PREPARED BY: DATE PREPARED: PHONE: Bill Biven, Jr. January 31, 2023 402-471-0054

**LB 104** 

Revision: 00

## **FISCAL NOTE**

**LEGISLATIVE FISCAL ANALYST ESTIMATE** 

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)							
	FY 202	23-24	FY 2024-25				
	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.

LB104 amends & revises several sections to redefine terms under the County Employees Retirement Act, the Judges Retirement Act, the School Employees Retirement Act, the Nebraska State Patrol Retirement Act, & the State Employees Retirement Act & is a technical cleanup bill known as the SECURE 2.0 Act.

No Fiscal Impact

ADMINIST	RATIVE SERVIO	CES STATE BUDGET DIVISION: REVIEW	/ OF AGENCY & POLT. SUB. RESPONSE
LB: 104	AM:	AGENCY/POLT. SUB: Nebraska P	ublic Employees Retirement Systems (NPERS)
REVIEWED BY:	Ryan Walton	DATE: 1/27/2023	PHONE: (402) 471-4174
COMMENTS: No impact to the age	9	. ,	etirement Systems assessment of no fiscal

ADMIN	ISTRATIVE SERVIC	ES STATE BUDGET DIVISION: REVIEV	V OF AGENCY & POLT. SUB. RESPONSE
LB: 104	AM:	AGENCY/POLT. SUB: Department	t of Education
REVIEWED E	BY: Ryan Walton	DATE: 1/27/2023	PHONE: (402) 471-4174
COMMENTS: from LB 104.	: No basis to disagre	e with the Department of Education asses	ssment of no fiscal impact to the agency

ADMINIST	RATIVE SERVI	CES STATE BUDGET DIVISION: REVIEW OF	FAGENCY & POLT. SUB. RESPONSE
LB: 104	AM:	AGENCY/POLT. SUB: State Patrol	
REVIEWED BY:	Ryan Walton	DATE: 1/27/2023	PHONE: (402) 471-4174
COMMENTS: No from LB 104.	o basis to disagr	ee with the Nebraska State Patrol assessment	of no fiscal impact to the agency

ADMINI	ISTRATIVE SERVIC	ES STATE BUDGET DIVISION: REVIEV	V OF AGENCY & POLT. SUB. RESPONSE		
LB: 104	AM:	AGENCY/POLT. SUB: Nebraska As	ssociation of County Officials (NACO)		
REVIEWED B	BY: Ryan Walton	DATE: 1/13/2023	PHONE: (402) 471-4174		
COMMENTS: No basis to disagree with the NACO assessment of no fiscal impact from LB 104.					

LB(1) 104	4				<b>FISCAL NOTE</b>
State Agency C	OR Political Subdivision Name:	Nebraska Public E 085	Employees Ret	irement Syst	tems (NPERS)-
Prepared by:	Teresa Zulauf	Date Prepared: (4)	1/16/2023	Phone: (5)	402-471-7745
	ESTIMATE PRO	OVIDED BY STATE AGEN	NCY OR POLITIC	CAL SUBDIVIS	SION
	τ	TV 0009 04		FY 2024	. a z
	<u>EXPENDITUR</u>	<u>FY 2023-24</u> <u>ES</u> <u>REVENUE</u>	EXPENDI		REVENUE
GENERAL F	UNDS 0	<u></u>	0		
CASH FUNDS	s	<u></u>			
FEDERAL FU	UNDS				
OTHER FUN	TDS		_		
TOTAL FUN	DS 0		0		
There are chemployees). There will be	e SECURE 2.0 Act techninanges to all retirement plots  e some programming cost oftware that Nebraska Pub	ans (School, Judges, St	c Retirement Info	ormation Syst	·
The program	ning costs will be minimal	and NPERS feels that the	ne cost can be a	bsorbed with	the current budget.
	also need to update educ d forms will be minimal ar				e cost to update the
No fiscal imr	pact to NPERS Agency 08	35 operations expenditur	res		
TTO HOODI HIT	suct to TVI EITO Agonoy of	oo oporations experiente			
	· · · · · · · · · · · · · · · · · · ·	OWN BY MAJOR OBJECT	TS OF EXPENDIT	<u>rure</u>	
Personal Serv	ices:	NUMBER OF POSITION	S 2023-	-24	2024-25
POS	SITION TITLE	<u>23-24</u> <u>24-25</u>	EXPENDI		<b>EXPENDITURES</b>
			_		
Benefits			_		
Operating					
Travel					
Capital outlay	<b>7</b>				
Aid					
	vements				
TOTAL					

TOTAL.....

LB <sup>(1)</sup> 104			FISCAL NOTE
State Agency OR Political Subdivision	NE Dept of Educ	cation	
Prepared by: (3) Bryce Wilson	Date Prepared: (	4) 1/13/23 Phone	e: (5) 402-471-4320
ESTIMAT	ΓΕ PROVIDED BY STATE AG	ENCY OR POLITICAL SUBD	IVISION
<u>EXPEN</u>	FY 2023-24 DITURES REVENUE	<u>FY 2</u> <u>EXPENDITURES</u>	2024-25 <u>REVENUE</u>
GENERAL FUNDS			
CASH FUNDS			
FEDERAL FUNDS		<u> </u>	
OTHER FUNDS		<u> </u>	
TOTAL FUNDS			
Explanation of Estimate:			
_			
No fiscal impact.			
RR	EAKDOWN BY MAJOR OBJEC	CTS OF EXPENDITURE	
Personal Services:			
POSITION TITLE	NUMBER OF POSITIO 23-24 24-25		2024-25 EXPENDITURES
Benefits			
Operating			
Travel			
Capital outlay			
Aid			
Capital improvements			

TOTAL.....

LB <sup>(1)</sup> 104					FISCAL NOTE
State Agency OR Political Subdivision	Name: (2) Nebraska	a State Patro	ol		
Prepared by: (3) Carol Aversman	Date Pr	epared: <sup>(4)</sup> 0	1-15-2023	Phone: (5)	402-471-4545
ESTIMAT	TE PROVIDED BY ST.	ATE AGENCY	OR POLITICA	AL SUBDIVIS	ION
EVDENI	FY 2023-24 DITURES RE	<u>VENUE</u>	EXPENDIT	FY 2024	
GENERAL FUNDS	<u> ME</u>	VENUE	EAF ENDIT	<u>URES</u>	REVENUE
	<del></del>		-		
CASH FUNDS					
FEDERAL FUNDS			-		
OTHER FUNDS					
TOTAL FUNDS					
<b>Explanation of Estimate:</b>					
NO FISCAL IMPACT.					
Personal Services:	EAKDOWN BY MAJO	R OBJECTS C	OF EXPENDIT	<u>URE</u>	
rersonal Services:	NUMBER OF I	POSITIONS	2023-2	4	2024-25
POSITION TITLE	<u>23-24</u>	<u>24-25</u>	EXPENDIT	<u>'URES</u>	<b>EXPENDITURES</b>
Benefits					
Operating					
Travel					
Capital outlay					
Aid					
Capital improvements					

<b>LB</b> (1)	104					FISCAL NOTE	
State Agency OR Political Subdivision Name: (2)			Nebraska Association of County Officials (NACO)				
Prepare	ed by: (3)	Elaine Menzel	Date Prepared: (4	1/11/2023	Phone: (5)	402.434.5660	
		ESTIMATE PROV	VIDED BY STATE AGI	ENCY OR POLITIC	<u>AL SUBDIVIS</u>	ION	
		FY	<u> 7 2023-24</u>		FY 2024	-25	
		EXPENDITURE		EXPENDIT		REVENUE	
GENEF	RAL FUN	IDS					
CASH I	FUNDS			<u></u>			
FEDER	AL FUN	DS					
ОТНЕН	R FUNDS						
TOTAI	L FUNDS						
Explana	ation of <b>F</b>	Estimate:					
		ticipated fiscal impact.					
	10.	· · · · · · · · · · · · · · · · · · ·	WN BY MAJOR OBJEC	CTS OF EXPENDIT	<u>'URE</u>		
Persona	al Service POSIT		NUMBER OF POSITIO <u>23-24</u> <u>24-25</u>	NS 2023-: EXPENDI		2024-25 EXPENDITURES	
Benefit	s						
Travel.							
Capital	outlay						
Aid							
Capital	improve	ments					
TO	TAL						