

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.

LB1130 would create the Community Improvement District Act which would permit cities to create Community Improvement Districts (CIDs), sets the powers and restrictions of CIDs, allows CIDs to levy a property tax rate per \$100 of valuation at a rate not to exceed the levy rate specified in the articles of organization and approved by ordinance of the city or village. Districts would be authorized to issue bonds and carry out projects within the parameters of the act. LB1130 dictates the establishment of CIDs via elections and CID membership.

The cost to political subdivisions will depend upon the development of projects that necessitate the creation of a CID, governing body decisions regarding the creation of the district and the property tax levy set. Actual costs will vary on a city-by-city basis.

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

2026

LB⁽¹⁾ 1130

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Auditor of Public Accounts

Prepared by: ⁽³⁾ Craig Kubicek

Date Prepared: 1/27/2026
⁽⁴⁾

Phone: ⁽⁵⁾ 402-326-3063

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$0		\$0	
CASH FUNDS	\$0		\$0	
FEDERAL FUNDS	\$0		\$0	
OTHER FUNDS	\$0		\$0	
TOTAL FUNDS	\$0		\$0	

Explanation of Estimate:

We would plan to cover under current staffing levels. This is assuming all administrative and audit costs are paid for by the Community Improvement District.

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.....

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1130	AM:	AGENCY/POLT. SUB:	Nebraska Auditor of Public Accounts
REVIEWED BY:	Kimberly Burns	DATE:	01/27/2026
PHONE: (402) 471-4171			
COMMENTS: The Nebraska Auditor of Public Accounts' assessment of no new fiscal impacts resulting from LB 1130 appears reasonable.			