

PREPARED BY: Bill Biven, Jr.  
 DATE PREPARED: December 15, 2023  
 PHONE: 402-471-0054

**LB 455**

Revision: 01

Updated for the 2024 Legislative Session

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2024-25</b>		<b>FY 2025-26</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	See below		See below	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	See below		See below	

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

LB455 requires the Nebraska Department of Education (NDE) to establish a grant program to provide positive educational experiences for students to develop their reading skills.

**EXPENDITURES:**

LB455 states the Legislature’s intent to appropriate \$1,170,000 from the General Fund for both FY23-24 & FY24-25 to administer & provide grants for the program. For purposes of this fiscal note, we assume intent to appropriate funds in FY24-25 and FY25-26.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>				
LB:	455	AM:	AGENCY/POLT. SUB: Nebraska Department of Education	
REVIEWED BY:	Gary Bush	DATE:	12/18/23	PHONE: (402) 471-4161
COMMENTS: Agree with the agency that the bill would provide appropriations for the agency to provide grants to non-public and private schools.				

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

**2024**

**LB<sup>(1)</sup> 455**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Education

Prepared by: <sup>(3)</sup> Lane Carr Date Prepared: <sup>(4)</sup> 12.15.23 Phone: <sup>(5)</sup> 402.419.3012

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>1,170,000</u>	<u></u>	<u></u>	<u></u>
CASH FUNDS	<u></u>	<u></u>	<u></u>	<u></u>
FEDERAL FUNDS	<u></u>	<u></u>	<u></u>	<u></u>
OTHER FUNDS	<u></u>	<u></u>	<u></u>	<u></u>
TOTAL FUNDS	<u>\$1,170,000</u>	<u></u>	<u></u>	<u></u>

Explanation of Estimate:

LB455 appropriates \$1,170,000 in each fiscal year 2023-24 and 2024-25 to the NDE to create a grant program to provide funds to a statewide organization to provide and distribute monthly, non-digital publications to schools and homes for in-school and in-home use.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
	<u></u>	<u></u>	<u></u>	<u></u>
Benefits.....	<u></u>	<u></u>	<u></u>	<u></u>
Operating.....	<u></u>	<u></u>	<u></u>	<u></u>
Travel.....	<u></u>	<u></u>	<u></u>	<u></u>
Capital outlay.....	<u></u>	<u></u>	<u></u>	<u></u>
Aid.....	<u></u>	<u></u>	<u>1,170,000</u>	<u></u>
Capital improvements.....	<u></u>	<u></u>	<u></u>	<u></u>
TOTAL.....	<u></u>	<u></u>	<u>1,170,000</u>	<u></u>