

PREPARED BY:  
DATE PREPARED:  
EMAIL:

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January 15, 2026  
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LB 787

Revision: 00

# 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	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.

LB 787 changes the membership of the Commission on Military and Veteran Affairs and when the commission's report is required.

The bill also eliminates provisions related to a Veteran Home lease agreement with Douglas County and the compensation received for the utility services provided by the county.

The Department of Veterans' Affairs and the Military Department estimate no fiscal impact.

No fiscal impact.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	787	AM:	AGENCY/POLT. SUB: Nebraska Department of Veterans' Affairs
REVIEWED BY:	Ann Linneman	DATE:	1-12-2026 PHONE: (402) 471-4180
COMMENTS: Concur with the Nebraska Department of Veterans' Affairs assessment of no fiscal impact.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	787	AM:	AGENCY/POLT. SUB: Nebraska Military Department
REVIEWED BY:	Ann Linneman	DATE:	1-15-2026 PHONE: (402) 471-4180
COMMENTS: Concur with the Nebraska Military Department's assessment of no fiscal impact.			

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

2026

LB<sup>(1)</sup> 787

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> 031 – Nebraska Military Department

Prepared by: <sup>(3)</sup> Steve Petersen Date Prepared: <sup>(4)</sup> 12JAN26 Phone: <sup>(5)</sup> 402 309-8106

**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	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
CASH FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
FEDERAL FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
OTHER FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
TOTAL FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact

Explanation of Estimate:

**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>
			No Fiscal Impact	No Fiscal Impact
Benefits.....			No Fiscal Impact	No Fiscal Impact
Operating.....			No Fiscal Impact	No Fiscal Impact
Travel.....			No Fiscal Impact	No Fiscal Impact
Capital outlay.....			No Fiscal Impact	No Fiscal Impact
Aid.....			No Fiscal Impact	No Fiscal Impact
Capital improvements.....			No Fiscal Impact	No Fiscal Impact
TOTAL.....			No Fiscal Impact	No Fiscal Impact

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

2026

LB<sup>(1)</sup> 787

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Department of Veterans Affairs (NDVA)

Prepared by: <sup>(3)</sup> Nicole S Zimmermann Date Prepared: <sup>(4)</sup> 1/8/2026 Phone: <sup>(5)</sup> 531-220-1433

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	0	0		
CASH FUNDS	0	0		
FEDERAL FUNDS	0	0		
OTHER FUNDS	0	0		
TOTAL FUNDS	0	0		

Explanation of Estimate:

LB 787 no fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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