PREPARED BY: DATE PREPARED: PHONE: Bill Biven, Jr. February 26, 2025 402-471-0054

LB 142

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT - STATE AGENCIES (See narrative for political subdivision estimates)							
	FY 202	25-26	FY 2026-27				
	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.

LB142 amends §79-1003 to redefine a term within the Tax Equity and Educational Opportunities Support Act (TEEOSA).

Beginning with the FY2026-27 TEEOSA calculation, the one hundred ten percent multiplier that is used to increase the free lunch counts within the schools that are utilizing the community eligibility provision (CEP) is eliminated.

FISCAL IMPACT:

The impact to the TEEOSA calculation cannot be determined at this time but is estimated to be nominal.

ADMINIST	FRATIVE SERVICES	STATE BUDGET DIVISION: RE	EVIEW OF AGENCY & POLT. SUB. RESPONSE				
LB: 142	AM:	AGENCY/POLT. SUB: Nel	oraska Department of Education				
REVIEWED BY	Y: Kimberly Burns	DATE: 02/27/2025	PHONE: (402) 471-4171				
COMMENTS: Concur with the Department of Education's estimate of no fiscal impact for their agency and a minimal, but indeterminate, potential fiscal impact for the State from LB 142.							

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB: 142	AM:	AGENCY/POLT. SUB: Dep	partment of Revenue			
REVIEWED BY	: Kimberly Burns	DATE: 02/27/2025	PHONE: (402) 471-4171			
COMMENTS: The Department of Revenue's estimate of minimal fiscal impact for their agency resulting from LB 142 appears reasonable.						

LB ⁽¹⁾ 142						FISCAL NOTE	
State Agency OR I	Political Subdivision Name: (2)	Nebras	Nebraska Department of Education				
Prepared by: (3)	Bryce Wilson	Date	Prepared: (4)	1/16/25	Phone:	(5) 402-471-4320	
	ESTIMATE PROV	IDED BY S	STATE AGEN	CY OR POLIT	ICAL SUBDIV	VISION	
	EV	7 0005 06			EV ao	NAC	
	<u>EXPENDITURE</u>	<u> </u>	REVENUE	EXPENI	DITURES	<u>26-27</u> <u>REVENUE</u>	
GENERAL FUN	DS						
CASH FUNDS							
FEDERAL FUNI	DS						
OTHER FUNDS		_					
TOTAL FUNDS							
Explanation of E	stimate:						
determined but funding amount	ould be implemented in the when applied to the current by just over \$60 thousand the would be very minim to NDE.	ent year TE nd and only	EEOSA calcul	ation the impa	act reduced th	ne total TEEOSA	
D		WN BY MA	JOR OBJECT	S OF EXPEND	<u>ITURE</u>		
Personal Services		NUMBER O	F POSITIONS	209	25-26	2026-27	
POSIT	ION TITLE	<u>25-26</u>	<u>26-27</u>	EXPEN	<u>DITURES</u>	EXPENDITURES	
Benefits							
Operating							
Travel							
-							
Aid							
	nents						
TOTAL							

LB 0142 Fiscal Note 2025

State Agency Estimate							
State Agency Name: Department of	Date Due LFO:						
Approved by: James R. Kamm		Date Prepared:	02/26/2025		Phone: 471-5896		
F		<u>5-2026</u>	FY 2026-2027		FY 2027-2028		
	Expenditures	Revenue	Expenditures	Revenue	<u>Expenditures</u>	Revenue	
General Funds		\$ 0		\$ 0		\$ 0	
Cash Funds							
Federal Funds							
Other Funds							
Total Funds		\$ 0		\$ 0		\$ 0	

LB 142 amend the definition of TEEOSA for "Free lunch and free milk calculated students" as follows: (a) for schools that did not provide free lunch to all students, students who individually qualify for free lunches or free milk under federal lunch programs plus (b) for schools that provide free meals to all students, the greater of students who individually qualified for free lunches or free milk for the most recent fiscal year when the school did not provide free lunch to all students or the product of number of students who qualify for free lunches per the community eligibility provisions at that school and identified student percent as determined by such federal provision and that percentage cannot exceed 100% of students.

The operative date for LB 142 is three months after adjournment of the Legislature.

LB142 alters the state aid value of TEEOSA fund, which will have a corresponding impact on General Fund expenditures.

It is estimated that there will be minimal costs to DOR to implement this bill

Major Objects of Expenditure								
Class Code	Classification Title	25-26 <u>FTE</u>	26-27 <u>FTE</u>	27-28 <u>FTE</u>	25-26 Expenditures	26-27 Expenditures	27-28 Expenditures	
Benefits								
Travel								
	ıts							
Total								