

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2019-20		FY 2020-21	
	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.

Under current law, Nebraska community college areas are (with certain specified statutory exceptions) authorized to levy property taxes up to a total limit of 11.25 cents per \$100 dollars of taxable property valuation within the respective areas. Within this total limit, the community college areas are authorized to levy up to 2.0 cents to support capital facilities projects. The difference between the total 11.25 cent limit and the 2.0 cent capital facility project limit, or 9.25 cents per \$100 dollars of property valuation, effectively represents the limit of the levy to support operating budgets of the respective community college areas. LB27 would retain the overall 11.25 cent levy rate limitation with no specific limitation as to that portion of the overall levy rate authorized to support either community college area operating budgets or community college area capital projects. Any related impacts of the proposed statutory change would be dependent upon uncertain actions of the respective community college area boards of governors with respect to establishing property tax levies for future years. For the most recent tax levies certified in 2018, each of the six community college areas levied the maximum 2.0 cents per \$100 dollars of property valuation to support capital projects. Levy rates to support community college area operating budgets ranged from 5.4043 to 7.7544 cents per \$100 of property valuation.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	27	AM:	AGENCY/POLT. SUB: Nebraska Community College Association
REVIEWED BY:	Gary Bush	DATE:	01/25/19 PHONE: (402) 471-4161
COMMENTS: No basis to disagree with the estimated provided by the Nebraska Community College Association.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	27	AM:	AGENCY/POLT. SUB: Metro Community College
REVIEWED BY:	Gary Bush	DATE:	01/22/19 PHONE: (402) 471-4161
COMMENTS: No basis to disagree with the estimated provided by the Metro Community College.			

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

2019

LB⁽¹⁾ 27

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Community Colleges

Prepared by: ⁽³⁾ Greg Adams Date Prepared: ⁽⁴⁾ 1/14/2019 Phone: ⁽⁵⁾ 4024714685

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2019-20</u>		<u>FY 2020-21</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:

No Fiscal Impact

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2019-20</u>	<u>2020-21</u>
	<u>19-20</u>	<u>20-21</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2019

LB⁽¹⁾ 27

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Metropolitan Community College

Prepared by: ⁽³⁾ David Koebel Date Prepared: ⁽⁴⁾ 1/18/2019 Phone: ⁽⁵⁾ 531-622-2391

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2019-20</u>		<u>FY 2020-21</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Explanation of Estimate:

No Fiscal Impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2019-20</u>	<u>2020-21</u>
	<u>19-20</u>	<u>20-21</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____