

**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	692,673	0	0	0	692,673
FY2027-2028	710,163	0	0	0	710,163
FY2028-2029	710,163	0	0	0	710,163
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.**

LB1028 would make the following amendments to the Livestock Waste Management Act:

- Require registration of large concentrated animal feeding operations to register its nutrient management plans with the Department of Water, Energy, and Environment (DWEE) annually beginning January 1, 2026. Requires the plan to be made publicly available on DWEE's website;
- Require cover crops to be planted following application of livestock waste or litter, unless the field has perennial cover crops. The establishment and maintenance for such cover crops are to be paid by the entity implementing the nutrient management plan. Requires the use of regenerative agriculture practices when reasonably possible, describes regenerative agriculture practices; and
- Require a minimum 30 foot perennial-grass buffer to be established and maintained between the area of livestock waster or litter application when applied adjoined to a running waterway pursuant to a nutrient management plan. The entity implementing the nutrient management plan shall also compensate the landowner of such buffer for production losses on such buffered acres prices as determined by DWEE.

No basis to disagree with estimates for cost provided by the Department of Water, Energy, and Environment.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1028	AM:	AGENCY/POLT. SUB: Department of Water, Energy, and Environment
REVIEWED BY: Taten Raml	DATE: 1/22/2026	PHONE: (531) 310-4102
COMMENTS: Concur with the Department of Water, Energy, and Environment's assessment of fiscal impact from LB1028.		

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

2026

LB<sup>(1)</sup> 1028

FISCAL NOTE

State Agency OR Political Subdivision  
Name: <sup>(2)</sup>

Department of Water, Energy, and Environment

Prepared by: <sup>(3)</sup> Isabella Peterson

Date Prepared: 1/20/26  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 402-560-2017

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$692,673		\$710,163	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$692,673		\$710,163	

Explanation of Estimate:

Sec. 2, lines 5 through 10:

The bill requires all large Concentrated Animal Feeding Operations (CAFOs) to register a nutrient management plan (NMP) with the Department of Water, Energy, and Environment (DWEE) and update the NMP annually. This is a change from current requirements, under which NMPs are updated every five years for CAFOs with an National Pollutant Discharge Elimination System (NPDES) permit or if there are changes to the facility. The bill also requires DWEE to make the NMPs and any supporting documentation publicly available on its website. Currently, 1,240 large CAFOs are registered with DWEE. Annual updates to NMPs for all large CAFOs would require at least three additional FTEs to be added to the Livestock and Agriculture Program. These changes would also require updates to DWEE Regulations, Title 130, Neb. Admin. Code.

Sec. 2, lines 11 through 20:

The bill requires cover crops to be planted for any acres where livestock waste or litter is applied pursuant to an NMP, unless the field has perennial cover crops. To confirm that cover crops have been planted in accordance with the NMP, DWEE would require approximately four additional FTEs to verify compliance through inspections. This provision would also require updates to DWEE Regulations, Title 130, Neb. Admin. Code.

Sec. 2, lines 21 through 29:

The bill requires a minimum 30-foot perennial-grass buffer on any acres adjacent to a running waterway where livestock waste or litter is applied pursuant to an NMP. The bill requires the department to determine the cost of production losses on buffered acres for which the entity implementing the NMP shall annually compensate the landowner of such buffer. If DWEE used the county average bushels per acre and not evaluate each field independently, DWEE would be able to absorb the additional work. If each field needed an independent bushels per acre determination this fiscal note would need revised. This provision would also require updates to DWEE Regulations, Title 130, Neb. Admin. Code.

In total, DWEE believes it will take an additional seven FTE and one quarter of a current administrative position to implement this bill.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<b>POSITION TITLE</b>	<b>NUMBER OF POSITIONS</b>		<b>2026-27</b>	<b>2027-28</b>
	<b><u>26-27</u></b>	<b><u>27-28</u></b>	<b><u>EXPENDITURES</u></b>	<b><u>EXPENDITURES</u></b>
Administrative Specialist	.25	.25	10,369	10,680
Environmental Specialist II	6	6	322,858	332,543
Environmental Specialist III	1	1	60,091	61,894
<b>Benefits</b> .....			125,862	129,637
....				
<b>Operating</b> .....			159,970	161,885
....				
<b>Travel</b> .....			13,524	13,524
.				
<b>Capital outlay</b> .....				
<b>Aid</b> .....				
.				
<b>Capital improvements</b> .....				
<b>TOTAL</b> .....			692,673	710,163