

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.

LB924 amends §77-3442, §79-2104 & §79-211 to change the authorized uses of the learning community levies.

The Learning Community & the Learning Community Coordinating Council will now be able to utilize their levy for:

- the leasing & or purchasing elementary learning center facilities
- for remodeling elementary learning center facilities
- the no more than ten percent allowed of the levy may now be used for administrative staff of the learning community
- partnerships with public & private entities to support increasing high school graduation rates

FISCAL IMPACT:

Impact would be at the local level with the Learning Community & cannot be determined at this time but there is no anticipated fiscal impact to the State.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 924	AM:	AGENCY/POLT. SUB: Department of Revenue	
REVIEWED BY: Kimberly Burns	DATE: 01/15/2026		PHONE: (402) 471-4171
COMMENTS: Concur with the Department of Revenue's estimate of no fiscal impact from LB 924.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 924	AM:	AGENCY/POLT. SUB: Nebraska Department of Education	
REVIEWED BY: Kimberly Burns	DATE: 01/15/2026		PHONE: (402) 471-4171
COMMENTS: No basis to disagree with the Nebraska Department of Education's indeterminate fiscal impact from LB 924.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 924	AM:	AGENCY/POLT. SUB: Learning Community of Douglas and Sarpy Counties	
REVIEWED BY: Kimberly Burns	DATE: 01/15/2026		PHONE: (402) 471-4171
COMMENTS: The Learning Community of Douglas & Sarpy Counties' estimate of no fiscal impact from LB 924 appears reasonable.			

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

2026

LB⁽¹⁾ 924

FISCAL NOTE

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

Prepared by: ⁽³⁾ **Bryce Wilson** Date Prepared: ⁽⁴⁾ **1/13/25** 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:

LB 924 expands the authority of a Learning Community and the half cent levy allowed for the leasing of elementary learning centers to also allow a Learning Community to purchase elementary learning centers. This bill also changes the use of a Learning Communities one and half cent levy from elementary learning center employees to administrative staff of a learning community.

Last, this bill provides additional authority for a Learning Community to partner with public and private entities to support increasing high school graduation rates.

Fiscal cost cannot be determined at this time, but no additional taxing authority is provided in LB 924.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

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

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

2026

LB⁽¹⁾ 924

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Learning Community of Douglas & Sarpy Counties

Prepared by: ⁽³⁾ Andrew Keck Date Prepared: ⁽⁴⁾ 1/14/26 Phone: ⁽⁵⁾ 402-964-2198

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>		<u>FY 2027-28</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>See Below</u>	_____	<u>See Below</u>	_____

Explanation of Estimate:

LB 924 allows the Learning Community of Douglas and Sarpy Counties (Learning Community) to own property. Currently, the Learning Community leases 3 buildings at a total cost of approximately \$874,000 a year for building rent and operational costs. If the Learning Community were to buy the properties, the cost may decrease (depending on loan terms versus a monthly lease). The cost savings could be realized once a loan is paid off leaving only monthly operational costs. If the Learning Community has no costs for rent, the property tax levy regarding leases costs (Capital Projects Levy) could be decreased. This would be outside of the two-year budget period. These funds could also be used to purchase property for sublease and utilize the revenue to pay other operating costs of the Learning Community.

LB 924 also changes restrictions of the elementary learning center levy funds. Currently, up to 10% of the levy can be used for Learning Community staff employed directly by the political subdivision. This limits the programming provided by the organization. Due to this restriction, the Learning Community must contract for services to outside vendors or risk being above the 10% of the levy on staff costs. The Learning Community has also not been able to increase services as the organization cannot hire staff to maintain model efficiency for educational services. The restriction was in place due to the common levy (prior to 2016) that has been repealed in prior law but not this section. The proposed change in law will continue to restrict the amount of levy that can be utilized for the administration staff of up to 10% of the yearly levy but not staff who interact directly with families.

LB 924 further clarifies that the Learning Community can use the ELC levy for programming that focuses on high school graduation. These programs are part of the other sections of law but this further clarifies that high school graduation is an achievement area gap that can utilize these funds.

LB 924 does not have a direct cost increase or decrease in costs to the Learning Community.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

<u>Personal Services:</u>	<u>NUMBER OF POSITIONS</u>	<u>2026-27 EXPENDITURES</u>	<u>2027-28 EXPENDITURES</u>
<u>POSITION TITLE</u>	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____
Operating.....	_____	_____	_____
Travel.....	_____	_____	_____

Capital outlay.....	_____	_____
Aid.....	_____	_____
Capital improvements.....	_____	_____
TOTAL.....	_____	_____

State Agency Estimate

State Agency Name: Department of Revenue			Date Due LFO:
Approved by: James R. Kamm	Date Prepared: 01/14/2026		Phone: 471-5896
	<u>FY 2026-2027</u>	<u>FY 2027-2028</u>	<u>FY 2028-2029</u>
	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>
General Funds		\$ 0	
Cash Funds			
Federal Funds			
Other Funds			
Total Funds		\$ 0	
			\$ 0

LB 924 amends Neb. Rev. Stat. § 77-3442 by allowing learning communities to levy one-half cent on each one hundred dollars of taxable property subject to the levy for the purchase of elementary learning facilities or the remodel of such facilities. LB 924 removes the ten percent limit of such levy on learning center employees but applies the limit to “administrative staff of the learning community”.

LB 924 clarifies the authority of learning community coordinating councils to levy for the purposes specified in Neb. Rev. Stat. § 77-3442. A learning community coordinating council has the authority to partner with public and private entities to support increasing high school graduation rates.

Neb. Rev. Stat. § 79-2111 is amended to clarify the ability of learning community's to levy a maximum levy for the updated purposes as described in amendments to Neb. Rev. Stat. § 77-3442.

The operative date for LB 924 is three months after adjournment of the Legislature.

It is estimated that LB 924 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.....							