

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised to reflect the adoption of AM2454

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	106,400	0	0	0	106,400
FY2027-2028	109,592	0	0	0	109,592
FY2028-2029	109,592	0	0	0	109,592
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.

AM2454 amends the following bills into LB937:

LB1146 (AM2334) amends §79-209 to change the provisions relating to reports filed by a school district to a county attorney relating to the absences of a child from school.

A school can report to the county attorney, of the county in which the person resides, when the school has documented the efforts made concerning the student’s collaborative plan to reduce barriers identified to improve regular attendance has not been successful & that the child has accrued twenty days or more of unexcused absences during that school year.

LB1164 (AM2521) creates the Prior Learning Act.

On or before September 1, 2026, the Coordinating Commission for Postsecondary Education (CCPE), in consultation with Nebraska public postsecondary institutions, will approve a list of prior learning examinations & the cut score for each examination. The list will include commonly recognized prior learning examinations. The CCPE will post & maintain the list of prior learning examinations & cut scores on the commission’s website in a location accessible to prospective postsecondary students & families.

On or before October 1, 2026, each Nebraska public postsecondary institution will develop & implement written policies & procedures for awarding academic credit based on prior learning examinations.

On or before October 15, 2026, each Nebraska public postsecondary institution will submit its policies & procedures adopted to the CCPE. The CCPE will compile all those policies & procedures & post a statewide summary on their website, including the justification for any higher minimum score requirements approved by the CCPE.

On or before December 31, 2027, & on or before 13 December 31 of each year thereafter, each Nebraska public postsecondary institution will submit an annual report to the CCPE. The CCPE will annually compile those reports & electronically submit a summary to the Education Committee of the Legislature & make that summary publicly available on their website.

LB1224 (AM2228) amends the definition of educational decision maker in §28-710 to match the definition listed in §79-530. Several other sections are amended to prohibit persons convicted of certain crimes from monitoring or providing instruction at a school which elects not to meet accreditation or approval requirements; to change the Child Protection & Family Safety Act; to prohibit the transfer or disenrollment of a student to a school that elects not to meet approval & accreditation requirements in certain circumstances; to require confidentiality as prescribed; & to provide duties to the Department of Health & Human Services (DHHS) & to the Commissioner of Education.

LB1241 (AM2318) provides requirements relating to applications for employment by & employment of certain individuals by a school board or governing authority of a public, private, denominational, or parochial school.

LB1243 (AM2073) amends §79-2,136 to change provisions relating to part-time enrollment of students.

Local school board policies & procedures will require any student desiring to participate in an extracurricular activity that is governed by a national or state organization other than an athletics or activities association to be enrolled only in the minimum number of credit hours offered by that school district as required by the national or state organization in order to participate in that extracurricular activity, but can not prohibit a student from enrolling in more than the minimum credit hours.

Local school board policies & procedures will not require any student desiring to participate in an extracurricular activity that is not governed by a national or state organization or an athletics or activities association to be enrolled in any minimum number of credit hours offered by that school district in order to participate in that extracurricular activity.

LB937 amends several sections to:

- harmonize the current practice of including the number of approved option enrollment applications on the Nebraska Department of Education's (NDE) annual option enrollment report
- eliminate obsolete language
- provide language that ensures teachers who become eligible to teach dual enrollment courses qualify for the Teacher Recruitment & Retention Act grants
- improve the dyslexia data collection related to the Reading Improvement Act
- change the date for the required Property Tax Request Authority report
- change the language in the College Pathway Program to better align with procurement processes
- change the date for the NDE Annual Census Report

FISCAL IMPACT:

LB1146 - No fiscal impact to the State. There could be additional expenses at the county level should the number of truancy cases increase, but that number cannot be determined at this time.

LB1164 - The University of Nebraska Systems will need to hire one additional FTE to comply with the requirements of producing annual reports for CCPE & conducting expanded data analysis. The FTE's salary for FY26-27 is estimated at \$80,000 with benefits estimated at \$26,400. For FY27-28, the salary is estimated at \$82,400 with benefits estimated at \$27,192.

LB1224 - No Fiscal Impact to the State.

LB1241 - No impact to the State. There could be an impact at the school district level to meet the requirements, but that impact cannot be determined at this time.

LB1243 - No impact to the State. There could be an impact at the school district level to meet the requirements, but that impact cannot be determined at this time.

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

2026

LB⁽¹⁾ 937 AM 2454

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Community College Association

Prepared by: ⁽³⁾ Courtney Wittstruck

Date Prepared: 03/22/2026
⁽⁴⁾

Phone: ⁽⁵⁾ 402.471.4685

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	_____	_____	_____	_____

Explanation of Estimate:

No anticipated fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

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

2026

LB⁽¹⁾ 937 AM2454

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Department of Correctional Services

Prepared by: ⁽³⁾ Lisa Stanton

Date Prepared: 03/12/2026
⁽⁴⁾

Phone: ⁽⁵⁾ (402)479-5702

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	_____	_____	_____	_____

Explanation of Estimate:

NDCS estimates no fiscal impact from LB937 as amended by AM2454.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

TOTAL.....

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

2026

LB⁽¹⁾ 937 AM 2454

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Educational Service Unit Coordinating Council

Prepared by: ⁽³⁾ Larianne Polk

Date Prepared: ⁽⁴⁾ 3/13/2026

Phone: ⁽⁵⁾ 402-597-4843

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	_____	_____	_____	_____

Explanation of Estimate:

No Fiscal Impact

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

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

2026

LB⁽¹⁾ 937 AM2454

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Education

Prepared by: Lane Carr
⁽³⁾

Date Prepared: 3.12.26
⁽⁴⁾

Phone: 402.419.3012
⁽⁵⁾

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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Explanation of Estimate:

LB937 is NDE's technical clean up bill. The bill harmonizes several provisions in statute, aligns dates and timelines, and provides clarity in implementation. There would be no additional fiscal impact for the NDE.

AM2454 removes section 8 of the original bill, and includes elements from the following bills:

- LB1164 (Adopt the Prior Learning Act) – No fiscal impact to the NDE
- LB1241 (Provide requirements relating to applications for employment at a school)- No fiscal impact to the NDE
- LB1224 (Prohibit children from transferring to an exempt school during certain child abuse or neglect investigations and prohibit persons convicted of certain crimes from monitoring or providing instruction at such schools) – No fiscal impact to the NDE
- LB1146 (Change provisions relating to reports by a school district relating to absences of a child from school) – No fiscal impact to the NDE
- LB1243 (Change school board policies and procedures relating to part-time enrollment) – No fiscal impact to the NDE

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28		
Benefits.....	_____	_____	_____	_____
... ..	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
... ..	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
... ..	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
... ..	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	<u>0</u>	<u>0</u>

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

2026

LB⁽¹⁾ 937 AM 2454

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Learning Community of Douglas & Sarpy Counties

Prepared by: Andrew Keck
⁽³⁾

Date Prepared: 3/12/2026
⁽⁴⁾

Phone: 402-964-2198
⁽⁵⁾

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	_____	_____	_____	_____

Explanation of Estimate:

There is no fiscal impact to the Learning Community of Douglas & Sarpy Counties.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

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

2026

LB⁽¹⁾ 937 AM2454

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Metropolitan Community College

Prepared by: ⁽³⁾ Brian DeNio

Date Prepared: 3/16/26
⁽⁴⁾

Phone: ⁽⁵⁾ (531)622-2515

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				

Explanation of Estimate:

No Fiscal Impact

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

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

2026

LB⁽¹⁾ 937 AM2454

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Coordinating Commission for Postsecondary Education

Prepared by: ⁽³⁾ Gary Timm

Date Prepared: 3/12/2026
⁽⁴⁾

Phone: ⁽⁵⁾ 402.471.0020

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⁽¹⁾ 937 AM 2454

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska State College System

Prepared by: ⁽³⁾ Brenda Owen

Date Prepared: 3.16.2026
⁽⁴⁾

Phone: ⁽⁵⁾ 402-471-2505

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:

The State Colleges currently comply with many of the key provisions contained in the bill, including the use of American Council on Education (ACE) credit recommendations and the acceptance and transcription of qualifying examination and prior learning credits at no cost to students. As a result, implementation of LB1164 would not result in a direct fiscal impact or require additional state general fund appropriations. Existing institutional policies and practices are largely aligned with the framework outlined in the legislation.

The bill would, however, require ongoing coordination with the Nebraska Coordinating Commission for Postsecondary Education and completion of an annual reporting requirement. These responsibilities would be managed by existing personnel and absorbed within current resources. At this time, no immediate fiscal impact is anticipated. Any future expansion of reporting requirements, data integration expectations, or mandated system changes could result in additional administrative or technology-related costs.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

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

2026

LB⁽¹⁾ 937, AM2454

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ 05 Supreme Court

Prepared by: ⁽³⁾ Eric Asboe Date Prepared: ⁽⁴⁾ 3/13/2026 Phone: ⁽⁵⁾ 402-326-9215

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

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

Explanation of Estimate:

LB937, as amended by AM2454, would result in a minimal fiscal impact to provide judicial and staff education. No additional resources required.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

LB ⁽¹⁾0937 ~~Change provisions relating to option enrollment, reading, dyslexia, reporting, teacher apprenticeships, teacher recruitment and retention, and the College Pathway Program~~ **FISCAL NOTE**
AM2454

State Agency OR Political Subdivision Name:⁽²⁾ University of Nebraska System
 Prepared by:⁽³⁾ Anne Barnes Date Prepared:⁽⁴⁾ 03/18/2026 Phone:⁽⁵⁾ (402) 472-2191

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026 - 27		FY 2027 - 28	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>106,400.00</u>	<u>0.00</u>	<u>109,592.00</u>	<u>0.00</u>
CASH FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FEDERAL FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
OTHER FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FUNDS	<u>106,400.00</u>	<u>0.00</u>	<u>109,592.00</u>	<u>0.00</u>

Explanation of Estimate:

LB 937, as amended by AM2454, would incorporate portions of LB1164.

As amended, the bill would require the University of Nebraska to develop and implement formal written policies and procedures for awarding academic credit based on prior learning examinations. The bill also requires approval of these policies and procedures by the Coordinating Commission for Postsecondary Education (CCPE) and the submission of an annual report to the CCPE.

The proposed language would create new and ongoing reporting and analytical requirements. To comply with these requirements, the University would incur additional costs associated with producing annual reports for CCPE and conducting expanded data analysis. This analysis would compare academic performance and progression outcomes for students who earn credit through prior learning examinations with those who complete coursework on University of Nebraska campuses. At this time, we estimate that meeting these statutory reporting and analytical obligations would necessitate one additional data analyst position.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026 - 27 EXPENDITURES</u>	<u>2027 - 28 EXPENDITURES</u>
	<u>26 - 27</u>	<u>27 - 28</u>		
<u>Data Analyst</u>	<u>1</u>	<u>1</u>	<u>80,000.00</u>	<u>82,400.00</u>
	<u>0</u>	<u>0</u>		
Benefits.....			<u>26,400.00</u>	<u>27,192.00</u>
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....			<u>106,400.00</u>	<u>109,592.00</u>

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: **937** AM: **2454** AGENCY/POLT. SUB: **Supreme Court**

REVIEWED BY: Kimberly Burns DATE: 03/13/2026 PHONE: (402) 471-4171

COMMENTS: The Supreme Court's estimate of minimal fiscal impact from LB 937, as amended by AM 2454, appears reasonable.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: **937** AM: **2454** AGENCY/POLT. SUB: **Nebraska Department of Education**

REVIEWED BY: Kimberly Burns DATE: 03/16/2026 PHONE: (402) 471-4171

COMMENTS: Concur with the Nebraska Department of Education's estimate of no fiscal impact from LB 937 as amended by AM 2454.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: **937** AM: **2454** AGENCY/POLT. SUB: **Nebraska Department of Correctional Services**

REVIEWED BY: Kimberly Burns DATE: 03/16/2026 PHONE: (402) 471-4171

COMMENTS: Concur with the Nebraska Department of Correctional Services' estimate of no fiscal impact from LB 937 as amended by AM 2454.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: **937** AM: **2454** AGENCY/POLT. SUB: **Coordinating Commission for Postsecondary Education**

REVIEWED BY: Kimberly Burns DATE: 03/13/2026 PHONE: (402) 471-4171

COMMENTS: Concur with the Coordinating Commission for Postsecondary Education's assessment of no fiscal impact from LB 937 as amended by AM 2454.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: **937** AM: **2454** AGENCY/POLT. SUB: **Nebraska State College System**

REVIEWED BY: Kimberly Burns DATE: 03/16/2026 PHONE: (402) 471-4171

COMMENTS: The Nebraska State College System's estimate of minimal fiscal impact from LB 937, as amended by AM 2454, appears reasonable.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: **937** AM: **2454** AGENCY/POLT. SUB: **Metropolitan Community College**

REVIEWED BY: Kimberly Burns DATE: 03/17/2026 PHONE: (402) 471-4171

COMMENTS: Concur with the Metropolitan Community College's estimate of no fiscal impact from LB 937 as amended by AM 2454.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: **937** AM: **2454** AGENCY/POLT. SUB: **Educational Service Unit Coordinating Council**

REVIEWED BY: Kimberly Burns DATE: 03/13/2026 PHONE: (402) 471-4171

COMMENTS: Concur with the Educational Service Unit Coordinating Council's estimate of no fiscal impact from LB 937 as amended by AM 2454.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: **937** AM: **2454** AGENCY/POLT. SUB: **Learning Community of Douglas & Sarpy Counties**

REVIEWED BY: Kimberly Burns DATE: 03/13/2026 PHONE: (402) 471-4171

COMMENTS: Concur with the Learning Community of Douglas & Sarpy Counties' assessment of no fiscal impact from LB 937 as amended by AM 2454.