

PREPARED BY:
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February 19, 2026
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LB 1103

Revision: 00

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)					
EXPENDITURES	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	7,500	0	0	7,500
FY2027-2028	0	0	0	0	0
FY2028-2029	0	0	0	0	0
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	0	0	0	0
FY2027-2028	0	0	0	0	0
FY2028-2029	0	0	0	0	0

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB1103 amends §81-2025 & §81-2041 to raise the mandatory retirement age for Nebraska State Troopers from sixty to sixty-five years of age & will now allow all Troopers to participate in their Deferred Retirement Option Plan (DROP) no matter what their start date is.

FISCAL IMPACT:

The Nebraska Public Employees' Retirement System (NPERS) estimates an expense of \$7,500 for the actuary to review the effects that LB1103 could have.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 1103 AM: 1826 AGENCY/POLT. SUB: Department of Revenue

REVIEWED BY: Ryan Walton DATE: 2/19/2026 PHONE: (402) 471-4174

COMMENTS: The Department of Revenue's assessment of no fiscal impact from LB 1103 appears reasonable.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 1103 AM: AGENCY/POLT. SUB: Nebraska Public Employees Retirement Systems (NPERS)

REVIEWED BY: Ryan Walton DATE: 2/19/2026 PHONE: (402) 471-4174

COMMENTS: Disagree with NPERS' assessment of appropriation requirement. Although a like amount of expenditure would cover the indicated fiscal impact. If the agency is incurring actuary costs related to studies, the agency's existing cash fund appropriations are sufficient to accommodate the request.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 1103 AM: AGENCY/POLT. SUB: State Patrol

REVIEWED BY: Ryan Walton DATE: 1/27/2026 PHONE: (402) 471-4174

COMMENTS: State Patrol's assessment of fiscal impact from LB 1103 appears reasonable.

Technical Note – The provisions of LB 1103 adjust the mandatory retirement age for members of the Nebraska State Patrol from sixty to sixty-five. Further actuarial analysis will be needed to determine the full fiscal impact.

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

2026

LB⁽¹⁾ 1103

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Public Employees Retirement Systems (NPERS)

Prepared by: ⁽³⁾ Teresa Zulauf

Date Prepared: 2/18/2026
⁽⁴⁾

Phone: ⁽⁵⁾ 402-471-7745

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	0			
CASH FUNDS	\$7,500		0	
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$7,500		0	

Explanation of Estimate:

LB 1103: Change the mandatory retirement age and provisions relating to deferred retirement option plan under the Patrol act.

Please see the attached report from the Actuary. It appears that there is no additional funds needed if the retirement age is changed.

NPERS inquired with the Actuaries as to what the effect would be to the State General Fund. The actuary charge will be approximately \$7,500.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28		
Benefits				
...				
Operating				
....				
Travel				
.				
Capital outlay				
Aid				
.				
Capital improvements				
TOTAL				

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

2026

LB⁽¹⁾ 1103

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska State Patrol

Prepared by: ⁽³⁾ Carol Aversman

Date Prepared: 01/21/2026
⁽⁴⁾

Phone: ⁽⁵⁾ 402-471-4545

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>		<u>FY 2027-28</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:

Minimal Fiscal Impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27</u>	<u>2027-28</u>
	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
... Operating.....				
.... Travel.....				
. Capital outlay.....				
Aid.....				
. Capital improvements.....				
TOTAL.....				