

**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	10,000	0	0	0	10,000
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.

LB1024 amends sections §79-724 & §79-760.01 to require instruction on the history of communism, to provide duties to school districts & to committees on American civics, & to incorporate the history of communism into academic content standards.

The State Board of Education will adopt measurable academic content standards for the instruction on the history of communism on or before January 1, 2027.

Beginning with school year 2027-28, each school district, in consultation with the Nebraska Department of Education (NDE), will include instruction on the history of communism within the social studies curriculum.

FISCAL IMPACT:

NDE estimates the need for ten thousand dollars to assemble subject area experts to determine the most appropriate level of detail for each grade & for the standards adjustment, guidance creation, & professional development for teachers.

Additional costs could be incurred at the district level to meet the standards established by NDE but those expenses cannot be established at this time.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1024	AM:	AGENCY/POLT. SUB: Nebraska Department of Education	
REVIEWED BY: Kimberly Burns		DATE: 01/23/2026	PHONE: (402) 471-4171
COMMENTS: The Nebraska Department of Education's estimate of one-time fiscal impact from LB 1024 appears reasonable.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1024	AM:	AGENCY/POLT. SUB: Educational Service Unit Coordinating Council	
REVIEWED BY: Kimberly Burns		DATE: 01/20/2026	PHONE: (402) 471-4171
COMMENTS: Concur with the Educational Service Unit Coordinating Council's assessment of no fiscal impact from LB 1024.			

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

Educational Service Unit Coordinating Council

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

Date Prepared: <sup>(4)</sup> 1/19/2026

Phone: <sup>(5)</sup> 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.....				

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

2026

LB<sup>(1)</sup> 1024

FISCAL NOTE

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

Education

Prepared by: Lane Carr

<sup>(3)</sup>

Date Prepared: 1.21.26

<sup>(4)</sup>

Phone: 402.419.3012

<sup>(5)</sup>

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$10,000			
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$10,000			

Explanation of Estimate:

Anytime the Department of Education is required to adjust standards, stakeholders are brought together to draft and properly situate content within the pre-existing set of standards. In the case of the proposed bill, the NDE would assemble subject area experts to determine the most appropriate level of detail for each grade. The NDE anticipates a cost of \$10,000 for the standards adjustment, guidance creation, and professional development for teachers. Additional costs would be incurred for local districts in the purchasing of additional instructional materials.

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.....				
....			\$10,000	
Travel.....				
.				
Capital				
outlay.....				
Aid.....				
.				
Capital				
improvements.....				
TOTAL.....			\$10,000	