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PREPARED BY:
DATE PREPARED:
PHONE:

Kathy Tenopir
January 24, 2011
471-0058

LB 474

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				

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

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.			

FISCAL NOTE LB474 NE Auditor of Public Accounts

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LEGISLATIVE

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

	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

Position Title	Number of Positions		FY 2011-2012	FY 2012-2013
	FY 2011-2012	FY 2012-2013	Expenditures	Expenditures