

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised to reflect the adoption of AM2767, AM3084, & AM3123

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.

AM2767 amends §79-1248 to allow the facilitating coordination & collaboration with the State Board of Education, NDE, the office of Chief Information Officer, & the ESUs to support the implementation of the K-12 Education Cybersecurity Act. The ESUCC will serve in a nonregulatory capacity, providing technical assistance, statewide alignment, & implementation support to educational service units & schools. NDE will utilize existing funds from the State Department of Education Improvement Grant Fund to carry out the K-12 Education Cybersecurity Act.

AM3084 amends AM2454 so that any report of child abuse or neglect resulting in an active investigation by NDE where the subject of the report is a parent or legal guardian of a student or an educational decision maker for that student, NDE will notify the superintendent of that student's resident school district & the Commissioner of Education that the student will not be transferred or otherwise disenrolled from the student's current school by a parent, legal guardian, or educational decision maker for fourteen days after receipt of the notice or until further notice from NDt, whichever occurs first. Any new election filed for that student to attend an exempt school will be invalid during that time period.

Beginning with the 2027-28 school year, no school board of a school district or governing authority of an approved or accredited private, denominational, or parochial school will employ or contract for the paid services of any person to serve in a position which involves regular contact with students.

On or before December 31, 2028, & on or before December 31 of each year thereafter, each Nebraska public postsecondary institution will submit an annual report to the CCPE. The CCPE will annually compile those reports & make that summary publicly available on their website.

On or before December 31, 2029, the CCPE will analyze the prior learning examination cut score policies & procedures of each Nebraska public postsecondary institution & the research used by each Nebraska public postsecondary institution in determining the level of credit & the number of credits provided for each prior learning examination qualifying score & file a report that includes findings & recommendations to the Education Committee of the Legislature.

AM3123 amends §79-209 to clarify that absences will be excused by a parent, guardian, or the educational decision maker of the child for physical or mental illness & as documented by a credentialed health professional, provided the documentation supports the absence. In the instance of chronic illness, documentation will be reviewed each semester.

§79-2, 136 is amended so that school districts can require any student desiring to participate in an extracurricular activity that is not governed by a national or state organization or an athletics or activities association to be enrolled in up to five credit hours offered by the school district in any semester in order to participate in that extracurricular activity, but can not prohibit a student from enrolling in more than the required number of credit hours.

AM2454 amends the following bills into LB937:

LB1146 (AM2334) amends §79-209 to change the provisions relating to reports filed by a school district to a county attorney relating to the absences of a child from school.

A school can report to the county attorney, of the county in which the person resides, when the school has documented the efforts made concerning the student's collaborative plan to reduce barriers identified to improve regular attendance has not been successful & that the child has accrued twenty days or more of unexcused absences during that school year.

LB1164 (AM2521) creates the Prior Learning Act.

On or before September 1, 2026, the Coordinating Commission for Postsecondary Education (CCPE), in consultation with Nebraska public postsecondary institutions, will approve a list of prior learning examinations & the cut score for each examination. The list will include commonly recognized prior learning examinations. The CCPE will post & maintain the list of prior learning examinations & cut scores on the commission's website in a location accessible to prospective postsecondary students & families.

On or before October 1, 2026, each Nebraska public postsecondary institution will develop & implement written policies & procedures for awarding academic credit based on prior learning examinations.

On or before October 15, 2026, each Nebraska public postsecondary institution will submit its policies & procedures adopted to the CCPE. The CCPE will compile all those policies & procedures & post a statewide summary on their website, including the justification for any higher minimum score requirements approved by the CCPE.

On or before December 31, 2027, & on or before December 31 of each year thereafter, each Nebraska public postsecondary institution will submit an annual report to the CCPE. The CCPE will annually compile those reports & electronically submit a summary to the Education Committee of the Legislature & make that summary publicly available on their website.

LB1224 (AM2228) amends the definition of educational decision maker in §28-710 to match the definition listed in §79-530. Several other sections are amended to prohibit persons convicted of certain crimes from monitoring or providing instruction at a school which elects not to meet accreditation or approval requirements; to change the Child Protection & Family Safety Act; to prohibit the transfer or disenrollment of a student to a school that elects not to meet approval & accreditation requirements in certain circumstances; to require confidentiality as prescribed; & to provide duties to the Department of Health & Human Services (DHHS) & to the Commissioner of Education.

LB1241 (AM2318) provides requirements relating to applications for employment by & employment of certain individuals by a school board or governing authority of a public, private, denominational, or parochial school.

LB1243 (AM2073) amends §79-2,136 to change provisions relating to part-time enrollment of students.

Local school board policies & procedures will require any student desiring to participate in an extracurricular activity that is governed by a national or state organization other than an athletics or activities association to be enrolled only in the minimum number of credit hours offered by that school district as required by the national or state organization in order to participate in that extracurricular activity, but can not prohibit a student from enrolling in more than the minimum credit hours.

Local school board policies & procedures will not require any student desiring to participate in an extracurricular activity that is not governed by a national or state organization or an athletics or activities association to be enrolled in any minimum number of credit hours offered by that school district in order to participate in that extracurricular activity.

LB937 amends several sections to:

- harmonize the current practice of including the number of approved option enrollment applications on the Nebraska Department of Education's (NDE) annual option enrollment report
- eliminate obsolete language
- provide language that ensures teachers who become eligible to teach dual enrollment courses qualify for the Teacher Recruitment & Retention Act grants
- improve the dyslexia data collection related to the Reading Improvement Act
- change the date for the required Property Tax Request Authority report
- change the language in the College Pathway Program to better align with procurement processes
- change the date for the NDE Annual Census Report

No Fiscal Impact.

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

2026

LB⁽¹⁾ 937 AM 2767

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Educational Service Unit Coordinating Council

Prepared by: ⁽³⁾ Larianne Polk

Date Prepared: ⁽⁴⁾ 4/7/2026

Phone: ⁽⁵⁾ 402-597-4843

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:

AM2767 to LB 937 provides for implementation of the K-12 Education Cybersecurity Act through existing funds in the State Department of Education Improvement Grant Fund. The Educational Service Unit Coordinating Council would carry out coordination activities under the act. As the amendment relies on existing funds already established in statute, there would be no additional fiscal impact to the state.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

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

2026

LB⁽¹⁾ 937 AM3084

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Coordinating Commission for Postsecondary Education

Prepared by: ⁽³⁾ Gary Timm

Date Prepared: 4/7/2026
⁽⁴⁾

Phone: ⁽⁵⁾ 402.471.0020

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	2027-28
	26-27	27-28	EXPENDITURES	EXPENDITURES
Benefits.....				
... Operating.....				
.... Travel.....				
. Capital outlay.....				
Aid.....				
. Capital improvements.....				
TOTAL.....				

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

2026

LB (1) 0937 Change provisions relating to option enrollment, reading, dyslexia, AM3084 reporting, teacher apprenticeships, teacher recruitment and retention, and the College Pathway Program

FISCAL NOTE

State Agency OR Political Subdivision Name:⁽²⁾ University of Nebraska System

Prepared by:⁽³⁾ Anne Barnes Date Prepared:⁽⁴⁾ 04/07/2026 Phone:⁽⁵⁾ (402) 472-2191

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026 - 27		FY 2027 - 28	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
CASH FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FEDERAL FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
OTHER FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Explanation of Estimate:

Based on the amended version of AM 3084 via FA1177 and discussions with the Coordinating Commission for Postsecondary Education(CCPE), the University anticipates a more streamlined process than originally proposed that should minimize fiscal impacts. If data collection methods and fields remain consistent with the University of Nebraska System's current practices for prior learning credit and such CCPE decisions are consistent with past University practices and national models to differentiate between prior learning assessment cut scores, the University anticipates a limited ongoing cost.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026 - 27 EXPENDITURES</u>	<u>2027 - 28 EXPENDITURES</u>
	<u>26 - 27</u>	<u>27 - 28</u>		
	<u>0</u>	<u>0</u>		
	<u>0</u>	<u>0</u>		
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

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

2026

LB⁽¹⁾ 937, AM3123

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ 05 Supreme Court

Prepared by: ⁽³⁾ Eric Asboe Date Prepared: ⁽⁴⁾ 4/7/2026 Phone: ⁽⁵⁾ 402-326-9215

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

Table with columns: GENERAL FUNDS, CASH FUNDS, FEDERAL FUNDS, OTHER FUNDS, TOTAL FUNDS, EXPENDITURES, REVENUE for FY 2026-27.

Explanation of Estimate:

LB937, as amended and on 4/7/2026 by AM3123, would result in a minimal fiscal impact to provide judicial and staff education. No additional resources required.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

Table with columns: POSITION TITLE, NUMBER OF POSITIONS (26-27, 27-28), 2026-27 EXPENDITURES, 2027-28 EXPENDITURES. Rows include Benefits, Operating, Travel, Capital outlay, Aid, Capital improvements, and TOTAL.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: **937** AM: **3123** AGENCY/POLT. SUB: **Supreme Court**

REVIEWED BY: Kimberly Burns DATE: 04/08/2026 PHONE: (402) 471-4171

COMMENTS: Concur with the Supreme Court's assessment of no fiscal impact from LB 937 as amended by AM 3123.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: **937** AM: **3084** AGENCY/POLT. SUB: **Coordinating Commission for Postsecondary Education**

REVIEWED BY: Kimberly Burns DATE: 04/07/2026 PHONE: (402) 471-4171

COMMENTS: Concur with the Coordinating Commission for Postsecondary Education's assessment of no fiscal impact from LB 937 as amended by AM 3084.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: **937** AM: **2767** AGENCY/POLT. SUB: **Educational Service Unit Coordinating Council**

REVIEWED BY: Kimberly Burns DATE: 04/08/2026 PHONE: (402) 471-4171

COMMENTS: Concur with the Educational Service Unit Coordinating Council's assessment of no fiscal impact from LB 937 as amended by AM 2767.