

PREPARED BY: Sandy Sostad
 DATE PREPARED: February 26, 2019
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LB 351

Revision: 00

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2019-20		FY 2020-21	
	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 351 authorizes school districts to levy a property tax to address cybersecurity vulnerability and violence prevention projects. The tax authority is an expansion of an existing authority for districts to levy for abatement projects. Proceeds are placed in a Qualified Capital Purpose Undertaking Fund by school districts. The amount that may be levied for cybersecurity projects and violence prevention projects is subject to the \$.03 cap on the total amount that may be levied for all abatement projects.

The fiscal impact of the bill in terms of increased property taxes cannot be determined because the need for schools to undertake cybersecurity or violence prevention projects is unknown.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE				
LB:	351	AM:	AGENCY/POLT. SUB: Dept. of Education	
REVIEWED BY:	Gary Bush	DATE:	03/07/19	PHONE: (402) 471-4161
COMMENTS: No basis to disagree with the estimate provided by the Department of Education.				

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

2019

LB⁽¹⁾ 351

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Department of Education

Prepared by: ⁽³⁾ Bryce Wilson Date Prepared: ⁽⁴⁾ 1/17/19 Phone: ⁽⁵⁾ 402-471-4320

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2019-20</u>		<u>FY 2020-21</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

LB 351 expands the uses of the qualified capital purpose undertaking fund (QCPUF) for school districts to include addressing cybersecurity vulnerabilities and violence prevention. School districts would still be required to keep the total QCPUF levy at or below three cents and be subject to the same total levy lid requirements.

No fiscal impact to NDE or the State. There could be fiscal impact to taxpayers if more districts accessed the QCPUF levy for cybersecurity or violence prevention. Fiscal impact to taxpayers is not known at this time.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2019-20</u> <u>EXPENDITURES</u>	<u>2020-21</u> <u>EXPENDITURES</u>
	<u>19-20</u>	<u>20-21</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				