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 DATE PREPARED: April 11, 2024  
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**LB 71**

Revision: 03

Revised to reflect AM3312

**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				
CASH FUNDS	\$10,000			
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$10,000			

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

AM3312 allows children to remain in public pre-school until the mandatory kindergarten entrance age. As a result, eligible five- & six-year-olds would be able to access public pre-k schooling

AM833 would include educational decision maker as a parent or guardian. Juvenile courts can appoint a guardian ad litem or other adult relatives as educational decision makers in juvenile cases.

AM2589 provides a process through the Nebraska Department of Education (NDE) for a parent or guardian to request that their child be able to repeat a grade.

LB71 amends several sections to change provisions relating to a parent or guardian’s involvement & decision making process in the education & the school activities of their children who are enrolled in Nebraska’s public schools.

**EXPENDITURES:**

The Supreme Court estimates the need for \$10,000 in FY2024-25 to modify subsystems of JUSTICE, the Judicial Branch case management system.

Additional costs could be incurred by the school district with the increase of students attending public pre-schools. Those costs & adding five year olds to the formula student count will have an effect on the Tax Equity & Educational Opportunities Support Act (TEEOSA) calculation, that impact cannot be determined at this time.

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

**2023**

**LB<sup>(1)</sup> 71 AM 833; AM 3284 & AM3312**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Lane Carr/Bryce Wilson Date Prepared: <sup>(4)</sup> 4/4/24 Phone: <sup>(5)</sup> 4024193012

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2023-24</u>		<u>FY 2024-25</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Explanation of Estimate:**

LB71 updates and augments statutes pertaining to parental involvement in education and the review of learning materials. The bill empowers the commissioner to take appropriate remedial action up to and including qualifying non-compliance as a violation of rules and regulations for accreditation.

No additional staff at the Department would be required to enforce the new provisions, and limited cost would be incurred by public school districts to comply with the bill.

AM 833 inserted “education decisionmaker” into LB 71. No fiscal impact to NDE.

AM 3284 changes the date by which schools districts must update their policies from 2024 to 2025. There is no additional fiscal impact as a result of this amendment.

AM3312 incorporates provisions originally contained in LB 1201. The provision would allow children to remain in public pre-school until the mandatory kindergarten entrance age. As a result, eligible five- and six-year-olds could now be accessing public pre-k, which could result in additional need and therefore additional costs. However, the fiscal impact cannot be determined at this time.

This provision would also add five-year-olds to the formula student count in the Tax Equity and Educational Opportunities Support Act (TEEOSA) calculation of state aid. The impact to TEEOSA cannot be determined at this time.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2023-24</u>	<u>2024-25</u>
	<u>23-24</u>	<u>24-25</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	_____	_____	_____	_____

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

**2024**

**LB<sup>(1)</sup> 71, AM3284 & AM3312**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> 05 Supreme Court

Prepared by: <sup>(3)</sup> Eric Asboe Date Prepared: <sup>(4)</sup> 4/5/2024 Phone: <sup>(5)</sup> 402-326-9215

**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	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

LB71, as amended by AM3284 & AM3312, retains the role of educational decisionmaker, defined as “a person designated or ordered by a court to make educational decisions on behalf of a child”. Currently, JUSTICE, the Judicial Branch case management system, does not provide for this role. The fiscal impact is unchanged from that contained in LB71A as of the date of this fiscal note.

**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>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____