

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

## ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)

	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	See below		See below	

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

LB 301 provides that “eligible aliens” will be eligible to become law enforcement certified if hired by a law enforcement agency. LB 301 defines an “eligible alien” as any alien who has been granted work authorization by the United States. Eligible aliens as defined by LB 301 would also be eligible to receive public benefits relating to employment as a law enforcement officer. This includes retirement benefits, deferred compensation under § 84-1504, scholarships or financial aid for education, and any other benefit relating to employment, including what would apply to their family members or dependents.

The Department of Administrative Services (DAS) does not identify fiscal impact to its agency, but does not comment on potential impacts to the state. Lancaster County and the Nebraska State Patrol claim no fiscal impact to their agencies. The Nebraska Association of County Officials does not foresee any additional costs or savings to counties.

There could be some fiscal impacts to the state, but that the exact amounts cannot be determined without knowing the number of new state employees that would be hired under passage of LB 301, or the exact benefits that would be applied for and claimed. For example, deferred compensation and retirement benefits would be tied to job codes, salary ranges or individual paycheck calculations for employees of the state. Tuition waivers could be applied to any eligible alien as defined by LB 301, not just state employees. Average annual tuition costs range from approximately \$4,000 to \$12,000 in Nebraska’s public higher education institutions. As of this date, no state funding has been appropriated for tuition waivers under the First Responder Recruitment and Retention Act. Actual fiscal impact could be calculated for tuition or other benefits at some point in the future. It is foreseeable that impacted agencies could request supplemental funding for these benefits in the future.

### ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 301	AM:	AGENCY/POLT. SUB: Department of Administrative Services (DAS) – State Personnel	
REVIEWED BY: Ryan Yang		DATE: 2/1/2025	PHONE: (402) 471-4178
COMMENTS: No basis to disagree with the Department of Administrative Services assessment of no fiscal impact to the agency from LB 301.			

### ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 301	AM:	AGENCY/POLT. SUB: Nebraska State Patrol	
REVIEWED BY: Gary Bush		DATE: 01/27/2025	PHONE: (402) 471-4161
COMMENTS: Agree with the agency’s estimate of No Fiscal Impact.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE				
LB: 301	AM:	AGENCY/POLT. SUB: Nebraska Association of County Officials		
REVIEWED BY:	Gary Bush	DATE:	01/21/2025	PHONE: (402) 471-4161
COMMENTS: No basis to disagree with NACO's estimate of the fiscal impact to counties in Nebraska.				

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 301	AM:	AGENCY/POLT. SUB: Omaha Police Department	
REVIEWED BY: Ryan Yang		DATE: 2/13/2025	PHONE: (402) 471-4178
COMMENTS: No basis to disagree with the Omaha Police Department assessment of no fiscal impact from LB 301.			

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

**2025**

**LB<sup>(1)</sup> 301**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Sean Davis Date Prepared: <sup>(4)</sup> 1/17/25 Phone: <sup>(5)</sup> 402-471-4439

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

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
REVOLVING FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

**Explanation of Estimate:**

LB 301 requires provision of public benefits, including employment benefits, to eligible aliens employed as law enforcement officers. This includes retirement benefits under the State Employees Retirement Act, the Employment Security Law, deferred compensation under section 84-1504, scholarships or financial aid for education, and any other benefit relating to employment, including what would apply to their family members or dependents. State agencies would be required to maintain an approved identification document for each individual as outlined in this bill. Department of Administrative Services (DAS) is required to prescribe a format for individuals applying for public benefits to attest to their eligible alien status.

There is no identified fiscal impact to the Department of Administrative Services.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....			_____	_____
Operating.....			_____	_____
Travel.....			_____	_____
Capital outlay.....			_____	_____
Aid.....			_____	_____
Capital improvements.....			_____	_____
TOTAL.....			_____	_____

# 2025

## FISCAL NOTE

Prepared by: <sup>(3)</sup> Sara Hoyle Date Prepared: <sup>(4)</sup> 01/22/25 Phone: <sup>(5)</sup> (402) 441-6868

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

	FY 2025-26		FY 2026-27	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	_____	_____	_____

### BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

POSITION TITLE	NUMBER OF POSITIONS		2025-26	2026-27
	25-26	26-27	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

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

Prepared by: <sup>(3)</sup> Elaine Menzel

Date Prepared: <sup>(4)</sup> 1/20 /2025

Phone: <sup>(5)</sup> 402.434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

LB242 would allow eligible aliens to receive law enforcement officer training and certification and authorize such aliens and their dependents to receive public benefits relating to employment as a law enforcement officer. This legislation would broaden the potential pool of law enforcement officer applicants. It is unforeseeable that the counties would bear any additional costs, nor would there be any direct cost savings.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE				
Personal Services:				
POSITION TITLE	NUMBER OF POSITIONS		2025-26	2026-27
	25-26	26-27	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

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

**2025**

**LB<sup>(1)</sup> 301**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Omaha Police Department

Prepared by: <sup>(3)</sup> D/C S. Cervený #1521 Date Prepared: <sup>(4)</sup> 1/27/25 Phone: <sup>(5)</sup> 402-444-5861

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

	<b><u>FY 2025-26</u></b>		<b><u>FY 2026-27</u></b>	
	<b><u>EXPENDITURES</u></b>	<b><u>REVENUE</u></b>	<b><u>EXPENDITURES</u></b>	<b><u>REVENUE</u></b>
GENERAL FUNDS	<u>0</u>	<u></u>	<u>0</u>	<u></u>
CASH FUNDS	<u></u>	<u></u>	<u></u>	<u></u>
FEDERAL FUNDS	<u></u>	<u></u>	<u></u>	<u></u>
OTHER FUNDS	<u></u>	<u></u>	<u></u>	<u></u>
TOTAL FUNDS	<u></u>	<u></u>	<u></u>	<u></u>

Explanation of Estimate:

LB 301: Law Enforcement Training for Eligible Immigrants.

The Omaha Police Department does not anticipate any fiscal impact related to LB 301. All associated training costs would be included in OPD's annual personnel & training budget.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<b><u>POSITION TITLE</u></b>	<b><u>NUMBER OF POSITIONS</u></b>		<b><u>2025-26</u></b>	<b><u>2026-27</u></b>
	<b><u>25-26</u></b>	<b><u>26-27</u></b>	<b><u>EXPENDITURES</u></b>	<b><u>EXPENDITURES</u></b>
	<u></u>	<u></u>	<u></u>	<u></u>
	<u></u>	<u></u>	<u></u>	<u></u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

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

Prepared by: <sup>(3)</sup> Carol Aversman

Date Prepared: <sup>(4)</sup> 01/23/2025

Phone: <sup>(5)</sup> 402-471-4545

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION				
	FY 2025-26		FY 2026-27	
	<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:

NO FISCAL IMPACT

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE				
Personal Services:				
POSITION TITLE	NUMBER OF POSITIONS		2025-26	2026-27
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				