

# 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	(70,487,350)	106,015,227	47,074,995	805,250	83,408,122
FY2026-2027	(208,560,228)	109,717,663	(85,487,154)	(734,298)	(185,064,017)
FY2027-2028	(208,560,228)	109,717,663	(85,487,154)	(734,298)	(185,064,017)
FY2028-2029	(208,560,228)	109,717,663	(85,487,154)	(734,298)	(185,064,017)
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LB 1071 contains the Governor's recommendation for adjustments to the FY2025-26 and FY2026-27 biennium budget as originally enacted in the 2025 session.

Total appropriation adjustments by fund type for FY2025-26 and FY2026-27 are as follows:

	FY2025-26	FY2026-27
General Fund	(\$70,487,350)	(\$208,560,228)
Cash Funds	\$106,015,227	\$109,717,663
Federal Funds	\$47,074,995	(\$85,487,154)
Revolving Funds	\$805,250	(\$734,298)
Total	\$83,408,122	(\$185,064,017)

The change in General Fund reappropriations (increases in General Fund balance) include:

Liquor Commission	Program 73	\$1,867,378
Department of Economic Development	Program 611	\$19,810,440
Nebraska Commission on Law Enforcement and Criminal Justice	Program 198	\$1,800,000

LB 1071 also amends one transfer of funds from LB 264 (2025) to reduce the amount transferred from the State Department of Education Cash Fund to the Education Future Fund in FY2025-26 from \$800,000 to \$0.

The following link provides details of the Governor's recommendation for mid-biennium budget adjustments:

<https://das.nebraska.gov/budget/publications/docs/2025-2027/2026/Governor's%20Mid-Biennium%20Budget%20Adjustments%202026.pdf>