

PREPARED BY: Bill Biven, Jr.  
 DATE PREPARED: January 24, 2023  
 PHONE: 402-471-0054

Revision: 00

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2023-24</b>		<b>FY 2024-25</b>	
	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.**

LB105 amends several statutes & changes provisions relating to retirement benefits on applicable military service.

No Fiscal Impact

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 105	AM:	AGENCY/POLT. SUB: Nebraska Military Department	
REVIEWED BY: Ryan Walton		DATE: 1/27/2023	PHONE: (402) 471-4174
COMMENTS: No basis to disagree with the Military Department assessment of indeterminate fiscal impact to the agency from LB 105.			

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 105	AM:	AGENCY/POLT. SUB: Nebraska Public Employees Retirement Systems (NPERS)	
REVIEWED BY: Ryan Walton		DATE: 1/27/2023	PHONE: (402) 471-4174
COMMENTS: No basis to disagree with the Nebraska Public Employees Retirement Systems assessment of fiscal impact to the agency from LB 105.			

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

**2023**

**LB<sup>(1)</sup> 105**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Alexandria Evers Date Prepared: <sup>(4)</sup> 13 JAN 2023 Phone: <sup>(5)</sup> (402) 309-8395

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

	<u>FY 2023-24</u>		<u>FY 2024-25</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	\$0	\$0	\$0	\$0
CASH FUNDS	\$0	\$0	\$0	\$0
FEDERAL FUNDS	\$0	\$0	\$0	\$0
OTHER FUNDS	\$0	\$0	\$0	\$0
<b>TOTAL FUNDS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Explanation of Estimate:**

The fiscal note on LB105 is indeterminable and the Nebraska Military Department will only incur a cost if the agency decides to “back-fill” or hire a replacement staff to do the work of the deployed servicemember. The salary of the “back-fill” employee will vary on a case by case basis depending on position, length of stay, and negotiations with Human Resources.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2023-24</u>	<u>2024-25</u>
	<u>23-24</u>	<u>24-25</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
N/A	\$0	\$0	\$0	\$0
N/A	\$0	\$0	\$0	\$0
Benefits.....			\$0	\$0
Operating.....			\$0	\$0
Travel.....			\$0	\$0
Capital outlay.....			\$0	\$0
Aid.....			\$0	\$0
Capital improvements.....			\$0	\$0
<b>TOTAL.....</b>			<b>\$0</b>	<b>\$0</b>

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

**2023**

**LB<sup>(1)</sup> 105**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Teresa Zulauf Date Prepared: <sup>(4)</sup> 1/16/2023 Phone: <sup>(5)</sup> 402-471-7745

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

	<u>FY 2023-24</u>		<u>FY 2024-25</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>0</u>	<u></u>	<u>0</u>	<u></u>
CASH FUNDS	<u></u>	<u></u>	<u></u>	<u></u>
FEDERAL FUNDS	<u></u>	<u></u>	<u></u>	<u></u>
OTHER FUNDS	<u></u>	<u></u>	<u></u>	<u></u>
<b>TOTAL FUNDS</b>	<u><u>0</u></u>	<u><u></u></u>	<u><u>0</u></u>	<u><u></u></u>

**Explanation of Estimate:**

LB 105 is to amend statutes to make sure that out statutes are following USERRA.

There will be some programming costs to the Nebraska Public Retirement Information Systems (NPRIS) the computer software that Nebraska Public Employees Retirement System (NPERS) utilizes.

The programing costs will be minimal and NPERS feels that the cost can be absorbed with the current budget.

NPERS will also need to update educational materials and forms utilized by members. The cost to update the materials and forms will be minimal and can be absorbed with the current budget.

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>2023-24</u>	<u>2024-25</u>
	<u>23-24</u>	<u>24-25</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
<u>Benefits.....</u>	<u></u>	<u></u>	<u></u>	<u></u>
<u>Operating.....</u>	<u></u>	<u></u>	<u></u>	<u></u>
<u>Travel.....</u>	<u></u>	<u></u>	<u></u>	<u></u>
<u>Capital outlay.....</u>	<u></u>	<u></u>	<u></u>	<u></u>
<u>Aid.....</u>	<u></u>	<u></u>	<u></u>	<u></u>
<u>Capital improvements.....</u>	<u></u>	<u></u>	<u></u>	<u></u>
<b>TOTAL.....</b>	<u></u>	<u></u>	<u></u>	<u></u>