

PREPARED BY: Bill Biven, Jr.
 DATE PREPARED: February 20, 2025
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LB 691

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	SEE BELOW		SEE BELOW	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	SEE BELOW		SEE BELOW	

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

LB691 would require school districts & governing boards of certain approved or accredited private, denominational, & parochial schools to display the Ten Commandments in school buildings.

On & after the effective date of this act, each school board of a public school district & each governing board of an approved or accredited private, denominational, or parochial school that receives state funds will display the Ten Commandments in each classroom of an elementary school & in each school building of a middle school or high school.

FISCAL IMPACT:

LB691 does not require a public school or an approved or accredited private, denominational, or parochial school to spend funding on the purchase of the display. A school board or a governing board can accept contributions to defray the costs of implementing & may accept donated displays that comply with the requirements so the fiscal impact cannot be determined at this time.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 691	AM:	AGENCY/POLT. SUB: Department of Education	
REVIEWED BY: Kimberly Burns	DATE: 02/21/2025	PHONE: (402) 471-4171	
COMMENTS: Concur with the Department of Education's estimate of no fiscal impact for the agency and indeterminate impact for the school districts resulting from LB 691.			

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

2025

LB⁽¹⁾ 691

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Education

Prepared by: ⁽³⁾ Lane Carr Date Prepared: ⁽⁴⁾ 2.13.25 Phone: ⁽⁵⁾ 402.419.3012

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</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:

LB691 requires the displaying of the Ten Commandments in each classroom of all approved or accredited schools. The bill does not require the spending of funds for such displays and authorizes the acceptance of funds to offset any costs incurred. Fiscal impact cannot be determined.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____