

PREPARED BY: Suzanne Houlden  
 DATE PREPARED: February 23, 2022  
 PHONE: 402-471-0057

**LB 1087**

Revision: 00

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2022-23</b>		<b>FY 2023-24</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS	\$15,000,000			
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>\$15,000,000</b>			

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

LB 1087 proposes to appropriate \$15,000,000 in federal American Rescue Plan Act of 2021 (ARPA) funds to the Nebraska’s Community Colleges to be used as Aid for dual enrollment. Dual enrollment is an aid program whereby high school students can receive both high school and college credit for successful completion of certain designated courses during their junior or senior year of high school. The Aid covers the tuition cost for designated courses.

The bill appropriates the total \$15,000,000 for FY2022-23, but includes intent to be expended by the community colleges as follows:

- FY2022-23 - \$5,000,000
- FY2023-24 - \$5,000,000
- FY2024-25 - \$5,000,000

The funds appropriated in this bill are to be distributed to community college areas in direct proportion to the full-time-equivalent enrollment in dual credit courses delivered by the respective community college areas, based on dual enrollment credit hour data reported to the Coordinating Commission for Postsecondary Education, and by the respective community college areas for the year in which those enrollments occurred. As such, the distribution varies among the community college areas and by year, so that no more than \$5,000,000 is to be spent in total in each of the next three fiscal years.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>				
LB:	1087	AM:	AGENCY/POLT. SUB: Nebraska Community College Association	
REVIEWED BY:	Gary Bush	DATE:	2/2/22	PHONE: (402) 471-4161
<p>COMMENTS: Agree with agency that bill would provide additional ARPA federal funds to the six community colleges to offset costs of offering dual enrollment to high school students. This funding would be in addition to the over \$3 million already provided by the state.</p> <p>The maximum funding available under the federal Coronavirus State Fiscal Recovery Fund is \$1.04 billion, of which only \$520 million is currently available. Appropriation of these funds must be balanced in aggregate in order to avoid over obligation</p>				

CONTINUED

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

LB: 1087 AM: AGENCY/POLT. SUB: Metro Community College

REVIEWED BY: Gary Bush DATE: 2/1/22 PHONE: (402) 471-4161

COMMENTS: Agree with Metro CC that the bill provides additional federal funds for dual-enrollment high school students.  
Disagree that the additional revenue shown would be MCC General Funds as the bill states that federal funds would be used to provide this temporary support.  
The maximum funding available under the federal Coronavirus State Fiscal Recovery Fund is \$1.04 billion, of which only \$520 million is currently available. Appropriation of these funds must be balanced in aggregate in order to avoid over obligation.

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

**2022**

**LB<sup>(1)</sup> 1087**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Community College Association

Prepared by: <sup>(3)</sup> Courtney Wittstruck Date Prepared: <sup>(4)</sup> 01/28/22 Phone: <sup>(5)</sup> 402-381-2084

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2022-23</u>		<u>FY 2023-24</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	\$5 million	_____	\$5 million
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

**Explanation of Estimate:**

Total ARPA funds to be disseminated: \$15 million (\$5 million per year for three years), based on dual enrollment data reported by the CCPE... (sect c, p. 2).

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2022-23</u>	<u>2023-24</u>
	<u>22-23</u>	<u>23-24</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

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

**2022**

**LB<sup>(1)</sup> 1087**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Metropolitan Community College

Prepared by: <sup>(3)</sup> Brenda Schumacher Date Prepared: <sup>(4)</sup> 1/26/2022 Phone: <sup>(5)</sup> 531-622-2406

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2022-23</u>		<u>FY 2023-24</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	<u>1,500,000</u>	_____	<u>1,500,000</u>
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>_____</u>	<u>1,500,000</u>	<u>_____</u>	<u>1,500,000</u>

**Explanation of Estimate:**

Estimated that MCC would receive approximately 30% of the appropriate funds each of the three years based on number of courses in relation to total courses and number of students in relation to total students found on College Course offerings for High School Students by Nebraska Public Institutions July 2021 found on the CCPE website.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2022-23</u>	<u>2023-24</u>
	<u>22-23</u>	<u>23-24</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
<b>TOTAL.....</b>	_____	_____	_____	_____