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**LB 91** 

Revision: 00

## FISCAL NOTE

## LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2007-08		FY 2008-09	
_	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

<sup>\*</sup>Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 91 changes provisions pertaining to school districts involved in learning communities. The bill provides that the learning community required to be established for a city of the metropolitan class will not include school districts for which the principal office of the district is located in a county having a contiguous five mile border with the metropolitan city.

The bill eliminates four school districts (Bellevue, Papillion-La Vista, Gretna, South Sarpy) located in Sarpy County from the provisions of the learning community act. The actual fiscal impact of change is unknown. If spending by the districts removed from the learning community is similar to what would have been expended as members of the learning community, then state aid will not change appreciably. The levy maximum is the same for districts in a learning community as those not in a learning community. Although the overall levy maximum is the same, property tax revenue for a school district within a learning community may be different than that received as an independent district, depending upon the common levy established by the learning community coordinating council and member school district levies.