

PREPARED BY:
 DATE PREPARED:
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 February 11, 2026
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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	0	SEE BELOW	0	0	SEE BELOW
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.

LB844 would amend the Site and Building Development Fund to add an eligible use, awarding a grant of \$100,000 to a nonprofit for food distribution in a county with a population of more than 100,000 and less than 300,000 inhabitants as determined by the most recent federal decennial census or the most recent certified count by the United States Bureau of the Census. LB844 would create intent to appropriate \$100,000 from the Site and Building Development Fund for the purpose of the above-described grant. It is assumed the new eligible use is a one-time grant.

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

LB: 844 AM: AGENCY/POLT. SUB: Department of Economic Development

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

COMMENTS: No basis to disagree with the DED assessment of no fiscal impact from LB 844.

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

2026

LB⁽¹⁾ 844

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Department of Economic Development

Prepared by: ⁽³⁾ Kob Kitcharoen Date Prepared: ⁽⁴⁾ 01/08/25 Phone: ⁽⁵⁾ (402) 471-3741

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:

Section 1 of LB844 amends § 81-12,146 of the Site and Building Development Act by appropriating one hundred thousand dollars (\$100,000.00) from the Site and Building Development Fund for FY 2026-27 for the food distribution activity specified in Section 2 of LB844 (§ 81-12,147(1)(m)).

Section 2 of LB844 amends § 81-12,147 of the Site and Building Development Act by adding an additional activity (subdivision (1)(m)) that is eligible to receive assistance from the Site and Building Development Fund (SBDF). Section 2 of LB 844 would allow a grant of one hundred thousand dollars (\$100,000.00) to a nonprofit organization for food distribution in a county with a population of more than one hundred thousand inhabitants and less than three hundred thousand inhabitants. The overall impact of LB844 appears to be the creation of an additional subaccount under SBDF effectively reducing the amount of SBDF funds which can be used for other qualified activities under § 81-12,147.

Based on the current language, DED does not expect any change with current 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.....	_____	_____	(\$100,000)	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	(\$100,000)	_____