

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Amendments on General File

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)					
EXPENDITURES	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	(52,397,837)	102,363,396	48,969,003	805,250	99,739,812
FY2026-2027	(182,415,971)	69,856,219	(55,878,739)	(734,298)	(169,172,789)
FY2027-2028	(182,415,971)	69,856,219	(55,878,739)	(734,298)	(169,172,789)
FY2028-2029	(182,415,971)	69,856,219	(55,878,739)	(734,298)	(169,172,789)
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LB 1071 contains the Governor's recommendation for adjustments to the FY2025-26 and FY2026-27 biennium budget as originally enacted in the 2025 session. LB 1071 was amended on General File by AM2162 and AM2152.

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	(\$52,397,837)	(\$182,415,971)
Cash Funds	\$102,363,396	\$69,856,219
Federal Funds	\$48,969,003	(\$55,878,739)
Revolving Funds	\$805,250	(\$734,298)
Total	\$99,739,812	(\$169,172,789)

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

Agency	FY2025-26	FY2026-27
Legislative Council	\$7,087,059	0
Governor	\$500,000	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	\$36,287,293	\$47,912

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.

Additional detail is contained in the "Biennial Budget FY2025-26 AND FY2026-27, As Proposed by the Appropriations Committee, 109th Legislature-Second Session" on the Legislature's website at <https://nebraskalegislature.gov/pdf/reports/fiscal/2026budget.pdf>.