

PREPARED BY:  
DATE PREPARED:  
EMAIL:

Suzanne Houlden  
February 17, 2026  
shoulden@leg.ne.gov

**LB 956**

Revision: 01

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised per AM 1943

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	0	0	0	0	0
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.**

As amended by AM 1943, the bill has no fiscal impact.

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

LB: **956**            AM: **1943**            AGENCY/POLT. SUB: **Nebraska State College System**

REVIEWED BY: Kimberly Burns            DATE: 02/12/2026            PHONE: (402) 471-4171

COMMENTS: Concur with the Nebraska State College System's estimate of no fiscal impact from LB 956 as amended by AM 1943.

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

LB: **956**            AM: **1943**            AGENCY/POLT. SUB: **Coordinating Commission for Postsecondary Education**

REVIEWED BY: Kimberly Burns            DATE: 02/12/2026            PHONE: (402) 471-4171

COMMENTS: Concur with the Coordinating Commission for Postsecondary Education's estimate of no fiscal impact from LB 956 as amended by AM 1943.

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

LB: **956**            AM: **1943**            AGENCY/POLT. SUB: **Metropolitan Community College**

REVIEWED BY: Kimberly Burns            DATE: 02/12/2026            PHONE: (402) 471-4171

COMMENTS: Concur with Metropolitan Community College's estimate of no fiscal impact from LB 956 as amended by AM 1943.

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

**2026**

**LB<sup>(1)</sup> 956 AM1943**

**FISCAL NOTE**

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

Metropolitan Community College

Prepared by: <sup>(3)</sup> Brian DeNio

Date Prepared: 2/11/26  
<sup>(4)</sup>

Phone: <sup>(5)</sup> (531)622-2515

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

	<b>FY 2026-27</b>		<b>FY 2027-28</b>	
	<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>				

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>				

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

**2026**

**LB<sup>(1)</sup> 956 AM1943**

**FISCAL NOTE**

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

Coordinating Commission for Postsecondary Education

Prepared by: <sup>(3)</sup> Gary Timm

Date Prepared: 2/11/2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 402.471.0020

**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</u>	<u>2027-28</u>
	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Program Associate				
Benefits.....				
...				
Operating.....				
....				
Travel.....				
.				
Capital outlay.....				
Aid.....				
.				
Capital improvements.....				
TOTAL.....				

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

**2026**

**LB<sup>(1)</sup> 956 AM 1943**

**FISCAL NOTE**

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

Nebraska State College System

Prepared by: <sup>(3)</sup> Brenda Owen

Date Prepared: 2.12.2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> 402-471-2505

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

	<b>FY 2026-27</b>		<b>FY 2027-28</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>				

**Explanation of Estimate:**

No change from original fiscal note:

As currently drafted, the State Colleges expect no fiscal impact. However, the bill contains open ended language of "including but not limited to" which may lead to a report requiring more detailed information than what is currently contained within the language and could result in additional cost.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

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