

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.

LB73 updates education requirements for Nebraska law enforcement officers. Specifically, it differentiates the hours of training based on county population, requiring 32 hours annually for officers in counties with 40,000 or more residents and 20 hours for those in smaller counties.

While there is no fiscal impact on the state, counties may incur costs to meet the new requirements.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 73	AM:	AGENCY/POLT. SUB: State Patrol	
REVIEWED BY: Jacob Leaver	DATE: 1/17/2025	PHONE: (402) 471-4173	
COMMENTS: Concur with the State Patrol's estimate of no fiscal impact as a result of LB 73.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 73	AM:	AGENCY/POLT. SUB: Nebraska Association of County Officials	
REVIEWED BY: Jacob Leaver	DATE: 1/17/2025	PHONE: (402) 471-4173	
COMMENTS: Concur with the Nebraska Association of County Officials' estimated fiscal impact as a result of LB 73.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 73	AM:	AGENCY/POLT. SUB: Lincoln Police Department	
REVIEWED BY: Jacob Leaver	DATE: 1/13/2025	PHONE: (402) 471-4173	
COMMENTS: Concur with the Lincoln Police Department's estimate of no fiscal impact as a result of LB 73.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 73	AM:	AGENCY/POLT. SUB: Omaha Police Department	
REVIEWED BY: Jacob Leaver	DATE: 1/21/2025	PHONE: (402) 471-4173	
COMMENTS: Disagree with the Omaha Police Department's estimated fiscal impact as a result of LB 73.			

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

2025

LB⁽¹⁾ 73

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Omaha Police Department

Prepared by: ⁽³⁾ D/C S. Cerveny #1521 Date Prepared: ⁽⁴⁾ 1/16/25 Phone: ⁽⁵⁾ 402-689-1018

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	\$90,000		\$90,000	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

The Omaha Police Department would anticipate a need to hire 1 administrative employee and accommodate LB 73's requirement that increases annual continuing education hours to 32 for 906 OPD officers. The approximate \$90,000 cost would annually cover the salary & benefits of 1 additional administrative staff member who would coordinate, plan, schedule, document, communicate, report, review, audit, analyze, etc., the additional required training hours for all 906 officers every year.

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⁾ 73

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska State Patrol

Prepared by: ⁽³⁾ Carol Aversman Date Prepared: ⁽⁴⁾ 01/15/2025 Phone: ⁽⁵⁾ 402-471-4545

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⁾ 73

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Lincoln Police Department

Prepared by: ⁽³⁾ Captain Todd Kocian #940 Date Prepared: ⁽⁴⁾ 01/10/2025 Phone: ⁽⁵⁾ 402-441-1871

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:

There would be no fiscal impact to our agency as we require officers to attend 40-hours of training each year.

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⁾ 73

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Association of County Officials

Prepared by: ⁽³⁾ Elaine Menzel Date Prepared: ⁽⁴⁾ 1/15/2025 Phone: ⁽⁵⁾ 402.434.5660

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:

LB 73 would reduce the training requirements for sheriffs/law enforcement in counties of populations of less than 40,000 (68 counties). Such counties would be required to train 20 hours reduced from 32 hours with the subject matter to remain the same for training.

NACO gathered information from Nebraska county sheriffs about their training budgets and expenses. Some sheriffs opined that a reduction in mandatory training hours would not financially affect their agency budget (specifically, their training budget). However, sheriffs in smaller counties believed that a reduction in mandatory training hours would financially affect their budgets. Although many smaller county law enforcement agencies in Nebraska (as well as larger agencies) utilize online learning, they still send law enforcement officers to training in other cities. For example, many western county agencies send deputies to training in North Platte or Grand Island. Agencies must then pay overtime for shift coverage, as well as travel expenses (lodging, food, cost of course). There was general agreement, however, that a reduction in some hours would likely result in fewer completed online hours, which would not affect training budgets.

NACO estimated the possible fiscal impact of LB73 using the following steps. First, NACO gathered information from the Nebraska Crime Commission about the number of sworn employees (part-time and full-time) in each Nebraska county sheriff's office. Based on prior conversations with and information received from county sheriffs, NACO narrowed the analysis to those county agencies with ten or fewer employees.

Based on this data, there were 68 counties that met this criteria: Arthur, Blaine, Grant, Greeley, Hayes, Loup, Thomas, Banner, Garden, Hooker, McPherson, Perkins, Wheeler, Boyd , Garfield, Johnson, Keya Paha, Logan, Sherman, Gosper, Hitchcock, Red Willow, Brown, Cedar, Chase, Cherry, Cuming, Fillmore, Nuckolls, Pawnee, Pierce, Sioux, Valley, Wayne, Webster, Boone, Box Butte , Deuel, Dundy, Frontier, Kimball, Nance, Rock, Sheridan, Thayer, Thurston, Butler, Clay, Dawes, Franklin, Furnas, Merrick, Polk, Antelope, Harlan, Kearney, Phelps, Burt, Custer, Holt, Howard, Cheyenne, Dixon, Hamilton, Knox, Morrill, Richardson, and Stanton.

Next, using salary study data gathered by NACO in 2023/24, we estimated the average hourly rate for deputies in this sample. We then multiplied this rate 1.5 (overtime) and then by 8 (an 8-hour shift) to represent what it would cost to cover a shift for a deputy who was attending out of town training. We used 8 hours because we believe that the other 4 hours might simply be reduced online hours that would not financially impact the county. We also used the information from the U.S. General Services Administration to estimate the per diem rates for hotel and meals in Nebraska. We then estimated \$100 for a one-day training course.

In sum, we calculated the one-day (8 hour) training cost for every deputy in counties with 10 or fewer law enforcement officers using the following formula:

Estimated Cost of Shift Coverage + Estimated Cost of Course + Per Diem for 1 Night's Lodging + Per Diem for 1 Day

Based on this formula, we estimate that reducing the mandatory training hours (12) would result in an overall reduction of \$183,582 to county sheriff's departments. This figure does not include possible reductions from counties who have more than ten deputies. This estimate also assumes that four of the twelve hours will be eliminated from online learning, and thus, would not financially impact sheriffs' departments.

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.....				