

Incorporate AM 904

# 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	\$781,647		\$1,351,495	
CASH FUNDS		(\$1,563,295)		(\$1,921,343)
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$781,647	(\$1,563,295)	\$1,351,495	(\$1,921,343)

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

The intent of LB 608 is to expand the First Responder Recruitment and Retention Act (the Act) to include officers, jail employees, youth detention facility workers, and their qualified dependents into the Act's tuition waiver program. Also included are former employees of, and the dependents of, these categories who became physically or mentally disabled while employed in those capacities. Groups added via AM 904 would only be eligible for 100% waiver when attending the University of Nebraska (NU) and once eligibility criteria have been met. NU would be reimbursed for up to 50% of the tuition waivers after July 1, 2026 and after course completion requirements have been verified.

#### Background

The First Responders Recruitment and Retention Act originated in 2016 through LB 906, and was later expanded with LB 727 (2023) and LB 1317 (2024). The In the Line of Duty Act originated in 2009 with LB 206 and has also been periodically expanded. Waivers for veterans and active selective reserve members have also been in place for some time. No prior legislation has included an appropriation for these waivers, which, by current statute, all public higher education institutions in Nebraska are required to honor. According to the fiscal note for LB 307 (2025), the current cost of existing waivers has been estimated at over \$7,000,000 across all of Nebraska's public colleges and universities. As amended, LB 608 will add tuition waivers for the job classifications described above, and the associated 50% reimbursement, to Nebraska's University system (NU) only.

#### The Process

Above described current or disabled employees and their dependents must: (a) provide verification of employment and proof of Nebraska citizenship to the Department of Revenue, (b) meet all admission requirements of the state university, state college, or community college, and (c) seek a qualifying associate or baccalaureate degree. Proof of satisfactory job performance is also required. In addition to these requirements, qualifying children must submit a Free Application for Federal Student Aid (FAFSA) through the U.S. Department of Education. The applicant submits a Certificate of Verification when applying to the college or university. The college or university will provide written notice of the applicant's eligibility or ineligibility within 45 days of receiving the completed application. The Coordinating Commission for Postsecondary Education (CCPE) reimburses NU starting July 1, 2026, pending receipt of NU's request.

#### Calculating and Timing the Costs of LB 608, AM 904 (NU only)

	Impact of Cash Fund Revenue Loss (NU) & General Fund Accruals & Reimbursement (CCPE)							
	FY26		FY27		FY28		FY29	
	GF Expend	Cash Rev Loss	GF Expend	Cash Rev Loss	GF Expend	Cash Rev Loss	GF Expend	Cash Rev Loss
Corrections & Dependents	725,608	(1,451,215)	1,289,796	(2,579,593)	1,896,715	(3,793,431)	2,446,158	(4,892,317)
Disabled Correct. & Depend.	31,898	(63,796)	35,269	(70,539)	38,335	(76,670)	41,221	(82,441)
Disabled Firefighters & LEO	24,142	(48,283)	26,430	(52,859)	30,645	(61,289)	34,542	(69,084)
	781,647	(1,563,294.81)	1,351,495	(2,702,991)	1,965,695	(3,931,390)	2,521,921	(5,043,842)
50% Prior Year Reimburse to NU				781,647		1,351,495		1,965,695
Net Impacts	781,647	(1,563,295)	1,351,495	(1,921,343)	1,965,695	(2,579,895)	2,521,921	(3,078,147)

The above chart shows NU's projected loss of tuition revenue from FY25-26 through FY28-29, offset by the projected 50% reimbursements. The increase from FY26 to FY27 is attributed to a combination of anticipated tuition increases and the addition of the second cohort of eligible students, net of the waivers that will end for students not expected to return (NU assumes an 85% retention rate). Subsequent years are increased and adjusted in the same manner, to a maximum of four (4) cohorts. The fiscal note submitted

by NU provides sources used for their calculation inputs. Reimbursements of 50%, consisting of General Fund expenditures, will be made by the Coordinating Commission for Postsecondary Education (CCPE). The Fiscal Office (LFO) has no basis to disagree with NU's calculation of lost tuition revenue, but calculates the General Fund expenditure at 50% of the revenue loss. The General Fund reimbursements are shown in the same year as the revenue loss, in keeping with the CCPE accounting practice to accrue the expenditure in the same year as the tuition remissions.

Using NU's projections for FY28 and FY29, appropriations for FY26 and FY27 would not be sufficient for later years, as an incremental cohort will be added in both years 3 and 4 as was added for year 2. While LB 608 provides for proration of reimbursements should the appropriation be insufficient, it is reasonable to expect that deficit funding could be requested at some point in the future.

#### Other fiscal impacts

The Nebraska State College System (NSCS) provided an estimate of how they may still be impacted by LB 608, pending potential clarification of certain elements. Though there could be further reduction to NSCS tuition revenues, those estimates are relatively small and are not included in the fiscal impact above since they will not be reimbursed. The Community Colleges made a similar projection, which has also been omitted.

LB <sup>(1)</sup> 0608 Change insurance provisions relating to firefighters and include  
AM904 correctional officers, youth detention officers, and certain children in the  
First Responder Recruitment and Retention Act

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> 04/21/2025 Phone:<sup>(5)</sup> (402) 472-2191

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

GENERAL FUNDS	FY 2025 - 26		FY 2026 - 27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
	<u>1,563,294.81</u>	<u>0.00</u>	<u>2,702,990.72</u>	<u>0.00</u>
CASH FUNDS	<u>0.00</u>	<u>(1,563,294.81)</u>	<u>0.00</u>	<u>(2,702,990.72)</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>1,563,294.81</u>	<u>(1,563,294.81)</u>	<u>2,702,990.72</u>	<u>(2,702,990.72)</u>

Explanation of Estimate:

LB 608 AM 904, as amended, introduces significant changes to the First Responder Recruitment and Retention Act, with an expanded eligibility for tuition waivers at the University of Nebraska. These changes are expected to increase the financial burden on the University of Nebraska due to the expansion of benefits to additional groups of first responders and their dependents.

The amendment mandates that corrections officers, jail employees, and youth detention facility workers, along with their dependents, will now only be eligible for the tuition waiver at the University of Nebraska. Previously, the bill allowed individuals could choose from the University of Nebraska, community colleges, or state colleges. By restricting eligibility to NU, the bill increases the financial burden on the University, as all eligible students will now attend NU rather than having the option to attend other institutions.

The amendment also extends the tuition waiver to disabled corrections, jails, and youth facility workers. Importantly, the definition of "disability" is broad, encompassing anyone who can no longer perform their duties due to injury or illness, regardless of whether it occurred on the job, happened years ago, or is a permanent disability. These individuals would only be allowed to attend the University of Nebraska System as well. This introduces an additional group of individuals eligible for the program, further increasing the financial responsibility for the University.

The bill also creates a category for disabled professional firefighters and law enforcement officers, extending the same tuition waiver benefit to them and their dependents using the same broad definition.

We have assumed a modest 3.5% increase in tuition costs each year of the biennium, an 85% retention rate of dependents and an 80% retention rate of professionals in year 2. On the next few pages are a detailed summary of how we calculated the fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2025 - 26	2026 - 27
	25 - 26	26 - 27	EXPENDITURES	EXPENDITURES
	<u>0</u>	<u>0</u>		
	<u>0</u>	<u>0</u>		
Benefits.....				
Operating.....			<u>1,563,294.81</u>	<u>2,702,990.72</u>
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....			<u>1,563,294.81</u>	<u>2,702,990.72</u>

# Calculations for Estimated Fiscal Impact of LB 608 AM 904

## Tuition Remissions for Corrections, Jail and Youth Facility Employees and their Dependents, *only eligible to attend an NU Campus if they use this waiver*

Total Full-Time Corrections, Jail and Youth Facility Workers	3292.5
Estimated 2% will take courses part time	65.85

### **Full Time**

Total Full-Time Corrections, Jail and Youth Facility Workers	3292
Estimated CJYF Children (40.26)	1325.36
Estimated Dependents (*1.94)	2571.2
Estimated Dependents aged 12-17 (*.36)	925.63
Estimated Dependents aged 16-17 (/3)	308.54

Estimated # go to college (*.65)	200.55
Estimated # enrolled at NU (*.71)	142.4

Estimated Full-Time Students	142.4
Student Credit Hours per Year	30
Total SCHs Taken	4271.79
Base SCH Tuition Rate	286.7

\$ 1,224,722.19

Total Cost for Full-Time Students

### **Part Time**

Estimated Students	65.85
Student Credit Hours per Year	12
Total SCH's Taken	790
Base SCH Tuition Rate	286.7

\$ 226,493.00

Total Cost for Part Time Students

<b>Total Fiscal Impact of Tuition Remissions for Corrections &amp; Dependents</b>	<b>\$1,451,215.19</b>
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### **Assumptions**

(1) Authorized Full-Time Corrections Officers	1486.5
<a href="https://corrections.nebraska.gov/sites/default/files/wysiwyg/fy_24_q4_qds.pdf">https://corrections.nebraska.gov/sites/default/files/wysiwyg/fy_24_q4_qds.pdf</a>	

(2) Authorized Full-Time Youth Facility Workers	470
<a href="https://nebraskalegislature.gov/FloorDocs/108/PDF/Agencies/Public_Counsel/747_20241213-115531.pdf">https://nebraskalegislature.gov/FloorDocs/108/PDF/Agencies/Public_Counsel/747_20241213-115531.pdf</a>	

(3) Full-Time Civilian Jail Employees (Not Sworn Officers)	1,336
<i>*does not include county corrections, detention homes, or youth facilities who WOULD be included but number is unknown</i>	
<i>**does not include County Sherriff Offices sworn officers, which are included under the existing First Responder Recruitment and Retention Act.</i>	
<a href="https://ncc.nebraska.gov/sites/default/files/doc/2023%20Employment%20Data.pdf">https://ncc.nebraska.gov/sites/default/files/doc/2023%20Employment%20Data.pdf</a>	
<a href="https://ncc.nebraska.gov/jail-demographic-data">https://ncc.nebraska.gov/jail-demographic-data</a>	
(4) Percentage of U.S. adults that have children	40.26
<a href="https://www.statista.com/statistics/242074/percentages-of-us-family-households-with-children-by-type/">https://www.statista.com/statistics/242074/percentages-of-us-family-households-with-children-by-type/</a>	
(5) Average number of children under 18 per family in the U.S.	1.94
<a href="https://www.statista.com/statistics/718084/average-number-of-own-children-per-family/">https://www.statista.com/statistics/718084/average-number-of-own-children-per-family/</a>	
(6) Estimated % of children ages 12-17	36%
<a href="https://www.childstats.gov/americaschildren/tables/pop1.asp">https://www.childstats.gov/americaschildren/tables/pop1.asp</a>	
(7) % of Nebraska High School Graduates that go to college	65%
<a href="https://ccpe.nebraska.gov/college-continuation-rates">https://ccpe.nebraska.gov/college-continuation-rates</a>	
(8) % of estimated new Nebraska College Enrollment at NU if SC & CC Exempted	72%
<a href="https://ccpe.nebraska.gov/enrollment-dashboard">https://ccpe.nebraska.gov/enrollment-dashboard</a>	
(8a) % of Nebraska College Enrollment at NU	35%
<a href="https://ccpe.nebraska.gov/enrollment-dashboard">https://ccpe.nebraska.gov/enrollment-dashboard</a>	
(8b) % of Nebraska College Enrollment at State Colleges	6.30%
<a href="https://ccpe.nebraska.gov/enrollment-dashboard">https://ccpe.nebraska.gov/enrollment-dashboard</a>	
(8c) % of Nebraska College Enrollment at Community Colleges	30%
<a href="https://ccpe.nebraska.gov/enrollment-dashboard">https://ccpe.nebraska.gov/enrollment-dashboard</a>	

## **Adding Disabled Corrections, Jails and Youth Facilities Workers and their Dependents, *only eligible to attend an NU campus if they use this waiver***

Total Disabled Corrections, Jail and Youth Facility Workers over 22 Years	144.85
Estimated 2% will take courses part time	2.88

### **Full Time**

Total Full-Time Corrections, Jail and Youth Facility Workers	3292
Estimated Corrections, Youth Detention & Jail Facility Workers over 22 Years with an estimated turnover rate of 20%	14485
Estimated Corrections Officers Disabled over 22 years (*.01)	144.85
Estimated CJYF Children (40.26)	58.32
Estimated Dependents (*.94)	113.13
Estimated Dependents aged 12-17 (*.36)	40.73
Estimated Dependents aged 16-17 (/3)	13.58
Estimated # go to college (*.65)	8.82
Estimated # enrolled at NU (*.71)	6.26
Estimated Full-Time Students	6.26
Student Credit Hours per Year	30
Total SCHs Taken	187.96
Base SCH Tuition Rate	286.7

\$ 53,888.13

Total Cost for Full-Time Students

### **Part Time**

Estimated Students	2.88
Student Credit Hours per Year	12
Total SCH's Taken	34.56
Base SCH Tuition Rate	286.7

\$ 9,908.35

Total Cost for Part Time Students

<b>Total Fiscal Impact</b>	<b>\$63,796.48</b>
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### **Assumptions**

(1) Authorized Full-Time Corrections Officers <a href="https://corrections.nebraska.gov/sites/default/files/wysiwyg/fy_24_q4_qds.pdf">https://corrections.nebraska.gov/sites/default/files/wysiwyg/fy_24_q4_qds.pdf</a>	1486.5
(2) Authorized Full-Time Youth Facility Workers	470

[https://nebraskalegislature.gov/FloorDocs/108/PDF/Agencies/Public\\_Counsel/747\\_20241213-115531.pdf](https://nebraskalegislature.gov/FloorDocs/108/PDF/Agencies/Public_Counsel/747_20241213-115531.pdf)

(3) Full-Time Civilian Jail Employees (Not Sworn Officers) 1,336

*\*does not include county corrections, detention homes, or youth facilities who WOULD be included but number is unknown*

*\*\*does not include County Sherriff Offices sworn officers, which are included under the existing First Responder Recruitment and Retention Act.*

<https://ncc.nebraska.gov/sites/default/files/doc/2023%20Employment%20Data.pdf>

<https://ncc.nebraska.gov/jail-demographic-data>

(3) Number of Corrections Officers who leave profession each year due to illness or injury 0.01

(4) Number of years of officers considered retroactively 22

(4) Percentage of U.S. adults that have children 40.26

<https://www.statista.com/statistics/242074/percentages-of-us-family-households-with-children-by-type/>

(5) Average number of children under 18 per family in the U.S. 1.94

<https://www.statista.com/statistics/718084/average-number-of-own-children-per-family/>

(6) Estimated % of children ages 12-17 36%

<https://www.childstats.gov/americaschildren/tables/pop1.asp>

(7) % of Nebraska High School Graduates that go to college 65%

<https://ccpe.nebraska.gov/college-continuation-rates>

(8) % of estimated new Nebraska College Enrollment at NU if SC & CC Exempted 72%

<https://ccpe.nebraska.gov/enrollment-dashboard>

(8a) % of Nebraska College Enrollment at NU 35%

<https://ccpe.nebraska.gov/enrollment-dashboard>

(8b) % of Nebraska College Enrollment at State Colleges 6.30%

<https://ccpe.nebraska.gov/enrollment-dashboard>

(8c) % of Nebraska College Enrollment at Community Colleges 30%

<https://ccpe.nebraska.gov/enrollment-dashboard>

## Adding Disabled Law Enforcement Officers, Professional Firefighters and their Dependents

Total Medically Disabled Law Enforcement Officers & Professional Firefighters over 22 Years	191.43
Estimated 2% will take courses part time	3.83

### **Full Time**

Total Professional Firefighters & Law Enforcement Officers	5801
Estimated Professional Firefighters & Law Enforcement Officers over 22 Years with an estimated 20% turnover rate	19143
Estimated Professional Firefighters & Law Enforcement Officers Disabled over 22 years (*.01)	191.43
Estimated Disabled Law Enforcement Officers & Professional Firefighters with Children (40.26)	77.07
Estimated Dependents (*.194)	149.51
Estimated Dependents aged 12-17 (*.36)	53.82
Estimated Dependents aged 16-17 (/3)	17.94
Estimated # go to college (*.65)	11.66
Estimated # enrolled at NU (*.35)	4.08
Estimated Full-Time Students	4.08
Student Credit Hours per Year	30
Total SCHs Taken	122.45
Base SCH Tuition Rate	286.7

\$ 35,106.41

Total Cost for Full-Time Students

### **Part Time**

Estimated Students	3.83
Student Credit Hours per Year	12
Total SCH's Taken	45.96
Base SCH Tuition Rate	286.7

\$ 13,176.73

Total Cost for Part Time Students

<b>Total Fiscal Impact of Disabled FF &amp; LEO Addition (Year 1)</b>	<b>\$48,283.14</b>
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### **Assumptions**

(1) Professional Firefighters	1,491
<a href="https://sfm.nebraska.gov/general-information-0">https://sfm.nebraska.gov/general-information-0</a>	

(2) Law Enforcement Officer as defined by 81-1401 <a href="https://ncc.nebraska.gov/sites/default/files/doc/2023%20Employment%20Data.pdf">https://ncc.nebraska.gov/sites/default/files/doc/2023%20Employment%20Data.pdf</a>	4,310
(3) Number of First Responders who leave profession each year due to illness or injury	0.01
(4) Number of years of first responders considered retroactively	22
(5) Percentage of U.S. adults that have children <a href="https://www.statista.com/statistics/242074/percentages-of-us-family-households-with-children-by-type/">https://www.statista.com/statistics/242074/percentages-of-us-family-households-with-children-by-type/</a>	40.26
(6) Average number of children under 18 per family in the U.S. <a href="https://www.statista.com/statistics/718084/average-number-of-own-children-per-family/">https://www.statista.com/statistics/718084/average-number-of-own-children-per-family/</a>	1.94
(7) Estimated % of children ages 12-17 <a href="https://www.childstats.gov/americaschildren/tables/pop1.asp">https://www.childstats.gov/americaschildren/tables/pop1.asp</a>	36%
(8) % of Nebraska High School Graduates that go to college <a href="https://ccpe.nebraska.gov/college-continuation-rates">https://ccpe.nebraska.gov/college-continuation-rates</a>	65%
(9) % of estimated new Nebraska College Enrollment at NU if SC & CC Exempted <a href="https://ccpe.nebraska.gov/enrollment-dashboard">https://ccpe.nebraska.gov/enrollment-dashboard</a>	35%
(10) % of Nebraska College Enrollment at NU <a href="https://ccpe.nebraska.gov/enrollment-dashboard">https://ccpe.nebraska.gov/enrollment-dashboard</a>	35%

# **Calculations for Estimated Fiscal Impact of LB 608 AM 904** **Tuition Remissions for Corrections, Jail and Youth Facility Employees and their** **Dependents, *only eligible to attend an NU Campus if they use this waiver***

Total Full-Time Corrections, Jail and Youth Facility Workers	3292
Estimated CJYF Children (40.26)	1325.36
Estimated Dependents (*1.94)	2571.2
Estimated Dependents aged 12-17 (*.36)	925.63
Estimated Dependents aged 16-17 (/3)	308.54
Estimated # go to college (*.65)	200.55
Estimated # enrolled at NU (*.71)	142.4
Retention of Full Time Dependents	121.04
Estimated new students year 2	142.4
Estimated Full-Time Students	263.44
Student Credit Hours per Year	30
Total SCHs Taken	7903.2
Base SCH Tuition Rate	296.73

	\$
Total Cost for Full-Time Students	2,345,116.54

## **Part Time**

Estimated Students	65.85
Student Credit Hours per Year	12
Total SCH's Taken	790
Base SCH Tuition Rate	296.73

	\$
Total Cost for Part Time Students	234,476.05

Impact year 2 (from base y1)	\$ 2,579,592.58
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**Adding Disabled Corrections, Jails and Youth Facilities Workers and  
their Dependents, *only eligible to attend an NU campus if they use this  
waiver***

Total Full-Time Corrections, Jail and Youth Facility Workers	3292
Increase of 1% disabled year 2	32.92
Estimated 2% will take courses part time	0.66
 Total new disabled LEE & PF	 32.92
Estimated with Children (40.26)	13.25
 Estimated Dependents (*1.94)	 25.71
Estimated Dependents aged 12-17 (*.36)	9.26
Estimated Dependents aged 16-17 (/3)	3.08
Estimated # go to college (*.65)	2
Estimated # enrolled at NU (*.71)	1.42
Carryover Students from Y1 with 85% retention	5.32
 Estimated Full-Time Students	 6.74
Student Credit Hours per Year	30
Total SCHs Taken	202.2
Base SCH Tuition Rate	296.73
	\$
Total Cost for Full-Time Students	59,998.81

**Part Time**

Estimated Students	2.96
Student Credit Hours per Year	12
Total SCH's Taken	35.52
Base SCH Tuition Rate	296.73
	\$
Total Cost for Part Time Students	10,539.85

Impact year 2 (from base y1)	\$ 70,538.66
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## **Assumptions**

(1) Authorized Full-Time Corrections Officers	1486.5
<a href="https://corrections.nebraska.gov/sites/default/files/wysiwyg/fy_24_q4_qds.pdf">https://corrections.nebraska.gov/sites/default/files/wysiwyg/fy_24_q4_qds.pdf</a>	
(2) Authorized Full-Time Youth Facility Workers	470
<a href="https://nebraskalegislature.gov/FloorDocs/108/PDF/Agencies/Public_Counsel/747_20241213-115531.pdf">https://nebraskalegislature.gov/FloorDocs/108/PDF/Agencies/Public_Counsel/747_20241213-115531.pdf</a>	
(3) Full-Time Civilian Jail Employees (Not Sworn Officers)	1,336
*does not include county corrections, detention homes, or youth facilities who WOULD be included but number is unknown	
**does not include County Sherriff Offices sworn officers, which are included under the existing First Responder Recruitment and Retention Act.	
<a href="https://ncc.nebraska.gov/sites/default/files/doc/2023%20Employment%20Data.pdf">https://ncc.nebraska.gov/sites/default/files/doc/2023%20Employment%20Data.pdf</a>	
<a href="https://ncc.nebraska.gov/jail-demographic-data">https://ncc.nebraska.gov/jail-demographic-data</a>	
(4) Percentage of U.S. adults that have children	40.26
<a href="https://www.statista.com/statistics/242074/percentages-of-us-family-households-with-children-by-type/">https://www.statista.com/statistics/242074/percentages-of-us-family-households-with-children-by-type/</a>	
(5) Average number of children under 18 per family in the U.S.	1.94
<a href="https://www.statista.com/statistics/718084/average-number-of-own-children-per-family/">https://www.statista.com/statistics/718084/average-number-of-own-children-per-family/</a>	
(6) Estimated % of children ages 12-17	36%
<a href="https://www.childstats.gov/americaschildren/tables/pop1.asp">https://www.childstats.gov/americaschildren/tables/pop1.asp</a>	
(7) % of Nebraska High School Graduates that go to college	65%
<a href="https://ccpe.nebraska.gov/college-continuation-rates">https://ccpe.nebraska.gov/college-continuation-rates</a>	
(8) % of estimated new Nebraska College Enrollment at NU if SC & CC Exempted	72%
<a href="https://ccpe.nebraska.gov/enrollment-dashboard">https://ccpe.nebraska.gov/enrollment-dashboard</a>	
(8a) % of Nebraska College Enrollment at NU	35%
<a href="https://ccpe.nebraska.gov/enrollment-dashboard">https://ccpe.nebraska.gov/enrollment-dashboard</a>	
(8b) % of Nebraska College Enrollment at State Colleges	6.30%
<a href="https://ccpe.nebraska.gov/enrollment-dashboard">https://ccpe.nebraska.gov/enrollment-dashboard</a>	
(8c) % of Nebraska College Enrollment at Community Colleges	30%
<a href="https://ccpe.nebraska.gov/enrollment-dashboard">https://ccpe.nebraska.gov/enrollment-dashboard</a>	

## Adding Disabled Law Enforcement Officers, Professional Firefighters and their Dependents

Increase of 1% disabled year 2	58
Estimated 2% will take courses part time	1.16
Estimated retention of y1 full time students	3.47
Total new disabled LEE & PF	58
Estimated with Children (40.26)	23.35
Estimated Dependents (*1.94)	45.3
Estimated Dependents aged 12-17 (*.36)	16.31
Estimated Dependents aged 16-17 (/3)	5.44
Estimated # go to college (*.65)	3.54
Estimated # enrolled at NU (*.35)	1.24
Estimated Full-Time Students	4.71
Student Credit Hours per Year	30
Total SCHs Taken	141.3
Base SCH Tuition Rate	296.73
	\$
Total Cost for Full-Time Students	41,927.95

### **Part Time**

Estimated Students	3.07
Student Credit Hours per Year	12
Total SCH's Taken	36.84
Base SCH Tuition Rate	296.73
	\$
Total Cost for Part Time Students	10,931.53

Impact year 2 (from base y1)	\$ 52,859.48
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## **Assumptions**

(1) Professional Firefighters <a href="https://sfm.nebraska.gov/general-information-0">https://sfm.nebraska.gov/general-information-0</a>	1,491
(2) Law Enforcement Officer as defined by 81-1401 <a href="https://ncc.nebraska.gov/sites/default/files/doc/2023%20Employment%20Data.pdf">https://ncc.nebraska.gov/sites/default/files/doc/2023%20Employment%20Data.pdf</a>	4,310
(3) Number of First Responders who leave profession each year due to illness or injury	0.01
(4) Number of years of first responders considered retroactively	22
(5) Percentage of U.S. adults that have children <a href="https://www.statista.com/statistics/242074/percentages-of-us-family-households-with-children-by-type/">https://www.statista.com/statistics/242074/percentages-of-us-family-households-with-children-by-type/</a>	40.26
(6) Average number of children under 18 per family in the U.S. <a href="https://www.statista.com/statistics/718084/average-number-of-own-children-per-family/">https://www.statista.com/statistics/718084/average-number-of-own-children-per-family/</a>	1.94
(7) Estimated % of children ages 12-17 <a href="https://www.childstats.gov/americaschildren/tables/pop1.asp">https://www.childstats.gov/americaschildren/tables/pop1.asp</a>	36%
(8) % of Nebraska High School Graduates that go to college <a href="https://ccpe.nebraska.gov/college-continuation-rates">https://ccpe.nebraska.gov/college-continuation-rates</a>	65%
(9) % of estimated new Nebraska College Enrollment at NU if SC & CC Exempted <a href="https://ccpe.nebraska.gov/enrollment-dashboard">https://ccpe.nebraska.gov/enrollment-dashboard</a>	35%
(10) % of Nebraska College Enrollment at NU <a href="https://ccpe.nebraska.gov/enrollment-dashboard">https://ccpe.nebraska.gov/enrollment-dashboard</a>	35%

# 2025

## FISCAL NOTE

Prepared by: (3) Courtney Wittstruck Date Prepared: (4) Apr. 24, 2025 Phone: (5) 402-471-4685

	FY 2025-26		FY 2026-27	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS		-\$283,811		-\$292,325
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS		-\$283,811		-\$292,325

Central: \$33,187  
Mid-Plains: \$45,000  
Northeast: \$54,624  
Southeast: \$106,000  
Western NE: \$45,000

### BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

POSITION TITLE	NUMBER OF POSITIONS		2025-26	2026-27
	<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<sup>(1)</sup> 608 AM904 (amended)**

**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> 4/28/2025 Phone: <sup>(5)</sup> 402.471.0020

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

	<b><u>FY 2025-26</u></b>		<b><u>FY 2026-27</u></b>	
	<b><u>EXPENDITURES</u></b>	<b><u>REVENUE</u></b>	<b><u>EXPENDITURES</u></b>	<b><u>REVENUE</u></b>
GENERAL FUNDS	<u>781,648</u>	<u></u>	<u>1,351,496</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>781,648</u>	<u></u>	<u>1,351,496</u>	<u></u>

Explanation of Estimate:

LB 608, AM904 requires the commission to reimburse the University for 50% of the waivers awarded to correction officers or youth detention officers and their dependents and qualifying children under the First Responder Recruitment and Retention Act.

The original bill required the commission to reimburse the community colleges, state colleges, and university and the commission estimates that a 0.1 FTE would be required to perform on-site reviews of the college's waiver amounts and to allocate and disburse funds. Since the number of institutions no longer includes the 9 community and state colleges, the commission believes current funding and staffing is sufficient.

The University has provided the commission with its fiscal note showing the waiver estimates, of which the commission will reimburse 50% of the waiver amount. Since the amount owed to the University is an obligation of FY 2025-26, the commission will encumber FY 2025-26 funds to reimburse the University when payment is made during FY 2026-27.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<b><u>POSITION TITLE</u></b>	<b><u>NUMBER OF POSITIONS</u></b>		<b><u>2025-26</u></b>	<b><u>2026-27</u></b>
	<b><u>25-26</u></b>	<b><u>26-27</u></b>	<b><u>EXPENDITURES</u></b>	<b><u>EXPENDITURES</u></b>
	<u></u>	<u></u>	<u></u>	<u></u>
	<u></u>	<u></u>	<u></u>	<u></u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....			<u>781,648</u>	<u>1,351,496</u>
Capital improvements.....				
TOTAL.....			<u>781,648</u>	<u>1,351,496</u>

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

**2025**

**LB<sup>(1)</sup>** 608 AM 904

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Brenda Owen Date Prepared: <sup>(4)</sup> 4-28-25 Phone: <sup>(5)</sup> 471-2507

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

	<b><u>FY 2025-26</u></b>		<b><u>FY 2026-27</u></b>	
	<b><u>EXPENDITURES</u></b>	<b><u>REVENUE</u></b>	<b><u>EXPENDITURES</u></b>	<b><u>REVENUE</u></b>
<b>GENERAL FUNDS</b>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>CASH FUNDS</b>	<u>                    </u>	<u>          (\$5,408)          </u>	<u>                    </u>	<u>          (\$5,678)          </u>
<b>FEDERAL FUNDS</b>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>OTHER FUNDS</b>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL FUNDS</b>	<u>                    </u>	<u>          (\$5,408)          </u>	<u>                    </u>	<u>          (\$5,678)          </u>

**Explanation of Estimate:**

AM 904 creates a category for disabled professional law enforcement officers and professional firefighters, and their dependents, that make them eligible for tuition waivers at the University of Nebraska, state colleges, and community colleges, increasing our financial burden. The definition of 'disability' is broad, encompassing anyone who can no longer perform their duties due to injury or illness, regardless of whether it occurred on the job, happened years ago, or is a permanent disability. The fiscal impact for FY26 and FY27 is detailed below, assuming a 5% tuition increase for both years. The impact over four academic years to the state colleges would be approximately \$22,000-25,000.

The amendment also expands tuition waivers to correction officers, jail employees, and youth detention officers, including those that are disabled, and their dependents. Based on the draft language in the amended legislation, the tuition waiver for this group of individuals has been limited to the University of Nebraska. We believe there is some conflicting language within the bill regarding whether the state colleges and community colleges would be included in the tuition waiver for this group of individuals. However, we have decided not to calculate the fiscal impact, in part based on the floor debate when AM 904 was discussed which seemed to affirm the intent to exclude the state colleges and community colleges from the tuition waiver.

**Calculations for Estimated Fiscal Impact of LB608 AM 904**  
**Tuition Remission for Disabled Law Enforcement Officers & Professional Firefighters and Their Dependents**

Total Medically Disabled Law Enforcement Officers & Professional Firefighters over 22 years	191.43 (1),(2),(3),(4)
Estimate 2% will take courses part-time	3.83

**Full Time**

Total Professional Firefighters & Law Enforcement Officers	5,801 (1),(2)
Estimated Professional Firefighters & Law Enforcement Officers over 22 years with an estimated 20% turnover rate	19,143
Estimated Professional Firefighters & Law Enforcement Officers disabled over 22 years (*.01)	191.43
Estimated disabled Law Enforcement Officers & Professional Firefighters with children - 40.26%	77.07 (5)
Estimated dependents (*1.94)	149.52 (6)
Estimated % of children ages 12-17 (*.36)	53.83 (7)
Estimate of children aged 16-17 (*.33)	17.76
Portion that will go to college (*65)	12 (8)
Estimated number enrolled at NSCS (*.0625)	0.72 (9)
Potential waiver number	0.72
Estimate of potential dependent waivers	0.72
Full time student credit hours per year	30
Total credit hours waived	22
Projected tuition rate FY26 - 5% tuition increase on \$196	206 (10)
Estimate of total dependent impact in FY26	\$ 4,455

**Part Time**

Estimate 2% will take courses online	3.83
Estimated number enrolled at NSCS (*.0625)	0.24
Part time student credit hours per year	12
Total credit hours waived	3
Project online tuition rate for FY26 - 5% tuition increase on \$316	332 (10)
Estimate of potential Correctional/Youth Detention Officers impact	\$ 953
FY26 total estimated impact	\$ 5,408
FY27 total estimated impact - increase of 5% tuition	\$ 5,678 (10)

**Assumptions**

(1) Professional Firefighters <a href="https://sfm.nebraska.gov/general-information-0">https://sfm.nebraska.gov/general-information-0</a>	1,491.0
(2) Law Enforcement Officer as defined by 81-401 <a href="https://ncc.nebraska.gov/sites/default/files/doc/2023%20Employment%20Data.pdf">https://ncc.nebraska.gov/sites/default/files/doc/2023%20Employment%20Data.pdf</a>	4,310
(3) Number of First Responders who leave profession each year due to illness or injury	0.01

(4) Number of years of first responders considered retroactively	22
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(6) Average number of children under 18 per family in the U.S. <a href="https://www.statista.com/statistics/718084/average-number-of-own-children-per-family/">https://www.statista.com/statistics/718084/average-number-of-own-children-per-family/</a>	1.94
(7) Estimated % of children ages 12-17 <a href="https://www.childstats.gov/americaschildren/tables/pop1.asp">https://www.childstats.gov/americaschildren/tables/pop1.asp</a>	36%
(8) % of Nebraska High School graduates to go to college <a href="https://ccpe.nebraska.gov/college-continuation-rates">https://ccpe.nebraska.gov/college-continuation-rates</a>	65%
(9)% of Nebraska college enrollment at the Nebraska State Colleges <a href="https://ccpe.nebraska.gov/enrollment-dashboard">https://ccpe.nebraska.gov/enrollment-dashboard</a>	6.25%
(10) Assume a 5% tuition increase for both FY26 and FY27 based on the Governor's budget recommendation	5%

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**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

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**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.....			(\$5,408)	(\$5,678)
Capital improvements.....				
TOTAL.....			(\$5,408)	(\$5,678)