

**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.**

LB839 would create new reporting requirements under the Municipal Density and Missing Middle Housing Act. Any cost from the reporting requirements would be borne by political subdivisions. No fiscal impact to the state.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 839	AM:	AGENCY/POLT. SUB: City of Lincoln
REVIEWED BY: Ryan Yang	DATE: 1/23/2026	PHONE: (402) 471-4178
COMMENTS: No basis to disagree with the City of Lincoln assessment of fiscal impact from LB 839.		
Technical Note: The General Fund expense reflected on the fiscal note shows the impact to the political subdivision and does not impact State General Fund revenue.		

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

**2026**

**LB<sup>(1)</sup> 839**

**FISCAL NOTE**

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

City of Lincoln

Prepared by: <sup>(3)</sup> Paul Barnes

Date Prepared: <sup>(4)</sup> 1/15/26

Phone: <sup>(5)</sup> 402-441-6372

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

	<u>FY 2026-27</u>	<u>REVENUE</u>	<u>FY 2027-28</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>5,000</u>	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b><u>5,000</u></b>	_____	_____	_____

**Explanation of Estimate:**

It is estimated that it will cost \$5,000 to update our building permit software to include tracking of multi-family units with accessibility requirements.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

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