

PREPARED BY: Bill Biven, Jr.
 DATE PREPARED: March 12, 2025
 PHONE: 402-471-0054

LB 135

Revision: 01

Revised to reflect adoption of AM99

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2025-26		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.

AM99 adds two additional opportunities for school districts to schedule an election:

- in an odd-numbered year, on the first Tuesday after the second Monday in May
- in an odd-numbered year, on the first Tuesday after the first Monday in November

School boards will need to file the order or certify the question for the issue to be on the ballot by March 1 for a statewide primary election; September 1 for a statewide general election; the eighth Friday prior to the general election of a political subdivision; March 1 for an election held in May of an odd-numbered year; or September 1 for an election in November of an odd-numbered year.

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: 99	AGENCY/POLT. SUB: Secretary of State	
REVIEWED BY: Joe Massey	DATE: 2/25/2025	PHONE: (402) 471-4181	
COMMENTS: No basis to disagree with the Secretary of State's assessment of no fiscal impact from LB 135 AM 99.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 135	AM: 99	AGENCY/POLT. SUB: : Nebraska Department of Education	
REVIEWED BY: Joe Massey	DATE: 2/21/2025	PHONE: (402) 471-4181	
COMMENTS: Nebraska Department of Education's assessment of no net fiscal impact from LB 135 AM 99 appears reasonable.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 135	AM: 99	AGENCY/POLT. SUB: : Department of Revenue
REVIEWED BY: Joe Massey	DATE: 2/26/2025	PHONE: (402) 471-4181
COMMENTS: Department of Revenue's assessment of no net fiscal impact from LB 135 AM 99 appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 135	AM: 99	AGENCY/POLT. SUB: Nebraska Association of County Officials
REVIEWED BY: Joe Massey	DATE: 2/25/2025	PHONE: (402) 471-4181
COMMENTS: No basis to disagree with the Nebraska Association of County Officials assessment of no fiscal impact from LB 135 AM 99.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 135	AM: 99	AGENCY/POLT. SUB: Educational Service Unit Coordinating Council
REVIEWED BY: Joe Massey	DATE: 2/25/2025	PHONE: (402) 471-4181
COMMENTS: No basis to disagree with the Educational Service Unit Coordinating Council's assessment of no fiscal impact from LB 135 AM 99.		

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

2025

LB⁽¹⁾ 135 AM99

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Department of Education

Prepared by: ⁽³⁾ Bryce Wilson Date Prepared: ⁽⁴⁾ 2/20/25 Phone: ⁽⁵⁾ 402-471-4320

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</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:

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.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u> <u>EXPENDITURES</u>	<u>2026-27</u> <u>EXPENDITURES</u>
	<u>25-26</u>	<u>26-27</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2025

LB⁽¹⁾ 135 AM 99

FISCAL NOTE

State Agency OR Political Subdivision Name: (2) Educational Service Unit Coordinating Council

Prepared by: (3) Larianne Polk Date Prepared: (4) 2-21-2025 Phone: (5) 402-597-4843

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				
	"	"	"	"

Explanation of Estimate:

No Fiscal Impact

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2025-26	2026-27
	25-26	26-27	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

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

2025

LB⁽¹⁾ 135, AM99

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Association of County Officials (NACO)

Prepared by: ⁽³⁾ Elaine Menzel Date Prepared: ⁽⁴⁾ 2/20/2025 Phone: ⁽⁵⁾ 402.434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</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:

LB135, AM99 would provide an added opportunity for an election for school bonds during an odd-numbered year, even in communities that do not have municipal elections on that cycle. There would be no fiscal impact because schools reimburse counties for election costs when used.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2025

LB⁽¹⁾ 135 AM 99

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Secretary of State

Prepared by: ⁽³⁾ Joan Arnold Date Prepared: ⁽⁴⁾ 1-13-2025 Phone: ⁽⁵⁾ 402-471-2384

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</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:

No Fiscal Impact

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____