

PREPARED BY: Keisha Patent  
DATE PREPARED: February 27, 2025  
PHONE: 402-471-0059

**LB 190**

Revision: 00

# 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	\$138,373		\$140,887	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$138,373		\$140,887	

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

LB 190 requires the Legislative Performance Audit committee to review and approve a schedule of audits for all state agencies on a rotating basis to audit each agency every five years.

The Legislative Council estimates that due to the increase in the number of audits conducted by the Legislative Audit Office, additional FTEs may be needed. At this point in time, the estimated fiscal impact includes 1 FTE for a Performance Auditor. If workload dictates that additional FTEs would be needed, those FTEs would be requested through the appropriations process.

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

LB:	190	AM:	AGENCY/POLT. SUB: Legislative Council	
REVIEWED BY:	Ann Linneman		DATE:	1-21-2025
			PHONE:	(402) 471-4180
COMMENTS: The Legislative Council's assessment of fiscal impact seems reasonable given the assumptions used.				

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**2025**

**LB<sup>(1)</sup> 190**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Shelley Reed Date Prepared: <sup>(4)</sup> 01/21/2025 Phone: <sup>(5)</sup> 402-471-2226

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

	<b><u>FY 2025-26</u></b>		<b><u>FY 2026-27</u></b>	
	<b><u>EXPENDITURES</u></b>	<b><u>REVENUE</u></b>	<b><u>EXPENDITURES</u></b>	<b><u>REVENUE</u></b>
GENERAL FUNDS	<u>138,373</u>	<u></u>	<u>140,887</u>	<u></u>
CASH FUNDS	<u></u>	<u></u>	<u></u>	<u></u>
FEDERAL FUNDS	<u></u>	<u></u>	<u></u>	<u></u>
OTHER FUNDS	<u></u>	<u></u>	<u></u>	<u></u>
TOTAL FUNDS	<u>138,373</u>	<u></u>	<u>140,887</u>	<u></u>

**Explanation of Estimate:**

LB190 would considerably increase the number of audits conducted by the Legislative Performance Audit division. It's uncertain at this point in time how many additional FTEs would be needed to complete the required work. With that in mind, the estimated expenditures are for one (1) additional FTE only.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<b><u>POSITION TITLE</u></b>	<b><u>NUMBER OF POSITIONS</u></b>		<b><u>2025-26</u></b>	<b><u>2026-27</u></b>
	<b><u>25-26</u></b>	<b><u>26-27</u></b>	<b><u>EXPENDITURES</u></b>	<b><u>EXPENDITURES</u></b>
Performance Auditor I	<u>1</u>	<u>1</u>	<u>91,215</u>	<u>93,951</u>
Benefits.....			<u>44,145</u>	<u>45,773</u>
Operating.....			<u>1,163</u>	<u>1,163</u>
Travel.....				
Capital outlay.....			<u>2,810</u>	
Aid.....				
Capital improvements.....				
TOTAL.....			<u>138,373</u>	<u>140,887</u>