

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				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

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

LB378 requires a report be submitted by the Commissioner of Education on or before September 1 of each year.

On or before September 1, 2022, and on or before September 1 of each year thereafter, the Commissioner of Education will provide a summary report of the public school data to the Clerk of the Legislature, the Legislative Fiscal Analyst, each member of the Education Committee of the Legislature, and each member of the Revenue Committee of the Legislature.

The report will consist of data from the most recently available complete data year as defined in §79-1003 for each school district and will be submitted in an electronic format that allows the data to be sorted and rearranged. The report will include:

- The general fund operating expenditures (GFOE)
- The percentage change in the general fund operating expenditures 1for the most recently available complete data year compared to the school fiscal year immediately preceding the most recently available complete data year
- The total equalization aid received pursuant to §79-1008.01
- The total funds collected through property taxes
- The total amount of special education reimbursements received pursuant to §79-1142
- The total revenue collected by the district
- The percentage change in the revenue collected for the most recently available complete data year compared to the school fiscal year immediately preceding the most recently available complete data year
- The total special education expenditures funded by state and local sources
- The percentage change in the total special education expenditures funded by state and local sources for the most recently available complete data year compared to the school fiscal year immediately preceding the most recently available complete data year
- The fall membership
- The general fund operating expenditures divided by the fall membership
- The annual depreciation for school district buildings and the contents of such buildings
- The number of poverty students used to determine the poverty allowance pursuant to §79-1007.06
- The number of students in the school district who are limited English proficient as described in subdivision (2)(b)(i) of §79-1007.08

No Fiscal Impact.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	378	AM:	AGENCY/POLT. SUB: Department of Education
REVIEWED BY:	Gary Bush	DATE:	1/29/21
		PHONE:	(402) 471-4161
COMMENTS: Agree with the agency's estimate of no fiscal impact.			

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

2021

LB⁽¹⁾ 378

FISCAL NOTE

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

Prepared by: ⁽³⁾ Bryce Wilson Date Prepared: ⁽⁴⁾ 1/15/21 Phone: ⁽⁵⁾ 402-471-4320

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	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

LB 378 requires NDE to provide a report with financial data to the Legislature on or before September 1 of each year. All of the data requested is information NDE already calculates or has as part of our other routine work. No fiscal impact.

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