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**LB 473**

Revision: 00

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *</b>				
	<b>FY 2007-08</b>		<b>FY 2008-09</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
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 473 changes current law requiring the learning community coordinating council to submit a plan to the state committee for reorganization to divide the Class V school district by July 1, 2007. The bill repeals this requirement and requires the state committee for reorganization to issue orders to reorganize the Class V school district and any contiguous Class II or Class III school districts that are within the boundaries of a city of the metropolitan class and have not had another incorporated city or portion thereof within their boundaries in the preceding thirty years. The school districts are to be reorganized into new Class V districts with two or three high school buildings in each new Class V district. The reorganizations are to be effective beginning in 2008-09.

The bill provides for the Westside school district to be included as part of the reorganization of the Omaha school district into separate Class V districts. The fiscal impact of the addition of the Westside district to the reorganization plan for the Omaha school district is unknown. If the combined spending of the reorganized Omaha and Westside districts is similar to the spending of the reorganized Omaha district and a separate Westside district, then total state aid will not change appreciably beginning in 2010-11.