

PMW

PREPARED BY:  
DATE PREPARED:  
PHONE:

Kathy Tenopir  
February 11, 2011  
471-0058

**LB 688**

Revision: 00

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2011-12		FY 2012-13	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

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

Section 1 of LB688 provides that a law enforcement officer or firefighter employed by a county, municipal county, city, village, rural fire protection district or suburban fire protection district who will begin participation in a retirement plan on or after January 1, 2012 shall be required to continue employment until age 55 to receive full retirement benefits. The fiscal impact has two aspects as follows:

1. For those cities, counties, etc. whose law enforcement officers and firefighters retire prior to 55 this would increase the plans' assets since the members would be paying into the plan more years before retirement. It appears that this provision would affect at a minimum the Omaha and Lincoln law enforcement officers and firefighters.
2. For those cities, counties, etc. whose law enforcement officers and firefighters retire at age 60 this would decrease the plans' assets since the members would be paying into the plan less years before retirement. This provision would affect at a minimum the law enforcement officers of first class cities.

Section 2 of LB688 provides that a person shall not participate or receive any pension or retirement plan or benefits as a result of service in an elective office that begins on or after January 1, 2012. This provision would include but not be limited to the retirement plans for:

State  
Governor, Lieutenant Governor, Attorney General, Secretary of State, Auditor, State Treasurer, Public Service Commission

City  
Mayor, City Council, City Attorney, City Treasurer, City Clerk

County  
Public Defender, County Attorney, County Commissioner, County Supervisor, County Clerk, County Assessor, Register of Deeds, County Sheriff, County Treasurer, Clerk of the District Court, County Surveyor, County Engineer

To the extent that the state, city or county would no longer be providing funds for the matching requirement for the various plans there would be a cost savings.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Gary Bush	2/11/11	PHONE 471-2526
COMMENTS			
SUPREME COURT – Concur.			

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2011

LEGISLATIVE

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

LB<sup>(1)</sup> 688 FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Supreme Court

Prepared by: <sup>(3)</sup> Eric Asboe Date Prepared: <sup>(4)</sup> 2/8/11 Phone: <sup>(5)</sup> 1-4138

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2011-2012		FY 2012-2013	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

No fiscal impact. Based on the Nebraska Constitution, Art. V, § 21 and court cases, such as *Nebraska Accountability & Disclosure Comm'n. v. Citizens for Responsible Judges*, 256 Neb.95,588 N.W. 2d 807 (1999), judges do not serve in an elective office and therefore would not be subject to the provisions of LB 688.

MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2011-2012 EXPENDITURES	2012-2013 EXPENDITURES
	11-12	12-13		
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

