

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	10,250	0	0	0	10,250
FY2028-2029	10,250	0	0	0	10,250
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 written, the primary impact of LB 956 would be to the Coordinating Commission for Postsecondary Education (CCPE). LB 956 would require the commission to compile and verify compensation data at public postsecondary institutions. They believe the verification process would require reviewing a sample of employee records and employment contracts for adjunct faculty. The CCPE estimates a 0.1 FTE to verify the data and prepare it for publishing on its website. The Fiscal Office has no basis to disagree.

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

2026

LB⁽¹⁾ 956

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Nebraska Community College Association

Prepared by: ⁽³⁾ Courtney Wittstruck

Date Prepared: ⁽⁴⁾ 1/15/26

Phone: ⁽⁵⁾ 402.381.2084

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>	<u>REVENUE</u>	<u>FY 2027-28</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>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 956	AM:	AGENCY/POLT. SUB: Nebraska Community College Association
REVIEWED BY: Kimberly Burns	DATE: 01/16/2026	PHONE: (402) 471-4171
COMMENTS: Concur with the Nebraska Community College Association's estimate of no fiscal impact from LB 956.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 956	AM:	AGENCY/POLT. SUB: Metropolitan Community College
REVIEWED BY: Kimberly Burns	DATE: 01/20/2026	PHONE: (402) 471-4171
COMMENTS: Concur with the Metropolitan Community College's estimate of no fiscal impact from LB 956.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 956	AM:	AGENCY/POLT. SUB: Nebraska State College System
REVIEWED BY: Kimberly Burns	DATE: 01/20/2026	PHONE: (402) 471-4171
COMMENTS: Concur with the Nebraska State College System's estimate of no fiscal impact from LB 956.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 956	AM:	AGENCY/POLT. SUB: Coordinating Commission for Postsecondary Education
REVIEWED BY: Kimberly Burns	DATE: 01/22/2026	PHONE: (402) 471-4171
COMMENTS: The Coordinating Commission for Postsecondary Education's assessment of fiscal impact from LB 956 appears reasonable.		

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

2026

LB⁽¹⁾ 956

FISCAL NOTE

**State Agency OR Political Subdivision
Name:** ⁽²⁾

Metropolitan Community College

Prepared by: ⁽³⁾ Brian DeNio

Date Prepared: 1/16/26

Phone: ⁽⁵⁾ (531)622-2515

⁽⁴⁾

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 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⁾ 956

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Coordinating Commission for Postsecondary Education

Prepared by: ⁽³⁾ Gary Timm

Date Prepared:

⁽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	10,000		10,250	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	10,000		10,250	

Explanation of Estimate:

LB 956 would require the commission to compile and verify compensation data at public postsecondary institutions. The commission believes the verification process would require reviewing a sample of employee records and employment contracts for adjunct faculty. The commission estimates a 0.1 FTE to verify the data and prepare it for publishing on our website.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28		
Program Associate	0.1	0.1	5,000	5,200
Benefits			1,500	1,550
Operating			1,500	1,500
Travel			2,000	2,000
Capital outlay				
Aid				
Capital improvements				
TOTAL			10,000	10,250

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

2026

LB⁽¹⁾ 956

FISCAL NOTE

**State Agency OR Political Subdivision
Name:** ⁽²⁾

Nebraska State College System

Prepared by: ⁽³⁾ Brenda Owen

Date Prepared: 1.20.2026
⁽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:

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:

	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⁾0956 Provide for the collection of postsecondary institution compensation data

FISCAL NOTE

State Agency OR Political Subdivision Name:⁽²⁾

University of Nebraska System

Prepared by:⁽³⁾ **Anne Barnes**

Date Prepared:⁽⁴⁾ **01/20/2026**

Phone:⁽⁵⁾

(402) 472-2191

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026 - 27		FY 2027 - 28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</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>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Explanation of Estimate:

No fiscal impact.

Section 4, sub 7 provides for the collection of #Any additional data elements the commission determines necessary to facilitate meaningful comparison across institutions and academic years.# There should not be a fiscal impact, as written, from LB 956. However, if additional data elements were requested # depending on the volume and complexity of additional elements, there could be a cost.

Personal Services:

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

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