PREPARED BY: Clint Verner
DATE PREPARED: February 9, 2026
EMAIL: cverner@leg.ne.gov

LB 1114

Revision: 00

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.

LB1114 would make the following amendments to Community Development Law:

- Amend the conditions under which a redevelopment plan is eligible for expedited review;
- Amend the steps which the expedited review consists of;
- Amend the duties for projects approved for financing under 18-2147; and
- Repeal 18-2155.

LB1114 makes amendments to Community Development Law which may affect the timing and type of projects which qualify under Tax Increment Financing (TIF). If LB1114 were to affect the timing and type of projects which qualify for TIF in an equalized school district, this would affect state expenditures under Tax Equity and Educational Opportunities Support Act. Fiscal impact to the state is indeterminate.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1114	AM:	AGENCY/POLT. SUB: City of Kearney
REVIEWED BY: Joe Massey	DATE: 1/20/2026	PHONE: (402) 471-4181
COMMENTS: No basis to disagree with the City of Kearney's assessment of no fiscal impact from LB 1114.		

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

2026

LB(1) 1114

FISCAL NOTE

State Agency OR Political Subdivision Name: (2) City of Kearney

Prepared by: (3) Brian Schultz **Date Prepared:** (4) 1/17/2026 **Phone:** (5) (308) 233-3213

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:

There is no fiscal impact

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS 26-27	NUMBER OF POSITIONS 27-28	2026-27 EXPENDITURES	2027-28 EXPENDITURES
Benefits……				
Operating……				
Travel……				
Capital outlay……				
Aid……				
Capital improvements……				
TOTAL……				