

PREPARED BY: Sandy Sostad
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 PHONE: 471-0054

LB 387

Revision: 00

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2009-10		FY 2010-11	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS			See Below	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS			See Below	

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

LB 387 repeals the common levy provisions for school districts in a learning community. The common levy of up to \$.95 for the general fund of school districts in a learning community is eliminated as is the common levy for up to \$.02 for special building funds. The bill also repeals current law requiring state aid to be calculated for a learning community as a whole, after a five year phase-in of calculations done separately for districts and the learning community as a whole.

The bill will have a fiscal impact for the eleven school districts which are members of a learning community. It is assumed the repeal of the common levy for the general fund will allow a majority of districts in the learning community to retain a greater portion of property taxes than otherwise would have been received per the common levy provisions. It is estimated that a couple of districts will have decreased property tax resources from what would have been received pursuant to the common levy. The actual change in property tax receipts for individual districts is unknown.

Beginning in 2010-11, state aid provided to school districts in the learning community will change from what it would have been under current law. It is assumed the bill will increase the overall amount of state aid paid to school districts beginning in 2010-11 by an unknown amount. An increase in state aid is projected pursuant to the bill because based upon current law, total state aid will decrease when aid is calculated for the districts in the learning community as a whole. It is projected that the majority of districts in the learning community will have decreased state aid pursuant to the bill and a few will have increased state aid.

The overall fiscal impact of the bill will be an increase in resources for the majority of districts in the learning community and a decrease in resources for a couple of districts. State aid to schools will also increase beginning in 2010-11.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	William Scheideler	DATE	2/20/09	PHONE	471-2526
COMMENTS					
NEBRASKA DEPARTMENT OF EDUCATION: Concur.					