

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Updated for the 2026 Legislative Session

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.

AM99 adds two additional opportunities for school districts to schedule an election:

- in an odd-numbered year, on the first Tuesday after the second Monday in May
- in an odd-numbered year, on the first Tuesday after the first Monday in November

School boards will need to file the order or certify the question for the issue to be on the ballot by March 1 for a statewide primary election; September 1 for a statewide general election; the eighth Friday prior to the general election of a political subdivision; March 1 for an election held in May of an odd-numbered year; or September 1 for an election in November of an odd-numbered year.

LB135 amends several sections to provide, change, & eliminate provisions relating to elections for certain purposes related to bonds & tax levies. Bond issue elections that are related to schools & educational service units (ESUs) would be restricted to being held only during regularly scheduled elections or on traditional election dates.

FISCAL IMPACT:

No fiscal impact to the State but there could be expenses incurred at the school district level when an election occurs.

State Agency Estimate

State Agency Name: Department of Revenue

Date Due LFO:

Approved by: James R. Kamm

Date Prepared: 12/2/2025

Phone: 471-5896

	FY 2026-2027		FY 2027-2028		FY 2028-2029	
	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>
General Funds		\$ 0		\$ 0		\$ 0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$ 0		\$ 0		\$ 0

LB 135 AM 477 amends LB135 by adding an exception for school districts to hold elections to approve a property tax levy or levy increase or exceed their levy limitation.

The operative date for LB 135 is three months after the adjournment of the Legislature.

It is estimated that LB 135 AM477 will have no impact on General Fund revenues.

It is estimated that there will be no cost to the Department of Revenue to implement this bill.

Major Objects of Expenditure

<u>Class Code</u>	<u>Classification Title</u>	<u>26-27 FTE</u>	<u>27-28 FTE</u>	<u>28-29 FTE</u>	<u>26-27 Expenditures</u>	<u>27-28 Expenditures</u>	<u>28-29 Expenditures</u>
Benefits.....							
Operating Costs.....							
Travel.....							
Capital Outlay.....							
Capital Improvements.....							
Total.....							

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

Prepared by: ⁽³⁾ Bryce Wilson

Date Prepared: ⁽⁴⁾ 11/21/25

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:

This bill limits schools to public votes for bond elections, levy overrides and budget authority overrides to primary or general elections on even years and at regular scheduled general elections of a political subdivision in odd years unless an emergency due to circumstances beyond the control of the school board exists in which case a special election can be called. Additionally, schools would be further limited to waiting ten months before they can hold another election if the previous one failed. Currently districts must wait six months before they have another election if the previous vote failed.

No fiscal impact to the State or NDE but the timing of elections could potentially cause issues for school districts as they complete their budgets in September.

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.....				

State Agency OR Political Subdivision Name: ⁽²⁾ Educational Service Unit Coordinating Council

Prepared by: ⁽³⁾ Larianne Polk Date Prepared: ⁽⁴⁾ 12/1/2025 Phone: ⁽⁵⁾ 402-597-4843

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION				
	FY 2026-27		FY 2027-28	
	<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 Fiscal Impact

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE				
Personal Services:				
POSITION TITLE	NUMBER OF POSITIONS		2026-27	2027-28
	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

State Agency OR Political Subdivision Name: ⁽²⁾ Secretary of State

Prepared by: ⁽³⁾ Joan Arnold Date Prepared: ⁽⁴⁾ 11/21/2025 Phone: ⁽⁵⁾ 402-471-2384

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	<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 Fiscal Impact

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27	2027-28
	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	135	AM:	AGENCY/POLT. SUB: Secretary of State
REVIEWED BY:	Ann Linneman	DATE:	11-24-2025 PHONE: (402) 471-4180
COMMENTS: Concur with the Secretary of State's assessment of no fiscal impact.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	135	AM:	AGENCY/POLT. SUB: Nebraska Department of Education
REVIEWED BY:	Ann Linneman	DATE:	12-8-2025 PHONE: (402) 471-4180
COMMENTS: The Nebraska Department of Education's assessment of no fiscal impact appears reasonable.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	135	AM: 447	AGENCY/POLT. SUB: Department of Revenue
REVIEWED BY:	Ann Linneman	DATE:	12-3-2025 PHONE: (402) 471-4180
COMMENTS: The Department of Revenue's assessment of no fiscal impact appears reasonable.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:	135	AM:	AGENCY/POLT. SUB: Educational Service Unit Coordinating Council
REVIEWED BY:	Ann Linneman	DATE:	12-3-2025 PHONE: (402) 471-4180
COMMENTS: The Educational Service Unit Coordinating Council's assessment of no fiscal impact appears reasonable.			