

PREPARED BY: Bill Biven, Jr.
 DATE PREPARED: March 06, 2023
 PHONE: 402-471-0054

LB 238

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	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.

LB238 amends §79-528 & §79-1003 to include all public-school students in the calculation of aid under the Tax Equity & Educational Opportunities Support Act (TEEOSA).

Fall membership currently counts all students with a Full-Time Equivalent (FTE) greater than 0.5 as a full FTE & any student under the 0.5 level are not included in the original TEEOSA calculation.

EXPENDITURES:

LB238 would count the students at their proportionate share within the school district so the students with a 0.5 or greater FTE could be reduced from the 1.0 FTE being used within the TEEOSA calculation & the students that are below the 0.5 FTE threshold will now be included in the calculation. The overall change in fall membership, due to the specific reductions and additions to account for proportional FTE for each student, cannot be determined. As a result, the overall impact to TEEOSA is indeterminate.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE				
LB:	238	AM:	AGENCY/POLT. SUB: Nebraska Department of Education	
REVIEWED BY:	Gary Bush	DATE:	1/11/23	PHONE: (402) 471-4161
COMMENTS: No basis to disagree with the agency's response.				

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

2023

LB⁽¹⁾ 238

FISCAL NOTE

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

Prepared by: ⁽³⁾ Bryce Wilson Date Prepared: ⁽⁴⁾ 1/10/23 Phone: ⁽⁵⁾ 402-471-4320

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	=====	=====	=====	=====

Explanation of Estimate:

LB 238 changes the calculation of fall membership used in the TEEOSA formula to include students less than 50% full time equivalent (FTE). Fall membership currently only includes students with an FTE greater than .5. Average Daily Membership which is used for the re-calculation of TEEOSA already includes all students. The change proposed in this bill would cause the TEEOSA formula to recognize the students with a .5 FTE or less in the first calculation of TEEOSA. Virtual students that have an FTE greater than .5 are already recognized in the initial certification of TEEOSA.

The fiscal impact cannot be determined at this time. Currently, any student with greater than a .5 FTE is counted as a full 1 FTE with any student at .5 or less FTE not being included in the original certification. This bill would require all students under 1 FTE to be counted at their proportional FTE so some students FTE would be reduced while others would be added.

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.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

