

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2017-18		FY 2018-19	
	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 27 changes provisions of the Nebraska Budget Act.

The State Auditor may assess a late fee of \$20 per day, not to exceed \$2,000, on political subdivisions that do not supply requested information regarding (a) trade names, corporate names, or other business names under which the governing body operates, and (b) agreements to which the governing body is a party under the Interlocal Cooperation Act.

Section 2 prohibits state agency contracts from being extended for a period of more than fifty percent of the initial contract term.

Section 3 prohibits any contract for purchase or lease to be amended to extend the duration of the contract for a period of more than fifty percent of the initial contract term.

Section 6 allows the State Auditor, at his or her discretion, to share working papers, other than personal information and telephone records, with the Legislative Council, the Attorney General, the Internal Revenue Service, the Tax Commissioner, the Federal Bureau of Investigation, a law enforcement agency, and the Nebraska Accountability and Disclosure Commission.

No fiscal impact.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:27	AM:	AGENCY/POLT. SUB: Auditor of Public Accounts	
REVIEWED BY: Lyn Heaton	DATE: 1/17/2017	PHONE: (402) 471-4181	
COMMENTS: Concur with the agency analysis of no increase in expenditures to implement the bill. It is assumed that some amount of increased revenue could accrue to the Auditor of Public Accounts Cash Fund due to the new remedial fee included in section 1 of the bill. The amount of the increased revenue due to the remedial fee is indeterminate.			

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

2017

LB⁽¹⁾ 27

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Auditor of Public Accounts

Prepared by: ⁽³⁾ Mary Avery Date Prepared: ⁽⁴⁾ 1/10/17 Phone: ⁽⁵⁾ 402.471.3686

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2017-18</u>		<u>FY 2018-19</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

LB 27, as currently written, would provide for remedial fees; change provisions relating to the duration of certain state agency contracts; authorize sharing of working papers by the Auditor of Public Accounts; provide the rate of interest on and liability for certain delinquent payments. Any work necessary will be absorbed using the existing appropriations of Agency 010, Auditor of Public Accounts. At this time, there would be no additional fiscal impact to Agency 010-Auditor of Public Accounts.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2017-18 EXPENDITURES</u>	<u>2018-19 EXPENDITURES</u>
	<u>17-18</u>	<u>18-19</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2017

LB⁽¹⁾ 27

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Department of Administrative Services (DAS)

Prepared by: ⁽³⁾ Bo Botelho Date Prepared: ⁽⁴⁾ 1/6/2017 Phone: ⁽⁵⁾ (402) 471-0972

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2017-18</u>		<u>FY 2018-19</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Explanation of Estimate:

LB27 is a bill that modifies the provisions of the Nebraska Budget Act, which does not impact the Department of Administrative Services. The legislation also modifies the duration of service contracts for state agencies, as defined by Section 73-502, as well as contracts for purchase or lease of personal property as laid out in Section 81-1118, which changes the duration requirement on contracts when being amended by limiting any amendment to extend a contract to a period no more than fifty percent (50%) of the initial contract term. No further extensions shall be permitted after such amendment. Finally, the bill allows for the Auditor of Public Accounts to appoint a designee for membership on the Suggestion Award Board.

There is no fiscal impact on the Department of Administrative Services.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2017-18</u>	<u>2018-19</u>
	<u>17-18</u>	<u>18-19</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	0	0	0	0