PREPARED BY: DATE PREPARED: PHONE: Keisha Patent February 19, 2019 402-471-0059

LB 103

Revision: 02

FISCAL NOTE LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised to include revised agency response

| ESTIMATE OF FISCAL IMPACT - STATE AGENCIES (See narrative for political subdivision estimates) | | | | | | | |
|--|--------------|---------|--------------|---------|--|--|--|
| | FY 201 | 9-20 | FY 2020-21 | | | | |
| | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE | | | |
| GENERAL FUNDS | | | | | | | |
| CASH FUNDS | | | | | | | |
| FEDERAL FUNDS | | | | | | | |
| OTHER FUNDS | | | | | | | |
| TOTAL FLINDS | | | | | | | |

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

LB 103 amends provisions related to the property tax requests of counties, municipalities, school districts, learning communities, sanitary and improvement districts, natural resources districts, educational service units, and community colleges. The bill provides that if the annual assessment of property results in an increase of total taxes levied, the levy must be reduced to produce no more than the amount of taxes raised in the previous year.

AM116 changed the hearing and notice provisions in the bill. As amended, if the political subdivision determines an increase in the levy is necessary, it must hold a special public hearing and publish notice in a newspaper of general circulation at least 5 days prior to the hearing. If the political subdivision's total operating budget is \$10,000 or less per year or \$20,000 or less per biennium, notice can be posted at the governing body's headquarters. The notice must include certain information.

The governing body can adopt an ordinance or resolution, which must include certain information, to set the property tax request exceeding the request from the prior year following the hearing.

The bill is not estimated to have any fiscal impact or cost to the state.

As amended, the bill is estimated to have no to minimal costs to political subdivisions. There could be some minimal costs associated with the public hearing and publication of notice.

| ADMINIS | STRATIVE S | SERVICE | S STATE BUDGET DIVISION: REVIEW OF AGEN | NCY & POLT. SUB. RESPONSE | |
|---|------------|---------|---|------------------------------|--|
| LB: 103 Education | AM: | 116 | AGENCY/POLT. SUB: Coordinating | Commission for Postsecondary | |
| REVIEWED BY: | Lee Will | | DATE: 2/12/2019 | PHONE: (402) 471-4175 | |
| COMMENTS: Concur with the Coordinating Commission's assessment of no fiscal impact. | | | | | |

| ADMINIS | STRATIVE S | SERVICE | S STATE BUDGET DIVISION: REVIEW OF AGE | NCY & POLT. SUB. RESPONSE | |
|---|------------|---------|--|-----------------------------|--|
| LB: 103 | AM: | 116 | AGENCY/POLT. SUB: Nebraska Co | mmunity College Association | |
| REVIEWED BY: | Lee Will | | DATE: 2/12/2019 | PHONE: (402) 471-4175 | |
| COMMENTS: Concur with the Community College's assessment of no fiscal impact. | | | | | |

| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | | | | |
|---|----------|-----|-----------------------------------|-----------------------|--|
| LB: 103 | AM: | 116 | AGENCY/POLT. SUB: City of Lincoln | | |
| REVIEWED BY: | Lee Will | | DATE: 2/12/2019 | PHONE: (402) 471-4175 | |
| COMMENTS: Concur with the City of Lincoln's assessment of no fiscal impact. | | | | | |

| ADMINIS | STRATIVE SERVICES | STATE BUDGET DIVISION: REVIEW OF AGENC | Y & POLT. SUB. RESPONSE | | |
|---|-------------------|--|-------------------------|--|--|
| LB: 103 | AM: 116 | AGENCY/POLT. SUB: City of Omaha | | | |
| REVIEWED BY: | Lee Will | DATE: 2/14/2019 | PHONE: (402) 471-4175 | | |
| COMMENTS: Concur with the City of Omaha's assessment of no fiscal impact. | | | | | |

| ADMINIS | STRATIVE SERVICES | STATE BUDGET DIVISION: REVIEW OF AGE | NCY & POLT. SUB. RESPONSE | | |
|--|-------------------|--------------------------------------|------------------------------|--|--|
| LB: 103 | AM: 116 | AGENCY/POLT. SUB: Central Platte | e Natural Resources District | | |
| REVIEWED BY: | Lee Will | DATE: 2/14/2019 | PHONE: (402) 471-4175 | | |
| COMMENTS: Concur with the Central Platte NRD's assessment of no fiscal impact. | | | | | |

| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | | | | |
|---|----------|-----------------------------------|-----------------------|--|--|
| LB: 103 | AM: 116 | AGENCY/POLT. SUB: Lower Platte Sc | outh NRD | | |
| REVIEWED BY: | Lee Will | DATE: 2/14/2019 | PHONE: (402) 471-4175 | | |
| COMMENTS: Concur with the Lower Platte South NRD's assessment of no fiscal impact. | | | | | |

| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | | | |
|---|----------|------------------------------------|----------------------------------|--|
| LB: 103 | AM: 116 | AGENCY/POLT. SUB: Papio-Missouri R | River Natural Resources District | |
| REVIEWED BY: | Lee Will | DATE: 2/14/2019 | PHONE: (402) 471-4175 | |
| COMMENTS: No basis to disagree with the Papio-Missouri NRD's assessment of fiscal impact. The amount articulated may be overstated depending upon the amount of resources necessary to conduct the special hearing. | | | | |

| State Agency Estimate | | | | | | |
|--|--------------|----------------|--------------|---------|-----------------|---------|
| State Agency Name: Department of | f Revenue | | | | Date Due LFA: | 2/19/19 |
| Approved by: Tony Fulton | | Date Prepared: | 2/15/19 | | Phone: 471-5896 | |
| FY 2019-2020 FY 2020-2021 FY 2021-2022 | | | | | | 21-2022 |
| | Expenditures | Revenue | Expenditures | Revenue | Expenditures | Revenue |
| General Funds | | \$ 0 | | \$ 0 | | \$ 0 |
| Cash Funds | | | | | | |
| Federal Funds | | | | | | |
| Other Funds | | | | | | |
| Total Funds | | \$ 0 | | \$ 0 | | \$ 0 |
| | <u> </u> | | | | • | |

LB 103 AM 116 amends Neb. Rev. Stat. § 77-1601.02 to provide for the decrease of a political subdivision's rate of levy when the annual assessment of property results in the increase in the total property taxes levied, as determined using the previous year's levy rate. The political subdivision's property tax request for the current year is to be no more that its request in the prior year. If the political subdivision seeks to set its property tax request at an amount higher than its property tax request in the prior year, it may do so after holding a public hearing and by passing a resolution or ordinance.

If the annual assessment results in no change or a decrease in the total property taxes levied, a political subdivision's property tax request will be the same as the prior year and the rate of levy will be adjusted accordingly.

Political subdivisions are required to pass a resolution or ordinance to set their property tax request after holding a public hearing. If the political subdivision is seeking to increase its property tax request from the prior year, the resolution or ordinance passed must contain information as provided by Neb. Rev. Stat. § 77-1601.02(4). The public hearing called for the purpose of passing a resolution or ordinance is to be held after notice is published in a newspaper of general circulation for at least five days. If the operating budget of a political subdivision is less than \$10,000 per year, notice may be posted at their headquarters. Notice must contain the information currently required along with the certified taxable valuation for the prior year, the certified taxable valuation for the current year, and the percentage increase or decrease in such valuations from the prior year to the current year. The notice must also contain the percentage increase or decrease in the property tax rate from the prior year to the current year; and the percentage increase or decrease in the total operating budget from the prior year to the current year.

It is estimated that this bill will have no impact on General Fund revenues.

It is estimated that there will be no cost to the Department to implement this bill.

| | Major Objects of Expenditure | | | | | | | |
|---------------------|------------------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|--|
| Class Code | Classification Title | 19-20 <u>FTE</u> | 20-21 <u>FTE</u> | 21-22 <u>FTE</u> | 19-20 Expenditures | 20-21 Expenditures | 21-22 Expenditures | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Benefits | | | | | | | | |
| Operating Costs | | | | | | | | |
| Travel | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Capital Improvement | ts | | | | | | | |
| TC 4 1 | | | | | | | | |

TOTAL.....

| $LB^{\scriptscriptstyle{(1)}}$ | 103 | (AM116) | | | | | FISCAL NOTE | | |
|--------------------------------|------------|---|-----------------------|---|---------------------|----------------|---------------------|--|--|
| State A | gency OR | Political Subdivision Name: (| Coordinating | Coordinating Commission for Postsecondary Education | | | | | |
| Prepar | ed by: (3) | Mike Baumgartner | Date Prepar | ed: ⁽⁴⁾ | 2-12-19 | Phone: (5) | 402-471-0029 | | |
| | | ESTIMATE PRO | <u>VIDED BY STATE</u> | AGEN | <u>CY OR POLITI</u> | CAL SUBDIVIS | ION | | |
| | | F | Y 2019-20 | | | FY 2020 | -21 | | |
| | | EXPENDITURI | ES REVEN | <u>IUE</u> | EXPEND | <u>ITURES</u> | REVENUE | | |
| GENE | RAL FUN | NDS | | | | | | | |
| CASH | FUNDS | | <u> </u> | | | | | | |
| FEDEI | RAL FUN | IDS | | | | | | | |
| OTHE | R FUND | S | | | | | | | |
| ТОТА | L FUND | S | | | | | | | |
| Explan | ation of l | Estimate: | | | | | | | |
| No Fis | scal Impa | act | | | | | | | |
| valuat | ion. Hov | ernors, to collect additior wever, it does not prever taxes subject to existing | nt units of local go | vernme | ent from increa | sing the amou | nt to be requested | | |
| | | · | OWN BY MAJOR O | ВЈЕСТ | S OF EXPENDI | <u>TURE</u> | | | |
| Person | al Servic | | NUMBER OF POSI | TIONS | 2019 | 9-20 | 2020-21 | | |
| | POSI | FION TITLE | <u>19-20</u> 2 | 0 <u>-21</u> | EXPEND | <u>OITURES</u> | <u>EXPENDITURES</u> | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | ments | | | | | | | |

| LB ⁽¹⁾ 103, AM 116 | | | FISCAL NOTE |
|---|---|---------------------------|-------------------------|
| State Agency OR Political Subdivision Name: (2) | Nebraska Commu | unity College Association | |
| Prepared by: (3) Greg Adams | Date Prepared: (4) | 2/11/2019 Phone: (5 | 4024714685 |
| FSTIMATE PROVI | DED BY STATE AGEN | ICY OR POLITICAL SUBDIVI | SION |
| | 2019-20 | FY 20: | |
| EXPENDITURES | | EXPENDITURES | <u>REVENUE</u> |
| GENERAL FUNDS | · | | |
| CASH FUNDS | · | | |
| FEDERAL FUNDS | · | | |
| OTHER FUNDS | | _ | |
| TOTAL FUNDS | | | |
| Explanation of Estimate: No Fiscal Impact | N DV M A A DD OD WOOT | | |
| BREAKDOW. Personal Services: | N BY MAJOR OBJECT | S OF EXPENDITURE | |
| POSITION TITLE N | UMBER OF POSITION <u>19-20</u> <u>20-21</u> | NS 2019-20 EXPENDITURES | 2020-21 EXPENDITURES |
| Benefits | | | |
| Operating | | | |
| Travel | | | |
| Capital outlay | | | |
| Aid | | | |
| Capital improvements | | | |
| TOTAL | | | |

| LB ⁽¹⁾ | 103 A | AM116 | | | | | FISCAL NOTE |
|--------------------------|---------------|---------------------------|--------------|---------------|-------------------|------------|---------------------|
| State A | gency OR P | olitical Subdivision Name | City of | Lincoln | | | |
| Prepar | ed by: (3) | James Van Bruggen | Date : | Prepared: (4) | 2/11/19 | Phone: (5) | 441-8301 |
| | | ESTIMATE PR | ROVIDED BY S | TATE AGEN | CY OR POLITICAL S | UBDIVIS | ION |
| | FY 2019-20 FY | | | | | | -2 1 |
| | | EXPENDITU | | REVENUE | EXPENDITUR | | REVENUE |
| GENE | RAL FUNI | os | | | | | |
| CASH | FUNDS | | | | | | |
| FEDE | RAL FUND | os | | | | | |
| OTHE | R FUNDS | | | | | | |
| TOTA | L FUNDS | | <u> </u> | | | _ | |
| Explan | ation of Es | stimate: | | | | | |
| No fiso | cal impact | t. | | | | | |
| | | • | | | | | |
| | | | | | | | |
| | | | | | | | |
| | 10 1 | | OOWN BY MA | JOR OBJECT | S OF EXPENDITURI | <u> </u> | |
| Person | al Services | : | NUMBER O | F POSITIONS | 2019-20 | | 2020-21 |
| | POSITI | ON TITLE | <u>19-20</u> | 20-21 | EXPENDITUR | <u>ES</u> | EXPENDITURES |
| | | | | | | | |
| Benefit | ts | | | | | | |
| _ | _ | | | | | | |
| Travel | | | | | | | |
| Capital | l outlay | | | | | | |
| Aid | | | | | | | |
| Capital | l improvem | nents | | | | | |
| ТО | TAL | | | | | | |

| LB ⁽¹⁾ 103 AM116 | | | FISCAL NOTE | | |
|---|---------------------------------|---------------------------|-------------------------|--|--|
| State Agency OR Political Subdivision Name: | CITY OF OMAHA | | | | |
| Prepared by: (3) TYLER LEIMER | Date Prepared: (4) | 2/13/2019 Phone: (5) | 402-444-4514 | | |
| ESTIMATE PRO | VIDED BY STATE AGEN | NCY OR POLITICAL SUBDIVIS | SION | | |
| · · | Y 2019-20 | FV ana | FY 2020-21 | | |
| <u>EXPENDITURI</u> | | EXPENDITURES | REVENUE | | |
| GENERAL FUNDS | | | | | |
| CASH FUNDS | _ | | | | |
| FEDERAL FUNDS | | | | | |
| OTHER FUNDS | | | | | |
| | _ | <u> </u> | | | |
| TOTAL FUNDS | <u> </u> | | | | |
| | | | | | |
| Personal Services: | OWN BY MAJOR OBJECT | <u>TS OF EXPENDITURE</u> | | | |
| | NUMBER OF POSITIONS 19-20 20-21 | S 2019-20 EXPENDITURES | 2020-21 EXPENDITURES | | |
| Benefits | | | | | |
| Operating | | | | | |
| Travel | | | | | |
| Capital outlay | | | | | |
| Aid | | | | | |
| Capital improvements | | | | | |
| TOTAL | | | | | |

| $LB^{(1)}$ | 103 | AM11 | 6 | | | | | FISCAL NOTE | | | |
|---|--------------------|----------|-----------------------|--------------|---|----------------|---------------|---------------------|--|--|--|
| State Agency OR Political Subdivision Name: (2) | | | | | Central Platte Natural Resources District | | | | | | |
| Prepared by: (3) Lyndon Vogt | | | Date Prepared: (4) 02 | | 02/12/2019 | Phone: (5) | 308 385 6282 | | | | |
| | | E | STIMATE PROV | IDED BY | STATE AGEN | NCY OR POLITIC | CAL SUBDIVIS | ION | | | |
| | FY 2019-20 FY 2020 | | | | | | | | | | |
| | | | EXPENDITURES | | REVENUE | EXPENDI | | REVENUE | | | |
| GENE | RAL FUN | DS | | | | <u> </u> | | | | | |
| CASH | FUNDS | | | . <u> </u> | | _ | | | | | |
| FEDEF | RAL FUN | DS | | | | | | | | | |
| OTHE | R FUNDS | 3 | | | | | | | | | |
| TOTA | L FUNDS | } | | _ | | | | | | | |
| Explan | ation of E | Stimate: | | _ | | | | | | | |
| LB 103 | 3 as ame | ended wo | uld have no fisca | al impac | t on Central P | atte NRD. | | | | | |
| Person | al Service | ·c· | BREAKDOV | VN BY M | AJOR OBJECT | S OF EXPENDI | <u>rure</u> | | | | |
| 1 013011 | ar oer vice | | N | UMBER | OF POSITION | | | 2020-21 | | | |
| | POSIT | TIT NOI | <u>LE</u> | <u>19-20</u> | <u>20-21</u> | EXPEND | <u>iTURES</u> | EXPENDITURES | | | |
| | | | | | _ | - | | | | | |
| Benefit | s | | - | | _ | <u> </u> | | | | | |
| Operat | ing | | | | | | | | | | |
| Travel | | | | | | | | | | | |
| Capital | outlay | | | | | | | | | | |
| Aid | | | | | | | | | | | |
| Capital | improve | ments | | | | | | | | | |
| ТО | TAL | | | | | | | | | | |

| LB ⁽ⁱ⁾ 103, AM 116 | | | FISCAL NOTE | | | |
|--|---------------------------|-------------------------|----------------|--|--|--|
| State Agency OR Political Subdivision Name: (2 | Lower Platte South NRD | | | | | |
| Prepared by: (3) Paul Zillig | Date Prepared: (4) | 2/12/2019 Phone: 0 | 402-476-2729 | | | |
| ESTIMATE PROV | VIDED BY STATE AGE | NCY OR POLITICAL SUBDIV | ISION | | | |
| FY | FY 2019-20 | | | | | |
| EXPENDITURE | S REVENUE | EXPENDITURES | REVENUE | | | |
| GENERAL FUNDS | | | | | | |
| CASH FUNDS | | | | | | |
| FEDERAL FUNDS | | | - | | | |
| OTHER FUNDS | | | | | | |
| TOTAL FUNDS | _ | * | | | | |
| Explanation of Estimate: | | | | | | |
| No additional cost. | | | | | | |
| | WN BY MAJOR OBJECT | TS OF EXPENDITURE | | | | |
| Personal Services: | NUMBER OF POSITION | S 2019-20 | 2020-21 | | | |
| POSITION TITLE | <u>19-20</u> <u>20-21</u> | EXPENDITURES | EXPENDITURES | | | |
| n C. | | | | | | |
| Benefits | | | - | | | |
| Operating Travel | | | | | | |
| Capital outlay | | | | | | |
| Aid | | | - | | | |
| Capital improvements | | | | | | |
| TOTAL | | - | | | | |

| LB ⁽¹⁾ 103, | AM11 | 6 | | | | | FISCAL NOTE | | |
|---|---|------------------|-------------------------------|---|----------------------|--------------------------------|-------------------------|--|--|
| State Agency OR | Political Su | ıbdivision Name: | ₍₂₎ Pap | Papio-Missouri River Natural Resources District | | | | | |
| Prepared by: (3) John Winkler | | | D | Date Prepared: (4) Feb. 12, 2 | | Phone: (5) | 402-444-6222 | | |
| ESTIMATE PROVI | | | | BY STATE AGEN | NCY OR POLITICA | AL SUBDIVIS | SION | | |
| | | | | 20 | | EV 4040 | 0. 21 | | |
| | | EXPENDITUR | <u> Y 2019-2</u> <u>ES</u> | <u>REVENUE</u> | EXPENDIT | <u>FY 2020</u> <u>TURES</u> | REVENUE | | |
| GENERAL FUN | NDS | \$3,669.00 | | | | | | | |
| CASH FUNDS | | | | | | | | | |
| FEDERAL FUN | DS | | | | _ | | | | |
| OTHER FUNDS | S | | | | | | | | |
| TOTAL FUNDS | 8 | \$3,669.00 | <u> </u> | | | | | | |
| Explanation of I | Estimate: | | | | | | | | |
| Director Per Die Director Mileage Legal Counsel = Building Securit Meeting Securit Staff (salaried – Estimated Total The costs are a | e = \$174 = \$1,005 y = \$100 y = \$120 no added = \$3,669 | with holding a S | | aring of the Boar | | TIDE | | | |
| Personal Service | es: | <u>BKEAND</u> (| JWNBI | MAJOR OBJEC | <u> </u> | <u>URE</u> | | | |
| POSIT | ΓΙΟΝ ΤΙΤ | LE | 19-20 | R OF POSITION <u>20-21</u> | S 2019-9 EXPENDIT | | 2020-21 EXPENDITURES | | |
| | | | | | _ | | | | |
| Benefits | | | | | | | | | |
| Operating | | | | | | | | | |
| Travel | | | | | | | | | |
| Capital outlay | | | | | | | | | |
| Aid | | | | | · | | | | |
| Capital improve | | | | | | | | | |
| ТОТАЬ | | | | | | | | | |

| LB ⁽¹⁾ LB 103, AM 116 | | | FISCAL NOTE |
|---|---------------------------|--------------------------------------|--------------|
| State Agency OR Political Subdivision Name: (2) | Lancaster County | | |
| Prepared by: (3) Dennis Meyer | Date Prepared: (4) | 2-14-19 Phone: (| 402-441-6869 |
| ESTIMATE PROV | IDED BY STATE AGEN | NCY OR POLITICAL SUBDIV | ISION |
| | | | |
| <u>EXPENDITURES</u> | 2019-20 <u>REVENUE</u> | <u>FY 209</u> <u>EXPENDITURES</u> | REVENUE |
| GENERAL FUNDS | | | |
| CASH FUNDS | | | |
| FEDERAL FUNDS | | | |
| OTHER FUNDS | | | |
| TOTAL FUNDS | · | | |
| | | | |
| Explanation of Estimate: | | | |
| to be published. | | | |
| BREAKDOV | VN BY MAJOR OBJECT | TS OF EXPENDITURE | |
| Personal Services: | UMBER OF POSITION | S 2019-20 | 2020-21 |
| POSITION TITLE | 19-20 20-21 | EXPENDITURES | EXPENDITURES |
| Benefits | | | |
| Operating | | | |
| Travel | | | |
| Capital outlay | | | |
| Aid | | | |
| Capital improvements | | | |
| TOTAL | | | |

| LB103 ⁽¹⁾ Al | M116 Change provision | Change provisions relating to property tax requests | | | | |
|-------------------------|--|---|---------------------|--|--|--|
| State Agency OR I | Political Subdivision Name: (2) | Douglas Count | y, Nebraska | | | |
| Prepared by: (3) | Marcos San Martin, Count Admin. | y Date Prepared: (4) | 1/23/19 P | hone: (5) 402.444.5116 | | |
| | ESTIMATE PROVI | DED BY STATE AGE | NCY OR POLITICAL SU | UBDIVISION | | |
| | | | | | | |
| | EXPENDITURES | 2019-20 <u>REVENUE</u> | <u>EXPENDITURE</u> | <u>FY 2020-21</u> <u>S <u>REVENUE</u></u> | | |
| GENERAL FUN | DS | | | | | |
| CASH FUNDS | | | | | | |
| FEDERAL FUNI | DS | | | | | |
| OTHER FUNDS | | | | | | |
| TOTAL FUNDS | | N/A | N/A | N/A | | |
| Explanation of E | stimate: | | | | | |
| • | | | | | | |
| NEGATIVE FIS | SCAL IMPACT TO DOUG | LAS COUNTY | | | | |
| TOTAL TAXES | DES THAT IF THE ANNU LEVIED, THE LEVY MUS ISED IN THE PREVIOUS | ST BE REDUCED TO | | LTS IN AN INCREASE OF RE THAN THE AMOUNT | | |
| AREA, ON AVE | JRRENT OVERALL PROF ERAGE, THIS BILL COUL AX PROCEEDS TO BE F | D RESULT IN A LOS | | GHOUT THE METRO- OPERTY TAX PROCEEDS | | |
| AS A CONSEC SLOWED. | QUENCE, DOUGLAS COL | JNTY, WILL BE NEG | ATIVELY IMPACTED | AND GROWTH MAY BE | | |
| | | N BY MAJOR OBJECT | S OF EXPENDITURE | _ | | |
| Personal Service | | JMBER OF POSITION | S 2019-20 | 2020-21 | | |
| POSIT | TION TITLE | <u>19-20</u> <u>20-21</u> | EXPENDITURE | | | |
| | _ | | - | | | |
| Benefits | | | | | | |
| | | | | | | |
| | | | | | | |
| Capital outlay | | | | | | |
| Aid | | | | _ | | |
| Capital improver | nents | | | _ | | |
| TOTAL | | | | | | |

| LB ⁽¹⁾ 103 AM 116 | | | FISCAL NOTE | | | | |
|---|--------------------------------|---|-------------------------|--|--|--|--|
| State Agency OR Political Subdivision Name: | Educational Service | Educational Service Unit Coordinating Council | | | | | |
| Prepared by: (3) David M Ludwig | Date Prepared: (4) | 1-19-19 Phone: (| 402/597-4915 | | | | |
| ESTIMATE PRO | OVIDED BY STATE AGEN | NCY OR POLITICAL SUBDIV | ISION | | | | |
| | FY 2019-20 | FY 20: | 20_21 | | | | |
| EXPENDITUE | | EXPENDITURES | REVENUE | | | | |
| GENERAL FUNDS | | | | | | | |
| CASH FUNDS | | | | | | | |
| FEDERAL FUNDS | | | | | | | |
| OTHER FUNDS | | | | | | | |
| | <u> </u> | | | | | | |
| TOTAL FUNDS | | | | | | | |
| Explanation of Estimate: | | | | | | | |
| specific for each hearing. | | | | | | | |
| Personal Services: | OWN BY MAJOR OBJECT | IS OF EXPENDITURE | | | | | |
| POSITION TITLE | NUMBER OF POSITION 19-20 20-21 | S 2019-20 EXPENDITURES | 2020-21 EXPENDITURES | | | | |
| Danasita | | | | | | | |
| Benefits Operating | | | | | | | |
| Travel | | | | | | | |
| Capital outlay | | | | | | | |
| Aid | | | | | | | |
| Capital improvements | | | | | | | |
| TOTAL | | | | | | | |

103 REVISED **FISCAL NOTE LB**⁽¹⁾ State Agency OR Political Subdivision Name: (2) Learning Community of Douglas and Sarpy Counties Prepared by: (3) David Moon Date Prepared: (4) 2/12/2019 Phone: (5) (402) 964-2198 ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION FY 2019-20 **EXPENDITURES REVENUE EXPENDITURES REVENUE GENERAL FUNDS** \$0 \$0 \$0 \$0 **CASH FUNDS** FEDERAL FUNDS OTHER FUNDS TOTAL FUNDS \$0 \$0 \$0 \$0

Explanation of Estimate:

Current projections are based on an approximate 2% increase in property values. If LB 103 is passed as written, public hearing will be conducted in accordance with the bill in order to meet planned programming needs for the population served resulting in no planned changes for the next 2 Fiscal years.

| <u>BREAKD</u> | OWN BY MAJ | OR OBJECTS OF | EXPENDITURE | |
|----------------------|--------------|---------------|---------------------|---------------------|
| Personal Services: | | | | |
| | NUMBER O | F POSITIONS | 2019-20 | 2020-21 |
| POSITION TITLE | <u>19-20</u> | <u>20-21</u> | <u>EXPENDITURES</u> | EXPENDITURES |
| Salaries & Wages | 0 | 0 | \$0 | \$ 0 |
| Benefits | | | \$0 | \$0 |
| Operating | | | \$0 | \$0 |
| Travel | | | \$0 | \$0 |
| Capital outlay | · | | \$0 | \$0 |
| Aid | | | | |
| Capital improvements | | | | |
| TOTAL | | | \$0 | \$0 |