

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	\$13,062,234		\$14,062,234	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$13,062,234		\$14,062,234	

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

LB 173 appropriates \$13,062,234 from the General Fund for FY26 and \$14,062,234 from the General Fund for FY27 as aid to community colleges, to be used for the purpose of dual enrollment. Dual enrollment is defined as a course delivered to a student for which credit may be applied toward high school graduation requirements or will be reported on the student’s high school transcript and for which credit may be applied toward graduation at a postsecondary educational institution.

In its budget request for the FY26-FY27 biennium, the Community Colleges had requested \$10,000,000 for FY26, and \$11,000,000 for FY27, for General Funds to be used for dual enrollment. This request has not been included in the Appropriation committee preliminary recommendation for the upcoming biennium.