

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.

LB827 would create new permissions for Natural Resources Districts. No fiscal impact.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 827	AM:	AGENCY/POLT. SUB: Nebraska Association of Resources Districts	
REVIEWED BY:	Taten Raml	DATE: 1/09/2026	PHONE: (531) 310-4102
COMMENTS: Concur with the Nebraska Association of Resources Districts estimate of no fiscal impact as a result of LB827.			

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

2026

LB⁽¹⁾ 827

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Association of Resources Districts

Prepared by: ⁽³⁾ Dean Edson Date Prepared: ⁽⁴⁾ January 9, 2026 Phone: ⁽⁵⁾ 402.471.7674

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 general, cash, federal or other fund expenditure is included in the proposed legislation.

I am unable to identify a fiscal impact on local natural resources district as the language is permissive, not mandatory, to establish any program.

The language clarifies authorization for many existing programs and any existing local funding dedicated to such program. Any new program would be up to the local natural resources district board of directors to approve, including any expenditure of local funds.

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.....				