

PREPARED BY: Scott Danigole  
 DATE PREPARED: January 27, 2014  
 PHONE: 471-0055

**LB 1037**

Revision: 00

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2014-15</b>		<b>FY 2015-16</b>	
	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 1037 includes any entity formed under the Interlocal Cooperation Act consisting of more than one natural resource district in the section governing political subdivisions for which the Auditor of Public Accounts shall examine or cause to be examined the books, accounts, vouchers, records, and expenditures.

Such examinations are to be paid for by the political subdivision. Thus, any costs would be paid from the Auditor's Cash Funds.

The Auditor feels that such costs, as the bill is currently written, could be absorbed with current resources.

<b>ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSES</b>		
LB: 1037	AM:	AGENCY/POLT. SUB: Auditor of Public Accounts (APA)
REVIEWED BY: Lyn Heaton	DATE: 2/10/2014	PHONE: <a href="tel:402.471.4181">402.471.4181</a>
COMMENTS: No basis to disagree with the APA's analysis.		

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

**2014**

**LB<sup>(1)</sup> 1037**

**FISCAL  
NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Auditor of Public Accounts

Prepared by: <sup>(3)</sup> Mary Avery Date Prepared: <sup>(4)</sup> 1/23/14 Phone: <sup>(5)</sup> 402-471-2111

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2014-15</u>		<u>FY 2015-16</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

Explanation of Estimate: LB 1037 as currently written may have a minimal fiscal impact to Agency 010 cash fund as any examination performed will be at the entities expense. This means expenses and reimbursements will be handled through the Cash Fund. For now, this will be absorbed using the current existing appropriations.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2014-15</u>	<u>2015-16</u>
	<u>14-15</u>	<u>15-16</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>