

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	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.

LB 1086 amends existing statute to clarify eligibility requirements and permissible uses of current workforce and education programs. The intent of LB 1086 is to align state law with federal program requirements so that students participating in Nebraska’s SNAP Employment and Training (Next Step) program, as well as those eligible for the new Workforce Pell program, may also receive Community College GAP Assistance for job-training programs offered through Nebraska's community colleges when Federal funds do not fully cover program costs.

The Community College Gap Assistance program is a subset of the Higher Education Financial Aid Program 692 held with the Coordinating Commission for Postsecondary Education. Its funding source is the Gap Assistance cash fund. Program 692 houses two other major aid programs in addition to Gap Assistance: the Door-to-College aid program, and the Excellence in Teaching suite of tuition refund sub-programs. The Cash Fund spending authority covering all 3 programs is \$4.9 million for each year of the FY26-FY27 biennium.

As Gap Assistance funding would only be needed when Federal funds do not fully cover program costs, implementation of LB 1082 appears sustainable without increased appropriation or funding.

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

2026

LB⁽¹⁾ 1086

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Community College Association

Prepared by: ⁽³⁾ Courtney Wittstruck

Date Prepared: 1/22/26
⁽⁴⁾

Phone: ⁽⁵⁾ 402.381.2084

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:

The fiscal impact to NCCA community colleges cannot be reliably estimated because they have not previously participated in the Nebraska DHHS SNAP E & T program and are still awaiting final rules and regulations surrounding the new Federal Workforce Pell program. Notwithstanding this uncertainty, there is no fiscal impact to the state. Any additional resources that may become available to participating institutions under these programs would come from federal sources.

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: 1086	AM:	AGENCY/POLT. SUB: Nebraska Community College Association	
REVIEWED BY: Kimberly Burns		DATE: 01/23/2026	PHONE: (402) 471-4171
COMMENTS: Concur with the Nebraska Community College Association's assessment of no state fiscal impact from LB 1086.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1086	AM:	AGENCY/POLT. SUB: Coordinating Commission for Postsecondary Education	
REVIEWED BY: Kimberly Burns		DATE: 01/20/2026	PHONE: (402) 471-4171
COMMENTS: Concur with the Coordinating Commission for Postsecondary Education's assessment of no fiscal impact from LB 1086.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1086	AM:	AGENCY/POLT. SUB: Metropolitan Community College	
REVIEWED BY: Kimberly Burns		DATE: 01/20/2026	PHONE: (402) 471-4171
COMMENTS: Concur with Metropolitan Community College's estimate of no fiscal impact from LB 1086.			

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

2026

LB⁽¹⁾ 1086

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Metropolitan Community College

Prepared by: ⁽³⁾ Brian DeNio Date Prepared: ⁽⁴⁾ 1/16/26 Phone: ⁽⁵⁾ (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.....				
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Capital				
outlay.....				
Aid.....				
.				
Capital				
improvements.....				
TOTAL.....				

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

2026

LB⁽¹⁾ 1086

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Coordinating Commission for Postsecondary Education

Prepared by: ⁽³⁾ Gary Timm

Date Prepared: 1/16/2026

Phone: ⁽⁵⁾ 402.471.0020

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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:

No fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27	2027-28
	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
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TOTAL.....				