

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2024-25		FY 2025-26	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS		(\$27,558)		(\$27,966)
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS		(\$27,558)		(\$27,966)

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

LB 1032 would add conservation officers of the Game and Parks Commission as a law enforcement officer under the First Responder Recruitment and Retention Act.

The Department of Revenue estimates no impact on General Fund revenues and minimal costs to it to implement the bill. There is no basis to disagree with this estimate.

The Game and Parks Commission estimates no fiscal impact to it as a result of this bill. There is no basis to disagree with this estimate.

The University of Nebraska System and State College System estimate reductions in revenue from added eligibility for tuition waivers under the bill. An estimate of this Cash Fund reduction is provided below using methodology from the State College System in their fiscal note response. This estimate does not include scholarships and grants that could be awarded as those can vary by individual but could reduce the Cash Fund fiscal impact by an indeterminate amount.

	State College System	University of NE System
Estimate of Qualifying Individuals	71	71
Assume 2% will go to college	2	2
Estimate of Qualifying Individuals	71	71
Estimated First Responders with Children (40%)	28	28
Estimated Dependents (*1.94)	55	55
Estimated Dependents aged 12-17 (*.34)	18	18
Estimated Dependents aged 16-17 (divide by 3)	6	6
Estimated # go to college (*.67)	4	4
Estimated Enrollment of Dependents (*.09;*.37)	1	1
Total Estimated Enrollment	3	3
Full-time Students	1	1
Student Credit Hours (SCHs) Per Year	30	30
Total SCHs taken	30	30
Base SCH Tuition Rate	\$ 198.00	\$ 259.00
Total Cost for Full-time students	\$ 5,940	\$ 7,770
Total Estimated Enrollment	3	3
Part-time Students	2	2
Student Credit Hours (SCHs) Per Year	12	12
Total SCHs taken	24	24
Base SCH Tuition Rate	\$ 318.00	\$ 259.00
Total Cost for Firefighters; Part-Time Students	\$ 7,632	\$ 6,216
Total Estimated Revenue Reduction from Tuition Waivers-FY25	\$ 13,572	\$ 13,986
Total Estimated Revenue Reduction from Tuition Waivers-FY26	\$ 13,980	\$ 13,986

We assume there will be reductions in tuition revenue and minimal costs at community colleges, too, as a result of the bill. However, the negative fiscal impact provided by the Nebraska Community College Association appears excessive. As community colleges are political subdivisions, any fiscal impact to those entities are not reflected in the chart at the top of the fiscal note.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1032	AM:	AGENCY/POLT. SUB: Nebraska Department of Revenue (016)
REVIEWED BY: Joe Wilcox	DATE: 02/16/2024	PHONE: (402) 471-4178
COMMENTS: No disagreement with the Nebraska Department of Revenue estimate of No Fiscal Impact to the Agency from LB 1032.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1032	AM:	AGENCY/POLT. SUB: Nebraska Game and Parks Commission (033)
REVIEWED BY: Joe Wilcox	DATE: 01/10/2024	PHONE: (402) 471-4178
COMMENTS: Agree with the Nebraska Game and Parks Commission estimate of No Fiscal Impact to the Agency from LB 1032.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1032	AM:	AGENCY/POLT. SUB: University of Nebraska System (051)
REVIEWED BY: Joe Wilcox	DATE: 01/23/2024	PHONE: (402) 471-4178
COMMENTS: No disagreement with the University of Nebraska estimate of potential Fiscal Impact to the University System from LB 1032.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1032	AM:	AGENCY/POLT. SUB: Nebraska State Colleges System (050)
REVIEWED BY: Joe Wilcox	DATE: 01/16/2024	PHONE: (402) 471-4178
COMMENTS: The Nebraska State Colleges System estimate of potential Fiscal Impact to the Agency from LB 1032, appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1032	AM:	AGENCY/POLT. SUB: Nebraska Community Colleges Association (083)
REVIEWED BY: Joe Wilcox	DATE: 01/17/2024	PHONE: (402) 471-4178
COMMENTS: No disagreement with the Nebraska Community Colleges Association estimate of potential Fiscal Impact to Community Colleges from LB 1032.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1032	AM:	AGENCY/POLT. SUB: Metropolitan Community College
REVIEWED BY: Joe Wilcox	DATE: 01/17/2024	PHONE: (402) 471-4178
COMMENTS: No disagreement with the Metropolitan Community College estimate of potential Fiscal Impact to the Community College from LB 1032.		

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

2024

LB⁽¹⁾ 1032 – Amend First Responder Recruitment & Retention Act

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Game & Parks Commission

Prepared by: ⁽³⁾ Christina Peters Date Prepared: ⁽⁴⁾ _____ Phone: ⁽⁵⁾ (402) 471-5403

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

The bill would amend the First Responder Recruitment & Retention Act to include Conservation Officers of the Nebraska Game & Parks Commission in the definition of Law Enforcement Officers.

No Fiscal Impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</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.

2024

LB (1) 1032 Provide for tuition waivers for conservation officers of the Game and Parks Commission under the First Responder Recruitment and Retention Act

FISCAL NOTE

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

Prepared by:⁽³⁾ Chris Kabourek Date Prepared:⁽⁴⁾ 01/19/2024 Phone:⁽⁵⁾ (402) 472-7102

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2024 - 25		FY 2025 - 26	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>12,000.00</u>	<u>0.00</u>	<u>12,000.00</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>12,000.00</u>	<u>0.00</u>	<u>12,000.00</u>	<u>0.00</u>

Explanation of Estimate:

LB1032 adds the category of Game and Parks Conservation Officers to the unfunded First Responder and Recruitment Act. This legislation would expand the populations of students eligible for the tuition benefit criteria and therefore the amount of tuition waived by the University System.

The assumptions used to calculate the fiscal note are summarized below.

CALCULATIONS FOR ESTIMATED FISCAL IMPACT OF LB 1032

TUITION REMISSIONS FOR FIREFIGHTERS AND DEPENDENTS OF FIRST RESPONDERS

ADDING LB 1032 Qualifiers

<u>FULL TIME</u>		
Total Paid First Responder Dependents	56	(A) See assumption (1) and (2)
Estimated First Responders with Children	22	(B) (A) X 40% - see assumption (3)
Estimated Dependents	43	(C) (B) X 1.94 - see assumption (4)
Estimated Dependents aged 12-17	14	(D) (C) x 34% - see assumption (5)
Estimated Dependents aged 16-17	5	(E) (D) divided by 3
Estimated # go to college	3	(F) (E) x 67% - see assumption (6)
Estimated # enrolled at NU	2	(G) (F) x 37% - see assumption (7)

Estimate: Full-time students %	67%	
Estimated Students	1	2/3rds of Line (G)
Student Credit Hours per Year	30	SCHs
Total SCHs taken	30	80 x 30SCHs
UNL Base SCH Tuition Rate	\$ 259	
Total Cost	\$ 8,000	Line G x UNL Base tuition rate

<u>PART TIME</u>		
Estimate: Part-time students %	33%	
Estimated Students	1	1/3rd of line (G)
Student Credit Hours per Year	12	SCHs
Total SCHs taken	14	40 x 12SCHs
UNL Base SCH Tuition Rate	\$ 259	
Total Cost	\$ 4,000	

TOTAL FISCAL IMPACT \$ 12,000

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2024 - 25 <u>EXPENDITURES</u>	2025 - 26 <u>EXPENDITURES</u>
	<u>24 - 25</u>	<u>25 - 26</u>		
	<u>0</u>	<u>0</u>		
	<u>0</u>	<u>0</u>		
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....			<u>12,000.00</u>	<u>12,000.00</u>
Capital improvements.....				
TOTAL.....			<u>12,000.00</u>	<u>12,000.00</u>

ASSUMPTIONS

- (1) Additionla Officers 56
1/19/24 email from Kristen H.
- (2) Not applicable -
- (3) Percentage of U.S. adults that have children 40.0%
<https://www.statista.com/statistics/242074/percentages-of-us-family-households-with-children-by-type/#:~:text=In%202021%2C%20about%2040.02%20percent,18%20living%20in%20the%20household.>
- (4) Average number of children under 18 per family in U.S. 1.94
<https://www.statista.com/statistics/718084/average-number-of-own-children-per-family/#:~:text=The%20typical%20American%20picture%20of,18%20per%20family%20in%201960.>
- (5) Estimated % of children ages 12-17 34%
<https://www.childstats.gov/americaschildren/tables/pop1.asp>
- (6) % of Nebraska High School Graduates that go to college 67%
https://ccpe.nebraska.gov/sites/ccpe.nebraska.gov/files/PR_Presentation.pdf
- (7) % of Nebraska College enrollment at NU 37%
https://ccpe.nebraska.gov/sites/ccpe.nebraska.gov/files/FS_2021_Prelim_Enroll.pdf

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

2024

LB⁽¹⁾ 1032

FISCAL NOTE

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

Prepared by: ⁽³⁾ Courtney Wittstruck Date Prepared: ⁽⁴⁾ Jan. 16, 2024 Phone: ⁽⁵⁾ 402-381-2084

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS		-\$122,500		-\$126,175
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS		-\$122,500		-\$126,175

Explanation of Estimate:

Estimated number of participants: 35
 Approximate yearly tuition: \$3,500
 35 x \$3,500 = \$122,500

Estimated 3% increase in tuition in year 2.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>24-25</u>	<u>25-26</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.

2024

LB⁽¹⁾ 1032

FISCAL NOTE

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

Prepared by: ⁽³⁾ Monte Kramer Date Prepared: ⁽⁴⁾ _____ Phone: ⁽⁵⁾ 402-471-2507

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2024-25</u>		<u>FY 2025-26</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	(\$13,572.00)	_____	(\$13,980.00)
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	(\$13,572.00)	=====	(\$13,980.00)

Explanation of Estimate:

It is difficult to project the impact for a particular population of citizens, as each eligible family has a different situation. The cost of one waiver is around \$6,000. So the impact changes quickly if more conservation officers and dependents qualify than we estimate.

Per the Game Fish and Parks Commission, we understand that there are 71 conservation law officers that would qualify. Based on our calculations, the potential fiscal impact to the NSCS is approximately \$13,572 for FY25 and \$13,980 for FY25. 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.

For the purpose of calculating the potential impact, we conservatively estimate that only a small number of conservation officers will pursue a degree, so we have reduced the likely number to only 2% of the total population, or 2 possible waiver recipients.

Given the percentage of U.S. adults that have children (40%) and an average of 1.94 children under 18 per family in the U.S., it is estimated that (18 children) 32% will be between the ages of 12-17. Of that number, (6 children) 33%, would be college-age. Currently, 67% of high school graduates attend college in Nebraska (4 children), with 9% (1 child) attending one of the Nebraska State Colleges annually. This results in 1 additional dependent tuition waiver.

The total impact with these assumptions would be 2 conservation officers and 1 dependent for a total of 3 tuition waivers annually. We estimate the conservation officers would attend part-time (12 credits per year) and the dependent would attend full time (30 credits per year). Using these assumptions and the tuition rates inflated by 3% per year, the impact for FY25 would be \$13,572 and FY26 would be \$13,980. The calculations and assumptions follow.

**Calculations for Estimated Fiscal Impact of LB1032
Tuition Waivers for Conservation Officers**

Number of Conservation Officers	71	(1)
Estimate of 2% will attend college	2	
Potential Waiver Number	2	

Calculation of Dependents

Number of Conservation Officers	71	
Estimated First Responders with Children - 40%	28	(2)
Estimated Dependents - 1.94	55	(3)
Estimated % of Children ages 12-17 - 32%	18	(4)
Estimate of Children aged 16-17 - 33%	6	
Proportion that will go to College - 67%	4	(5)
Estimated Number Enrolled at NSCS - 9.0%	1	(6)
Potential Waiver Number	1	

Estimate of Potential Dependent Waivers	1
Full Time Student Credit Hours Per Year	30
Total Credit Hours Waived	30
Current Tuition Rate of \$192.00 Inflated by 3% and Rounded	\$198.00
Estimate of Total Dependent Impact in FY25	\$5,940.00

Estimate of Conservation Officer Waivers	2
Part Time Student Credit Hours Per Year	12
Total Credit Hours Waived	24
Current On-Line Tuition Rate of \$309.00 Inflated by 3% and Rounded	\$318.00
Estimate of Total Dependent Impact in FY25	\$7,632.00

FY25 Total Estimated Impact of LB1032	\$13,572.00
FY26 Total Estimated Impact of LB1032 - Plus 3%	\$13,980.00

Assumptions

(1) Nebraska Game and Parks Commission	71
(2) Percentage of U.S. adults that have children	40%
https://www.statista.com/statistics/242074/percentages-of-us-family-household-with-children-by-type/#:~:text=in%202021%2C%20about%2040.02%20percent,18%20living%20in%20the%household	
(3) Average number of children under 18 per family in US	1.94
https://www.statista.com/statistics/718084/average-number-of-own-children-per-family/#:~:text=The%20typical%20American%20picture%20of,18%20per%20family%20in%201960	
(4) Estimated % of children ages 12-17	32%
https://www.childstats.gov/americaschildren/tables/pop1.asp	
(5) % of Nebraska High School Graduates that go to college	67%
https://ccpe.nebraska.gov/sites/ccpe.nebraska.gov/files/PR_Presentation.pdf	
(6) % of college enrollments at NSCS	9%
https://ccpe.nebraska.gov/sites/ccpe.nebraska.gov/files/FS_2021_Prelim_Enroll.pdf	

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2024-25	2025-26
	<u>24-25</u>	<u>25-26</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				