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February 12, 2026
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LB 824

Revision: 01

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised to reflect the adoption of AM1942

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.

AM1942 adds the operative date of May 1, 2026 & adds the emergency clause to the bill.

LB824 amends several sections to redefine termination of employment & termination; & to change the provisions relating to termination of employment under the School Employees Retirement Act & also the Class V School Employees Retirement Act.

NO FISCAL IMPACT.

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

2026

LB⁽¹⁾ 824 AM1942

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Department of Education

Prepared by: ⁽³⁾ Bryce Wilson

Date Prepared: 2/11/26
⁽⁴⁾

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 824 changes the length of separation required from schools or educational service units from 180 days to 120 days. Additionally, it eliminates two exceptions to the separation requirements for volunteer service and substitute teaching.

AM 1942 adds an emergency clause to this bill.

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

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

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

2026

LB⁽¹⁾ 824 AM1942

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Public Employees Retirement Systems (NPERS)

Prepared by: ⁽³⁾ Teresa Zulauf

Date Prepared: February 11, 2026 ⁽⁴⁾

Phone: ⁽⁵⁾ 402-471-7745

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS	0		0	
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	0		0	

Explanation of Estimate:

LB 824: Changes provisions relating to termination of employment under School Employees Retirement Act and Class V school Employees Retirement Act.

No fiscal impact to NPERS Agency 085 operations expenditures.

AM 1942- Becomes operative on May 1, 2026. Renumbers remaining sections. Still no fiscal impact to NPERS Agency 085 operations expenditures.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 824 AM: 1942 AGENCY/POLT. SUB: Department of Education

REVIEWED BY: Ryan Walton DATE: 2/11/2026 PHONE: (402) 471-4174

COMMENTS: The Department of Education's assessment of no fiscal impact from LB 824, as amended by AM 1942, appears reasonable.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 824 AM: 1942 AGENCY/POLT. SUB: Nebraska Public Employees Retirement Systems (NPERS)

REVIEWED BY: Ryan Walton DATE: 2/11/2026 PHONE: (402) 471-4174

COMMENTS: NPERS' assessment of no fiscal impact from LB 824, as amended by AM 1942, appears reasonable.