

PREPARED BY: Scott Danigole  
DATE PREPARED: December 19, 2017  
PHONE: 471-0055

**LB 479**

Revision: 01

Updated for 2018 Session

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2018-19</b>		<b>FY 2019-20</b>	
	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.**

LB 479 changes provisions of the Nebraska Budget Act by changing budget hearing dates and adoptions for political subdivisions.

The Auditor estimates the need to modify forms, but will absorb those costs with existing appropriations.

No fiscal impact.

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

**2017**

**LB<sup>(1)</sup> 479**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Auditor of Public Accounts

Prepared by: <sup>(3)</sup> Mary Avery Date Prepared: <sup>(4)</sup> 1/20/17 Phone: <sup>(5)</sup> 402.471.3686

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2017-18</u>		<u>FY 2018-19</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:**

LB 479, as currently written, would change budget hearing dates and adoptions for political subdivision. The Auditor of Public Accounts would need to modify the forms prescribed. Any work necessary will be absorbed using the existing appropriations of Agency 010, Auditor of Public Accounts. At this time, there would be no additional fiscal impact to Agency 010-Auditor of Public Accounts.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2017-18 EXPENDITURES</u>	<u>2018-19 EXPENDITURES</u>
	<u>17-18</u>	<u>18-19</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____