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 DATE PREPARED: January 14, 2009  
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**LB 61**

Revision: 00

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2009-10		FY 2010-11	
	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 61 changes the date for the State Department of Education (NDE) to certify state aid to schools for 2009-10, pursuant to the Tax Equity and Educational Opportunities Support Act, from on or before February 1, 2009 to on or before April 1, 2009. The bill has no fiscal impact in terms of the amount of state aid allocated to schools in 2009-10 because the formula to allocate state aid is unchanged. The bill will have no fiscal impact for NDE, if the bill is enacted prior to the department certifying aid on February 1<sup>st</sup>. The delayed certification may impact budget preparations by schools for the ensuing fiscal year.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	William Scheideler	DATE	1/16/09	PHONE	471-2526
COMMENTS					
NEBRASKA DEPARTMENT OF EDUCATION: No fiscal impact.					