

LEGISLATURE OF NEBRASKA
ONE HUNDRED SEVENTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 3

Introduced by Briese, 41.

Read first time January 07, 2021

Committee: Education

- 1 A BILL FOR AN ACT relating to schools; to amend section 13-506, Revised
- 2 Statutes Cumulative Supplement, 2020; to change notice provisions
- 3 for budget hearings; to require public access to data as prescribed;
- 4 to provide duties; and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 13-506, Revised Statutes Cumulative Supplement,
2 2020, is amended to read:

3 13-506 (1) Each governing body shall each year or biennial period
4 conduct a public hearing on its proposed budget statement. Such hearing
5 shall be held separately from any regularly scheduled meeting of the
6 governing body and shall not be limited by time. Notice of place and time
7 of such hearing, together with a summary of the proposed budget
8 statement, shall be published at least four calendar days prior to the
9 date set for hearing in a newspaper of general circulation within the
10 governing body's jurisdiction. For purposes of such notice, the four
11 calendar days shall include the day of publication but not the day of
12 hearing. When the total operating budget, not including reserves, does
13 not exceed ten thousand dollars per year or twenty thousand dollars per
14 biennial period, the proposed budget summary may be posted at the
15 governing body's principal headquarters. At such hearing, the governing
16 body shall make at least three copies of the proposed budget statement
17 available to the public and shall make a presentation outlining key
18 provisions of the proposed budget statement, including, but not limited
19 to, a comparison with the prior year's budget. Any member of the public
20 desiring to speak on the proposed budget statement shall be allowed to
21 address the governing body at the hearing and shall be given a reasonable
22 amount of time to do so. After such hearing, the proposed budget
23 statement shall be adopted, or amended and adopted as amended, and a
24 written record shall be kept of such hearing. The amount to be received
25 from personal and real property taxation shall be certified to the
26 levying board after the proposed budget statement is adopted or is
27 amended and adopted as amended. If the levying board represents more than
28 one county, a member or a representative of the governing board shall,
29 upon the written request of any represented county, appear and present
30 its budget at the hearing of the requesting county. The certification of
31 the amount to be received from personal and real property taxation shall

1 specify separately (a) the amount to be applied to the payment of
2 principal or interest on bonds issued by the governing body and (b) the
3 amount to be received for all other purposes. If the adopted budget
4 statement reflects a change from that shown in the published proposed
5 budget statement, a summary of such changes shall be published within
6 twenty calendar days after its adoption in the manner provided in this
7 section, but without provision for hearing, setting forth the items
8 changed and the reasons for such changes.

9 (2) Upon approval by the governing body, the budget shall be filed
10 with the auditor. The auditor may review the budget for errors in
11 mathematics, improper accounting, and noncompliance with the Nebraska
12 Budget Act or sections 13-518 to 13-522. If the auditor detects such
13 errors, he or she shall immediately notify the governing body of such
14 errors. The governing body shall correct any such error as provided in
15 section 13-511. Warrants for the payment of expenditures provided in the
16 budget adopted under this section shall be valid notwithstanding any
17 errors or noncompliance for which the auditor has notified the governing
18 body.

19 (3) Each school district shall include in the notice required
20 pursuant to subsection (1) of this section the following statement: For
21 more information on statewide receipts and expenditures, and to compare
22 cost per pupil and performance to other school districts, go to: [Insert
23 Internet address for the web site established pursuant to section 2 of
24 this act].

25 Sec. 2. The State Department of Education shall establish and
26 maintain a web site that allows the public to access statewide and school
27 district data regarding, at a minimum: Total receipts and receipts
28 classified by source as local, county, state, federal, or other; total
29 expenditures and expenditures classified by functions as determined by
30 the department; cost per pupil as determined pursuant to section 79-598;
31 and performance as reported pursuant to section 79-760.06.

1 Sec. 3. Original section 13-506, Revised Statutes Cumulative
2 Supplement, 2020, is repealed.