

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	SEE BELOW	0	0	SEE BELOW
FY2028-2029	0	SEE BELOW	0	0	SEE BELOW
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 862 amends §79-2607 to change the sunset date from FY2026-27 to FY2029-30 related to intent to appropriate two million dollars from the Education Future Fund (EFF) to Nebraska Department of Education (NDE) for educational service units (ESUs) to provide regional coaches & job-embedded training relating to evidence-based reading instruction through the Nebraska Reading Improvement Act. The current enacted appropriation through FY2026-27 is \$2 million per fiscal year.

FISCAL IMPACT:

There is intent language for two million dollars from the Education Future Fund be appropriated annually to NDE for two additional years.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE
LB: 862 AM: AGENCY/POLT. SUB: Nebraska Department of Education
REVIEWED BY: Kimberly Burns DATE: 01/12/2026 PHONE: (402) 471-4171
COMMENTS: Concur with the Nebraska Department of Education's estimate of fiscal impact resulting from the continuation of LB 862 provisions. <u>Technical Note:</u> The current bill appropriation language is not sufficient to create an appropriation. The fiscal impact estimate assumes an accompanying A-bill articulating appropriation in accordance with §49-804.

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

2026

LB⁽¹⁾ 862

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Education

Prepared by: Lane Carr

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Date Prepared: 1.28.26

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Phone: 402.419.3012

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ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS			\$1.8 million	
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS			\$1.8 million	

Explanation of Estimate:

Currently, \$1.8 million is appropriated from the Educator Future Fund to the NDE for regional literacy coaches as aid to the ESUs. This funding for 2026-27 fiscal year is currently appropriated and included in law. LB862 would extend the funding each year through FY2029-30.

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.....				
.				\$1.8 million
Capital improvements.....				
TOTAL.....				\$1.8 million