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 DATE PREPARED: February 12, 2009  
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**LB 365**

Revision: 00

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2009-10		FY 2010-11	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS	See below			
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

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

LB365 changes the calculation of the retirement of a judge who is a future member. As indicated by the Nebraska Public Employees Retirement System (NPERS) LB365 would require an actuarial study.

In addition, NPERS indicates a one-time cost for programming of \$16,800 and one-time cost for printing and publication of \$2,500. The cost estimate appears reasonable.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Gary Bush	DATE	2/17/09	PHONE	471-2526
COMMENTS					
SUPREME COURT: Agree with agency's estimate of impact for operations. However, a change in benefits could have a significant impact on the Judges' retirement plan that would require an actuarial study to determine.					