

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2018-19		FY 2019-20	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	(\$75,000)		(\$75,000)	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	(\$75,000)		(\$75,000)	

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

LB 1081 changes and eliminates several provisions relating to schools. The following provisions will have an impact on workload and/or funding.

Learning Community: The bill requires a learning community coordinating council to submit an annual financial report to the State Department of Education (NDE) on or before January 31 of each year. The bill requires a learning community to have an annual audit but authorizes the Auditor of Public Accounts to determine if a less frequent audit is appropriate, but not less than once every three years. The learning community may contract with the State Auditor to perform the audit. Funds may be withheld from the learning community for failure to submit an annual financial report.

It is assumed the learning community in Douglas/Sarpy counties can prepare and submit an annual financial report to the state using existing staff. The learning community currently complies with the requirement to have an annual audit. There may be a savings in audit costs for the learning community if the Auditor of Public Accounts determines that a less frequent audit is appropriate.

Poverty and Limited English Proficiency Plans: The bill eliminates requirements for schools to submit poverty and limited English proficiency plans beginning in FY2018-19. Elimination of the plans decreases the workload of NDE and school districts. The Legislature has earmarked \$75,000 of general funds in FY2018-19 for the review of poverty and limited English proficiency plans. The elimination of the requirement to submit the poverty and limited English proficiency plans will result in a savings of these general funds.

School districts will also have a decreased workload relative to preparing the plans. It is assumed the decrease in workload will not be significant enough to impact staffing.

Priority Schools: The bill eliminates the cap on the number of priority schools which may be designated by the State Board of Education at any one time. Current law allows no more than three schools to be designated as priority schools at one time. The bill removes the cap and states that no less than three schools may be designated at any one time. The change does not have a fiscal impact for the department unless additional state funds are appropriated for this purpose or federal funds are available to provide assistance to more than three schools.

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

2018

LB⁽¹⁾ 1081

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Dept of Education

Prepared by: ⁽³⁾ Bryce Wilson Date Prepared: ⁽⁴⁾ 1/26/18 Phone: ⁽⁵⁾ 402-471-4320

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2018-19</u>		<u>FY 2019-20</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:

LB 1081 is a technical amendment bill, which cleans up current language and eliminates certain requirements no longer necessary for the Department of Education. LB 1081 has no fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2018-19 EXPENDITURES</u>	<u>2019-20 EXPENDITURES</u>
	<u>18-19</u>	<u>19-20</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2018

LB⁽¹⁾ 1081

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Learning Community of Douglas & Sarpy Counties

Prepared by: ⁽³⁾ David Moon Date Prepared: ⁽⁴⁾ 02/08/2018 Phone: ⁽⁵⁾ (402) 964-2198

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2018-19</u>		<u>FY 2019-20</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
CASH FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
FEDERAL FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
OTHER FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
TOTAL FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact

Explanation of Estimate: Requirements included in the legislation are already being undertaken by the Learning Community, including AFR submission, audit etc. NDE Reporting requirements were lightly used by the Learning Community so no additional or reduction in costs are anticipated. Poverty & LEP plan reporting will continue at the Learning Community affiliated school districts as part of the Community Achievement Plan (CAP), so no change there is expected.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2018-19</u>	<u>2019-20</u>
	<u>18-19</u>	<u>19-20</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				