

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2022-23		FY 2023-24	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$213,216		\$217,228	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$213,216		\$217,228	

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB1158 amends several sections to change the provisions related to parental involvement in education policies, it provides duties for the schools & their districts, & it provides for the withholding of funding from the school districts that don't comply with the new provisions.

§79-531 is updated to:

On or before January 1, 2023:

- Each public school district will develop & adopt a policy stating how the district will seek to involve parents and guardians in the schools & the rights of each parent or guardian to:
 - Access what parents' rights will be relating to access to the schools, learning materials, testing information, & curriculum matters
 - Request that a child be excused from specific instruction or activities

§79-532 is updated to:

- How the school district will provide access to parents or guardians concerning textbooks; tests; other learning materials; information about activities; digital materials; websites or applications used for learning; training materials for teachers, administrators, & staff; procedures for the review & approval of training materials, learning materials, & activities & any other curriculum materials used.

§79-533 is updated to:

On or before January 1, 2023:

- Each school district will make all of their policies accessible on the public website for each school in the district. The policies will be accessible by a prominently displayed link on each school's website. If a policy is altered, the new version of the policy will be made accessible within a reasonable time thereafter.
- Each public school district will make a reasonable effort to make any learning materials, including original materials, available for public inspection upon request.

If the Commissioner of Education determines that any district has failed, in a material manner, to comply with provisions of this act, the commissioner, after notice to the school district & an opportunity to be heard, will direct, until the commissioner determines the school district has come into compliance of the provisions, that:

- Any state aid granted through the Tax Equity & Educational Opportunities Support Act (TEEOSA) to the school district be withheld
- Each county treasurer of a county with territory in the school district will withhold all money belonging to the school district
 - The county treasurer directed to withhold the money will do so until directed otherwise by the commissioner
- For school districts that are members of learning communities, a determination of school money belonging to the school district will be based on the proportionate share of property tax receipts allocated to the school district pursuant to §79-1073 in addition to the other property tax receipts belonging to the school district
- If a district has not been found in compliance by the commissioner prior to October 1 following the school fiscal year for which the state aid funding was calculated, the funds will revert to the General Fund. The amount of any reverted funds will be included in data provided to the Governor, the Appropriations Committee of the Legislature, & the Education Committee of the Legislature in accordance with §79-1031

EXPENDITURES:

The Nebraska State Treasurer estimates no fiscal impact.

The Learning Community of Douglas & Sarpy Counties estimates no fiscal impact.

The Nebraska Department of Education (NDE) estimates the need for 2 additional FTE's to oversee & to investigate/determine violations of the provisions. For FY2022-23, the FTE's will have salary/benefit expenses of \$190,100, operating expenses of \$11,086, & travel expenses of \$12,030. For FY2023-24, the salary/benefit expenses increase by 2.21% to \$194,302, operating expenses will be \$10,536, & travel expenses will be \$12,390.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE				
LB:	1158	AM:	AGENCY/POLT. SUB: Nebraska State Treasurer	
REVIEWED BY:	Gary Bush	DATE:	2/2/22	PHONE: (402) 471-4161
COMMENTS: Agree with the agency's estimate of no fiscal impact from the bill.				

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE				
LB:	1158	AM:	AGENCY/POLT. SUB: Learning Community of Douglas & Sarpy Counties	
REVIEWED BY:	Gary Bush	DATE:	2/1/22	PHONE: (402) 471-4161
COMMENTS: Agree that there is no fiscal impact to the agency.				

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE				
LB:	1158	AM:	AGENCY/POLT. SUB: Nebraska Department of Education	
REVIEWED BY:	Gary Bush	DATE:	2/11/22	PHONE: (402) 471-4161
COMMENTS: No basis to disagree with the estimate provide by the agency.				

Please complete ALL (5) blanks in the first three lines.

2022

LB⁽¹⁾ 1158 _____

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ State Treasurer _____

Prepared by: ⁽³⁾ Jason Walters _____ Date Prepared: ⁽⁴⁾ January 30, 2022 Phone: ⁽⁵⁾ 402-471-2793 _____

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2022-23</u>		<u>FY 2023-24</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>

Explanation of Estimate:

The State Treasurer's Office doesn't expect any fiscal impact from LB 1158 to the office.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2022-23</u>	<u>2023-24</u>
	<u>22-23</u>	<u>23-24</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

