

Revised based on amendments adopted

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2018-19		FY 2019-20	
	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 758 as amended provides that any joint entity created pursuant to the Interlocal Cooperation Act or natural resources district would be allowed to make voluntary in lieu of taxes payments when the joint entity or natural resources district acquires private land for the purpose of developing and operating a water augmentation project, as authorized by Section 46-715.

As noted by the Lincoln County Assessor, in lieu of taxes payments for the NCORPE project could total \$101,300 per year, based upon 2017 valuations. Annual payments could vary based upon changes in valuations and levies. The joint entity governing the NCORPE project would annually expend an equivalent amount to make the in lieu of taxes payments.

There would be no fiscal impact to state agencies.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 758	AM: 1573	AGENCY/POLT. SUB: NCORPE	
REVIEWED BY: Claire Oglesby	DATE: 1/29/18	PHONE: (402) 471-4174	
COMMENTS: No basis to disagree with Nebraska Cooperative Republican Platte Enhancement Project's (NCORPE) fiscal note.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 758	AM: 1573	AGENCY/POLT. SUB: Lincoln County	
REVIEWED BY: Claire Oglesby	DATE: 1/23/18	PHONE: (402) 471-4174	
COMMENTS: No basis to disagree with Lincoln County's fiscal note.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 758	AM: 1573	AGENCY/POLT. SUB: Nebraska Department of Natural Resources	
REVIEWED BY: Claire Oglesby	DATE: 1/25/18	PHONE: (402) 471-4174	
COMMENTS: I concur with the Department of Natural Resources' statement of no fiscal impact to the agency.			

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

2018

LB⁽¹⁾ 758

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Cooperative Republican Platte Enhancement Project (NCORPE)

Prepared by: ⁽³⁾ Kyle Shepherd Date Prepared: ⁽⁴⁾ 1/29/18 Phone: ⁽⁵⁾ 308-534-6752

1/29/18

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2018-19		FY 2019-20	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

No Fiscal Impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2018-19 EXPENDITURES	2019-20 EXPENDITURES
	18-19	19-20		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2018

LB⁽¹⁾ 758 with amendment (AM1573)

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Lincoln County

Prepared by: ⁽³⁾ Julie Stenger- Lincoln County Assessor Date Prepared: ⁽⁴⁾ 1-23-2018 Phone: ⁽⁵⁾ 308-535-3573

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2018-19		FY 2019-20	
	<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:

**The estimated increase in tax revenue this could possibly create for Lincoln County and all affected political subdivisions in 2018-19 & for 2019-20 would be approximately \$101,300.00 per year.

This is an estimation based on what the taxes collected for 2017 were. Valuations can change from year to year (esp. Ag land values) and levies change from year to year. So this estimation is taken on the taxable values and tax levies for 2017 for the affected parcels involved.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2018-19 EXPENDITURES</u>	<u>2019-20 EXPENDITURES</u>
	<u>18-19</u>	<u>19-20</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

LB⁽¹⁾ 758 AM 1573

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Department of Natural Resources

Prepared by: ⁽³⁾ Ron Theis Date Prepared: ⁽⁴⁾ Jan. 24. 2018 Phone: ⁽⁵⁾ 402 471 0577

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2018-19		FY 2019-20	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CASH FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FEDERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Explanation of Estimate:

The amendment does not have any fiscal impact upon agency budget or operating costs.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2018-19	2019-20
	<u>18-19</u>	<u>19-20</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....			<u>0</u>	<u>0</u>