

PREPARED BY: Bill Biven, Jr.  
 DATE PREPARED: February 23, 2022  
 PHONE: 402-471-0054

**LB 1182**

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		See Below		
CASH FUNDS				
FEDERAL FUNDS	See Below			
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.**

LB1182 creates the School Employees Pandemic Protection Act & states the intent to appropriate \$10,000,000 of federal American Rescue Plan Act (ARPA) funds for FY2022-23.

On or before August 1, 2022 the Nebraska Department of Education (NDE) will create the School Employees Pandemic Protection Program with the purpose of ensuring that each school employee receives a payment, in an amount not to exceed \$200, to cover the expense of personal protective equipment (PPE) purchased by the employee.

The fund will consist of funds appropriated or transferred by the Legislature & any gifts, grants, bequests, or donations to the fund.

**EXPENDITURES:**

A school district's state aid could be affected by these payments due to employee salaries being a factor in the Nebraska Tax Equity & Educational Opportunities Support Act (TEEOSA) formula. Amounts cannot be determined as this time.

NDE estimates the need for an additional FTE to design, implement, track, & reimburse the provisions of LB1182. The FTE will have a salary/benefits expense of \$79,237, operating expenses of \$5,010, & the remaining \$9,915,753 being used for the reimbursement of employee purchased PPE.

The Nebraska Department of Revenue (DOR) estimates minimal costs to meet the provisions & those costs can be absorbed by the agency.

**REVENUE:**

DOR estimates an increase of \$500,000 in General Fund revenue in FY 2022-23 due to the increase of taxable income to the employee's salary.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>				
LB:	1182	AM:	AGENCY/POLT. SUB: Nebraska Department of Education	
REVIEWED BY:	Gary Bush	DATE:	2/9/22	PHONE: (402) 471-4161
<p>COMMENTS: Agree with the agency that the bill would provide Federal Funds to the agency. Disagree that the agency would require a new position to manage the requirements of the bill.            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.  <b>Technical Note:</b> The language in section 5 of the bill does not provide the level of detail necessary to enact the appropriations intended.</p>				

CONTINUED

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

LB: 1182 AM: AGENCY/POLT. SUB: Nebraska Department of Revenue

REVIEWED BY: Gary Bush DATE: 2/24/22 PHONE: (402) 471-4161

COMMENTS: Agree with the agency on the estimate of fiscal impact.

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.

**Technical Note:** The language in section 5 of the bill does not provide the level of detail necessary to enact the appropriations intended

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**2022**

**LB<sup>(1)</sup> 1182**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Education

Prepared by: <sup>(3)</sup> Lane Carr Date Prepared: <sup>(4)</sup> 1.20.22 Phone: <sup>(5)</sup> 4024193012

**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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CASH FUNDS	<u></u>	<u></u>	<u></u>	<u></u>
FEDERAL FUNDS	<u>\$10,000,000</u>	<u></u>	<u></u>	<u></u>
OTHER FUNDS	<u></u>	<u></u>	<u></u>	<u></u>
<b>TOTAL FUNDS</b>	<b><u><u>\$10,000,000</u></u></b>	<b><u><u></u></u></b>	<b><u><u></u></u></b>	<b><u><u></u></u></b>

**Explanation of Estimate:**

LB1182 would appropriate \$10 million to the NDE to provide for the School Employees Pandemic Protection Program. The NDE would provide \$200 to school employees for personal protective equipment. The program would require one FTE to support the design, implementation, tracking, reimbursement, and other requirements.

**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>
Grant Specialist	<u></u>	<u></u>	<u>44,769</u>	<u></u>
Benefits.....	<u></u>	<u></u>	<u>34,468</u>	<u></u>
Operating.....	<u></u>	<u></u>	<u>5,010</u>	<u></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>9,915,753</u>	<u></u>
Capital improvements.....	<u></u>	<u></u>	<u></u>	<u></u>
<b>TOTAL.....</b>	<b><u></u></b>	<b><u></u></b>	<b><u>\$10,000,000</u></b>	<b><u></u></b>

