

**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: <b>1208</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 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<sup>(1)</sup> 1208**

**FISCAL NOTE**

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

**Nebraska Department of Education**

**Prepared by:** <sup>(3)</sup> Bryce Wilson

**Date Prepared:** 1/27/26

<sup>(4)</sup>

**Phone:** <sup>(5)</sup> 402-471-4320

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

**FY 2026-27**

**FY 2027-28**

	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
<b>GENERAL FUNDS</b>				
<b>CASH FUNDS</b>				
<b>FEDERAL FUNDS</b>				
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>	<hr/>	<hr/>	<hr/>	<hr/>

**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:**

<b>POSITION TITLE</b>	<b>NUMBER OF POSITIONS</b>		<b>2026-27 EXPENDITURES</b>	<b>2027-28 EXPENDITURES</b>
	<b>26-27</b>	<b>27-28</b>		

**Benefits.....**

**Operating.....**

**Travel.....**

**Capital  
outlay.....**

**Aid.....**

**Capital  
improvements.....**

**TOTAL.....**