

**FISCAL NOTE**  
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)					
EXPENDITURES	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	(305,302)	0	0	0	(305,302)
FY2027-2028	(305,302)	0	0	0	(305,302)
FY2028-2029	(305,302)	0	0	0	(305,302)
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	0	0	0	0
FY2027-2028	0	0	0	0	0
FY2028-2029	0	0	0	0	0

**Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.**

LB1101 amends §24-703 to change the amount of the state contribution to the Nebraska Retirement Fund for Judges.

The state contribution to the Nebraska Retirement Fund for Judges (Judges Plan) will be reduced from 5% of the total annual compensation of all members of the retirement system to 4% of the total annual compensation of all members of the retirement system.

The bill includes the emergency clause.

**FISCAL IMPACT:**

The current estimate of the 5% annual contribution to the Judges plan is \$1,526,510; reducing the contribution rate to 4% lowers the estimated amount to \$1,221,208. This change would result in an estimated annual savings of \$305,302.

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

LB: 1101            AM:            AGENCY/POLT. SUB: Supreme Court

REVIEWED BY: Ryan Walton            DATE: 2/17/2026            PHONE: (402) 471-4174

COMMENTS: The Supreme Court's assessment of fiscal impact from LB 1101 appears reasonable.

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

LB: 1101            AM:            AGENCY/POLT. SUB: Nebraska Public Employees Retirement Systems (NPERS)

REVIEWED BY: Ryan Walton            DATE: 2/18/2026            PHONE: (402) 471-4174

COMMENTS: NPERS' assessment of fiscal impact from LB 1101 appears reasonable.

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

**2026**

**LB<sup>(1)</sup> 1101**

**FISCAL NOTE**

State Agency OR Political Subdivision  
Name: <sup>(2)</sup>

Nebraska Public Employees Retirement Systems (NPERS)

Prepared by: <sup>(3)</sup> Teresa Zulauf

Date Prepared: 2/18/26  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 402-471-7745

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

	<b>FY 2026-27</b>		<b>FY 2027-28</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
<b>GENERAL FUNDS</b>	(\$305,302)			
<b>CASH FUNDS</b>	0		0	
<b>FEDERAL FUNDS</b>				
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>	(\$305,302)		0	

**Explanation of Estimate:**

LB 1101: change the amount of the State Contribution to the Nebraska Retirement Fund for the Judges.

Based on the Judges Actuarial Report submitted November 11, 2025, the actuary recommended the payroll-related State contribution be reduced from 5% to 4%.

The payroll related State contribution of 4% is \$1,221,208 to be paid on July 1, 2026.  
The payroll related State contribution of 5% would be \$1,526,510.

There would be a reduction of State contribution to the Judges Plan of \$305,302 if the payroll-related State contribution is reduced to 4%.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<b>POSITION TITLE</b>	<b>NUMBER OF POSITIONS</b>		<b>2026-27 EXPENDITURES</b>	<b>2027-28 EXPENDITURES</b>
	<b>26-27</b>	<b>27-28</b>		
Benefits.....				
... Operating.....				
.... Travel.....				
. Capital outlay.....				
Aid.....				

.  
**Capital  
improvements**.....  
**TOTAL**.....

_____	_____
_____	_____
_____	_____
_____	_____

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

**2026**

**LB<sup>(1)</sup> 1101**

**FISCAL NOTE**

State Agency OR Political Subdivision  
Name: <sup>(2)</sup>

05 Supreme Court

Prepared by: <sup>(3)</sup> Eric Asboe

Date Prepared: 2/17/2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 402-326-9215

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

	<u>FY 2026-27</u>		<u>FY 2027-28</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:**

LB1101, as introduced, has no fiscal impact on the Judicial Branch. However, it is assumed that decreasing the State contribution rate from 5% to 4% will also decrease State General Fund expenditures.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27 EXPENDITURES</u>	<u>2027-28 EXPENDITURES</u>
	<u>26-27</u>	<u>27-28</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
...				
Operating.....	_____	_____	_____	_____
....				
Travel.....	_____	_____	_____	_____
.				
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
.				
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____