

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  | SEE BELOW | 0    | 0       | 0         | SEE BELOW |
| FY2027-2028  | SEE BELOW | 0    | 0       | 0         | SEE BELOW |
| FY2028-2029  | SEE BELOW | 0    | 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.

LB1054 states intent for the Legislature to appropriate \$250,000 for FY2026-27 to the Nebraska Department of Education (NDE) to be used to develop & administer a program to provide grants to school districts, educational service units, & approved or accredited private, denominational, or parochial schools for the purchase of cybersecurity products and services.

We assume an associated appropriation would be ongoing into future fiscal years.

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| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE                            |
| LB: <b>1054</b> AM:                      AGENCY/POLT. SUB: <b>Nebraska Department of Education</b>               |
| REVIEWED BY: Kimberly Burns                      DATE: 01/29/2026                      PHONE: (402) 471-4171     |
| COMMENTS: Concur with the Nebraska Department of Education's assessment of fiscal impact resulting from LB 1054. |

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

2026

LB<sup>(1)</sup> 1054

FISCAL NOTE

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

Education

Prepared by: Lane Carr

<sup>(3)</sup>

Date Prepared: 1.28.26

<sup>(4)</sup>

Phone: 402.419.3012

<sup>(5)</sup>

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

|               | FY 2026-27   |         | FY 2027-28   |         |
|---------------|--------------|---------|--------------|---------|
|               | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE |
| GENERAL FUNDS | \$250,000    |         |              |         |
| CASH FUNDS    |              |         |              |         |
| FEDERAL FUNDS |              |         |              |         |
| OTHER FUNDS   |              |         |              |         |
| TOTAL FUNDS   | \$250,000    |         |              |         |

Explanation of Estimate:

LB1054 appropriates \$250,000 from the General Fund for the NDE to use for grants to schools, ESUs, or approved or accredited non-public schools for cybersecurity products and services.

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.....                  |                     |       |              |              |
| .                         |                     |       | \$250,000    |              |
| Capital improvements..... |                     |       |              |              |
| TOTAL.....                |                     |       | \$250,000    |              |