

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	SEE BELOW	0	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	(15,228)	(15,228)
FY2027-2028	0	0	0	(15,228)	(15,228)
FY2028-2029	0	0	0	(15,228)	(15,228)

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB 1245 amends statute related to the State Capitol to require all members of the Legislature and Judges of the Supreme Court and Court of Appeals to be provided a parking spot in the 1331 K street parking garage.

This bill will have fiscal impact in the form of lost revenue and potential costs due to necessary upgrades to the parking garage to accommodate the Senators.

DAS currently charges \$50 a month for parking in the K street garage. If individuals currently parking in the garage are moved to the executive lot, this would decrease revenue by \$15,228 annually.

Per DAS, in the past legislators have declined any form of parking tag or sticker for their vehicle. If this is the case, the 1331 K street parking garage will require an upgraded system of entry at an estimated cost of \$20,000. DAS indicates a plan to upgrade the entry to the executive lot due to the change in parking as well, at a cost of \$15,000. However, this may not be specifically required by the changes in the bill.

This fiscal office disagrees with the requirement to replace all lost revenue with general funds. The total fiscal impact regarding appropriation is indeterminate at this time.

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

2026

LB⁽¹⁾ 1245

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Department of Administrative Services (DAS) – State Building Division (SBD)

Prepared by: ⁽³⁾ Brent Flachsbart Date Prepared: ⁽⁴⁾ 01-22-2026 Phone: ⁽⁵⁾ 531-207-9029

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	\$50,228		\$15,228	
CASH FUNDS				
FEDERAL FUNDS				
REVOLVING FUNDS		(\$15,228)		(\$15,228)
TOTAL FUNDS	\$50,228	(\$15,228)	\$15,228	(\$15,228)

Explanation of Estimate:

LB 1245 proposes providing assigned parking for each member of the Legislature, judges of the Supreme Court, and judges of the Court of Appeals at the 1331 K Street parking garage effective July 1, 2026. LB 1245 also allows the Department of Administrative Services (DAS) to work with the Nebraska State Patrol (NSP) for the adoption of rules and regulations necessary for the security of the garage.

There are 49 Senators, 7 Supreme Court judges, and 6 Court of Appeals judges for a total of 62 parking spots required at 1331 K St. parking garage to fulfill LB1245. Currently, 11 of the 13 judges pay for parking in the executive lot as two Court of Appeals judges are not located in Lincoln. Senators do not currently pay for parking.

The 1331 K Street garage is currently 100% occupied at capacity with 108 stalls, 52 stalls on the lower level at a rate of \$50 per month (covered), and 56 stalls on the upper level at a rate of \$40 per month. Relocating 62 current employees elsewhere to vacate spaces for the Legislature and judges would result in a loss of revenue of \$2,450 per month (49 free stalls X \$50 per parking stall = \$2,450 per month). Judges currently pay for parking. If all 62 displaced employees could be placed in the Executive Lot, that would recoup \$1,176 per month (49 parking stalls x \$24 per surface lot stall = \$1,176 per month).

The total monthly loss of revenue is, therefore, estimated to be \$1,274 (\$2,450 - \$1,176 = (\$1,274)) or \$15,288 annually. This reduces operational and maintenance funding available for parking garages and lots.

If permanently applied stickers, hang tags, or other identifier for garage access is declined by senators, adding alternate access control to the garage that doesn't require such fixture would add an estimated \$20,000 to prepare the garage for their access. Converting the existing lot where the senators currently park to standard access control would be an additional \$15,000. Any additional security equipment and/or security services deemed necessary by the NSP and/or the OCIO would be at an additional cost that can't be determined at this time.

The Capitol Buildings Parking Revolving Fund is not sufficient to sustain an ongoing loss in revenue to include the cost of access changes plus possible one-time security equipment purchases and increased NSP security costs. These costs will require General Fund appropriation.

	<u>FY26-27</u>	<u>FY27-28</u>
Revenue Loss	\$15,228	\$15,228
Garage Access	\$20,000	
Surface Lot Access	\$15,000	
Security Equipment	?	
Security Services	?	
Total	\$50,228	\$15,228

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 1245	AM:	AGENCY/POLT. SUB: Legislative Council
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REVIEWED BY: Ryan Yang	DATE: 2/3/2026	PHONE: (402) 471-4178
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COMMENTS: No basis to disagree with the Legislative Council assessment of no fiscal impact from LB 1245.
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ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 1245	AM:	AGENCY/POLT. SUB: Nebraska State Patrol (NSP)
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REVIEWED BY: Ryan Yang	DATE: 2/3/2026	PHONE: (402) 471-4178
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COMMENTS: The NSP assessment of minimal fiscal impact from LB 1245 appears reasonable.
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2026

LB⁽¹⁾ 1245

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Legislative Council

Prepared by: ⁽³⁾ Shelley Reed

Date Prepared: 01/30/2026

Phone: ⁽⁵⁾ 402-471-2226

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ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

FY 2026-27

FY 2027-28

	<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:

There would be no fiscal impact on the Legislative Council.

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.....			29,400	29,400
....				
Travel.....				
.				
Capital				
outlay.....				
Aid.....				
.				
Capital				
improvements.....				
TOTAL.....			29,400	29,400

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2026

LB⁽¹⁾ 1245

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska State Patrol

Prepared by: ⁽³⁾ Carol Aversman Date Prepared: ⁽⁴⁾ 01/28/2026 Phone: ⁽⁵⁾ 402-471-4545

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:

Minimal Fiscal Impact.

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.....				