

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	SEE BELOW	0	0	SEE BELOW
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.

LB1231 would amend the Panhandle Improvement Project (PIP) Cash Fund to allow for transfers to the Animal Damage Control (ADC) Cash Fund, transfer the unobligated balance of PIP into ADC on or after July 31, 2026, and creates intent to appropriate \$26,000 from ADC to the Department of Agriculture for FY26-27.

PIP was established in FY24-25 for the purpose of awarding two grants, which have been made. The balance is approximately \$27,000 which is unobligated. Fiscal impact will be an estimated cash fund revenue reduction of \$27,000 from the Department of Economic Development, a commensurate cash fund revenue increase to the Department of Agriculture, and a cash fund expenditure increase of \$26,000 to the Department of Agriculture will occur in FY26-27.

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

2026

LB⁽¹⁾ 1231

FISCAL NOTE

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

Prepared by: ⁽³⁾ Kevin Shearman Date Prepared: ⁽⁴⁾ 1/26/26 Phone: ⁽⁵⁾ 402-580-1451

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	_____	26,000	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	26,000	=====	=====

Explanation of Estimate:

\$26,000 to be transferred from the Panhandle Improvement Project Cash Fund to the Animal Damage Control Cash Fund.

The Department will see increased Operating expenses to be used for contracting and/or cooperating with the USDA in the management and control of coyotes/foxes/predatory animals, field rodents, and nuisance birds.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1231	AM:	AGENCY/POLT. SUB: Department of Agriculture
REVIEWED BY: Taten Raml	DATE: 1/30/2026	PHONE: (531) 310-4102
COMMENTS: Concur with the Department of Agriculture's assessment of fiscal impact from LB1231.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1231	AM:	AGENCY/POLT. SUB: Department of Economic Development
REVIEWED BY: Taten Raml	DATE: 1/30/2026	PHONE: (531) 310-4102
COMMENTS: The Department of Economic Development's assessment of fiscal impact from LB1231 appears reasonable.		

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

2026

LB⁽¹⁾ 1231

FISCAL NOTE

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

Prepared by: ⁽³⁾ Kob Kitcharoen Date Prepared: ⁽⁴⁾ 01/22/25 Phone: ⁽⁵⁾ (402) 471-3741

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	_____	(\$27,460)	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

LB1231 adds the Legislature’s intent to appropriate \$26,000 to the Department of Agriculture from the Animal Control Cash Fund for FY2026-27 to carry out the animal damage control program pursuant to section 81-2,236. Transfers may be made from the Panhandle Improvement Cash Fund to the Animal Damage Control Cash Fund. The State Treasurer shall transfer any unobligated money which remains in the Panhandle Improvement Cash Fund to the Animal Damage Control Cash Fund on or after July 31, 2026.

The Panhandle Improvement Cash Fund has a balance of \$27,105.75. DED calculates the average interest earnings realized during the current fiscal year and applies to the existing balance. The estimated fund balance at the end of the current fiscal year is projected to be approximately \$27,460.

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.....	_____	_____	_____	_____