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 DATE PREPARED: February 02, 2010
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LB 1105

Revision: 00

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2010-11		FY 2011-12	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	400,000			
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	400,000			

*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 1105 directs the Auditor of Public Accounts to conduct an audit of the costs of administering the death penalty in Nebraska. The audit shall be completed by December 1, 2010 with a report presented to the Legislature by that date.

Sections 2 and 3 of the bill provide some specifications regarding how the audit shall be conducted.

The Auditor estimates the need for eight FTE to complete the audit as described in LB 1105. This is partly due to the specific duties required and partly due to the time requirement of December 1, 2010. There is no basis to disagree with the Auditor's estimate.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	David J. Spatz	DATE	2/12/10	PHONE	471-4179
COMMENTS					
NEBRASKA AUDITOR OF PUBLIC ACCOUNTS: No basis to disagree with NE Auditor of Public Accounts' analysis and estimate of increased expenditures fiscal impact.					