

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised for the 2026 session

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)

EXPENDITURES	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	SEE BELOW	0	0	0	SEE BELOW
FY2026-2027	SEE BELOW	0	0	0	SEE BELOW
FY2027-2028	SEE BELOW	0	0	0	SEE BELOW
FY2028-2029	SEE BELOW	0	0	0	SEE BELOW
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.

This bill requires the Nebraska Department of Education (NDE) to provide grants to school districts to develop cardiac emergency response plans with funds from the Medicaid Managed Care Excess Profit Fund, which is administered within the Department of Health and Human Services (DHHS).

The bill indicates the total amount of grants shall not exceed \$1.5 million. However, it is unclear if this is intended to be one time or ongoing and when it is to begin. The fiscal impact assumes the funding is one time and will occur in FY27, however the indicated fund source is currently over-obligated and funds may not be available for this purpose.

There are administrative expenses for NDE to coordinate the grants and monitor for compliance, 1 FTE Program Specialist costing a total of \$116,344 in General Funds. DHHS indicates to coordinate funding with NDE a memorandum of understanding and procurement agreement would need to be entered into but these expenses can be absorbed by the agency. The fund source for administration is assumed to be General Funds.

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

2026

LB⁽¹⁾ 463

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Education

Prepared by: ⁽³⁾ Lane Carr Date Prepared: ⁽⁴⁾ 12.3.2025 Phone: ⁽⁵⁾ 402.419.3012

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS			<u>116,344</u>	
CASH FUNDS	<u>\$1,500,000</u>			
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	<u>\$1,500,000</u>		<u>\$116,344</u>	

Explanation of Estimate:

LB463 creates a grant program to be implemented by the Nebraska Department of Education. The bill also requires the State Security Director to draft a plan template for schools to use in response to a sudden cardiac arrest, and for schools to establish teams who are trained in automated external defibrillators and cardiopulmonary resuscitation. The NDE is responsible for providing training to members of cardiac emergency response teams serving in public and nonpublic schools. The amount of funding is not to exceed \$1.5 million, and it appears funding would be a one-time transfer from the Medicaid Managed Care Excess Profit Fund.

The NDE would need a staff member to support the implementation of the grant and manage the training in the first year, and ongoing salary authority for providing annual training.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27	2027-28
	26-27	27-28	EXPENDITURES	EXPENDITURES
Program Specialist I	<u>1</u>	<u>1</u>	<u>49,563</u>	<u>51,174</u>
Benefits.....			<u>40,862</u>	<u>41,925</u>
Operating.....			<u>21,567</u>	<u>17,297</u>
Travel.....			<u>5,775</u>	<u>5,948</u>
Capital outlay.....				
Aid.....			<u>1,382,233</u>	
Capital improvements.....				
TOTAL.....			<u>1,500,000</u>	<u>116,344</u>

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 463	AM:	AGENCY/POLT. SUB: Department of Education	
REVIEWED BY: Kimberly Burns	DATE: 12/10/2025		PHONE: (402) 471-4171
COMMENTS: The Department of Education's estimate of fiscal impact from LB 463 appears reasonable.			