

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	0	0	0	0
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.

LB 923 amends statutes regarding county clerks. The bill:

- strikes a requirement for county clerks to prepare estimates of supplies materials, equipment and machinery;
- allows military discharge records to be transferred to the Nebraska State Historical Society in accordance with military guidelines or 62 years;
- authorizes counties to combine warrants from multiple funds into a single document and
- repeals farm, ranch, or home name registration with the county clerks and the \$1 fee.

The counties expect a minimal amount of fiscal savings as a result of this bill.

No fiscal impact to state government.

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

LB: **923** AM: AGENCY/POLT. SUB: **Nebraska Association of County Officials (NACO)**

REVIEWED BY: Kimberly Burns DATE: 01/15/2026 PHONE: (402) 471-4171

COMMENTS: Concur with the Nebraska Association of County Officials' estimate of no detrimental fiscal impact from LB 923.

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

LB: **923** AM: AGENCY/POLT. SUB: **Lancaster County Clerk**

REVIEWED BY: Kimberly Burns DATE: 01/20/2026 PHONE: (402) 471-4171

COMMENTS: Concur with the Lancaster County Clerk's estimate of no detrimental fiscal impact from LB 923.

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

LB: **923** AM: AGENCY/POLT. SUB: **Nebraska State Historical Society**

REVIEWED BY: Kimberly Burns DATE: 01/22/2026 PHONE: (402) 471-4171

COMMENTS: Concur with the Nebraska State Historical Society's estimate of no fiscal impact from LB 923.

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

2026

LB⁽¹⁾ 923

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska State Historical Society

Prepared by: ⁽³⁾ Daryl Bohac

Date Prepared: ⁽⁴⁾ 01/20/2026

Phone: ⁽⁵⁾ 402-471-6661

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:
No Fiscal Impact

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⁽¹⁾ 923

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Lancaster County Clerk

Prepared by: ⁽³⁾ Matt Hansen Date Prepared: ⁽⁴⁾ 1-16-2026 Phone: ⁽⁵⁾ 402-441-8721

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	<u>See below</u>	<u>See below</u>	<u>See below</u>	<u>See below</u>

Explanation of Estimate:

LB923 will provide slight savings to our office, but an exact amount has not been identified. Of note:

Section 3 of the bill allows the transfer of Discharge Records to the state archives. We estimate that we have between 15,000 and 20,000 Discharge Records in our office's possession on paper, microfilm, and digital storage mediums. Transferring these records will free up storage space and eliminate any ongoing maintenance costs of these records. Transferring the documents to the state archives can be done in the usual course of our records administration and will not add additional costs.

Section 5 of the bill eliminates a farm name certificate with a fee of \$1 that does not cover the cost of creating and maintaining that record. Thus, eliminating that certificate would result in savings from any future filings that will be avoided.

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⁽¹⁾ 923

FISCAL NOTE

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

Prepared by: ⁽³⁾ Elaine Menzel Date Prepared: ⁽⁴⁾ 1/13/2026 Phone: ⁽⁵⁾ 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	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

LB923 would do the following efficiency and clean-up measures:

- Strikes a requirement for county clerks to annually prepare estimates of the supplies, materials, equipment and machinery required for the coming year in counties with populations in excess of 150,000
- Allows military discharge records (DD214s) to be transferred to the Nebraska State Historical Society in accordance with federal military archive record guidelines or 62 years, whichever is later
- Authorizes counties to combine warrants from multiple funds into a single document
- Repeals farm, ranch or home name registration with the county clerk for a \$1 fee

The fiscal impact would be minimally positive..

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.....	=====	=====	=====	=====