Bill Biven, Jr. January 15, 2025 402-471-0054

LB 135

Revision: 00 FISCAL NOTE LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)							
	FY 202	25-26	FY 2026-27				
	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.

LB135 amends several sections to provide, change, & eliminate provisions relating to elections for certain purposes related to bonds & tax levies.

Bond issue elections that are related to schools & educational service units (ESUs) would be restricted to being held only during regularly scheduled elections or on traditional election dates.

FISCAL IMPACT:

No fiscal impact to the State but there could be expenses incurred at the school district level when an election occurs.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE							
LB: 135	AM:	AGENCY/POLT. SUB: Secretary of State)				
REVIEWED BY: 4181	Joe Massey	DATE: 1/21/2025	PHONE: (402) 471-				
COMMENTS: N	COMMENTS: No basis to disagree with the Secretary of State's assessment of no fiscal impact from LB 135						

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB: 135 A	M: AGENCY/POL	T. SUB: Nebraska Association of County Officials				
REVIEWED BY: Jo 4181	De Massey DATE: 1/2	21/2025 PHONE: (402) 471-				
COMMENTS: No basis to disagree with the Nebraska Association of County Officials assessment of no fiscal impact from LB 135						

Please complete <u>ALL</u> (5) blanks in the first three lines.

LB ⁽¹⁾ 135					FISCAL NOTE
State Agency OR P	olitical Subdivision Name: ⁽²⁾	Nebraska Departn	nent of Education		
Prepared by: ⁽³⁾	Bryce Wilson	Date Prepared: ⁽⁴⁾	1/16/25	Phone: (5)	402-471-4320
	ESTIMATE PROVI	DED BY STATE AGEN	CY OR POLITICAL	<u>SUBDIVIS</u>	ION
	FY	2025-26		FY 2026	-97
	EXPENDITURES	<u>REVENUE</u>	EXPENDITUR	-	REVENUE
GENERAL FUNI	DS				
CASH FUNDS					
FEDERAL FUND	DS				
OTHER FUNDS					
TOTAL FUNDS					

Explanation of Estimate:

This bill limits schools to public votes for bond elections, levy overrides and budget authority overrides to primary or general elections on even years and at regular scheduled general elections of a political subdivision in odd years unless an emergency due to circumstances beyond the control of the school board exists in which case a special election can be called. Additionally, schools would be further limited to waiting ten months before they can hold another election if the previous one failed. Currently districts must wait six months before they have another election if the previous vote failed.

No fiscal impact to the State or NDE but the timing of elections could potentially cause issues for school districts as they complete their budgets in September.

BREAK	DOWN BY MAJ	OR OBJECTS O	F EXPENDITURE	
Personal Services:				
	NUMBER OF	F POSITIONS	2025-26	2026-27
POSITION TITLE	<u>25-26</u>	26-27	EXPENDITURES	EXPENDITURES
	·			·
Benefits				
Operating				
Travel				
Capital outlay				
Aid				
Capital improvements				
TOTAL				

Please complete <u>ALL</u> (5) blanks in the first three lines.

LB ⁽¹⁾ 135				FISCAL NOTE
State Agency OR P	olitical Subdivision Name: ⁽²⁾	Nebraska Associa	tion of County Offic	ials
Prepared by: ⁽³⁾	Elaine Menzel	Date Prepared: ⁽⁴⁾	1/15/2025 P	hone: ⁽⁵⁾ 402.434.5660
	ESTIMATE PROVI	DED BY STATE AGEN	CY OR POLITICAL S	UBDIVISION
	<u>FY 2</u> EXPENDITURES	2025-26 <u>REVENUE</u>	EXPENDITURE	<u>FY 2026-27</u> S <u>REVENUE</u>
GENERAL FUNI	DS			
CASH FUNDS			<u> </u>	
FEDERAL FUNI	DS			
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

LB 135 would provide, change, and eliminate provisions relating to elections for certain purposes related to bonds and tax levies for schools. These political subdivisions must pay 100% of special elections; therefore, on these school bonds the county pays up front but then is reimbursed by the school district. Thus, ultimately the school district pays for the whole thing.

There would be no fiscal impact to the county's election commissioner's office.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE							
Personal Services:							
	NUMBER OI	F POSITIONS	2025-26	2026-27			
POSITION TITLE	<u>25-26</u>	26-27	EXPENDITURES	EXPENDITURES			
Den effete	·						
Benefits							
Operating							
Travel							
Capital outlay							
Aid							
Ald							
Capital improvements							
TOTAL							

		State Agency	Estimate			
State Agency Name: Department of	Revenue				Date Due LFO:	
Approved by: James R. Kamm		Date Prepared:	01/16/2025		Phone: 471-5896	
	<u>FY 202</u>	25-2026	FY 202	6-2027	FY 202	7-2028
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds		\$ 0		\$ 0		\$ 0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$ 0		\$ 0		\$ 0

a. . .

E.t.

Currently, the question of issuing school district bonds may be submitted at a special election held in conjunction with the statewide primary or statewide general election. Neb. Rev. Stat. 10-702 contained the legal requirements on how to provide notice of the election and conduct the election.

LB 135 requires the question of issuing school district bonds and school district elections to be held in compliance with the new requirements in the bill.

LB 135 requires any joint public agency that includes a school district as a participating member to hold their elections in compliance with the new requirements in the bill.

LB 135 finally requires a school district election called to approve the issuance of bonds, approve a property tax levy or levy increase, or approve exceeding a property tax levy limitation by a school district to comply with the new school district election requirements in the bill.

The operative date for LB 135 is three months after adjournment.

It is estimated that LB 135 will have no impact on General Fund revenues.

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

Major Objects of Expenditure									
<u>Class Code</u>	Classification Title	25-26 <u>FTE</u>	26-27 <u>FTE</u>	27-28 <u>FTE</u>	25-26 <u>Expenditures</u>	26-27 <u>Expenditures</u>	27-28 <u>Expenditures</u>		
Benefits									
Operating Costs									
	Travel								
Capital Outlay									
	nts								
Total									

Please complete \underline{ALL} (5) blanks in the first three lines.

LB ⁽¹⁾	135					FISCAL NOTE
State Ag	ency OR P	olitical Subdivision Name: ⁽²⁾	Secretary of State			
Prepare	d by: (3)	Joan Arnold	Date Prepared: ⁽⁴⁾	1-13-2025	Phone: (5)	402-471-2384
		ESTIMATE PROV	IDED BY STATE AGEN	NCY OR POLITICAL	SUBDIVIS	ION
		<u>FY</u> EXPENDITURES	2025-26 <u>REVENUE</u>	<u>EXPENDITU</u>	<u>FY 2026</u> <u>RES</u>	<u>-27</u> <u>REVENUE</u>
GENER	AL FUN	DS				
CASH F	UNDS					
FEDER	AL FUNI	DS				
OTHER	FUNDS					
TOTAL	FUNDS					
Explana	tion of E	stimate:				
No Fiso	cal Impa	ct				

Personal Services:	<u>DOWN BY MA.</u>	IOR OBJECTS C	<u> FEXPENDITURE</u>	
POSITION TITLE	NUMBER OI <u>25-26</u>	F POSITIONS <u>26-27</u>	2025-26 <u>EXPENDITURES</u>	2026-27 <u>EXPENDITURES</u>
Benefits				
Operating				
Travel				
Capital outlay				
Aid				
Capital improvements				
TOTAL				