

PREPARED BY:
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February 24, 2026
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LB 1159

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 1159 amends statute regarding the Nebraska Hall of Fame.

It allows for the naming of one living person to the Nebraska Hall of Fame in the calendar year 2026. It provides a description of the allowed person.

The Nebraska State Historical Society estimates a cost of \$45,000 for the purchase of a bust in calendar year 2026. This estimate appears reasonable. Costs will be paid from the Hall of Fame Trust Fund.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1159	AM:	AGENCY/POLT. SUB: Legislative Council	
REVIEWED BY:	Ashley Dempsey	DATE: 1/22/26	PHONE: (402) 326-2182
COMMENTS: Concur with the Legislative Council's assessment of no fiscal impact from LB 1159.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1159	AM:	AGENCY/POLT. SUB: Nebraska State Historical Society	
REVIEWED BY:	Kimberly Burns	DATE: 02/04/2026	PHONE: (402) 471-4171
COMMENTS: The Nebraska State Historical Society's estimate of fiscal impact from LB 1159 appears reasonable based on the assumptions.			

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

2026

LB⁽¹⁾ 1159

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska State Historical Society

Prepared by: ⁽³⁾ Daryl Bohac

Date Prepared: 01/28/2026
⁽⁴⁾

Phone: ⁽⁵⁾ 402-471-6661

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	45,000	10,000		10,000
TOTAL FUNDS				

Explanation of Estimate:

The cost for the most recent bust for the Hall of Fame was \$42,900. Assuming inflationary costs of time and material, the cost for a bust to add a member to the Nebraska Hall of Fame is estimated to be approximately \$45,000.

In accordance with N.R.S. 72-729.0, the State Treasurer shall transfer ten thousand dollars from the General Fund to the Hall of Fame Trust Fund annually except that if the balance of the Hall of Fame Trust Fund exceeds fifty thousand dollars on the last day of the preceding fiscal year, such transfer shall not take place. The fund balance on January 1, 2026 was \$44,703.69.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

TOTAL.....

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

2026

LB⁽¹⁾ 1159

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Legislative Council

Prepared by: ⁽³⁾ Shelley Reed

Date Prepared: 1/22/2026
⁽⁴⁾

Phone: ⁽⁵⁾ 402-471-2226

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				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

No Fiscal Impact

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>
Benefits.....				
... Operating.....				
.... Travel.....				
. Capital outlay.....				
Aid.....				
. Capital improvements.....				
TOTAL.....				