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 DATE PREPARED: February 12, 2007
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LB 234

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 234 provides for the reestablishment of every school district which existed on November 30, 2005, but was later dissolved. The reestablished school districts are to have the same boundaries, assets, liabilities, board members and legal powers and financial authority, including budget authority, which the district possessed on November 30, 2005. Any assets that were the property of the dissolved school district on June 14, 2006 are to be conveyed to the reestablished school district. The districts are also to have any additional assets which it would have possessed had it not been dissolved.

The bill has no fiscal impact for the State Department of Education (NDE). The bill will have an unknown fiscal impact for school districts involved in mergers pursuant to LB 126 (2005) or school districts that have reorganized after November 30, 2005. Data compiled by NDE shows the attendance sites for 25% of the Class I districts, or 53 of the 215 Class I districts which were dissolved pursuant to LB 126, have closed in the 2006-07 school year. The remaining 162 former Class I districts have been reopened as an attendance center. It is not possible to project a fiscal impact for the bill because it is not known which attendance sites will operate in the future. It is also not possible to project any changes that may occur in the number of students, staffing and staff related costs of the reestablished school districts.

DEPARTMENT OF ADMINISTRATIVE SERVICES

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COMMENTS					
DEPT. OF EDUCATION – Concur.					