

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2018-19		FY 2019-20	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
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.

LB944 contains the Governors recommendation for adjustments to the FY2017-18 and FY2018-19 budget as originally enacted in the 2017 Session. Dollar changes are shown below for:

<u>Change in FY18 & FY19 New Appropriations</u>	<u>FY2017-18</u>	<u>FY2018-19</u>
General	(10,859,762)	(36,409,099)
Cash	1,667,894	15,423,070
Federal	2,632,061	(14,640,653)
Revolving	(543,499)	2,806,501
Total	(7,103,306)	(32,820,181)

<u>Change in General Fund Reappropriations</u>	<u>FY2017-18</u>	<u>FY2018-19</u>
3 Legislative Council	(85,904)	0
5 Supreme Court	(93,018)	0
7 Governor	(18,850)	0
8 Lt. Governor	(441)	0
11 Attorney General	(28,343)	0
15 Parole Board	(52,091)	0
29 Natural Resources	(500,000)	0
46 Correctional Services	(249,014)	0
64 State Patrol	(42,876)	0
65 Administrative Services	(28,670)	0
78 Crime Commission	(7,016)	0
82 Deaf/Hard of Hearing Comm.	(2,185)	0
Total	(1,108,408)	0

<u>Change in General Fund Transfers In</u>	<u>FY2017-18</u>	<u>FY2018-19</u>
Mutual Finance Assistance Fund (lapse)	0	150,000
Records Management Cash Fund	0	470,000
Municipal Rate Negotiations Revolving Loan Fund	0	250,000
Buffer Strip Incentive Fund	0	50,000
Department of Insurance Cash Fund	0	3,000,000
Small Watersheds Flood Control Fund	0	732,747
Waste Reduction and Recycling Incentive Fund	0	500,000
Chemigation Costs Fund	0	50,000
Total	0	5,202,747

<u>Significant General Fund Items</u>		<u>FY2017-18</u>	<u>FY2018-19</u>	<u>Two Yr Total</u>
DHHS	Child Welfare Aid deficit	24,681,826	31,004,088	55,685,914
DHHS	FMAP reduction	0	14,978,228	14,978,228
Revenue	Homestead Exemption, adjust to 2017 actual tax loss	3,100,000	3,100,000	6,200,000
Retirement	Net change in defined benefit plans	0	519,171	519,171
All Agencies	Across the Board cuts	(25,691,044)	(51,371,504)	(77,062,548)
Education	Adjust TEEOSA, Premium Tax (FY18), updated FY19 estimate	3,654,857	(19,731,953)	(16,077,096)
DHHS	Public Assistance excess appropriation	(10,806,040)	(9,800,024)	(20,606,064)
Revenue	Personal Property Tax Exemption, adjust to 2017 actual tax loss	(1,300,000)	(2,000,000)	(3,300,000)
DHHS	Fund shift to draw available non-General Fund resources	(2,500,000)	0	(2,500,000)
All Agencies	Health insurance lower than budgeted	0	(1,868,952)	(1,868,952)
DEQ	Eliminate funding for Superfund aid	(316,200)	(316,200)	(632,400)
DHHS	Vacancy Savings, delayed hiring of additional security personnel	(560,000)	0	(560,000)
DHHS	Delay opening Lincoln Regional Center 12-bed unit	(258,048)	0	(258,048)
All Agencies	All Other Items	(865,113)	(921,953)	(1,787,066)
Total		(10,859,762)	(36,409,099)	(47,268,861)