

**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
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.**

LB1112 creates the Statewide Standardized Grading System Act.

On or before December 31, 2026, the Nebraska Department of Education (NDE) will establish a statewide grading system that will be applied uniformly in all public, private, parochial, & denominational schools.

Each year NDE will create & submit a report electronically to the Education Committee of the Legislature on the implementation of & compliance with the Statewide Standardized Grading System Act & on any recommended adjustments.

The bill contains the emergency clause.

**FISCAL IMPACT:**

NDE estimates a need for \$1,000,000 to meet the requirements of LB1112. They will need to completely re-work the four primary subjects (Language Arts, Mathematics, Science, & Social Studies). Bringing teachers in, along with the research, consultation, & training is estimated at \$25,000 per subject, per grade (3-12).

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1112	AM:	AGENCY/POLT. SUB: <b>Nebraska Department of Education</b>
REVIEWED BY: Kimberly Burns	DATE: 02/05/2026	PHONE: (402) 471-4171
COMMENTS: The Nebraska Department of Education's assessment of fiscal impact resulting from LB 1112 appears reasonable, given the assumptions.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1112	AM:	AGENCY/POLT. SUB: <b>Educational Service Unit Coordinating Council</b>
REVIEWED BY: Kimberly Burns	DATE: 01/22/2026	PHONE: (402) 471-4171
COMMENTS: Concur with the Educational Service Unit Coordinating Council's estimate of no fiscal impact from LB 1112.		

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

**2026**

**LB<sup>(1)</sup>** 1112

**FISCAL NOTE**

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

Educational Service Unit Coordinating Council

**Prepared by:** Larianne Polk  
<sup>(3)</sup>

**Date Prepared:** 1/18/2026  
<sup>(4)</sup>

**Phone:** 402-597-4843  
<sup>(5)</sup>

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

**FY 2026-27**

**FY 2027-28**

	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
<b>GENERAL FUNDS</b>	_____	_____	_____	_____
<b>CASH FUNDS</b>	_____	_____	_____	_____
<b>FEDERAL FUNDS</b>	_____	_____	_____	_____
<b>OTHER FUNDS</b>	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

**Explanation of Estimate:**

No Fiscal Impact

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

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

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

**2026**

**LB<sup>(1)</sup> 1112**

**FISCAL NOTE**

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

**Education**

**Prepared by:** Lane Carr  
<sup>(3)</sup>

**Date Prepared:** 2.4.26  
<sup>(4)</sup>

**Phone:** 402.419.3012  
<sup>(5)</sup>

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

**FY 2026-27** **FY 2027-28**

	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
<b>GENERAL FUNDS</b>	<u>\$1 million</u>	_____	_____	_____
<b>CASH FUNDS</b>	_____	_____	_____	_____
<b>FEDERAL FUNDS</b>	_____	_____	_____	_____
<b>OTHER FUNDS</b>	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>\$1 million</u>	_____	_____	_____

**Explanation of Estimate:**

LB1112 requires the NDE to establish a statewide grading system for all public and non-public schools by December 31, 2026. The bill also requires the NDE to provide training and technical assistance, and for the NDE to “align state academic content standards proficiency levels with the standard statewide grading scale.” The alignment of content standards to these proficiency levels would require an entire re-working of Nebraska’s English language arts, mathematics, science, and social studies standards. Costs include bringing teachers together, research and consultation, and training. The NDE estimates this cost \$25,000 per subject per grade (3-12).

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<b>POSITION TITLE</b>	<b>NUMBER OF POSITIONS</b>	<b>2026-27 EXPENDITURES</b>	<b>2027-28 EXPENDITURES</b>
	<b>26-27</b>	<b>27-28</b>	
_____	_____	_____	_____
_____	_____	_____	_____

**Benefits.....**

\_\_\_\_\_

....  
**Operating.....**

\_\_\_\_\_

....  
**Travel.....**

\$1 million

**Capital outlay.....**

\_\_\_\_\_

**Aid.....**

\_\_\_\_\_

**Capital improvements.....**

\_\_\_\_\_

**TOTAL.....**

\$1 million