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LB 600

Revision: 00

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2007-08		FY 2008-09	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

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

LB 600 requires the State Board of Education to adjust the boundaries of any educational service unit (ESU) which are not aligned with the boundaries of member school districts. The adjustment shall be made on or before July 31st of each year based on boundaries existing on July 1st of such year.

The fiscal impact of the bill for ESU's depends upon boundary changes of member school districts. Any change in boundaries will impact the amount of property tax revenue received by ESU's which gain or lose taxable property due to boundary changes.