

**FISCAL NOTE**

**LEGISLATIVE FISCAL ANALYST ESTIMATE**

As Amended by AM2496 & AM2654

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)					
EXPENDITURES	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	12,000	0	0	12,000
FY2026-2027	0	25,000	0	0	25,000
FY2027-2028	0	25,000	0	0	25,000
FY2028-2029	0	25,000	0	0	25,000
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	55,000	0	0	55,000
FY2027-2028	0	55,000	0	0	55,000
FY2028-2029	0	55,000	0	0	55,000

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

LB 1075 AM2496 and AM2654 contains revisions of the original provisions in LB 1075, as well as, the provisions of five other bills, LB 884, LB 927, LB 969, LB 1002, and LB 1074.

**As amended by AM2496 and AM2654:**

- **LB 1075:** Adjusts the deadline for delivery of election abstracts from counties to the Secretary of State from the third Wednesday after the election to the fourth Wednesday, sets the cost of a recount at one hundred dollars per precinct voting in the contest, strikes the original section 39 relating to a change in filing deadline for school district submission of a recommendation or public submission of a petition to allow such district to exceed its property tax request authority, and changes the distance to circulate petitions to within 25 feet of a ballot drop box.
- **LB 884:** Strikes verification of citizenship using the federal Systematic Alien Verification for Entitlements Program and changes the rules and regulations of ballot display, delivery of the ballots, and observation by poll watchers.
- **LB 927:** Adds authority for the Accountability and Disclosure Commission to assess an administrative fee equal to the costs incurred to investigate and adjudicate a person found in violation.
- **LB 969:** Shifts the responsibility of developing and maintaining a financial database to the Department of Administrative Services instead of the Auditor's office.
- **LB 1002:** Changes provisions relating to filings under the Nebraska Political Accountability and Disclosure Act. The bill would also increase the allowable late filing fees from \$25 per day to \$50 per day, as well as, increase the "Late Contribution Reports" late filing fees from \$100 per day to \$200 per day, and require principals to pay a late filing fee.
- **LB 1074:** Revises unclaimed property statutes, clarifies timelines for certain reports to the Treasurer, provides a tolling period, and creates the Unclaimed Property Liquidation Proceeds Trust Fund.

The Nebraska Accountability and Disclosure Commission (NADC) indicates the provisions of LB 927 would require updating and printing certain publications to educate filers of new requirements, as well as, changes to their FirstTuesday online filing system. The estimated cost is about \$12,000 incurred in FY25-26 due to the Emergency Clause. An additional cost to the commission would about \$25,000 for investigating and adjudicating violations to be incurred in FY26-27. NADC estimates a total revenue increase of \$55,000 per year, \$30,000 would be generated from the late filing fees increase and \$25,000 from the administrative fee against violators. NADC anticipates a General Fund appropriation reduction of \$30,000 and offsetting them with cash funds beginning in FY28.

The Department of Administrative Services (DAS) under LB 1075 AM2496 would be required to develop, maintain, and provide access to the public a database of financial information for all counties, cities, and villages. DAS indicates they would use an existing database to implement the requirements, thus, there would be no fiscal impact to the Department.

The cities and counties could see costs associated with additional workload under AM2654. Various financial information must be reported on an annual basis to the Department of Administrative Services to be published on their website.

The counties may also incur additional costs due to the provisions in LB 884 related to additional ballot boxes, delivery of ballots and watcher observation, which may require surveillance upgrades and mileage costs. Douglas County indicated a cost of \$38,907 for additional ballot boxes.

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

2026

LB<sup>(1)</sup> 1075 – Amendment 2496

FISCAL NOTE

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

Accountability and Disclosure Commission

Prepared by: <sup>(3)</sup> Scott Danigole

Date Prepared: 3/25/2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> (402) 471-2522

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS	\$25,000	\$55,000	\$25,000	\$55,000
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$25,000	\$55,000	\$25,000	\$55,000

Explanation of Estimate:

AM2496 amends provisions of LB 1002 and LB 927 into LB 1075.

From LB 1002:

The provisions from LB 1002 increase late filing fees from \$25 to \$50 per day with amounts not to exceed \$750 increasing to \$1,500. Current late filing fees for "Late Contribution Reports" are \$100/day for the first ten days, then an additional late fee of 1% of the contribution amount, not to exceed 10% of the contribution. AM2496 increases the base fee to \$200/day. In addition, AM 2496 provides for late filing fees for Principals.

It is estimated that Cash Fund receipts will increase by \$30,000 per year. Beginning in FY28 the NADC anticipates reducing General Fund appropriations and offsetting them with Cash Funds in the same amount.

From LB 927:

The provisions of LB 927 would require updating and printing of certain NADC publications to educate filers of new requirements. This is estimated to cost \$2,000. These costs would be incurred in FY25/26/

AM 2496 allows the NADC to assess an administrative fee against violators in an amount equal to the reasonable and actual costs incurred by the Commission in investigating and adjudicating the violation. Potential investigation costs are estimated to be up to \$25,000 per year. It is assumed that these costs would not be incurred until FY26/27.

Section 55

This section amends §49-1455 to allow for post office boxes to be used when reporting campaign contributions. This provision will require changes to the FirstTuesday online filing system as well as certain brochures and literature. This cost is estimated to be \$10,000 in FY25/26.

**NOTE: AM2496 has the Emergency Clause. As such, an appropriation of \$12,000 Cash Funds will be required in the current fiscal year (FY25/26).**

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28		

<b>Benefits</b> .....		
...		
<b>Operating</b> .....	\$25,000	\$25,000
....		
<b>Travel</b> .....		
.		
<b>Capital outlay</b> .....		
<b>Aid</b> .....		
.		
<b>Capital improvements</b> .....		
<b>TOTAL</b> .....	\$25,000	\$25,000

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

**2026**

**LB<sup>(1)</sup> 1075 AM2496 & AM2654**

**FISCAL NOTE**

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

Nebraska Auditor of Public Accounts

Prepared by: <sup>(3)</sup> Craig Kubicek

Date Prepared: 3/24/2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 402-326-3063

**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	\$0		\$0	
CASH FUNDS	\$0		\$0	
FEDERAL FUNDS	\$0		\$0	
OTHER FUNDS	\$0		\$0	
<b>TOTAL FUNDS</b>	<b>\$0</b>		<b>\$0</b>	

**Explanation of Estimate:**

We would plan to cover under current staffing levels.

**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.....				
<b>TOTAL.....</b>				

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

**2026**

**LB<sup>(1)</sup> 1075 AM 2496 AM 2654**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Department of Administrative Services (DAS)

Prepared by: <sup>(3)</sup> Sarah Skinner Date Prepared: <sup>(4)</sup> 3/25/2026 Phone: <sup>(5)</sup> 402-419-4229

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2026-27</u>		<u>FY 2026-27</u>	
	<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:**

LB 1075 AM2496 requires the Department of Administrative Services (DAS) to develop, maintain, and make available for the public a database of financial information from all counties, cities, and villages in the State on or before January 1, 2027.

The database is to include the annual budget and reserve funds for each county, city, or village, from the most recent audit reports filed with the Auditor of Public Accounts. The counties and municipalities are to provide the necessary information to develop and maintain the database and are to provide updated information on an annual basis, along with historical information starting with calendar year 2016. DAS would be required to update the database within 30 days after receiving the information.

DAS would utilize an existing database to implement requirements of AM2496 to LB1075.

There is no fiscal impact to DAS.

**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.....	_____	_____	_____	_____

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

2026

LB<sup>(1)</sup> 1075 REVISED

FISCAL NOTE

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

Douglas County Election Commission

Prepared by: <sup>(3)</sup> Danielle Jensen

Date Prepared: <sup>(4)</sup> 3/25/2026

Phone: <sup>(5)</sup> 402-444-8683

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	(\$38,907)*			

Explanation of Estimate:

LB884 WILL RESULT IN A **NEGATIVE\*** FISCAL IMPACT ON DOUGLAS COUNTY

Category	One Time Cost	Additional Election Cost	Notes
\$38,907.00		234 boxes needed; 135 needed to purchase at \$152.82 each = \$20,630.70 (REVISED: \$288.20 each = \$38,907) includes delivery	\$38,907.00*

\*Additional ballot boxes have already been purchased in anticipation of passed legislation. The cost per ballot box is higher, but delivery is included.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28		
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				

**Capital  
improvements**.....  
**TOTAL**.....

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

**2026**

**LB<sup>(1)</sup> LB1075 AM2496 &AM2654**

**FISCAL NOTE**

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

Lancaster County, Nebraska

Prepared by: <sup>(3)</sup> Dennis Meyer

Date Prepared: 3/26/2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 402-441-6869

**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				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

**Explanation of Estimate:**

This bill/amendment would have low fiscal impact to the County.

**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.....				

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

**2026**

**LB**<sup>(1)</sup> 1075 AM2496 & AM2654

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Association of County Officials (NACO)

Prepared by: <sup>(3)</sup> Elaine Menzel Date Prepared: <sup>(4)</sup> 3/25/2026 Phone: <sup>(5)</sup> 402.434.5660

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2026-27</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

**Explanation of Estimate:**

LB1075, AM2496 Sections 1 to 5 —would have the Department of Administrative Services develop, maintain, and make available for public inspection on its website a database of financial information from all counties. Counties would be required to provide information to the department annually and 10 years worth of information. Records retention provisions are five years; therefore, many counties will not have the information readily available. The financial impact to counties would be in the form of additional workload requirements or increased cost for additional CPA work. This would also duplicate reporting that is already being made to the Auditor of Public Accounts.

Sections 18, 33, 34, 35 includes provisions from LBs 884 (no envelope for a ballot shall display any indication of the voter’s political party affiliation, delivery of ballots at a centralized location, and watchers appointed in accordance with section 32-1013 shall be permitted the opportunity to observe the counting process for early voting – would potentially require upgrades to surveillance systems and also mileage costs) and AM2654 (change distance requirement from 50 feet to 25 feet for circulation of petitions – no fiscal impact to counties).

**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.....	_____	_____	_____	_____
<b>TOTAL.....</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

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

**2026**

**LB<sup>(1)</sup> 1075 AM2496 & AM2654**

**FISCAL NOTE**

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

City of Norfolk

Prepared by: <sup>(3)</sup> Randy Gates

Date Prepared: <sup>(4)</sup> 3/24/2026

Phone: <sup>(5)</sup> (402)844-2011

**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	655		60	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>655</b>		<b>60</b>	

**Explanation of Estimate:**

AM2496 amends LB1075 to add requirements for cities and counties to report certain financial information to the Department of Administrative Services (DAS). AM2496 requires reporting annually to DAS information provided to the Auditor of Public Accounts pursuant to Section 13-506 of Statutes. Other financial information may also be reported. Additionally, historical information beginning with 2016 is required to be filed with DAS.

For purposes of this estimate, I assumed 10 hours for an accountant to prepare the required information in the year of implementation and 1 hour for a senior accountant to review. For subsequent years I assumed 1 hour for an account to prepare the information.

**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>		
Accountant			400	40
Senior Accountant			55	
<b>Benefits</b> .....			200	20
...				
<b>Operating</b> .....				
....				
<b>Travel</b> .....				
.				
<b>Capital outlay</b> .....				
<b>Aid</b> .....				
.				
<b>Capital improvements</b> .....				
<b>TOTAL</b> .....			<b>655</b>	<b>60</b>



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

2026

LB<sup>(1)</sup> 1075 AM2496 & AM2654

FISCAL NOTE

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

Secretary of State

Prepared by: <sup>(3)</sup> Joan Arnold

Date Prepared: 3-24-2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 402-471-2384

**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:

No Fiscal Impact

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

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

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

2026

LB<sup>(1)</sup> 1075, AM 2496 & AM 2654

FISCAL NOTE

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

State Treasurer

Prepared by: <sup>(3)</sup> Jason Walters

Date Prepared: March 24, 2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 402-471-2793

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:

The State Treasurer's Office doesn't expect any fiscal impact from LB 1075, AM 2496 & AM 2654 to the office.

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.....				

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

LB: 1075 AM: 2496, 2654 AGENCY/POLT. SUB: Auditor of Public Accounts  
 REVIEWED BY: Ann Linneman DATE: 3-24-2026 PHONE: (402) 471-4180  
 COMMENTS: Concur with the Auditor of Public Accounts' assessment of no fiscal impact.

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

LB: 1075 AM: 2496, 2654 AGENCY/POLT. SUB: State Treasurer  
 REVIEWED BY: Ann Linneman DATE: 3-25-2026 PHONE: (402) 471-4180  
 COMMENTS: No basis to disagree with the State Treasurer's assessment of fiscal impact.

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

LB: 1075 AM: 2496 AGENCY/POLT. SUB: Accountability & Disclosure Commission  
 REVIEWED BY: Ann Linneman DATE: 3-25-2026 PHONE: (402) 471-4180  
 COMMENTS: No basis to disagree with the Accountability & Disclosure Commission's assessment of fiscal impact.

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

LB: 1075 AM: 2496, 2654 AGENCY/POLT. SUB: Secretary of State  
 REVIEWED BY: Ann Linneman DATE: 3-25-2026 PHONE: (402) 471-4180  
 COMMENTS: No basis to disagree with the Secretary of State's assessment of no fiscal impact.

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

LB: 1075 AM: 2496, 2654 AGENCY/POLT. SUB: Nebraska Dept of Administrative Services  
 REVIEWED BY: Ann Linneman DATE: 3-26-2026 PHONE: (402) 471-4180  
 COMMENTS: Concur with the Nebraska Dept of Administrative Services' assessment of no fiscal impact.

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

LB: 1075 AM: 2496, 2654 AGENCY/POLT. SUB: Douglas County Election Commission  
 REVIEWED BY: Ann Linneman DATE: 3-25-2026 PHONE: (402) 471-4180  
 COMMENTS: No basis to disagree with Douglas County Election Commission's assessment of fiscal impact.

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

LB: 1075 AM: 2496, 2654 AGENCY/POLT. SUB: Lancaster County, Nebraska  
 REVIEWED BY: Ann Linneman DATE: 3-26-2026 PHONE: (402) 471-4180  
 COMMENTS: No basis to disagree with Lancaster County, Nebraska's assessment of fiscal impact.

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

LB: 1075 AM: 2496, 2654 AGENCY/POLT. SUB: City of Norfolk  
 REVIEWED BY: Ann Linneman DATE: 3-24-2026 PHONE: (402) 471-4180  
 COMMENTS: No basis to disagree with the city of Norfolk's assessment of fiscal impact.

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

LB: 1075 AM: 2496, 2654 AGENCY/POLT. SUB: Nebraska Association of County Officials (NACO)

REVIEWED BY: Ann Linneman DATE: 3-24-2026 PHONE: (402) 471-4180

COMMENTS: No basis to disagree with NACO's assessment of fiscal impact.