

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 951 would change the district boundaries in municipal elections to include extraterritorial zoning jurisdiction.

The Secretary of State and Lancaster County Election Commission estimate no fiscal impact.

Douglas County Election Commission indicates a negative fiscal impact. Douglas County would incur costs approximately totaling \$240,000 to redraw precinct boundaries as well as the costs of postage and printing of postcards to voters in new polling areas. The county also anticipates an increase in proofing and ballot testing for each election due to the split precincts causing more ballot faces. The additional costs are unknown.

No basis to disagree.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE				
LB:	951	AM:	AGENCY/POLT. SUB: Secretary of State	
REVIEWED BY:	Ann Linneman		DATE:	1-14-2026
COMMENTS: Concur with the Secretary of State's assessment of no fiscal impact.				

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE				
LB:	951	AM:	AGENCY/POLT. SUB: Douglas County	
REVIEWED BY:	Ann Linneman		DATE:	1-16-2026
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:	951	AM:	AGENCY/POLT. SUB: Lancaster County Election Commission	
REVIEWED BY:	Ann Linneman		DATE:	1-16-2026
COMMENTS: The Lancaster County Election Commission's assessment of no fiscal impact appears reasonable.				

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

2026

LB951⁽¹⁾ *Include extraterritorial zoning jurisdiction in municipal elections and districts*

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Douglas County

Prepared by: ⁽³⁾ Danielle Jensen,
Douglas County Election
Commissioner

Date Prepared: ⁽⁴⁾ January 16, 2026 Phone: ⁽⁵⁾ 444-8683

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>≈\$240,000 (additional expense)</u>	_____	<u>unknown</u>	_____

Explanation of Estimate:

LB951 WILL RESULT IN A **NEGATIVE** FISCAL IMPACT ON DOUGLAS COUNTY

Category	Cost	Notes
Initial Redrawing of Precinct/Split Boundaries	\$38,572.80	\$60.27 per hour for ES&T for two months
New Polling Place/Precinct Postcards to Voters - Postage	\$164,991.15	\$0.45 each
New Polling Place/Precinct Postcards to Voters - Printing	\$36,664.70	\$0.10 each
Anticipated Increase in Ballot Faces due to Increase of Split Precincts	Unknown	City of Omaha boundaries alone will split precincts causing more ballot faces each election. Anticipated increase in proofing and ballot testing for each future election.
TOTAL	\$240,228.65	

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2025-26 EXPENDITURES	2026-27 EXPENDITURES
	<u>25-26</u>	<u>26-27</u>		
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____

Travel	_____	_____
Capital outlay	_____	_____
Aid	_____	_____
Capital improvements	_____	_____
TOTAL	_____	_____

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

2026

LB⁽¹⁾ 951

FISCAL NOTE

**State Agency OR Political Subdivision
Name:** ⁽²⁾

Lancaster County Election Commission

Prepared by: ⁽³⁾ Todd Wiltgen

Date Prepared: 1/16/2026

Phone: ⁽⁵⁾ (402) 441-7311

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⁽¹⁾ 951

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Secretary of State

Prepared by: ⁽³⁾ Joan Arnold Date Prepared: ⁽⁴⁾ 01-12-2026 Phone: ⁽⁵⁾ 402-471-2384

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u> <u>EXPENDITURES</u>	<u>REVENUE</u>	<u>FY 2027-28</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:

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