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DATE PREPARED: March 13, 2025  
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**LB 452**

Revision: 00

# 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	See below		See below	
OTHER FUNDS				
TOTAL FUNDS				

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

This bill states legislative intent to appropriate \$500,000 in federal Temporary Assistance for Needy Families (TANF) funds for state aid for Court Appointed Special Advocates (CASA). CASA currently receives \$250,000 in TANF funds therefore federal approval of any increases would be likely.

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

LB: 452 AM: AGENCY/POLT. SUB: Nebraska Department of Health & Human Services

REVIEWED BY: Ann Linneman DATE: 3-13-2025 PHONE: (402) 471-4180

COMMENTS: Concur with the Nebraska Department of Health and Human Services' assessment of fiscal impact.

Technical Note: The current appropriation language is not sufficient to create an appropriation. The fiscal impact assessment assumes an accompanying A-bill articulating appropriation in accordance with §49-804.

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

State Agency or Political Subdivision Name:(2) Department of Health and Human Services

Prepared by: (3) John Meals                      Date Prepared 3-13-25                      Phone: (5) 471-6719

	FY 2025-2026		FY 2026-2027	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS	\$500,000		\$500,000	
OTHER FUNDS				
TOTAL FUNDS	\$500,000	\$0	\$500,000	\$0

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

Explanation of Estimate:

LB452 intends to appropriate \$500,000 from the federal Temporary Assistance for Needy Families (TANF) funds for both FY2025-2026 and FY2026-2027 for Court Appointed Special Advocate (CASA) state aid. CFS has a current agreement with CASA utilizing TANF funds and this bill would continue current funding agreements. The Office of Economic Assistance (OEA) currently allocates \$250,000 in Federal TANF funds annually for Children and Family Services (CFS) to award CASA services. LB452 increases the allocated amount by \$500,000 in federal TANF funds each year for FY2025-26 and FY2026-27. Increasing the amount of federal TANF funds allocated for CASA services will increase the TANF expenditures for CASA-provided services.

According to current projections, the Department of Health and Human Services is expected to exhaust TANF funding by FFY 2028. Increasing the federal TANF funds allocated for CASA services will reduce the available TANF funds that support other services, activities, and programs benefiting Nebraska families. If funds continue to be allocated to additional projects, general funds may be needed for this program in future fiscal years.

MAJOR OBJECTS OF EXPENDITURE

PERSONAL SERVICES:				
POSITION TITLE	NUMBER OF POSITIONS		2025-2026	2026-2027
	26-26	26-27	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital Outlay.....				
Aid.....				
Capital Improvements.....				
TOTAL.....			\$0	\$0