

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	SEE BELOW		SEE BELOW	
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.

LB408 creates & adopts the Special Education Forgivable Loan Program Act.

The Special Education Forgivable Loan Program will be administered by the Nebraska Department of Education (NDE).

NDE can award a forgivable loan to an eligible student to pay for in-state tuition, or the equivalent of in-state tuition at any eligible postsecondary institution. The awards will assist up to twenty-five individuals each academic year & those individuals commit to teaching in Nebraska for five years following their certification as a teacher with a special education endorsement.

FISCAL IMPACT:

Depending on the institution that the applicants attended, it is estimated that the range of the aid per institution would be between \$144,000 & \$250,000 for each year. Up to twenty-five applicants would be eligible per institution, and as such, the total fiscal impact could exceed NDE's estimate.

NDE estimates the for an additional FTE to create, monitor, track, & confirm compliance of the act. For FY2025-26, the FTE has a salary/benefits expense of \$105,173; & operating expenses of \$19,426. For FY2026-27, the FTE has a salary/benefits expense of \$113,113; & operating expenses of \$18,370.

NDE estimates the for an additional FTE to create the application system to comply with the act. For FY2025-26, the FTE has a salary/benefits expense of \$139,986; & operating expenses of \$25,857.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 408	AM:	AGENCY/POLT. SUB: Department of Revenue	
REVIEWED BY: Kimberly Burns	DATE: 02/07/2025	PHONE: (402) 471-4171	
COMMENTS: The Department of Revenue's estimate of fiscal impact from LB 408 appears reasonable.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 408	AM:	AGENCY/POLT. SUB: Department of Education	
REVIEWED BY: Kimberly Burns	DATE: 02/06/2025	PHONE: (402) 471-4171	
COMMENTS: Disagree with the Department of Education's total impact assessment for LB 408, which appears to be understated.			
TECHNICAL NOTE: LB 408 states "the department may award up to twenty-five forgivable loans each academic year for <i>each eligible institution</i> ." The fiscal note from the Department of Education provides the maximum impact for a total of 25 forgivable loans in total instead of 25 per eligible institution.			

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

LB: **408** AM: AGENCY/POLT. SUB: **Nebraska State College System**

REVIEWED BY: Kimberly Burns DATE: 01/25/2025 PHONE: (402) 471-4171

COMMENTS: Concur with the Nebraska State College System's assessment of no fiscal impact from LB 408.

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

LB: **408** AM: AGENCY/POLT. SUB: **Coordinating Commission for Postsecondary Education**

REVIEWED BY: Kimberly Burns DATE: 02/06/2025 PHONE: (402) 471-4171

COMMENTS: Agree with the Coordinating Commission for Postsecondary Education's assessment of no fiscal impact resulting from LB 408.

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

2025

LB⁽¹⁾ 408

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Education

Prepared by: ⁽³⁾ Lane Carr Date Prepared: ⁽⁴⁾ 2.4.28 Phone: ⁽⁵⁾ 402.419.3012

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>540,442</u>	<u> </u>	<u>381,483</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>540,442</u>	<u> </u>	<u>381,483</u>	<u> </u>

Explanation of Estimate:

LB408 establishes the Special Education Teacher Forgivable Loan Program to be administered by the NDE. Per the bill, the NDE could provide up to 25 forgivable loans to those entering and staying in the field of special education. To create the application, track applicants and compliance, and manage the system the NDE would need two additional staff in the first year, and one ongoing.

The estimated cost of tuition per year at the University of Nebraska is \$10,000. The cost for the state college system is \$5,760 per year. While the bill notes forgivable loans would apply only to any portion not covered by financial aid or scholarships, the potential maximum fiscal impact could range from \$144,000 to \$250,000 per year.

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 Specialist II	<u>1</u>	<u>1</u>	<u>66,197</u>	<u>68,348</u>
IT Applications Developer Senior	<u>1</u>	<u> </u>	<u>88,108</u>	<u> </u>
Benefits.....	<u> </u>	<u> </u>	<u>90,854</u>	<u>44,765</u>
Operating.....	<u> </u>	<u> </u>	<u>45,283</u>	<u>18,370</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>250,000</u>	<u>250,000</u>
Capital improvements.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL.....	<u> </u>	<u> </u>	<u>540,442</u>	<u>381,483</u>

	General Fund revenues
FY 25-26	\$0
FY 26-27	\$0
FY 27-28	\$20,000
FY 28-29	\$62,000

It is estimated that there will be no cost to the Department of Revenue to implement this bill.

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

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

2025

LB ⁽¹⁾ 0408 Adopt the Special Education Teacher Forgivable Loan Program Act

FISCAL NOTE

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

Prepared by:⁽³⁾ Anne Barnes Date Prepared:⁽⁴⁾ 01/27/2025 Phone:⁽⁵⁾ (402) 559-6300

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025 - 26		FY 2026 - 27	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</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>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Explanation of Estimate:

No Fiscal Impact as the program is administrated and funded by the State.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

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

2025

LB⁽¹⁾ 408

FISCAL NOTE

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

Prepared by: ⁽³⁾ Gary Timm Date Prepared: ⁽⁴⁾ 1/21/2025 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	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Explanation of Estimate:

No fiscal impact.

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.....	_____	_____	<u>0</u>	<u>0</u>

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

2025

LB⁽¹⁾ 408

FISCAL NOTE

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

Prepared by: ⁽³⁾ Brenda Owen Date Prepared: ⁽⁴⁾ 1-21-2025 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	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

No fiscal impact

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.....	_____	_____	_____	_____