

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	(102,465,957)	102,465,957	0	0	0
FY2027-2028	(48,000,000)	48,000,000	0	0	0
FY2028-2029	(48,000,000)	48,000,000	0	0	0

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

LB772 would amend various cash fund statutes to strike language which permits transfers from the various cash funds to the General Fund at the direction of the Legislature.

LB264 (2025) contains \$102,465,957 in transfers from cash funds to the General Fund in FY2026-27. In addition, current law includes “usual and customary transfers” of \$48,000,000 in FY2027-28 and 2028-29 from the Securities Act Cash Fund, Department of Insurance Cash Fund, and Tobacco Products Administration Cash Fund. This would be reflected as a General Fund revenue loss and cash fund revenue gain for the affected cash funds, as the authorization language for the transfers is stricken in LB 772.

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

2026

LB⁽¹⁾ 772

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Department of Administrative Services (DAS)

Prepared by: ⁽³⁾ Ann Martinez

Date Prepared: ⁽⁴⁾ 01/13/2025

Phone: ⁽⁵⁾ 402-471-4135

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>	<u>REVENUE</u>	<u>FY 2027-28</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
REVOLVING FUNDS	_____	_____	_____	_____
TOTAL FUNDS	_____	_____	_____	_____

Explanation of Estimate:

LB 772 as introduced strikes the language that funds may be transferred to the General Fund at the direction of the Legislature from these Department of Administrative Services related funds: Vacant Building and Excess Land Cash Fund, the Capitol Restoration Cash Fund, and the Building Renewal Allocation Fund.

LB 772 as introduced has no fiscal impact on the Department of Administrative Services.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27	2027-28
	<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: 772 AM: AGENCY/POLT. SUB: Department of Administrative Services

REVIEWED BY: Ashley Dempsey DATE: 1/21/26 PHONE: (402) 326-2182

COMMENTS: Concur with the Department of Administrative Services' assessment of no fiscal impact from LB 772.