

PREPARED BY: Bill Biven, Jr.
 DATE PREPARED: February 02, 2024
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LB 1066

Revision: 00

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2024-25		FY 2025-26	
	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.

LB1066 would authorize a school board to adopt a policy allowing a student in kindergarten through twelfth grade to attend released time to participate in an elective course in religious instruction conducted off school district property by a sponsoring entity.

While attending released time, a student will not be considered absent from school. Released time for a student in middle school or high school will only be for one class period of up to one hour per semester. No student can be released from a core curriculum course to attend released time.

The Nebraska Department of Education (NDE) would have minimal costs to develop the standards for class attendance & criteria for release time to qualify for elective courses, those costs can be absorbed by their current appropriation.

No Fiscal Impact.

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

2024

LB⁽¹⁾ 1066

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Education

Prepared by: ⁽³⁾ Lane Carr Date Prepared: ⁽⁴⁾ 1.30.24 Phone: ⁽⁵⁾ 402.419.3012

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:

LB1066 would allow local boards of education to create policies allowing students to be released off campus to attend an elective course in religious instruction. The Department would incur some costs related to the development of standards for class attendance and criteria for release time to qualify for elective courses, but this would be minimal. There would be no additional fiscal impact for other political subdivisions.

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.....	_____	_____	_____	_____