

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	\$108,807		\$113,172	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$108,807		\$113,172	

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

LB359 amends §79-719 through §79-723.

Each school district, in consultation with the Commissioner of Education, will incorporate multicultural education into the elementary, middle, and secondary instructional programs provided to students.

Beginning with school year 2022-23, all private, denominational, and parochial schools approved or accredited by the Nebraska Department of Education (NDE) will incorporate multicultural education into elementary, middle, and secondary instructional programs provided to students.

A school district or a private, denominational, or parochial school approved or accredited by the department which fails to provide the will lose its accreditation or approval status.

NDE will be required to employ a full-time consultant trained and experienced in the field of multicultural education.

EXPENDITURES:

For FY 2021-22, NDE estimates a cost of \$103,464 to employ the Multicultural Specialist with \$5,343 in operating expenses. For FY 2022-23, NDE estimates a cost of \$107,669 to employ the Multicultural Specialist with \$5,503 in operating expenses. There will also be a fiscal impact at the school district, private, denominational, and parochial school level to implement the requirements of this bill and that cost cannot be calculated at this time.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	359 (Revised)	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 on the fiscal impact to the agency. The estimate salary of the position in the second year is 4%. This appears to be excessive given the history of salary increases for the agency has been between 1% and 3%.			

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2021

LB⁽¹⁾ 359 Revised (January 21, 2021)

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Education

Prepared by: ⁽³⁾ Cory Epler Date Prepared: ⁽⁴⁾ 1/19/2021 Phone: ⁽⁵⁾ 1-3240

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	\$108,807		\$113,172	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	<u>\$108,807</u>		<u>\$113,172</u>	

Explanation of Estimate:

The bill requires the NDE to “employ a full-time consultant trained and experienced in the field of multicultural education.” This fiscal note includes the estimate for hiring a 1.0 FTE Multicultural Education Specialist.

Additional fiscal impact will be left to the public and non-public schools as they implement the requirements.

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>
Education Specialist III	1.0	1.0	\$61,696	\$64,164
Benefits.....			\$36,653	\$38,390
Operating.....			\$5,343	\$5,503
Travel.....			\$5,115	\$5,115
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....			<u>\$108,807</u>	<u>\$113,172</u>