

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised due to amendments on Select File

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)					
EXPENDITURES	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	(56,901,929)	104,938,396	48,969,003	805,250	97,810,720
FY2026-2027	(185,874,769)	77,308,008	(47,223,184)	(734,298)	(156,524,243)
FY2027-2028	(185,874,769)	77,308,008	(47,223,184)	(734,298)	(156,524,243)
FY2028-2029	(185,874,769)	77,308,008	(47,223,184)	(734,298)	(156,524,243)
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	SEE BELOW	0	0	0	SEE BELOW
FY2026-2027	SEE BELOW	0	0	0	SEE BELOW
FY2027-2028	SEE BELOW	0	0	0	SEE BELOW
FY2028-2029	SEE BELOW	0	0	0	SEE BELOW

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

LB 1071 was amended on General File by AM2162 and AM2152. LB 1071 was amended on Select File by AM2748, AM2820, and AM2941.

AM2820 appropriates \$450,000 from the General Fund for domestic violence services in FY2026-27. AM2748, as amended by AM2941, makes various corrections and adjustments to appropriations, as follows:

General Fund Appropriation Changes on Select File

Agency	Program	FY2026	FY2027	Issue
Legislative Council	122	0	(100,000)	Operations Reduction
Legislative Council	123	0	(30,000)	Operations Reduction
Legislative Council	501	0	(100,000)	Operations Reduction
Legislative Council	504	0	(20,000)	Operations Reduction
Governor	17	0	0	Reduce GF lapse by \$250,000
Education	25	(86,376)	0	Operations Reduction
Revenue	112	400,000	400,000	Operations Restored
Labor	480	0	(3,650,000)	Education Scholarships
DHHS	33	0	12,500	Operations retroactive eligibility
DHHS	348	(5,000,000)	(5,000,000)	Hospital Assessment offset
DHHS	348	0	(5,000,000)	Efficiencies
DHHS	348	0	13,378,326	Retro eligibility to match HR1
DHHS	354	0	450,000	AM2820
BELF	529	32,284	50,376	Operations Restored
Corrections	200	0	(2,000,000)	Operations Reduction
State Patrol	100	500,000	0	Correction - shift program
State Patrol	850	(500,000)	0	Correction - shift program
Economic Dev	601	0	(2,000,000)	Mentorship grants
Economic Dev	603	200,000	200,000	Correction
Economic Dev	603	(50,000)	(50,000)	Operations Reduction
TOTAL General Fund		(4,504,092)	(3,458,798)	

Cash Fund Appropriation Changes on Select File

Agency	Program	FY2026	FY2027	Issue
Revenue	165	0	2,800,000	Cash Device aid/IT expense
DHHS	347	0	7,551,789	Child Care Subsidy
Electrical Bd	197	0	(400,000)	Operations reduction
Military	544	1,000,000	0	Consultant
Game & Parks	336,549	75,000	0	Overtime-wildfire assistance
Economic Dev	603	(1,000,000)	0	Reduction of NC3-Consultant
TOTAL Cash Fund		75,000	9,951,789	

Federal Fund Appropriation Changes on Select File

Agency	Program	FY2026	FY2027	Issue
DHHS	33	0	37,500	Operations retroactive eligibility
DHHS	348	0	8,618,055	Retro eligibility to match HR1
TOTAL Federal Fund		0	8,655,555	

As amended, total appropriation adjustments by fund type in LB 1071 for FY2025-26 and FY2026-27 are as follows:

	FY2025-26	FY2026-27
General Fund	(\$56,901,929)	(\$185,874,769)
Cash Funds	\$104,938,395	\$77,308,008
Federal Funds	\$48,969,003	(\$47,223,184)
Revolving Funds	\$805,250	(\$734,298)
Total	\$97,810,720	(\$156,524,243)

The change in General Fund reappropriations (increases in General Fund balance) include:

Agency	FY2025-26	FY2026-27
Legislative Council	\$7,087,059	0
Governor	\$250,000	0
Public Service Commission	\$3,900,000	0
Liquor Control Commission	\$2,617,379	0
Economic Development	\$19,810,439	0
Crime Commission	\$1,800,000	0
Military Const.	\$72,416	\$47,912
DAS	\$500,000	0
Total	\$36,037,293	\$47,912

There is also a lapse of \$2 million in reappropriated funds from the Nebraska Capital Construction Fund for Program 921 (DAS) for the Troop A Headquarters project.

The bill amends transfers from the General Fund to other funds, which results in a net reduction to General Fund revenue of \$25,000 in FY2025-26 and a net gain to General Fund revenue of \$22.25 million in FY2026-27.