PREPARED BY: DATE PREPARED: PHONE: Bill Biven, Jr. January 15, 2025 402-471-0054

LB 108

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)							
	FY 202	25-26	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.

LB108 amends §16-1024 & §16-1025 to change the provisions relating to the required contributions within the First-Class Firefighters Retirement Act.

Beginning March 1, 2025, each firefighter will contribute to the retirement system a sum equal to six & one-half percent of their salary if that firefighter is:

- Employed as a firefighter by a city:
 - With a population of more than sixty thousand inhabitants
 - City is located in a county with a population of more than one hundred thousand inhabitants
- Participating in the retirement system
- Covered by an absolute coverage group

Beginning March 1, 2025, each city of the first class will contribute to the retirement system a sum equal to thirteen percent of the periodic salary of each participating firefighter if that city:

- Has a population of more than sixty thousand inhabitants
- Is located in a county with a population of more than one hundred thousand inhabitants
- Employs any firefighter who is:
 - o Participating in the retirement system
 - o Covered by an absolute coverage group

Since an emergency exists, this bill will take effect when passed & approved according to law.

FISCAL IMPACT:

The fiscal impact would only effect first class cities with more than sixty thousand inhabitants (Bellevue) that reside within a county of with one hundred thousand or more inhabitants (Douglas, Lancaster, & Sarpy County). There is no fiscal impact to the state.

ADMI	NISTRATIVE SERVICE	S STATE BUDGET DIVISION: REV	VIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 108	AM:	AGENCY/POLT. SUB: Depar	tment of Revenue		
REVIEWED	BY: Ryan Walton	DATE: 1/22/2025	PHONE: (402) 471-4174		
COMMENTS: The Department of Revenue's assessment of no fiscal impact to the agency from LB 108, appears reasonable.					

ADMIN	IISTRATIVE SERVICE	ES STATE BUDGET DIVISION: REV	/IEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 108	AM:	AGENCY/POLT. SUB: Nebras	ska Public Employees Retirement Systems (NPERS)		
REVIEWED E	BY: Ryan Walton	DATE: 1/16/2025	PHONE: (402) 471-4174		
COMMENTS: NPER's assessment of no fiscal impact to the agency from LB 108, appears reasonable.					

ADMIN	IISTRATIVE SERVICE	ES STATE BUDGET DIVISION: REV	IEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 108	AM:	AGENCY/POLT. SUB: City of	f Kearney		
REVIEWED E	BY: Ryan Walton	DATE: 1/14/2025	PHONE: (402) 471-4174		
COMMENTS: The City of Kearney's assessment of no fiscal impact from LB 108, appears reasonable.					

ADMIN	IISTRATIVE SERVICES	S STATE BUDGET DIVISION: REVIE	W OF AGENCY & POLT. SUB. RESPONSE			
LB: 108	AM:	AGENCY/POLT. SUB: City of	of Norfolk			
REVIEWED E	BY: Ryan Walton	DATE: 1/16/2025	PHONE: (402) 471-4174			
COMMENTS: No basis to disagree with the City of Norfolk's assessment of no fiscal impact from LB 108.						

ADMIN	NISTRATIVE SERVICE	S STATE BUDGET DIVISION: RE	/IEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 108	AM:	AGENCY/POLT. SUB: City of	Scottsbluff		
REVIEWED	BY: Ryan Walton	DATE: 1/14/2025	PHONE: (402) 471-4174		
COMMENTS: The City of Scottsbluff's assessment of no fiscal impact from LB 108, appears reasonable.					

TOTAL.....

LB ⁽¹⁾ 108						FISCAL NOTE
State Agency OR Political Subdivision	Name: (2)	City of Ko	earney			
Prepared by: (3) Brad DeMers		Date Pr	epared: ⁽⁴⁾	1/13/2025	Phone: (5)	308-233-3210
ESTIMAT	E PROVIDE	D BY ST	ATE AGEN	CY OR POL	ITICAL SUBDIVI	SION
	FY 202	05-06			FY 202	S-97
EXPEND			<u>VENUE</u>	EXPE	NDITURES	REVENUE
GENERAL FUNDS				<u></u>		
CASH FUNDS						
FEDERAL FUNDS						
OTHER FUNDS					_	
TOTAL FUNDS	<u> </u>					
	EAKDOWN I	ву мајс	OR OBJECT	S OF EXPEN	<u>NDITURE</u>	
Personal Services:	NIIM	RER OF I	POSITIONS	<u> </u>	025-26	2026-27
POSITION TITLE		<u>-26</u>	<u>26-27</u>		NDITURES	EXPENDITURES
				<u> </u>		
D G.				<u> </u>		
Benefits Operating						
Travel						
Capital outlay						
Aid						
Capital improvements						

LB ⁽¹⁾ 108				FISCAL NOTE
State Agency OR I	Political Subdivision Name: (2)	City of Norfolk		
Prepared by: (3)	Randy Gates	Date Prepared: (4)	1/16/25 Phone:	(5) (402)844-2011
	ESTIMATE PROVI	IDED BY STATE AGEN	NCY OR POLITICAL SUBDI	VISION
	FY	<u>2025-26</u>	FY 90	026-27
	EXPENDITURES		EXPENDITURES	REVENUE
GENERAL FUN	DS		_	
CASH FUNDS				
FEDERAL FUNI	DS			
OTHER FUNDS		-	<u> </u>	
TOTAL FUNDS				
Explanation of E	etimato.			
Explanation of E	stimate.			
Personal Services		VN BY MAJOR OBJECT	TS OF EXPENDITURE	
		UMBER OF POSITION 25-26 26-27	S 2025-26 EXPENDITURES	2026-27 EXPENDITURES
Benefits			-	
Capital outlay				
Aid				
	nents			
TOTAL.				

Capital improvements......

TOTAL......

LB ⁽¹⁾ 108						FISCAL NOTE	
State Agency OR Political	Subdivision Name: (2)	Nebraska Public Employees Retirement Systems (NPERS)-085					
Prepared by: (3) Teres	sa Zulauf	Date	Prepared: (4)	1/14/25	Phone: (5)	402-471-7745	
	ESTIMATE PROVI	DED BY	STATE AGEN	NCY OR POLITICA	– L SUBDIVIS	ION	
				TOTAL CONTROL			
	EXPENDITURES	<u>2025-26</u>	<u>REVENUE</u>	EXPENDIT	<u>FY 2026</u> JRES	<u>-27</u> <u>REVENUE</u>	
GENERAL FUNDS							
CASH FUNDS	0		0	0		0	
FEDERAL FUNDS							
OTHER FUNDS		_					
TOTAL FUNDS	0		0	0		0	
Explanation of Estimate		· =					
NPERS does not adn	ninister the retireme	ent plan f	or the First-C	Class Firefighters.			
No fiscal impact to NF		•	•				
	BREAKDOW	N BY MA	JOR OBJECT	TS OF EXPENDITU	RE		
Personal Services:	XXX	TO ADED O	E DOCUMENT	0			
POSITION T		UMBER O <u>25-26</u>	OF POSITION <u>26-27</u>	S 2025-26 <u>EXPENDIT</u>		2026-27 EXPENDITURES	
Benefits				<u> </u>			
Operating							
Travel							
Capital outlay							
Aid				<u></u>			

LB 0108 Fiscal Note 2025

State Agency Estimate					
f Revenue				Date Due LFO:	
	Date Prepared:	01/21/2025		Phone: 471-5896	
FY 2025	5-2026	FY 2026	5-2027	FY 2027	<u>'-2028</u>
Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
	\$ 0		\$ 0		\$ 0
	\$ 0		\$ 0		\$ 0
	FY 202	f Revenue Date Prepared: FY 2025-2026 Expenditures Revenue \$ 0	Date Prepared: 01/21/2025 FY 2025-2026 FY 2026 Expenditures Revenue Expenditures \$0	Date Prepared: 01/21/2025 FY 2025-2026 FY 2026-2027 Expenditures Revenue \$0 \$0 \$0 \$0	Date Due LFO: Date Prepared: 01/21/2025 Phone: 471-5896 FY 2025-2026 FY 2026-2027 FY 2027 Expenditures Revenue Expenditures Revenue Expenditures \$0

LB 108 amends §16-1024 (1) and §16-1025 as follows:

- New section (b) for §16-1024 (1) that lowers the contribution requirement for firefighters in certain size cities. This new contribution requirement is six- and one-half percent of his or her salary starting March 1, 2025. The new section (b) only allows if the firefighter is employed as a firefighter by a city with a population of more than 60,000, located in a county with a population of more than 100,000, participates in the retirement system, and is covered by an absolute coverage group.
- New section (b) for §16-1025 that states that any city of the first class shall contribute to the retirement system of a sum equal to 13% of the periodic salary of each participating firefighter starting on March 1, 2025. The new section (b) only allows if the firefighter is employed as a firefighter by a city with a population of more than 60,000, located in a county with a population of more than 100,000, participates in the retirement system, and is covered by an absolute coverage group.

LB 108 contains an emergency clause and becomes a law upon enactment.

LB 108 would have no impact on the Department of Revenue.

Major Objects of Expenditure								
Class Code	Classification Title	25-26 <u>FTE</u>	26-27 <u>FTE</u>	27-28 <u>FTE</u>	25-26 Expenditures	26-27 Expenditures	27-28 Expenditures	
Benefits								
	Operating Costs							
Capital Outlay								
	Capital Improvements							

LB(1) 108	-1 1''-' NI (2)	City of Scottsbluff		FISCAL NOTE
State Agency OR Political S	ubdivision Name: (2)			
Prepared by: (3) Lane k	Kizzire	Date Prepared: (4)	1/10/2025 Phon	e: (5) 308-633-3796
	ESTIMATE PROVI	DED BY STATE AGEN	ICY OR POLITICAL SUBD	DIVISION
	FY 9	2025-26	FY 9	2026-27
	EXPENDITURES	<u>REVENUE</u>	EXPENDITURES	REVENUE
GENERAL FUNDS			<u> </u>	
CASH FUNDS			<u> </u>	
FEDERAL FUNDS				
OTHER FUNDS		<u> </u>	<u> </u>	
TOTAL FUNDS			<u> </u>	
Explanation of Estimate:				
_				

BREAKD	OWN BY MAJ	OR OBJECTS O	F EXPENDITURE	-
Personal Services:				
	NUMBER OF POSITIONS		2025-26	2026-27
POSITION TITLE	<u>25-26</u>	<u>26-27</u>	EXPENDITURES	EXPENDITURES
				<u> </u>
Benefits				
Operating				
Travel				
Capital outlay				
Aid				
Capital improvements				
TOTAL	\$0		-	-