

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)					
EXPENDITURES	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	0	0	0	0
FY2027-2028	0	0	0	0	0
FY2028-2029	0	0	0	0	0
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	0	0	0	0
FY2027-2028	0	0	0	0	0
FY2028-2029	0	0	0	0	0

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

LB 952 creates the Supreme Court Operations Cash Fund for court and probation programs. The bill ends the Supreme Court Reports Cash Fund and the Court Appointed Special Advocate Fund, and transfers any remaining balances in those funds to the General Fund. It also removes outdated transfer language, updates CASA Act references, and repeals the CASA grant and reporting statutes.

The Supreme Court states LB952 would have no direct fiscal impact and relates to three Supreme Court cash funds.

The Supreme Court states the bill would codify the existing Supreme Court Operations Cash Fund that was administratively created under section 81-1111.04.

The Supreme Court further states that the Supreme Court Reports Cash Fund was originally supported by revenue from printed opinions, but since opinions have been published electronically (since 2016), revenue has declined, and the fund balance was approximately \$64 as of January 31, 2026; any small royalty revenue could be received into the Supreme Court Operations Cash Fund.

The Supreme Court also states the CASA Fund has had no activity since funding shifted to a direct General Fund appropriation in 2014 (now to the Foster Care Review Office), and the cash fund balance has been zero since 2018.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 952	AM:	AGENCY/POLT. SUB: Supreme Court
REVIEWED BY: Ashley Dempsey	DATE: 2/20/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Supreme Court's assessment of no fiscal impact from LB 952.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 952	AM:	AGENCY/POLT. SUB: Nebraska Commission on Public Advocacy
REVIEWED BY: Ashley Dempsey	DATE: 1/12/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Nebraska Commission on Public Advocacy assessment of no fiscal impact from LB 952.		

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

2026

LB⁽¹⁾ 952

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Commission on Public Advocacy

Prepared by: ⁽³⁾ Todd Lancaster Date Prepared: ⁽⁴⁾ 01/12/2026 Phone: ⁽⁵⁾ 402-471-7774

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>		<u>FY 2027-28</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:
No fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27</u>	<u>2027-28</u>
	<u>26-27</u>	<u>27-28</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.

2026

LB⁽¹⁾ 952

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ 05 Supreme Court

Prepared by: ⁽³⁾ Eric Asboe Date Prepared: ⁽⁴⁾ 1/17/2026 Phone: ⁽⁵⁾ 402-326-9215

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>		<u>FY 2026-27</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:

No direct fiscal impact. LB952 concerns three Supreme Court Cash Funds as follows:

1. Supreme Court Operations Cash Fund. LB952 codifies, per statute Section 81-1111.04, an already existing Cash Fund that was administratively created.
2. Supreme Court Reports Cash Fund. The original purpose of this fund was to receive revenue from the sale of printed Supreme Court opinions and Court of Appeals decisions. Since 2016 all opinions and decisions have been published electronically. As a result, revenue has decreased significantly and the fund balance has steadily declined. As of 1/31/26, the balance in the fund was approximately \$64. A small amount of revenue from royalties is received each year which can be receipted into the Supreme Court Operations Cash Fund.
3. Court Appointed Special Advocate (CASA) Fund. Although originally used to provide grants, funding for CASA programs shifted to a direct General Fund appropriation in 2014. That appropriation is now made to the Foster Care Review Office. The remainder of the Cash Fund was granted and the fund balance has been zero since 2018.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27 EXPENDITURES</u>	<u>2027-28 EXPENDITURES</u>
	<u>26-27</u>	<u>27-28</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
...	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
....	_____	_____	_____	_____

