

## LB 989 FISCAL NOTE

Doug Nichols  
March 27, 1998

Revised due to amendments adopted through March 23, 1998.

	FY 1998-99		FY 1999-00	
	Expenditures	Revenue	Expenditures	Revenue
GENERAL	\$21,863		\$12,136	
CASH				
FEDERAL				
OTHER				
TOTAL	\$21,863	\$0	\$12,136	\$0

This bill, as amended, generally provides that political subdivisions cannot increase their budgets by more than 2.5%, unless provisions are followed as set out in the bill. The bill also defines terms. It is operative on July 1, 1998.

This bill does not appear to impact state revenues.

This bill will have a minimum impact on state expenditures. The Department of Revenue estimates implementation costs due to AM3370 of \$9,948 in FY1998-99 and \$10,221 in FY1999-00 for 0.25 FTE of a Statistical Analyst III. The Department of Education estimates a one-time cost of \$10,000 to revise forms. The Auditor of Public Accounts estimates implementation costs of \$1,915 in both FY1998-99 and FY1999-00.

See each agency response for details on their estimated implementation costs. It appears from the agencies' responses that these additional costs are workload increases that the agencies will finance from their current budgeted funds.

Impact on Local Subdivisions: The Impact on local subdivisions is indeterminate because the bill provides procedures for subdivisions to increase their budgets by more than 2.5%.

AUDITOR OF PUBLIC ACCOUNTS: It is assumed the agency can absorb the additional costs.