

PREPARED BY: Sandy Sostad  
 DATE PREPARED: February 28, 2019  
 PHONE: 471-0054

# LB 431

Revision: 00

## FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2019-20</b>		<b>FY 2020-21</b>	
	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.

LB 431 is a shell bill indicating that changes will be made to the Tax Equity and Educational Opportunities Support Act (TEEOSA) in FY2019-20. The bill changes the date to certify state aid to schools for FY2019-20 from on or before March 1 to on or before June 10, 2019. It also shows that state aid will be changed in FY2019-20 by altering the base limitation rate and the local effort rate by unknown amounts. No fiscal impact can be determined until the actual changes in the base limitation rate and local effort rate are identified.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 431	AM:	AGENCY/POLT. SUB: Department of Education		
REVIEWED BY: Gary Bush	DATE: 01/29/19	PHONE: (402) 471-4161		
COMMENTS: No basis to disagree with the estimate provided by the agency.				

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

**2019**

**LB<sup>(1)</sup> 431**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Department of Education

Prepared by: <sup>(3)</sup> Bryce Wilson Date Prepared: <sup>(4)</sup> 1/22/19 Phone: <sup>(5)</sup> 402-471-4320

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2019-20</u>		<u>FY 2020-21</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

**Explanation of Estimate:**

LB 431 is a shell bill that allows the Legislature to adjust the Local Effort Rate (LER) or base limitation to adjust TEEOSA (State Aid) for budget purposes. This bill also changes the certification date from March 1, 2019 to June 10, 2019.

The LER and base limitation are two factors that are often adjusted when the state needs to change the amount TEEOSA is requiring to be paid to school districts. The actual change to the factors would have to be amended into this bill at a later time if it is determined a change needs to be made as both factors are listed at "xx" in this bill.

Fiscal impact cannot be determined at this time.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2019-20</u>	<u>2020-21</u>
	<u>19-20</u>	<u>20-21</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>