

Revised due to adoption of amendments on General File

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				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

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

LB 379, introduced by the Speaker at the request of the Governor, makes adjustments to current FY2020-21 appropriations, reappropriations, and transfers. This bill is typically known as the "deficit bill".

The appropriations committee amendment on General File made three changes to the introduced bill: (1) reduced the appropriation to the Liquor Control Commission to eliminate the \$324,000 in maintenance costs for the CAMP project; (2) included \$475,000 from the General Fund to the Racing Commission pursuant to LB 365 for startup costs for the Nebraska Racetrack Gaming Act; and (3) eliminated the \$88 million transfer from the General Fund to the Cash Reserve Fund.

The following adjustments to FY20-21 are included:

Agency	Program	Fund	Amount	Description
State Treasurer	149	General	3,379,472	Provide payments to political subdivisions for personal property tax exemptions on centrally assessed property in tax year 2020
Racing Cmn	81	General	475,000	Startup expenses for NE Racetrack Gaming Act operations
Education	25	Cash	886,480	Add. Cash Fund spending authority, YRTC contract
Education	158	General	(1,689,538)	Revised insurance premium tax in TEEOSA aid
Education	158	Federal	6,971,361	Increase federal funds authority
Education	614	PSL	PSL	Add. PSL, Professional Practices Clerk (\$1,088)
Revenue	108	General	2,000,000	Add. Homestead exemption from December certification
Liquor Control	73	General	3,632,597	Centralized Alcohol Management Project expenses
DAS	594	General	150,000	Miscellaneous claims expenses
DCS	200	General	(38,172,406)	FY21 appropriation reduction due to CARES Act funds
Accountancy Bd	84	PSL	PSL	Add. PSL, reclassification of staff (\$6,500)
State Patrol	100	General	(11,709,891)	FY21 appropriation reduction due to CARES Act funds
DHHS	38	General	(2,000,000)	Reappropriation reduction*
DHHS	424	General	(2,400,000)	Reappropriation reduction*
DHHS	514	General	(1,900,000)	Reappropriation reduction*
DHHS	33	General	(4,500,000)	Reappropriation reduction*
DHHS	344	General	(3,500,000)	Reappropriation reduction*
DHHS	347	General	(10,300,000)	Reappropriation reduction*
DHHS	348	General	(7,500,000)	Reappropriation reduction*
DHHS	354	General	(28,000,000)	Reappropriation reduction*
DHHS	421	General	(1,200,000)	Reappropriation reduction*

LB 379 also reduces the amount of the transfer from the Securities Act Cash Fund to the General Fund that must occur on or before March 31, 2021 by \$2,250,000.

Summary of impact:

General Fund appropriation	(\$41,934,766)	PSL	\$7,588
Cash Fund appropriation	\$886,480	Reappropriation reduction	(\$61,300,000)*
Federal Fund appropriation	\$6,971,361	General Fund - reduce transfer in	(\$2,250,000)

*Reducing the June 30, 2020 General Fund reappropriation in these budget programs has the effect of adding \$61,300,000 to the FY2020-21 beginning General Fund balance as shown on page 7, line 5, of the "State of Nebraska FY2021-22/FY2022-23 Biennial Budget, As Proposed by the Appropriations Committee, 107th. Legislature – First Session, April 2021" (General Fund Financial Status).