PREPARED BY: DATE PREPARED: PHONE: John Wiemer February 06, 2024 402-471-0051

**LB 1216** 

Revision: 00

## **FISCAL NOTE**

**LEGISLATIVE FISCAL ANALYST ESTIMATE** 

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)								
	FY 202	24-25	FY 20	25-26				
	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 1216 would exclude restricted funds budgeted for public safety services as defined in section 13-320 from the calculation of the base limitation for political subdivisions.

The Department of Revenue estimates no impact on General Fund revenues and no cost to it as a result of the bill. There is no basis to disagree with this estimate.

The potential impact to political subdivisions would vary based on their utilization of public safety services.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB: 1216	AM:	AGENCY/POLT. SUB: Depar	tment of Revenue			
REVIEWED E	3Y: Neil Sullivan	DATE: 2/6/2024	PHONE: (402) 471-4179			
COMMENTS: The Department of Revenue assessment of no fiscal impact from LB 1216 appears reasonable.						

ADMINIS	TRATIVE SERVI	CES STATE BUDGET DIVISION: REVIE	W OF AGENCY & POLT. SUB. RESPONSE		
LB: 1216	AM:	AGENCY/POLT. SUB: Lancas	ster County		
REVIEWED BY	: Neil Sullivan	DATE: 2/5/2024	PHONE: (402) 471-4179		
COMMENTS: No basis to disagree with the Lancaster County unquantified assessment of fiscal impact from LB 1216.					

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB: 1216	AM:	AGENCY/POLT. SUB: Nebraska Associat	tion of County Officials			
REVIEWED BY:	Neil Sullivan	DATE: 2/5/2024	PHONE: (402) 471-4179			
COMMENTS: No basis to disagree with the Nebraska Association of County Officials assessment of indeterminate impact from LB 1216.						

TOTAL.....

<b>LB</b> <sup>(1)</sup> 1216			FISCAL NOTE				
State Agency OR Political Subdivision Name: (2)	Nebraska Association of County Officials (NACO)						
Prepared by: (3) Elaine Menzel	Date Prepared: (4)	1/18/2024 Phone: (5	402.434.5660				
ESTIMATE PROV	IDED BY STATE AGEN	CY OR POLITICAL SUBDIVI	SION				
<u>FY</u> <u>EXPENDITURE</u>	<u> 2024–25</u> <u>S REVENUE</u>	<u>FY 202</u> <u>EXPENDITURES</u>	<u>5-26</u> <u>REVENUE</u>				
GENERAL FUNDS							
CASH FUNDS	_						
FEDERAL FUNDS							
OTHER FUNDS							
TOTAL FUNDS							
<b>Explanation of Estimate:</b>							
safety services. In FY 2022-2023, an enforcement expenses (which inclumillion.  The fiscal impact of LB1216 is unkn	ide operating, outlay						
	BREAKDOWN	N BY MAJOR OBJECTS OF EX	<u>XPENDITURE</u>				
Personal Services:	NUMBER OF POSITIONS	5 2024-25	2025-26				
POSITION TITLE	<u>24-25</u> <u>25-26</u>	EXPENDITURES	EXPENDITURES				
Benefits							
Operating							
Travel							
Capital outlay							
Aid							
Capital improvements							

**LB 1216** Fiscal Note 2024

State Agency Estimate						
State Agency Name: Department of Revenue Date Due LFO:						
Approved by: James R. Kamm		Date Prepared: 02/05/2024 Pho		Phone: 471-5896	hone: 471-5896	
	FY 2024	<u>1-2025</u>	FY 202	<u>5-2026</u>	FY 2020	6-2027
	<b>Expenditures</b>	Revenue	Expenditures	Revenue	<u>Expenditures</u>	Revenue
General Funds		\$ 0		\$ 0		\$ 0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$ 0		\$ 0	<u></u>	\$ 0
				<u> </u>		

LB 1216 makes changes to the budget limitation rate for political subdivisions by excluding restricted funds budgeted for public safety pursuant to Neb. Rev. Stat. § 13-320.

The operative date for LB 1216 is three months after enactment.

It is estimated that LB 1216 will have no impact on General Fund revenues.

It is estimated that there will be no cost to the Department of Revenue to implement LB 1216.

Major Objects of Expenditure								
Class Code	Classification Title	24-25 <u>FTE</u>	25-26 <u>FTE</u>	26-27 <u>FTE</u>	24-25 Expenditures	25-26 Expenditures	26-27 Expenditures	
Benefits								
Capital Outlay								
Capital Improvements.								

<b>LB</b> (1)	1216					<b>FISCAL NOTE</b>		
State Agency OR Political Subdivision Name: (2)		Lancaster County (Budget & Fiscal)						
Prepare	ed by: (3)	Dennis Meyer	Date Prepared: (4)	1-23-24	Phone: (5)	402-441-6869		
		ESTIMATE PROVI	IDED BY STATE AGEN	NCY OR POLITIC	AL SUBDIVIS	SION		
		FY	<b>2024-25</b>		FY 2025	5-26		
		EXPENDITURES		EXPENDI'		REVENUE		
GENE	RAL FUN	DS		_				
CASH 1	FUNDS							
FEDEF	RAL FUNI	DS		-				
OTHE	R FUNDS							
	L FUNDS							
Explan	ation of E	stimate:						
Person	al Service		VN BY MAJOR OBJECT	S OF EXPENDIT	<u>'URE</u>			
			UMBER OF POSITION  24-25  25-26	S 2024- EXPENDI'		2025-26 EXPENDITURES		
Renefit	s							
				_				
Aid								
Capital	improver	nents						
то	TAL							