Bill Biven, Jr. March 12, 2025 402-471-0054

# LB 135

## Revision: 01 FISCAL NOTE LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised to reflect adoption of AM99

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)							
	FY 2025-26		FY 20	26-27			
	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 I	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.

ADMINISTR	ATIVE SERVICES S	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
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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

PHONE: (402) 471-4181

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

COMMENTS: No basis to disagree with the Educational Service Unit Coordinating Council's assessment of no fiscal impact from LB 135 AM 99.

### LB 0135 AM99

#### Fiscal Note 2025

State Agency Estimate							
State Agency Name: Department of	Revenue				Date Due LFO:		
Approved by: James R. Kamm		Date Prepared:	02/25/2025		Phone: 471-5896		
	FY 202	<u>FY 2025-2026</u> <u>FY 2026-2027</u> <u>FY 2027-202</u>			7-2028		
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue	
General Funds		\$ 0		\$ 0		\$ 0	
Cash Funds							
Federal Funds							
Other Funds							
Total Funds		\$ 0		\$ 0		\$ 0	

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LB 135 AM 99 adds two additional times to LB135 as to when an election might be held:

- 1. In an odd numbered year, on the first Tuesday after the second Monday in May or
- 2. In an odd numbered year, on the first Tuesday after the second Monday in November.

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AM 99 also adds deadlines for the school board to order or certify the question for the two additional times of the election; March 1 for (1) above and September 1 for (2) above.

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

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									
Capital Improvemen	ıts								
Total									

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

LB <sup>(1)</sup> 135	AM99				FISCAL NOTE		
State Agency OR I	Political Subdivision Name: <sup>(2)</sup>	Nebraska Department of Education					
Prepared by: <sup>(3)</sup>	Bryce Wilson	Date Prepared: <sup>(4)</sup>	2/20/25	Phone: (5)	402-471-4320		
	ESTIMATE PROVI	<u>DED BY STATE AGEN</u>	CY OR POLITICAL	<u>SUBDIVIS</u>	ION		
	FYS	2025-26		<u>FY 2026</u>	-27		
	EXPENDITURES	<u>REVENUE</u>	<b>EXPENDITU</b>	RES	<u>REVENUE</u>		
GENERAL FUN	DS						
CASH FUNDS							
FEDERAL FUN	DS						
OTHER FUNDS	<u> </u>						
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	<b>F POSITIONS</b>	2025-26	2026-27
POSITION TITLE	<u>25-26</u> <u>26-27</u>		<b>EXPENDITURES</b>	EXPENDITURES
	·			
	·	<u> </u>		·
Benefits				
Operating				
Travel	•••			
Capital outlay				
Aid				
Capital improvements				
TOTAL				

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

LB <sup>(1)</sup> 13	35	AM 99	)				FISCAL NOTE		
State Agency OR Political Subdivision Name: (2)			ıbdivision Name: (2)	Educational Service Unit Coordinating Council					
Prepared by:	: (3)	Lariann	e Polk	Date Prepared: (	4) 2-21-2025	Phone: (5)	402-597-4843		
		E	STIMATE PROVI	DED BY STATE AG	ENCY OR POLIT	TICAL SUBDIVIS	SION		
			FY 9	2025-26		FY 2026	6-27		
			EXPENDITURES	REVENUE	<u>EXPENI</u>	DITURES	REVENUE		
GENERAL I	FUN	DS							
CASH FUNI	DS								
FEDERAL F	TUN	DS							
OTHER FUI	NDS	5							
TOTAL FUI	NDS	5							
Explanation	of H	Estimate:	n	u	п		n		

No Fiscal Impact

POSITION TITLE	NUMBER OF	<b>F POSITIONS</b>	2025-26	2026-27	
	25-26	26-27	EXPENDITURES	<b>EXPENDITURE</b>	
Benefits					
Operating					
Travel					
Capital outlay					
Aid					
Capital improvements					

2025

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

LB <sup>(1)</sup> 135, AM99					FISCAL NOTE		
State Agency OR Political Subdivisi	on Name: <sup>(2)</sup>	Nebraska Association of County Officials (NACO)					
Prepared by: <sup>(3)</sup> Elaine Menze	I	Date Prepared: <sup>(4)</sup>	2/20/2025	Phone: (5)	402.434.5660		
ESTIM	ATE PROVIDE	D BY STATE AGEN	CY OR POLITICAL	<u>SUBDIVIS</u>	ION		
	EV 000			EV agae	07		
EXPE	<u>FY 202</u> NDITURES	<u>REVENUE</u>	<b>EXPENDITU</b>	<u>FY 2026</u> <u>RES</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 oddnumbered 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.

BREAKI	DOWN BY MA.	<b>JOR OBJECTS O</b>	F EXPENDITURE	
Personal Services:				
	NUMBER OI	F POSITIONS	2025-26	2026-27
POSITION TITLE	ON TITLE <u>25-26</u>		EXPENDITURES	EXPENDITURES
Benefits				
Operating				
Travel				
Capital outlay				
Aid				
Capital improvements				
TOTAL				

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

LB <sup>(1)</sup> 135 AM 99				I	FISCAL NOTE
State Agency OR Political Subdivision Name: <sup>(2)</sup>		Secretary of State			
Prepared by: <sup>(3)</sup> Joan Arnold		Date Prepared: <sup>(4)</sup>	1-13-2025	Phone: (5)	402-471-2384
EST	<u>FIMATE PROVI</u>	DED BY STATE AGEN	CY OR POLITICA	L SUBDIVIS	ION
	FY 9	2025-26		FY 2026-27	
E	XPENDITURES	<u>REVENUE</u>	<b>EXPENDIT</b>		<u>REVENUE</u>
GENERAL FUNDS					
CASH FUNDS					
FEDERAL FUNDS					
OTHER FUNDS					
TOTAL FUNDS					
Explanation of Estimate:					
No Fiscal Impact					

	DOWN BY MA.	JOR OBJECTS O	F EXPENDITURE	
Personal Services: 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				