

PREPARED BY: Bill Biven, Jr.  
 DATE PREPARED: February 03, 2023  
 PHONE: 402-471-0054

**LB 99**

Revision: 00

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2023-24</b>		<b>FY 2024-25</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS	\$55,179,521		\$55,179,521	
CASH FUNDS				
FEDERAL FUNDS	40,000			
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>\$55,219,521</b>		<b>\$55,179,521</b>	

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

LB99 creates the Hunger-Free Schools Act. This Act would provide every public-school student access to an eligible breakfast and eligible lunch during the school day at no cost to that student.

**EXPENDITURES:**

The Nebraska Department of Education (NDE) estimates that the total breakfast reimbursement would be \$5,835,897 & the total lunch reimbursement would be \$49,343,624. They also estimate an expense of \$40,000 of Federal Funds for operating costs to update the current claim processing system to include state reimbursement.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB:	99	AM:	AGENCY/POLT. SUB: Nebraska Department of Education
REVIEWED BY:	Gary Bush	DATE:	1/19/23
		PHONE:	(402) 471-4161
COMMENTS: No basis to disagree with the estimate provided. The assumptions appear to be reasonable. The increase in state support for breakfast would be 944% and the increase in state support for lunch would be 12,587%.			

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

**2023**

**LB<sup>(1)</sup> 99**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Lane Carr Date Prepared: <sup>(4)</sup> 1.17.23 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	\$55,179,521		\$55,179,521	
CASH FUNDS				
FEDERAL FUNDS	\$40,000			
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<u>\$55,219,521</u>	<u>0</u>	<u>\$55,179,521</u>	<u>0</u>

Explanation of Estimate:

LB99 amends §79-10,137 to create the Hunger-Free Schools Act so that each public school district will be able to serve breakfast and lunch to all students at no cost to the student.

Due to school closings in 2019-20, and all schools having access to community eligibility in the 2020-21 and 2021-22 school years, the NDE is using 2018-19 meal counts to get a more accurate estimation of the cost to reimburse the school. The NDE estimates total breakfast reimbursement would be \$5,835,897 and lunch would be \$49,343,624. All CEP eligible schools were removed from the calculations.

The NDE also estimates a cost of approximately \$40,000 to update the current claim processing system to include the state reimbursement. This cost would be paid out of the School Nutrition federal funds.

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.....			\$40,000	
Travel.....				
Capital outlay.....				
Aid.....			\$55,19,521	\$55,179,521
Capital improvements.....				
<b>TOTAL.....</b>			<u>\$55,219,521</u>	<u>\$55,179,521</u>