

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2024-25</b>		<b>FY 2025-26</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS	\$71,400		\$66,400	
CASH FUNDS		(\$137,202)		(\$138,475)
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>\$71,400</b>	<b>(\$137,202)</b>	<b>\$66,400</b>	<b>(\$138,475)</b>

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

LB 1093 would make changes to provide limited certificates for law enforcement officers.

LB 1093 would also make changes to the First Responder Recruitment and Retention Act. The bill would expand eligibility for the tuition waivers and make changes to definitions and responsibilities for the applicant and higher education institutions regarding tuition waivers in the Act. The bill would require that before December 31 of each year, each state university, state college, and community college would need to provide to the Department of Revenue (DOR) a list of the legal dependents who received a tuition waiver pursuant to the Act during the year. The DOR would maintain a record of the legal dependents who have received tuition waivers pursuant to The Act. The DOR would also need to provide a report to each state university, state college, and community college indicating which tuition waiver recipients have failed to file a tax return with the department to document that such recipients still resided in Nebraska.

The DOR estimates a need for 1 FTE Revenue Agent Senior from this bill. There is no basis to disagree with this estimate. However, the DOR does not assume any salary or benefits increases for FY25-26 and FY-26-27 for the additional personnel needed pursuant to this bill's provisions. While the actual salary and health insurance increases for FY25-26 and thereafter are not yet determined, it is important to note that any additional personnel in FY24-25 will have ongoing rising costs associated with salary and health insurance increases, which are normally addressed in the biennial budget process for all bargaining and non-bargaining employees.

The Crime Commission estimates no fiscal impact from 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	400	400
Assume 2% will go to college	8	8
Estimate of Qualifying Individuals	400	400
Estimated First Responders with Children (40%)	160	160
Estimated Dependents (*1.94)	310	310
Estimated Dependents aged 12-17 (*.34)	106	106
Estimated Dependents aged 16-17 (divide by 3)	35	35
Estimated # go to college (*.67)	24	24
Estimated Enrollment of Dependents (*.092;*.37)	2	9
Total Estimated Enrollment	10	17
Full-time Students	2	9
Student Credit Hours (SCHs) Per Year	30	30
Total SCHs taken	60	270
Base SCH Tuition Rate	\$ 198.00	\$ 259.00
Total Cost for Full-time students	\$ 11,880	\$ 69,930
Total Estimated Enrollment	32	17
Part-time Students	8	8
Student Credit Hours (SCHs) Per Year	12	12
Total SCHs taken	96	96
Base SCH Tuition Rate	\$ 318.00	\$ 259.00
Total Cost for Firefighters; Part-Time Students	\$ 30,528	\$ 24,864
Total Estimated Revenue Reduction from Tuition Waivers-FY25	\$ 42,408	\$ 94,794
Total Estimated Revenue Reduction from Tuition Waivers-FY26	\$ 43,681	\$ 94,794

We assume there will be reductions in tuition revenue and minimal costs at community colleges, too, as a result of the bill. 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.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>		
<b>LB: 1093</b>	<b>AM:</b>	<b>AGENCY/POLT. SUB: Nebraska Department of Revenue (016)</b>
REVIEWED BY: Joe Wilcox	DATE: 01/24/2024	PHONE: (402) 471-4178
COMMENTS: No disagreement with the Nebraska Department of Revenue estimate of No Impact to General Fund Revenues and potential FTE cost impact to the Agency from LB 1093.		

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>		
<b>LB: 1093</b>	<b>AM:</b>	<b>AGENCY/POLT. SUB: Nebraska State Colleges System (050)</b>
REVIEWED BY: Joe Wilcox	DATE: 01/18/2024	PHONE: (402) 471-4178
COMMENTS: The Nebraska State Colleges System (NSCS) estimate of potential Fiscal Impact to the State Colleges from LB 1093, appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
<b>LB: 1093</b>	<b>AM:</b>	AGENCY/POLT. SUB: <b>University of Nebraska System (051)</b>
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 1093.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
<b>LB: 1093</b>	<b>AM:</b>	AGENCY/POLT. SUB: <b>Department of Administrative Services (065)</b>
REVIEWED BY: Joe Wilcox	DATE: 01/17/2024	PHONE: (402) 471-4178
COMMENTS: No disagreement with the Department of Administrative Services (DAS) estimate of No Fiscal Impact to the Agency from LB 1093.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
<b>LB: 1093</b>	<b>AM:</b>	AGENCY/POLT. SUB: <b>Nebraska Commission on Law Enforcement and Criminal Justice (078)</b>
REVIEWED BY: Joe Wilcox	DATE: 01/17/2024	PHONE: (402) 471-4178
COMMENTS: No disagreement with the Nebraska Commission on Law Enforcement and Criminal Justice (Crime Commission) estimate of No Fiscal Impact to the Agency from LB 1093.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
<b>LB: 1093</b>	<b>AM:</b>	AGENCY/POLT. SUB: <b>Nebraska Community Colleges Association (083)</b>
REVIEWED BY: Joe Wilcox	DATE: 01/17/2024	PHONE: (402) 471-4178
COMMENTS: The Nebraska Community Colleges Association estimate of potential Fiscal Impact to Community Colleges from LB 1093, appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
<b>LB: 1093</b>	<b>AM:</b>	AGENCY/POLT. SUB: <b>Metropolitan Community College</b>
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 1093.		

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

**2024**

**LB<sup>(1)</sup> 1093**

**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> Jan. 16, 2024 Phone: <sup>(5)</sup> 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	_____	<u>-\$70,000</u>	_____	<u>-\$72,100</u>
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>_____</u>	<u>-\$70,000</u>	<u>_____</u>	<u>-\$72,100</u>

Explanation of Estimate:

Estimated number of participants: 20  
 Approximate yearly tuition: \$3,500  
 20 x \$3,500 = \$70,000

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.....	_____	_____	_____	_____
<b>TOTAL.....</b>	_____	_____	_____	_____

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

**2024**

**LB<sup>(1)</sup> 1093**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Crime Commission

Prepared by: <sup>(3)</sup> Amanda Limbach Date Prepared: <sup>(4)</sup> 01/17/2024 Phone: <sup>(5)</sup> 402-471-8799

**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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Explanation of Estimate:

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**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<sup>(1)</sup> 1093**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Department of Administrative Services (DAS) – State Personnel

Prepared by: <sup>(3)</sup> Sean Davis Date Prepared: <sup>(4)</sup> 1/10/24 Phone: <sup>(5)</sup> 402-471-4439

**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	_____	_____	_____	_____
REVOLVING FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

**Explanation of Estimate:**

LB 1093 provides for limited law enforcement officer certificates and expand those eligible for the First Responder Recruitment and Retention Act.

This program is currently managed by the Department of Revenue.

There is no fiscal impact to the Department of Administrative Services or State Personnel.

**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<sup>(1)</sup> 1093

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> 1/11/24 Phone: <sup>(5)</sup> (531)622-2406

**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	2500.00		2500.00	
CASH FUNDS	0		0	
FEDERAL FUNDS	0		0	
OTHER FUNDS	0		0	
<b>TOTAL FUNDS</b>	<b>2500.00</b>		<b>2500.00</b>	

**Explanation of Estimate:**

There would only be minimal cost to the college for this bill. It does appear that we may have some additional administrative tasks that will need to be completed in order to provide a report to the Department of Revenue of dependents who received tuition waivers under the First Responder Recruitment and Retention Act which will create some minimal indirect cost.

**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.....				
<b>TOTAL.....</b>				





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

2024

LB<sup>(1)</sup> 1093

FISCAL NOTE

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

Prepared by: <sup>(3)</sup> Monte Kramer Date Prepared: <sup>(4)</sup> 1-17-24 Phone: <sup>(5)</sup> 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	_____	(\$42,408.00)	_____	(\$43,681.00)
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	(\$42,408.00)	=====	(\$43,681.00)

Explanation of Estimate:

The number of eligible individuals under the expanded definition is not clear. Looking at the various groups that would now qualify for tuition waivers, we estimate the eligible population to grow by 400. The individuals that would be eligible under this bill would include the following:

1. State Patrol Officers
2. County Sheriffs and their officers
3. Municipal/Village police officers
4. *Game and Parks Commission conservation officers*
5. Deputy state sheriffs
6. *Arson Investigators*
7. *Law enforcement reserve force*
8. *Class I railroad police officer*
9. *Noncertified conditional officers*
10. *Investigators holding a limited certificate per 81-1414(2)(d)*

*Note: Highlighted groups would be new under this bill.*

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, and the impact changes quickly if more individuals and their dependents qualify than we estimate.

Based on our calculations, the potential fiscal impact to the NSCS is approximately \$42,408 for FY25 and \$43,681 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 those eligible under the expanded definition will pursue a degree, so we have reduced the likely number to only 2% of the total population, or 8 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 (99 children) 32% will be between the ages of 12-17. Of that number, (33 children) 33%, would be college-age. Currently, 67% of high school graduates attend college in Nebraska (22 children), with 9% (2 children) attending one of the Nebraska State Colleges annually. This results in 2 additional dependent tuition waivers.

The total impact with these assumptions would be 8 law enforcement officers and 2 dependents for a total of 10 tuition waivers annually. We estimate the eligible law 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 \$42,408 and FY26 would be \$43,681. The calculations and assumptions follow.

**Calculations for Estimated Fiscal Impact of LB1093  
Tuition Waivers Using Expanded Definition of Law Officers**

Estimate of Qualifying Individuals	400	(1)
Estimate of 2% will attend college	8	
Potential Waiver Number	8	
 <u>Calculation of Dependents</u>		
Estimate of Qualifying Individuals	400	
Estimated First Responders with Children - 40%	160	(2)
Estimated Dependents - 1.94	310	(3)
Estimated % of Children ages 12-17 - 32%	99	(4)
Estimate of Children aged 16-17 - 33%	33	
Proportion that will go to College - 67%	22	(5)
Estimated Number Enrolled at NSCS - 9.0%	2	(6)
Potential Waiver Number	2	
Estimate of Potential Dependent Waivers	2	
Full Time Student Credit Hours Per Year	30	
Total Credit Hours Waived	60	
Current Tuition Rate of \$192.00 Inflated by 3% and Rounded	\$198.00	
Estimate of Total Dependent Impact in FY25	\$11,880.00	
	Estimate of Qualified Individuals	
Part Time Student Credit Hours Per Year	12	
Total Credit Hours Waived	96	
Current On-Line Tuition Rate of \$309.00 Inflated by 3% and Rounded	\$318.00	
Estimate of Total Dependent Impact in FY25	\$30,528.00	
FY25 Total Estimated Impact of LB1032	\$42,408.00	
FY26 Total Estimated Impact of LB1032 - Plus 3%	\$43,681.00	

**Assumptions**

(1) Estimate of Qualifying Individuals	400
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- (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](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](https://ccpe.nebraska.gov/sites/ccpe.nebraska.gov/files/FS_2021_Prelim_Enroll.pdf)

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**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

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**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.....				
<b>TOTAL.....</b>				

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

**LB (1) 1093 Provide for limited law enforcement officer certificates and change provisions relating to tuition waivers under the First Responder Recruitment and Retention Act**

State Agency OR Political Subdivision Name:<sup>(2)</sup> University of Nebraska System

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

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

GENERAL FUNDS	FY 2024 - 25		FY 2025 - 26	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
	<u>58,000.00</u>	<u>0.00</u>	<u>58,000.00</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>58,000.00</u>	<u>0.00</u>	<u>58,000.00</u>	<u>0.00</u>

**Explanation of Estimate:**

LB1093, if passed, provides for limited law enforcement officer certificates and changes provisions relating to tuition waivers under the First Responder Recruitment and Retention Act. LB1093 expands the waiver to limited law enforcement officers and limits the waiver to individuals who have not previously received a Bachelor's degree.

The assumptions used are summarized below.

**CALCULATIONS FOR ESTIMATED FISCAL IMPACT OF LB 1093**

**TUITION REMISSIONS FOR FIREFIGHTERS AND DEPENDENTS OF FIRST RESPONDERS**

**ADDING LB 1093 Qualifiers**

FULL TIME		
Total Paid First Responder Dependents	400	(A) See assumption (1) and (2)
Estimated First Responders with Children	160	(B) (A) X 40% - see assumption (3)
Estimated Dependents	310	(C) (B) X 1.94 - see assumption (4)
Estimated Dependents aged 12-17	102	(D) (C) x 34% - see assumption (5)
Estimated Dependents aged 16-17	34	(E) (D) divided by 3
Estimated # go to college	23	(F) (E) x 67% - see assumption (6)
Estimated # enrolled at NU	10	(G) (F) x 37% - see assumption (7)
Estimate: Full-time students %	67%	
Estimated Students	6	2/3rds of Line (G)
Student Credit Hours per Year	30 SCHs	
Total SCHs taken	180	80 x 30SCHs
UNL Base SCH Tuition Rate	\$ 259	
Total Cost	\$ 47,000	Line G x UNL Base tuition rate
PART TIME		
Estimate: Part-time students %	33%	
Estimated Students	4	1/3rd of line (G)
Student Credit Hours per Year	12 SCHs	
Total SCHs taken	43	40 x 12SCHs
UNL Base SCH Tuition Rate	\$ 259	
Total Cost	\$ 11,000	
TOTAL FISCAL IMPACT	\$ 58,000	

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2024 - 25 EXPENDITURES	2025 - 26 EXPENDITURES
	24 - 25	25 - 26		
	<u>0</u>	<u>0</u>		
	<u>0</u>	<u>0</u>		
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....			<u>58,000.00</u>	<u>58,000.00</u>
Capital improvements.....				
TOTAL.....			<u>58,000.00</u>	<u>58,000.00</u>

## **ASSUMPTIONS**

- (1) Additionla Officers 400  
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](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](https://ccpe.nebraska.gov/sites/ccpe.nebraska.gov/files/FS_2021_Prelim_Enroll.pdf)