

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
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.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1054	AM:	AGENCY/POLT. SUB: Nebraska Department of Education
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⁽¹⁾ 1054

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	<u>\$250,000</u>	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>\$250,000</u>	_____	_____	_____

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 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28		
Benefits	_____	_____	_____	_____
Operating	_____	_____	_____	_____
Travel	_____	_____	_____	_____
Capital outlay	_____	_____	_____	_____
Aid	_____	_____	<u>\$250,000</u>	_____
Capital improvements	_____	_____	_____	_____
TOTAL	_____	_____	<u>\$250,000</u>	_____