

To incorporate AM2831, AM3097, AM3098, AM3102, and AM3137

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2024-25</b>		<b>FY 2025-26</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$4,994,500		See below	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>\$4,994,500</b>		See below	

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

This revision addresses multiple amendments adopted 3/20/24, which will be described below in numerical order.

**AM 2831** amends the original LB 1329 by adding a course of study to the list of careers that are eligible for Nebraska Career Scholarships. It also incorporates certain other bills that were reviewed through the Education Committee: **LB 673, LB 856, LB 962, LB 1012, LB 1339, and LB 1385**. Each bill, as amended, will be discussed in more detail below.

**AM 3097** incorporates the provisions of **LB 231**, which will be discussed below.

**AM 3098** incorporates the provisions of **LB 550**, which will be discussed below.

**AM 3102** revises the first committee amendment AM 2831, incorporating the provisions of **LB 1328** (also discussed below).

**AM 3137** amends a provision of **LB 1339**, which will be included in the detail below.

Here is a description of each bill in their order of appearance in the comprehensive Committee amendment **AM 3102**:

**LB 1339:** changes provisions relating to possession of firearms in schools. As amended, LB 1339 would permit a school board to authorize the carrying of firearms by authorized security personnel. According to the Nebraska Department of Education (NDE), school districts that authorize such carrying of firearms may have costs which are not yet determinable. AM3137, adds a clause providing that the State Board of Education shall develop a policy in consultation with the Nebraska State Patrol. The policy will relate to the authorization of the carrying of firearms by appropriate personnel, and shall include, but not be limited to the number of training hours required. NDE reports that development of policy and training as prescribed by AM3137 can be accomplished with existing resources. Fiscal impacts to school districts are unable to be determined at this time.

**LB 1328:** LB 1328 would reclassify Class I, II, and III school districts. Class I would be any district with fewer than one thousand five hundred inhabitants. Class II would be any district between one thousand five hundred and five thousand inhabitants. Class III would be any district between five thousand and two hundred thousand inhabitants. References to district classes have been amended throughout AM3102. NDE reported no fiscal impact.

**LB 1385:** As amended by AM 2687, this changes provisions related to the issuance of and the eligibility for certificates and permits issued by NDE. The bill would require some changes to NDE’s teacher certification portal, but according to NDE, those would be minimal and could be accomplished from the Certification Cash fund (# 21390, expended in program 025) which pays for expenses to issue certificates and permits.

**LB 1012:** Changes provisions relating to certain tax levy and bonding authority of school districts. Currently, school boards in any school district can decide to impose an additional property tax levy for specific abatement projects that address environmental hazards, accessibility barriers, life safety code hazards, or mold within existing school buildings or their grounds. This section would add school safety infrastructure concerns to the list of approved expenditures. According to NDE, there would be no direct fiscal impact to NDE or the state, but the proposed changes could increase property levies by those school districts that use this additional authority.

**LB 673:** Introduces a policy for mapping data in schools to enhance emergency response efficiency. School boards or governing authorities of approved schools may adopt a policy to provide mapping data (defined as information related to a school building) to local, county, or state public safety agencies (who employ peace officers, firefighters, or emergency care providers, and the like). The data must be compatible, printable, verified for accuracy, and include floor plans and site-specific labels. Schools adopting this policy must annually certify data accuracy. In the original fiscal note for LB 673, NDE estimated the cost at between \$3,500 and \$5,000 per school, with the number of existing school buildings totaling 1,427. The Fiscal Office used the lower per-building cost of \$3,500 to arrive at the projected total cost of \$4,994,500 for 1,427 schools. LB 673 provides that school districts may apply for grants from NDE to fund local expenditures, and also allows for the use of the School Safety and Security Fund. However, the current \$10,000,000 balance in this fund (as of Feb 2024) is fully obligated for uses prescribed in LB 705-A, meaning that these funds are no longer available to be used as grants for LB 673. As such, implementing this policy would require the use of General Funds.

Note: NDE explains that due to lead time needed for software development and initial printing of materials, implementation of these mapping provisions may not be completed during FY24-25, which could require carrying over any unused appropriation into FY25-26. Also, while LB 673 (now LB 1329) provides a requirement for NDE to annually certify data accuracy, there is currently no language in AM 2861 requiring the school districts to provide the data to NDE. NDE projects a small ongoing cost for the annual reporting requirement, but is unable to quantify that cost at this time.

**LB 962:** Effective with the FY24-25 school year, LB 962 prohibits the use of Mercator projection maps in public schools and requires each to use Gallpeters or Authagraph projection maps (with a couple specific exceptions). Each school district's board is responsible for adopting a policy relating to projection maps. NDE reports no direct fiscal impact to their agency, but acknowledges that there could be as-yet undetermined cost to local school districts that wish to purchase new maps.

**LB 855:** Prohibits school districts from taking certain actions relating to outstanding debts on a school lunch or breakfast account. There is no direct fiscal impact to NDE but the fiscal impact, if any, to school districts is unknown.

**LB 1329:** As introduced, LB 1329 amends the Nebraska Career Scholarship Act by transferring administration of the scholarship program from the Department of Economic Development (DED) to the Coordinating Commission of Postsecondary Education (CCPE). AM 2831 adds Reserve Officer Training Corps (ROTC), education and engineering into the list of eligible programs for the Career Scholarship Program. The term "institution" is clarified, and corrects a reference to the CCPE.

The Coordinating Commission for Postsecondary Education (CCPE) explains that they will be able to administer the program for the Community Colleges and private colleges with existing resources. The University of Nebraska system (NU) reports that the passage of LB 1329 would have minimal impact to its system, and the Nebraska State College System (NSCS) expects no fiscal impact. An appropriations bill is needed to decrease the General Fund aid appropriation to the DED by \$8,000,000 while increasing the General Fund aid to the CCPE by the same amount. Of this amount, \$4,000,000 is to be used for career scholarships for the Community Colleges and \$4,000,000 to be used for career scholarships for private nonprofit institutions.

**LB 231:** Amends §79-209 to change provisions related to student attendance & require plans for excessive absences. No fiscal impact.

**LB 550:** Removes the timeframe for which a family can apply & reduces the response time that the district has from sixty days to ten days for the enrollment option program. Students will now have the ability to use the program more than once during their K-12 education. School districts also lose the ability to set acceptance & transportation standards concerning the program. LB550 eliminates the Open Enrollment Option program for students who reside within the Learning Community of Douglas & Sarpy County.

Removing the district's ability to set standards for the program could cause severe financial burdens on them if they have exceeded what the district can handle or what they have budgeted for that particular school year. Enrollment option students are a factor in the calculation of the Tax Equity & Educational Opportunities Support Act (TEEOSA). School districts that have a net number of students in their enrollment option program will receive funding from the state whether they are an equalized or unequalized school district. The fiscal impact cannot be determined at this time.

There is no basis to disagree with statements provided by the agencies who have responded to a request for an updated fiscal note for the above-referenced amendments: the Nebraska Department of Education, the Coordinating Commission for Postsecondary Education, and the Lancaster County Sheriff's Department, and the Omaha Police Department.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE				
LB:	1329	AM:	2831	AGENCY/POLT. SUB: Nebraska Department of Education
REVIEWED BY:	Gary Bush	DATE:	3/18/24	PHONE: (402) 471-4161
COMMENTS: Unable to provide comment as agency only stated that the impact of the amendment cannot be determined. Agree with the agency with regards to the section of the amendment from LB673 that no new funding is provided so those provisions could not be implemented by the agency.31				

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 1329 AM: 2831 AGENCY/POLT. SUB: Coordinating Commission for Postsecondary Education

REVIEWED BY: Gary Bush DATE: 1/23/24 PHONE: (402) 471-4161

COMMENTS: Agree with agency that the provisions of the bill will have no fiscal impact to the agency.

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

**2024**

**LB<sup>(1)</sup> 1329 am 2833**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Lancaster County Sheriff's Office

Prepared by: <sup>(3)</sup> Sheriff Terry Wagner Date Prepared: <sup>(4)</sup> 3/14/2024 Phone: <sup>(5)</sup> 402 441 6500

**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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Explanation of Estimate: No fiscal impact

**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.....	_____	_____	_____	_____

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

2024

LB<sup>(1)</sup> 1329 AM2831, AM3137

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Education

Prepared by: <sup>(3)</sup> Lane Carr/Bryce Wilson Date Prepared: <sup>(4)</sup> 3/22/24 Phone: <sup>(5)</sup> 402.419.3012

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2024-25		FY 2025-26	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

AM2831 takes provisions from the following bills.

LB1339 - Would permit a school board or other governing body of a school to authorize the carrying of firearms by authorized security personnel. School districts that authorize such carrying of firearms may have costs which are not determinable.

LB1385 – Would change provisions to the issuance of and eligibility for certificates and permits issued by the State Department of Education. The bill would require some changes to the Department of Education’s teacher certification portal, but those would be minimal and could be accomplished from the Certification Cash fund which pays for expenses to issue certificates/permits.

LB1012 – Clarifies school safety infrastructure as an allowable use of the Qualified Capital Purpose Undertaking Fund which would give schools more options to address safety concerns in their district. There would be no fiscal impact to NDE or the State but the proposed changes may increase property taxes for taxpayers of those school districts that use this additional authority.

LB673 - Would create an additional initiative for which public and non-public schools may apply for grant funds from the School Safety and Security Fund. The additional initiative would provide emergency response mapping data to law enforcement agencies. No additional funding is provided to the School Safety and Security Fund, and competitive grant applications have already closed for use of the \$10 million funds which means there will be no funds available for this additional item by the time this proposal would be become law.

LB962 - Prohibit the use of Mercator projection maps in public schools and requires each to only use GallPeters or AuthaGraph projection maps. There would be no costs to the NDE, but there may be costs for school districts to purchase new maps. The fiscal impact is undeterminable.

LB855 - Prohibits the use of debt collection agencies to collect outstanding debts from students’ school lunch or breakfast accounts. The fiscal impact for districts is unknown.

AM3137 requires the State Board of Education to develop a model policy with the Nebraska State Patrol related to the authorization of carrying a firearm by authorized security personnel in a school district that has less than 5,000 inhabitants including the appropriate number of training hours required of such personnel.

The NDE can develop the model policy using existing staff so there is no fiscal impact to NDE for this amendment. Fiscal impact to districts cannot be determined.

**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.....				

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

**2024**

**LB<sup>(1)</sup> 1329 AM2831**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Coordinating Commission for Postsecondary Education

Prepared by: <sup>(3)</sup> Gary Timm Date Prepared: <sup>(4)</sup> 3/19/2024 Phone: <sup>(5)</sup> 402.471.0020

**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	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

**Explanation of Estimate:**

LB 1329 AM2831, Sections 14 and 15, makes only a minor change to the original bill that transferred responsibility for the Nebraska Career Scholarships awarded to community college students and to private nonprofit college students from the Department of Economic Development to the commission. The commission’s existing infrastructure for administering the Nebraska Opportunity Grant will be used to award, distribute, and report on Nebraska Career Scholarships. The commission believes existing appropriations are sufficient to administer this program.

Language in the bill requires the commission to allocate to the community colleges and private nonprofit colleges the amount appropriated. For FY2024-25, \$8 million is appropriated with \$4 million allocated to the community colleges and \$4 million allocated to the private nonprofit Nebraska postsecondary institutions.

No fiscal impact.

**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.....	_____	_____	_____	_____
<b>TOTAL.....</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

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

2024

LB<sup>(1)</sup> LB1329 AM2833 (LB1339 Original)

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Omaha Police Department

Prepared by: <sup>(3)</sup> Deputy Chief Steve Cerveny Date Prepared: <sup>(4)</sup> 1/23/24 Phone: <sup>(5)</sup> 402-689-1018

**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:**

(LB1329 AM2833: We [OPD] do not believe LB1329 AM2833 will not change our original fiscal note related to LB1339 – we do not anticipate any financial impact on OPD).

LB1339: Handguns on school grounds.

Outside of normal operating costs, the Omaha Police Department does not believe LB1339 will have a fiscal impact on OPD.

**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.....	_____	_____	_____	_____