

PREPARED BY: Scott Danigole  
 DATE PREPARED: January 13, 2025  
 PHONE: 402-471-0055

# LB 123

Revision: 00

## FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2025-26</b>		<b>FY 2026-27</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

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

LB 123 changes provisions related to withholding money due to noncompliance with budget limits and annual audits for certain political subdivisions.

Under LB 123, political subdivisions that are noncompliant shall “continue to forfeit state aid until the governmental unit reaches compliance...” All state aid that is forfeited shall remain forfeited and be redistributed in the noncompliant governmental unit’s county or, if there is no eligible recipient, be returned to the Highway Allocation Fund. If the governmental unit remains noncompliant within twelve months after the original delinquency order is given, that governmental unit shall be ineligible for future distributions of state aid. Upon becoming compliant, the governmental unit shall be eligible for future distributions of state aid.

The State Auditor estimates no fiscal impact. The provisions of LB 123 do not pose significant changes to current practices.

No fiscal impact.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE				
LB:	123	AM:	AGENCY/POLT. SUB: Nebraska Auditor of Public Accounts	
REVIEWED BY:	Ann Linneman	DATE:	1-14-2025	PHONE: (402) 471-4180
COMMENTS: The Auditor of Public Account’s assessment of no fiscal impact seems reasonable given the assumptions used.				

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

**2025**

**LB<sup>(1)</sup> 123**

**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: <sup>(4)</sup> 1/10/2025 Phone: <sup>(5)</sup> 402-326-3063

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	\$0		\$0	
CASH FUNDS	\$0		\$0	
FEDERAL FUNDS	\$0		\$0	
OTHER FUNDS	\$0		\$0	
<b>TOTAL FUNDS</b>	<b>\$0</b>		<b>\$0</b>	

Explanation of Estimate:

Not a significant change to our current process.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
<b>TOTAL.....</b>				