

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	291,000	0	0	0	291,000
FY2027-2028	200,000	0	0	0	200,000
FY2028-2029	200,000	0	0	0	200,000
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 969 requires the Auditor of Public Accounts (APA) to create, maintain, and publicly host a comprehensive online database containing detailed financial information for all counties and municipalities statewide. The database will compile key data, such as revenue sources, expenditures, and full balance sheets detailing assets and liabilities, to be drawn from the most recent audit reports already filed with the Auditor. It would be made accessible for public inspection on the Auditor's website, with an implementation date no later than January 1, 2027. Counties and municipalities of all classes are to provide historical financial information beginning with calendar year 2016 to the APA.

The local fiscal impact to counties and municipalities will vary, depending on current staffing and their ability to handle any increase in workload with existing resources. Some report that there could be increased cost for additional CPA work during the first year, after which the fiscal impact would be minimal.

The Auditor of Public Accounts explains that LB 969 will require them to develop and maintain a database from the filings of more than 620 counties and municipalities. This database would include ten (10) years of historical data, consisting of multiple data points, for each year beginning with 2016. While the APA is tasked with ensuring such counties and municipalities file an annual audit or budget that are all currently available on its website, the APA is not currently staffed to develop and maintain an additional database of this extent. The APA reports that significant resources would be required prescribe the report form and develop and maintain a database on its website. Personnel would be tasked with ensuring this is set up correctly as well as reviewed and updated by a Manager. In addition to the staffing costs, there would be additional costs for data maintenance, storage, and backup procedures.

Position Title	FY27 Positions	FY27 Expenses	FY28 Positions	FY28 Expenses
Auditor	2	\$120,000	1	\$100,000
Audit Manager	1	100,000	0.5	50,000
Benefits		66,000		50,000
Operating		5,000		5,000
		\$291,000		\$200,000

There is no basis to disagree that additional resources would be required for the APA to develop, maintain, and oversee an extensive new database.

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

LB: **1247** AM: AGENCY/POLT. SUB: **Nebraska State College System**

REVIEWED BY: Kimberly Burns DATE: 02/03/2026 PHONE: (402) 471-4171

COMMENTS: Concur with the Nebraska State College System's estimate of no fiscal impact from LB 1247.

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

LB: **1247** AM: AGENCY/POLT. SUB: **Coordinating Commission for Postsecondary Education**

REVIEWED BY: Kimberly Burns DATE: 01/29/2026 PHONE: (402) 471-4171

COMMENTS: Concur with the Coordinating Commission for Postsecondary Education's estimate of no fiscal impact from LB 1247.

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

LB: **1247** AM: AGENCY/POLT. SUB: **University of Nebraska System**

REVIEWED BY: Kimberly Burns DATE: 02/03/2026 PHONE: (402) 471-4171

COMMENTS: Concur with the University of Nebraska System's estimate of no fiscal impact from LB 1247.

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

2026

LB⁽¹⁾ 1247

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Coordinating Commission for Postsecondary Education

Prepared by: ⁽³⁾ Gary Timm

Date Prepared: 1/23/2026
⁽⁴⁾

Phone: ⁽⁵⁾ 402.471.0020

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 EXPENDITURES</u>	<u>2027-28 EXPENDITURES</u>
	<u>26-27</u>	<u>27-28</u>		
Benefits.....	_____	_____	_____	_____
... Operating.....	_____	_____	_____	_____
.... Travel.....	_____	_____	_____	_____
. Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
. Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2026

LB⁽¹⁾ 1247

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska State College System

Prepared by: ⁽³⁾ Brenda Owen

Date Prepared: 1.27.2026
⁽⁴⁾

Phone: ⁽⁵⁾ 402-471-2505

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

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

Explanation of Estimate:

The Board of Trustees of the Nebraska State Colleges intends to fully comply with the requirements regarding the submission of data to the Nebraska Statewide Workforce and Education Reporting System (NSWERS). We have fully complied with all required data submission and reporting obligations since the inception of NSWERS and expect to continue meeting these data submission requirements using existing personnel and resources. As a result, the State Colleges expects no fiscal impact associated with this legislation.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

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

2026

LB ⁽¹⁾ 1247 Require postsecondary institution participation in the Nebraska Statewide Workforce and Education Reporting System for the Nebraska Career Scholarship Act

FISCAL NOTE

State Agency OR Political Subdivision Name:⁽²⁾ University of Nebraska System

Prepared by:⁽³⁾ Anne Barnes Date Prepared:⁽⁴⁾ 02/02/2026 Phone:⁽⁵⁾ (402) 472-2191

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026 - 27		FY 2027 - 28	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
CASH FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FEDERAL FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
OTHER FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Explanation of Estimate:

No Fiscal Impact.

The University of Nebraska already complies with the Memorandum of Understanding referenced in LB 1247. However, this legislation creates some uncertainty around allocation of the Nebraska Career Scholarship Act funds and could potentially raise supremacy clause concerns.

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>		
	<u>0</u>	<u>0</u>		
	<u>0</u>	<u>0</u>		
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				