

**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	442,798	0	0	0	442,798
FY2027-2028	265,084	0	0	0	265,084
FY2028-2029	265,084	0	0	0	265,084
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.**

LB855 creates the Youth Early Intervention & Support Act.

There is intent for the Legislature to:

- establish a standardized framework for early identification & support using existing school & community data
- promote cross-sector collaboration to reduce juvenile justice & child welfare involvement

The Nebraska Department of Education (NDE), in consultation with the Department of Health & Human Services (DHHS), will develop & administer an early support system to be implemented in all Nebraska public school districts.

NDE will:

- provide standardized protocols & training materials on trauma-informed care, adverse childhood experiences, community health worker integration, the federal Family Educational Rights and Privacy Act of 1974, the federal Health Insurance Portability & Accountability Act of 1996, & cultural responsiveness
- offer technical assistance to school districts for implementation, team formation, & referral coordination
- maintain or enhance secure data systems to enable 4 districts to flag and track student indicators

DHHS will support cross-agency collaboration, including:

- participation in training efforts
- integration of relevant health & behavioral health resources
- promotion of community health worker workforce support & deployment
- monitor implementation to prevent disproportionate impact based on race, disability, income, or language

Each school district will submit an annual implementation report that evaluates the number of students identified & supported, the interventions provided, stakeholder feedback, & any outcomes related to attendance, achievement, & system involvement to NDE. They will compile that implementation data & electronically submit an annual report to the Legislature.

**FISCAL IMPACT:**

NDE estimates the need for \$25,000 in FY2026-27 to research, create, & develop the framework to establish the Youth Early Intervention & Support Act. There is also an estimated annual cost of \$18,000 for cloud hosting the data system.

NDE estimates the need for an additional FTE to support the data sharing & infrastructure to meet the reporting requirements with DHHS. The FY2026-27 expense includes: salary \$70,006; benefits \$46,986; operating \$17,792; & travel \$1,351 for a total of \$133,135. The FY2027-28 expenses are increased by 3.25% to: salary \$72,281; benefits \$45,416, operating \$18,370; & travel \$1,395 for a total \$137,462.

NDE estimates the need for an additional FTE to create, & develop the data system. The FY2026-27 expense includes: salary \$84,707; benefits \$46,936; operating \$18,370; & travel \$1,358 for a total of \$154,371.

DHHS estimates the need for an additional FTE to support the development or modification of the data system for the ongoing operational support. The FY2026-27 expense includes: salary \$65,659; benefits \$22,981; & operating \$17,531 for a total of \$106,171. The FY2027-28 expenses are increased by 3.25% to: salary \$68,942; benefits \$24,130, & operating \$18,408.

There is no basis to disagree with these estimates.

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

LB: **855** AM: AGENCY/POLT. SUB: **Nebraska Department of Education**

REVIEWED BY: Kimberly Burns DATE: 02/06/2026 PHONE: (402) 471-4171

COMMENTS: No basis to dispute the Nebraska Department of Education's estimate of fiscal impact from LB 855.

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

LB: **855** AM: AGENCY/POLT. SUB: **Supreme Court**

REVIEWED BY: Kimberly Burns DATE: 02/05/2026 PHONE: (402) 471-4171

COMMENTS: Concur with the Supreme Court's assessment of minimal fiscal impact from LB 855 with no additional resources needed.

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

LB: **855** AM: AGENCY/POLT. SUB: **Educational Service Unit Coordinating Council**

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

COMMENTS: No reason to dispute the Educational Service Unit Coordinating Council's assessment of no definite fiscal impact.

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

State Agency or Political Subdivision Name:(2) Department of Health and Human Services

Prepared by: (3) John Meals

Date Prepared 2-6-2026

Phone: (5) 471-6719

	<u>FY 2026-2027</u>		<u>FY 2027-2028</u>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
<b>GENERAL FUNDS</b>	\$106,171		\$111,480	
<b>CASH FUNDS</b>				
<b>FEDERAL FUNDS</b>				
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>	\$106,171	\$0	\$111,480	\$0

Return by date specified 72 hours prior to public hearing, whichever is earlier.

**Explanation of Estimate:**

LB855 requires the Department of Health and Human Services (DHHS) to support the Department of Education in developing and administering a statewide early support system to identify and support students exhibiting early warning signs of trauma, neglect, or instability. DHHS is also expected to monitor implementation, participate in cross-agency collaboration and training, and integrate health and behavioral health resources.

If the requirements for the department to collect or analyze data are significant, it would need to hire 1.0 FTE IT Business Systems Analyst/Coordinator to support data system development or modification, as well as ongoing operational support. The cost of this FTE would be \$106,171 in fiscal year 2027 and \$111,480 in fiscal year 2028. As this relates to behavioral health services, the cost will be listed as state general funds.

**MAJOR OBJECTS OF EXPENDITURE**

**PERSONAL SERVICES:**

POSITION TITLE	NUMBER OF POSITIONS		2026-2027	2027-2028
	26-27	27-28	EXPENDITURES	EXPENDITURES
A07082 – Information Technology Business Systems Analyst/Coordinator	1.0	1.0	\$65,659	\$68,942

Benefits.....		\$22,981	\$24,130
Operating.....		\$17,531	\$18,408
Travel.....			
Capital Outlay.....			
Aid.....			
Capital Improvements.....			
<b>TOTAL.....</b>		<b>\$106,171</b>	<b>\$111,480</b>

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

**2026**

**LB<sup>(1)</sup> 855**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Educational Service Unit Coordinating Council

Prepared by: <sup>(3)</sup> Larriane Polk Date Prepared: <sup>(4)</sup> 1/12/2026 Phone: <sup>(5)</sup> 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:**

No definite fiscal impact. LB 855 allows local designation of Educational Service Units as coordinating entities. Any additional responsibilities assumed by an ESU would be determined locally and implemented without a specific appropriation. As a result, any fiscal impact would vary by region and is 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<sup>(1)</sup> 855**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Education

Prepared by: <sup>(3)</sup> Lane Carr Date Prepared: <sup>(4)</sup> 2.4.26 Phone: <sup>(5)</sup> 402.419.3012

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<b>FY 2026-27</b>		<b>FY 2027-28</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS	\$336,627		\$155,462	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>\$336,627</b>		<b>\$155,462</b>	

**Explanation of Estimate:**

LB855 would require the NDE to collaborate with Nebraska DHHS to establish the Youth Early Intervention and Support Act and for each district to implement. The research, creation, and deployment of the framework is estimated to cost \$25,000. Additionally, significant data sharing and infrastructure would be required to meet the reporting requirements in collaboration with DHHS. NDE would require additional staff resources to do so. Estimated cloud hosting for the data system is \$18,000.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

POSITION TITLE	NUMBER OF POSITIONS		2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28		
IT Applications Developer Senior	1		84,707	
IT Data/Database Analyst Lead	1	1	70,006	72,281
<b>Benefits</b> .....			90,922	45,416
... <b>Operating</b> .....			88,283	36,370
.... <b>Travel</b> .....			2,709	1,395
. <b>Capital outlay</b> .....				
<b>Aid</b> .....				
. <b>Capital improvements</b> .....				
<b>TOTAL</b> .....			<b>\$336,627</b>	<b>\$155,462</b>

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

**2026**

**LB<sup>(1)</sup> 855**

**FISCAL NOTE**

State Agency OR Political Subdivision  
Name: <sup>(2)</sup>

05 Supreme Court

Prepared by: <sup>(3)</sup> Eric Asboe

Date Prepared: 2/5/2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 402-326-9215

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2026-27</u>		<u>FY 2026-27</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:**

Minimal fiscal impact to provide Probation staff education. No additional resources required.

**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.....	_____	_____	_____	_____