

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2019-20</b>		<b>FY 2020-21</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
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 63 amends provisions related to rural and suburban fire protection districts. The bill allows an increase in district board members' compensation from \$25 to \$50 per meeting, up to 12 meetings per year, and, for districts with property tax levy authority under section 77-3442, changes the district's property tax certification date to the county clerk or clerks from August 1 to September 20 of each year.

LB 63 also amends the Mutual Finance Assistance Act to require agreements by mutual finance organizations to:

- Have a duration of at least three years;
- Require that all members levy the same agreed-upon property tax rate within their boundaries for one out of every three tax years covered by the agreement; and
- Require that all members levy no more than the agreed-upon property tax rate for the remaining tax years covered by the agreement.

The bill specifies that organizations who fail to levy a tax rate meeting these requirements are disqualified from assistance under the act in the following year and each subsequent year until the tax rate complies.

It is not possible to estimate the fiscal impact of LB 63. It is not possible to determine how many fire districts will choose to increase board member compensation under the permissive language of the bill. It is also not possible to determine how many members of mutual finance organizations will enter into an agreement and decide to levy a tax rate lower than the agreed-upon rate for any of the years of that agreement or how much lower the rate may be. The change in the certification date is expected to have no fiscal impact.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 63	AM:	AGENCY/POLT. SUB: City of Crete	
REVIEWED BY: Lee Will	DATE: 1/22/2019	PHONE: (402) 471-4175	
COMMENTS: Concur with the City of Crete's assessment of no fiscal impact.			

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 63	AM:	AGENCY/POLT. SUB: NACO	
REVIEWED BY: Lee Will	DATE: 1/17/2019	PHONE: (402) 471-4175	
COMMENTS: Concur with NACO's assessment of no fiscal impact.			



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

**2019**

**LB<sup>(1)</sup> 63**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> CITY OF CRETE

Prepared by: <sup>(3)</sup> JERRY WILCOX Date Prepared: <sup>(4)</sup> 1/17/19 Phone: <sup>(5)</sup> 402-826-4313

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2019-20</u>		<u>FY 2020-21</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: **NO FISCAL IMPACT**

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2019-20</u>	<u>2020-21</u>
	<u>19-20</u>	<u>20-21</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

**2019**

**LB<sup>(1)</sup> 63**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Association of County Officials (NACO)

Prepared by: <sup>(3)</sup> Elaine Menzel Date Prepared: <sup>(4)</sup> 1/14/2019 Phone: <sup>(5)</sup> (402) 434.5660

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

	<u>FY 2019-20</u>		<u>FY 2020-21</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

**Explanation of Estimate:**

LB 63 would authorize a member of the board of a fire district to be paid up to \$50 up from \$25, change the date of certification of the annual tax levy from August 1 to September 20 and require various additional elements within a Mutual Finance Agreement.

There would be no fiscal impact to counties.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2019-20</u>	<u>2020-21</u>
	<u>19-20</u>	<u>20-21</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>