

PREPARED BY:  
DATE PREPARED:  
EMAIL:

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February 17, 2026  
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**LB 1147**

Revision: 00

**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 1147 requires the Auditor of Public Accounts (APA) to investigate any impoundment of state funds in which the Governor withholds or delays funds appropriated by the Legislature. The bill directs the Auditor to submit a quarterly report to the Clerk of the Legislature that includes: a list of impounded funds; the date the funds were impounded; the length of time the funds were impounded; the reason or explanation for the impoundment; and the estimated fiscal, economic, or budgetary impact of the impoundment.

The APA reports that they would plan to cover these additional duties with existing staff. No fiscal impact.

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

2026

LB<sup>(1)</sup> 1147

FISCAL NOTE

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

Nebraska Auditor of Public Accounts

Prepared by: <sup>(3)</sup> Craig Kubicek

Date Prepared: 1/23/2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 402-326-3063

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$0		\$0	
CASH FUNDS	\$0		\$0	
FEDERAL FUNDS	\$0		\$0	
OTHER FUNDS	\$0		\$0	
TOTAL FUNDS	\$0		\$0	

Explanation of Estimate:

We would plan to cover under current staffing levels.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27	2027-28
	26-27	27-28	EXPENDITURES	EXPENDITURES
Benefits.....				
...				
Operating.....				
....				
Travel.....				
.				
Capital outlay.....				
Aid.....				
.				
Capital improvements.....				
TOTAL.....				

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

LB: 1147 AM: AGENCY/POLT. SUB: Nebraska Auditor of Public Accounts

REVIEWED BY: Ann Linneman DATE: 1-23-2026 PHONE: (402) 471-4180

COMMENTS: The Nebraska Auditor of Public Accounts' assessment of fiscal impact seems reasonable given the assumptions used.