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 DATE PREPARED: January 24, 2007  
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**LB 72**

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 72 provides that school districts may not start the school year until after Labor Day beginning in 2007-08. School districts may ask permission from the State Department of Education to start earlier and the department may only authorize such request for extraordinary reasons. The department is to adopt rules and regulations to carry out the bill.

It is assumed the department has sufficient budgetary resources to develop and adopt a rule and make decisions on whether a school district may start classes before Labor Day. The bill appears to have no determinable fiscal impact for school districts. It is possible the change in specific days that school is held may impact actual expenditures for facilities (utilities, etc.) and/or staff contracts but any change in costs is not anticipated to be great given the required number of school days is not changed.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	William Scheideler	DATE	1/29/07	PHONE	471-2526
COMMENTS					
The Nebraska Department of Education should be able to absorb any cost of developing, promulgating and administering a new rule within existing resources. The fiscal impact on local school districts is indeterminate at this time.					