

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	1,000,000	0	0	0	1,000,000
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.

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: Nebraska Department of Education	
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: Educational Service Unit Coordinating Council	
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.			

State Agency OR Political Subdivision
Name: ⁽²⁾

Educational Service Unit Coordinating Council

Prepared by: ⁽³⁾ Larianne Polk

Date Prepared: ⁽⁴⁾ 1/18/2026

Phone: ⁽⁵⁾ 402-597-4843

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:

No Fiscal Impact

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.....				

State Agency OR Political Subdivision
Name: ⁽²⁾

Education

Prepared by: ⁽³⁾ Lane Carr

Date Prepared: ⁽⁴⁾ 2.4.26

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	\$1 million			
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$1 million			

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:				
POSITION TITLE	NUMBER OF POSITIONS		2026-27	2027-28
	26-27	27-28	EXPENDITURES	EXPENDITURES
Benefits.....				
...				
Operating.....				
....			\$1 million	
Travel.....				
.				
Capital				
outlay.....				
Aid.....				
.				
Capital				
improvements.....				
TOTAL.....			\$1 million	