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LB 978

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2008-09		FY 2009-10	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

^{*}Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 978 allows boundary changes of Class III school districts within a learning community of up to 500 acres in any year or up to 1,500 acres within a period of three consecutive years. The bill has no definite fiscal impact for school districts within a learning community because future boundary changes are unknown. Any land transfers pursuant to the bill will have an impact on the property tax resources of affected school districts.