PREPARED BY: DATE PREPARED: PHONE: David Rippe January 31, 2008 471-0051

LB 778

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 778 extends the meeting period for county equalization boards by approximately one month. The bill also changes other dates and provisions relating to adjustments and notifications.

There appears to be no material fiscal impact on State revenues or expenditures associated with this bill.

IMPACT ON POLITICAL SUBDIVISIONS: To the extent that an extra month of meeting time would cause county equalization boards to incur additional expenses, counties would realize an increase in board related expenditures; this amount in currently indeterminable.

DEPARTMENT OF ADMINISTRATIVE SERVICES

| REVIEWED BY | Lyn Heaton | DATE 1/31/08 | PHONE 471-2526 | | | |
|-------------|------------|--------------|----------------|--|--|--|
| | | | - | | | |

COMMENTS

LANCASTER COUNTY - No basis upon which to disagree.

DOUGLAS COUNTY - No basis upon which to disagree. General funds noted by the assessor would be county funds.