

Revised per Updated Agency Responses

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2023-24		FY 2024-25	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$175,679	(\$64,000)	\$22,120	(\$67,000)
CASH FUNDS		(\$962,419)		(\$967,177)
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$175,679	(\$1,026,419)	\$22,120	(\$1,034,177)

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

The fiscal note has been revised after receiving updated responses from the Department of Revenue (DOR) and the State College System. In its updated fiscal note on February 7, 2023, the DOR corrected its estimates regarding the reduction in General Fund revenue due to the ability to reduce Federal Adjusted Gross Income (FAGI) under this bill. Originally, the DOR estimate incorrectly included both law enforcement officers and firefighters. In the updated estimate, the DOR included only firefighters. The State College System calculated new estimates on tuition revenue reduction in its updated fiscal note from February 6, 2023. These new estimates are provided and discussed below.

LB 447 provides for a reduction to FAGI. Beginning in tax year 2023, any retired individual over the age of 60 years old as of the end of the taxable year with at least 20 years of full-time service as a firefighter may reduce their FAGI equal by the amount of health insurance premiums paid in the tax year.

Additionally, LB 447 changes the name of the Law Enforcement Education Act to the First Responder Recruitment and Retention Act (Act). Under this new Act, more individuals, in addition to law enforcement officers, now are eligible for a 100% waiver of tuition to any state university, state college, or community college for up to five years. Other individuals that can qualify now include:

- Legal dependents of law enforcement officers
- Professional firefighters
- Legal dependents of professional firefighters

LB 447 makes changes so that a law enforcement officer applying for a waiver after the effective date of the Act is to file with the DOR documentation showing proof of employment as a law enforcement officer and proof of residence in Nebraska each year the officer or officer's legal dependent applies for and receives the tuition waiver. This same process is also to apply to firefighters and their legal dependents.

Revenue (Revised):

The DOR estimates the following impact to revenue in the General Fund due to the ability to reduce FAGI under this bill:

- FY 23-24: (\$64,000)
- FY 24-25: (\$67,000)
- FY 25-26: (\$71,000)

There is no basis to disagree with these estimates.

Increasing who is eligible for the tuition waiver is estimated by the University of Nebraska System and State College System to result in a reduction in Cash Fund revenue. The State is not required to reimburse the University of Nebraska and State College Systems for lost tuition revenue under this bill.

The University of Nebraska System estimates the following reductions to its Cash Fund revenue each year:

- FY23-24: (\$761,000)
- FY24-25: (\$761,000)

The State College System estimates the following reductions to its Cash Fund revenue each year:

- FY23-24: (\$176,400)
- FY24-25: (\$181,692)

An estimate is prepared below for the revenue reduction estimated for the University of Nebraska System and State College System based on statistics and assumptions provided by the University of Nebraska System and also based on new information from the State College System's updated fiscal note. The estimate of 4,141 law enforcement officers in the state was utilized in the estimate below as a total of the 3,832 full-time officers and 309 part-time officers. The number of firefighters estimated to be utilizing the tuition waivers through the State College System for the biennium has been divided by two so that an equal number of firefighters plan to utilize the tuition waiver each year. The estimate of \$15,000 has been added to the University of Nebraska System totals below to account for their estimate of revenue reduction as a result of firefighters utilizing the tuition waiver. The revenue reduction for the State College System increases each year due to a projected 3% increase in tuition per year creating a rate of \$192 per credit hour for FY24 and \$197 for FY25 for full-time students and a rate of \$308 per credit hour for FY24 and \$317 for FY25 for online students.

	State College System	University of NE System
Number of Professional Firefighters in NE	1491	See Narrative
Number of Law Enforcement Officers in NE	4141	
Total	5632	
Assume 1% will go to college (Firefighter Addition)	15	
Total First Responders	5632	5632
Estimated First Responders with Children (40%)	2253	2253
Estimated Dependents (*1.94)	4370	4370
Estimated Dependents aged 12-17 (*.34)	1486	1486
Estimated Dependents aged 16-17 (divide by 3)	495	495
Estimated # go to college (*.67)	332	332
Estimated Enrollment of Dependents (*.092;*.37)	31	123
Estimated Additional First Responder Enrollment-Firefighters (*.092)	1	See Narrative
Total Estimated Enrollment	32	123
Full-time Students	31	82
Student Credit Hours (SCHs) Per Year	30	30
Total SCHs taken	930	2468
Base SCH Tuition Rate	\$ 192.00	\$ 259.00
Total Cost for Full-time students	\$ 178,560	\$ 639,226
Total Estimated Enrollment	32	123
Firefighters; Part-time Students (33%)	1	41
Student Credit Hours (SCHs) Per Year	12	12
Total SCHs taken	12	486
Base SCH Tuition Rate	\$ 308.00	\$ 259.00
Total Cost for Firefighters; Part-Time Students	\$ 3,696	\$ 125,937
Total Estimated Revenue Reduction from Tuition Waivers-FY24	\$ 182,256	\$ 765,163
Total Estimated Revenue Reduction from Tuition Waivers-FY25	\$ 187,014	\$ 765,163

We assume there will be reductions in tuition revenue at community colleges, too. As community colleges are political subdivisions, any revenue changes to those entities are not reflected in the chart at the top of the fiscal note.

Expenditures:

The DOR estimates a one-time charge for programming to be paid to the Office of the Chief Information Officer (OCIO) of \$175,679 to add a line to forms and for the development of a web portal to administer the bill. The DOR estimates the web portal to have additional annual maintenance costs of \$22,120.

There is no basis to disagree with these estimates.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 447	AM:	AGENCY/POLT. SUB: Department of Revenue
REVIEWED BY: Neil Sullivan	DATE: 2/8/2023	PHONE: (402) 471-4179
COMMENTS: The Department of Revenue assessment of fiscal impact from LB 447 appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 447	AM:	AGENCY/POLT. SUB: Nebraska State College System
REVIEWED BY: Neil Sullivan	DATE: 2/3/2023	PHONE: (402) 471-4179
COMMENTS: The Nebraska State College System assessment of fiscal impact from LB 447 appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 447	AM:	AGENCY/POLT. SUB: University of Nebraska
REVIEWED BY: Neil Sullivan	DATE: 2/3/2023	PHONE: (402) 471-4179
COMMENTS: No basis to disagree with the University of Nebraska's assessment of the amount of fiscal impact from LB 447. The cash fund impact may be more accurately depicted as a revenue reduction, and a directly corresponding General Fund impact is not articulated by the bill.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 447	AM:	AGENCY/POLT. SUB: Metropolitan Community College
REVIEWED BY: Neil Sullivan	DATE: 2/3/2023	PHONE: (402) 471-4179
COMMENTS: No basis to disagree with the assessment of the Metropolitan Community College's revenue impact from LB 447.		

State Agency Estimate

State Agency Name: Department of Revenue
 Approved by: Glen White
 Date Prepared: 02/07/2023
 Date Due LFO:
 Phone: 471-5896

	FY 2023-2024		FY 2024-2025		FY 2025-2026	
	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>
General Funds	\$175,679	(\$64,000)	\$22,120	(\$67,000)	\$22,120	(\$71,000)
Cash Funds						
Federal Funds						
Other Funds						
Total Funds	\$175,679	(\$64,000)	\$22,120	(\$67,000)	\$22,120	(\$71,000)

Reason for Revision

The DOR included both law enforcement officers and firefighters in the calculation for deductions of health insurance premiums. The estimate was revised and law enforcement was removed.

LB 447 expands an income tax deduction to exclude from federal AGI of a retired firefighter the amount of health insurance premiums paid by the retired firefighter during the taxable year. This deduction was previously limited to retired law enforcement officers. The same requirements that applied to law enforcement officers applies to firefighters:

- The retired individual must have been employed full time as a firefighter for at least 20 years, and
- The individual must be at least 60 years of age as of the end of the taxable year the deduction is claimed.

LB 447 renames the Law Enforcement Education Act to the First Responder Recruitment and Retention Act (Act) in Neb. Rev. Stat. §§ 85-2601 through 85-2604 and expands the 100% resident tuition waiver for law enforcement officers to the following:

- Law enforcement officer’s legal dependent.
- Professional firefighter.
- Professional firefighter’s legal dependent.

Under LB 447, the Department of Revenue (DOR) must administer and enforce the Act and may adopt and promulgate rules and regulations to carry out the Act.

LB 447 changes a requirement for a law enforcement officer applying for the five-year 100% waiver of resident tuition charges of any state university, state college, or community college (100% resident tuition waiver). Instead of submitting proof to the state university, state college, or community college, after the effective date of this act, the law enforcement officer must file with the DOR documentation showing proof of employment as a law

Major Objects of Expenditure

<u>Class Code</u>	<u>Classification Title</u>	<u>23-24 FTE</u>	<u>24-25 FTE</u>	<u>25-26 FTE</u>	<u>23-24 Expenditures</u>	<u>24-25 Expenditures</u>	<u>25-26 Expenditures</u>
	Benefits.....						
	Operating Costs.....				\$175,679	\$22,120	\$22,120
	Travel.....						
	Capital Outlay.....						
	Capital Improvements.....						
	Total.....				\$175,679	\$22,120	\$22,120

enforcement officer and proof of residence in Nebraska each year such officer or such officer's legal dependent applies for and receives the tuition waiver.

LB 447 largely includes the same requirements for professional firefighters and their legal dependents to qualify for the 100% tuition waiver under the Act. The term professional firefighter means a firefighter or firefighter paramedic who is a member of a paid fire department of a municipality or a rural and suburban fire protection district in this state, including a municipality having a home rule charter or a municipal authority created pursuant to a home rule charter that has its own paid fire department, and for whom firefighting is a full-time career.

Professional firefighters may receive a 100% resident tuition waiver if the professional firefighter (i) maintains satisfactory performance with their fire departments; (ii) meets all admission requirements at the state university, state college, or community college; (iii) pursues an associate or baccalaureate degree in science or medicine that relates to a professional firefighter career and (iv) files with DOR proof of employments as a professional firefighter and residence in Nebraska each year the professional firefighter or the legal dependent of the professional firefighter applies for and receives the 100% resident tuition waiver.

Legal dependents of law enforcement officers or professional firefighters may receive a 100% resident tuition waiver provided the law enforcement officer or professional firefighter maintains satisfactory performance with their law enforcement agency or fire department. Law enforcement officers must obtain a certificate of verifications for satisfactory performance from their superior officer and professional firefighters must obtain the certificate from the fire chief. In addition, the legal dependent must execute an agreement with the State in accordance with the Act. The legal dependent may receive the 100% resident tuition waiver for up to five years if the legal dependent and the law enforcement officer or professional firefighter continue to be eligible for participation. The five years of tuition waiver eligibility starts once the legal dependent applies for and receives the tuition waiver for the first time and is available to such legal dependent for the next consecutive five years.

Within 45 days after receiving a completed application, the state university, state college, or community college must send written notice of the law enforcement officer's, professional firefighter's, or their legal dependent's eligibility or ineligibility for the tuition waiver. If determined ineligible for the tuition waiver, the notice shall include the reason or reasons for such determination and an indication that an appeal of the determination may be made pursuant to the Administrative Procedure Act.

Each legal dependent receiving a tuition waiver under the Act must execute an agreement with the State, which is exempt under Neb. Rev. Stat. §§ 73-501 to 73-510 and must include the following terms:

- The recipient must reside in Nebraska for a period of five years following the use of the tuition waiver.
- Each year during the five-year period following the use of the tuition waiver, the recipient agrees to file a tax return with DOR to document that recipient still resides in Nebraska.
- If the recipient fails to annually file a tax return to prove residency in Nebraska for the five-year period or fails to remain a resident of Nebraska for the five-year period, the recipient agrees to repay the amount of tuition waived to the community college, state college, or state university that the recipient attended. Repayment must be made in the amounts and dates as requested by community college, state college, or state university.
- Any residency, filing or payment obligation incurred by the recipient under the Act is cancelled in the event of the recipient's total and permanent disability or death.

The five-year residency requirement begins to run after use of the first tuition waiver and:

- (a) Completion of the five-year tuition waiver eligibility;
- (b) Completion of an undergraduate degree at a state college or state university;
- (c) Completion of a two-year degree at a community college and notification by the recipient to the DOR that such recipient does not intend to pursue an undergraduate degree or additional two-year degree using tuition waivers under the Act; or
- (d) Notification by the recipient to the DOR that such recipient does not plan to use additional tuition waivers under the Act.

For the increase in tuition waiver eligibility proposed in LB 447, the Department of Revenue (DOR), anticipates minimal reduction in General Fund revenue. Using data on health care premium expenditures for retirees from the Centers for Medicare & Medicaid Services, and approximating the number of retired police officers and firefighters as a percentage of Nebraska retired populations, assuming no changes to estimated and withholding payments, the Department of Revenue (DOR) estimates the following reductions to General Fund revenue.

FY 2023-24	\$	64,000
FY 2024-25	\$	67,000
FY 2025-26	\$	71,000

LB 447 will require a one-time programming charge of \$175,679 paid to the OCIO for adding a line to Schedule I and NebFile, and the development of a web portal for document tracking, reporting and submission. The web portal will require additional annual maintenance costs of \$22,120.

The health insurance premium provision in LB 447 becomes operative for tax years beginning on or after January 1, 2023. The tuition waiver provision becomes operative three months after adjournment.

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

2023

LB⁽¹⁾ 447 (Revised)

FISCAL NOTE

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

Prepared by: ⁽³⁾ Monte Kramer Date Prepared: ⁽⁴⁾ 2-6-2023 Phone: ⁽⁵⁾ 402-471-2507

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2023-24</u>		<u>FY 2024-25</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	(\$176,400)	_____	(\$181,692)
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	(\$176,400)	=====	(\$181,692)

Explanation of Estimate:

Due to the population of eligible recipients based on the benefit outlined in LB447, a sizable fiscal impact is projected for the Nebraska State Colleges. Based on our calculations, the potential fiscal impact to the NSCS is approximately \$176,400 for FY24 and \$181,692 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.

According to the State Fire Marshal's website, the number of paid professional firefighters in Nebraska is 1,491 FTE. The number of full-time certified law enforcement officers is 4,081 based on data available from the Nebraska Crime Commission website. For the purpose of calculating the potential impact, we conservatively estimate that only a small number of professional firefighters will pursue a degree, so we have reduced the likely number to only 1% of the total population, or 15 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 34% will be between the ages of 12-17 (1,470 children). Of that number, 33%, (485 students) would be college-age. Currently, 67% of high school graduates attend college in Nebraska (325 students), with 9.2% attending one of the Nebraska State Colleges annually. This results in 21 additional full tuition waivers.

The total impact with these assumptions would be a potential 36 (21 dependents and 15 firefighters) students enrolled full-time (30 credits each year) or part-time (12 credits each year), generating 810 credit hours annually. At \$192.00 per tuition credit (FY23 Undergraduate Tuition Rate inflated by 3%), the total impact would be \$176,400 for FY24. The

amount will grow each year as tuition rates increase. We have used a 3% tuition estimate for FY25.

Calculations for Estimated Fiscal Impact of LB477				
Tuition Remissions for Firefighters and Dependents of First Responders				
				Footnotes
Addition of Professional Firefighters			1,491	(1)
Estimate of 1% will attend college			15	
Potential Waiver Number			15	
Calculation of Dependents				
Total Paid Firefighters			1,491	(1)
Sworn Law Enforcement			4,081	(2)
			5,572	
Estimated First Responders with Children 40%			2,229	(3)
Estimated Dependents			4,324	(4)
Estimated % of Children ages 12-17 - 34%			1,470	(5)
Estimate of Children aged 16-17 is 33%			485	
Proportion that will go to College - 67%			325	(6)
Estimated Number Enrolled at NSCS - 6.5%			21	(7)
Potential Waiver Number			21	
Estimate of Potential Dependent Waivers			21	
Full Time Student Credit Hours Per Year			30	
Total Credit Hours Waived			630	
Current Tuition Rate of \$186.00 Inflated by 3% and Rounded			\$192.00	
Estimate of Total Dependent Impact in FY24			\$120,960.00	
Estimate of Potential Firefighter Waivers			15	
Part Time Student Credit Hours Per Year			12	
Total Credit Hours Waived			180	
Current On-Line Tuition Rate of \$299.00 Inflated by 3% and			\$308.00	
Estimate of Total Dependent Impact in FY24			\$55,440.00	
Total Estimated Impact of LB447			\$176,400.00	

ASSUMPTIONS

- (1) Paid Firefighters 1,491
<https://sfm.nebraska.gov/fire-departments/general-information>

- (2) Sworn Law Enforcement 4,081 (includes 249 vacant positions)
<https://ncc.nebraska.gov/sites/ncc.nebraska.gov/files/doc/2021%20Law%20Enforcement%20Employment%20Data.pdf>

- (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

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2023-24 <u>EXPENDITURES</u>	2024-25 <u>EXPENDITURES</u>
	<u>23-24</u>	<u>24-25</u>		
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

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

2023

LB (1) 0447 Provide an income tax deduction for retired firefighters for health insurance premiums, rename and change provisions of the Law Enforcement Education Act to include tuition waivers for professional fi

FISCAL NOTE

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

Prepared by:⁽³⁾ Chris Kabourek Date Prepared:⁽⁴⁾ 01/26/2023 Phone:⁽⁵⁾ (402) 472-7102

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2023 - 24		FY 2024 - 25	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>761,000.00</u>	<u>0.00</u>	<u>761,000.00</u>	<u>0.00</u>
CASH FUNDS	<u>0.00</u>	<u>(761,000.00)</u>	<u>0.00</u>	<u>(761,000.00)</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>761,000.00</u>	<u>0.00</u>	<u>761,000.00</u>	<u>0.00</u>

Explanation of Estimate:

LB447, if passed, would addtuition waivers for professional firefighters and legal dependents of law enforcement officers and professionalfirefighters.

Determining the fiscal impact is challenging given the manyvariables involved. We anticipate expanding tuition waivers to the dependents of first responders could be significant. The bill would eliminate the tuition revenue that would have normally been collected from these students.

On the next page is detailed summary of how we calculated the fiscalimpact. Again, this estimate could be low or high, and would be impacted by a number of variables.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2023 - 24 EXPENDITURES</u>	<u>2024 - 25 EXPENDITURES</u>
	<u>23 - 24</u>	<u>24 - 25</u>		
	<u>0</u>	<u>0</u>		
	<u>0</u>	<u>0</u>		
Benefits.....				
Operating.....			<u>761,000.00</u>	<u>761,000.00</u>
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....			<u>761,000.00</u>	<u>761,000.00</u>

CALCULATIONS FOR ESTIMATED FISCAL IMPACT OF LB 477 TUITION REMISSIONS FOR FIREFIGHTERS AND DEPENDENTS OF FIRST RESPONDERS

ADDING DEPENDENTS OF FIREFIGHTERS AND LAW ENFORCEMENTS

FULL TIME

Total Paid First Responder Dependents	5,572	(A) See assumption (1) and (2)
Estimated First Responders with Children	2,229	(B) (A) X 40% - see assumption (3)
Estimated Dependents	4,324	(C) (B) X 1.94 - see assumption (4)
Estimated Dependents aged 12-17	1,427	(D) (C) x 34% - see assumption (5)
Estimated Dependents aged 16-17	476	(E) (D) divided by 3
Estimated # go to college	319	(F) (E) x 67% - see assumption (6)
Estimated # enrolled at NU	120	(G) (F) x 37% - see assumption (7)

Estimate: Full-time students %	67%	
Estimated Students	80	2/3rds of Line (G)
Student Credit Hours per Year	30	SCHs
Total SCHs taken	2,400	80 x 30SCHs
UNL Base SCH Tuition Rate	\$ 259	
Total Cost	\$ 622,000	Line G x UNL Base tuition rate

PART TIME

Estimate: Part-time students %	33%	
Estimated Students	40	1/3rd of line (G)
Student Credit Hours per Year	12	SCHs
Total SCHs taken	480	40 x 12SCHs
UNL Base SCH Tuition Rate	\$ 259	
Total Cost	\$ 124,000	

TOTAL FISCAL IMPACT **\$ 746,000**

TOTAL ESTIMATED FISCAL IMPACT

1. Firefighters	\$ 15,000
2. Dependents of Firefighters and Law Enforcement	746,000
TOTALS	\$ 761,000

ASSUMPTIONS

- (1) Paid Firefighters 1,491
<https://sfm.nebraska.gov/fire-departments/general-information>
- (2) Sworn Law Enforcement 4,081 (includes 249 vacant positions)
<https://ncc.nebraska.gov/sites/ncc.nebraska.gov/files/doc/2021%20Law%20Enforcement%20Employment%20Data.pdf>
- (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.

2023

LB⁽¹⁾ 447

FISCAL NOTE

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

Prepared by: ⁽³⁾ Brenda Schumacher Date Prepared: ⁽⁴⁾ 1/23/2023 Phone: ⁽⁵⁾ (531)622-2406

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2023-24</u>		<u>FY 2024-25</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	<u>(10,000)</u>	_____	<u>(12,000)</u>
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>_____</u>	<u>(10,000)</u>	<u>_____</u>	<u>(12,000)</u>

Explanation of Estimate:

Reviewed law enforcement waivers that have been applied and increased amount for expected use by officers and firefighters and anticipated amount of dependents.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2023-24</u>	<u>2024-25</u>
	<u>23-24</u>	<u>24-25</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____