

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised based on response from DHHS.

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.**

LB799 creates the Service Contract Reporting Act.

The act requires cities of the metropolitan class, counties with population of more than 500,000, and state agencies (other than the University, Nebraska State Colleges, the courts, the legislature, or any constitutional agency) to submit a report on August 1 of each year to the Materiel Division of the Department of Administrative Services. This report will contain the following information:

- Name and address of individuals awarded service contracts during the previous fiscal year.
- Dollar value of those contracts
- Total dollar value of service contracts for the fiscal year
- A description of efforts made to award contracts to individuals and entities located in an economic redevelopment area and qualified census tracts.

The act requires the Materiel Division to compile the information reported and submit it to the Governor, Clerk of the Legislature, and the Urban Affairs Committee.

If the city or county fails to submit the report, the State Treasurer is to suspend all distributions of state aid to the city or county.

All state agencies contacted regarding this bill indicate sufficient resources to accommodate the reporting required. However, the Department of Health and Human Services indicated the possibility of needing an additional staff member if the reporting requirements are more extensive.

Based on the requirements of the bill, it does not appear any additional staff member will be required in the current biennium. Should the requirements become burdensome, the agency may request additional appropriation through the budget process.

No fiscal impact.

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

**2026**

**LB<sup>(1)</sup> 799**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Department of Correctional Services

Prepared by: <sup>(3)</sup> Lisa Stanton Date Prepared: <sup>(4)</sup> 01/12/2026 Phone: <sup>(5)</sup> (402)479-5702

**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:

NDCS estimates no fiscal impact as a result of LB799.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

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

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

**2026**

**LB<sup>(1)</sup> 799**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Department of Administrative Services (DAS) – Materiel Division

Prepared by: <sup>(3)</sup> Michelle Potts Date Prepared: <sup>(4)</sup> 01/08/2026 Phone: <sup>(5)</sup> 402-432-0121

**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:**

LB 799 provides that (1) all cities, of metropolitan class, (2) counties with a population greater than 500,000 and (3) state agencies other than the University of Nebraska, Nebraska state colleges, the courts, the legislature, or any officer or state agency established by the Constitution of Nebraska, shall on or before August of 2026, and each year after, turn in a report to the DAS – Materiel Division, reporting on all services contracts awarded in the prior fiscal year with the name and address of the individual or entity awarded, the total dollar value awarded and the total dollar value awarded to an individual or entity within an economic redevelopment area or a qualified census tract.

The Materiel Division will then, on or before September 1 of each year, compile the information, make it available online and electronically submit the report to the Governor, Clerk of the Legislature and the Urban Affairs Committee of the Legislature. If a required party fails to turn in a report to the Materiel Division, the party will receive a notification of noncompliance, and all distributions of state aid will be suspended to that party by the State Treasurer.

There is no fiscal impact to the Materiel Division, we have the staff to accommodate the reporting requirement.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

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

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

LB: 799 AM: AGENCY/POLT. SUB: Nebraska Real Property Appraiser Board (NRPAB)

REVIEWED BY: Ryan Yang DATE: 1/9/2026 PHONE: (402) 471-4178

COMMENTS: No basis to disagree with the NRPAB assessment of no fiscal impact from LB 799.

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

LB: 799 AM: AGENCY/POLT. SUB: Nebraska Game and Parks Commission

REVIEWED BY: Ryan Yang DATE: 1/13/2026 PHONE: (402) 471-4178

COMMENTS: No basis to disagree with the Nebraska Game and Parks assessment of no fiscal impact from LB 799.

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

LB: 799 AM: AGENCY/POLT. SUB: Nebraska Department of Transportation (NDOT)

REVIEWED BY: Ryan Yang DATE: 1/14/2025 PHONE: (402) 471-4178

COMMENTS: The NDOT assessment of no fiscal impact from LB 799 appears reasonable.

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

LB: 799 AM: AGENCY/POLT. SUB: Department of Corrections

REVIEWED BY: Ryan Yang DATE: 1/16/2025 PHONE: (402) 471-4178

COMMENTS: The Department of Corrections assessment of no fiscal impact from LB 799 appears reasonable.

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

LB: 799 AM: AGENCY/POLT. SUB: Department of Administrative Services

REVIEWED BY: Ryan Yang DATE: 1/14/2025 PHONE: (402) 471-4178

COMMENTS: The DAS assessment of no fiscal impact from LB 799 appears reasonable.

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

State Agency or Political Subdivision Name:(2) Department of Health and Human Services

Prepared by: (3) John Meals

Date Prepared 2-4-2026

Phone: (5) 471-6719

	<u>FY 2026-2027</u>		<u>FY 2027-2028</u>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
<b>GENERAL FUNDS</b>				
<b>CASH FUNDS</b>				
<b>FEDERAL FUNDS</b>				
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>	\$0	\$0	\$0	\$0

Return by date specified 72 hours prior to public hearing, whichever is earlier.

**Explanation of Estimate:**

LB799 requires the department to report on informational items for new service contracts awarded. These informational items for each service contract awarded in the completed fiscal term include name and address of each awardee, the type of service involved, the total dollar value of service contracts, description of efforts made to increase service contracts awarded to those located within economic redevelopment and qualified census tract areas. If the report requires extensive details, the department may need additional staffing. Otherwise, the department plans to absorb any required costs.

**MAJOR OBJECTS OF EXPENDITURE**

PERSONAL SERVICES:

POSITION TITLE	NUMBER OF POSITIONS		2026-2027	2027-2028
	26-27	27-28	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital Outlay.....				
Aid.....				
Capital Improvements.....				
<b>TOTAL.....</b>			<b>\$0</b>	<b>\$0</b>

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

**2026**

**LB<sup>(1)</sup> 799**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Department of Transportation (NDOT)

Prepared by: <sup>(3)</sup> Lily Kathee Date Prepared: <sup>(4)</sup> 1/13/2026 Phone: <sup>(5)</sup> 402-479-4635

**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	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

**Explanation of Estimate:**

LB799 establishes the Service Contract Reporting Act. As enacted each city, county, and state agency shall submit a report to the Materiel Division of the Department of Administrative Service (DAS) on or before August 1, 2026, and each year thereafter. The report shall contain information specified in Section 3 of the Act regarding service contracts executed during the most recently completed state fiscal year.

Starting September 1, 2026, LB799 would require DAS to electronically submit a comprehensive report annually from the compiled information to the Governor, the Clerk of Legislature, and Urban Affairs Committee of the Legislature. DAS shall also publish the comprehensive report on its website.

If any city or county fails to submit the required annual report, the State Treasurer shall suspend distribution of state aid allocated to that city or county until the report is submitted. Upon submission of the annual report, the city or county shall receive all state aid distributions including any previously suspended amounts.

If enacted, NDOT will be able to accommodate the reporting requirements within existing resources.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27</u>	<u>2027-28</u>
	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

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

**2026**

**LB799<sup>(1)</sup> Adopt the Service Contract Reporting Act**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> **Daniel A. Esch,** Date Prepared: 1/21/2026 Phone: <sup>(5)</sup> (402) 444-6552  
 County Clerk/Comptroller <sup>(4)</sup>

**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	<u>\$37,582</u>	<u>\$0</u>	<u>\$38,589</u>	<u>\$0</u>
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b><u>\$37,582</u></b>	<b><u>\$0</u></b>	<b><u>\$38,589</u></b>	<b><u>\$0</u></b>

**Explanation of Estimate:**

See below.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27</u>	<u>2027-28</u>
	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Finance & Accounting Manager	1	1	\$22,928	\$23,614
Accountant III	1	1	\$7,642	\$7,872
ERP Functional Lead	1	1	\$3,012	\$3,103
<b>SUB- TOTAL</b>	<b>3</b>	<b>3</b>	<b>\$33,582</b>	<b>\$34,589</b>
Hourly Wages (included above)			\$24,127	\$24,851
Benefits (included above).....			\$9,455	\$9,738
<b>SUB-TOTAL</b>			<b>\$33,582</b>	<b>\$34,589</b>
Operating.....GIS Services.....			\$4,000	\$4,000
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
<b>SUB-TOTAL</b>			<b>\$4,000</b>	<b>\$4,000</b>
<b>TOTAL.....</b>			<b>\$37,582</b>	<b>\$38,589</b>



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

**2026**

**LB<sup>(1)</sup> 799 – Adopt the Service Contract Reporting Act**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Game and Parks Commission

Prepared by: <sup>(3)</sup> Christina Peters Date Prepared: <sup>(4)</sup> 1-9-2026 Phone: <sup>(5)</sup> (402) 471-5403

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

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

**2026**

**LB<sup>(1)</sup> 799**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Real Property Appraiser Board

Prepared by: <sup>(3)</sup> Tyler Kohtz Date Prepared: <sup>(4)</sup> January 8, 2026 Phone: <sup>(5)</sup> 402-471-9025

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

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

**2026**

**LB<sup>(1)</sup> 799**

**FISCAL NOTE**

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

Nebraska State Patrol

Prepared by: <sup>(3)</sup> Carol Aversman

Date Prepared: 01/21/2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 402-471-4545

**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.....				