

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2025-26		FY 2026-27	
	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.

LB108 amends §16-1024 & §16-1025 to change the provisions relating to the required contributions within the First-Class Firefighters Retirement Act.

Beginning March 1, 2025, each firefighter will contribute to the retirement system a sum equal to six & one-half percent of their salary if that firefighter is:

- Employed as a firefighter by a city:
 - With a population of more than sixty thousand inhabitants
 - City is located in a county with a population of more than one hundred thousand inhabitants
- Participating in the retirement system
- Covered by an absolute coverage group

Beginning March 1, 2025, each city of the first class will contribute to the retirement system a sum equal to thirteen percent of the periodic salary of each participating firefighter if that city:

- Has a population of more than sixty thousand inhabitants
- Is located in a county with a population of more than one hundred thousand inhabitants
- Employs any firefighter who is:
 - Participating in the retirement system
 - Covered by an absolute coverage group

Since an emergency exists, this bill will take effect when passed & approved according to law.

FISCAL IMPACT:

The fiscal impact would only effect first class cities with more than sixty thousand inhabitants (Bellevue) that reside within a county of with one hundred thousand or more inhabitants (Douglas, Lancaster, & Sarpy County). There is no fiscal impact to the state.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 108	AM:	AGENCY/POLT. SUB: Department of Revenue	
REVIEWED BY: Ryan Walton	DATE: 1/22/2025	PHONE: (402) 471-4174	
COMMENTS: The Department of Revenue’s assessment of no fiscal impact to the agency from LB 108, appears reasonable.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 108	AM:	AGENCY/POLT. SUB: Nebraska Public Employees Retirement Systems (NPERS)	
REVIEWED BY: Ryan Walton	DATE: 1/16/2025	PHONE: (402) 471-4174	
COMMENTS: NPER’s assessment of no fiscal impact to the agency from LB 108, appears reasonable.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 108 AM: AGENCY/POLT. SUB: City of Kearney

REVIEWED BY: Ryan Walton DATE: 1/14/2025 PHONE: (402) 471-4174

COMMENTS: The City of Kearney's assessment of no fiscal impact from LB 108, appears reasonable.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 108 AM: AGENCY/POLT. SUB: City of Norfolk

REVIEWED BY: Ryan Walton DATE: 1/16/2025 PHONE: (402) 471-4174

COMMENTS: No basis to disagree with the City of Norfolk's assessment of no fiscal impact from LB 108.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 108 AM: AGENCY/POLT. SUB: City of Scottsbluff

REVIEWED BY: Ryan Walton DATE: 1/14/2025 PHONE: (402) 471-4174

COMMENTS: The City of Scottsbluff's assessment of no fiscal impact from LB 108, appears reasonable.

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

2025

LB⁽¹⁾ 108

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ City of Kearney

Prepared by: ⁽³⁾ Brad DeMers Date Prepared: ⁽⁴⁾ 1/13/2025 Phone: ⁽⁵⁾ 308-233-3210

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u> --</u>	<u> </u>	<u> --</u>	<u> </u>

Explanation of Estimate:
No Fiscal Impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26 EXPENDITURES</u>	<u>2026-27 EXPENDITURES</u>
	<u>25-26</u>	<u>26-27</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2025

LB⁽¹⁾ 108

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ City of Norfolk

Prepared by: ⁽³⁾ Randy Gates Date Prepared: ⁽⁴⁾ 1/16/25 Phone: ⁽⁵⁾ (402)844-2011

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</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:

No Fiscal Impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2025

LB⁽¹⁾ 108

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Public Employees Retirement Systems (NPERS)-085

Prepared by: ⁽³⁾ Teresa Zulauf Date Prepared: ⁽⁴⁾ 1/14/25 Phone: ⁽⁵⁾ 402-471-7745

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Explanation of Estimate:

NPERS does not administer the retirement plan for the First-Class Firefighters.

No fiscal impact to NPERS Agency 085 operations expenditures.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2025

LB⁽¹⁾ 108

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ City of Scottsbluff

Prepared by: ⁽³⁾ Lane Kizzire Date Prepared: ⁽⁴⁾ 1/10/2025 Phone: ⁽⁵⁾ 308-633-3796

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</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:

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
	-	-	-	-
	-	-	-	-
Benefits.....			-	-
Operating.....			-	-
Travel.....			-	-
Capital outlay.....			-	-
Aid.....			-	-
Capital improvements.....			-	-
TOTAL.....	\$0		-	-