PREPARED BY: DATE PREPARED: PHONE: Doug Gibbs February 24, 2015 402-471-0051

LB 361

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT - STATE AGENCIES (See narrative for political subdivision estimates)									
	FY 201	15-16	FY 2016-17						
_	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 361 amends numerous sections of Nebraska Revised Statutes dealing with special assessments.

The bill clarifies that certain assessments by a sanitary drainage district, sanitary and improvement district, special improvement district, reclamation district, county, city, or village are levied and collected as special assessments.

There is no fiscal impact to the state as a result of LB 361.

The Department of Revenue indicates no cost to implement LB 361.

We agree with the Department of Revenue's estimate of cost.

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES							
LB: 361	LB: 361 AM: AGENCY/POLT. SUB: Dept. of Revenue						
REVIEWED BY: Lyn Heaton DATE: 2/24/2015 PHONE: 471-4181							
COMMENTS: Concur. No fiscal impact on the Department of Revenue.							

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES							
LB: 361	LB: 361 AM: AGENCY/POLT. SUB: City of Omaha						
REVIEWED BY: Lyn Heaton DATE: 2/24/2015 PHONE: 471-4181							
COMMENTS: No basis upon which to disagree with the City of Omaha's estimate.							

LB 361 Fiscal Note 2015

		State Agency	Estimate			
State Agency Name: Department of			Date Due LFA:	2/24/2015		
Approved by: Len Sloup		Date Prepared:	2/18/2015		Phone: 471-5896	
	FY 2015	<u>5-2016</u>	FY 201	<u>6-2017</u>	FY 20	<u>17-2018</u>
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds	1	\$0		\$0		\$0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$0		\$0		\$0

LB 361 clarifies certain assessments levied by a sanitary drainage district, sanitary and improvement district, special improvement district, reclamation district, county, city, or village are levied and collected as special assessments.

There is no cost to the Department to implement LB 361. The bill is not expected to impact General Fund revenue.

Major Objects of Expenditure									
Class Code	Classification Title	15-16 <u>FTE</u>	16-17 <u>FTE</u>	17-18 <u>FTE</u>	15-16 Expenditures	16-17 <u>Expenditures</u>	17-18 Expenditures		
Benefits									
Capitai Outiay Aid									
Capital Improvements									

$LB^{(1)}$	361							FISCAL NOTE
State Ag	gency OR I	Political S	ubdivision Name: (2	City	of Omaha			
Prepare	ed by: (3)	Sheri L	arsen	Date	Prepared: (4)	01/22/2015	Phone: ⁽⁵⁾	402-444-5477
		F	ESTIMATE PRO	VIDED BY S	STATE AGEN	CY OR POLITIC	AL SUBDIVIS	SION
			IN	Y 2015-16			EV 0016	17
			EXPENDITURE		<u>REVENUE</u>	EXPENDIT	<u>FY 2016</u> <u>FURES</u>	REVENUE
GENEI	RAL FUN	DS						
CASH I	FUNDS							
FEDER	RAL FUNI	OS						
OTHE	R FUNDS							
TOTAL	L FUNDS							
Explan	ation of E	stimate:						
LB 361	1 does no	ot have a	a direct fiscal im	npact on the	e City of Oma	aha		
D	-1 C	_	BREAKDO	WN BY MA	JOR OBJECT	S OF EXPENDIT	<u>URE</u>	
Persona	al Service	S:]	NUMBER O	F POSITIONS	5 2015-	16	2016-17
	POSIT	ION TIT	LE	<u>15-16</u>	<u>16-17</u>	EXPENDI	<u>rures</u>	EXPENDITURES
Benefit	s							
Operati	ing							
Travel.								
-	•							
-	-							
ТО	TAL							