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**LB 548**

Revision: 01

Revised on 3/20/09 to reflect amendments adopted through 3/19/09.

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

**ESTIMATE OF FISCAL IMPACT – STATE AGENCIES \***

	FY 2009-10		FY 2010-11	
	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 548 changes the date for the State Department of Education (NDE) to certify state aid to schools for 2009-10, pursuant to the Tax Equity and Educational Opportunities Support Act, from on or before April 1, 2009 to on or before June 1, 2009. The bill has no fiscal impact in terms of the amount of state aid allocated to schools in 2009-10 because the formula to allocate state aid is unchanged. The delayed certification may impact budget preparations by schools for the ensuing fiscal year.