

Amended to reflect AM1458

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2021-22		FY 2022-23	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	See Below		See Below	
CASH FUNDS	See Below	See Below	See Below	See Below
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	See Below	See Below	See Below	See Below

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

LB 528 makes numerous technical changes to education provisions, as detailed in the previous fiscal note. AM1458 extends the sunset date of the current lottery funds distribution percents and adds an annual audit from the Auditor of Public Accounts.

The current Statute §9-812.4(a-f) distribution of 44.5% of lottery funds FY2016-17 through 2023-24:

- 62% - Nebraska Opportunity Grant Fund
- 17% - Department of Education Innovative Grant Fund
- 9% - Community College Gap Assistance Program Fund
- 8% - Excellence in Teaching Cash Fund
- 3% - Distance Education Incentives through Nebraska Education Improvement Fund§79-1337(1)
- 1% - Expanded Learning Opportunity Grant Fund

On or before September 20, 2022, and on or before each September 20 thereafter, any department or agency receiving a transfer or acting as the administrator for a fund receiving a transfer, any recipient or subsequent recipient of money from any lottery fund, and any service contractor responsible for managing any portion of or any money disbursed on behalf of any entity will prepare and submit an annual report to the Auditor of Public Accounts (APA) for the immediately preceding July 1 through June 30 fiscal year detailing information regarding the use of lottery funds.

The APA will compile a summary of the annual reports received, any audits related to transfers conducted by the APA, and any findings or recommendations related to transfers into a consolidated annual report and will then submit the consolidated annual report electronically to the Legislature on or before January 1, 2023, and on or before each January 1 thereafter.

FISCAL IMPACT:

No additional expenditures are expected with this sunset date extension.

Statutory Earmarks (§9-812.4)	Agency	Current Share	LB 528 Share	FY 2020-21 est.	FY 2021-22 est.	FY 2022-23 est.
Excellence in Teaching Cash Fund	NDE	8.0%	8.00%	\$1,571,319	\$1,574,936	\$1,630,059
Distance Education Incentives*	NDE	3.0%	3.00%	\$570,629	\$590,601	\$611,272
Expanded Learning Opportunity Grant Program Act	NDE	1.0%	1.00%	\$194,568	\$196,867	\$203,757
Competitive Innovation Grants	NDE	17.0%	17.00%	\$3,233,564	\$3,346,739	\$3,463,875
Nebraska Opportunity Grant Act	CCPE	62.0%	62.00%	\$11,792,999	\$12,205,755	\$12,632,956
Community College Gap Assistance Program Fund	CCPE	9.0%	9.00%	\$1,711,887	\$1,771,803	\$1,833,816
Total			100.0%	\$19,020,967	\$19,686,701	\$20,375,736