

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

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

FISCAL NOTE

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

FY 2026-27**FY 2027-28**

REVENUE

REVENUE**TOTAL FUNDS**

0

0

0

0

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.

Personal Services:

NUMBER OF POSITIONS

2026-27

2027-28

POSITION TITLE

26-27

27-28

EXPENDITURES

EXPENDITURES

TOTAL.....

0

0

2026

FISCAL NOTE

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

FY 2026-27**FY 2027-28**REVENUE**TOTAL FUNDS**

There is no fiscal impact to the Learning Community of Douglas & Sarpy Counties.

NUMBER OF POSITIONS

2026-27

2027-28

26-27

27-28

EXPENDITURES

EXPENDITURES

TOTAL.....