

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2017-18		FY 2018-19	
	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 246 provides authority for a school district to exceed its budget limitation for expanded learning opportunity programs. These programs are a school-community partnership providing school-age students and their families with programming, support, activities and services after school, on weekends and when school is not in session. The bill allows districts with more than 1,000 students to exceed the budget limit by up to \$100,000 and schools with 1,000 or fewer students to exceed the limit by up to \$50,000. It is assumed the bill does not just apply to high need schools.

The fiscal impact of the bill is unknown. The fiscal impact in terms of increased spending for school districts to provide expanded learning opportunities depends upon the number of schools opting to increase spending as allowed by the bill. The increase in spending may be accomplished through the use of budgeted reserves or increased property tax collections, if a district is not at the levy limit.

The amount of aid allocated per the Tax Equity and Educational Opportunities Support Act (TEEOSA) may increase in the future, two years after the increased spending for these programs occurs, when the expenditures are included in the needs calculation for districts which exceed the budget limitation.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES			
LB: 246	AM:	AGENCY/POLT. SUB: Nebraska Department of Education	
REVIEWED BY: James Van Bruggen		DATE: 1/25/17	PHONE: (402) 471-4179
COMMENTS: The Expanded Learning Opportunity Grant Program receives lottery funds. The bill would allow certain school districts the ability to exceed their general fund budget authority for Expanded Learning Opportunity Grant Programs. Property taxes for school districts that choose to exceed their general fund budget authority would increase.			

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

2017

LB⁽¹⁾ 246

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Dept of Education

Prepared by: ⁽³⁾ Wilson, Eret, Biven

Date Prepared: ⁽⁴⁾ 1/20/17

Phone: ⁽⁵⁾ 471-4320

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2017-18</u>		<u>FY 2018-19</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:

Schools: Little funding is available for the Expanded Learning Opportunity Grant Program. Districts may need to use local funds to provide these programs. Since this bill provides additional budget authority for high need districts, those districts may need to increase their property tax request to provide these programs. The amount of property tax increase cannot be determined but districts with more than 1,000 students are eligible for \$100,000 of additional budget authority and districts with less than 1,000 students are eligible for \$50,000 of additional budget authority.

State: Based on 2015/16 student count and free/reduced lunch information, there were 121 districts that had at least a 40% free lunch/reduced population – 101 districts with less than 1000 students and 20 districts that have 1000 or more students. The current expanded learning opportunity grant amount is \$159,000. There are no other fiscal impacts on the State.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2017-18</u>	<u>2018-19</u>
	<u>17-18</u>	<u>18-19</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____