

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2016-17		FY 2017-18	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	See Below	See Below	See Below	See Below
CASH FUNDS	See Below	See Below	See Below	See Below
FEDERAL FUNDS	See Below	See Below	See Below	See Below
OTHER FUNDS	See Below	See Below	See Below	See Below
TOTAL FUNDS	See Below	See Below	See Below	See Below

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

LB 1099 changes provisions related to expense reimbursements.

Section 1 requires reimbursement of meals, travel, and lodging pursuant to the federal General Services Administration per diem and mileages reimbursement ratios.

The bill's provisions will affect virtually every state agency, board and commission. Without requesting information from all such entities, an accurate estimation of the costs cannot be known. The degree to which a given agency will be affected will depend on several variables, such as: the number of reimbursable miles traveled and the number of reimbursable meals consumed.

Since it is not possible to provide an accurate assessment on an agency-by-agency basis, and budgetary increases will need to be addressed through the normal budget and mid-biennium budget adjustment processes.

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES			
LB: 1099 (Revised)	AM:	AGENCY/POLT. SUB: Nebraska Department of Labor	
REVIEWED BY: Gary Bush		DATE: 2/1/16	PHONE: 471-4161
COMMENTS: No basis to disagree with the estimate of impact on costs related to meals. Disagree with the estimate that the agency would see increased costs related to tax exemption lodge room nights within the state. The employee can present the correct form that would allow for tax exemption on the room night. Additionally, the bill would not impact the state's ability to direct for lodging.			

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

2016

LB⁽¹⁾ 1099

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Department of Labor

Prepared by: ⁽³⁾ Kim Schreiner Date Prepared: ⁽⁴⁾ 1/29/2016 Phone: ⁽⁵⁾ 402-471-2492

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2016-17</u>		<u>FY 2017-18</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate: The Department of Labor analyzed a random sample of five in-state and five out-of-state trip expenses and recalculated the same expenses using per diem rate and the rules supplied by DAS in regards to only certain meals being covered (e.g. if one is provided at a conference there is a reduction in per diem for meals). This analysis showed that the Department of Labor’s travel expenses would increase by approximately 12.93% or \$15,939. The Department of Labor would save some staff time in approving expense reimbursements, but not sufficient time to reduce any FTE’s.

Additionally, the note is unclear as to the impact of not being able to direct bill for in-state lodging which currently results in a savings to the state by allowing the cost to be tax-exempt while resulting in a spending credit through the use of the state purchasing card. The increase in expense would impact all fund types within the Agency.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2016-17 EXPENDITURES</u>	<u>2017-18 EXPENDITURES</u>
	<u>16-17</u>	<u>17-18</u>		
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____