

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.

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

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 937	AM:	AGENCY/POLT. SUB: Nebraska Department of Education	
REVIEWED BY: Kimberly Burns	DATE: 01/15/2026		PHONE: (402) 471-4171
COMMENTS: Concur with the Nebraska Department of Education's assessment of no fiscal impact from LB 937.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 937	AM:	AGENCY/POLT. SUB: Learning Community of Douglas & Sarpy Counties	
REVIEWED BY: Kimberly Burns	DATE: 01/15/2026		PHONE: (402) 471-4171
COMMENTS: Concur with the Learning Community of Douglas & Sarpy Counties' assessment of no fiscal impact from LB 937.			

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

2026

LB⁽¹⁾ 937

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Education

Prepared by: ⁽³⁾ Lane Carr Date Prepared: ⁽⁴⁾ 1.12.26 Phone: ⁽⁵⁾ 402.419.3012

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	0	0	0	0

Explanation of Estimate:

LB937 is NDE's technical clean up bill. The bill harmonizes several provisions in statute, aligns dates and timelines, and provides clarity in implementation. There would be no additional fiscal impact for the NDE.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

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

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

2026

LB⁽¹⁾ 937

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Learning Community of Douglas & Sarpy Counties

Prepared by: ⁽³⁾ Andrew Keck Date Prepared: ⁽⁴⁾ 1/14/2026 Phone: ⁽⁵⁾ 402-964-2198

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 to the Learning Community of Douglas & Sarpy Counties.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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