

PREPARED BY: Bill Biven, Jr.
 DATE PREPARED: April 12, 2023
 PHONE: 402-471-0054

LB 103

Revision: 02

Revised to reflect AM1238 and AM969

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

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

LB103 redefines terms under the School Employees Retirement Act & the State Employees Retirement Act; & changes provisions relating to participation in the School Employees Retirement System of the State of Nebraska.

AM1238 amends §23-2332 & §23-2332.01 to change contribution rates relating to supplemental retirement plans for certain law enforcement personnel under the County Employees Retirement Act from 2% to 3% for counties with a population of more than 85,000 & from 1% to 2% for counties that have a population of 85,000 or less.

No Fiscal Impact.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 103	AM: 969	AGENCY/POLT. SUB: Department of Education
REVIEWED BY: Ryan Walton	DATE: 4/10/2023	PHONE: (402) 471-4174
COMMENTS: No basis to disagree with the Department of Education's assessment of indeterminate fiscal impact from LB 103, as amended by AM 969.		

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

2023

LB⁽¹⁾ 103 AM969

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Education

Prepared by: ⁽³⁾ Bryce Wilson Date Prepared: ⁽⁴⁾ 4/6/23 Phone: ⁽⁵⁾ 402-471-4320

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	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Explanation of Estimate:

The fiscal impact is unknown.

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>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____