

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	\$19,600		\$770,526	
CASH FUNDS		(\$1,172,640)		(\$1,189,530)
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$19,600	(\$1,172,640)	\$770,526	(\$1,189,530)

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

LB 608 amends the tuition waiver provisions of the First Responder Recruitment and Retention Act (the Act). If passed, LB 608 would expand the Act to allow correctional officers and youth detention officers the 100% tuition waiver. As written, LB 608 will also allow 100% tuition waivers to qualifying children of law enforcement officers, professional firefighters, correctional officers, and youth detention officers, once the Department of Revenue (DOR) assesses applicants' eligibility.

Section 6 of LB 608 provides new duties for the Coordinating Commission for Postsecondary Education (CCPE). This section requires that the CCPE reimburse the University, state colleges, and community colleges for 50% of the waivers awarded in the prior year, subject to available appropriations.

There are three aspects to the fiscal impact of LB 608. One is the expected reduction of tuition revenues for the University, state colleges, and community colleges. Note that the Community Colleges classify the revenue loss as General Funds, however, community colleges are political subdivisions. As such, the impact is to their general operating funds and is not included in the table above. Total revenue loss from the tuition waiver to community colleges is \$348,811 in FY26 and \$427,255 in FY 27. University and state colleges classify the revenue loss as Cash Funds.

The second impact is to the administrative costs for the CCPE and the DOR. CCPE estimates that a 0.1 FTE will be required to perform on-site reviews of the college's waiver amounts and to allocate and disburse funds, along with an estimated \$1,500 in operating expenses for computer lease and phone expenses from the OCIO. The DOR cites a one-time need for \$10,000 for OCIO costs to add two new elements to an existing eDASH application.

The third impact is the reimbursement of 50% of waived tuition fees, which would be paid by the CCPE to the impacted institutions, "subject to available appropriation". The appropriations are assumed to be through a General Fund aid appropriation. As written, the net impact to reimbursed institutions will be 50% of all waived tuitions, less the impact of any proration as described in Sec. 6. To calculate the funding needed for 50% waiver reimbursements, the CCPE obtained the projected waiver estimates from the University, the State College System, and the Community Colleges.

The Fiscal Office has no basis to disagree with Cash Fund revenue losses or the General Fund expenditures projected by the higher education agencies, the CCPE, and DOR. The Fiscal Office agrees there would be no impact to General Fund revenues. General Fund expenditures would be impacted by the amount appropriated for operational expenses and tuition waivers. The fiscal impact for FY26 in the chart above reflects the operational expenditures for CCPE and DOR, and the projected revenue loss for the higher education institutions. The fiscal impact for FY27 reflects the operational costs for CCPE, the reimbursements for FY26 waivers, and the projected revenue loss for FY27. The projected revenue loss for FY27 would be requested as an appropriation for FY28.

Background: The First Responder Recruitment and Retention Act began as a different name with LB 906 (2016). The Act was further amended with LB 727 (2023) and LB 1317 (2024). The later bills updated the name of the Act and added other job descriptions to be eligible for the tuition waivers. LB 727 (2023) provided for the waiver program to be administered and enforced by the Department of Revenue (DOR), and LB727A provided a General Fund appropriation to the DOR, for administrative expenses only, for FY24-FY25. There have been no appropriations to date to reimburse for lost tuition revenue.

Technical notes: Clarification may be needed to understand if the intent is to shift administration and enforcement from the DOR to the CCPE, or if those duties are to be shared. Since the reimbursements apply to tuition waivers applied during the prior year, reimbursements to impacted agencies would lag behind the tuition revenue loss by a year or more. As written, the reimbursements allowed under LB 608 only apply to the job descriptions and dependents described in Sec. 6. Tuition for firefighters and other first responders addressed in bills from prior years would not be reimbursed, though their dependents could be reimbursed as provided in Sec. 6.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 608	AM:	AGENCY/POLT. SUB: Department of Revenue	
REVIEWED BY: Ryan Walton		DATE: 2/3/2025	PHONE: (402) 471-4174
COMMENTS: The Department of Revenue's assessment of fiscal impact from LB 608, appears reasonable.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 608	AM:	AGENCY/POLT. SUB: State College System	
REVIEWED BY: Ryan Walton		DATE: 1/30/2025	PHONE: (402) 471-4174
COMMENTS: The State College System's assessment of fiscal impact from LB 608, appears reasonable.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 608	AM:	AGENCY/POLT. SUB: Coordinating Commission for Postsecondary Education	
REVIEWED BY: Ryan Walton		DATE: 1/30/2025	PHONE: (402) 471-4174
COMMENTS: No basis to disagree with the Coordinating Commission for Postsecondary Education's assessment of fiscal impact from LB 608.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 608	AM:	AGENCY/POLT. SUB: Nebraska Community College Association	
REVIEWED BY: Ryan Walton		DATE: 1/30/2025	PHONE: (402) 471-4174
COMMENTS: No basis to disagree with the Nebraska Community College Association's assessment of fiscal impact from LB 608.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 608	AM:	AGENCY/POLT. SUB: Metropolitan Community College	
REVIEWED BY: Ryan Walton		DATE: 1/30/2025	PHONE: (402) 471-4174
COMMENTS: No basis to disagree with Metropolitan Community College's assessment of fiscal impact from LB 608.			

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

FISCAL NOTE

State Agency OR Political Subdivision Name:⁽²⁾ University of Nebraska System
Prepared by:⁽³⁾ Anne Barnes Date Prepared:⁽⁴⁾ 01/29/2025 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>833,825.00</u>	<u>0.00</u>	<u>833,825.00</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>833,825.00</u>	<u>0.00</u>	<u>833,825.00</u>	<u>0.00</u>

Explanation of Estimate:

LB 608, if passed, would expand the First Responder Recruitment and Retention Act to include full-time employees of jails, the Department of Correctional Services—if they are responsible for the supervision, safety, and security of the population through direct daily contact—and juvenile detention facilities—if they are responsible for the detention and treatment of secured juveniles.

Based on definitions in the statute and data from the Department of Correctional Services, the Ombudsman's Office, and the Nebraska Crime Commission, we estimate that 3,292 new individuals, along with their dependents, would become eligible for a 100% tuition waiver at the University of Nebraska. This estimate may be conservative, as the definitions in the statute are broad and comprehensive data on corrections employment at the county level is not readily available.

LB 608 includes language specifying that up to 50% of the cost of this waiver expansion may be covered by the state, provided there is an appropriation. However, if the total cost of all remissions exceeds the appropriated amount, the funds will instead be distributed to institutions on a prorated basis, proportional to the total cost of the waivers.

A detailed summary of how we calculated the fiscal impact is provided on the next page

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>833,825.00</u>	<u>833,825.00</u>
Capital improvements.....				
TOTAL.....			<u>833,825.00</u>	<u>833,825.00</u>

Calculations for Estimated Fiscal Impact of LB 608	
Tuition Remissions for Corrections, Jail and Youth Facility Employees	
Total Full-Time Corrections, Jail and Youth Facility Workers	3292.5
Estimated 2% will take courses part time	65.85
Adding Corrections, Jails and Youth Facilities Workers & Dependents	
Full Time	
Total Full-Time Corrections, Jail and Youth Facility Workers	3292
Estimated CJYF Children (*40.26)	1402.4
Estimated Dependents (*1.94)	2720.6
Estimated Dependents aged 12-17 (*.36)	979.4
Estimated Dependents aged 16-17 (/3)	326.5
Estimated # go to college (*.65)	212.2
Estimated # enrolled at NU (*.35)	74.27
Estimated Full-Time Students	74.27
Student Credit Hours per Year	30
Total SCHs Taken	2220
Base SCH Tuition Rate	277
Total Cost for Full-Time Students	\$ 614,940.00
Part Time	
Estimated Students	65.85
Student Credit Hours per Year	12
Total SCH's Taken	790
Base SCH Tuition Rate	277
Total Cost for Part Time Students	\$ 218,885.00
Total Fiscal Impact	\$ 833,825.00
Assumptions	
(1) Authorized Full-Time Corrections Officers	1486.5
https://corrections.nebraska.gov/sites/default/files/wysiwyg/fy_24_q4_qds.pdf	
(2) Authorized Full-Time Youth Facility Workers	470
https://nebraskalegislature.gov/FloorDocs/108/PDF/Agencies/Public_Counsel/747_20241213-115531.pdf	
(3) Full-Time Civilian Jail Employees (Not Sworn Officers)	1,336
<i>*does not include County Sheriff Offices sworn officers, which are included under the existing First Responder Recruitment and Retention Act.</i>	
<i>*does not include county corrections, detention homes, or youth facilities</i>	
https://ncc.nebraska.gov/sites/default/files/doc/2023%20Employment%20Data.pdf	
https://ncc.nebraska.gov/jail-demographic-data	
(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 Nebraska College Enrollment at NU	35%
https://ccpe.nebraska.gov/enrollment-dashboard	

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

2025

LB⁽¹⁾ 608

FISCAL NOTE

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

Prepared by: ⁽³⁾ Courtney Wittstruck Date Prepared: ⁽⁴⁾ Jan. 29, 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		-\$283,811		-\$292,325
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

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

Plus 3% YoY 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>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

State Agency Estimate

State Agency Name: Department of Revenue				Date Due LFO:			
Approved by: James R. Kamm				Date Prepared: 01/31/2025		Phone: 471-5896	
	<u>FY 2025-2026</u>			<u>FY 2026-2027</u>			<u>FY 2027-2028</u>
	<u>Expenditures</u>	<u>Revenue</u>		<u>Expenditures</u>	<u>Revenue</u>		<u>Expenditures</u> <u>Revenue</u>
General Funds	\$10,000	\$ 0			\$ 0		\$ 0
Cash Funds							
Federal Funds							
Other Funds							
Total Funds	\$10,000	\$ 0			\$ 0		\$ 0

LB 608 amends the First Responder Recruitment and Retention Act (Act) to allow correctional officers and youth detention officers the tuition waiver. In addition, LB 608 will allow tuition waivers to qualifying children of law enforcement officers, professional firefighters, correctional officers, and youth detention officers.

A qualifying child is treated the same as a legal dependent under the Act and is defined as a child who is a nondependent child of a correctional officer, law enforcement officer, professional firefighter, or youth detention officer and who is a dependent of another parent. To be considered a qualifying child, the maternity or paternity of the child must be verified through a birth certificate or other means approved by the admission or financial aid office of the state university, state college, or community college.

The tuition waiver for correctional and youth detention officers appears to apply in the same manner as to law enforcement officers and professional firefighters. Correctional officers and youth detention officers are allowed a tuition waiver if the officer:

- Maintains satisfactory performance as an officer;
- Meets all admissions requirements of the state university, state college, or community college;
- Pursues studies leading to an associate or baccalaureate degree related to a career in corrections, youth detention, or law enforcement;
- Submits a certificate of verification as required by the Act;
- And files with the Department of Revenue proof of employment as an officer and poof of residence in Nebraska each year the officer or officer's legal dependent or qualifying child applies for and receives the tuition waiver.

LB 608 provides that state universities, state colleges and community colleges (postsecondary educational institutions) that award tuition waivers to correctional or youth detention officers and their legal dependents or qualifying children may be reimbursed for 50% of the tuition waivers paid in the prior year, subject to available

Major Objects of Expenditure

<u>Class Code</u>	<u>Classification Title</u>	<u>25-26 FTE</u>	<u>26-27 FTE</u>	<u>27-28 FTE</u>	<u>25-26 Expenditures</u>	<u>26-27 Expenditures</u>	<u>27-28 Expenditures</u>
Benefits.....							
Operating Costs.....					\$10,000		
Travel.....							
Capital Outlay.....							
Capital Improvements.....							
Total.....					\$10,000		

appropriations. The postsecondary educational institutions would request reimbursement from the Coordinating Commission for Postsecondary Education.

It is estimated that this bill will have no impact on General Fund revenues.

LB 608 will require a one-time \$10,000 OCIO web team development costs paid to add two new elements to an existing eDASH application.

The operative date for this bill is three months after the adjournment of the Legislature.

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

Prepared by: ⁽³⁾ Brenda Schumacher

Date Prepared: ⁽⁴⁾ 1/29/2025

Phone: ⁽⁵⁾ (531)622-2406

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	0	(65,000)	0	(71,500)
CASH FUNDS	0	0	0	0
FEDERAL FUNDS	0	0	0	0
OTHER FUNDS	0	0	0	0
TOTAL FUNDS	0	(65,000)	0	(71,500)

Explanation of Estimate

Reviewed dollar amount of waivers that were applied during FY 2023-24 which was \$50,565.50. Current year to date for the 2024-25 fiscal year is \$31,426.00. Using the current amount at the end of seven months, the projection for 2024-25 would be approximately \$54,000. Since correctional center officers and youth detention officers and their dependents are now eligible to receive the waiver and the number of dependents that have been using the waiver has been steadily increasing, the projected amount for 2024-25 was increased by 20% to arrive at an estimate of \$65,000 for FY 2025-26. An additional increase of 10% was added for the 2026-27 estimate of \$71,500.

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⁾ 608

FISCAL NOTE

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

Prepared by: ⁽³⁾ Gary Timm Date Prepared: ⁽⁴⁾ 1/2/2025 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>770,326</u>	<u></u>	<u>786,503</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>770,326</u>	<u></u>	<u>786,503</u>	<u></u>

Explanation of Estimate:

LB 608, Sec. 6 requires the commission to reimburse the University, state colleges, and community colleges 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 commission estimates that a 0.1 FTE will be required to perform on-site reviews of the college's waiver amounts and to allocate and disburse funds. Also included is an estimated \$1,500 in operating expenses for computer lease and phone expenses from the OCIO.

The University, 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>1,300</u>
Benefits.....				
Operating.....			<u>1,500</u>	<u>1,500</u>
Travel.....			<u>2,000</u>	<u>2,000</u>
Capital outlay.....				
Aid.....			<u>760,726</u>	<u>776,703</u>
Capital improvements.....				
TOTAL.....			<u>770,326</u>	<u>786,503</u>

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

2025

LB⁽¹⁾ 608

FISCAL NOTE

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

Prepared by: ⁽³⁾ Brenda Owen Date Prepared: ⁽⁴⁾ 1-28-25 Phone: ⁽⁵⁾ 471-2507

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	_____	_____	_____
CASH FUNDS	_____	(\$338,815)	_____
			(\$355,755)
FEDERAL FUNDS	_____	_____	_____
OTHER FUNDS	_____	_____	_____
TOTAL FUNDS	=====	(\$338,815)	=====
			(\$355,755)

Explanation of Estimate:

The addition of corrections, jail, and youth detention workers as outlined in LB608 has a sizable fiscal impact projected for the Nebraska State Colleges. Based on our calculations, the potential fiscal impact to the NSCS is approximately \$338,320 for FY26 and \$355,236 for FY27. The estimates and assumptions are set forth below. Per NSCS policy, each college is permitted to use a maximum of 22% of its gross tuition for student tuition waivers. Providing additional awards will mean a loss of additional revenue or reducing other waivers which are used to attract students to the colleges. Providing waivers to students can only be done by increasing the cost of education on the other students paying tuition.

Calculations for Estimated Fiscal Impact of LB608
Tuition Remission for Corrections, Jail, and Youth Detention Workers

Total full-time Corrections, Jail, and Youth Detention workers	3,292.5 (1),(2),(3)
Estimate 2% will attend college	65.85
Potential Waiver Number	65.85
Calculation of Dependents	
Estimated with children - 40.26%	1,326 (4)
Estimated dependents (*1.94)	2,572 (5)
Estimated % of children ages 12-17 (*.36)	926 (6)
Estimate of children aged 16-17 (*.33)	306
Portion that will go to college (*65)	199 (7)
Estimated number enrolled at NSCS (*.0625)	12.41 (8)
Potential waiver number	12.41
Estimate of potential dependent waivers	12.41
Full time student credit hours per year	30
Total credit hours waived	372
Projected tuition rate FY26 - 5% tuition increase on \$196	206 (9)
Estimate of total dependent impact in FY26	\$ 76,626
Estimate of potential Corrections, Jail, and Youth Detention workers	65.85
Part time student credit hours per year	12
Total credit hours waived	790
Project online tuition rate for FY26 - 5% tuition increase on \$316	332 (9)
Estimate of potential Correctional/Youth Detention Officers impact	\$ 262,188
FY26 total estimated impact	\$ 338,815
FY27 total estimated impact - increase of 5% tuition	\$ 355,755 (9)

Assumptions

(1) Authorized full-time Corrections Officers	1,486.5
https://corrections.nebraska.gov/sites/default/files/wysiwyg/fy_24_q4_qds.pdf	
(2) Authorized full-time Youth Facilities Workers	470
https://nebraskalegislature.gov/FloorDocs/108/PDF/Agencies/Public_Counsel/747_20241213-115531.pdf	
(3) Full-time Civilian Jail Employees (Not Sworn Officers)	1,336
<i>*does not include County Sheriff Offices sworn officers, which are included under the existing First Responder Recruitment and Retention Act</i>	
<i>*does not include county corrections, detention homes, or youth facilities</i>	
https://ncc.nebraska.gov/sites/default/files/doc/2023%20Employment%20Data.pdf	
https://ncc.nebraska.gov/jail-demographic-data	
(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 to go to college	65%
https://ccpe.nebraska.gov/college-continuation-rates	
(8)% of Nebraska college enrollment at the Nebraska State Colleges	6.25%
https://ccpe.nebraska.gov/enrollment-dashboard	
(9) Assume a 5% tuition increase for both FY26 and FY27 based on the Governor's budget recommendation	5%

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.....			(\$338,815)	(\$355,755)
Capital improvements.....				
TOTAL.....			(\$338,815)	(\$355,755)