

Amendments adopted through 3/28/18

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	(7,914,657)	(25,000)	(7,120,564)	5,177,747
CASH FUNDS	2,773,811	25,000	3,361,154	(5,177,747)
FEDERAL FUNDS	2,632,061	0	(14,711,690)	0
OTHER FUNDS	(543,499)	0	18,502,020	0
TOTAL FUNDS	(3,052,284)	0	30,920	0

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

LB944 contains mid-biennium adjustments to the FY2017-18 and FY2018-19 budget as originally enacted in the 2017 Session.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	(7,914,657)	(7,120,564)
Cash	2,773,811	3,361,154
Federal	2,632,061	(14,711,690)
Revolving	(543,499)	18,502,020
Total	(3,052,284)	30,920

<u>Change in General Fund Reappropriations</u>	<u>FY2017-18</u>	<u>FY2018-19</u>
5 Supreme Court	(93,018)	0
7 Governor	(318,850)	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	(1,322,504)	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
Ignition Interlock Fund	(25,000)	(25,000)
Small Watersheds Flood Control Fund	0	732,747
Waste Reduction and Recycling Incentive Fund	0	500,000
Chemigation Costs Fund	0	50,000
Total	(25,000)	5,177,747

<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	15,049,265	15,049,265
Revenue	Homestead Exemption, adjust to 2017 actual tax loss	3,100,000	3,100,000	6,200,000
Education	TEEOSA state aid, insurance premium & lottery adjustment	3,654,857	0	3,654,857
DHHS	Develop Disability provider reimbursement, weekends & holidays	2,700,000	0	2,700,000
Retirement	Net change in defined benefit plans	0	519,171	519,171
All Agencies	Across the Board cuts	(25,502,929)	(19,593,011)	(45,095,940)
Education	Adjust TEEOSA, Premium Tax (FY18), updated FY19 estimate	0	(22,223,978)	(22,223,978)
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	(960,053)	(960,053)
DHHS	Sunset of the Aging and Disability Resource Centers (ADRCs) pilot project	0	(925,094)	(925,094)
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)
Courts	General Fund reduction offset with increase cash	(200,000)	(200,000)	(400,000)
DHHS	Delay in opening of Lincoln Regional Center 12-bed unit	(258,048)	0	(258,048)
DHHS	Delay in opening of Norfolk Sex Offender Unit 12-bed unit	(203,714)	0	(203,714)
DHHS	One-time vacancy savings - Lincoln Regional Center Medical Director	(100,000)	0	(100,000)
All Agencies	All Other Items	(304,409)	(774,728)	(1,079,137)
Total		(7,914,657)	(7,120,564)	(15,035,221)