

PREPARED BY: Austin Ligenza  
 DATE PREPARED: January 20, 2021  
 PHONE: (402)471-0050

**LB 629**

Revision: 00

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

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

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

LB 629 seeks to establish a grant program to assist various municipalities that have been negatively impacted by COVID-19. LB 629 defines an eligible recipient as a municipality that has received assistance under the Civic and Community Center Financing Act, a political subdivision that has received assistance under the Sports Arena Facility Financing Assistance Act, or a county agricultural society.

The bill contains intent to appropriate \$8 million in FY 21-22 to fund eligible recipients that suffered event cancellations due to COVID-19. Qualifying events are those related to the various financing acts listed above, or an event held by a county agricultural society. LB 629 requires the Department of Revenue to receive and approve qualifying applications.

The Department of Revenue estimates the grant fund will be fully utilized, creating an \$8 million General Fund expenditure in FY 21-22. Additionally, the Department of Revenue estimates the need for a 0.5 FTE Administrative Programs Officer I in FY 21-22 to help administer the grant, a total cost of \$25,400 in FY 2021-22.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 629	AM:	AGENCY/POLT. SUB: County of Lancaster	
REVIEWED BY: Lee Will	DATE: 01/25/2021	PHONE: (402) 471-4175	
COMMENTS: Concur with the County of Lancaster's assessment of no fiscal impact to the County. The bill provides for a General Fund appropriation of \$8 million in FY 21-22 to establish a grant program within the Department of Revenue for financial assistance to eligible recipients that have lost revenue due to cancelled events due to COVID-19.			

State Agency Estimate

Table with columns for State Agency Name, Date Prepared, Date Due LFO, Phone, and financial data for FY 2021-2022, FY 2022-2023, and FY 2023-2024, including Expenditures and Revenue for General, Cash, Federal, and Other Funds.

LB 629 calls on the Nebraska Department of Revenue (DOR) to administer a grant program to municipalities that have received a grant under the Civic and Community Center Financing Act, local governments that have received assistance under the Sports Arena Facility Financing Assistance act, and county agricultural societies.

LB 629 is estimated to have the following fiscal impact on the General Fund expenditures.

Table showing fiscal impact: FY2021-2022 \$ 8,000,000; FY2022-2023 \$ -; FY2023-2024 \$ -; FY2024-2025 \$ -.

It is estimated that DOR would require 0.5 FTE Administrative Programs Officer I in FY21-22 only in order to successfully implement this bill.

This bill contains an emergency clause and becomes law upon enactment.

Major Objects of Expenditure

Table with columns for Class Code, Classification Title, and FTE/Expenditures for years 21-22, 22-23, and 23-24. Includes categories like Administrative Programs Officer I, Benefits, Operating Costs, Travel, Capital Outlay, and Capital Improvements.

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

**2021**

**LB<sup>(1)</sup> 629**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> County of Lancaster

Prepared by: <sup>(3)</sup> David A. Derbin, Chief Administrative Officer      Date Prepared: <sup>(4)</sup> 1/21/2021      Phone: <sup>(5)</sup> 402-441-7447

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

	<u>FY 2021-22</u>		<u>FY 2022-23</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

Explanation of Estimate:

No fiscal impact

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2021-22</u>	<u>2022-23</u>
	<u>21-22</u>	<u>22-23</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.

**2021**

**LB<sup>(1)</sup> 629**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> City of Lincoln

Prepared by: <sup>(3)</sup> James Van Bruggen Date Prepared: <sup>(4)</sup> 1/28/21 Phone: <sup>(5)</sup> 402-441-8301

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

	<u>FY 2021-22</u>		<u>FY 2022-23</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

**Explanation of Estimate:**

This would have a positive fiscal impact on the City of Lincoln pending the guidelines of the grant program.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2021-22</u>	<u>2022-23</u>
	<u>21-22</u>	<u>22-23</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.

**2021**

**LB<sup>(1)</sup> 629**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Association of County Officials (NACO)

Prepared by: <sup>(3)</sup> Elaine Menzel Date Prepared: <sup>(4)</sup> 1/22/2021 Phone: <sup>(5)</sup> 402.434.5660

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

	<u>FY 2021-22</u>		<u>FY 2022-23</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

**Explanation of Estimate:**

LB 629 would establish a grant program to provide financial assistance to certain entities, including counties if they receive assistance under the Sports Arena Facility Financing Assistance Act and county agricultural societies, affected by event cancellations related to COVID-19.

There are 93 county agricultural societies and each collected a levy in 2020; however, the size and activity level of each agricultural society differs.

The fiscal impact to counties is unknown.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2021-22</u>	<u>2022-23</u>
	<u>21-22</u>	<u>22-23</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____