PREPARED BY: DATE PREPARED: PHONE: Sandy Sostad January 27, 2015 471-0054

**LB 182** 

Revision: 00

## **FISCAL NOTE**

**LEGISLATIVE FISCAL ANALYST ESTIMATE** 

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)									
	FY 201	5-16	FY 2016-17						
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE					
GENERAL FUNDS	\$15,000		\$15,000						
CASH FUNDS									
FEDERAL FUNDS									
OTHER FUNDS									
TOTAL FUNDS	\$15,000		\$15,000						

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB 182 establishes the School Funding and Educational Outcomes Review Committee consisting of twelve members. The Commission is assigned specific tasks and is to provide a report every two years on the adequacy of school funding sources in effectuating property tax relief, broadening and equalizing the tax base for the support of public schools, equalizing educational opportunities for students and the effects of budget limitations on district spending patterns.

The State Department of Education (NDE) and the staff of the Education Committee of the Legislature shall assist the School Funding and Educational Outcomes Review Committee as needed. The Committee is required to meet at least twice annually and may meet more often.

It is assumed the Commission will be housed at NDE for budgetary purposes. It is assumed that Committee members will be reimbursed for actual and necessary expenses. It is estimated that up to nine of the Committee members may apply for the reimbursement of expenses. Assuming four meetings in FY16 and in FY17, the estimated amount to reimburse members for expenses is about \$8,000 per year (9 members x 4 meetings x \$222). An additional \$7,000 of general funds is estimated to provide for the annual operational costs of the Committee.

It is assumed that NDE and the staff of the Education Committee of the Legislature can handle any information or technical assistance requests with existing staff and resources.

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES							
LB:182	AM:	AGENCY/POLT. SUB: Dept of Education					
REVIEWED BY: Ja	mes Van Bruggen		DATE: 1/15/2015	PHONE: 471-4171			
COMMENTS: Based on commissions with similar size and makeup \$40,000 appears excessive.							

LB 182 Fiscal Note 2015

State Agency Estimate								
State Agency Name: Department of	Revenue			Date Due LFA:	1/30/2015			
Approved by: Len Sloup Date Prepared: 1/30/2015 Phone: 471-5896								
	FY 201:	<u>5-2016</u>	FY 2016-2017		FY 2017-2018			
	Expenditures	Revenue	Expenditures	Revenue	<u>Expenditures</u>	Revenue		
General Funds								
Cash Funds								
Federal Funds								
Other Funds								
Total Funds					_			
			•		_			

LB 182 creates the School Funding and Educational Outcomes Review Committee (committee), which includes the Property Tax Administrator as a nonvoting member. The committee must meet twice annually to discuss education funding and priorities.

On or before July 1 of each even-numbered year, the committee must issue a report to the Governor, State Board of Education, and Legislature on the adequacy of school funding sources in effectuating property tax relief, broadening the tax base for the support of the public school system, equalization of the tax burden for the support of the public school system, and equalization of educational opportunities for students and the effects of budget limitations on district spending patterns.

It is estimated that this bill will have no impact on the General Fund.

It is estimated that there will be no costs to the Department to implement this bill.

	Major Obj	ects of E	Expendit	ure			
Class Code	Classification Title	15-16 <u>FTE</u>	16-17 <u>FTE</u>	17-18 <u>FTE</u>	15-16 <u>Expenditures</u>	16-17 <u>Expenditures</u>	17-18 <u>Expenditures</u>
Benefits							
Operating Costs							
Travel							
Capital Outlay							
	ıts						

Capital outlay......

Aid......

Capital improvements.....

TOTAL....

riease	complete	ALL (3) Dialiks in the ilist	unee mies	•			2011
<b>LB</b> <sup>(1)</sup>	182						FISCAL NOTE
State Agency OR Political Subdivision Name: (2)			2) D	ept of Educati	on		
Prepare	ed by: (3)	Bryce Wilson, Janice El Bill Biven	ret, Da	ate Prepared: (4)	1/14/15	Phone: (5)	402-471-4320
		ESTIMATE PROV	/IDED BY	STATE AGENO	CY OR POLITI	CAL SUBDIVISIO	ON
		ī	Y 2015-1	6		FY 2016	-17
		<u>EXPENDITUR</u>		<u>REVENUE</u>	EXPEN	DITURES	REVENUE
GENEI	RAL FUN	DS \$40,000.00			\$40,	000.00	
CASH 1	FUNDS		<del></del>				
FEDEF	RAL FUNI	DS					
	R FUNDS		<del></del>				
	L FUNDS		·		\$40,	000.00	
Since th reimbur these co	sements fo	fies that 8 of the 15 Committ r the meetings held each year be accurately estimated	r – a minim	um of two are requ	ired. Until the m	embership of the co	ommittee is determined
		tee will meet at least twice a ditional staff. The costs can			a Education Com	mittee start time to	support the Committee
			KDOWN	BY MAJOR OBJ	ECTS OF EXP	ENDITURE	-
Person:	al Service	S:	NUMBEL	R OF POSITIONS	S 90°	15-16	2016-17
	POSIT	TION TITLE	<u>15-16</u>	<u>16-17</u>		DITURES	EXPENDITURES
Benefit	s						
Operat	ing						
Travel.					\$40,	000.00	\$40,000.00

\$40,000.00

\$40,000.00