

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2021-22		FY 2022-23	
	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.

LB528 updates academic accreditation terminology within state law, changes provisions relating to school lands, changes the tax levy notice provisions, eliminates certain obsolete school and school district provisions and terminology, eliminates a form requirement, eliminates provisions relating to an expired grant program, eliminates obsolete bonded indebtedness requirements, redefines terms and eliminates obsolete provisions under the Tax Equity and Educational Opportunities Support Act (TEEOSA), changes state aid provisions for school districts and educational service units (esu's) relating to boundary changes and the timing of payments, eliminates certain county clerk and county board duties, changes certain learning community coordinating council reporting dates, changes certain diversity plan requirements, changes requirements under the Nebraska Reading Improvement Act, redefines a term relating to the Nebraska Educational Savings Plan trust, defines and redefines terms and changes provisions under the Community College Gap Assistance Program Act, authorizes verification of eligibility by the Commissioner of Education under the Access College Early Scholarship Program Act, defines a term, eliminates a term, and changes provisions under the Meadowlark Act, requires hotline telephone numbers on student identification cards for middle school, high school, and postsecondary students, repeals a requirement relating to the residency of school land leasees, and repeals a requirement for the provision of student debt information to students.

EXPENDITURES:

The Nebraska State College System (NSCS) estimates expenditures of \$5,000 annually to produce the proposed identification cards while other Nebraska school districts/institutions estimate an unknown to minimal increase in expenditures for implementation. NSCS estimates \$20,000 to print new cards for all students, this bill states that beginning in 2022-23, each "New" student would get an identification card with the suicide prevention information on it so because of this the NSCS expenditure is not included above.

There could also be some fiscal impact for the ESU's. If school district boundaries are changed, that could change the ESU's tax asking due to a school district belonging to a different ESU.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	528	AM:	AGENCY/POLT. SUB: Nebraska Community College Association
REVIEWED BY:	Gary Bush	DATE:	1/27/21 PHONE: (402) 471-4161
COMMENTS: Agree with the agency's estimate of no fiscal impact to the agency.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	528	AM:	AGENCY/POLT. SUB: Coordinating Commission for Postsecondary Education
REVIEWED BY:	Gary Bush	DATE:	1/27/21 PHONE: (402) 471-4161
COMMENTS: No basis to disagree with the agency's estimate of fiscal impact.			

CONTINUED

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	528	AM:	AGENCY/POLT. SUB: Nebraska Department of Education
REVIEWED BY:	Gary Bush	DATE:	1/27/21 PHONE: (402) 471-4161
COMMENTS: No basis to disagree with the agency's estimate of no fiscal impact.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	528	AM:	AGENCY/POLT. SUB: Board of Educational Lands and Funds
REVIEWED BY:	Gary Bush	DATE:	1/27/21 PHONE: (402) 471-4161
COMMENTS: Agree with the agency's estimate of no fiscal impact to the agency.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	528	AM:	AGENCY/POLT. SUB: ESUCC/ESUs
REVIEWED BY:	Gary Bush	DATE:	1/28/21 PHONE: (402) 471-4161
COMMENTS: No basis to disagree with the agency's estimate of the fiscal impact to the agency.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	528	AM:	AGENCY/POLT. SUB: Learning Community of Douglas And Sarpy Counties
REVIEWED BY:	Gary Bush	DATE:	1/28/21 PHONE: (402) 471-4161
COMMENTS: Unable to provide comment as the learning community did not provide an estimate of fiscal impact.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	528	AM:	AGENCY/POLT. SUB: Nebraska State College System
REVIEWED BY:	Gary Bush	DATE:	1/27/21 PHONE: (402) 471-4161
COMMENTS: No basis to disagree with the agency's estimate of fiscal impact. Since the changes are related to students, student fees would pay for these costs. The State Colleges did not indicate that cost to produce the student ID cards would be passed on to the students. It is unknown if student fees would need to be increased to add information about suicide hot-lines.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	528	AM:	AGENCY/POLT. SUB: University of Nebraska
REVIEWED BY:	Gary Bush	DATE:	1/29/21 PHONE: (402) 471-4161
COMMENTS: Agree with the agency's estimate of no impact to the agency.			

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

2021

LB⁽¹⁾ 528

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Community College Association

Prepared by: ⁽³⁾ Greg Adams Date Prepared: ⁽⁴⁾ 1/20/2021 Phone: ⁽⁵⁾ 402 471 4685

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2021-22</u>		<u>FY 2022-23</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:

No Fiscal Impact

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2021-22</u>	<u>2022-23</u>
	<u>21-22</u>	<u>22-23</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2021

LB⁽¹⁾ 528

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Coordinating Commission for Postsecondary Education

Prepared by: ⁽³⁾ Gary Timm Date Prepared: ⁽⁴⁾ 1/26/2021 Phone: ⁽⁵⁾ 402.471.0020

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2021-22</u>		<u>FY 2022-23</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Explanation of Estimate:

LB 528, Sec. 42 expands the definition of an eligible institution to included not-for-profit, two-year postsecondary institutions with a physical presence in this state that have been accredited by a recognized accrediting agency.

Sec. 49 allows the commission to contract with these institutions to offer Gap Assistance program dollars. The commission believes the existing spending authority of the program is adequate to contract with the two institutions that meet the expanded definition.

Section 50 allows the Commissioner of Education to verify eligibility of certain high school students applying for the Access College Early scholarship administered by the commission.

No fiscal impact to the commission.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2021-22</u>	<u>2022-23</u>
	<u>21-22</u>	<u>22-23</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____

TOTAL.....

0

0

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

2021

LB⁽¹⁾ 528

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Education

Prepared by: ⁽³⁾ Halstead Date Prepared: ⁽⁴⁾ 1-22-21 Phone: ⁽⁵⁾ 402 471-0732

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2021-22</u>		<u>FY 2022-23</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:
No fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2021-22</u>	<u>2022-23</u>
	<u>21-22</u>	<u>22-23</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2021

LB⁽¹⁾ 528

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ 32 - Board of Educational Lands and Funds

Prepared by: ⁽³⁾ Cindy S.H. Kehling Date Prepared: ⁽⁴⁾ 1/20/2021 Phone: ⁽⁵⁾ 402/471-3219

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2021-22</u>		<u>FY 2022-23</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH/TRUST FUNDS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

Explanation of Estimate:
There is no Fiscal impact to this Agency.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2021-22</u>	<u>2022-23</u>
	<u>21-22</u>	<u>22-23</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
	0	0	_____	_____
Benefits.....			_____	_____
Operating.....			_____	_____
Travel.....			_____	_____
Capital outlay.....			_____	_____
Aid.....			_____	_____
Capital improvements.....			_____	_____
TOTAL.....			_____	_____

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

2021

LB 528

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ ESUCC/ESUs

Prepared by: ⁽³⁾ Kraig J. Lofquist Date Prepared: ⁽⁴⁾ January 24, 2021 Phone: ⁽⁵⁾ 402.953.8456

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2021-22</u>		<u>FY 2022-23</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>Undeterminable</u>	<u>Undeterminable</u>	<u>Undeterminable</u>	<u>Undeterminable</u>

Explanation of Estimate:

Nebraska’s ESUs are funded by a formula similar to the concept that school districts follow. Nebraska’s ESU are able to tax up to .015 cents of land within the school districts they serve. Core service funds are similar to a school’s “state aid.”

If a school district consolidates and is no longer within one ESUs boundaries (having joined another ESU area), it has an adverse impact on the funds that ESU can generate. LB 528 creates a process to recapture some of the lost “core service dollars” for a limited period of time.

It is impossible to create a fiscal note with specific information, because the funds are directly linked to the nuances of any given situation (school district A joins school district B. The property values are idiosyncratic to the given situation).

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2021-22</u>	<u>2022-23</u>
	<u>21-22</u>	<u>22-23</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2021

LB⁽¹⁾ 528

FISCAL NOTE

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

Prepared by: ⁽³⁾ Bradley Ekwerekwu Date Prepared: ⁽⁴⁾ 01/27/2021 Phone: ⁽⁵⁾ 402-964-2405

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2021-22</u>		<u>FY 2022-23</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:

It is hard to ascertain the full impact of this bill, but there could be a *minimal, possibly moderately significant* impact on expenditures and revenues depending on how the property taxes are assessed/collected. Further research and financial analysis would be needed to accurately determine full impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2021-22</u>	<u>2022-23</u>
	<u>21-22</u>	<u>22-23</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2021

LB⁽¹⁾ 528

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska State College System (NSCS)

Prepared by: ⁽³⁾ Carolyn Murphy Date Prepared: ⁽⁴⁾ January 25, 2021 Phone: ⁽⁵⁾ 402-471-2505

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2021-22</u>		<u>FY 2022-23</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>-0-</u>	<u>_____</u>	<u>20,000</u>	<u>_____</u>

Explanation of Estimate:

LB528 includes several changes to provision related to education. For the NSCS, it appears that two of those provisions directly affect the NSCS. The first is in Section 54, which would require that Chadron State, Peru State, and Wayne State Colleges print on each new student identification cards issued, beginning in the 2022-23 academic year, the telephone number for a national suicide prevention hotline, a local suicide prevention hotline, or a crisis text line. The second direct impact is in Section 56 with the elimination of a current requirement to provide certain information to students enrolled at the Colleges prior to the student accepting a federal education loan.

For the printing of the phone number on student identification cards, the NSCS estimates that the cost to print new cards for all student in July and August of 2022 would be approximately \$20,000 for the NSCS. For future years, the annual cost to print on the front and back of the student information cards would result in an increase in ongoing expenditures of approximately \$5,000 per year for the NSCS.

There would be no fiscal impact related to eliminating the requirement to provide certain information to students prior the student accepting a federal loan.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2021-22</u>	<u>2022-23</u>
	<u>21-22</u>	<u>22-23</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	-0-	20,000
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	<u>-0-</u>	<u>20,000</u>

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

2021

LB⁽¹⁾ 528 Academic Accreditation Terminology

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ University of Nebraska

Prepared by: ⁽³⁾ Michael Justus Date Prepared: ⁽⁴⁾ _____ Phone: ⁽⁵⁾ 402-472-7109

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2021-22</u>		<u>FY 2022-23</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:

The changes would have no fiscal impact on the University.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2021-22</u>	<u>2022-23</u>
	<u>21-22</u>	<u>22-23</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____