PREPARED BY: DATE PREPARED: PHONE: Doug Gibbs February 10, 2017 402-471-0051

LB 382

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT - STATE AGENCIES (See narrative for political subdivision estimates)						
	FY 2017-18		FY 2018-19			
	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 382 amends Nebraska Revised Statutes Sections 13-518 and 13-519.

For FY2017-18, the bill removes state aid for streets and roads from the definition of restricted funds for counties and, therefore, from limitations on increases. At the same time, the budget of restricted funds is adjusted to add the amount budgeted for capital improvements.

The bill contains the emergency clause and has an operative date of July 1, 2017.

There is no fiscal impact to the state as a result of the provisions of LB 382.

The Department of Revenue indicates no cost to implement LB 382.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB: 382 AM: AGENCY/POLT. SUB: Department of Revenue						
REVIEWED BY: Lyn Heaton DATE: 2/14/2017			PHONE: (402) 471-4181			
COMMENTS: Concur. No fiscal impact on the Dept. of Revenue.						

LB 382 Fiscal Note 2017

		State Agency	Estimate			
State Agency Name: Department	t of Revenue				Date Due LFA:	02/14/2017
Approved by: Tony Fulton		Date Prepared:	02/07/2017		Phone: 471-5896	
FY 2017-2018		7-2018	FY 2018-2019		FY 2019-2020	
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds		\$0		\$0		\$0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$0	·	\$0		\$0

LB 382 would amend Neb. Rev. Stat. §§ 13-518 and 13-519, to remove state aid for roads and streets from the definition of "restricted funds" for counties. The budget of restricted funds for counties is subject to the limitations on increases. For fiscal year 2017-2018, the prior year's budget of restricted funds will be adjusted to remove state aid for roads except for the amount budgeted for capital improvements.

The bill will have no impact on General Fund revenues.

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

LB 382 is to be operative July 1, 2017 and it carries the emergency clause.

Major Objects of Expenditure							
Class Cada	Classification Tide	17-18 ETE	18-19	19-20 ETE	17-18	18-19	19-20
Class Code	Classification Title	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	Expenditures	Expenditures	Expenditures
Benefits							
Operating Costs	Operating Costs						_
Travel							
Capital Outlay							
Aid							
Total	nts				_		
1 Uta1	•••••	•••••	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •			