

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2015-16		FY 2016-17	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

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

LB 443 provides that support services for purposes of the Special Education Act may include access to mental health services offered at a school or elsewhere, including, but not limited to, assessments, family education services, and programs designated by the Division of Behavioral Health of the Department of Health and Human Services.

Support services are assistance to help a student benefit from a school district's general education curriculum and to avoid the need for more expensive special education placement and services. Currently, the State Board of Education is allowed to allocate up to 10% of the general fund appropriation for the reimbursement of the excess costs of special education services for support services (flex funding).

The Department of Education indicates the State Board is currently allocating 5% of the general fund special education aid appropriation for the reimbursement of support services. If schools opt to provide the mental health services allowed by the bill and claim such for purposes of special education aid, the overall amount of special education aid provided will not change. However, the percentage of excess cost reimbursed for special education services, including support services, will be lower, depending upon the increased amount of support services claimed. The fiscal impact of the bill will vary for school districts depending upon how a reduction in the percentage of excess costs reimbursed compares to increased funding for support services per the bill.

If the bill leads to increased spending by school districts for support services, then any increase in expenditures which is not reimbursed with special education aid, may result in increased funding through the Tax Equity and Educational Opportunities Support Act (TEEOSA), two years after the increase in spending for support services occurs.

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

2015

LB⁽¹⁾ 443

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

EDUCATION

Prepared by: ⁽³⁾ Greg Prochazka/Gary Sherman

Date Prepared: ⁽⁴⁾ 1/27/2015

Phone: ⁽⁵⁾ 402-471--2471

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2015-16</u>		<u>FY 2016-17</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CASH FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FEDERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FUNDS	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

Explanation of Estimate:

POLITICAL SUBDIVISIONS

FISCAL IMPACT: Specific fiscal impact is not known. It is clear however that it would be a financial impact on school districts if they were to provide or contract for and pay for mental health services as defined in LB 443.

The additional allowable services identified in LB433 would be included and increase the pool of reimbursable special education excess costs eligible for State General Fund reimbursement. School districts incurring these additional costs would receive partial State General Fund reimbursement, however; the addition of adding these costs will decrease the overall reimbursement percentage for special education excess costs for all school districts.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2015-16 EXPENDITURES</u>	<u>2016-17 EXPENDITURES</u>
	<u>15-16</u>	<u>16-17</u>		
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....			<u>0</u>	<u>0</u>

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

State Agency or Political Subdivision Name:(2) Department of Health and Human Services

Prepared by: (3) Mike Mason

Date Prepared:(4) 3-6-15

Phone: (5) 471-0676

	<u>FY 2015-2016</u>		<u>FY 2016-2017</u>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$0	\$0	\$0	\$0

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

There is no fiscal impact to Department of Health and Human Services since the responsibility of payment for the mental health services would belong to the public schools.

MAJOR OBJECTS OF EXPENDITURE

PERSONAL SERVICES:	POSITION TITLE	NUMBER OF POSITIONS		2015-2016	2016-2017
		15-16	16-17	EXPENDITURES	EXPENDITURES
Benefits.....					
Operating.....					
Travel.....					
Capital Outlay.....					
Aid.....					
Capital Improvements.....					
TOTAL.....				\$0	\$0