

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Updated for the 2026 Legislative Session

## 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.

LB213 amends §79-760.01 to require the State Board of Education to adopt academic content standards on human embryology under the current science education standards.

On or before March 1, 2026, the board will adopt measurable academic content standards for human embryology under the science education standards. These standards will be integrated into every school's curriculum no later than the start of the 2026-27 school year.

## FISCAL IMPACT:

The Nebraska Department of Education (NDE) would need to assemble subject area experts to determine the most appropriate level of detail for each grade. The estimated cost of that assembly is \$10,000 to update the standards, guidance creation, & professional development for teachers.

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

**2026**

**LB<sup>(1)</sup> 213**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Lane Carr Date Prepared: <sup>(4)</sup> 1.24.25 Phone: <sup>(5)</sup> 402.419.3012

**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	<u>\$10,000</u>			
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b><u>\$10,000</u></b>			

**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:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27</u>	<u>2027-28</u>
	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....			<u>\$10,000</u>	
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
<b>TOTAL.....</b>			<b><u>\$10,000</u></b>	

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 213	AM:	AGENCY/POLT. SUB: <b>Department of Education</b>	
REVIEWED BY: Kimberly Burns	DATE: 12/10/2025		PHONE: (402) 471-4171
COMMENTS: The Department of Education's estimate of fiscal impact from LB 213 appears reasonable.			