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# LB 73

Revision: 02

Revised on 4/24/07 based on amendments adopted through 4/23/07.

# FISCAL NOTE

## LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *</b>				
	<b>FY 2007-08</b>		<b>FY 2008-09</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS	\$107,693		\$139,722	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>\$107,693</b>		<b>\$139,722</b>	

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

LB 73 changes the basis for the state reimbursement of the school breakfast program from the current year to the second preceding year. The current reimbursement amount of \$.05 per school breakfast served is retained. Current law allowing the appropriation to be pro-rated if sufficient funds are not appropriated is repealed. The table provided by the State Department of Education on its fiscal note shows the history of state funding for the school breakfast reimbursement and projections of breakfast claims in the future.

The Appropriations Committee recommendation of funding for the school breakfast program is \$271,378 of general funds for 2007-08 and \$271,378 of general funds for 2008-09. Actual claims for the second preceding year, 2005-06, which are to be paid pursuant to the bill in 2007-08, total \$379,071. So, the fiscal impact of LB 73 for 2007-08 is the difference between the appropriation and actual claims, or \$107,693. Projected claims for 2006-07, to be reimbursed in 2008-09, total \$411,100. The projected difference between the appropriation and claims in 2008-09 is \$139,722.