

PREPARED BY:
DATE PREPARED:
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January 29, 2026
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LB 778

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.

LB778 would amend the Civic and Community Center Financing Act to require the Department of Economic Development, from 7/1/2027 – 6/30/2028, to prioritize grant awards under the act to any municipality that is partnered with a certified creative district.

LB778 would affect distribution of currently appropriated funds. No fiscal impact.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE
LB: 778 AM: AGENCY/POLT. SUB: Department of Economic Development
REVIEWED BY: Ryan Walton DATE: 1/14/2026 PHONE: (402) 471-4174
COMMENTS: The Department of Economic Development's assessment of no fiscal impact from LB 778 appears reasonable.

State Agency OR Political Subdivision Name: ⁽²⁾ Department of Economic Development

Prepared by: ⁽³⁾ Kob Kitcharoen

Date Prepared: ⁽⁴⁾ 01/08/25

Phone: ⁽⁵⁾ (402) 471-3741

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:
LB778 creates a preference for award under the Civic and Community Center Financing Act (CCCFF) for any municipality which partners with a certified creative district from July 1, 2027, to June 30, 2028.

LB778 will not materially affect the administration of the CCCFF program. Based on the current language, DED does not expect any change with the current resources.

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.....				