

**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.

No fiscal impact.

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

**2026**

**LB<sup>(1)</sup> 829**

**FISCAL NOTE**

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

Nebraska Auditor of Public Accounts

Prepared by: <sup>(3)</sup> Craig Kubicek Date Prepared: <sup>(4)</sup> 1/8/2026 Phone: <sup>(5)</sup> 402-326-3063

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

	<b><u>FY 2026-27</u></b>		<b><u>FY 2027-28</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>\$0</u>		<u>\$0</u>	
CASH FUNDS	<u>\$0</u>		<u>\$0</u>	
FEDERAL FUNDS	<u>\$0</u>		<u>\$0</u>	
OTHER FUNDS	<u>\$0</u>		<u>\$0</u>	
<b>TOTAL FUNDS</b>	<b><u>\$0</u></b>		<b><u>\$0</u></b>	

**Explanation of Estimate:**

No change. APA has to follow Government Auditing Standards applicable at the time of the audit.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

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

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 829	AM:	AGENCY/POLT. SUB: Auditor of Public Accounts	
REVIEWED BY: Ann Linneman		DATE: 1-8-2026	PHONE: (402) 471-4180
COMMENTS: Concur with the Auditor of Public Accounts' assessment of no fiscal impact.			