

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.

LB353 amends §79-873 to allow public school employees to join or terminate membership in a labor organization.

A labor organization representing public school employees or employers of public-school employees will not, as part of any membership contract entered into or renewed after the effective date of this act, place any restriction on when a public-school employee may join or terminate membership in a labor organization.

Since an emergency exists, this bill will take effect when passed & approved according to law.

NO FISCAL IMPACT

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

2026

LB<sup>(1)</sup> 353

FISCAL NOTE

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

Prepared by: <sup>(3)</sup> Lane Carr Date Prepared: <sup>(4)</sup> 12.16.25 Phone: <sup>(5)</sup> 402.419.3012

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:

There is no fiscal impact to the NDE. The fiscal impact on school districts cannot be determined.

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.....                |                     |       |              |              |

|   |
|---|
| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE   |
| LB: 353      AM:      AGENCY/POLT. SUB: Nebraska Department of Education  |
| REVIEWED BY: Ryan Yang      DATE: 12/16/2025      PHONE: (402) 471-4178   |
| COMMENTS: No basis to disagree with the Nebraska Department of Education assessment of no fiscal impact to the agency from LB 353, and indeterminate fiscal impact to school districts. |