

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 | 4,000,000 | 0 | 0 | 4,000,000 |
| FY2027-2028 | 0 | 4,000,000 | 0 | 0 | 4,000,000 |
| FY2028-2029 | 0 | 4,000,000 | 0 | 0 | 4,000,000 |
| 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.

LB1218 amends §39-2805 to require the Nebraska Department of Transportation (NDOT) County Bridge Match Working Group to award at least \$4,000,000 to applicants each fiscal year. Additionally, this bill would direct the State Treasurer in §66-4,100(3) to transfer funds between the NDOT Roads Operations Cash Fund to the NDOT Transportation Infrastructure Bank Fund for the County Bridge Match Program, in the amount of \$5,000,000 on or before June 30, 2026, and \$5,000,000 on or before June 30, 2027.

This bill would become effective three calendar months after the adjournment of the Legislature.

The NDOT has indicated this bill would reallocate \$5,000,000 between their cash funds in each fiscal year of this biennium, FY2025-26 and FY2026-27, without changing the agency's total available funds. This would reduce the agency's resources available for state infrastructure projects and thus reduce the state match capacity to receive eligible federal funds.

There is no basis to disagree with NDOT's estimation of fiscal impact.

Technical Note: Without an emergency clause, this bill would become operative after the transfer of funds in June of 2026 that is specified in this bill; while the operative date would place the first applicant awards in the following fiscal year.

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| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE |
| LB: 1218 AM: AGENCY/POLT. SUB: Nebraska Department of Transportation |
| REVIEWED BY: Ashley Dempsey DATE: 1/29/26 PHONE: (402) 326-2182 |
| COMMENTS: Concur with the Nebraska Department of Transportation's estimated fiscal impact as a result of LB 1218. |

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

2026

LB⁽¹⁾ 1218

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Nebraska Department of Transportation (NDOT)

Prepared by: ⁽³⁾ Lily Kathee Date Prepared: ⁽⁴⁾ 1/26/2026 Phone: ⁽⁵⁾ 402-479-4635

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:

LB1218 would require the County Bridge Match Working Group to award a minimum of \$4,000,000 to applicants each fiscal year. The bill also directs the State Treasurer to transfer \$5,000,000 from the Roads Operations Cash Fund to the Transportation Infrastructure Bank Fund before June 30, 2026, and again prior to June 30, 2027.

The bill reallocates money between NDOT's cash funds without changing the agency's total available funds. The reallocation of \$5,000,000 to the County Bridge Match program, in FY 2025-26 and FY 2026-27, will reduce resources available for state infrastructure projects and thus reduce the state match capacity for eligible federal funds.

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..... | _____ | _____ | _____ | _____ |