

Updated to reflect all amendments adopted to date.

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2020-21</b>		<b>FY 2021-22</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS		(3,300,000)		
CASH FUNDS		(56,700,000)		
FEDERAL FUNDS				
OTHER FUNDS		60,000,000		
<b>TOTAL FUNDS</b>		<b>0</b>		

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

Section 1 of the amendment is a transfer of \$3,800,000 from the General Fund to the Critical Infrastructure Facilities Cash Fund on or before September 15, 2020.

Section 2 of AM2738 includes the provisions of LB 826 (Hilkemann) by eliminating an annual transfer of \$100,000 beginning in fiscal year 2021-22 from the Charitable Gaming Operations Fund to the Compulsive Gambler’s Assistance Fund. Any money remaining in the Charitable Gaming Operations Fund is to be transferred to the General Fund and the Compulsive Gambler’s Assistance Fund at the direction of the Legislature.

Section 3 strikes the limitation for the Department of Revenue to spend no more than the amount needed to fund a half time FTE from the Civic and Community Center Financing Fund.

Section 4 makes transfers from the Water Sustainability Fund to the Department of Natural Resources Cash Fund of \$175,000 on or before June 30, 2021 and \$425,000 on or before June 30, 2021. An additional transfer of \$500,000 from the Water Sustainability Fund to the General Fund is to be made before June 30, 2021.

Section 5 allows for grants to irrigation districts.

Section 7 is the repealer section.

Section 8 is the outright repeal of section 46-752.

Section 9 is the E clause.

AM3120 adds a new section 6 to the bill. The new section allows for transfers from the Governor’s Emergency Cash Fund to the Cash Reserve Fund at the Legislature’s direction through June 30, 2021. Sixty Million dollars shall be transferred between the effective date of the act and June 30, 2021, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services.

The FY 20/21 transfers are summarized in the table below:

<b>Fiscal Year 2020/2021 Transfers in LB1009 (as amended)</b>				
	<b>General</b>	<b>Cash</b>	<b>Cash Reserve</b>	<b>Total</b>
<b>General Fund to Critical Infrastructure Facilities Cash Fund</b>	(\$3,800,000)	3,800,000		0
<b>Water Sustainability Fund to General Fund</b>	500,000	(500,000)		0
<b>Governor’s Emergency Cash Fund to Cash Reserve Fund</b>		(60,000,000)	60,000,000	0
<b>Total</b>	<b>(3,300,000)</b>	<b>(56,700,000)</b>	<b>60,000,000</b>	<b>0</b>