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LB 98

Revision: 02

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised to include levy information.

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 98 would have no fiscal impact on state agencies.

LB 98 would amend the three cent levy that may be charged by natural resources districts in fully or over-appropriated districts. Current law sunsets the levy in FY2017-18; LB 98 would extend the levy through FY2025-26. The impact upon natural resources districts would depend upon decisions enacted by the governing boards, and would vary by district. Districts currently levying the three cent assessments would be allowed to continue to do so, and there would be no loss of revenue to those districts.

Attached is information compiled by the Department of Natural Resources which summarizes the use of the three cent levy.

NRD 3-cent Fully/Over Appropriated Levy

**NATURAL RESOURCES DISTRICTS
SUMMARY OF 2017-2018 ADOPTED BUDGETS
GROUNDWATER MANAGEMENT LEVY - FULLY OR OVER-APPROPRIATED
Limit: 3 Cents per \$100 of Actual Valuation**

Natural Resources District	Valuation	Total Property Tax Requirements	FY 2017-2018 3 Cent Levy
CENTRAL PLATTE NRD	\$ 17,409,965,131.00	\$ 2,611,494.77	1.50000
LEWIS & CLARK NRD	\$ 4,051,385,964.00	n/a	n/a
LITTLE BLUE NRD	\$ 9,192,346,814.00	n/a	n/a
LOWER BIG BLUE NRD	\$ 6,069,483,106.00	n/a	n/a
LOWER ELKHORN NRD	\$ 18,347,168,054.00	n/a	n/a
LOWER LOUP NRD	\$ 16,611,685,609.00	n/a	n/a
LOWER NIOBRARA NRD	\$ 3,130,110,720.00	n/a	n/a
LOWER PLATTE NORTH NRD	\$ 9,361,573,484.00	n/a	n/a
LOWER PLATTE SOUTH NRD	\$ 29,633,807,341.00	n/a	n/a
LOWER REPUBLICAN NRD	\$ 4,218,345,178.00	-	0.00000
MIDDLE NIOBRARA NRD	\$ 2,241,683,029.00	n/a	n/a
MIDDLE REPUBLICAN NRD	\$ 4,208,537,696.00	\$ 453,957.00	1.07870
NEMAHA NRD	\$ 7,362,688,248.00	n/a	n/a
NORTH PLATTE NRD	\$ 5,286,819,567.00	\$ 836,105.25	1.58150
PATIO-MISSOURI RIVER NRD	\$ 62,772,761,403.00	n/a	n/a
SOUTH PLATTE NRD	\$ 2,733,534,357.00	-	0.00000
TRI-BASIN NRD	\$ 5,328,833,818.00	\$ 28,390.50	0.05330
TWIN PLATTE NRD	\$ 6,387,684,853.00	\$ 1,000,000.00	1.56550
UPPER BIG BLUE NRD	\$ 15,469,357,215.00	-	0.00000
UPPER ELKHORN NRD	\$ 4,971,297,412.00	n/a	n/a
UPPER LOUP NRD	\$ 2,567,977,816.00	n/a	n/a
UPPER NIOBRARA-WHITE NRD	\$ 3,820,678,664.00	-	0.00000
UPPER REPUBLICAN NRD	\$ 3,848,363,731.00	\$ 1,154,509.12	3.00000
TOTALS and AVERAGE LEVY	\$ 245,026,089,210.00	\$ 6,084,456.64	0.8779

NOTE: NRD in shaded rows are not eligible for the levy