

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.

LB 765 amends §10-702 and §13-809 to require the issuance of school district bonds and bonds related to education service units has been voted upon by at least 50.1% of the qualified electors of the district. The bill also prohibits public funds from being used to promote or campaign for such electors.

The Educational Service Unit Coordinating Council indicated no direct fiscal impact. However, any potential costs would be contingent upon an Educational Service Unit's participation in a bond election. Costs could be associated with providing required election notice and communication to meet the 50.1% qualified elector threshold. These costs are undetermined.

No fiscal impact.

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

LB: **765** AM: AGENCY/POLT. SUB: **Secretary of State**

REVIEWED BY: Kimberly Burns DATE: 01/12/2026 PHONE: (402) 471-4171

COMMENTS: Concur with the Secretary of State's estimate of no fiscal impact from LB 765.

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

LB: **765** AM: AGENCY/POLT. SUB: **Nebraska Department of Education**

REVIEWED BY: Kimberly Burns DATE: 01/20/2026 PHONE: (402) 471-4171

COMMENTS: Concur with the Nebraska Department of Education's estimate of no fiscal impact from LB 765.

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

LB: **765** AM: AGENCY/POLT. SUB: **Lancaster County Election Commission**

REVIEWED BY: Kimberly Burns DATE: 01/20/2026 PHONE: (402) 471-4171

COMMENTS: Concur with the Lancaster County Election Commission's estimate of no fiscal impact from LB 765.

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

LB: **765** AM: AGENCY/POLT. SUB: **Educational Service Unit Coordinating Council**

REVIEWED BY: Kimberly Burns DATE: 01/13/2026 PHONE: (402) 471-4171

COMMENTS: No basis to disagree with the Educational Service Unit Coordinating Council's estimate of potential indirect, yet indeterminate, fiscal impact from LB 765.

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

2026

LB⁽¹⁾ 765

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Educational Service Unit Coordinating Council

Prepared by: ⁽³⁾ Larianne Polk Date Prepared: ⁽⁴⁾ 1/12/2026 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:

Educational Service Units are not anticipated to experience a direct fiscal impact. Any potential costs would be contingent upon an ESU’s voluntary participation in pursuing bond financing and would be limited, infrequent, and locally determined.

If an ESU were to participate in a bond election, there could be costs associated with providing required election notice and neutral, informational communication across the full ESU service area to meet the 50.1% qualified elector threshold. Such costs would vary based on the size and geography of the ESU and are not readily quantifiable.

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.....	_____	_____	_____	_____

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

2026

LB⁽¹⁾ 765

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Department of Education

Prepared by: ⁽³⁾ Bryce Wilson

Date Prepared: 1/14/26
⁽⁴⁾

Phone: ⁽⁵⁾ 402-471-4320

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:

LB 765 requires at least 50.1% of the qualified electors of a district or Educational Service Unit (ESU) vote in an election for a bond before bonds may be issued.

Additionally, this bill prohibits public funds from being used to promote or advocate in any way for a school district or ESU bond elections including any employee of a school or ESU's using paid work time in any way to support or advocate for the campaign. Last, this bill prohibits campaign material from being distributed or posted on school district or ESU property.

No fiscal cost to NDE.

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	_____	_____	_____	_____

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

2026

LB⁽¹⁾ 765

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Lancaster County Election Commission

Prepared by: ⁽³⁾ Todd Wiltgen

Date Prepared: 1/16/2026
⁽⁴⁾

Phone: ⁽⁵⁾ (402) 441-7311

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 Fiscal Impact

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⁾ 765

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Secretary of State

Prepared by: ⁽³⁾ Joan Arnold Date Prepared: ⁽⁴⁾ 1-8-26 Phone: ⁽⁵⁾ 402-471-2384

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 Fiscal Impact

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.....	_____	_____	_____	_____