

# 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	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	SEE BELOW	0	0	0	SEE BELOW
FY2027-2028	SEE BELOW	0	0	0	SEE BELOW
FY2028-2029	SEE BELOW	0	0	0	SEE BELOW

**Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.**

LB 1184 adopts the Nebraska Tribal College Investment Act. Its purpose, as stated in Sec. 3 of the bill, is to partner with the private sector by providing grants to qualified Nebraska tribal colleges to provide increased access to educational programs with high demand.

Nebraska recognizes two (2) tribal colleges as defined in Sec. 2 of LB 1184: Little Priest Tribal College, and Nebraska Indian Community College. These are located in Nebraska's Northeast Community College area.

Sec. 5 creates the Nebraska Tribal College Investment Act Fund, which would be administered by the Coordinating Commission for Postsecondary Education (Commission).

Sec. 4 provides that a tribal college could apply for a grant through the Commission beginning July 1 and ending September 1 of any fiscal year for which funds have been appropriated from the new fund. To be eligible, an applicant would provide proof of newly committed funding from private sources available for the fiscal year for which the grant is being sought. The maximum grant would be equal to the amount of the newly committed funds. Funds would be disbursed by January 1 of such fiscal year.

The Community Colleges report no fiscal impact provided that any funding authorized by this bill do not replace or supplant existing state funding to public community colleges. After submitting its fiscal note, the Coordinating Commission for Postsecondary Education clarified that "no fiscal impact" means that no additional appropriation would be needed for the Commission to administer these grants.

The bill does not credit any revenue to the newly created cash fund. Without any revenue credited to the cash fund, there would be no funds available to appropriate, and thus, no fiscal impact to the grant program. If funds are transferred to the cash fund, we assume the funds would be transferred from the General Fund. To award grants by January 1 based on requests made between July and September of any fiscal year would require having appropriate funding in place by June 30 of the prior fiscal year. In light of the state's budgeting process, this would require advance knowledge of the dollar amount of private funding well in advance of the fiscal year in which the grant would be awarded. LB 1184 does not provide enough information to determine an appropriate level of funding.

Privately sourced awards could represent significant dollar amounts. In an online article dated November 20, 2025, Nebraska Public Media reported that the Mackenzie Scott Foundation had awarded \$5,000,000 to Little Priest Tribal College in Winnebago, Nebraska, and that the planned use of the funds would be to build a 10-acre campus. If additional information is received related to the average private funding that may be available, this fiscal note will be revised.

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

**2026**

**LB<sup>(1)</sup> 1184**

**FISCAL NOTE**

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

Nebraska Community College Association

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

**Date Prepared:** 1/26/2026

<sup>(4)</sup>

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

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

**FY 2026-27**

**FY 2027-28**

	<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>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

**Explanation of Estimate:**

Provided that any funding authorized under this bill represents new appropriations and does not supplant or reduce existing state funding to public community colleges, no fiscal impact is anticipated.

**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.....**

**TOTAL.....**

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1184	AM:	AGENCY/POLT. SUB: <b>Coordinating Commission for Postsecondary Education</b>	
REVIEWED BY: Kimberly Burns	DATE: 02/04/2026	PHONE: (402) 471-4171	
COMMENTS: Agree with the Coordinating Commission for Postsecondary Education's estimate of no fiscal impact for operations from LB 1184.			
Technical Note: There will likely be a variable, aid-related fiscal impact for the agency.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1184	AM:	AGENCY/POLT. SUB: <b>Nebraska Community College Association</b>	
REVIEWED BY: Kimberly Burns	DATE: 01/28/2026	PHONE: (402) 471-4171	
COMMENTS: Concur with the Nebraska Community College Association's estimate of no fiscal impact from LB 1184.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1184	AM:	AGENCY/POLT. SUB: <b>Metropolitan Community College</b>	
REVIEWED BY: Kimberly Burns	DATE: 01/28/2026	PHONE: (402) 471-4171	
COMMENTS: Concur with Metropolitan Community College's estimate of no fiscal impact from LB 1184.			

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

**2026**

**LB<sup>(1)</sup>** 1184

**FISCAL NOTE**

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

Metropolitan Community College

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

**Date Prepared:** 1/23/26

<sup>(4)</sup>

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

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

**FY 2026-27**

**FY 2027-28**

	<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>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</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</b>	<b>2027-28</b>
	<b>26-27</b>	<b>27-28</b>	<b>EXPENDITURES</b>
.....	.....	.....	.....
.....	.....	.....	.....

**Benefits.....**

**Operating.....**

**Travel.....**

**Capital  
outlay.....**

**Aid.....**

**Capital  
improvements.....**

**TOTAL.....**

**EXPENDITURES**

**2027-28**

**EXPENDITURES**

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

**2026**

**LB<sup>(1)</sup>** 1184

**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:** 1/23/2026  
<sup>(4)</sup>

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

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

**FY 2026-27**

**FY 2027-28**

	<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>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</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.....**

**TOTAL.....**