3) of
24 section 81-1201.21 may partner with a postsecondary educational
25 institution; a private, nonprofit organization holding a certificate of
26 exemption under section 501(c)(3) of the Internal Revenue Code; or a
27 ~~learning community coordinating council~~ or school district that has
28 partnered with a private, nonprofit organization. The application shall
29 specify the role of the partnering entity in identifying and training
30 potential job applicants for the applicant business.

31 (4) A business applying for a training grant under subsection (3) of

1 section 81-1201.21 may apply as a business that has established a program
2 under which residents of rural areas or high-poverty areas are trained
3 for employment or potential employment by documenting:

4 (a) That the business has established a program designed to fill a
5 minimum of four positions in rural areas and a minimum of eight positions
6 in high-poverty areas for such business;

7 (b) A program schedule for the training project;

8 (c) The nature of the business and the number of positions available
9 or to be created;

10 (d) That the wage level of the positions available or to be created
11 will meet the local prevailing average;

12 (e) The value of the positions available or to be created in
13 diversifying the local economy;

14 (f) That a minimum of seventy-five percent of the positions
15 available or to be created will be full-time jobs;

16 (g) That the business will accept funding on behalf of trainees and
17 will provide a match of a minimum of twenty-five percent of the value of
18 the grant, either monetarily or through in-kind services, as part of the
19 training for each trainee;

20 (h) That any new position created will be done within three calendar
21 years;

22 (i) That the number of trainees will not exceed one hundred twenty-
23 five percent of the number of positions that will be available at the
24 time of application; and

25 (j) That the goods or services produced by the business are
26 generally exportable in nature resulting in additional money to the
27 community or the state and the positions available or to be created are
28 not local retail positions.

29 (5) Each business participating in a training grant under subsection
30 (3) of section 81-1201.21 shall be subject to an audit by the Department
31 of Economic Development and shall annually report or provide to the

1 department the following information:

2 (a) The percentage of trainees who have successfully completed the
3 training;

4 (b) The percentage of trainees that such business hired;

5 (c) An itemized description of such business's match including
6 expenditures per trainee; and

7 (d) A copy of the training curriculum.

8 (6) For purposes of subsections (3) through (5) of this section:

9 (a) High-poverty area means an area consisting of one or more
10 contiguous census tracts, as determined by the most recent federal
11 decennial census, which contain a percentage of persons with incomes
12 below the poverty line of greater than thirty percent, and all census
13 tracts contiguous to such tract or tracts, as determined by the most
14 recent federal decennial census; and

15 (b) Private, nonprofit organization means an organization whose
16 purpose is providing basic job and life skills training to individuals in
17 need of such training in rural or high-poverty areas.

18 Sec. 82. Section 84-1413, Reissue Revised Statutes of Nebraska, is
19 amended to read:

20 84-1413 (1) Each public body shall keep minutes of all meetings
21 showing the time, place, members present and absent, and the substance of
22 all matters discussed.

23 (2) Any action taken on any question or motion duly moved and
24 seconded shall be by roll call vote of the public body in open session,
25 and the record shall state how each member voted or if the member was
26 absent or not voting. The requirements of a roll call or viva voce vote
27 shall be satisfied by a municipality, a county, ~~a learning community~~, a
28 joint entity created pursuant to the Interlocal Cooperation Act, a joint
29 public agency created pursuant to the Joint Public Agency Act, or an
30 agency formed under the Municipal Cooperative Financing Act which
31 utilizes an electronic voting device which allows the yeas and nays of

1 each member of such city council, village board, county board, or
2 governing body to be readily seen by the public.

3 (3) The vote to elect leadership within a public body may be taken
4 by secret ballot, but the total number of votes for each candidate shall
5 be recorded in the minutes.

6 (4) The minutes of all meetings and evidence and documentation
7 received or disclosed in open session shall be public records and open to
8 public inspection during normal business hours.

9 (5) Minutes shall be written and available for inspection within ten
10 working days or prior to the next convened meeting, whichever occurs
11 earlier, except that cities of the second class and villages may have an
12 additional ten working days if the employee responsible for writing the
13 minutes is absent due to a serious illness or emergency.

14 Sec. 83. Sections 2, 7, 10, 11, 12, 14, 15, 16, 17, 18, 19, 21, 22,
15 23, 25, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 46, 47, 48,
16 51, 52, 53, 54, 61, 62, 63, 70, 71, 72, 73, 75, 76, 77, 79, 80, 81, 82,
17 84, and 86 of this act become operative on July 1, 2016. The other
18 sections of this act become operative on their effective date.

19 Sec. 84. Original sections 11-119, 13-2202, 77-1601.02, 77-1614,
20 77-1624, 77-1702, 77-1708, 77-2201, 77-2202, 79-102, 79-2,104, 79-407,
21 79-408, 79-413, 79-415, 79-416, 79-433, 79-452, 79-458, 79-458.01,
22 79-467, 79-468, 79-473, 79-549, 79-611, 79-760.02, 79-769, 79-777,
23 79-850, 79-979, 79-1013, 79-1014, 79-1022, 79-1074, 79-1075, 79-1083,
24 79-1084, 79-10,120, 79-10,126, 79-1210, 79-2107, 79-2404, 81-1203, and
25 84-1413, Reissue Revised Statutes of Nebraska, and sections 32-604,
26 32-1203, 68-907, 77-1704.01, and 77-2704.15, Revised Statutes Cumulative
27 Supplement, 2014, are repealed.

28 Sec. 85. Original sections 13-511, 13-903, 77-1772, 79-201, 79-215,
29 79-233, 79-237, 79-238, 79-527, 79-528, 79-760.03, 79-760.05, 79-1003,
30 79-1007.05, 79-1007.11, 79-1007.18, 79-1007.22, 79-1008.02, 79-1024,
31 79-1033, 79-1036, 79-1041, 79-1073, 79-1073.01, 79-1086, and 79-1241.03,

1 Reissue Revised Statutes of Nebraska, and sections 13-503, 13-508,
2 32-546.01, 32-567, 70-651.04, and 77-3442, Revised Statutes Cumulative
3 Supplement, 2014, are repealed.

4 Sec. 86. The following sections are outright repealed: Sections
5 79-4,117, 79-4,118, 79-4,119, 79-4,120, 79-4,121, 79-4,122, 79-4,123,
6 79-4,124, 79-4,125, 79-4,126, 79-4,127, 79-4,128, 79-4,129, 79-10,126.01,
7 79-2101, 79-2102, 79-2102.01, 79-2103, 79-2104, 79-2104.01, 79-2104.02,
8 79-2104.03, 79-2110, 79-2110.01, 79-2111, 79-2112, 79-2113, 79-2114,
9 79-2115, 79-2116, 79-2117, 79-2118, 79-2119, 79-2120, and 79-2121,
10 Reissue Revised Statutes of Nebraska, and 32-555.01, Revised Statutes
11 Cumulative Supplement, 2014.



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Future Planning February 9, 2015

1. 2/22-23/15 NASB President's Retreat- Lincoln
2. 2/23/15 Board Work Session 7 PM
3. 3/1-3-15 AdvancEd Accreditation visit
4. 3/9/15 Board Meeting 7 PM; 6 PM- Policy Cmte.
5. 3/23/15 Board Work Session 7 PM
6. 4/13/15 Board Meeting 7 PM; 6 PM- Site Cmte.
7. 4/8/15 NASB Back to Basics Workshop- Lincoln
8. 4/27/15 Board Work Session 7 PM
9. 5/11/15 Board Meeting 7 PM- 6 PM- Policy Cmte.
10. 5/13/15 PHS Honors Night 7 PM
11. 5/17/15 PHS Commencement- 1 PM
12. 5/21/15 Last Day of School- Students
13. 5/21/15 Recognition Banquet 6 PM- Millard Social Hall