Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2011-12		FY 2012-13	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Current state law requires specific political subdivisions that offer pension plans to file an annual defined contribution plan report and an actuarial analysis of the defined benefit plan every 4 years. The political subdivisions are to file the reports with the Public Employees Retirement Board and the Nebraska Retirement Systems Committee. LB474 changes the reporting requirement from the Nebraska Retirement Systems Committee to the Auditor of Public Accounts. The Auditor indicates no fiscal impact as a result of the proposed change.

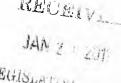
DEPARTMENT OF ADMINISTRATIVE SERVICES

	REVIEWED BY	Gary Bush	1/21/11	PHONE 471-2526
COMMENTS				
AUDITOR OF PUBLIC ACCOUNTS – No basis to disagree with estimate.				

^{*}Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

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FISCAL NOTE LB474 NE Auditor of Public Accounts LEGISLATIVE



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Date Prepared	1/20/2011
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Estimate Provided By State Agency or Political Subdivision

	FY 201	FY 2011-2012		FY 2012-2013	
	Expenditures	Revenue	Expenditures	Revenue	
General Funds					
Cash Funds					
Federal Funds					
Other Funds					
Total Funds					

Explanation of Estimate:

LB 474 as currently written, would have no fiscal impact to Agency 010.

Major Objects of Expenditure

major Objects of Experience					
	Number of Positions		FY 2011-2012	FY 2012-2013	
Position Title	FY 2011-2012	FY 2012-2013	Expenditures	Expenditures	
		Benefits			
		Operating			
		Travel			
		Capital outlay			
		Aid			
		Capital improvements			
		Total			