

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				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	See below		See below	

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

LB 417 codifies the Nebraska Promise Program scholarship that the University of Nebraska system is already providing. It would also expand the scholarship to the Nebraska State College System and to Nebraska's Community Colleges under a newly created College Promise Act. Both programs provide for 100% tuition waivers for students meeting certain conditions. LB 417 also proposes to change provisions relating to the Quality Education Accountability Act.

To be eligible for the Nebraska Promise Program, a student must:

- (a) Be a Nebraska resident;
- (b) Have a family income of less than sixty-five thousand dollars per year, or be eligible for a Federal Pell Grant; and
- (c) Be registered as a full-time undergraduate student at any University of Nebraska campus, and taking twelve credit hours per academic semester.

To be eligible for the College Promise Act, a student must meet the same residency and income requirements, but must be enrolled at a state or community college. For both programs, tuition waivers are applied after Federal Pell Grant funds and other grants and scholarships are subtracted. Both programs have academic requirements for maintaining eligibility.

LB 417 provides for reimbursement to the State College System and to the Community Colleges only. It creates the College Promise Fund; requires that the Coordinating Commission for Postsecondary Education (CCPE) certify the tuition amounts waived by the State Colleges and Community Colleges by June 1 of each year (for the preceding school year) and submit that certification to the State Treasurer and; provides that the certified amounts be transferred from the General Fund to the College Promise Fund in ten equal monthly payments beginning in September of the year in which such certification was made. The CCPE will then, from the amount appropriated by the Legislature, make distributions to each community college and state college in an amount equal to the total value of all waivers provided by each. Those payments will also be made in ten equal amounts over a ten-month period beginning in September. If the amount appropriated does not equal the total value of all waivers pursuant to the College Promise Act, a community college or state college shall not provide additional waivers pursuant to the act in any future school year until the community college or state college has been fully reimbursed for the value of the tuition waivers previously provided pursuant to the College Promise Act.

The University of Nebraska (NU) estimates its waivers to cost \$7,123,766 each year of the upcoming biennium. They explain that while the program is currently administered by the University based on available resources and institutional priorities, codifying it into statute would remove NU oversight and flexibility, transferring control to the legislature without a dedicated funding mechanism. This shift would limit NU's ability to adjust cost thresholds, eligibility criteria, or academic requirements in response to financial and enrollment changes. Instead, any modifications would require legislative action, potentially delaying necessary adjustments, creating administrative inefficiencies, and potentially impacting students already in the program. The Fiscal Office has no basis to disagree with this analysis.

The fiscal impact to the State College System (NSCS) and the Community Colleges (CCs) are incorporated into the fiscal note provided by CCPE. The estimate for Aid awarded for FY26 totals \$1,772,377, and would be reimbursed to the applicable NSCS and CC campuses in FY27. The Aid to be awarded in FY27, and reimbursed in FY28, is estimated at \$1,805,965. The operational cost to administer the program is estimated at \$9,600 for FY26 and \$10,000 for FY27.

LB 417 states intent for the Legislature to appropriate General Funds for the College Promise Act. It is assumed that the appropriations bill would appropriate funding for administrative expenses starting FY26, and Aid appropriations starting FY27.

Technical notes: Due to the timing of appropriation cycles compared to the certification and reimbursement cycles, it is almost certain that the amounts appropriated would not equal the amounts certified. If the appropriation is less than the certified amount, it may be difficult to fairly process partial reimbursements among the impacted campuses. Existing awardees could have their subsequent waivers nullified until complete refunds have been applied, which would be more than a year after the original waiver was applied. As written, LB 417 does not provide for reimbursement to the University system, though it has created an unfunded mandate. The CCPE may need to also develop a process for certifying that the waivers claimed by the Community Colleges are "last dollar", meaning that the student did not already receive state aid through existing Community College Programs 151 and 152.

Finally, LB 417 also proposes changes relating to the Quality Education Accountability Act, with potential impacts to K-12 education. As written, LB 417 requires that the State Board of Education recommend a career-readiness assessment leading to a National Career Readiness Certificate. Such instrument shall be made available to all students, in addition to a retake of the standard college admission test (e.g. the ACT). The Nebraska Department of Education (NDE) explains that a retake of the ACT is already made available for students who are eligible for free and reduced-price lunch. NDE notes that there are around 25,000 students in each graduating class across the state, and of those, about half, or 12,500 are eligible to retake the ACT. In contrast, all 25,000 would potentially be eligible for the Career Readiness Examination. NDE further comments that the potential fiscal impact could be between \$337,500 and \$687,500, depending on the number of students who retake the test at an assumed cost of \$13.50 per test. The Fiscal Office has no basis to disagree with this analysis, but believes that the actual impact would be on the lower end.

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

LB: 417	AM:	AGENCY/POLT. SUB: Department of Education	
REVIEWED BY:	Kimberly Burns	DATE: 02/13/2025	PHONE: (402) 471-4171
COMMENTS: The Department of Education's estimated range of fiscal impact resulting from LB 417 appears reasonable based on the assumptions provided.			

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

LB: 417	AM:	AGENCY/POLT. SUB: Nebraska State College System	
REVIEWED BY:	Kimberly Burns	DATE: 02/12/2025	PHONE: (402) 471-4171
COMMENTS: The Nebraska State College System's estimate of fiscal impact from LB 417 appears accurate based on the assumptions provided.			

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

LB: 417	AM:	AGENCY/POLT. SUB: Coordinating Commission for Postsecondary Education	
REVIEWED BY:	Kimberly Burns	DATE: 02/12/2025	PHONE: (402) 471-4171
COMMENTS: Agree with the Coordinating Commission for Postsecondary Education's assessment of fiscal impact based on the assumptions provided.			

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

LB: 417	AM:	AGENCY/POLT. SUB: University of Nebraska System	
REVIEWED BY:	Kimberly Burns	DATE: 02/12/2025	PHONE: (402) 471-4171
COMMENTS: No basis to disagree with the University of Nebraska System's assessment of fiscal impact resulting from LB 417.			

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

LB: 417	AM:	AGENCY/POLT. SUB: Metropolitan Community College	
REVIEWED BY:	Kimberly Burns	DATE: 02/12/2025	PHONE: (402) 471-4171
COMMENTS: Metropolitan Community College's estimate of fiscal impact to the state attributed by their institution from LB 417 appears reasonable based on the assumptions provided.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 417	AM:	AGENCY/POLT. SUB: Nebraska Community College Association
REVIEWED BY: Kimberly Burns	DATE: 02/03/2025	PHONE: (402) 471-4171
COMMENTS: Agree with the Nebraska Community College Association's general assumption of fiscal impact caused by loss of revenue from LB 417, but not enough information provided to adequately substantiate the stated revenue loss amounts.		

LB⁽¹⁾ 417

FISCAL NOTE

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

Prepared by: ⁽³⁾ Courtney Wittstruck

Date Prepared: ⁽⁴⁾ Jan. 23, 2025

Phone: ⁽⁵⁾ 402-381-2084

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS		-\$795,160		-\$819,015
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

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

2025

LB⁽¹⁾ 417

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Education

Prepared by: ⁽³⁾ Lane Carr Date Prepared: ⁽⁴⁾ 2.10.25 Phone: ⁽⁵⁾ 402.419.3012

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>\$687,500</u>	<u></u>	<u>\$687,500</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>\$687,500</u>	<u></u>	<u>\$687,500</u>	<u></u>

Explanation of Estimate:

As it pertains to K-12 education, LB417 requires the State Board of Education to recommend a career-readiness assessment leading to a National Career Readiness Certificate. Such instrument shall be made available to all students, in addition to a retake of the standard college admission test.

Currently, the State Board has recognized the ACT pursuant to 79-360.03, Section 9. The ACT costs \$55 per test under the current NDE contract, and the ACT WorkKeys (one such instrument for National Career Readiness) costs around \$13.50 per test. A retake is already made available by ACT for students who are eligible for free and reduced-price lunch.

It is unlikely every high school senior would retake the ACT or take the newly identified career-readiness assessment. However, to estimate fiscal impact, the NDE notes there are around 25,000 students in each graduating class. With roughly half eligible for free and reduced-price lunch, 12,500 students qualify for the free retake from ACT. These students aside, 12,500 could be eligible for a retake of the ACT, and potentially all 25,000 eligible for the Career Readiness Examination under this provision. The fiscal impact would be between \$337,500 to \$687,500.

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>
	<u></u>	<u></u>	<u></u>	<u></u>
Benefits.....	<u></u>	<u></u>	<u></u>	<u></u>
Operating.....	<u></u>	<u></u>	<u>\$687,500</u>	<u>\$687,500</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>\$687,500</u>	<u>\$687,500</u>

LB ⁽¹⁾0417 Provide for administration of the Nebraska Promise Program by the Board of Regents of the University of Nebraska, adopt the College Promise Act, and change provisions relating to the Quality Education

FISCAL NOTE

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

Prepared by:⁽³⁾ Anne Barnes Date Prepared:⁽⁴⁾ 02/03/2025 Phone:⁽⁵⁾ (402) 559-6300

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025 - 26		FY 2026 - 27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	<u>7,123,766.00</u>	<u>0.00</u>	<u>7,123,766.00</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>7,123,766.00</u>	<u>0.00</u>	<u>7,123,766.00</u>	<u>0.00</u>

Explanation of Estimate:

LB 417, if passed, would codify the already existing Nebraska Promise Program, formerly Collegebound Nebraska, which provides tuition coverage for eligible undergraduate students at the University of Nebraska and the Nebraska College of Technical Agriculture.

While the program is currently administered by the University based on available resources and institutional priorities, codifying it into statute would remove University oversight and flexibility, transferring control to the legislature without a dedicated funding mechanism. This shift would limit the University#s ability to adjust cost thresholds, eligibility criteria, or academic requirements in response to financial and enrollment changes. Instead, any modifications would require legislative action, potentially delaying necessary adjustments and creating administrative inefficiencies. The fiscal impact listed is the estimated cost to maintain Nebraska Promise over the biennium based on current program expenditures and after subtracting any federal or state aid used to support the program.

Without guaranteed state support, LB407 would effectively convert Nebraska Promise into a mandated, unfunded tuition waiver, further limiting financial flexibility at a time of broader budgetary constraints.

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.....				
Travel.....				
Capital outlay.....				
Aid.....			<u>7,123,766.00</u>	<u>7,123,766.00</u>
Capital improvements.....				
TOTAL.....			<u>7,123,766.00</u>	<u>7,123,766.00</u>

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

2025

LB⁽¹⁾ 417

FISCAL NOTE

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

Prepared by: ⁽³⁾ Brenda Schumacher Date Prepared: ⁽⁴⁾ 1/27/25 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>315,000.00</u>	<u></u>	<u>330,000.00</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>315,000.00</u>	<u></u>	<u>330,000.00</u>	<u></u>

Explanation of Estimate: It appears that funding for the Community College Promise Scholarships will be allocated from the state to the colleges to cover expenses. This scholarship is awarded after all other federal and state scholarships are applied so that would limit the number of students and amount that would be awarded. In reviewing the past year, there were approximately one hundred students that made less than \$65,000 and did not receive federal or state grants that would cover the cost of their tuition. In order to estimate the expense of the scholarships, I took the 100 students by 45 quarter credit hours for a year for a full-time student which resulted in 4,500 credit hours. Those 4,500 hours were then multiplied by a tuition rate for resident students of \$70. This resulted in a total projected expense of \$315,000. A small increase was added for FY 2026-27 for projected enrollment increase.

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>
	<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></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></u>	<u></u>
Capital improvements.....	<u></u>	<u></u>	<u></u>	<u></u>

TOTAL.....

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

2025

LB⁽¹⁾ 417 (Revised)

FISCAL NOTE

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

Prepared by: ⁽³⁾ Gary Timm Date Prepared: ⁽⁴⁾ 2/12/2025 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>1,781,977</u>	<u></u>	<u>1,815,965</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>1,781,977</u>	<u></u>	<u>1,815,965</u>	<u></u>

Explanation of Estimate:

LB 417, Sec. 3 through 7 creates the College Promise Act and provides a last-dollar tuition waiver for state college and community college students from Nebraska families earning less than \$65,000. LB 417 requires the commission to certify tuition amounts waived by each community college and state college, and then reimburse the colleges from a General fund appropriation equal to the certified amount. The bill also requires the commission to develop an appeals process.

The commission estimates that a 0.1 FTE will be required to perform on-site reviews of the college's waiver amounts, develop and administer an appeals process, and allocate and disburse funds. Also included is an estimated \$1,500 in operating expenses for computer lease expenses from the OCIO.

The state colleges and community colleges have provided the commission with waiver estimates which are included under the aid category below.

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>
Program Associate	<u>0.1</u>	<u>0.1</u>	<u>4,800</u>	<u>5,000</u>
			<u>1,300</u>	<u>1,500</u>
Benefits.....				
Operating.....			<u>1,500</u>	<u>1,500</u>
Travel.....			<u>2,000</u>	<u>2,000</u>
Capital outlay.....				
Aid.....			<u>1,772,377</u>	<u>1,805,965</u>
Capital improvements.....				
TOTAL.....			<u>1,781,977</u>	<u>1,815,965</u>

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

2025

LB⁽¹⁾ 417

FISCAL NOTE

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

Prepared by: ⁽³⁾ Gary Timm Date Prepared: ⁽⁴⁾ 1/24/2025 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>1,759,600</u>	<u> </u>	<u>1,760,000</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>1,809,600</u>	<u> </u>	<u>1,810,000</u>	<u> </u>

Explanation of Estimate:

LB 417, Sec. 3 through 7 creates the College Promise Act and provides a last-dollar tuition waiver for state college and community college students from Nebraska families earning less than \$65,000. LB 417 requires the commission to certify tuition amounts waived by each community college and state college, and then reimburse the colleges from a General fund appropriation equal to the certified amount. The bill also requires the commission to develop an appeals process.

The commission estimates that a 0.1 FTE will be required to perform on-site reviews of the college's waiver amounts, develop and administer an appeals process, and allocate and disburse funds. Also included is an estimated \$1,500 in operating expenses for computer lease expenses from the OCIO.

The state colleges and community colleges have provided the commission with waiver estimates which are included under the aid category below.

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>
Program Associate	<u>0.1</u>	<u>0.1</u>	<u>4,800</u>	<u>5,000</u>
			<u>1,300</u>	<u>1,500</u>
Benefits.....				
Operating.....			<u>1,500</u>	<u>1,500</u>
Travel.....			<u>2,000</u>	<u>2,000</u>
Capital outlay.....				
Aid.....			<u>1,772,377</u>	<u>1,805,965</u>
Capital improvements.....				
TOTAL.....			<u>1,809,600</u>	<u>1,810,000</u>

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

Prepared by: ⁽³⁾ Brenda Owen

Date Prepared: ⁽⁴⁾ 02/11/2025

Phone: ⁽⁵⁾ 402-471-2505

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS	\$652,767		\$652,767	
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$652,767		\$652,767	

Explanation of Estimate:

The creation of the College Promise Act as outlined in LB417 has a sizable fiscal impact projected for the Nebraska State College System. Based on our calculations, the potential fiscal impact to the NSCS is approximately \$652,767 for both FY26 and FY27. The dollar amount for the College Promise waiver is calculated using the percentage of Pell eligible students and reducing the amount by individuals that already receive full Pell or the State Career Scholarship. The total impact is estimated to be \$2,559,146, reduced by NOG funding awarded in FY 2024-2025. The estimates and assumptions are set forth in the table below. Projections were based on no enrollment growth, a 5% tuition increase, and no increase/decrease in NOG funding.

Percentage of Pell Eligible Students	39%
Total Resident Undergraduates	6,095
Total Resident Undergraduates Receiving Pell	2,377
Portion Not Receiving Full Pell or Career Scholarships	846
Remaining Tuition Not Covered by Pell/Career Scholarships	\$3,024
Total	\$2,559,146
Total NOG Funding Annually	\$1,906,379
Remaining Fiscal Impact	\$652,767

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2025-26	2026-27
	25-26	26-27	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				

Aid		
Capital improvements		
TOTAL		