

PREPARED BY: Bill Biven, Jr.  
 DATE PREPARED: January 12, 2021  
 PHONE: 402-471-0054

**LB 153**

Revision: 00

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2021-22</b>		<b>FY 2022-23</b>	
	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.**

LB153 changes how the Nebraska Department of Education (NDE) annually calculates TEEOSA by changing how fall membership is calculated within the TEEOSA formula to now include students that are enrolled at less than a 50 percent of a Full-Time Equivalent (FTE) student. Currently, Fall Membership only includes students with an FTE of greater than 50 percent and is used when TEEOSA is initially calculated. A school district's Average Daily Membership (ADM) includes all students enrolled, no matter the student's FTE, within the district but is only used during the re-calculation of TEEOSA. Virtual students are currently included in Fall Membership if they have an FTE greater than 50 percent. Virtual students below the required 50 percent are not included in the calculation until the NDE uses the schools district's ADM during the TEEOSA re-calculation. Students whose FTE is above 50 percent are counted as 1 FTE and students whose FTE is below 50 percent are no counted during the initial calculation of TEEOSA so the Fall Membership piece of the calculation would be changed to now include all students at their current FTE status.

The Fiscal Impact cannot be determined at this time.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB:	153	AM:	AGENCY/POLT. SUB: Nebraska Department of Education
REVIEWED BY:	Gary Bush	DATE:	1/12/21      PHONE: (402) 471-4161
COMMENTS: Agree with the agency's estimate that the fiscal impact cannot be determined at this time.			

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

2021

LB<sup>(1)</sup> 153

FISCAL NOTE

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

Prepared by: <sup>(3)</sup> Bryce Wilson Date Prepared: <sup>(4)</sup> 1/11/21 Phone: <sup>(5)</sup> 402-471-4320

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2021-22		FY 2022-23	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

LB 153 changes the calculation of fall membership used in the TEEOSA formula to include students less than 50% full time equivalent (FTE). Fall membership currently only includes students with an FTE greater than .5. Average Daily Membership which is used for the re-calculation of TEEOSA already includes all students. The change proposed in this bill would cause the TEEOSA formula to recognize the students with a .5 FTE or less in the first calculation of TEEOSA. Virtual students that have an FTE greater than .5 are already recognized in the initial certification of TEEOSA.

The fiscal impact cannot be determined at this time. Currently, any student with greater than a .5 FTE is counted as a full 1 FTE with any student at .5 or less FTE not being included in the original certification. This bill would require all students under 1 FTE to be counted at their proportional FTE so some students FTE would be reduced while others would be added.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2021-22 EXPENDITURES	2022-23 EXPENDITURES
	21-22	22-23		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____