

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 997 amends the State Procurement Act to require state agency directors to provide the Auditor of Public Accounts copies of sole source contracts greater than \$50,000 if they were awarded in an emergency manner. Agencies must also provide justification for the contract.

No Fiscal Impact

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

2026

LB⁽¹⁾ 997

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Nebraska Auditor of Public Accounts

Prepared by: ⁽³⁾ Craig Kubicek Date Prepared: ⁽⁴⁾ 1/13/2026 Phone: ⁽⁵⁾ 402-326-3063

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	<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>	
TOTAL FUNDS	<u>\$0</u>		<u>\$0</u>	

Explanation of Estimate:

We would plan to cover under current staffing levels.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

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

2026

LB⁽¹⁾ 997

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Department of Administrative Services (DAS) – Materiel Division

Prepared by: ⁽³⁾ Michelle Potts Date Prepared: ⁽⁴⁾ 01/15/2026 Phone: ⁽⁵⁾ 402-432-0121

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:

LB 997 would require that copies of all emergency contracts and justification forms be provided to both the Department of Administrative Services and the Auditor of Public Accounts. Currently, copies are only provided to the Department of Administrative Services.

There is no fiscal impact to the Department of Administrative Services.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:	NUMBER OF POSITIONS		2026-27	2027-28	
	POSITION TITLE	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: 997	AM:	AGENCY/POLT. SUB: Nebraska Auditor of Public Accounts	
REVIEWED BY: Ryan Yang		DATE: 1/14/2026	PHONE: (402) 471-4178
COMMENTS: No basis to disagree with the Auditor assessment of no fiscal impact from LB 997.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 997	AM:	AGENCY/POLT. SUB: Department of Administrative Services (DAS)	
REVIEWED BY: Ryan Yang		DATE: 1/20/2026	PHONE: (402) 471-4178
COMMENTS: Concur with the DAS assessment of no fiscal impact from LB 997.			