

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$523,572		\$719,180	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$523,572		\$719,180	

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

LB 11 appropriates state funds to partially support operating costs for the Nebraska Statewide Workforce and Education Reporting System (NSWERS). Initially established through an interlocal agreement among the Nebraska State Colleges, the University of Nebraska system, the six Community Colleges, and the Nebraska Department of Education, NSWERS collects and synthesizes information across various educational stages – from K-12 to higher education – and aligns this data with workforce outcomes.

Initially funded through a combination of private and public sources, existing commitments will end after FY25. Private philanthropic organizations have committed to fund 75% of NSWERS’ costs starting in FY26, transitioning to 50% by FY29. To maintain this private commitment, the four partner organizations mentioned above have been asked to support equal proportions of the public costs through FY29. The chart below shows the intended appropriations, by agency, for FY26 and FY27 and for the following biennium.

LB 11, if passed, appropriates the partner amounts to each agency. The Community Colleges’ portion would be administered by the Coordinating Commission for Postsecondary Education (CCPE).

	LB 11 (2025)		Future	
	FY26	FY27	FY28	FY29
Proportion Partner	25%	33%	42%	50%
NDE	130,893	179,795	231,514	286,060
NU	130,893	179,795	231,514	286,060
NSCS	130,893	179,795	231,514	286,060
Community Colleges	130,893	179,795	231,514	286,060
Partners Subtotal	523,572	719,180	926,056	1,144,240
Philanthropic/Private Commitments	75%	67%	58%	50%
	1,570,712	1,438,146	1,295,768	1,144,239

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 11	AM:	AGENCY/POLT. SUB: Department of Education	
REVIEWED BY: Kimberly Burns	DATE: 01/17/2025	PHONE: (402) 471-4171	
COMMENTS: Agree with the Department of Education’s assessment of fiscal impact for their agency from LB 11.			

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

LB: 11 AM: AGENCY/POLT. SUB: **Coordinating Commission for Postsecondary Education (CCPE)**

REVIEWED BY: Kimberly Burns DATE: 01/14/2025 PHONE: (402) 471-4171

COMMENTS: Concur with the Coordinating Commission for Postsecondary Education's assessment of fiscal impact for Agency 83 – Aid to Community Colleges, from LB 11. CCPE's estimate of no administrative fiscal impact for their agency appears reasonable.

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

LB: 11 AM: AGENCY/POLT. SUB: **Nebraska Community College Association**

REVIEWED BY: Kimberly Burns DATE: 01/16/2025 PHONE: (402) 471-4171

COMMENTS: Agree that the Nebraska Community College Association's estimate of cost is accurate, but the fiscal impact for the Community Colleges was provided in the Coordinating Commission for Postsecondary Education's fiscal note for the Aid to Community Colleges program.

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

LB: 11 AM: AGENCY/POLT. SUB: **Nebraska State College System**

REVIEWED BY: Kimberly Burns DATE: 01/14/2025 PHONE: (402) 471-4171

COMMENTS: Concur with the Nebraska State College System's assessment of fiscal impact for their agency from LB 11.

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

LB: 11 AM: AGENCY/POLT. SUB: **University of Nebraska System**

REVIEWED BY: Kimberly Burns DATE: 01/15/2025 PHONE: (402) 471-4171

COMMENTS: Concur with the University of Nebraska System's assessment of fiscal impact for their agency from LB 11.

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

LB: 11 AM: AGENCY/POLT. SUB: **Metropolitan Community College**

REVIEWED BY: Kimberly Burns DATE: 01/14/2025 PHONE: (402) 471-4171

COMMENTS: Concur with Metropolitan Community College's estimate of no fiscal impact from LB 11.

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

2025

LB⁽¹⁾ 11

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Education

Prepared by: ⁽³⁾ Lane Carr Date Prepared: ⁽⁴⁾ 1.15.25 Phone: ⁽⁵⁾ 402.4193012

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	\$130,893		\$179,795	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$130,893		\$179,795	

Explanation of Estimate:

LB11 appropriates funds to the following entities for purposes of the Nebraska Statewide Workforce and Education Reporting System Act:

Entity	FY2025-26	FY2026-27
Board of Trustees of the NE State Colleges	\$130,893	\$179,795
Board of Regents of the University of Nebraska	\$130,893	\$179,795
Aid to Community Colleges	\$130,893	\$179,795
Nebraska Department of Education	\$130,893	\$179,795
Total:	\$523,572	\$719,180

The fiscal impact for the NDE in FY2025-26 will be \$130,893 and in FY2026-27 \$179,795.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....			\$130,893	\$179,795
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....			\$130,893	\$179,795

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

2025

LB⁽¹⁾ 11

FISCAL NOTE

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

Prepared by: ⁽³⁾ Brenda Schumacher Date Prepared: ⁽⁴⁾ 1/13/2025 Phone: ⁽⁵⁾ (531)622-2406

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CASH FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FEDERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Explanation of Estimate:

Due to the unknown regarding this bill, we are estimating zero. If the state invests in this, then the rest of higher ed would pay less. If the state does invest, then MCC would save a portion of that amount.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</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.

2025

LB⁽¹⁾ 11

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Coordinating Commission for Postsecondary Education

Prepared by: ⁽³⁾ Gary Timm Date Prepared: ⁽⁴⁾ 1/13/2025 Phone: ⁽⁵⁾ 402.471.0020

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>130,893</u>	<u> </u>	<u>179,795</u>	<u> </u>
CASH FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </u>
FEDERAL FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </u>
OTHER FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>130,893</u>	<u> </u>	<u>179,795</u>	<u> </u>

Explanation of Estimate:

LB 11 appropriates funds to Agency 83 – Aid to Community Colleges, that the commission will disburse on behalf of the community colleges for fees associated with the Nebraska Statewide Workforce and Education Reporting System (NSWERS). No administrative costs are anticipated.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Operating.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Travel.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Capital outlay.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Aid.....	<u> </u>	<u> </u>	<u>130,893</u>	<u>179,795</u>
Capital improvements.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL.....	<u> </u>	<u> </u>	<u>130,893</u>	<u>179,795</u>

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

2025

LB ⁽¹⁾ 0011 Appropriate funds for the Nebraska Statewide Workforce and Education Reporting System Act FISCAL NOTE

State Agency OR Political Subdivision Name:⁽²⁾ University of Nebraska System
 Prepared by:⁽³⁾ Anne Barnes Date Prepared:⁽⁴⁾ 01/14/2025 Phone:⁽⁵⁾ (402) 559-6300

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025 - 26		FY 2026 - 27	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>130,893.00</u>	<u>0.00</u>	<u>179,795.00</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>130,893.00</u>	<u>0.00</u>	<u>179,795.00</u>	<u>0.00</u>

Explanation of Estimate:

If passed, LB 11 would appropriate \$130,893 in General Funds in FY2025-26 and \$179,795 in General Funds in FY2026-27 from the State of Nebraska to the University of Nebraska Board of Regents for the purposes of supporting for the Nebraska Statewide Workforce and Education Reporting System Act, better known as NSWERS. It is anticipated that this would be pass through funding from the University to the NSWERS entity.

This funding would result in the four education sector partners collectively covering 25% of the system's operational costs during FY26 and FY27.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025 - 26 EXPENDITURES</u>	<u>2026 - 27 EXPENDITURES</u>
	<u>25 - 26</u>	<u>26 - 27</u>		
	<u>0</u>	<u>0</u>		
	<u>0</u>	<u>0</u>		
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

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

2025

LB⁽¹⁾ 11

FISCAL NOTE

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

Prepared by: ⁽³⁾ Courtney Wittstruck Date Prepared: ⁽⁴⁾ 1-15-2025 Phone: ⁽⁵⁾ 402-471-4685

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	\$130,893		\$179,795	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	<u>\$130,893</u>		<u>\$179,795</u>	

Explanation of Estimate:

The Nebraska Statewide Workforce and Education Reporting System (NSWERS) has successfully operated for the past four years through a collaborative private-public partnership supported by in-kind contributions from Nebraska’s four partner education sectors and generous financial investments from philanthropic organizations.

To ensure the sustainability of this critical workforce and education data system and maintain the partnership facilitated by philanthropic support, Nebraska’s community colleges would assume responsibility for funding its portion of the NSWERS annual operating budget. This funding would result in the four education sector partners collectively covering 25% of the system’s operational costs during FY26 and FY27.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26 EXPENDITURES</u>	<u>2026-27 EXPENDITURES</u>
	<u>25-26</u>	<u>26-27</u>		
Benefits.....				
Operating.....			\$130,893	\$179,795
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....			<u>\$130,893</u>	<u>\$179,795</u>

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

2025

LB⁽¹⁾ 11

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska State College System

Prepared by: ⁽³⁾ Brenda Owen Date Prepared: ⁽⁴⁾ 1-10-2025 Phone: ⁽⁵⁾ 402-472-2507

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u> \$130,893 </u>	<u> </u>	<u> \$179,795 </u>	<u> </u>
CASH FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </u>
FEDERAL FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </u>
OTHER FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u> \$130,893 </u>	<u> </u>	<u> \$179,795 </u>	<u> </u>

Explanation of Estimate:

The Nebraska Statewide Workforce and Education Reporting System (NSWERS) has successfully operated for the past four years through a collaborative private-public partnership supported by in-kind contributions from Nebraska’s four partner education sectors and generous financial investments from philanthropic organizations.

To ensure the sustainability of this critical workforce and education data system and maintain the partnership facilitated by philanthropic support, the Nebraska State College System would assume responsibility for funding its portion of the NSWERS annual operating budget. This funding would result in the four education sector partners collectively covering 25% of the system’s operational costs during FY26 and FY27.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26 EXPENDITURES</u>	<u>2026-27 EXPENDITURES</u>
	<u>25-26</u>	<u>26-27</u>		
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Benefits.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Operating.....	<u> </u>	<u> </u>	<u> \$130,893 </u>	<u> \$179,795 </u>
Travel.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Capital outlay.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Aid.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Capital improvements.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL.....	<u> </u>	<u> </u>	<u> \$130,893 </u>	<u> \$179,795 </u>