

PREPARED BY: Scott Danigole
 DATE PREPARED: February 03, 2020
 PHONE: 471-0055

LB 781

Revision: 00

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2020-21		FY 2021-22	
	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 781 requires city, village and county treasurers to annually complete continuing education through a program approved by the Auditor of Public Accounts.

Section 7 requires the Auditor of Public Accounts to approve such continuing education as well as maintain records of program attendance. The training shall be at the expense of the county, city or village.

The Auditor estimates no fiscal impact.

Depending on the requirements of the training, and whether or not the cities, villages, or counties currently pay for similar training, there will likely be a cost to these political subdivisions. The cost cannot be accurately determined, but according to the Nebraska Association of County Officials, respondents reported budgeted continuing education between \$500 and \$5,000 per year per office holder.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: LB781	AM:	AGENCY/POLT. SUB: Auditor of Public Accounts	
REVIEWED BY: Elton Larson	DATE: 1/15/2020	PHONE: (402) 471-4173	
COMMENTS: Agency estimate of no fiscal impact to the agency appears reasonable.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: LB781	AM:	AGENCY/POLT. SUB: City of Lincoln	
REVIEWED BY: Elton Larson	DATE: 1/15/2020	PHONE: (402) 471-4173	
COMMENTS: City of Lincoln estimate of fiscal impact to the city appears reasonable.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: LB781	AM:	AGENCY/POLT. SUB: Nebraska Association of County Officials (NACO)	
REVIEWED BY: Elton Larson	DATE: 1/15/2020	PHONE: (402) 471-4173	
COMMENTS: No basis to disagree with NACO estimate of fiscal impact.			

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

2020

LB⁽¹⁾ 781

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Auditor of Public Accounts

Prepared by: ⁽³⁾ Mary Avery Date Prepared: ⁽⁴⁾ 01/14/2020 Phone: ⁽⁵⁾ 402-471-3686

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2020-21</u>		<u>FY 2021-22</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:

LB 781, as currently written, provides for annual continuing education for treasurers/clerks of certain local governments and provide a duty for the Auditor of Public Accounts to approve training programs and maintain records of completed training to be filed with the Auditor of Public Accounts.

Any work necessary will be absorbed using the existing appropriations of Agency 010, Auditor of Public. At this time, there would be no additional fiscal impact to Agency 010-Auditor of Public Accounts.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2020-21</u>	<u>2021-22</u>
	<u>20-21</u>	<u>21-22</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.

2020

LB⁽¹⁾ 781

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ City of Lincoln

Prepared by: ⁽³⁾ James Van Bruggen Date Prepared: ⁽⁴⁾ 1/14/20 Phone: ⁽⁵⁾ 402-441-8301

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2020-21</u>		<u>FY 2021-22</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:

Current City of Lincoln Investment policy states the City Treasurer is required to receive annual training. Depending on the details regarding the training as specified in LB 781 this may be a duplication of what currently occurs within the City of Lincoln. Additionally, the cost of the training in LB 781 will depend on if the training can be completed online, if multi day travel is involved, types of materials which would be required to be purchased and more; resulting in a likely Fiscal Impact range of \$500 to \$2000.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2020-21</u>	<u>2021-22</u>
	<u>20-21</u>	<u>21-22</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.

2020

LB⁽¹⁾ LB 781

FISCAL NOTE

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

Prepared by: ⁽³⁾ Elaine Menzel Date Prepared: ⁽⁴⁾ 1/13/2020 Phone: ⁽⁵⁾ 402.434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2020-21</u>		<u>FY 2021-22</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	\$9,800 - \$18,600+		\$9,800 - \$18,600+	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$9,800 - \$18,600+		\$9,800 - \$18,600+	

Explanation of Estimate:

LB 781 would require continuing education for treasurers of various governmental entities, including county treasurers. For comparison purposes, a random sample of continuing education costs for county assessors was conducted.

Of the 13 respondents, budgeted expenses for continuing education for assessors in 2018/2019 FY ranged from \$500 - \$5,000 for office holder. Using these figures, costs range from \$105 per hour to \$200 per hour. Ninety-three counties times \$105 per hour equals \$9,800 and 93 counties times \$200 per hour equals \$18,600.

Costs for training of county treasurers would be impacted by the parameters of the program approved by the Auditor's office for training. Such variables for potential costs to the county for training may include: the number of hours required, cost of hours/registration, whether in person attendance is required, travel, hotel or whether webinars are allowable.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2020-21 EXPENDITURES</u>	<u>2021-22 EXPENDITURES</u>
	<u>20-21</u>	<u>21-22</u>		
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				