

PREPARED BY:  
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January 23, 2026  
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LB 956

Revision: 00

# 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.

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

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Community College Association

Prepared by: <sup>(3)</sup> Courtney Wittstruck

Date Prepared: <sup>(4)</sup> 1/15/26

Phone: <sup>(5)</sup> 402.381.2084

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.....				

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.			

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

Metropolitan Community College

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

Date Prepared: <sup>(4)</sup> 1/16/26

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

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> 956

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:  
<sup>(4)</sup>

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

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	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 <u>EXPENDITURES</u>	2027-28 <u>EXPENDITURES</u>
	<u>26-27</u>	<u>27-28</u>		
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<sup>(1)</sup> 956

FISCAL NOTE

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

Nebraska State College System

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

Date Prepared: 1.20.2026

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

<sup>(4)</sup>

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				
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:

<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.....				

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

2026

LB <sup>(1)</sup> 0956 Provide for the collection of postsecondary institution compensation data

FISCAL NOTE

State Agency OR Political Subdivision Name:<sup>(2)</sup> University of Nebraska System  
Prepared by:<sup>(3)</sup> Anne Barnes Date Prepared:<sup>(4)</sup> 01/20/2026 Phone:<sup>(5)</sup> (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>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.

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>
	<u>0</u>	<u>0</u>		
	<u>0</u>	<u>0</u>		
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				