

PREPARED BY: John Wiemer  
 DATE PREPARED: February 06, 2024  
 PHONE: 402-471-0051

# LB 1216

Revision: 00

## FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

| <b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates) |                   |         |                   |         |
|-------------------------------------------------------------------------------------------------------|-------------------|---------|-------------------|---------|
|                                                                                                       | <b>FY 2024-25</b> |         | <b>FY 2025-26</b> |         |
|                                                                                                       | 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.

LB 1216 would exclude restricted funds budgeted for public safety services as defined in section 13-320 from the calculation of the base limitation for political subdivisions.

The Department of Revenue estimates no impact on General Fund revenues and no cost to it as a result of the bill. There is no basis to disagree with this estimate.

The potential impact to political subdivisions would vary based on their utilization of public safety services.

| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE               |                |                                         |  |
|-----------------------------------------------------------------------------------------------------|----------------|-----------------------------------------|--|
| LB: 1216                                                                                            | AM:            | AGENCY/POLT. SUB: Department of Revenue |  |
| REVIEWED BY: Neil Sullivan                                                                          | DATE: 2/6/2024 | PHONE: (402) 471-4179                   |  |
| COMMENTS: The Department of Revenue assessment of no fiscal impact from LB 1216 appears reasonable. |                |                                         |  |

| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE                           |                |                                    |  |
|-----------------------------------------------------------------------------------------------------------------|----------------|------------------------------------|--|
| LB: 1216                                                                                                        | AM:            | AGENCY/POLT. SUB: Lancaster County |  |
| REVIEWED BY: Neil Sullivan                                                                                      | DATE: 2/5/2024 | PHONE: (402) 471-4179              |  |
| COMMENTS: No basis to disagree with the Lancaster County unquantified assessment of fiscal impact from LB 1216. |                |                                    |  |

| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE                                             |                |                                                            |  |
|-----------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------------------------------------|--|
| LB: 1216                                                                                                                          | AM:            | AGENCY/POLT. SUB: Nebraska Association of County Officials |  |
| REVIEWED BY: Neil Sullivan                                                                                                        | DATE: 2/5/2024 | PHONE: (402) 471-4179                                      |  |
| COMMENTS: No basis to disagree with the Nebraska Association of County Officials assessment of indeterminate impact from LB 1216. |                |                                                            |  |

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

2024

LB<sup>(1)</sup> 1216

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Association of County Officials (NACO)

Prepared by: <sup>(3)</sup> Elaine Menzel Date Prepared: <sup>(4)</sup> 1/18/2024 Phone: <sup>(5)</sup> 402.434.5660

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

|               | <u>FY 2024-25</u>   |                | <u>FY 2025-26</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:

LB 1216 would change provisions relating to the base limitation would change provisions relating public safety services. In FY 2022-2023, annual budget data on law enforcement expenses for public safety-law enforcement expenses (which include operating, outlay, debt, and other) were approximately \$450 million.

The fiscal impact of LB1216 is unknown.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

| <u>POSITION TITLE</u>     | <u>NUMBER OF POSITIONS</u> |              | <u>2024-25</u>      | <u>2025-26</u>      |
|---------------------------|----------------------------|--------------|---------------------|---------------------|
|                           | <u>24-25</u>               | <u>25-26</u> | <u>EXPENDITURES</u> | <u>EXPENDITURES</u> |
| _____                     | _____                      | _____        | _____               | _____               |
| _____                     | _____                      | _____        | _____               | _____               |
| Benefits.....             | _____                      | _____        | _____               | _____               |
| Operating.....            | _____                      | _____        | _____               | _____               |
| Travel.....               | _____                      | _____        | _____               | _____               |
| Capital outlay.....       | _____                      | _____        | _____               | _____               |
| Aid.....                  | _____                      | _____        | _____               | _____               |
| Capital improvements..... | _____                      | _____        | _____               | _____               |
| TOTAL.....                | _____                      | _____        | _____               | _____               |



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

**2024**

**LB<sup>(1)</sup> 1216**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Lancaster County (Budget & Fiscal)

Prepared by: <sup>(3)</sup> Dennis Meyer Date Prepared: <sup>(4)</sup> 1-23-24 Phone: <sup>(5)</sup> 402-441-6869

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

|               | <u>FY 2024-25</u>   |                | <u>FY 2025-26</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:

The exclusion of public safety services from the base limitation only comes into play during the calculation on the lid on restricted funds.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

| <u>POSITION TITLE</u>     | <u>NUMBER OF POSITIONS</u> |              | <u>2024-25</u>      | <u>2025-26</u>      |
|---------------------------|----------------------------|--------------|---------------------|---------------------|
|                           | <u>24-25</u>               | <u>25-26</u> | <u>EXPENDITURES</u> | <u>EXPENDITURES</u> |
| _____                     | _____                      | _____        | _____               | _____               |
| _____                     | _____                      | _____        | _____               | _____               |
| Benefits.....             | _____                      | _____        | _____               | _____               |
| Operating.....            | _____                      | _____        | _____               | _____               |
| Travel.....               | _____                      | _____        | _____               | _____               |
| Capital outlay.....       | _____                      | _____        | _____               | _____               |
| Aid.....                  | _____                      | _____        | _____               | _____               |
| Capital improvements..... | _____                      | _____        | _____               | _____               |
| TOTAL.....                | _____                      | _____        | _____               | _____               |