

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2013-14</b>		<b>FY 2014-15</b>	
	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 201 allows a school board or board of an educational service unit to approve expenditures, contracts or obligations in excess of or in violation of existing statutory limitations for emergency management purposes in the event of a disaster or emergency. A majority vote of the school or ESU board is required and a certificate of a city, village, county or emergency management director must be obtained to show the necessity of the action.

School districts or ESU's may need to levy additional property taxes to fund increased spending in the event of emergencies. Any increased school spending pursuant to the bill may increase state aid, two years after the spending increase occurs.

<b>ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSES</b>			
LB: 201	AM:	AGENCY/POLT. SUB: Department of Education	
REVIEWED BY: Matthew Eash		DATE: 2/11/2013	PHONE: <a href="tel:402-471-4175">402-471-4175</a>
COMMENTS: Concur with the Department; it is not possible to estimate a specific impact to TEEOSA State Aid. Depending on the statewide amount of emergency expenditures in any one year and the number/distribution of districts involved, it is possible that such expenditures would increase TEEOSA State Aid by a similar amount, or they may have only a nominal impact. No fiscal impact to the Department's operating budget.			

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

**2013**

**LB<sup>(1)</sup> 201 FISCAL NOTE**

State Agency OR Political Subdivision Name: (2) NDE/School Finance & Organization Services

Prepared by: (3) Inbody, Bergquist Date Prepared: (4) 1-22-2013 Phone: (5) 1-4320

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2013-2014</u>		<u>FY 2014-2015</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

**Explanation of Estimate:**

LB 201 allows a school board or an educational service unit board to approve expenditures, contracts or obligations in excess of or in violation of existing statutory limitations for emergency management purposes in the event of a disaster or emergency. A majority vote of the school board or educational service unit board is required and a certificate of a city, village, county or emergency management director must be obtained to show the necessity of the action.

School districts and educational service units may need to levy additional property taxes to fund increased spending in the event of emergencies. Any increased school spending pursuant to the bill may increase State Aid (TEEOSA) two years after the spending increase occurs.

Fiscal Impact to NDE: None.

Fiscal Impact to Political Subdivision: Unknown at this time.

**MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2013-2014 EXPENDITURES</u>	<u>2014-2015 EXPENDITURES</u>
	<u>13-14</u>	<u>14-15</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

