PREPARED BY: DATE PREPARED: PHONE: Scott Danigole February 02, 2010 471-0055

LB 1008

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *						
	FY 2010-11		FY 2011-12			
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE		
GENERAL FUNDS						
CASH FUNDS						
FEDERAL FUNDS						
OTHER FUNDS						
TOTAL FUNDS						

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

LB 1008 requires proposed budget statements to be made on a cash basis or a modified accrual or encumbrance basis. Such statements are submitted by political subdivisions to the Auditor of Public Accounts.

The Auditor believes the bill's provisions will require additional staff time and effort to update the database, forms and instructions. The Auditor also states that their office would absorb any fiscal impact.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	David Spatz	DATE 2/3/10	PHONE 471-2526
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COMMENTS

No basis to disagree with Auditor of Public Accounts' analysis and decision to utilize current appropriations to absorb the fiscal impact of LB 1008.

CITY OF OMAHA - No basis to disagree or agree with political subdivision's analysis and estimate of no fiscal impact.

LANCASTER COUNTY - No basis to disagree or agree with political subdivision's analysis and estimate of no fiscal impact.

SARPY COUNTY - No basis to disagree or agree with political subdivision's analysis and estimate of limited fiscal impact.