

PREPARED BY: Sandy Sostad
 DATE PREPARED: February 02, 2012
 PHONE: 471-0054

LB 990

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

| ESTIMATE OF FISCAL IMPACT – STATE AGENCIES * | | | | |
|---|-------------------|---------|-------------------|---------|
| | FY 2012-13 | | FY 2013-14 | |
| | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE |
| GENERAL FUNDS | See Below | | See Below | |
| CASH FUNDS | See Below | | See Below | |
| FEDERAL FUNDS | | | | |
| OTHER FUNDS | | | | |
| TOTAL FUNDS | See Below | | See Below | |

*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 990 requires the display of the American flag and the State of Nebraska flag in every classroom of every public school in the state beginning August 13, 2012. Public school includes institutions of learning supported in whole or in part by public funds, including postsecondary educational institutions.

The bill will have a fiscal impact for educational institutions to purchase American and Nebraska state flags for classrooms. The University of Nebraska estimates an initial cost of \$96,000 to purchase two flags and stands for classrooms in FY2012-13 and an on-going annual cost of \$3,000 for replacements and flags for new classrooms. The University estimate was based upon a cost of \$80 - \$120 per classroom, depending upon the campus.

The community colleges indicate there are 1,363 classrooms in the community colleges that would need to have flags at an estimated cost of \$272,600 in FY13, assuming \$200 per classroom for flags and holders.

The state colleges assume a one-time cost of \$12,825 to purchase two flags and related mounting brackets and poles for 285 classrooms in the colleges.

Public school districts will also have increased expenses to purchase flags in FY13. It is assumed that many elementary school classrooms display the American flag currently. The amount of increased expense for school districts is unknown and will depend upon the number of classrooms needing flags and the cost to purchase flags, stands or holders.

It is assumed the funding for the flags and holders for the University and state colleges will be from state general funds or tuition revenue. In the case of community colleges or public school districts, funding will be from state general funds, tuition revenue or local property taxes.

DEPARTMENT OF ADMINISTRATIVE SERVICES

| REVIEWED BY | Matthew Eash | 2/3/12 | PHONE 471-2526 |
|---|--------------|--------|----------------|
| COMMENTS | | | |
| DEPT. OF EDUCATION – Concur. | | | |
| UNIVERSITY OF NEBRASKA – No basis to disagree with analysis. | | | |
| COMMUNITY COLLEGE ASSOCIATION – No basis to disagree with analysis. | | | |

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LEGISLATIVE FISCAL

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

LB⁽¹⁾ 990 FISCAL NOTE

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

Prepared by: ⁽³⁾ Brian Halstead Date Prepared: ⁽⁴⁾ 1/24/12 Phone: ⁽⁵⁾ 471-2295

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

| | FY 2012-2013 | | FY 2013-2014 | |
|---------------|--------------|---------|--------------|---------|
| | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE |
| GENERAL FUNDS | _____ | _____ | _____ | _____ |
| CASH FUNDS | _____ | _____ | _____ | _____ |
| FEDERAL FUNDS | _____ | _____ | _____ | _____ |
| OTHER FUNDS | _____ | _____ | _____ | _____ |
| TOTAL FUNDS | ===== | ===== | ===== | ===== |

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

There is no fiscal impact to NDE. It is presumed that school districts will be able to comply with the provision of LB 990 with any additional funding from the Legislature.

MAJOR OBJECTS OF EXPENDITURE

Personal Services:

| POSITION TITLE | NUMBER OF POSITIONS | | 2012-2013 | 2013-2014 |
|---------------------------|---------------------|-------|--------------|--------------|
| | 12-13 | 13-14 | EXPENDITURES | EXPENDITURES |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| Benefits..... | _____ | _____ | _____ | _____ |
| Operating..... | _____ | _____ | _____ | _____ |
| Travel..... | _____ | _____ | _____ | _____ |
| Capital outlay..... | _____ | _____ | _____ | _____ |
| Aid..... | _____ | _____ | _____ | _____ |
| Capital improvements..... | _____ | _____ | _____ | _____ |
| TOTAL..... | _____ | _____ | _____ | _____ |

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LB⁽¹⁾ 990 FISCAL NOTE

LEGISLATIVE FISCAL

State Agency OR Political Subdivision Name: ⁽²⁾

Nebraska State College System (NSCS)

Prepared by: ⁽³⁾ Carolyn Murphy

Date Prepared: ⁽⁴⁾ 2/3/2012

Phone: ⁽⁵⁾ 402-471-2505

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

| | FY 2012-2013 | | FY 2013-2014 | |
|---------------|--------------|-----------|--------------|-----------|
| | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE |
| GENERAL FUNDS | 12,825 | | | |
| CASH FUNDS | | | | |
| FEDERAL FUNDS | | | | |
| OTHER FUNDS | | | | |
| TOTAL FUNDS | 12,825 | No Impact | No Impact | No Impact |

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

LB 990 would require the NSCS to prominently display the flags of the United States and the State of Nebraska in every classroom beginning August 13, 2012. With 285 classrooms at the Colleges, assuming a cost of \$8.50 each for U.S. flags and \$20 each for Nebraska flags (each 2x3 with mounting bracket and pole), and an estimate of 45 minutes per classroom for proper installation in compliance with ADA guidelines – the NSCS estimates the total fiscal impact to be a one-time expenditure of approximately \$12,825.

MAJOR OBJECTS OF EXPENDITURE

Personal Services:

| POSITION TITLE | NUMBER OF POSITIONS | | 2012-2013 | 2013-2014 |
|---------------------------|---------------------|-------|--------------|--------------|
| | 12-13 | 13-14 | EXPENDITURES | EXPENDITURES |
| Benefits..... | | | | |
| Operating..... | | | 12,825 | 12,825 |
| Travel..... | | | | |
| Capital outlay..... | | | | |
| Aid..... | | | | |
| Capital improvements..... | | | | |
| TOTAL..... | | | 12,825 | 12,825 |

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LB⁽¹⁾ 990 FISCAL NOTE

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

Prepared by: ⁽³⁾ Michael Justus Date Prepared: ⁽⁴⁾ January 31, 2012 Phone: ⁽⁵⁾ 402 472 2191

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

| | FY 2012-2013 | | FY 2013-2014 | |
|---------------|--------------|---------|--------------|---------|
| | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE |
| GENERAL FUNDS | 96,000 | | 3,000 | |
| CASH FUNDS | | | | |
| FEDERAL FUNDS | | | | |
| OTHER FUNDS | | | | |
| TOTAL FUNDS | 96,000 | | 3,000 | |

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

The bill would require the University to place a U.S. and State of Nebraska flag in every classroom. There is a need for more clarity on the definition of a classroom (labs, extension offices, conference or other room used infrequently for teaching activities, etc.). Our best estimate is \$96,000 the first year and some continuing costs for replacements and new classrooms on an ongoing basis.

MAJOR OBJECTS OF EXPENDITURE

Personal Services:

| POSITION TITLE | NUMBER OF POSITIONS | | 2012-2013 | 2013-2014 |
|---------------------------|---------------------|-------|--------------|--------------|
| | 12-13 | 13-14 | EXPENDITURES | EXPENDITURES |
| Benefits..... | | | | |
| Operating..... | | | 96,000 | 3,000 |
| Travel..... | | | | |
| Capital outlay..... | | | | |
| Aid..... | | | | |
| Capital improvements..... | | | | |
| TOTAL..... | | | 96,000 | 3,000 |

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LEGISLATIVE FISCAL

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LB⁽¹⁾ 990 FISCAL NOTE

State Agency OR Political Subdivision Name: (2)

Nebraska Community College Association

Prepared by: (3) Dennis Baack

Date Prepared: (4) 2-3-2012

Phone: (5) 402-471-4685

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

| | FY 2012-2013 | | FY 2013-2014 | |
|---------------|--------------|---------|--------------|---------|
| | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE |
| GENERAL FUNDS | _____ | _____ | _____ | _____ |
| CASH FUNDS | _____ | _____ | _____ | _____ |
| FEDERAL FUNDS | _____ | _____ | _____ | _____ |
| OTHER FUNDS | _____ | _____ | _____ | _____ |
| TOTAL FUNDS | ===== | ===== | ===== | ===== |

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate: There are 1,363 classrooms in Nebraska's community colleges and in doing research as to classroom size flags as well as the necessary hardware to display them, the price per classroom would be approximately \$200. The total would be \$272,600.

MAJOR OBJECTS OF EXPENDITURE

Personal Services:

| POSITION TITLE | NUMBER OF POSITIONS | | 2012-2013 | 2013-2014 |
|---------------------------|---------------------|-------|--------------|--------------|
| | 12-13 | 13-14 | EXPENDITURES | EXPENDITURES |
| _____ | _____ | _____ | _____ | _____ |
| Benefits..... | _____ | _____ | _____ | _____ |
| Operating..... | _____ | _____ | _____ | _____ |
| Travel..... | _____ | _____ | _____ | _____ |
| Capital outlay..... | _____ | _____ | _____ | _____ |
| Aid..... | _____ | _____ | _____ | _____ |
| Capital improvements..... | _____ | _____ | _____ | _____ |
| TOTAL..... | _____ | _____ | _____ | _____ |