

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 788 shifts the administration of the Financial Fraud Victims’ Reimbursement Fund from the Attorney General to the Nebraska State Patrol.

LB 559 (2025) created the Financial Fraud Victims’ Reimbursement Fund and designated the Attorney General as the administering agency. At this time, there has been no activity in the fund. Therefore, transferring administration of the fund to the Nebraska State Patrol results in no fiscal impact.

State Agency OR Political Subdivision Name: ⁽²⁾ Attorney General

Prepared by: ⁽³⁾ Bebe Strnad

Date Prepared: ⁽⁴⁾ 1-13-26

Phone: ⁽⁵⁾ 402-471-2687

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

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

Explanation of Estimate:

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..... | | | | |

| | | | |
|--|----------------|------------------------------------|-----------------------|
| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | | |
| LB: 788 | AM: | AGENCY/POLT. SUB: Attorney General | |
| REVIEWED BY: | Ashley Dempsey | DATE: 1/13/26 | PHONE: (402) 326-2182 |
| COMMENTS: Concur with the Attorney General assessment of no fiscal impact from LB 788. | | | |

| | | | |
|---|----------------|---|-----------------------|
| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | | |
| LB: 788 | AM: | AGENCY/POLT. SUB: Nebraska State Patrol | |
| REVIEWED BY: | Ashley Dempsey | DATE: 1/28/26 | PHONE: (402) 326-2182 |
| COMMENTS: Concur with the Nebraska State Patrol's assessment of no fiscal impact from LB 788. | | | |

3Please complete ALL (5) blanks in the first three lines.

2026

LB⁽¹⁾ 788

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska State Patrol

Prepared by: ⁽³⁾ Carol Aversman Date Prepared: ⁽⁴⁾ 01/20/2026 Phone: ⁽⁵⁾ 402-471-4545

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

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

Explanation of Estimate:

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..... | | | | |