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LB 533

Revision: 03

Updated to reflect most current information

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2009-10		FY 2010-11	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	See Below		See Below	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	See Below		See Below	

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

LB 533 changes provisions related to employee reimbursements.

One of the provisions contained in LB 533 removes the exemption of receipts for meals for reimbursements. Under the bill's provisions, meal receipts will be required for reimbursements.

The original fiscal note did not include a request for response from the University of Nebraska. That omission is corrected in this note.

According to the University, approximately 20,000 such receipts will be required to be collected and examined during the course of a year. Of these, 80% will require only a few minutes of time to verify their adequacy and correctness. The University assuming the remaining 20% will require an average of 30-45 minutes to validate. This will be due to irregularities, missing or lost receipts, or other such instances. The original time estimates, when multiplied by 20,000 instances result in an estimated need for 2.25 FTE. Subsequent to the initial response the University revised its estimate to reflect the need for 0.61 FTE at an annual cost of \$25,495.

Based on the current level of funding included in the budget bill (approximately \$500 million annually) it appears that the University can absorb this cost within it's appropriated budget.