

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

| ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates) |              |         |              |         |
|------------------------------------------------------------------------------------------------|--------------|---------|--------------|---------|
|                                                                                                | FY 2025-26   |         | FY 2026-27   |         |
|                                                                                                | 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 260 is a component of the Governor's 2025-27 Biennium Budget recommendation. The bill relates to deficit appropriations and transfers for the current fiscal year. As the impact is in FY2024-25, the amounts are shown in the table below, but are not reflected on the top of the page.

| Ag # | Agency             | Program | Issue                                                  | General      | Cash       | Federal    | Rev. | PSL       |
|------|--------------------|---------|--------------------------------------------------------|--------------|------------|------------|------|-----------|
| 013  | Education          | 025     | Additional Appropriation/PSL for Vacation/Sick Payouts |              |            | 188,873    |      | 196,457   |
| 013  | Education          | 025     | Professional Practices to Certification Authority      |              | 100,000    |            |      |           |
| 013  | Education          | 158     | Adjust TEEOSA Aid for Insurance Premium                | (575,679)    |            |            |      |           |
| 013  | Education          | 158     | Reduce Appropriation for TEEOSA State Aid              | (73,006)     |            |            |      |           |
| 013  | Education          | 158     | Special Education                                      |              | 67,558,187 |            |      |           |
| 015  | Parole Board       | 358     | PSL & General Fund Shortfall                           | 150,000      |            |            |      | 220,120   |
| 016  | Revenue            | 108     | Homestead Exemption Reduction                          | 2,000,000    |            |            |      |           |
| 025  | HHS                | 250     | Program 250 PSL Increase                               |              |            |            |      | 500,000   |
| 025  | HHS                | 365     | Program 363 Lincoln Regional Center                    | 4,500,000    |            |            |      | 6,300,000 |
| 025  | HHS                | 344     | Program 344 CHIP Deficit                               | 6,000,000    | 3,000,000  | 14,300,000 |      |           |
| 025  | HHS                | 347     | Program 347 Transfer to Child Welfare                  | (15,000,000) |            |            |      |           |
| 025  | HHS                | 348     | Program 348 Medicaid Deficit Request                   | 55,094,831   |            |            |      |           |
| 025  | HHS                | 354     | Program 354 Transfer to Child Welfare                  | 15,000,000   |            |            |      |           |
| 033  | Game & Parks       | 549     | Rec Road Fund General Fund Offset                      | (5,000,000)  | 5,000,000  |            |      |           |
| 083  | Community Colleges | 152     | Community College Future Fund Deficit                  |              | 6,822,827  |            |      |           |
|      |                    |         |                                                        |              |            |            |      |           |
|      |                    |         | Total                                                  | 62,096,146   | 82,481,014 | 14,488,873 | 0    | 7,216,577 |

In addition to appropriations changes, in section 19, the bill reduces the transfer in FY2024-25 from the State Department of Education Improvement Grant Fund to the Education Future Fund from \$5 million to \$2 million.