

PREPARED BY: Bill Biven, Jr.
 DATE PREPARED: February 02, 2023
 PHONE: 402-471-0054

LB 178

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2023-24		FY 2024-25	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$10,000		\$10,000	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$10,000		\$10,000	

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

LB178 requires schools to display the National motto of the United State of America.

On & after the effective date of this act, each school board will prominently display the national motto of the United States, "In God We Trust", written legibly in English, in each classroom or in another prominent place in each school building where each student will be able to see & read it each day that school is in session.

A school board can accept contributions to defray the costs of implementing LB178.

Upon the filing of an action seeking to invalidate LB178 in any state or federal court, the Attorney General will intervene on behalf of any school board & any other party named as a defendant for their role in implementation.

The fiscal impact would be on the school districts & should be minimal as they have the ability to collect donations to cover or reduce the costs of implementing LB36. The Attorney General's office estimates an annual cost of ten thousand dollars to cover the operating expenses of the litigation that would be required of them.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 178	AM:	AGENCY/POLT. SUB: Nebraska Attorney General (011)
REVIEWED BY: Joe Wilcox	DATE: 01/17/2023	PHONE: (402) 471-4178
COMMENTS: No basis to disagree with the Nebraska Attorney General estimate of potential Fiscal Impact to the Agency from LB 178.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 178	AM:	AGENCY/POLT. SUB: Nebraska Department of Education
REVIEWED BY: Gary Bush	DATE: 1/19/23	PHONE: (402) 471-4161
COMMENTS: Agree with the agency that there would be no fiscal impact to the agency. Agree that school district may have minimal costs to implement the bill and those costs could be offset by outside contributions.		

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

2023

LB⁽¹⁾ 178

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Attorney General

Prepared by: ⁽³⁾ Josh Shasserre Date Prepared: ⁽⁴⁾ 1-13-23 Phone: ⁽⁵⁾ 402-471-2687

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2023-24</u>		<u>FY 2024-25</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>10,000.</u>	<u> </u>	<u>10,000.</u>	<u> </u>
CASH FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </u>
FEDERAL FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </u>
OTHER FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>10,000.</u></u>	<u><u> </u></u>	<u><u>10,000.</u></u>	<u><u> </u></u>

Explanation of Estimate:

Under Neb. Rev. Stat. Section 25-21,159, "If a statute is alleged to be unconstitutional, the Attorney General of the state shall also be served with a copy of the proceeding and be entitled to be heard." LB178 would not necessitate additional personnel costs, however, the bill will likely require litigation costs of approximately \$10,000.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2023-24</u>	<u>2024-25</u>
	<u>23-24</u>	<u>24-25</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Operating.....	<u> </u>	<u> </u>	<u>10,000.</u>	<u>10,000.</u>
Travel.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Capital outlay.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Aid.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Capital improvements.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL.....	<u> </u>	<u> </u>	<u>10,000.</u>	<u>10,000.</u>

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

2023

LB⁽¹⁾ 178

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Education

Prepared by: ⁽³⁾ Lane Carr Date Prepared: ⁽⁴⁾ 1.18.23 Phone: ⁽⁵⁾ 4024193012

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2023-24</u>		<u>FY 2024-25</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:

School districts would incur costs associated with printing and posting the national motto in each classroom, but those costs are unknown at this time. LB178 also allows districts to accept contributions to defray the costs associated with printing. Finally, given any court challenges, costs of defense would be assumed by the Attorney General.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2023-24 EXPENDITURES</u>	<u>2024-25 EXPENDITURES</u>
	<u>23-24</u>	<u>24-25</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____