

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised to reflect AM3133

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	(23,411,170)	27,226,191	(8,111,796)	0	(4,296,775)
FY2027-2028	(28,884,016)	27,921,952	(12,650,582)	0	(13,612,646)
FY2028-2029	(32,667,170)	28,025,623	(17,189,368)	0	(21,830,915)
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	(5,000,000)	0	0	0	(5,000,000)
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.

As amended on Select File by AM3133, LB 1209 makes several appropriations changes to FY2026-27 related to LB 759, LB 847, LB 867, LB 901, LB 1101, and LB 1235.

Section	Bill	Agency	Prog	Type	FY27 General	FY27 Cash	FY27 Federal
18	LB759	DWEE	334	Oper	(415,000)	415,000	0
19	LB759	DWEE	513	Oper	(225,000)	117,271	0
9	LB847	Labor	31	Oper	0	2,500,000	0
9	LB847	Labor	31	Aid	0	4,000,000	0
13	LB847	Labor	194	Oper	(779,383)	1,000,000	0
17	LB847	Econ Dev	603	Oper	(931,198)	1,100,000	0
17	LB847	Econ Dev	603	Aid	(11,020,352)	13,900,000	0
15	LB867	DHHS	348	Aid	(6,761,317)	0	(8,111,796)
14	LB901	Revenue	102	Oper	(1,871,418)	3,330,920	0
10	LB901	DHHS	38	Aid	0	470,000	0
12	LB1101	Retirement	41	Oper	0	7,500	0
20	LB1101	Retirement	515	Oper	(1,221,208)	0	0
16	LB1235	Liquor Comm	73	Oper	(300,000)	300,000	0
11	LB1235	State Patrol	100	Oper	113,706	85,500	0
TOTAL APPROPRIATION CHANGE					(23,411,170)	27,226,191	(8,111,796)

Additionally, the bill revises the transfer from the Nebraska Tobacco Settlement Trust Fund to the General Fund in FY2026-27 to \$45 million, a reduction from \$50 million.

For FY2027-28 and FY2028-29, we estimate additional changes in appropriations based upon provisions contained in the substantive bills. Any actual change in appropriation will be addressed in the next biennial budget process. Estimated appropriation change, used for purposes of the table at the top of this fiscal note, is as follows:

Bill	Agency	Prog	Type	FY28 General	FY28 Cash	FY28 Federal	FY29 General	FY29 Cash	FY29 Federal
LB759	DWEE	334	Oper	(415,000)	415,000	0	(415,000)	415,000	0
LB759	DWEE	513	Oper	(475,000)	295,000	0	(475,000)	367,271	0
LB847	Labor	31	Oper	0	2,500,000	0	0	2,500,000	0
LB847	Labor	31	Aid	0	4,000,000	0	0	4,000,000	0
LB847	Labor	194	Oper	(779,383)	1,000,000	0	(779,383)	1,000,000	0
LB847	Econ Dev	603	Oper	(931,198)	1,100,000	0	(931,198)	1,100,000	0
LB847	Econ Dev	603	Aid	(11,020,352)	13,900,000	0	(11,020,352)	13,900,000	0
LB867	DHHS	348	Aid	(10,544,471)	0	(12,650,582)	(14,327,625)	0	(17,189,368)
LB901	Revenue	102	Oper	(2,606,009)	3,035,232	0	(2,606,009)	3,047,632	0
LB901	DHHS	38	Aid	0	646,000	0	0	665,000	0
LB1101	Retirement	41	Oper	0	0	0	0	0	0
LB1101	Retirement	515	Oper	(1,221,208)	0	0	(1,221,208)	0	0
LB1235	Liquor Comm	73	Oper	(1,004,400)	1,016,720	0	(1,004,400)	1,016,720	0
LB1235	State Patrol	100	Oper	113,005	14,000	0	113,005	14,000	0
TOTAL APPROPRIATION CHANGE				(28,884,016)	27,921,952	(12,650,582)	(32,667,170)	28,025,623	(17,189,368)