

PREPARED BY:
DATE PREPARED:
EMAIL:

Bill Biven
February 2, 2026
bbiven@leg.ne.gov

LB 1208

Revision: 00

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.

LB1208 amends §79-1001 relating to the Tax Equity and Educational Opportunities Support Act (TEEOSA).

Beginning with the 2026-27 school year & each school year thereafter, each school district will budget general fund expenditures for salaries & benefits for teachers in an amount equal to or greater than fifty percent of the total general fund budget of expenditures for that school fiscal year.

FISCAL IMPACT:

No impact to the State. There will be an impact at the school district level when meeting the budget requirements. That impact cannot be determined at this time.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1208	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 estimate of no fiscal impact for the agency and indeterminate impact for the school districts from LB 1208.		

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

2026

LB⁽¹⁾ 1208

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Department of Education

Prepared by: ⁽³⁾ Bryce Wilson Date Prepared: ⁽⁴⁾ 1/27/26 Phone: ⁽⁵⁾ 402-471-4320

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:

LB 1208 requires school districts to budget at least half of their general fund expenditures for salaries and benefits of teachers.

No fiscal cost to NDE and fiscal impact to school districts cannot be determined at this time.

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.....				
.				
Capital				
improvements.....				
TOTAL.....				