

Revised to reflect amendments adopted to date.

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2020-21</b>		<b>FY 2021-22</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS	61,460		84,507	
CASH FUNDS				
FEDERAL FUNDS	12,940		17,793	
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>74,400</b>		<b>102,300</b>	

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

LB848 would rename Columbus Day as Indigenous Peoples' Day. The bill, as originally written, stipulates that no business be transacted on that day at any department of the state.

Two amendments, AM2723 and AM2578, have been adopted that have changed the fiscal impact of the bill. Following is a summary of the impact of the amendments:

**AM2578** designates the second Monday in October as Columbus Day and Indigenous Peoples' Day. Furthermore, the bill as amended, removes the stipulation in the original bill that no business be transacted on that day at any department of the state.

Currently, employees under the NAPE contract E bargaining unit (engineers and architects) as well as employees covered by the State Law Enforcement Bargaining Council (SLEBC) contract L bargaining unit (sergeants and troopers) are not eligible for holiday pay for Columbus Day. However, as Indigenous People's Day was not a holiday as enumerated in 25-2221 which authorizes a holiday for state employees, it is unclear as to whether the contract would a) have to be re-negotiated to reflect the name change of the holiday or b) be considered as an additional holiday open to labor contract negotiations.

The Department of Administrative Services (DAS) reports that as of February 6, 2020, there are 14 state agencies who have a combined 439 employees under the NAPE contract E bargaining unit and 464 employees under the L bargaining unit in the SLEBC contract that, if the holiday was added would possibly be eligible for holiday or overtime pay. If Indigenous Peoples Day was considered an additional holiday, the Nebraska State Patrol anticipates an increase in expenditures in the amount of \$28,751 for FY21 and FY22 and the Department of Administrative Services anticipates an increase of expenditures in FY21 in the amount of \$2,286. However, the Nebraska Game and Parks Commission and the Department of Transportation do not anticipate a fiscal impact.

**AM2723** This amendment relates to bill LB849. The bill changes the age of eligibility by one year from 19 to 18 for the Bridge to Independence Program for tribal youth.

Youth participating in the Bridge to Independence Program receive \$775 a month. It is estimated eight tribal youth would be eligible in FY 2021 at a cost of \$74,400 (\$61,460 GF and \$12,940 FF). In FY 2022, it is estimated 11 youth would be eligible at a cost of \$102,300 (\$84,507 GF and \$17,793 FF)

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 848	AM: 2578	AGENCY/POLT. SUB: Nebraska State Patrol	
REVIEWED BY: Lucas Martin	DATE: 3/5/2020	PHONE: (402) 471-4181	
COMMENTS: No basis to disagree with the State Patrol's assessment of fiscal impact. The department has stated that the amendment adopted to LB848 has not impacted the fiscal note and costs related to the underlying bill.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 848	AM: 2578	AGENCY/POLT. SUB: Nebraska Department of Transportation
REVIEWED BY: Lucas Martin	DATE: 3/5/2020	PHONE: (402) 471-4181
COMMENTS: No basis to disagree with the Department of Transportation's assessment of no fiscal impact.		

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

2020

LB<sup>(1)</sup> 848 – AM 2578

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Department of Administrative Services (DAS) – Enterprise

Prepared by: <sup>(3)</sup> RJ Borer Date Prepared: <sup>(4)</sup> 02/06/2020 Phone: <sup>(5)</sup> 402-471-4460

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2020-21		FY 2021-22	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
REVOLVING FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>See below</u>	<u>_____</u>	<u>See below</u>	<u>_____</u>

Explanation of Estimate:

LB 848 provides modifying Columbus Day to Indigenous Peoples’ Day.

AM 2578 changes the Columbus Day holiday to “Indigenous Peoples’ and Columbus Day,” AM2578 also incorporates AM2263 which Strikes the language “No business shall be transacted on that day at any department of state.” While the amendment will strike that language, §84-1001(3) provides that paid holidays shall include all of the days enumerated in §25-2221. Indigenous Peoples’ and Columbus Day will be enumerated in §25-2221, authorizing the holiday for state teammates.

Existing policy, labor contracts, websites, and marketing materiel will need to be updated to comply with the bill, and can be completed with existing staff.

Passage of the bill may create an additional holiday expense for those teammates covered by a labor contract that does not receive the Columbus Day holiday, as bargained in the applicable labor contracts, as they would now be eligible for Indigenous Peoples’ Day. Currently those employees covered by the E bargaining unit of the NAPE labor contract (engineers and architects) as well as teammates covered by the SLEBC – bargaining unit L labor contract do not receive the Columbus Day holiday, and would be eligible for holiday pay for Indigenous Peoples’ Day under this legislation.

Bargaining Unit	Number of Teammates
E	439
L	464

Below is the maximum enterprise-wide fiscal impact – PSL plus estimated increase for FICA and Retirement which includes the projected 7/1/2020 increases for teammates. Impact is contingent upon the employee working on the holiday.

Agency	# of Employees	# Eligible for Overtime	PSL Increase to work on the Holiday	Estimated Increase for FICA & Retirement	Total
Administrative Services	8	6	\$1,985	\$301	\$2,286
Agriculture	13	13	\$3,825	\$579	\$4,404
Correctional Services	8	8	\$2,440	\$370	\$2,810
Educational Telecommunications	2	2	\$624	\$95	\$718
Environment and Energy	114	113	\$35,636	\$5,399	\$41,035
Fire Marshal	28	28	\$9,358	\$1,418	\$10,776
Game & Parks	144	136	\$42,617	\$6,457	\$49,074
Health & Human Services	29	26	\$8,388	\$1,271	\$9,659
History Nebraska	1	1	\$299	\$45	\$345
Military	14	14	\$4,307	\$653	\$4,960
Natural Resources	44	39	\$11,375	\$1,723	\$13,098
Revenue	1	1	\$248	\$38	\$286
State Patrol	402	402	\$158,959	\$24,082	\$183,041
Transportation	95	89	\$29,148	\$4,416	\$33,564
<b>Total</b>	<b>903</b>	<b>878</b>	<b>\$309,208</b>	<b>\$46,845</b>	<b>\$356,053</b>

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

POSITION TITLE	NUMBER OF POSITIONS		2020-21	2021-22
	<u>20-21</u>	<u>21-22</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
<b>TOTAL.....</b>				

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

**2020**

**LB<sup>(1)</sup> 848, AM2578**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Carol Aversman Date Prepared: <sup>(4)</sup> 2/12/2020 Phone: <sup>(5)</sup> \_\_\_\_\_

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

	<u>FY 2020-21</u>		<u>FY 2021-22</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	\$28,751	_____	\$28,751	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>\$28,751</u>	_____	<u>\$28,751</u>	_____

**Explanation of Estimate:**

LB 848 provides for the renaming of the Columbus Day holiday to Indigenous Peoples' Day. Currently the E-bargaining unit of the NAPE labor contract (Nebraska State Patrol Crime Lab employees) and the SLEBC labor contract (Nebraska State Patrol Sergeants and Troopers) do not grant the Columbus Day holiday to these employees. Passage of this bill may result in their receiving an additional holiday, as these employees would now be eligible for Indigenous Peoples' Day. If this additional holiday is provided to these employees, the Nebraska State Patrol would have an added expense for hours worked on the holiday. Hours worked on a holiday qualify to be paid at 1.5 times the employee's normal rate of pay for their regular shift, and at 2.0 times the employee's normal rate of pay for overtime hours worked in excess of their regular shift. The Agency estimates that on average the difference in pay at the regular rate of pay as compared to hours worked on a holiday and required to be paid at 1.5 times and 2.0 times for overtime totals \$24,785. Additionally, the added retirement contribution expense for this additional pay that the State Patrol would incur totals \$3,966. This results in total additional expenditures of \$28,751.

**Amendment 2578 to the bill that is proposed will not have any impact on the Fiscal Note that was originally submitted by the Agency. The costs reflected above are those submitted on the original bill and remain unchanged.**

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2020-21 EXPENDITURES</u>	<u>2021-22 EXPENDITURES</u>
	<u>20-21</u>	<u>21-22</u>		
State Patrol Troopers and Sergeants	_____	_____	\$24,785	\$24,785
Benefits.....	_____	_____	\$3,966	\$3,966
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	_____	_____	<u>\$28,751</u>	<u>\$28,751</u>

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

**2020**

**LB<sup>(1)</sup> 848 AM 2578**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Jenessa Boynton Date Prepared: <sup>(4)</sup> 1/21/2020 Phone: <sup>(5)</sup> 402-479-4691

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

	<u>FY 2020-21</u>		<u>FY 2021-22</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

**Explanation of Estimate:**

LB 848 AM 2578 includes Indigenous Peoples' Day with Columbus Day on the second Monday in October of each year.

No fiscal impact.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2020-21</u>	<u>2021-22</u>
	<u>20-21</u>	<u>21-22</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

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

**2020**

**LB**<sup>(1)</sup> 848 AM 2578 Recognize Columbus Day AND Indigenous Peoples' Day

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Game and Parks Commission

Prepared by: <sup>(3)</sup> Christina Peters Date Prepared: <sup>(4)</sup> February 27, 2020 Phone: <sup>(5)</sup> (402)-471-5403

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

	<u>FY 2020-21</u>		<u>FY 2021-22</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>

**Explanation of Estimate:**

The proposed language of the amended bill would allow the second Monday in October to be recognized as both Indigenous Peoples' Day AND Columbus Day. That day is currently observed as a holiday within the state and thus most state offices are closed. Due to the nature of the Commission's business, several park locations currently remain open on that day.

As amended, there would be no change to the current business transacted by the commission at various park locations throughout the state on this day.

No fiscal impact is anticipated.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2020-21 EXPENDITURES</u>	<u>2021-22 EXPENDITURES</u>
	<u>20-21</u>	<u>21-22</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>