

PREPARED BY: Sandy Sostad  
 DATE PREPARED: February 13, 2013  
 PHONE: 471-0054

**LB 301**

Revision: 00

**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 301 pertains to the transfer of land from one school district to another. The bill allows a person who has successfully petitioned to transfer property to a contiguous school district to file a petition to transfer the land back to the district from which it was originally transferred. The petition must be filed with the school board of the original district before June 1<sup>st</sup>.

The bill will have a fiscal impact for districts involved in land transfers. The property taxes received by districts which gain or lose land pursuant to the bill will change. Changes in resources may impact the amount of state aid received by a district. However, any impact is projected to be small.

<b>ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSES</b>			
LB: 301	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; there would likely be no fiscal impact to aggregate TEEOSA State Aid.			

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

**2013**

**LB<sup>(1)</sup> 301 FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Department of Education

Prepared by: <sup>(3)</sup> Russ Inbody Date Prepared: <sup>(4)</sup> 1-24-13 Phone: <sup>(5)</sup> (402) 471-4320

**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	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>

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

Explanation of Estimate:

This bill would allow a property owner that has transferred his land to another school district through the freeholding provisions to transfer his property back to the original district if filed by June 1. There appears to be no fiscal impact.

**MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

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