



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Fiscal Note 2015 Biennium

Bill #	HB0530
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Title:	Revise legislative compensation to include day care reimbursement
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Primary Sponsor:	Hill, Ellie Boldman
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Status:	As Introduced
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|---|--|--|
| <input type="checkbox"/> Significant Local Gov Impact | <input type="checkbox"/> Needs to be included in HB 2 | <input type="checkbox"/> Technical Concerns |
| <input type="checkbox"/> Included in the Executive Budget | <input type="checkbox"/> Significant Long-Term Impacts | <input type="checkbox"/> Dedicated Revenue Form Attached |

FISCAL SUMMARY

	<u>FY 2014 Difference</u>	<u>FY 2015 Difference</u>	<u>FY 2016 Difference</u>	<u>FY 2017 Difference</u>
Expenditures:				
General Fund	\$0	\$22,500	\$0	\$22,500
Revenue:				
General Fund	\$0	\$0	\$0	\$0
Net Impact-General Fund Balance:	<u>\$0</u>	<u>(\$22,500)</u>	<u>\$0</u>	<u>(\$22,500)</u>

Description of fiscal impact: HB 530 establishes a reimbursement to legislators for family day care expenses, resulting in a fiscal impact to the Legislative Branch in the amount of \$22,500 each for FY 2015 and FY 2017 to be paid from HB 1 appropriations.

FISCAL ANALYSIS

Assumptions:

- HB 530 provides for a reimbursement to legislators during legislative session for family day care expenses. This bill allows legislators to claim an amount for each day of day care equal to the rate established in 52-2-713, MCA.
- It is unknown how many legislators would claim expenses for family daycare during a given session. For the purposes of this fiscal note, it is assumed that an average of 10 legislators would submit a claim for reimbursement. During the period when pre-session activities take place, a survey will be conducted to determine how many legislators wish to submit claims for these expenses.
- The current statewide average rates for care in a child care center is \$25 per day for child care and \$30 per day for infant care (rates provided by the Dept. of Health and Human Services). The rate of \$25 per day for child care was used to calculate the cost for this fiscal note. The average statewide rate for FY 2015 and FY 2017 is unknown, actual costs related to this reimbursement could be higher if this rate increases.

4. United States tax law allows for up to \$5,000 of child or dependent care assistance services that are paid by an employer and furnished pursuant to a written plan generally are not includible in an employee’s gross income.

	<u>FY 2014</u> <u>Difference</u>	<u>FY 2015</u> <u>Difference</u>	<u>FY 2016</u> <u>Difference</u>	<u>FY 2017</u> <u>Difference</u>
<u>Fiscal Impact:</u>				
<u>Expenditures:</u>				
Operating Expenses	\$0	\$22,500	\$0	\$22,500
TOTAL Expenditures	<u>\$0</u>	<u>\$22,500</u>	<u>\$0</u>	<u>\$22,500</u>
<u>Funding of Expenditures:</u>				
General Fund (01)	\$0	\$22,500	\$0	\$22,500
TOTAL Funding of Exp.	<u>\$0</u>	<u>\$22,500</u>	<u>\$0</u>	<u>\$22,500</u>
<u>Revenues:</u>				
General Fund (01)	\$0	\$0	\$0	\$0
TOTAL Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Net Impact to Fund Balance (Revenue minus Funding of Expenditures):</u>				
General Fund (01)	\$0	(\$22,500)	\$0	(\$22,500)

Sponsor’s Initials

Date

Budget Director’s Initials

Date