

# ***Appropriations Committee Budget Recommendations***

*101<sup>st</sup> Legislature – First Special Session*

*November, 2009*

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## Highlights

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- 1) The General Fund Financial Status deteriorated significantly since Sine Die of the 2009 Session. At the end of the current biennium, the current estimates show a projected balance at the end of FY2010-11 that is \$334 million below the minimum reserve and growing to \$1.2 billion below the minimum reserve at the end of the next biennium (FY12/FY13).
- 2) The decline in the Financial Status started with the final FY08-09 revenue performance which was \$36.5 million below forecast. This lower revenue base plus below forecast receipts in the first three months of FY2009-10 were major contributors to the Forecast Board subsequently reducing the revenue forecasts by \$123 million in FY09-10 and \$172 million in FY2010-11. Extending the lower revenue base into the out year estimates for resulted in significantly lower revenue numbers for those two years as compared to the Sine Die planning numbers, \$177 million in FY2011-12 and \$180 million in FY2012-13
- 3) The FY2008-09 actual receipts reflected the lowest adjusted revenue growth since calculations were made back to 1982. These FY08-09 actual receipts were \$149 million below the prior year (FY07-08), \$51 million below two years ago (FY06-07) and only \$5 million higher than receipts three years ago (FY05-06). With the revised FY2010-11 forecasts reflecting adjusted growth of -1.3% the cumulative two year growth of -5.7% is roughly 16% below what would be experienced in an average two year period.

This low growth offsets the above average growth of the prior five years (FY04 to FY08) where revenue growth averaged 8.4% per year or 3% per year above average. Because most of the budget actions taken during that high growth period were of an on-going nature (eliminate the estate tax, eliminate the marriage penalty, property tax credits, change income tax brackets and eliminate phase-out of deduction and exemptions etc...), the disappearance of the above average revenue growth that was used to finance those actions creates a structural imbalance which leads to the accumulated shortfall as noted.

- 4) While there is a significant shortfall projected for this biennium, the current cash position plus the balance retained in the Cash Reserve Fund and proposed budget reductions provides adequate cash flow to pay the state's bills over the next two years.
- 5) The Appropriations Committee proposal calls for a total of \$337 million of budget actions over the two year biennium of which 20% (\$66.8 million) is from fund transfers and 80% (\$270.2 million) from reducing new appropriations and reducing reappropriated balance carried forward from the prior biennium. This compares closely to the Governors \$336 million recommended actions consisting of 17% (\$56.3 million) from fund transfers and 83% (\$279.8 million) from reducing appropriations.

Of the spending cuts over the two year period, \$56.7 million comes from the across the board budget cut. In general these across the board cuts were 2.5% for FY2009-10 and 5% for FY2010-11. Certain state appropriations were exempted from across the board reductions in one or both fiscal years, however, in some cases there were specific reductions applied. Areas excluded are TEEOSA school aid, Special Education, Medicaid, Kids Connection, Homestead Exemption, Behavioral Health Aid, Developmental Disability Aid, Health Aid, Aid to Aging Programs, Health and Human Services care and treatment facilities, State Patrol, Corrections, Juvenile Services Aid, HHS protection and safety, and the State Emergency Fund and Public Safety Communications. The across the board cut for the Court System is proposed at 1.5% and 3%. The across the board reductions for higher education under the Governors recommendation reflected an overall reduction

of 1.8% for FY2009-10 and 3.4% for FY2010-11. For the three sectors, University system, Colleges and Community Colleges the percentage reductions varied by a small margin in order to comply with maintenance of effort requirements attached to Nebraska's use of Stabilization funds received under the American Recovery and Reinvestment Act (ARRA). In general the committee proposal follows these reductions except for the University where the committee reduced the FY2010-11 cut by \$2 million to a 3% cut level.

Fund transfers total \$66.8 million over the two years. About \$14 million relates to applying the 2.5% and 5% across the board cut to cash fund appropriations and then transferring the "savings" to the General Fund. The other \$53 million relates to the transfer of specific amounts. Overall transfers are proposed from over 110 different funds. However, many are relatively small amounts. For example, about 80% of the transfers is accounted for by only 17 funds where the two year amount exceeded \$1 million. The largest transfers are \$10 million by reallocating two Cash Reserve Fund transfers originally made for Roads projects, \$8 million from the Securities Act Cash Fund, \$5.1 million from the Dept of Insurance Cash Fund, \$5 million from the Enhanced Wireless 911 Fund, and \$5 million from the Job Training Cash Fund, and \$4.7 million from the Health and Human Services Cash Fund. The vast majority of these transfers occur in LB1. However, the ability to make many of these transfers is enabled by authorizing language in LB 3. The language follows the general form of "Transfers may be made from the fund to the General Fund at the direction of the Legislature," which is inserted in to sections of law that create and define the purpose of each fund. Thus, LB 3 may be seen as the authorization to transfer, but the actual transfer, amount and timing is dictated by LB 1, assuming authorizing language is enacted.

Another reallocation of cash funds occurs in FY2009-10 only where \$10 million of excess funds in the Education Innovation Cash Fund is transferred to the University of Nebraska allowing for a \$10 million reduction in the University General Fund appropriations.

- 6) Extending the Committee recommendation into the following biennium, the projected shortfall from the minimum reserve declines from \$1.1 billion to a still sizeable \$638 million. This number is higher than the Governors recommendation which showed a \$568 million remaining shortfall. The bulk of this difference is due to the fact that the third year savings in TEEOSA school aid coming from the revised estimates in November plus the impact of LB5 are significantly less than the assumed savings shown in the Governors numbers.

The overall shortfall in the "out years" relates to the large spending growth largely attributed to replacing \$234 million of American Recovery and Reinvestment Act (ARRA) funds used in FY2010-11 to offset General Fund costs in Medicaid and Public Assistance, Corrections, and TEEOSA school aid.

- 7) Except for a reallocation of a previously authorized transfer, the Appropriations Committee proposal does not utilize any additional Cash Reserve Fund monies. This allows the \$324 million unobligated balance to carry forward into the following biennium and available at that time to help address the remaining \$638 million shortfall as currently projected.

***GENERAL FUND  
FINANCIAL STATUS***

# General Fund Financial Status

## Before Special Session Actions

	Prior Yr	Biennial Budget		Following Biennium	
	FY2008-09	FY2009-10	FY2010-11	FY2011-12	FY2012-13
<b>1 BEGINNING BALANCE</b>					
2 Beginning Cash Balance	584,106,356	423,814,730	32,211,256	(127,619,633)	(576,464,023)
3 Cash Reserve transfers-automatic	(116,976,571)	0	0	0	0
4 Carryover obligations from FY09 (net)	0	(263,689,131)	0	0	0
5 <b>Reduce FY09 Reappropriations</b>	0	0	0	0	0
6 Allocation for potential deficits	0	0	(5,000,000)	(5,000,000)	(5,000,000)
7 Unobligated Beginning Balance	467,129,785	160,125,599	27,211,256	(132,619,633)	(581,464,023)
<b>8 REVENUES</b>					
9 Net Receipts (April 09 NEFAB + Hist Avg+Bills)	3,350,510,248	3,409,315,000	3,376,502,000	3,865,766,000	4,161,971,000
10 October 09 NEFAB changes	0	(125,315,000)	(2,502,000)	(177,000,000)	(180,000,000)
11 General Fund transfers-out	(120,200,000)	(126,050,000)	(120,700,000)	(121,700,000)	(119,200,000)
12 General Fund transfers-in	in forecast	in forecast	in forecast	0	0
13 Cash Reserve transfers	54,990,505	95,000,000	151,000,000	0	0
14 2009 Spec Session General Fund transfers-out	0	0	0	0	0
15 <b>2009 Spec Session General Fund transfers-in</b>	0	0	0	0	0
16 <b>2009 Spec Session Cash Reserve transfer</b>	0	0	0	0	0
17 2009 Spec Session Revenue Bills	0	0	0	0	0
18 General Fund Net Revenues	3,285,300,753	3,252,950,000	3,404,300,000	3,567,066,000	3,862,771,000
<b>19 APPROPRIATIONS</b>					
20 Appropriations Per 2009 Session	3,328,615,808	3,380,864,343	3,559,130,889	3,559,130,889	3,559,130,889
21 Mainline Budget Adjustments (following biennium)	0	0	0	451,779,501	652,966,585
22 <b>2009 Spec Session Specific Cuts</b>	0	0	0	0	0
23 <b>2009 Spec Session Across the Board Cuts</b>	0	0	0	0	0
24 2009 Special Session Costs	0	0	0	0	0
25 General Fund Appropriations	3,328,615,808	3,380,864,343	3,559,130,889	4,010,910,390	4,212,097,474
<b>26 ENDING BALANCE</b>					
27 Dollar ending balance (Financial Status as shown)	423,814,730	32,211,256	(127,619,633)	(576,464,023)	(930,790,497)
28 Dollar ending balance (at Minimum Reserve)	203,883,255	--	206,244,604	--	212,685,943
29 Excess (shortfall) from Minimum Reserve	219,931,475	--	<b>(333,864,237)</b>	--	<b>(1,143,476,440)</b>
30 Biennial Reserve (%)	6.4%		-1.8%		-11.3%
<b>General Fund Appropriations</b>					
31 Annual % Change - Appropriations (w/o deficits)	5.3%	-2.9%	5.3%	12.7%	5.0%
32 Two Year Average	4.6%	--	1.1%	--	8.8%
33 Four Year Average	--	--	--	--	4.9%
<b>General Fund Revenues</b>					
34 Est. Revenue Growth (rate/base adjusted)	-4.4%	-1.3%	4.0%	7.4%	7.4%
35 Two Year Average	1.3%	--	1.4%	--	7.4%
35 Five Year Average	5.6%	--	2.2%	--	2.6%

<b>CASH RESERVE FUND</b>	FY2008-09	FY2009-10	FY2010-11	FY2011-12	FY2012-13
Projected Ending Balance	578,191,863	455,191,863	324,742,863	324,742,863	324,742,863

# General Fund Financial Status

## With Appropriations Committee Recommendation

	Prior Yr	Biennial Budget		Following Biennium	
	FY2008-09	FY2009-10	FY2010-11	FY2011-12	FY2012-13
<b>1 BEGINNING BALANCE</b>					
2 Beginning Cash Balance	584,106,356	423,814,730	202,725,187	209,303,962	(127,801,940)
3 Cash Reserve transfers-automatic	(116,976,571)	0	0	0	0
4 Carryover obligations from FY09 (net)	0	(263,689,131)	0	0	0
5 <b>Reduce FY09 Reappropriations</b>	0	<b>62,470,756</b>	0	0	0
6 Allocation for potential deficits	0	0	(5,000,000)	(5,000,000)	(5,000,000)
7 Unobligated Beginning Balance	<u>467,129,785</u>	<u>222,596,355</u>	<u>197,725,187</u>	<u>204,303,962</u>	<u>(132,801,940)</u>
<b>8 REVENUES</b>					
9 Net Receipts (April 09 NEFAB + Hist Avg+Bills)	3,350,510,248	3,409,315,000	3,376,502,000	3,865,766,000	4,161,971,000
10 October 09 NEFAB changes	0	(125,315,000)	(2,502,000)	(177,000,000)	(180,000,000)
11 General Fund transfers-out	(120,200,000)	(126,050,000)	(120,700,000)	(121,700,000)	(119,200,000)
12 General Fund transfers-in	in forecast	in forecast	in forecast	0	0
13 Cash Reserve transfers	54,990,505	95,000,000	151,000,000	0	0
14 2009 Spec Session General Fund transfers-out	0	0	0	0	0
15 <b>2009 Spec Session General Fund transfers-in</b>	0	<b>40,385,359</b>	<b>16,405,755</b>	0	0
16 <b>2009 Spec Session Cash Reserve transfer</b>	0	<b>10,000,000</b>	<b>0</b>	0	0
17 2009 Spec Session Revenue Bills	0	0	0	0	0
18 General Fund Net Revenues	<u>3,285,300,753</u>	<u>3,303,335,359</u>	<u>3,420,705,755</u>	<u>3,567,066,000</u>	<u>3,862,771,000</u>
<b>19 APPROPRIATIONS</b>					
20 Appropriations Per 2009 Session	3,328,615,808	3,380,864,343	3,559,130,889	3,559,130,889	3,559,130,889
21 Mainline Budget Adjustments (following biennium)	0	0	0	451,779,501	652,966,585
22 <b>2009 Spec Session Specific Cuts</b>	0	<b>(38,225,769)</b>	<b>(112,844,460)</b>	(74,579,039)	(29,026,507)
23 <b>2009 Spec Session Across the Board Cuts</b>	0	<b>(19,499,754)</b>	<b>(37,159,449)</b>	(37,159,449)	(37,159,449)
24 2009 Special Session Costs	0	<b>67,707</b>	0	0	0
25 General Fund Appropriations	<u>3,328,615,808</u>	<u>3,323,206,527</u>	<u>3,409,126,980</u>	<u>3,899,171,902</u>	<u>4,145,911,518</u>
<b>26 ENDING BALANCE</b>					
27 Dollar ending balance (Financial Status as shown)	423,814,730	202,725,187	209,303,962	(127,801,940)	(415,942,458)
28 Dollar ending balance (at Minimum Reserve)	203,883,255	--	208,189,976	--	222,499,251
29 Excess (shortfall) from Minimum Reserve	219,931,475	--	<b>1,113,986</b>	--	<b>(638,441,709)</b>
30 Biennial Reserve (%)	6.4%		3.0%		-5.2%
<b>General Fund Appropriations</b>					
31 Annual % Change - Appropriations (w/o deficits)	5.3%	-4.6%	2.6%	14.4%	6.3%
32 Two Year Average	4.6%	--	-1.0%	--	10.3%
33 Four Year Average	--	--	--	--	4.5%
<b>General Fund Revenues</b>					
34 Est. Revenue Growth (rate/base adjusted)	-4.4%	-1.3%	4.0%	7.4%	7.4%
35 Two Year Average	1.3%	--	1.4%	--	7.4%
35 Five Year Average	5.6%	--	2.2%	--	2.6%

<b>CASH RESERVE FUND</b>	FY2008-09	FY2009-10	FY2010-11	FY2011-12	FY2012-13
Projected Ending Balance	578,191,863	455,191,863	324,742,863	324,742,863	324,742,863

## Cash Reserve Fund

	FY2008-09	FY2009-10	FY2010-11	FY2011-12	FY2012-13
Beginning Balance	545,545,797	578,191,863	455,191,863	324,742,863	324,742,863
Excess of certified forecasts (line 3 in Status)	116,976,571	0	0	0	0
To/from Gen Fund per current law	(54,990,505)	(95,000,000)	(151,000,000)	0	0
To Nebr Capital Construction Fund (NCCF)	(9,590,000)	0	0	0	0
To Job Training Cash Fund	(5,000,000)	0	0	0	0
To Microenterprise Development Program	(1,000,000)	0	0	0	0
To Building Entrepreneurial Communities Act	(250,000)	0	0	0	0
To/From state employee health insurance funds	0	(12,000,000)	12,000,000	0	0
To/From Water Contingency Cash Fund	0	0	8,551,000	0	0
To State Fair relocation	(5,000,000)	0	0	0	0
To Cultural Endowment fund	(1,000,000)	0	0	0	0
To Roads Operations Cash Fund	0	(5,000,000)	To GF	To GF	0
To Governors Emergency Fund	(7,500,000)	0	0	0	0
To Visitors Promotion (Special Olympics)	0	(1,000,000)	0	0	0
2009 Spec Session - To General Fund	0	(10,000,000)	0	0	0
Projected Ending Balance	578,191,863	455,191,863	324,742,863	324,742,863	324,742,863

# Changes in the Financial Status Over the Past Year

Variance from Minimum Reserve (All numbers in Millions of Dollars)	Biennial Budget				Following Biennium		
	FY2008-09	FY2009-10	FY2010-11	3 Yr Total	FY2011-12	FY2012-13	5 Yr Total
<b>1 November 2008 Tax Rate Review</b>				<b>(377.2)</b>			<b>(591.7)</b>
2 Plus: Committee Prelim FY09 deficits vs \$5 million allocation	70.6	0.0	0.0	70.6	0.0	0.0	70.6
3 Plus: TEEOSA aid (at LB545 est) lower than pre-session estimate	0.0	39.6	112.9	152.5	50.9	1.3	204.7
4 Plus: Homestead Exemption, lower than pre-session est	0.0	10.0	11.1	21.1	11.5	11.8	44.4
5 Plus: Salaries and Health, lower than pre-session est	0.0	12.0	25.7	37.7	27.8	30.0	95.5
6 Plus: Budget cuts not in pre-session est	0.0	9.0	11.9	20.9	11.9	11.9	44.7
7 Plus: All other items (net) lower than pre-session est	0.0	(1.7)	1.1	(0.5)	0.3	1.9	1.7
8 Plus: General Fund transfers-in not in pre-session est	0.0	34.7	33.3	67.9	0.0	0.0	67.9
9 Less: General Fund transfers-out not in pre-session est	0.0	(15.6)	(15.8)	(31.3)	(7.5)	(7.5)	(46.3)
10 Less: CRF transfers to Gov Emergency Fund, Special Olympics	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 Plus: Change in Minimum Reserve	0.0	0.0	1.8	1.8	0.0	(4.9)	(3.1)
<b>12 Committee Preliminary Budget</b>				<b>(36.4)</b>			<b>(111.6)</b>
13 Less: Revenue Forecasts (revised Feb 2009)	(81.0)	(150.0)	(131.0)	(362.0)	(146.0)	(166.0)	(674.0)
14 Plus: CRF Transfer revised FY08 forecast above certified	0.0	14.3	0.0	14.3	0.0	0.0	14.3
15 Plus: Change in Minimum Reserve	0.0	0.0	10.1	10.1	0.0	9.1	19.2
16 Less: Fed Stimulus tax change impact	(3.2)	(44.1)	(62.2)	(109.5)	(1.7)	9.7	(101.5)
17 Less: Post Hearing Adjustment: All Other	(0.1)	(89.8)	(105.1)	(194.9)	24.3	105.3	(65.3)
18 Less: Post Hearing Adjustment: Retirement plans (modest recovery)	0.0	0.0	(33.9)	(33.9)	(87.3)	(131.7)	(253.0)
19 Plus: Post Hearing Adjustment: ARRA funds to offset GF	64.8	225.5	234.2	524.6	0.0	0.0	524.6
20 Plus: Eliminate GF transfer for carrier enforcement	0.0	7.3	7.5	14.8	7.5	7.5	29.8
21 Plus: Adjust Cultural trust transfer	0.0	1.0	1.0	2.0	(1.0)	(1.0)	0.0
22 Plus: Cash Reserve Fund transfer	0.0	95.0	95.0	190.0	0.0	0.0	190.0
23 Plus: Change in Minimum Reserve	0.0	0.0	(0.6)	(0.6)	0.0	(7.5)	(8.1)
24 Less: Revenue Forecasts (April 2009 change excluding ARRA)	(67.8)	(25.9)	(3.8)	(97.5)	(4.0)	(3.0)	(104.5)
25 Plus: Change in Minimum Reserve	0.0	0.0	2.8	2.8	0.0	0.2	3.0
26 Less: TEEOSA, fund per LB545 (Adams amendment to committee am)	0.0	0.0	(11.4)	(11.4)	(12.0)	(33.8)	(57.2)
27 Plus: Retirement:assume Retirement Committee proposal	0.0	0.0	6.4	6.4	23.8	67.9	98.2
28 Plus: ARRA FMAP Unemployment (FY10) Unemployment-Medicaid	0.0	31.0	0.0	31.0	0.0	0.0	31.0
29 Plus: Provider rates to 1.5%	0.0	3.6	3.6	7.3	3.6	3.6	14.5
30 Less: Provider rates (ARRA impact)	0.0	(0.4)	(0.2)	(0.7)	(0.2)	(0.2)	(1.2)
31 Plus: Higher Ed to 1.5%	0.0	3.1	3.1	6.2	3.1	3.1	12.5
32 Plus: Adjust Cultural trust transfer	0.0	0.5	0.5	1.0	(0.5)	(0.5)	0.0
33 Plus: Cash Fund lapses	0.0	0.8	0.0	0.8	0.0	0.0	0.8
34 Plus: Cash Reserve Fund transfer	0.0	0.0	56.0	56.0	0.0	0.0	56.0
35 Less: Change in Minimum Reserve	0.0	0.0	(1.7)	(1.7)	0.0	(1.4)	(3.1)
<b>36 Committee Budget to the Floor</b>				<b>18.6</b>			<b>(385.5)</b>
37 Less: Floor amendments-deficits/claims	1.2	0.0	0.0	1.2	0.0	0.0	1.2
38 Less: Floor amendments-appropriations	0.0	(4.8)	(0.2)	(5.0)	(0.2)	(0.2)	(5.3)
39 Less: Floor amendments-transfers	0.0	0.0	5.3	5.3	0.0	0.0	5.3
40 Plus: Mainline vetoes-appropriation	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 Less: Mainline veto overrides	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42 Less: Revenue bills enacted	0.0	(1.2)	(2.3)	(3.5)	(2.2)	(1.0)	(6.7)
43 Less: A Bills enacted	0.0	(5.6)	(8.2)	(13.7)	(31.3)	(32.1)	(77.1)
44 Plus: Change in Minimum Reserve	0.0	0.0	(0.1)	(0.1)	0.0	0.5	0.5
<b>45 Sine Die 2009 Session (May 29, 2009)</b>				<b>2.9</b>			<b>(467.7)</b>
46 Plus: Lower carryover obligations from FY07-08	(0.0)	0.0	0.0	(0.0)	0.0	0.0	(0.0)
47 Plus: FY09 Actual vs Est General Fund Net Receipts	(36.5)	0.0	0.0	(36.5)	0.0	0.0	(36.5)
48 Less: FY09 Actual vs Est CRF transfers-automatic	0.0	0.0	0.0	0.0	0.0	0.0	0.0
49 Plus: FY09 Actual vs Est Accounting adjustment	(7.0)	0.0	0.0	(7.0)	0.0	0.0	(7.0)
50 Plus: Assumed lapse, FY09 unexpended	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 Less: Change in Minimum Reserve	0.0	0.0	(6.5)	(6.5)	0.0	7.6	1.2
<b>52 July 2009 Tax Rate Review Committee</b>				<b>(47.1)</b>			<b>(510.1)</b>
53 Less: Revenue Forecasts (October 2009)	0.0	(125.3)	(172.0)	(297.3)	(177.0)	(180.0)	(654.3)
54 Plus: Change in prior year reappropriations	0.0	1.9	0.0	1.9	0.0	0.0	1.9
55 Less: Change in Minimum Reserve	0.0	0.0	8.7	8.7	0.0	10.3	19.0
<b>56 Pre Special Session November 2009</b>				<b>(333.8)</b>			<b>(1,143.5)</b>
57 Plus: Committee proposed budget reductions	(0.0)	57.7	150.0	207.7	111.7	66.2	385.7
58 Plus: Committee proposed reduce reappropriations	0.0	62.5	0.0	62.5	0.0	0.0	62.5
59 Less: Committee proposed Special Session costs	0.0	(0.1)	0.0	(0.1)	0.0	0.0	(0.1)
60 Plus: Committee proposed fund transfers	0.0	40.4	16.4	56.8	0.0	0.0	56.8
61 Plus: Committee proposed reallocate CRF transfers	0.0	10.0	0.0	10.0	0.0	0.0	10.0
62 Less: Change in Minimum Reserve	0.0	0.0	(1.9)	(1.9)	0.0	(7.9)	(9.8)
<b>63 Appropriations Committee Proposal 2009 Spec Sess</b>				<b>1.1</b>			<b>(638.5)</b>

## General Fund Revenue Forecasts

The FY08-09 actual receipts reflected the lowest adjusted revenue growth since calculations were made back to 1982, a negative -4.4%. The FY09 actual receipts were \$149 million below the prior year (FY07-08), \$51 million below two years ago (FY06-07) and only \$5 million higher than receipts three years ago (FY05-06).

The lower than projected FY08-09 receipts, below forecast receipts in the first three months of FY09-10 and lower estimates provided by the Dept of Revenue and Legislative Fiscal Office resulted in the Forecast Board reducing their revenue forecasts at their regularly scheduled October meeting by \$123 million in FY09-10 and \$172 million in FY10-11. These revised forecasts result in an adjusted growth of negative -1.3% in FY09-10 but rebounding to 4% (still below average) in FY10-11. Extending the lower revenue base into the out year estimates for FY11-12 and FY12-13 resulted in significantly lower revenue numbers for those two years as compared to the Sine Die planning numbers, \$177 million in FY11-12 and \$180 million in FY12-13.

Estimates for the following biennium, using the capped historical average methodology, average 7.4%. Because of the extremely low growth in the first three years, the growth needed to achieve a five year 5.2% average was well above the cap level. Therefore, the capped growth in the following biennium yields a 5 year average of 2.6%, about half the 5.2% historical average.

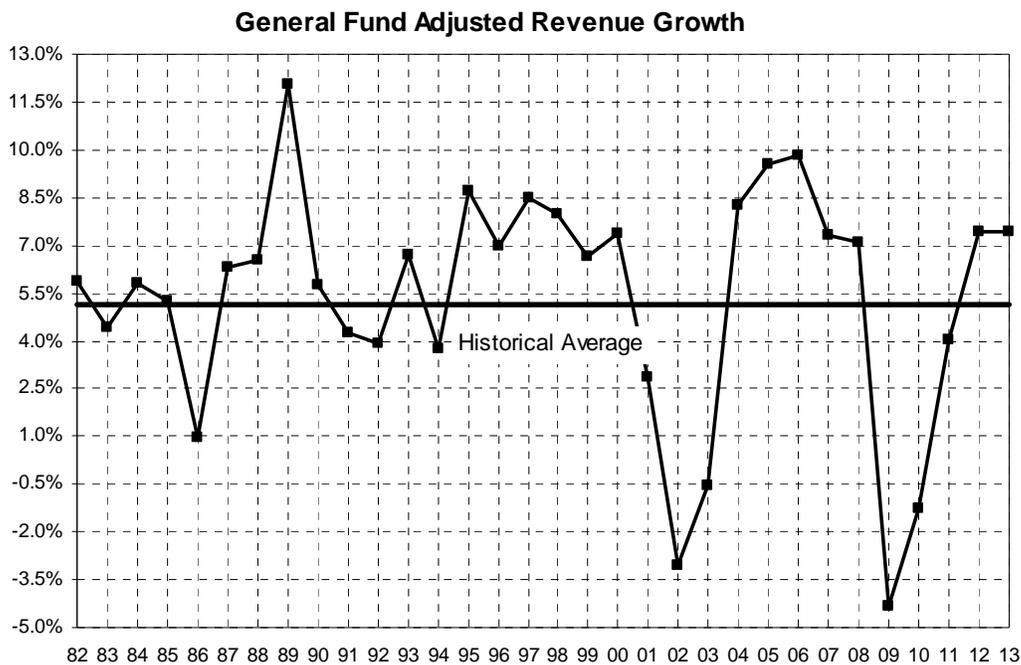
Table 1 General Fund Revenue Forecasts

Revenue Estimates Used in Financial Status	Actual FY2008-09	NEFAB FY2009-10	NEFAB FY2010-11	LFO Prelim FY2011-12	LFO Prelim FY2012-13
<b><u>Actual/Forecast</u></b>					
Sales and Use Tax	1,326,161,017	1,320,000,000	1,365,000,000	1,463,302,000	1,555,671,000
Individual Income Tax	1,600,418,236	1,585,000,000	1,630,000,000	1,806,000,000	2,001,000,000
Corporate Income Tax	198,483,786	165,000,000	177,000,000	223,084,000	227,700,000
Miscellaneous receipts	232,405,148	214,000,000	202,000,000	196,380,000	197,600,000
Total General Fund Revenues	3,357,468,187	3,284,000,000	3,374,000,000	3,688,766,000	3,981,971,000
<b><u>Adjusted Growth</u></b>					
Sales and Use Tax	-1.2%	0.8%	3.9%	6.7%	5.9%
Individual Income Tax	-6.6%	-1.4%	3.2%	8.4%	9.7%
Corporate Income Tax	-12.4%	-6.7%	13.8%	4.4%	-0.9%
Miscellaneous receipts	4.3%	-9.5%	1.9%	8.2%	7.2%
Total General Fund Revenues	-4.4%	-1.3%	4.0%	7.4%	7.4%
Five Yr Average	5.6%	--	2.2%	--	2.6%
<b><u>Change from Prior Forecasts</u></b>					
Sine Die Forecast	3,394,000,000	3,409,315,000	3,545,953,000	3,865,766,000	4,161,971,000
Dollar Change	(36,531,813)	(125,315,000)	(171,953,000)	(177,000,000)	(180,000,000)
Two/Four Year Change	--	--	(333,799,813)	--	(690,799,813)

Table 2 shows actual and projected revenues including the adjusted revenue growth

Table 2 Actual and Projected General Fund Revenues

Fiscal Year	Sales and Use Tax	Individual Income Tax	Corporate Income Tax	Miscellaneous Taxes and	Total Net Receipts	Adjusted Growth
FY 1989-90 Actual	444,231,183	501,134,237	71,948,124	135,396,459	1,152,710,003	5.8%
FY 1990-91 Actual	547,372,735	609,430,580	81,947,961	128,325,622	1,367,076,898	4.3%
FY 1991-92 Actual	592,441,836	658,634,300	103,617,106	135,716,137	1,490,409,379	3.9%
FY 1992-93 Actual	586,355,271	690,350,753	102,754,927	145,200,908	1,524,661,859	6.7%
FY 1993-94 Actual	648,846,708	722,360,866	113,142,771	169,401,912	1,653,752,257	3.7%
FY 1994-95 Actual	683,852,397	746,717,579	123,923,674	150,995,891	1,705,489,541	8.7%
FY 1995-96 Actual	711,008,684	846,550,249	126,801,468	152,380,385	1,836,740,786	7.0%
FY 1996-97 Actual	755,907,807	944,117,130	137,337,967	172,241,113	2,009,604,017	8.5%
FY 1997-98 Actual	803,805,374	981,643,795	142,150,133	177,852,119	2,105,451,422	8.0%
FY 1998-99 Actual	744,650,752	1,078,522,994	135,033,658	165,661,901	2,123,869,305	6.7%
FY 1999-00 Actual	900,427,469	1,180,363,301	140,021,942	183,111,959	2,403,924,670	7.4%
FY 2000-01 Actual	905,023,176	1,233,363,553	138,040,082	180,435,044	2,456,861,855	2.9%
FY 2001-02 Actual	918,889,782	1,159,810,647	107,628,074	179,180,246	2,365,508,749	-3.0%
FY 2002-03 Actual	1,028,931,065	1,129,421,651	111,597,405	186,449,714	2,456,399,835	-0.5%
FY 2003-04 Actual	1,114,374,321	1,249,890,025	167,429,431	187,033,230	2,718,727,007	8.3%
FY 2004-05 Actual	1,231,011,089	1,400,076,680	198,380,442	207,726,086	3,037,194,297	9.5%
FY 2005-06 Actual	1,263,678,691	1,545,338,061	262,295,456	280,875,316	3,352,187,524	9.9%
FY 2006-07 Actual	1,303,826,416	1,650,895,394	213,027,010	240,582,953	3,408,331,773	7.4%
FY 2007-08 Actual	1,321,867,139	1,726,145,405	232,851,654	225,298,373	3,506,162,571	7.2%
FY 2008-09 Actual	1,326,161,017	1,600,418,236	198,483,786	232,405,148	3,357,468,187	-4.4%
FY 2009-10 NEFAB+Bills	1,343,559,000	1,675,000,000	169,814,000	220,942,000	3,284,000,000	-1.3%
FY 2010-11 NEFAB+Bills	1,407,292,000	1,760,000,000	169,451,000	209,210,000	3,374,000,000	4.0%
FY 2011-12 LFO Prelim	1,490,302,000	1,956,000,000	223,084,000	196,380,000	3,688,766,000	7.4%
FY 2012-13 LFO Prelim	1,575,671,000	2,141,000,000	247,700,000	197,600,000	3,981,971,000	7.4%



## Projected Budget for the Upcoming Biennium

For the “following biennium” (FY11-12 and FY12-13), the mainline budget numbers reflect the annualized impact of the current budget actions plus an estimate of future year increases in entitlement programs, salary and health insurance increases, and other funding requirements that are normally not optional. Obviously the actual funding needs in these areas will not be known until the biennial budget process starts again in two years. However for planning purposes, some level of funding for these items must be acknowledged and shown as likely funding commitments.

The large percentage increase in FY2011-12 is largely a result of replacing the use of ARRA funds in the FY10 / FY11 biennium and the growing amount of state required funding projected in the defined benefit and cash balance retirement funds. Excluding these two items, the budget growth is roughly 5% per year.

The amount of ARRA fund replacement totals \$234.0 million. The amounts included within programs in the following table are Public Assistance (\$4.0 million), Medicaid (\$63.1 million), and TEEOSA state aid (\$149.9 million). The \$17 million replacement of the general stabilization funds used in the Dept of Correctional Services is shown separately in the table.

THE NUMBERS SHOWN HERE DO NOT REFLECT THE IMPACT OF THE PROPOSED SPECIAL SESSION BUDGET ACTIONS. THE ON-GOING IMPACT OF THOSE ACTIONS WILL BE SHOWN SEPARATELY IN THE FINANCIAL STATUS.

Table 3 Projected Budget Increases - Following Biennium

Numbers are annual increases	Factor	Est for Following Biennium	
		FY2011-12	FY2012-13
Special Education	5.0%	9,244,692	9,706,927
Aid to K-12 Schools (TEEOSA)	26.6% & 5.7%	219,829,741	59,428,925
Aid to ESU's	2.5%	397,189	407,119
Homestead Exemption	3.0%	1,950,000	2,008,500
Community Colleges	3.0%	2,697,123	2,778,037
Medicaid	13.8%	108,497,213	48,610,552
Public Assistance	9.3%	25,521,482	23,264,610
Childrens Health Insurance (CHIP)	11.6%	1,025,051	1,101,929
Developmental Disability aid	3.0%	2,751,242	2,833,779
Behavioral Health aid	3.0%	2,262,867	2,330,753
Employee Salaries	2.5%	24,727,360	25,345,544
Employee Health Insurance	10.0%	15,079,380	16,587,318
Operations increase	2.0%	5,707,762	5,821,917
Inmate per diem costs	6.0%	2,205,936	2,338,292
BSDC recertification (HHS)	calculated	(24,477,558)	0
Replace ARRA funds, Corrections	calculated	17,000,000	0
Retirement (defined benefit plans)	calculated	36,007,000	351,000
Capital Construction	Reaff Only	807,000	(1,502,000)
All Other		491,448	(224,018)
Net Annual \$ Increase		451,724,928	201,189,184
Annual % Increase		12.7%	5.0%

# ***BREAKDOWN OF GENERAL FUND APPROPRIATIONS***

(New Appropriations Only)

# General Fund Budget Summary

With Committee Proposed Changes - 2009 Special Session

	Total Per 2009 Session		Committee Proposal		Total With Committee Proposal		Change over Prior Yr		Change over Prior Yr		2 Yr Avg Change
	FY2009-10	FY2010-11	2009 Spec Session Changes FY2009-10	FY2010-11	FY2009-10	FY2010-11	FY2009-10 (w/o deficits) \$	%	FY2010-11 (w/o deficits) \$	%	
<b>AGENCY OPERATIONS</b>											
University/Colleges	547,471,887	557,019,870	(19,655,537)	(16,929,794)	527,816,350	540,090,076	(9,682,888)	-1.8%	12,273,726	2.3%	0.2%
Health & Human Services System	258,291,641	260,890,234	(13,909,905)	(6,168,465)	244,381,736	254,721,769	19,513,844	8.7%	10,340,033	4.2%	6.4%
Correctional Services	120,910,021	144,131,132	(765,000)	(1,556,000)	120,145,021	142,575,132	(28,315,667)	-19.1%	22,430,111	18.7%	-2.0%
Courts	70,485,522	72,880,454	(1,099,261)	(1,552,061)	69,386,261	71,328,393	1,450,897	2.1%	1,942,132	2.8%	2.5%
State Patrol	55,396,251	57,114,888	(1,083,065)	(1,215,162)	54,313,186	55,899,726	1,386,552	2.6%	1,586,540	2.9%	2.8%
Revenue	29,535,042	29,029,590	(733,904)	(1,442,238)	28,801,138	27,587,352	(844,965)	-2.9%	(1,213,786)	-4.2%	-3.5%
Retirement Board	25,589,490	47,579,490	0	(20,208,154)	25,589,490	27,371,336	6,121,275	31.4%	1,781,846	7.0%	18.6%
Other 39 Agencies	143,501,167	146,341,025	(3,517,012)	(6,513,792)	139,984,155	139,827,233	(769,689)	-0.5%	(156,922)	-0.1%	-0.3%
Total-GF Operations	1,251,181,021	1,314,986,683	(40,763,684)	(55,585,666)	1,210,417,337	1,259,401,017	(11,140,641)	-0.9%	48,983,680	4.0%	1.5%
<b>STATE AID TO INDIVIDUALS</b>											
Medicaid	453,897,457	539,766,202	(8,591,000)	(32,122,202)	445,306,457	507,644,000	(145,652,156)	-24.6%	62,337,543	14.0%	-7.3%
Public Assistance	237,246,958	249,998,700	(900,000)	(3,033,714)	236,346,958	246,964,986	(5,275,373)	-2.2%	10,618,028	4.5%	1.1%
Developmental disabilities aid	83,769,149	91,708,053	(500,000)	(1,134,622)	83,269,149	90,573,431	12,102,833	17.0%	7,304,282	8.8%	12.8%
Behavioral Health aid	74,225,354	75,613,368	0	(891,887)	74,225,354	74,721,481	4,952,348	7.1%	496,127	0.7%	3.9%
Childrens Health Insurance (CHIP)	10,425,708	11,672,900	(1,300,000)	(113,885)	9,125,708	11,559,015	(2,636,184)	-22.4%	2,433,307	26.7%	-0.9%
Aging Programs	7,918,808	8,125,625	0	(126,187)	7,918,808	7,999,438	201,615	2.6%	80,630	1.0%	1.8%
Higher Ed Student Aid programs	6,992,315	7,162,315	(83,964)	(167,926)	6,908,351	6,994,389	76,036	1.1%	86,038	1.2%	1.2%
Public Health Aid	4,786,648	4,849,448	0	(42,076)	4,786,648	4,807,372	661,872	16.0%	20,724	0.4%	8.0%
Community health centers	3,806,575	3,990,874	0	(123,480)	3,806,575	3,867,394	281,575	8.0%	60,819	1.6%	4.7%
All Other Aid to Individuals/Other	8,690,250	8,747,301	(127,315)	(257,481)	8,562,935	8,489,820	(271,255)	-3.1%	(73,115)	-0.9%	-2.0%
Total-GF Aid to Individuals/Other	891,759,222	1,001,634,786	(11,502,279)	(38,013,460)	880,256,943	963,621,326	(135,558,689)	-13.3%	83,364,383	9.5%	-2.6%
<b>STATE AID TO LOCAL GOVT</b>											
State Aid to Schools (TEEOSA)	824,960,159	825,928,798	0	(47,399,326)	824,960,159	778,529,472	1,432,916	0.2%	(46,430,687)	-5.6%	-2.8%
Special Education	184,893,842	184,893,842	0	0	184,893,842	184,893,842	0	0.0%	0	0.0%	0.0%
Aid to Community Colleges	88,575,473	89,904,105	(1,609,217)	(3,146,080)	86,966,256	86,758,025	(300,220)	-0.3%	(208,231)	-0.2%	-0.3%
Homestead Exemption	62,250,000	65,000,000	0	0	62,250,000	65,000,000	(13,870,104)	-18.2%	2,750,000	4.4%	-7.6%
Aid to ESU's	15,887,570	15,887,570	0	(794,379)	15,887,570	15,093,191	(202,000)	-1.3%	(794,379)	-5.0%	-3.1%
Aid to Cities	11,777,193	11,777,193	(294,430)	(588,860)	11,482,763	11,188,333	225,570	2.0%	(294,430)	-2.6%	-0.3%
Aid to Counties	4,965,866	4,965,866	(124,147)	(248,293)	4,841,719	4,717,573	(124,147)	-2.5%	(124,146)	-2.6%	-2.5%
County jail cost reimbursement	3,910,000	3,910,000	(97,750)	(195,500)	3,812,250	3,714,500	(97,750)	-2.5%	(97,750)	-2.6%	-2.5%
Early Childhood programs	3,615,426	3,615,426	(11,098)	(180,771)	3,604,328	3,434,655	(11,098)	-0.3%	(169,673)	-4.7%	-2.5%
Other Aid to Local Govt	21,916,338	21,974,387	(275,685)	(1,324,341)	21,640,653	20,650,046	(2,762,437)	-11.3%	(990,607)	-4.6%	-8.0%
Total-GF Aid to Local Govt	1,222,751,867	1,227,857,187	(2,412,327)	(53,877,550)	1,220,339,540	1,173,979,637	(15,709,270)	-1.3%	(46,359,903)	-3.8%	-2.5%
<b>CAPITAL CONSTRUCTION</b>											
	15,172,233	14,652,233	(3,047,233)	(2,527,233)	12,125,000	12,125,000	3,886,678	47.2%	0	0.0%	21.3%
<b>TOTAL GENERAL FUNDS</b>											
	3,380,864,343	3,559,130,889	(57,725,523)	(150,003,909)	3,323,138,820	3,409,126,980	(158,521,922)	-4.6%	85,988,160	2.6%	-1.0%

Numbers in this section reflect changes to new appropriations only. Reappropriation of unexpended balances are not include in new appropriation amounts.

# General Fund Appropriations by Agency

Agency	Type	w/o Deficits FY2008-09	Per 2009 Session		Committee Proposed Special Session Changes		Per 2009 Spec Session with Committee Proposal	
			FY2009-10	FY2010-11	FY2009-10	FY2010-11	FY2009-10	FY2010-11
#03 Legislative Council	Oper	17,680,147	17,877,154	18,758,084	(431,106)	(906,255)	17,446,048	17,851,829
#03 Legislative Council	Total	17,680,147	17,877,154	18,758,084	(431,106)	(906,255)	17,446,048	17,851,829
#05 Supreme Court	Oper	67,935,364	70,485,522	72,880,454	(1,099,261)	(1,552,061)	69,386,261	71,328,393
#05 Supreme Court	Total	67,935,364	70,485,522	72,880,454	(1,099,261)	(1,552,061)	69,386,261	71,328,393
#07 Governor	Oper	1,742,569	1,744,580	1,746,716	(40,093)	(80,193)	1,704,487	1,666,523
#07 Governor	Total	1,742,569	1,744,580	1,746,716	(40,093)	(80,193)	1,704,487	1,666,523
#08 Lt. Governor	Oper	143,839	143,805	145,847	(928)	(1,857)	142,877	143,990
#08 Lt. Governor	Total	143,839	143,805	145,847	(928)	(1,857)	142,877	143,990
#09 Secretary of State	Oper	734,475	467,491	473,277	(8,913)	(18,050)	458,578	455,227
#09 Secretary of State	Total	734,475	467,491	473,277	(8,913)	(18,050)	458,578	455,227
#10 State Auditor	Oper	2,557,746	2,506,238	2,508,031	(59,758)	(119,517)	2,446,480	2,388,514
#10 State Auditor	Total	2,557,746	2,506,238	2,508,031	(59,758)	(119,517)	2,446,480	2,388,514
#11 Attorney General	Oper	6,154,481	6,792,887	6,373,906	(166,621)	(312,200)	6,626,266	6,061,706
#11 Attorney General	Total	6,154,481	6,792,887	6,373,906	(166,621)	(312,200)	6,626,266	6,061,706
#12 State Treasurer	Aid	17,768,561	18,285,561	18,285,561	(457,140)	(914,278)	17,828,421	17,371,283
#12 State Treasurer	Oper	1,646,026	1,591,056	1,620,525	(36,895)	(75,176)	1,554,161	1,545,349
#12 State Treasurer	Total	19,414,587	19,876,617	19,906,086	(494,035)	(989,454)	19,382,582	18,916,632
#13 Education	Aid	1,034,925,763	1,036,258,390	1,037,266,478	(39,889)	(48,600,155)	1,036,218,501	988,666,323
#13 Education	Oper	16,513,039	17,598,051	18,598,565	(334,845)	(709,088)	17,263,206	17,889,477
#13 Education	Total	1,051,438,802	1,053,856,441	1,055,865,043	(374,734)	(49,309,243)	1,053,481,707	1,006,555,800
#14 Public Service Comm	Oper	2,659,081	2,605,037	2,657,624	(52,803)	(107,641)	2,552,234	2,549,983
#14 Public Service Comm	Total	2,659,081	2,605,037	2,657,624	(52,803)	(107,641)	2,552,234	2,549,983
#15 Parole Board	Oper	800,540	809,458	821,516	(8,180)	(16,180)	801,278	805,336
#15 Parole Board	Total	800,540	809,458	821,516	(8,180)	(16,180)	801,278	805,336
#16 Revenue	Aid	77,620,104	63,750,000	66,500,000	0	(75,000)	63,750,000	66,425,000
#16 Revenue	Oper	29,646,103	29,535,042	29,029,590	(733,904)	(1,442,238)	28,801,138	27,587,352
#16 Revenue	Total	107,266,207	93,285,042	95,529,590	(733,904)	(1,517,238)	92,551,138	94,012,352
#18 Agriculture	Aid	2,000,000	60,000	120,000	(1,500)	(6,000)	58,500	114,000
#18 Agriculture	Oper	6,506,350	6,382,179	6,462,627	(159,554)	(323,131)	6,222,625	6,139,496
#18 Agriculture	Total	8,506,350	6,442,179	6,582,627	(161,054)	(329,131)	6,281,125	6,253,496
#21 Fire Marshal	Oper	4,334,612	4,471,830	4,584,655	(102,721)	(211,015)	4,369,109	4,373,640
#21 Fire Marshal	Total	4,334,612	4,471,830	4,584,655	(102,721)	(211,015)	4,369,109	4,373,640
#23 Labor	Oper	636,831	567,044	582,247	(14,176)	(29,112)	552,868	553,135
#23 Labor	Total	636,831	567,044	582,247	(14,176)	(29,112)	552,868	553,135
#25 HHS System	Aid	1,000,667,731	876,438,725	986,087,238	(11,300,052)	(37,606,156)	865,138,673	948,481,082
#25 HHS System	Oper	224,867,892	258,291,641	260,890,234	(13,909,905)	(6,168,465)	244,381,736	254,721,769
#25 HHS System	Total	1,225,535,623	1,134,730,366	1,246,977,472	(25,209,957)	(43,774,621)	1,109,520,409	1,203,202,851
#27 Roads	Oper	18,184	2,610	2,610	(65)	(131)	2,545	2,479
#27 Roads	Total	18,184	2,610	2,610	(65)	(131)	2,545	2,479
#28 Veterans Affairs	Oper	1,032,894	959,393	1,198,455	(23,985)	(59,923)	935,408	1,138,532
#28 Veterans Affairs	Total	1,032,894	959,393	1,198,455	(23,985)	(59,923)	935,408	1,138,532

Agency	Type	w/o Deficits FY2008-09	Per 2009 Session		Committee Proposed Special Session Changes		Per 2009 Spec Session with Committee Proposal	
			FY2009-10	FY2010-11	FY2009-10	FY2010-11	FY2009-10	FY2010-11
#29 Natural Resources	Aid	8,474,374	8,175,755	8,175,755	(204,394)	(408,788)	7,971,361	7,766,967
#29 Natural Resources	Oper	9,417,678	9,716,126	9,994,000	(242,903)	(499,700)	9,473,223	9,494,300
#29 Natural Resources	Total	17,892,052	17,891,881	18,169,755	(447,297)	(908,488)	17,444,584	17,261,267
#31 Military Dept	Aid	1,024,166	1,525,000	1,525,000	(13,125)	(526,250)	1,511,875	998,750
#31 Military Dept	Oper	3,748,283	3,861,304	3,890,621	(71,532)	(119,531)	3,789,772	3,771,090
#31 Military Dept	Total	4,772,449	5,386,304	5,415,621	(84,657)	(645,781)	5,301,647	4,769,840
#32 Ed Lands & Funds	Oper	414,455	348,468	360,161	(8,712)	(18,008)	339,756	342,153
#32 Ed Lands & Funds	Total	414,455	348,468	360,161	(8,712)	(18,008)	339,756	342,153
#33 Game & Parks	Aid	50,000	47,500	47,500	(1,188)	(2,375)	46,312	45,125
#33 Game & Parks	Oper	11,288,991	11,670,477	12,047,640	(210,000)	(310,000)	11,460,477	11,737,640
#33 Game & Parks	Total	11,338,991	11,717,977	12,095,140	(211,188)	(312,375)	11,506,789	11,782,765
#34 Library Commission	Aid	1,220,998	1,218,177	1,215,228	(30,454)	(60,761)	1,187,723	1,154,467
#34 Library Commission	Oper	2,667,938	2,670,759	2,673,708	(66,769)	(133,685)	2,603,990	2,540,023
#34 Library Commission	Total	3,888,936	3,888,936	3,888,936	(97,223)	(194,446)	3,791,713	3,694,490
#35 Liquor Control	Oper	982,122	998,654	1,028,754	(24,966)	(51,438)	973,688	977,316
#35 Liquor Control	Total	982,122	998,654	1,028,754	(24,966)	(51,438)	973,688	977,316
#46 Correctional Services	Aid	3,910,000	3,910,000	3,910,000	(97,750)	(195,500)	3,812,250	3,714,500
#46 Correctional Services	Oper	148,460,688	120,910,021	144,131,132	(765,000)	(1,556,000)	120,145,021	142,575,132
#46 Correctional Services	Total	152,370,688	124,820,021	148,041,132	(862,750)	(1,751,500)	123,957,271	146,289,632
#47 NETC	Oper	10,136,091	9,968,024	10,202,739	(249,201)	(510,137)	9,718,823	9,692,602
#47 NETC	Total	10,136,091	9,968,024	10,202,739	(249,201)	(510,137)	9,718,823	9,692,602
#48 Coordinating Comm	Aid	6,832,315	6,992,315	7,162,315	(83,964)	(167,926)	6,908,351	6,994,389
#48 Coordinating Comm	Oper	1,303,819	1,303,819	1,303,819	(32,595)	(65,191)	1,271,224	1,238,628
#48 Coordinating Comm	Total	8,136,134	8,296,134	8,466,134	(116,559)	(233,117)	8,179,575	8,233,017
#50 State Colleges	Oper	45,393,201	46,174,099	47,015,210	(838,880)	(1,645,238)	45,335,219	45,369,972
#50 State Colleges	Total	45,393,201	46,174,099	47,015,210	(838,880)	(1,645,238)	45,335,219	45,369,972
#51 University of Nebraska	Oper	492,106,037	501,297,788	510,004,660	(18,816,657)	(15,284,556)	482,481,131	494,720,104
#51 University of Nebraska	Total	492,106,037	501,297,788	510,004,660	(18,816,657)	(15,284,556)	482,481,131	494,720,104
#54 Historical Society	Oper	4,514,311	4,505,813	4,505,813	(112,645)	(225,291)	4,393,168	4,280,522
#54 Historical Society	Total	4,514,311	4,505,813	4,505,813	(112,645)	(225,291)	4,393,168	4,280,522
#64 State Patrol	Oper	52,926,634	55,396,251	57,114,888	(1,083,065)	(1,215,162)	54,313,186	55,899,726
#64 State Patrol	Total	52,926,634	55,396,251	57,114,888	(1,083,065)	(1,215,162)	54,313,186	55,899,726
#65 Admin Services (DAS)	Oper	9,128,050	9,013,668	8,581,401	(213,810)	(406,508)	8,799,858	8,174,893
#65 Admin Services (DAS)	Total	9,128,050	9,013,668	8,581,401	(213,810)	(406,508)	8,799,858	8,174,893
#67 Equal Opportunity	Oper	1,373,311	1,326,333	1,370,691	(33,158)	(68,535)	1,293,175	1,302,156
#67 Equal Opportunity	Total	1,373,311	1,326,333	1,370,691	(33,158)	(68,535)	1,293,175	1,302,156
#68 Mexican-American	Oper	215,312	200,461	210,352	(5,012)	(10,518)	195,449	199,834
#68 Mexican-American	Total	215,312	200,461	210,352	(5,012)	(10,518)	195,449	199,834
#69 Arts Council	Aid	861,654	861,654	861,654	(5,000)	(10,000)	856,654	851,654
#69 Arts Council	Oper	618,060	626,894	623,722	(11,583)	(26,750)	615,311	596,972
#69 Arts Council	Total	1,479,714	1,488,548	1,485,376	(16,583)	(36,750)	1,471,965	1,448,626
#70 Foster Care Review	Oper	1,336,371	1,421,906	1,458,318	(35,548)	(72,916)	1,386,358	1,385,402
#70 Foster Care Review	Total	1,336,371	1,421,906	1,458,318	(35,548)	(72,916)	1,386,358	1,385,402
#72 Economic Develop	Aid	2,225,000	1,597,500	1,597,500	(3,750)	(37,375)	1,593,750	1,560,125
#72 Economic Develop	Oper	4,441,717	5,076,018	5,069,360	(364,401)	(228,468)	4,711,617	4,840,892
#72 Economic Develop	Total	6,666,717	6,673,518	6,666,860	(368,151)	(265,843)	6,305,367	6,401,017
#76 Indian Commission	Oper	198,763	195,000	195,000	(4,875)	(9,750)	190,125	185,250
#76 Indian Commission	Total	198,763	195,000	195,000	(4,875)	(9,750)	190,125	185,250

Agency	Type	w/o Deficits FY2008-09	Per 2009 Session		Committee Proposed Special Session Changes		Per 2009 Spec Session with Committee Proposal	
			FY2009-10	FY2010-11	FY2009-10	FY2010-11	FY2009-10	FY2010-11
#77 Industrial Relations	Oper	335,155	332,955	332,955	(8,324)	(16,648)	324,631	316,307
#77 Industrial Relations	Total	335,155	332,955	332,955	(8,324)	(16,648)	324,631	316,307
#78 Crime Commission	Aid	2,166,328	2,166,328	2,166,328	0	0	2,166,328	2,166,328
#78 Crime Commission	Oper	8,980,494	9,213,857	9,338,373	(217,039)	(440,303)	8,996,818	8,898,070
#78 Crime Commission	Total	11,146,822	11,380,185	11,504,701	(217,039)	(440,303)	11,163,146	11,064,398
#81 Blind & Vis Impaired	Aid	190,000	190,000	190,000	(4,750)	(9,500)	185,250	180,500
#81 Blind & Vis Impaired	Oper	779,684	864,557	897,202	(21,614)	(44,860)	842,943	852,342
#81 Blind & Vis Impaired	Total	969,684	1,054,557	1,087,202	(26,364)	(54,360)	1,028,193	1,032,842
#82 Deaf & Hard Hearing	Oper	874,210	875,312	898,083	(21,883)	(44,904)	853,429	853,179
#82 Deaf & Hard hearing	Total	874,210	875,312	898,083	(21,883)	(44,904)	853,429	853,179
#83 Community Colleges	Aid	87,266,476	88,575,473	89,904,105	(1,609,217)	(3,146,080)	86,966,256	86,758,025
#83 Community Colleges	Total	87,266,476	88,575,473	89,904,105	(1,609,217)	(3,146,080)	86,966,256	86,758,025
#84 Environmental Quality	Aid	4,660,972	4,458,711	4,477,311	(62,433)	(124,866)	4,396,278	4,352,445
#84 Environmental Quality	Oper	3,532,038	3,490,063	3,506,790	(87,252)	(175,340)	3,402,811	3,331,450
#84 Environmental Quality	Total	8,193,010	7,948,774	7,984,101	(149,685)	(300,206)	7,799,089	7,683,895
#85 Retirement Board	Oper	19,468,215	25,589,490	47,579,490	0	(20,208,154)	25,589,490	27,371,336
#85 Retirement Board	Total	19,468,215	25,589,490	47,579,490	0	(20,208,154)	25,589,490	27,371,336
#87 Account/Disclosure	Oper	430,726	426,435	441,387	(10,661)	(22,069)	415,774	419,318
#87 Account/Disclosure	Total	430,726	426,435	441,387	(10,661)	(22,069)	415,774	419,318
#93 Tax Equal/Review	Oper	875,451	875,451	875,451	(21,886)	(43,773)	853,565	831,678
#93 Tax Equal/Review	Total	875,451	875,451	875,451	(21,886)	(43,773)	853,565	831,678
Construction-Total	Total	8,238,322	15,172,233	14,652,233	(3,047,233)	(2,527,233)	12,125,000	12,125,000
OPERATIONS		1,221,557,978	1,251,181,021	1,314,986,683	(40,763,684)	(55,585,666)	1,210,417,337	1,259,401,017
STATE AID		2,251,864,442	2,114,511,089	2,229,491,973	(13,914,606)	(91,891,010)	2,100,596,483	2,137,600,963
CONSTRUCTION		8,238,322	15,172,233	14,652,233	(3,047,233)	(2,527,233)	12,125,000	12,125,000
TOTAL GENERAL FUNDS		3,481,660,742	3,380,864,343	3,559,130,889	(57,725,523)	(150,003,909)	3,323,138,820	3,409,126,980

# General Fund Appropriations by State Aid Program

Agency	Aid Program	Per 2009 Session		Committee Proposed Special Session Changes		Per 2009 Spec Session with Committee Proposal	
		FY2009-10	FY2010-11	FY2009-10	FY2010-11	FY2009-10	FY2010-11
Treasurer	Aid to NRD's	1,542,502	1,542,502	(38,563)	(77,125)	1,503,939	1,465,377
Treasurer	Aid to Cities	11,777,193	11,777,193	(294,430)	(588,860)	11,482,763	11,188,333
Treasurer	Aid to Counties	4,965,866	4,965,866	(124,147)	(248,293)	4,841,719	4,717,573
Education	State Aid to Education (TEEOSA)	824,960,159	825,928,798	0	(47,399,326)	824,960,159	778,529,472
Education	Special Education	184,893,842	184,893,842	0	0	184,893,842	184,893,842
Education	Aid to ESU's	15,887,570	15,887,570	0	(794,379)	15,887,570	15,093,191
Education	High ability learner programs	2,336,921	2,336,921	0	(116,846)	2,336,921	2,220,075
Education	Early Childhood program	3,615,426	3,615,426	(11,098)	(180,771)	3,604,328	3,434,655
Education	School Lunch	421,087	421,087	(10,527)	(21,054)	410,560	400,033
Education	Textbook loan program	500,000	500,000	(12,500)	(25,000)	487,500	475,000
Education	School Breakfast reimbursement	412,811	427,260	(5,764)	(11,529)	407,047	415,731
Education	Adult Education	230,574	230,574	0	0	230,574	230,574
Education	Vocational Education	0	0	0	0	0	0
Education	Learning Communities Aid	1,000,000	1,025,000	0	(51,250)	1,000,000	973,750
Education	Vocational Rehabilitation	2,000,000	2,000,000	0	0	2,000,000	2,000,000
Revenue	County Property Tax Relief	1,500,000	1,500,000	0	(75,000)	1,500,000	1,425,000
Revenue	Homestead Exemption	62,250,000	65,000,000	0	0	62,250,000	65,000,000
Agriculture	Riparian Vegetation grants	0	0	0	0	0	0
Agriculture	Food Supply Animal Vet Incentives	60,000	120,000	(1,500)	(6,000)	58,500	114,000
HHS System	Behavioral Health Aid	74,225,354	75,613,368	0	(891,887)	74,225,354	74,721,481
HHS System	Medical student assistance/RHOP	362,068	362,068	(9,052)	(18,103)	353,016	343,965
HHS System	Juvenile predisposition detention	0	0	0	0	0	0
HHS System	Childrens Health Insurance	10,425,708	11,672,900	(1,300,000)	(113,885)	9,125,708	11,559,015
HHS System	Public Assistance	237,246,958	249,998,700	(900,000)	(3,033,714)	236,346,958	246,964,986
HHS System	Medicaid	453,897,457	539,766,202	(8,591,000)	(32,122,202)	445,306,457	507,644,000
HHS System	Community developmental disabilities	83,769,149	91,708,053	(500,000)	(1,134,622)	83,269,149	90,573,431
HHS System	Community health centers	3,806,575	3,990,874	0	(123,480)	3,806,575	3,867,394
HHS System	Public Health Aid	4,786,648	4,849,448	0	(42,076)	4,786,648	4,807,372
HHS System	Care Management	2,023,239	2,053,190	0	(20,067)	2,023,239	2,033,123
HHS System	Area agencies on aging	5,895,569	6,072,435	0	(106,120)	5,895,569	5,966,315
Nat Resources	Nebr Water Conservation Fund	2,489,835	2,489,835	(62,246)	(124,492)	2,427,589	2,365,343
Nat Resources	Resources Development Fund	3,373,066	3,373,066	(84,327)	(168,653)	3,288,739	3,204,413
Nat Resources	NRD Water Management grants	2,312,854	2,312,854	(57,821)	(115,643)	2,255,033	2,197,211
Military Dept	Governors Emergency Program	1,000,000	1,000,000	0	(500,000)	1,000,000	500,000
Military Dept	Guard tuition assistance	525,000	525,000	(13,125)	(26,250)	511,875	498,750
Game & Parks	Niobrara Council	47,500	47,500	(1,188)	(2,375)	46,312	45,125
Library Comm	Local libraries	1,218,177	1,215,228	(30,454)	(60,761)	1,187,723	1,154,467
Corrections	County jail cost reimbursement	3,910,000	3,910,000	(97,750)	(195,500)	3,812,250	3,714,500
Coord. Comm	Nebr Scholarship Program	6,717,065	6,717,065	(83,964)	(167,926)	6,633,101	6,549,139
Coord. Comm	Access College Early Scholarship	275,250	445,250	0	0	275,250	445,250

Agency	Aid Program	Per 2009 Session		Committee Proposed Special Session Changes		Per 2009 Spec Session with Committee Proposal	
		FY2009-10	FY2010-11	FY2009-10	FY2010-11	FY2009-10	FY2010-11
Arts Council	Aid to arts programs	661,654	661,654	0	0	661,654	661,654
Arts Council	Council on Humanities	200,000	200,000	(5,000)	(10,000)	195,000	190,000
Econ Develop	Managing Mainstreet	100,000	100,000	0	(5,000)	100,000	95,000
Econ Develop	Microenterprise Development Act	497,500	497,500	0	(24,875)	497,500	472,625
Econ Develop	Ag Opportunities/Value-Added grants	850,000	850,000	0	0	850,000	850,000
Econ Develop	Building Entrepreneurial Communities	150,000	150,000	(3,750)	(7,500)	146,250	142,500
Econ Develop	Tourism matching grant program	0	0	0	0	0	0
Crime Comm	Juvenile services grants	587,812	587,812	0	0	587,812	587,812
Crime Comm	County Juvenile Services aid	1,492,500	1,492,500	0	0	1,492,500	1,492,500
Crime Comm	Crimestoppers program	13,457	13,457	0	0	13,457	13,457
Crime Comm	Victim Witness assistance	52,559	52,559	0	0	52,559	52,559
Crime Comm	Crime Victims reparations	20,000	20,000	0	0	20,000	20,000
Blind & Vis Imp	Blind rehabilitation	190,000	190,000	(4,750)	(9,500)	185,250	180,500
Comm Colleges	Aid to Community Colleges	88,575,473	89,904,105	(1,609,217)	(3,146,080)	86,966,256	86,758,025
Environ Cntrl	Superfund cleanup	1,961,400	1,980,000	0	0	1,961,400	1,980,000
Environ Cntrl	Storm Water Management grants	2,497,311	2,497,311	(62,433)	(124,866)	2,434,878	2,372,445
Individuals/Other Local Government		891,759,222 1,222,751,867	1,001,634,786 1,227,857,187	(11,502,279) (2,412,327)	(38,013,460) (53,877,550)	880,256,943 1,220,339,540	963,621,326 1,173,979,637
Total State Aid		2,114,511,089	2,229,491,973	(13,914,606)	(91,891,010)	2,100,596,483	2,137,600,963

***SPECIAL SESSION ACTIONS:  
GENERAL FUND***

# Summary of Revenue Loss and Actions Taken to Balance

REVENUE DECLINES (Millions of Dollars)	Current Biennium				Following Biennium		
	FY08-09	FY09-10	FY10-11	3 Yr Total	FY09-10	FY10-11	5 Yr Total
1 FY09 Actual vs Est General Fund Net Receipts	(36.5)	0.0	0.0	(36.5)	0.0	0.0	(36.5)
2 Revenue Forecasts (October 2009)	0.0	(125.3)	(172.0)	(297.3)	(177.0)	(180.0)	(654.3)
3 Reserve Change / adjustments	(7.0)	1.9	2.2	(2.9)	0.0	18.0	15.1
4 Total Revenue Decline	<u>(43.5)</u>	<u>(123.4)</u>	<u>(169.8)</u>	<u>(336.7)</u>	<u>(177.0)</u>	<u>(162.0)</u>	<u>(675.7)</u>
BUDGET ACTIONS (Millions of Dollars)	Current Biennium				Following Biennium		
	FY08-09	FY09-10	FY10-11	3 Yr Total	FY09-10	FY10-11	5 Yr Total
5 <u>Revenue Actions</u>							
6 Fund transfers	0.0	40.4	16.4	56.8	0.0	0.0	56.8
7 Reallocate CRF transfers	0.0	10.0	0.0	10.0	0.0	0.0	10.0
8 Reserve Change	<u>0.0</u>	<u>0.0</u>	<u>(1.9)</u>	<u>(1.9)</u>	<u>0.0</u>	<u>(7.9)</u>	<u>(9.8)</u>
9 Total Revenue Actions	0.0	50.4	14.5	64.8	0.0	(7.9)	57.0
10 <u>Spending Actions</u>							
11 Across the Board Cuts	(0.0)	19.5	37.2	56.7	37.2	37.2	131.0
12 Lower TEEOSA School Aid	0.0	0.0	47.4	47.4	49.8	4.2	101.4
13 Reduce HHS FY11 provider rate increase to .5%	0.0	0.0	14.5	14.5	14.5	14.5	43.5
14 ARRA Enhanced FMAP - Unemployment Bonus	0.0	8.4	15.6	24.0	0.0	0.0	24.0
15 Unused BSDC contingency and use available federal balance	0.0	10.0	0.0	10.0	0.0	0.0	10.0
16 Use Education Innovation Fund, offset University Gen Funds	0.0	10.0	0.0	10.0	0.0	0.0	10.0
17 Reduced need, state retirement contribution-Teachers+Patrol	0.0	0.0	19.7	19.7	0.0	0.0	19.7
18 Other Specific Cuts	0.0	9.8	15.7	25.5	10.3	10.3	46.1
19 Reduce reappropriation of prior year funds	<u>0.0</u>	<u>62.5</u>	<u>0.0</u>	<u>62.5</u>	<u>0.0</u>	<u>0.0</u>	<u>62.5</u>
20 Total Spending Actions	(0.0)	120.2	150.0	270.2	111.7	66.2	448.1
21 Total Budget Actions	(0.0)	170.6	164.5	335.0	111.7	58.3	505.1

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## Narrative Description of Major Items

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The Appropriations Committee proposal calls for a total of \$337 million of budget actions over the two year biennium of which 20% (\$66.8 million) is from fund transfers and 80% (\$270.2 million) from reducing new appropriations and reducing reappropriated balance carried forward from the prior biennium. This compares closely to the Governors \$336 million recommended actions consisting of which 17% (\$56.3 million) from fund transfers and 83% (\$279.8 million) from reducing appropriations.

**Across the Board Cuts:** Of the spending cuts over the two year period, \$56.7 million comes from the across the board budget cut. In general these across the board cuts were 2.5% for FY2009-10 and 5% for FY2010-11. Certain state appropriations were exempted from across the board reductions in one or both fiscal years, however, in some cases there were specific reductions applied. Areas excluded are TEEOSA school aid, Special Education, Medicaid, Kids Connection, Homestead Exemption, Behavioral Health Aid, Developmental Disability Aid, Health Aid, Aid to Aging Programs, Health and Human Services care and treatment facilities, State Patrol, Corrections, Juvenile Services Aid, HHS protection and safety, and the State Emergency Fund and Public Safety Communications.

The across the board cut for the Court System is proposed at 1.5% and 3%.

The across the board reductions for higher education under the Governors recommendation reflected an overall reduction of 1.8% for FY2009-10 and 3.4% for FY2010-11. For the three sectors, University system, Colleges and Community Colleges the percentage reductions varied by a small margin in order to comply with maintenance of effort requirements attached to Nebraska's use of Stabilization funds received under the American Recovery and Reinvestment Act (ARRA). In general the committee proposal follows these reductions except for the University where the committee reduced the FY2010-11 cut by \$2 million to the 3% cut level.

**TEEOSA School Aid** Of the specific reductions, one item is dependent on passage of authorizing legislation, specifically, LB 5, which changes the Tax Equity and Educational Opportunity Support Act (TEEOSA) formula. The Governors recommendation contained presumed savings of \$47.3 million in FY10-11, \$49.7 million in FY11-12, and \$52.2 million in FY11-12. These level of savings are achieved in both FY10-11 and FY11-12 with the combination of lower TEEOSA estimates (statute requires a review of the estimates in the fall) and the impacts of LB5 as proposed by the Education Committee. The net savings in the third year (FY12-13) are substantially less than proposed by the Governor, \$4.2 million compared to the \$52 million. Unlike the first two years, the October revised estimates actually increased the TEEOSA estimate for FY12-13 by lowering the estimated property valuation growth. Also the largest savings component in LB5, reducing the allowable growth rate which affects the cost growth factor, is temporary and does not affect the FY12-13 aid year estimate.

**Reallocated Education Innovation Funds** The proposal includes a one-time reallocation of \$10 million of unobligated funds from the Education Innovation Fund to the University of Nebraska cash funds with a like reduction in the University General Fund appropriation. Funds from the Education Innovation Fund, whose fund source is the Nebraska Lottery, would still be used for education as required.

**Child Support Enforcement Incentive match** The proposal includes reductions of \$1.8 million each year to the general fund for the administration program to offset available federal Child Support Enforcement Incentive match that will be available through September, 10, 2010.

**BSDC Contingency Funds** With respect to the contingency fund for BSDC, reductions are made to original appropriation levels that anticipated decertification as early as July 1, 2009. Decertification did not occur until late September, 2009, reducing the need to draw upon the contingency in the first year. In

addition to the remaining federal fund balances at BSDC allows for additional reductions. In sum, these two events allow for a reduction of \$10 million in FY2009-10.

**HHS Provider Rate Increases** The budget passed in the 2009 session provided for 1.5% rate increases in each year of the biennium, with higher rates budgeted for community based developmental disability services (2.5% each year) and Area Agencies on Aging (3% each year). Neither the Governor or Committee revises the FY2009-10 increase. For FY2010-11, the Governor reduced the general rate increase back to zero, while the Committee proposal retains a .5% increase in FY2010-11 for the majority of providers and a 1% increase for developmental disability and aging providers.

**Medicaid** Specific reductions in Medicaid General Fund appropriations reflect the State qualifying earlier than projected for a first-tier bonus in federal cost participation (FMAP rates) due to state unemployment rates meeting required thresholds of high unemployment, as defined by the American Recovery and Reinvestment Act (ARRA). This allows reductions to FY2009-10 of over \$8 million and over \$15 million in FY2010-11 due to the higher federal match, which expires December 31, 2010.

Other Medicaid appropriations reductions are made for assumed migration of managed care in 10 counties to an "at risk" design, saving \$2.8 million in FY2010-11; use of a transportation broker to manage cost and utilization of transportation services in non-managed care counties saving \$360,000 in FY 2010-11; capturing savings from the Radiology Management program, \$160,000 FY2009-10 and \$320,000 FY2010-11. Also included is elimination of the Medicaid reimbursement on Medicare claims in nursing facilities, under the assumption that there is a mechanism available to providers to obtain reimbursement for deductible and co-pay costs for Medicare clients currently paid by Medicaid dollars for nursing care eligible under Medicare. General Fund savings are estimated at \$2.4 million in FY2010-11.

**SCHIP** appropriations are reduced in the amount of \$1.3 million in FY2009-10. However, the reduction is offset by a proposed transfer of fund balances in the Tobacco Prevention and Control Cash Fund to the Department of Health and Human Services Cash Fund, with allowances for it to be used for SCHIP.

**Developmental Disability Aid, Waiting List Funds** The General Fund appropriation was reduced by \$500,000 in FY2009-10 to reflect estimated unexpended funds due to normal delays in starting services for additional clients.

**Department of Corrections** No across the board cut was made to Corrections. However specific reductions in FY09-10 of \$765,000 and \$1,556,000, in FY10-11, all General Funds, rely on eliminating vacant positions, reducing service contract costs and efficiencies gained. Capital construction appropriations are reduced in each fiscal year by \$1 million for several projects, including security system upgrades. Future years' cost estimates remain at \$1.5 million.

**Nebraska State Patrol** No across the board cut was made to the State Patrol. Specific reductions to the Patrol are based on elimination of vacant positions. General Fund reductions are \$1,072,536 and \$1,193,491 in the respective fiscal years, and additional cash fund reductions of approximately \$450,000 each year are made.

**Department of Economic Development** The proposal eliminates \$250,000 General Funds in FY2009-10 originally designated to assist in hosting the US Senior Open golf tournament.

**Defined Benefit Retirement Plans** The proposal includes a one time reduction of \$20.2 million for the Patrol (\$266,087) and school (\$19,942,067) retirement plans. All amounts are General Funds, based on information in the Retirement System's deficit request submitted in late October, 2009, for consideration during the 2010 regular legislative session, and on information supplied by the consulting actuary.

**Fund Transfers** Fund transfers total \$66.8 million over the two year. About \$14 million relates to applying the 2.5% and 5% across the board cut to cash fund appropriations and then transferring the “savings” to the General Fund. The other \$53 million relates to the transfer of specific amounts. Overall transfers are proposed from over 110 different funds. However, many are relatively small amounts. For example, about 80% of the transfers is accounted for by only 17 funds where the two year amount exceeded \$1 million. The largest transfers are \$10 million by reallocating two Cash Reserve Fund transfers originally made for Roads projects, \$8 million from the Securities Act Cash Fund, \$5.1 million from the Dept of Insurance Cash Fund, \$5 million from the Enhanced Wireless 911 Fund, and \$5 million from the Job Training Cash Fund, and \$4.7 million from the Health and Human Services Cash Fund.

One major difference relates to the Dept of Roads cash funds. The Appropriations Committee’s and the Governor’s recommendation for the Dept. of Roads both make the same reappropriation reductions and across-the-board cuts in the Administration and Services and Support programs. The cash fund reappropriation reduction totals \$9.9 million and the across-the-board cash fund cuts total \$2.3 million, for a total of \$12.3 million. The difference between the Committee and the Governor is that the Governor transfers the \$2.3 million of savings from the across-the-board cut to the General Fund. The Committee proposal allows the \$2.3 million to remain in the Department’s cash fund to be used for additional highway construction and maintenance. The Committee adds intent language to make it clear that the \$12.3 million of savings in non-construction expenditures is to be reallocated to provide for additional highway construction and maintenance expenditures.

**Cash Reserve Fund Transfers** The only use of Cash Reserve Fund monies is a reallocation of an existing \$10 million transfer, originally allocated to Roads but is proposed to be reallocated to the General Fund. The Committee amends section 84-612 to eliminate planned transfers from the Cash Reserve Fund to the Roads Operations Cash Fund in FY11 and FY12, the purpose of which was to provide matching funds for congressional earmarks. This \$10 million (\$5 million each year) will instead be transferred to the General Fund during the current fiscal year. The \$5 million transfer from the Cash Reserve Fund to the Department of Roads that has already taken place this fiscal year is left untouched.

**Reduce Reappropriation of Prior Biennium Unexpended Funds** This recommendation reduces the amounts for unspent appropriations in the prior biennium currently authorized to be carried forward to the current biennium. During the 2009 regular session, unspent appropriation balances were reappropriated (with very few exceptions), ie, carried forward to the first fiscal year of the new biennium, effectively becoming an addition to new appropriations authorized in the budget bills. The action to reappropriate was in part an effort to assist agencies transitioning to a more restrictive new appropriation budget.

Not all of a reappropriation carries forward “free and clear.” Embedded within reappropriated amounts are true obligations (encumbrances), that have been incurred but not yet paid, such as outstanding purchase orders, accrued payroll liabilities for pay periods in a fiscal year but not paid (due to payroll processing lags), until the next fiscal year, and other certified costs incurred but not paid.

Specific reductions to reappropriation amounts are displayed in tables contained in this report. Of an approximate total of \$244.1 General Fund reappropriation amounts originally carried forward, the Appropriations Committee recommends reducing the amount by \$62.5 million.

## General Fund Specific Cuts Operations and Aid

Agency			Governors Recommendation		Committee Proposal		
			FY2009-10	FY2010-11	FY2009-10	FY2010-11	
13	Education	Maintain state support for TEEOSA FY2010 level	Aid	0	(47,399,326)	0	(47,399,326)
25	HHS	Use child support enforcement incentive funds	Oper	(1,800,000)	(1,800,000)	(1,800,000)	(1,800,000)
25	HHS	Unused BSDC contingency & available federal balances	Oper	(10,000,000)	0	(10,000,000)	0
25	HHS	Use available cash from Tobacco Prevention and Control	Aid	(1,300,000)	0	(1,300,000)	0
25	HHS	Cancel child welfare data collection contract	Aid	(900,000)	(1,600,000)	(900,000)	(1,600,000)
25	HHS	ARRA Enhanced FMAP-Unemployment Bonus (4/09 - 6/09)	Aid	(8,431,000)	0	(8,431,000)	0
25	HHS	ARRA FMAP Unemployment Bonus 7/10 - 12/10 @Tier 1 est.	Aid	0	(15,600,000)	0	(15,600,000)
25	HHS	Move to at-risk Managed Care, Medicaid	Aid	0	(2,800,000)	0	(2,800,000)
25	HHS	Implement Transportation Broker, Medicaid	Aid	0	(360,000)	0	(360,000)
25	HHS	Implement Radiology Management, Medicaid	Aid	(160,000)	(320,000)	(160,000)	(320,000)
25	HHS	Eliminate Medicaid reimbursement on Medicare claims	Aid	0	(2,400,000)	0	(2,400,000)
25	HHS	Provider rates - Juvenile Services	Oper	0	(107,766)	0	(72,203)
25	HHS	Provider rates - Children's Health Insurance	Aid	0	(169,978)	0	(113,885)
25	HHS	Provider rates - Public Assistance	Aid	0	(2,139,872)	0	(1,433,714)
25	HHS	Provider rates - Medicaid	Aid	0	(15,883,883)	0	(10,642,202)
25	HHS	Provider rates - DD Aid	Aid	0	(1,891,036)	0	(1,134,622)
25	HHS	Provider rates - Public Health Aid	Aid	0	(184,299)	0	(123,480)
25	HHS	Provider rates - Health Aid	Aid	0	(62,800)	0	(42,076)
25	HHS	Provider rates - Aging Care Management	Aid	0	(29,951)	0	(20,067)
25	HHS	Provider rates - Aid to Aging	Aid	0	(176,866)	0	(106,120)
25	HHS	DD waiting list, normal delays in starting up services	Aid	0	0	(500,000)	0
31	Military Dept	New-Reduce Governor's Emergency Fund	Aid	0	0	0	(500,000)
46	Corrections	Eliminate vacant positions and improve service efficiencies	Oper	(765,000)	(1,556,000)	(765,000)	(1,556,000)
51	University	Use available cash from Education Innovation Fund	Oper	(10,000,000)	0	(10,000,000)	0
64	State Patrol	Eliminate vacant positions	Oper	(1,072,536)	(1,193,491)	(1,072,536)	(1,193,491)
72	DED	Eliminate U.S. Senior Open Golf tournament funding	Oper	(250,000)	0	(250,000)	0
85	Retire Brd	Reduced amount of state retirement contribution-Teachers	Oper	0	(19,942,067)	0	(19,942,067)
85	Retire Brd	Reduced amount of state retirement contribution-Patrol	Oper	0	(266,087)	0	(266,087)
99	Construction	Reduce project scope, Corrections Security System Upgrade	Const	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
99	Construction	Shift funding for three projects from General to NCCF	Const	0	0	(2,047,233)	(1,527,233)
Total General Fund Specific Budget Cuts				(35,678,536)	(118,221,253)	(38,225,769)	(112,844,460)

# General Fund Across the Board Cuts

## Agency Operations

AG# and Agency Name	Item	Governors Recommendation		Committee Proposal		
		FY2009-10	FY2010-11	FY2009-10	FY2010-11	
3	Legislative Council	Across the Board Cut - Operations	(431,106)	(906,255)	(431,106)	(906,255)
5	Supreme Court	Across the Board Cut - Operations	(1,249,815)	(2,586,769)	(1,099,261)	(1,552,061)
7	Governor	Across the Board Cut - Operations	(40,093)	(80,193)	(40,093)	(80,193)
8	Lt. Governor	Across the Board Cut - Operations	(928)	(1,857)	(928)	(1,857)
9	Secretary of State	Across the Board Cut - Operations	(8,913)	(18,050)	(8,913)	(18,050)
10	Auditor	Across the Board Cut - Operations	(59,758)	(119,517)	(59,758)	(119,517)
11	Attorney General	Across the Board Cut - Operations	(166,621)	(312,200)	(166,621)	(312,200)
12	Treasurer	Across the Board Cut - Operations	(36,895)	(75,176)	(36,895)	(75,176)
13	Education	Across the Board Cut - Operations	(439,951)	(929,927)	(334,845)	(709,088)
14	Public Service Comm	Across the Board Cut - Operations	(52,803)	(107,641)	(52,803)	(107,641)
15	Parole Board	Across the Board Cut - Operations	(8,180)	(16,180)	(8,180)	(16,180)
16	Revenue	Across the Board Cut - Operations	(733,904)	(1,442,238)	(733,904)	(1,442,238)
18	Agriculture	Across the Board Cut - Operations	(159,554)	(323,131)	(159,554)	(323,131)
21	Fire Marshal	Across the Board Cut - Operations	(102,721)	(211,015)	(102,721)	(211,015)
23	Labor	Across the Board Cut - Operations	(14,176)	(29,112)	(14,176)	(29,112)
25	HHS System	Across the Board Cut - Operations	(2,109,905)	(4,296,262)	(2,109,905)	(4,296,262)
27	Roads	Across the Board Cut - Operations	(65)	(131)	(65)	(131)
28	Veterans Affairs	Across the Board Cut - Operations	(23,985)	(59,923)	(23,985)	(59,923)
29	Natural Resources	Across the Board Cut - Operations	(242,903)	(499,700)	(242,903)	(499,700)
31	Military Dept	Across the Board Cut - Operations	(96,532)	(194,531)	(71,532)	(119,531)
32	Ed Lands & Funds	Across the Board Cut - Operations	(8,712)	(18,008)	(8,712)	(18,008)
33	Game and Parks	Across the Board Cut - Operations	(290,827)	(600,512)	(210,000)	(310,000)
34	Library Commission	Across the Board Cut - Operations	(66,769)	(133,685)	(66,769)	(133,685)
35	Liquor Control	Across the Board Cut - Operations	(24,966)	(51,438)	(24,966)	(51,438)
47	NETC	Across the Board Cut - Operations	(249,201)	(510,137)	(249,201)	(510,137)
48	Postsecond Coord Comm	Across the Board Cut - Operations	(32,595)	(65,191)	(32,595)	(65,191)
50	State colleges	Across the Board Cut - Operations	(838,880)	(1,645,238)	(838,880)	(1,645,238)
51	University of Nebraska	Across the Board Cut - Operations	(8,816,657)	(17,284,556)	(8,816,657)	(15,284,556)
54	Historical Society	Across the Board Cut - Operations	(112,645)	(225,291)	(112,645)	(225,291)
64	State Patrol	Across the Board Cut - Operations	(10,529)	(21,671)	(10,529)	(21,671)
65	Admin Services	Across the Board Cut - Operations	(213,810)	(406,508)	(213,810)	(406,508)
67	Equal Opportunity Comm	Across the Board Cut - Operations	(33,158)	(68,535)	(33,158)	(68,535)
68	Mexican-American Comm	Across the Board Cut - Operations	(5,012)	(10,518)	(5,012)	(10,518)
69	Arts Council	Across the Board Cut - Operations	(15,672)	(31,186)	(11,583)	(26,750)
70	Foster Care	Across the Board Cut - Operations	(35,548)	(72,916)	(35,548)	(72,916)
72	Economic Development	Across the Board Cut - Operations	(120,651)	(253,468)	(114,401)	(228,468)
76	Indian Commission	Across the Board Cut - Operations	(4,875)	(9,750)	(4,875)	(9,750)
77	Industrial Relations	Across the Board Cut - Operations	(8,324)	(16,648)	(8,324)	(16,648)
78	Crime Commission	Across the Board Cut - Operations	(217,039)	(440,303)	(217,039)	(440,303)
81	Blind & Visually Impaired	Across the Board Cut - Operations	(21,614)	(44,860)	(21,614)	(44,860)
82	Hearing Impaired	Across the Board Cut - Operations	(21,883)	(44,904)	(21,883)	(44,904)
83	Community Colleges	Across the Board Cut - Operations	0	0	0	0
84	Environmental Quality	Across the Board Cut - Operations	(87,252)	(175,340)	(87,252)	(175,340)
87	Accountability/Disclosure	Across the Board Cut - Operations	(10,661)	(22,069)	(10,661)	(22,069)
93	TERC	Across the Board Cut - Operations	(21,886)	(43,773)	(21,886)	(43,773)
99	Construction	Across the Board Cut - Operations	0	0	0	0
Total General Fund Across the Board Cuts - Operations			(17,247,974)	(34,406,313)	(16,876,148)	(30,755,818)

## General Fund Across the Board Cuts State Aid

AG#	Agency Name	Aid Program	Governors Recommendation		Committee Proposal	
			FY2009-10	FY2010-11	FY2009 -10	FY2010-11
12	Treasurer	ATB Cut-Aid to NRDs	(38,563)	(77,125)	(38,563)	(77,125)
12	Treasurer	ATB Cut-Aid To Municipalities	(294,430)	(588,860)	(294,430)	(588,860)
12	Treasurer	ATB Cut-Aid To Counties	(124,147)	(248,293)	(124,147)	(248,293)
13	Education	ATB Cut-ESU Core Services/Tech.	0	(777,964)	0	(777,964)
13	Education	ATB Cut-ESU Distance Education	0	(16,415)	0	(16,415)
13	Education	ATB Cut-Gifted Education	(58,423)	(116,846)	0	(116,846)
13	Education	ATB Cut-Learning Community Transition	(25,000)	(51,250)	0	(51,250)
13	Education	ATB Cut-Textbook Loans	(12,500)	(25,000)	(12,500)	(25,000)
13	Education	ATB Cut-School Lunch	(10,527)	(21,054)	(10,527)	(21,054)
13	Education	ATB Cut-Voc. & Adult Education	(5,764)	(11,529)	(5,764)	(11,529)
13	Education	ATB Cut-Vocational Rehabilitation	(50,000)	(100,000)	0	0
16	Revenue	ATB Cut-County Prop Tax Relief	0	(75,000)	0	(75,000)
18	Agriculture	ATB Cut-Veterinary Incentive Program	(1,500)	(6,000)	(1,500)	(6,000)
25	HHS	ATB Cut-Medical Student Assistance	(9,052)	(18,103)	(9,052)	(18,103)
29	Natural Resources	ATB Cut-Water & Soil Conservation	(62,246)	(124,492)	(62,246)	(124,492)
29	Natural Resources	ATB Cut-Natural Resources Devl. Fund	(84,327)	(168,653)	(84,327)	(168,653)
29	Natural Resources	ATB Cut-Interrelated Water Mgmt. Grants	(57,821)	(115,643)	(57,821)	(115,643)
31	Military Dept	ATB Cut-Military Tuition Assistance	(13,125)	(26,250)	(13,125)	(26,250)
33	Game and Parks	ATB Cut-Niobrara Council	(1,188)	(2,375)	(1,188)	(2,375)
34	Library Comm	ATB Cut-Library Development	(30,454)	(60,761)	(30,454)	(60,761)
46	Corrections	ATB Cut-Jail Reimbursement Assist.	(97,750)	(195,500)	(97,750)	(195,500)
48	Coordinating Comm.	ATB Cut-Nebraska Scholarship Prog.	(167,927)	(335,853)	(83,964)	(167,926)
48	Coordinating Comm.	ATB Cut-Access College Early Prog.	(6,881)	(22,263)	0	0
69	Arts Council	ATB Cut-Aid to the Arts	(16,541)	(33,083)	0	0
69	Arts Council	ATB Cut-Aid to the Humanities	(5,000)	(10,000)	(5,000)	(10,000)
72	Econ Develop	ATB Cut-Ag Opportunities & Value-Added	(21,250)	(42,500)	0	0
72	Econ Develop	ATB Cut-Entrepreneurial Communities	(3,750)	(7,500)	(3,750)	(7,500)
72	Econ Develop	ATB Cut-Mainstreet Program	0	(5,000)	0	(5,000)
72	Econ Develop	ATB Cut-Microenterprise Loans	0	(24,875)	0	(24,875)
81	Blind/Vis Impaired	ATB Cut-Blind/Visually Imp Aid	(4,750)	(9,500)	(4,750)	(9,500)
83	Community Colleges	ATB Cut-Aid to Community Colleges	(1,609,217)	(3,146,080)	(1,609,217)	(3,146,080)
84	Environ Quality	ATB Cut-Storm Water Mgmt. Grants	(62,433)	(124,866)	(62,433)	(124,866)
Total General Fund Across the Board Cuts – State Aid			(2,964,952)	(6,769,404)	(2,623,606)	(6,403,631)

# Reduce Reappropriation of Unexpended Balances General Funds Only

AG#	Agency Name	Item	Governors Recommendation		Committee Proposal	
			FY2009-10	FY2010-11	FY2009-10	FY2010-11
3	Legislative Council	Reduce reeapprop of prior biennium unexpended funds	(1,143,570)	na	(75,068)	na
5	Supreme Court	Reduce reeapprop of prior biennium unexpended funds	(582,287)	na	0	na
7	Governor	Reduce reeapprop of prior biennium unexpended funds	(301,352)	na	(301,352)	na
8	Lt. Governor	Reduce reeapprop of prior biennium unexpended funds	(7,896)	na	(7,896)	na
9	Secretary of State	Reduce reeapprop of prior biennium unexpended funds	(7,355)	na	(7,355)	na
10	Auditor	Reduce reeapprop of prior biennium unexpended funds	(2,473)	na	(2,473)	na
11	Attorney General	Reduce reeapprop of prior biennium unexpended funds	(442,292)	na	(442,292)	na
12	Treasurer	Reduce reeapprop of prior biennium unexpended funds	(639)	na	(639)	na
13	Education	Reduce reeapprop of prior biennium unexpended funds	(859,781)	na	(706,018)	na
14	Public Service Comm	Reduce reeapprop of prior biennium unexpended funds	(173,366)	na	(173,366)	na
15	Pardons and Parole	Reduce reeapprop of prior biennium unexpended funds	(49,578)	na	(49,578)	na
16	Revenue	Reduce reeapprop of prior biennium unexpended funds	(634,133)	na	(634,133)	na
18	Agriculture	Reduce reeapprop of prior biennium unexpended funds	(183,273)	na	(183,273)	na
21	Fire Marshal	Reduce reeapprop of prior biennium unexpended funds	(202,726)	na	(202,726)	na
23	Labor	Reduce reeapprop of prior biennium unexpended funds	(19,471)	na	(19,471)	na
25	HHS System	Reduce reeapprop of prior biennium unexpended funds	(47,008,709)	na	(47,008,709)	na
27	Roads	Reduce reeapprop of prior biennium unexpended funds	(1,409)	na	(1,409)	na
28	Veterans Affairs	Reduce reeapprop of prior biennium unexpended funds	(94,307)	na	(94,307)	na
29	Natural Resources	Reduce reeapprop of prior biennium unexpended funds	(4,194,052)	na	(4,194,052)	na
31	Military Dept	Reduce reeapprop of prior biennium unexpended funds	(166,291)	na	(166,291)	na
32	Ed Lands & Funds	Reduce reeapprop of prior biennium unexpended funds	(90,075)	na	(90,075)	na
33	Game and Parks	Reduce reeapprop of prior biennium unexpended funds	(37,998)	na	0	na
34	Library Commission	Reduce reeapprop of prior biennium unexpended funds	(20,883)	na	(20,883)	na
35	Liquor Control	Reduce reeapprop of prior biennium unexpended funds	(97,408)	na	(97,408)	na
46	Corrections	Reduce reeapprop of prior biennium unexpended funds	(846,061)	na	(846,061)	na
47	NETC	Reduce reeapprop of prior biennium unexpended funds	(252,990)	na	(90,414)	na
48	Coord Comm	Reduce reeapprop of prior biennium unexpended funds	(7,031)	na	(7,031)	na
50	State Colleges	Reduce reeapprop of prior biennium unexpended funds	0	na	0	na
51	University of Nebraska	Reduce reeapprop of prior biennium unexpended funds	0	na	0	na
54	Historical Society	Reduce reeapprop of prior biennium unexpended funds	(221,597)	na	(221,597)	na
64	State Patrol	Reduce reeapprop of prior biennium unexpended funds	(1,904,341)	na	(1,904,341)	na
65	Admin Services	Reduce reeapprop of prior biennium unexpended funds	(1,627,267)	na	(1,627,267)	na
67	Equal Opportunity	Reduce reeapprop of prior biennium unexpended funds	(43,359)	na	(43,359)	na
68	Mexican-American	Reduce reeapprop of prior biennium unexpended funds	(8,558)	na	(8,558)	na
69	Arts Council	Reduce reeapprop of prior biennium unexpended funds	(8,417)	na	(8,417)	na
70	Foster Care	Reduce reeapprop of prior biennium unexpended funds	0	na	0	na
72	Economic Develop	Reduce reeapprop of prior biennium unexpended funds	(1,437,996)	na	(1,437,996)	na
76	Indian Commission	Reduce reeapprop of prior biennium unexpended funds	(2,993)	na	(2,993)	na
77	Industrial Relations	Reduce reeapprop of prior biennium unexpended funds	(49,693)	na	(49,693)	na
78	Crime Commission	Reduce reeapprop of prior biennium unexpended funds	(535,156)	na	(535,156)	na
81	Blind & Visually Imp	Reduce reeapprop of prior biennium unexpended funds	(18,633)	na	(18,633)	na
82	Hearing Impaired	Reduce reeapprop of prior biennium unexpended funds	(65,058)	na	(65,058)	na
83	Community Colleges	Reduce reeapprop of prior biennium unexpended funds	0	na	0	na
84	Environmental Quality	Reduce reeapprop of prior biennium unexpended funds	(1,091,060)	na	(1,091,060)	na
85	Retirement Board	Reduce reeapprop of prior biennium unexpended funds	0	na	0	na
87	Account/Disclosure	Reduce reeapprop of prior biennium unexpended funds	(14,410)	na	(14,410)	na
93	TERC	Reduce reeapprop of prior biennium unexpended funds	(19,938)	na	(19,938)	na
Total Reduce Reappropriation of prior biennium unexpended funds General Funds			(64,475,882)	na	(62,470,756)	na

# Fund Transfers to General Fund

TRANSFERS TO GENERAL FUND			Governors Recommendation		Committee Proposal		
		Type	FY2009-10	FY2010-11	FY2009-10	FY2010-11	
There were two types of fund transfers to the General Fund. Some were related to the across the board cash fund appropriations cuts and are labeled as "ATB Cut". Those labeled "Specific" were instances where specific amounts were transferred.							
3	Leg Council	Clerk of the Legislature Cash Fund	ATB Cut	1,220	2,439	1,220	2,439
3	Leg Council	Shared Information System Cash Fund	ATB Cut	10,505	11,009	10,505	11,009
5	Supreme Court	Counsel for Discipline Cash Fund	ATB Cut	57,514	117,086	0	0
5	Supreme Court	Dispute Resolution Cash Fund	ATB Cut	23,683	47,367	0	0
5	Supreme Court	Probation Program Cash Fund	ATB Cut	237,274	479,572	0	479,572
5	Supreme Court	Probation Contractual Services Cash Fund	ATB Cut	22,271	45,586	0	0
5	Supreme Court	Supreme Court Automation Cash Fund	ATB Cut	100,194	201,502	0	201,502
9	Sec of State	Administration Cash Fund	ATB Cut	3,890	7,977	3,890	7,977
9	Sec of State	Corporation Cash Fund	ATB Cut	16,055	32,762	16,055	32,762
9	Sec of State	Nebraska Collection Agency Fund	ATB Cut	2,023	4,156	2,023	4,156
9	Sec of State	Records Management Cash Fund	ATB Cut	71,543	118,154	71,543	118,154
9	Sec of State	Uniform Commercial Code Cash Fund	ATB Cut	28,706	58,366	28,706	58,366
10	Auditor	Auditor of Public Accounts Cash Fund	ATB Cut	26,975	53,949	0	0
11	Attorney General	State Settlement Cash Fund	ATB Cut	26,587	53,896	26,587	53,896
12	Treasurer	Educational Savings Plan Administrative Fund	ATB Cut	12,619	25,636	12,619	25,636
12	Treasurer	Educational Savings Plan Administrative Fund	Specific	1,250,000	0	1,250,000	0
12	Treasurer	Mutual Finance Assistance Fund	ATB Cut	91,250	182,500	0	0
12	Treasurer	Treasury Management Cash Fund	ATB Cut	16,711	34,177	16,711	34,177
12	Treasurer	Unclaimed Property Cash Fund	ATB Cut	16,060	32,866	16,060	32,866
13	Education	Professional Practices Commission Fund	ATB Cut	3,773	6,485	3,773	6,485
13	Education	State Department of Education Cash Fund	ATB Cut	47,605	97,468	47,605	97,468
14	Public Service	Enhanced Wireless 911 Fund	ATB Cut	0	0	0	0
14	Public Service	Enhanced Wireless 911 Fund	Specific	5,000,000	0	5,000,000	0
14	Public Service	Grain Warehouse Auditing Fund	ATB Cut	725	1,590	725	1,590
14	Public Service	Municipal Rate Negotiations Revolving Loan	ATB Cut	43,253	87,175	43,253	87,175
14	Public Service	Neb Competitive Telephone Marketplace Fund	ATB Cut	225	100	225	100
14	Public Service	Neb Grain Warehouse Surveillance Cash Fund	ATB Cut	242	530	242	530
14	Public Service	Nebraska Internet Enhancement Fund	ATB Cut	1,819	3,663	1,819	3,663
14	Public Service	Neb Telecommunications Relay System Fund	ATB Cut	39,931	80,016	39,931	80,016
16	Revenue	Charitable Gaming Operations Fund	ATB Cut	56,734	116,817	56,734	116,817
16	Revenue	Charitable Gaming Operations Fund	Specific	500,000	0	500,000	0
16	Revenue	Dept of Revenue Enforcement Fund	ATB Cut	27,919	56,151	27,919	56,151
16	Revenue	Dept of Revenue Miscellaneous Receipts Fund	ATB Cut	1,717	3,453	1,717	3,453
16	Revenue	Marijuana & Controlled Substances Tax Fund	ATB Cut	578	1,162	578	1,162
16	Revenue	Miscellaneous Services Revolving Fund	ATB Cut	0	0	0	0
16	Revenue	Miscellaneous Services Revolving Fund	Specific	30,471	0	30,471	0
16	Revenue	Motor Fuel Tax Enforcement /Collection Fund	ATB Cut	45,502	94,700	45,502	94,700
16	Revenue	Motor Fuel Tax Enforcement and Collection Fund	Specific	859,798	0	859,798	0
16	Revenue	Nebraska Incentives Fund	ATB Cut	7,748	15,583	7,748	15,583
16	Revenue	Petroleum Release Remedial Action Collection Fund	ATB Cut	7,800	3,748	7,800	3,748
16	Revenue	Property Assessment Division Cash Fund	ATB Cut	0	0	0	0
16	Revenue	Property Assessment Division Cash Fund	Specific	1,250,000	1,000,000	1,250,000	1,000,000
16	Revenue	Severance Tax Administration Fund	ATB Cut	0	0	0	0
16	Revenue	Severance Tax Administration Fund	Specific	100,000	0	100,000	0
16	Revenue	State Athletic Commissioner's Cash Fund	ATB Cut	0	0	0	0
16	Revenue	State Athletic Commissioner's Cash Fund	Specific	300,000	0	300,000	0
16	Revenue	Tobacco Products Administration Cash Fund	ATB Cut	0	0	0	0
16	Revenue	Tobacco Products Administration Cash Fund	Specific	500,000	500,000	500,000	500,000
16	Revenue	Waste Reduction & Recycling Incentive Fund	ATB Cut	1,328	2,671	1,328	2,671
17	Aeronautics	Department of Aeronautics Cash Fund	ATB Cut	87,127	154,510	87,127	154,510

TRANSFERS TO GENERAL FUND (CONTINUED)				Governors Recommendation		Committee Proposal	
				Type	FY2009-10	FY2010-11	FY2009-10
18	Agriculture	Buffer Strip Incentive Fund	ATB Cut	0	48,002	0	48,002
18	Agriculture	Buffer Strip Incentive Fund	Specific	150,000	0	150,000	0
18	Agriculture	Commercial Dog&Cat Operator Inspection Fund	ATB Cut	24,007	24,001	0	0
18	Agriculture	Commercial Feed Administration Cash Fund	ATB Cut	29,698	100,005	0	0
18	Agriculture	Commercial Feed Administration Cash Fund	Specific	650,000	0	650,000	0
18	Agriculture	Fertilizers and Soil Conditioners Admin Fund	ATB Cut	0	0	0	0
18	Agriculture	Fertilizers and Soil Conditioners Admin Fund	Specific	75,000	0	0	0
18	Agriculture	Nebraska Agricultural Products Marketing Fund	ATB Cut	29,999	29,998	0	0
18	Agriculture	Nebraska Potato Development Fund	ATB Cut	1,999	4,000	0	0
18	Agriculture	Nebraska Seed Administrative Cash Fund	ATB Cut	20,001	20,001	20,001	20,001
18	Agriculture	Noxious Weed/Invasive Species	ATB Cut	2,021	4,042	0	0
18	Agriculture	Pesticide Administration Cash Fund	ATB Cut	18,000	36,002	0	0
18	Agriculture	Poultry/Egg Develop Utilization & Marketing Fund	ATB Cut	7,999	16,001	0	0
18	Agriculture	Pure Food Cash Fund	ATB Cut	0	29,998	0	29,998
18	Agriculture	Weed Book Cash Fund	ATB Cut	19,999	19,997	19,999	19,997
18	Agriculture	Weights & Measures Administrative Fund	ATB Cut	20,027	19,997	20,027	19,997
18	Agriculture	Winery and Grape Producers Promo Fund	ATB Cut	2,998	5,997	0	0
19	Banking	Securities Act Cash Fund	ATB Cut	36,041	72,121	36,041	72,121
19	Banking	Securities Act Cash Fund	Specific	4,000,000	4,000,000	4,000,000	4,000,000
21	Fire Marshal	New--Pipeline Safety transfer	Specific	0	0	200,000	
21	Fire Marshal	State Fire Marshal Cash Fund	ATB Cut	40,429	84,009	40,429	84,009
21	Fire Marshal	State Fire Marshal Cash Fund	Specific	0	0	100,000	0
21	Fire Marshal	Training Division Cash Fund	ATB Cut	566	1,135	566	1,135
21	Fire Marshal	Underground Storage Tank Fund	ATB Cut	0	0	0	0
21	Fire Marshal	Underground Storage Tank Fund	Specific	100,000	0	100,000	0
22	Insurance	Department of Insurance Cash Fund	ATB Cut	281,113	557,004	281,113	557,004
22	Insurance	Department of Insurance Cash Fund	Specific	2,000,000	2,000,000	2,718,887	2,442,996
24	Motor Vehicles	Department of Motor Vehicles Cash Fund	ATB Cut	174,344	328,407	174,344	328,407
24	Motor Vehicles	Department of Motor Vehicles Cash Fund	Specific	1,000,000	0	1,000,000	0
24	Motor Vehicles	Motorcycle Safety Education Fund	ATB Cut	4,583	9,650	4,583	9,650
25	HHS	Health and Human Services Cash Fund	ATB Cut	419,720	859,140	419,720	859,140
25	HHS	Health and Human Services Cash Fund	Specific	3,000,000	0	3,000,000	1,700,000
25	HHS	Tobacco Prevention and Control Cash Fund	Specific	0	0	0	500,000
25	HHS	Professional/Occupational Credentialing Fund	ATB Cut	126,959	258,672	126,959	258,672
25	HHS	Rural Health Professional Incentive Fund	ATB Cut	38,600	77,201	38,600	77,201
25	HHS	Tobacco Prevention and Control Cash Fund	ATB Cut	75,150	150,300	75,150	150,300
27	Roads	Roads Operations Cash Fund	ATB Cut	766,870	1,553,741	0	0
29	Nat Resources	Department of Natural Resources Cash Fund	ATB Cut	12,456	24,913	12,456	24,913
29	Nat Resources	Natural Resources Water Quality Fund	ATB Cut	31,250	62,500	31,250	62,500
29	Nat Resources	Nebraska Resources Development Fund	ATB Cut	1,250	2,500	1,250	2,500
29	Nat Resources	Nebraska Soil and Water Conservation Fund	ATB Cut	10,125	20,250	10,125	20,250
29	Nat Resources	Small Watersheds Flood Control Fund	ATB Cut	12,500	25,000	12,500	25,000
29	Nat Resources	Water Resources Cash Fund	ATB Cut	75,000	150,000	75,000	150,000
29	Nat Resources	Water Well Decommissioning Fund	ATB Cut	6,021	12,042	6,021	12,042
30	Electrical Board	Electrical Division Fund	ATB Cut	40,430	83,396	40,430	83,396
30	Electrical Board	Electrical Division Fund	Specific	120,000	120,000	120,000	120,000
31	Military Dept	Military Department Cash Fund	ATB Cut	11,415	22,829	11,415	22,829
32	Ed Lands' & Funds	Survey Record Repository Fund	ATB Cut	500	975	500	975
32	Ed Lands' & Funds	Surveyors' Cash Fund	ATB Cut	90	176	90	176
33	Game and Parks	Nebraska Snowmobile Trail Cash Fund	ATB Cut	4,133	8,368	250,000	0
33	Game and Parks	Niobrara Council Fund	ATB Cut	25	50	25	50
33	Game and Parks	NORDA	ATB Cut	0	0	378,307	1,064,007
33	Game and Parks	Rec Road Fund (technically under Roads)	ATB Cut	0	0	378,306	1,064,006
33	Game and Parks	State Park Cash Revolving Fund	ATB Cut	883,655	1,829,133	0	0
35	Liquor Control	Liquor Control Commission Rule& Reg Fund	ATB Cut	1,861	3,722	1,861	3,722
36	Racing Commission	Racing Commission's Cash Fund	ATB Cut	22,123	44,279	0	0
37	Workers Comp	Compensation Court Cash Fund	ATB Cut	101,640	221,375	101,640	221,375
37	Workers Comp	Compensation Court Cash Fund	Specific	0	0	898,360	778,625

TRANSFERS TO GENERAL FUND (CONTINUED)				Governors Recommendation		Committee Proposal	
				Type	FY2009-10	FY2010-11	FY2009-10
39	Brand Committee	Brand Inspection and Theft Prevention Fund	ATB Cut	111,409	222,818	0	0
40	Mtr Vehicle License	Neb Motor Vehicle Industry Licensing Fund	ATB Cut	17,477	35,988	17,477	35,988
41	Real Estate Comm	State Real Estate Commission's Fund	ATB Cut	27,887	57,449	27,887	57,449
45	Barber Board	Board of Barber Examiners Fund	ATB Cut	3,766	7,739	3,766	7,739
45	Barber Board	Board of Barber Examiners Fund	Specific	13,495	0	13,495	0
46	Corrections	Dept of Correctional Services Facility Fund	ATB Cut	2,388	4,775	2,388	4,775
47	NETC	State Educational Telecommunications Fund	ATB Cut	6,388	12,777	6,388	12,777
48	Coord Comm.	Coordinating Comm for Postsecond Ed Cash	ATB Cut	251	502	251	502
53	Appraiser Board	Real Property Appraiser Fund	ATB Cut	7,168	14,559	7,168	14,559
53	Appraiser Board	Real Property Appraiser Fund	Specific	28,273	0	28,273	0
54	Historical Society	Historical Society Cash Fund	ATB Cut	43,425	92,400	43,425	92,400
56	Wheat Board	Wheat Develop, Utilization and Marketing Fund	ATB Cut	14,104	14,104	0	0
56	Wheat Board	Wheat Develop, Utilization and Marketing Fund	Specific	321,792	0	0	0
57	Oil and Gas	Oil and Gas Conservation Fund	ATB Cut	19,719	39,503	19,719	39,503
57	Oil and Gas	Oil and Gas Conservation Fund	Specific	240,778	0	0	0
58	Eng & Architects	Engineers and Architects Regulation Fund	ATB Cut	19,464	39,745	19,464	39,745
58	Eng & Architects	Engineers and Architects Regulation Fund	Specific	190,791	0	150,000	0
59	Geologists Board	Geologists Regulation Fund	ATB Cut	812	1,650	812	1,650
62	Land Surveyors	Land Surveyor Examiner's Fund	ATB Cut	747	1,494	747	1,494
63	Pub Accountancy	Certified Public Accountants Fund	ATB Cut	10,612	21,690	10,612	21,690
63	Pub Accountancy	Certified Public Accountants Fund	Specific	67,698	0	67,698	0
64	State Patrol	Carrier Enforcement Cash Fund	ATB Cut	0	0	0	0
64	State Patrol	Carrier Enforcement Cash Fund	Specific	446,890	459,035	446,890	459,035
64	State Patrol	Patrol Drug Control and Ed Cash Fund	ATB Cut	0	0	36,500	74,450
64	State Patrol	Public Safety Cash Fund	ATB Cut	36,500	74,450	0	0
65	DAS	Capitol Restoration Cash Fund	ATB Cut	931	1,863	931	1,863
65	DAS	Communications Cash Fund	ATB Cut	115,307	229,771	115,307	229,771
65	DAS	Nebraska Capital Construction Fund	ATB Cut	0	0	0	0
65	DAS	Nebraska Capital Construction Fund	Specific	1,000,000	0	1,000,000	0
65	DAS	Resource Recovery Fund	ATB Cut	1,677	3,353	1,677	3,353
65	DAS	State Building Renewal Assessment Fund	ATB Cut	12,007	23,958	12,007	23,958
65	DAS	Vacant Building and Excess Land Cash Fund	ATB Cut	6,038	12,075	6,038	12,075
66	Abstracters	Abstracters Board of Examiners Cash Fund	ATB Cut	1,151	2,368	1,151	2,368
69	Arts Council	Cultural Preservation Endowment Fund	ATB Cut	0	0	0	0
69	Arts Council	Cultural Preservation Endowment Fund	Specific	500,000	500,000	0	0
69	Arts Council	Nebraska Arts Council Cash Fund	ATB Cut	250	500	0	0
71	Energy Office	School Weatherization Fund	ATB Cut	756	1,510	756	1,510
71	Energy Office	State Energy Office Cash Fund	ATB Cut	10,655	20,307	10,655	20,307
72	Econ Develop	Administrative Cash Fund	ATB Cut	6,112	12,242	6,112	12,242
72	Econ Develop	Affordable Housing Trust Fund	ATB Cut	340	680	340	680
72	Econ Develop	Job Training Cash Fund	ATB Cut	340	680	340	680
72	Econ Develop	Job Training Cash Fund	Specific	3,000,000	0	5,000,000	0
72	Econ Develop	Local Civic, Cultural, Convention Financing Fund	ATB Cut	16,250	32,500	16,250	32,500
72	Econ Develop	Nebraska Agricultural Products Research Fund	ATB Cut	375	750	375	750
72	Econ Develop	State Visitors Promotion Cash Fund	ATB Cut	86,127	173,219	0	0
73	Landscape Archtct	State Board of Landscape Architects Cash Fund	ATB Cut	572	1,143	572	1,143
74	Power Review Brd	Nebraska Power Review Fund	ATB Cut	10,052	20,583	10,052	20,583
75	Investment Council	State Investment Officer's Cash Fund	ATB Cut	60,773	131,455	0	0
78	Crime Commission	Community Corrections Uniform Data Analysis	ATB Cut	12,914	21,364	12,914	21,364
78	Crime Commission	Law Enforcement Improvement Fund	ATB Cut	12,051	24,145	12,051	24,145
78	Crime Commission	Law Enforcement Training Center Cash Fund	ATB Cut	16,039	32,456	16,039	32,456

<b>TRANSFERS TO GENERAL FUND (CONTINUED)</b>				Governors Recommendation		Committee Proposal	
				Type	FY2009-10	FY2010-11	FY2009-10
81	Blind/Visually Imp	Blind and Visually Impaired Cash Fund	ATB Cut	1,461	4,531	1,461	4,531
82	Deaf/Hard of Hearing	deaf and Hard of Hearing Fund	ATB Cut	148	672	148	672
84	Environ Quality	Chemigation Costs Fund	ATB Cut	0	0	0	0
84	Environ Quality	Chemigation Costs Fund	Specific	150,000	0	150,000	0
84	Environ Quality	Livestock Waste Management Cash Fund	ATB Cut	200,000	100,000	200,000	100,000
84	Environ Quality	Superfund Cost Share Cash Fund	ATB Cut	0	0	0	0
84	Environ Quality	Superfund Cost Share Cash Fund	Specific	64,686	0	64,686	0
84	Environ Quality	Waste Reduction & Recycling Incentive Fund	ATB Cut	608,863	1,517,501	608,863	1,517,501
84	Environ Quality	Waste Reduction & Recycling Incentive Fund	Specific	1,000,000	0	1,000,000	0
86	Dry Bean Comm	Dry Bean Develop, Utilization, Marketing Fund	ATB Cut	10,000	20,000	0	0
86	Dry Bean Comm	Dry Bean Develop, Utilization, Marketing Fund	Specific	100,000	0	0	0
87	Account/Disclosure	Accountability and Disclosure Cash Fund	ATB Cut	4,095	8,423	4,095	8,423
87	Account/Disclosure	Campaign Finance Limit	ATB Cut	21,588	48,495	21,588	48,495
88	Corn Board	Corn Develop, Utilization, and Marketing Fund	ATB Cut	130,290	260,581	0	0
88	Corn Board	Corn Develop, Utilization, and Marketing Fund	Specific	200,000	0	0	0
92	Grain Sorghum	Grain Sorghum Develop, Utilization, Marketing	ATB Cut	7,600	15,200	0	0
92	Grain Sorghum	Grain Sorghum Develop, Utilization, Marketing	Specific	50,000	0	0	0
93	TERC	Tax Equalization & Review Commission Fund	ATB Cut	2,500	5,000	2,500	5,000
93	TERC	Tax Equalization & Review Commission Fund	Specific	75,000	0	75,000	0
94	Public Advocacy	Public Advocacy Operations Cash Fund	ATB Cut	28,374	58,247	28,374	58,247
94	Public Advocacy	Public Advocacy Operations Cash Fund	Specific	230,000	230,000	230,000	230,000
94	Public Advocacy	Legal Aid and Services Fund	ATB Cut	70,925	141,850	0	0
xx	xxxxxx	Cash Reserve to General instead of to Roads	Specific	0	0	10,000,000	0
Total Transfers to General Fund				34,834,001	21,437,903	45,385,359	21,405,755

<b>TRANSFERS BETWEEN CASH FUNDS</b>				Governors Recommendation		Committee Proposal	
				Type	FY2009-10	FY2010-11	FY20 0-10
13	Education	Education Innovation Fund		(10,000,000)	0	(10,000,000)	0
51	University	University Cash Fund		10,000,000	0	10,000,000	0
25	HHS	Tobacco Prevention and Control Cash Fund		(1,300,000)	0	(1,300,000)	0
25	HHS	Health and Human Services Cash Fund		1,300,000	0	1,300,000	0
60	Ethanol Board	Agricultural Alcohol Fuel Tax Fund		(214,008)	(28,016)	(214,008)	(28,016)
60	Ethanol Board	Ethanol Production Incentive Cash Fund		214,008	28,016	214,008	28,016

# Differences Between Committee and Governor General Fund Appropriations

Agency Name	Item	FY2009-10	FY2010-11	FY2011-12	FY2012-13	
1	Education	Maintain state support for TEEOSA in FY2011 at FY2010 level	0	0	0	48,040,997
2	HHS	HHS Provider Rates, .5% increase in FY10-11	0	7,404,026	7,404,026	7,404,026
3	HHS	Develop Disability waiting list funds, normal delays in startup	(500,000)	0	0	0
4	Military Dept	Reduce Governor's Emergency Fund	0	(500,000)	0	0
5	Construction	Shift funding for three projects from General to NCCF	(2,047,233)	(1,527,233)	0	0
6	Education	ATB Cut-Early Childhood Programs	79,288	0	0	0
7	Education	ATB Cut-Gifted Education	58,423	0	0	0
8	Education	ATB Cut-Learning Community Transition	25,000	0	0	0
9	Education	ATB Cut-Vocational Rehabilitation	50,000	100,000	100,000	100,000
10	Coord Comm	ATB Cut-Nebraska Scholarship Prog.	83,963	167,927	167,927	167,927
11	Coord Comm	ATB Cut-Access College Early Prog.	6,881	22,263	22,263	22,263
12	Arts Council	ATB Cut-Aid to the Arts	16,541	33,083	33,083	33,083
13	DED	ATB Cut-Ag Opportunities & Value-Added	21,250	42,500	42,500	42,500
14	Supreme Court	ATB Cut-Operations	73,309	567,173	567,173	567,173
15	Supreme Court	ATB Cut-Probation Services	53,884	419,249	419,249	419,249
16	Supreme Court	ATB Cut-Community Corrections	23,361	48,286	48,286	48,286
17	Education	ATB Cut-Vocational Rehab	60,137	129,019	129,019	129,019
18	Education	ATB Cut-School f/t Visually Handicapped	44,969	91,820	91,820	91,820
19	Military Dept	ATB Cut-National & State Guard	25,000	75,000	75,000	75,000
20	Game & Parks	ATB Cut-Wildlife Conservation	10,098	47,488	47,488	47,488
21	Game & Parks	ATB Cut-Administration	(5,824)	14,359	14,359	14,359
22	Game & Parks	ATB Cut-Parks - Administration & Operations	72,588	158,078	158,078	158,078
23	Game & Parks	ATB Cut-Planning & Trails Coordination	4,190	8,642	8,642	8,642
24	Game & Parks	ATB Cut-Engineering & Area Maintenance	(225)	61,945	61,945	61,945
25	University	ATB Cut-University System	0	2,000,000	2,000,000	2,000,000
26	Arts Council	ATB Cut-Promotion Of The Arts	4,089	4,436	4,436	4,436
27	Econ Develop	ATB Cut-Tourism Promotion	6,250	25,000	25,000	25,000
28	Leg Council	Reduce Reappropriation - Legislative Services	412,452	0	0	0
29	Leg Council	Reduce Reappropriation - Clerk of the Legislature	428,316	0	0	0
30	Leg Council	Reduce Reappropriation - Legislative Research	20,333	0	0	0
31	Leg Council	Reduce Reappropriation - Revisor Of Statutes	119,983	0	0	0
32	Leg Council	Reduce Reappropriation - Comm. On Intergovt Cooperation	40,694	0	0	0
33	Leg Council	Reduce Reappropriation - Office Of Public Counsel	35,652	0	0	0
34	Leg Council	Reduce Reappropriation - Fiscal And Program Analysis	11,072	0	0	0
35	Supreme Court	Reduce Reappropriation - Operations	230,476	0	0	0
36	Supreme Court	Reduce Reappropriation - Probation Services	307,430	0	0	0
37	Supreme Court	Reduce Reappropriation - Community Corrections	44,381	0	0	0
38	Education	Reduce Reappropriation - Commissioners Office	153,763	0	0	0
39	Game & Parks	Reduce Reappropriation - Wildlife Conservation	22,138	0	0	0
40	Game & Parks	Reduce Reappropriation - Administration	2,529	0	0	0
41	Game & Parks	Reduce Reappropriation - Parks - Administration & Operations	12,238	0	0	0
42	Game & Parks	Reduce Reappropriation - Planning & Trails Coordination	1,093	0	0	0
43	NETC	Reduce Reappropriation - Network Operations	90,413	0	0	0
44	NETC	Reduce Reappropriation - Public Radio	72,163	0	0	0
Difference – General Fund Appropriations			171,065	9,393,061	11,420,294	59,461,291

Amounts in ( ) = below Governor

## Differences Between Committee and Governor Transfers to General Fund

			FY2009-10	FY2010-11	FY2011-12	FY2012-13
1	Supreme Court	Supreme Court Automation Cash Fund	(100,194)	0	0	0
2	Supreme Court	Counsel for Discipline Cash Fund	(57,514)	(117,086)	0	0
3	Supreme Court	Dispute Resolution Cash Fund	(23,683)	(47,367)	0	0
4	Supreme Court	State Probation Contractual Services Cash Fund	(22,271)	(45,586)	0	0
5	Supreme Court	Probation Program Cash Fund	(237,274)	0	0	0
6	Auditor	Auditor of Public Accounts Cash Fund	(26,975)	(53,949)	0	0
7	Treasurer	Mutual Finance Assistance Fund	(91,250)	(182,500)	0	0
8	Agriculture	Noxious Weed/Invasive Species	(2,021)	(4,042)	0	0
9	Agriculture	Pesticide Administration Cash Fund	(18,000)	(36,002)	0	0
10	Agriculture	Nebraska Agricultural Products Marketing Cash Fund	(29,999)	(29,998)	0	0
11	Agriculture	Winery and Grape Producers Promotional Fund	(2,998)	(5,997)	0	0
12	Agriculture	Commercial Dog & Cat Operator Inspection Prog Cash Fund	(24,007)	(24,001)	0	0
13	Agriculture	Commercial Feed Administration Cash Fund	(29,698)	(100,005)	0	0
14	Agriculture	Fertilizers and Soil Conditioners Administration Fund	(75,000)	0	0	0
15	Fire Marshal	Pipeline Safety transfer	200,000	0	0	0
16	Fire Marshal	State Fire Marshal Cash Fund	100,000	0	0	0
17	Insurance	Department of Insurance Cash Fund	718,887	442,996	0	0
18	HHS	Health and Human Services Cash Fund	0	1,700,000	0	0
19	HHS	Tobacco Prevention and Control Cash Fund	0	500,000	0	0
20	Roads	Roads Operations Cash Fund	(766,870)	(1,553,741)	0	0
21	Game & Parks	State Park Cash Revolving Fund	(883,655)	(1,829,133)	0	0
22	Game & Parks	Nebraska Snowmobile Trail Cash Fund	245,867	(8,368)	0	0
23	Game & Parks	NORDA	378,307	1,064,007	0	0
24	Game & Parks	Rec Road Fund (technically under Roads)	378,306	1,064,006	0	0
25	Racing Comm	Racing Commission's Cash Fund	(22,123)	(44,279)	0	0
26	Workers Comp	Compensation Court Cash Fund	898,360	778,625	0	0
27	Brand Comm	Nebraska Brand Inspection and Theft Prevention Fund	(111,409)	(222,818)	0	0
29	State Patrol	Public Safety Cash Fund	(36,500)	(74,450)	0	0
30	State Patrol	Patrol Drug Control and Education Cash Fund	36,500	74,450	0	0
31	Oil and Gas	Oil and Gas Conservation Fund	(240,778)	0	0	0
32	Eng/Architects	Engineers and Architects Regulation Fund	(40,791)	0	0	0
33	Arts Council	Nebraska Arts Council Cash Fund	(250)	(500)	0	0
34	Arts Council	Cultural Preservation Endowment Fund	(500,000)	(500,000)	0	0
35	DED	State Visitors Promotion Cash Fund	(86,127)	(173,219)	0	0
36	DED	Job Training Cash Fund	2,000,000	0	0	0
37	Invest Council	State Investment Officer's Cash Fund	(60,773)	(131,455)	0	0
38	Public Advocacy	Legal Aid and Services Fund	(70,925)	(141,850)	0	0
39	-----	Cash Reserve to General instead of to Roads	10,000,000	0	0	0
40	Agriculture	Nebraska Potato Development Fund	(1,999)	(4,000)	0	0
41	Agriculture	Poultry and Egg Development, Utilization & Marketing Fund	(7,999)	(16,001)	0	0
42	Wheat Board	Wheat Development, Utilization and Marketing Fund	(321,792)	0	0	0
43	Dry Bean Comm	Dry Bean Development, Utilization, and Marketing Fund	(100,000)	0	0	0
44	Corn Board	Corn Development, Utilization, and Marketing Fund	(200,000)	0	0	0
46	Grain Sorghum	Grain Sorghum Development, Utilization, and Marketing Fund	(57,600)	(15,200)	0	0
47	Dry Bean Comm	Dry Bean Development, Utilization, and Marketing Fund	(10,000)	(20,000)	0	0
48	Corn Board	Corn Development, Utilization, and Marketing Fund	(130,290)	(260,581)	0	0
49	Wheat Board	Wheat Development, Utilization and Marketing Fund	(14,104)	(14,104)	0	0
Difference - Fund Transfers to General Fund			10,551,358	(32,148)	0	0

Amounts in ( ) = below Governor

***SPECIAL SESSION ACTIONS:  
CASH AND REVOLVING FUNDS***

# Cash Fund Budget Cuts Across the Board and Specific Cuts

Ag#	Agency Name	Item	Governors Recommendation		Committee Proposal	
			FY2009-10	FY2010-11	FY2009-10	FY2010-11
3	Legislative Council	Across the Board Cut	(11,725)	(13,448)	(11,725)	(13,448)
5	Supreme Court	Across the Board Cut	(440,936)	(891,113)	0	0
7	Governor	Across the Board Cut	0	0	0	0
8	Lt. Governor	Across the Board Cut	0	0	0	0
9	Secretary of State	Across the Board Cut	(122,217)	(221,415)	0	0
10	Auditor	Across the Board Cut	(26,975)	(53,949)	0	0
11	Attorney General	Across the Board Cut	(26,587)	(53,896)	(26,587)	(53,896)
12	Treasurer	Across the Board Cut	(137,890)	(277,679)	(46,640)	(95,179)
13	Education	Across the Board Cut	(174,618)	(350,470)	(155,062)	(309,792)
14	Public Service Comm	Across the Board Cut	(130,342)	(263,853)	(130,342)	(263,853)
15	Parole Board	Across the Board Cut	0	0	0	0
16	Revenue	Across the Board Cut	(800,788)	(1,666,983)	(800,788)	(1,666,983)
17	Aeronautics	Across the Board Cut	(87,127)	(154,510)	(87,127)	(154,510)
18	Agriculture	Across the Board Cut	(224,727)	(453,999)	(108,006)	(233,953)
19	Banking	Across the Board Cut	(168,375)	(336,900)	(168,375)	(336,900)
21	Fire Marshal	Across the Board Cut	(40,995)	(85,144)	(40,995)	(85,144)
22	Insurance	Across the Board Cut	(281,113)	(557,004)	(281,113)	(557,004)
23	Labor	Across the Board Cut	(48,575)	(99,002)	(48,575)	(99,002)
24	Motor Vehicles	Across the Board Cut	(178,927)	(338,057)	(178,927)	(338,057)
25	HHS System	Across the Board Cut	(869,311)	(1,763,590)	(869,311)	(1,763,590)
27	Roads	Across the Board Cut	(766,870)	(1,553,741)	(766,870)	(1,553,741)
28	Veterans Affairs	Across the Board Cut	0	0	0	0
29	Natural Resources	Across the Board Cut	(148,602)	(297,205)	(148,602)	(297,205)
30	Electrical Board	Across the Board Cut	(40,430)	(83,396)	(40,430)	(83,396)
31	Military Dept	Across the Board Cut	(24,086)	(48,532)	(24,086)	(48,532)
32	Ed Lands & Funds	Across the Board Cut	(1,282)	(2,581)	(1,282)	(2,581)
33	Game and Parks	Across the Board Cut	(1,084,392)	(2,259,827)	0	0
34	Library Commission	Across the Board Cut	0	0	0	0
35	Liquor Control	Across the Board Cut	(1,861)	(3,722)	(1,861)	(3,722)
36	Racing Commission	Across the Board Cut	(22,123)	(44,279)	0	0
37	Workers Comp	Across the Board Cut	(101,640)	(221,375)	0	0
39	Brand Committee	Across the Board Cut	(111,409)	(222,818)	(111,409)	(222,818)
40	Motor Vehicle	Across the Board Cut	(17,477)	(35,988)	(17,477)	(35,988)
41	Real Estate Comm	Across the Board Cut	(27,887)	(57,449)	(27,887)	(57,449)
45	Barber Examiners	Across the Board Cut	(3,766)	(7,739)	(3,766)	(7,739)
46	Corrections	Across the Board Cut	(2,388)	(4,775)	(2,388)	(4,775)
47	NETC	Across the Board Cut	(6,388)	(12,777)	(6,388)	(12,777)
48	Postsecond Coord Comm	Across the Board Cut	(251)	(502)	(251)	(502)
50	State colleges	Across the Board Cut	0	0	0	0
51	University of Nebraska	Across the Board Cut	(7,168)	(14,559)	(7,168)	(14,559)
52	State Fair Board	Across the Board Cut	0	0	0	0
53	Real Property Appraisers	Across the Board Cut	0	0	0	0
54	Historical Society	Across the Board Cut	(43,425)	(92,400)	0	0
56	Wheat Board	Across the Board Cut	(35,261)	(70,521)	(35,261)	(70,521)
57	Oil & Gas Comm	Across the Board Cut	(19,719)	(39,503)	(19,719)	(39,503)
58	Engineers/Architects	Across the Board Cut	(19,464)	(39,745)	(19,464)	(39,745)
59	Geologists	Across the Board Cut	(812)	(1,650)	(812)	(1,650)
60	Gasohol	Across the Board Cut	(14,008)	(28,016)	(14,008)	(28,016)

Ag#	Agency Name	Item	Governors Recommendation		Committee Proposal	
			FY2009-10	FY2010-11	FY2009-10	FY2010-11
61	Dairy Board	Across the Board Cut	0	0	0	0
62	Land Surveyors	Across the Board Cut	(747)	(1,494)	(747)	(1,494)
63	Public Accountancy	Across the Board Cut	(10,612)	(21,690)	(10,612)	(21,690)
64	State Patrol	Across the Board Cut	(483,390)	(533,485)	(483,390)	(533,485)
65	Admin Services	Across the Board Cut	(135,960)	(271,020)	(135,960)	(271,020)
66	Abstracter's Board	Across the Board Cut	(1,151)	(2,368)	(1,151)	(2,368)
67	Equal Opportunity Comm	Across the Board Cut	0	0	0	0
68	Mexican-American Comm	Across the Board Cut	0	0	0	0
69	Arts Council	Across the Board Cut	(37,750)	(75,500)	(37,500)	(75,000)
70	Foster Care	Across the Board Cut	(150)	(300)	(150)	(300)
71	Energy Office	Across the Board Cut	(11,411)	(21,817)	(11,411)	(21,817)
72	Economic Development	Across the Board Cut	(123,794)	(249,114)	(40,367)	(81,295)
73	Landscape Architects	Across the Board Cut	(572)	(1,143)	(572)	(1,143)
74	Power Review Brd	Across the Board Cut	(10,052)	(20,583)	(10,052)	(20,583)
75	Investment Council	Across the Board Cut	(60,773)	(131,455)	(60,773)	(131,455)
76	Indian Commission	Across the Board Cut	0	0	0	0
77	Industrial Relations	Across the Board Cut	0	0	0	0
78	Crime Commission	Across the Board Cut	(41,004)	(77,965)	(41,004)	(77,965)
81	Blind & Visually Impaired	Across the Board Cut	(1,461)	(4,531)	(1,461)	(4,531)
82	Hearing Impaired	Across the Board Cut	(148)	(672)	(148)	(672)
83	Community Colleges	Across the Board Cut	0	0	0	0
84	Environmental Quality	Across the Board Cut	(808,863)	(1,617,501)	(808,863)	(1,617,501)
85	Retirement Board	Across the Board Cut	(169,853)	(268,285)	(169,853)	(268,285)
86	Dry Bean Board	Across the Board Cut	(10,000)	(20,000)	(10,000)	(20,000)
87	Accountability/Disclosure	Across the Board Cut	(25,683)	(56,918)	(25,683)	(56,918)
88	Corn Board	Across the Board Cut	(130,290)	(260,581)	(130,290)	(260,581)
92	Grain Sorghum Brd	Across the Board Cut	(7,600)	(15,200)	(7,600)	(15,200)
93	TERC	Across the Board Cut	(2,500)	(5,000)	(2,500)	(5,000)
94	Public Advocacy	Across the Board Cut	(99,299)	(200,097)	0	0
99	Construction	Across the Board Cut	0	0	0	0
64	State Patrol	Eliminate vacant positions	(446,890)	(459,035)	(446,890)	(459,035)
Total Cash Fund Specific and Across the Board Cuts			(8,445,000)	(16,580,831)	(6,192,789)	(11,984,833)

## Revolving / NCCF Budget Cuts Across the Board and Specific Cuts

Ag#	Agency Name	Item	Governors Recommendation		Committee Proposal	
			FY2009-10	FY2010-11	FY2009-10	FY2010-11
<b>NEBRASKA CAPITAL CONSTRUCTION FUND (NCCF)</b>						
99	CapitalConstruction	Hist Society Headquarters renovation, excess	(1,000,000)	0	(1,000,000)	0
99	CapitalConstruction	Shift funding for three projects from General to NCCF	0	0	2,047,233	1,527,233
<b>REVOLVING FUND</b>						
9	Sec of State	ATB Cut-Enf Of Stds-Records Management	(25,170)	(51,447)	(16,546)	(33,800)
11	Attorney General	ATB Cut-Interp & Appl Of Law	(30,287)	(62,548)	(30,287)	(62,548)
13	Education	ATB Cut-Commissioners Office	(4,072)	(8,144)	(4,072)	(8,144)
18	Agriculture	ATB Cut-Agriculture Department	(12,987)	(27,683)	(12,987)	(27,683)
64	State Patrol	ATB Cut-State Capitol Security	(20,588)	(42,377)	(20,588)	(42,377)
65	DAS	ATB Cut-Departmental Administration	(54,208)	(107,433)	(54,208)	(107,433)
65	DAS	ATB Cut-Intergovernmental Data Services	(64,010)	(128,050)	(64,010)	(128,050)
65	DAS	ATB Cut-Materiel Division	(301,720)	(626,009)	(301,720)	(626,009)
65	DAS	ATB Cut-Im Services Division	(565,802)	(1,131,603)	(565,802)	(1,131,603)
65	DAS	ATB Cut-Communications Division	(161,820)	(323,044)	(161,820)	(323,044)
65	DAS	ATB Cut-Transportation Services Bureau	(151,652)	(304,650)	(151,652)	(304,650)
65	DAS	ATB Cut-Risk Management Division	(10,212)	(20,425)	(10,212)	(20,425)
65	DAS	ATB Cut-State Building Division	(550,645)	(1,113,020)	(550,645)	(1,113,020)
65	DAS	ATB Cut-Accounting Division	(113,449)	(228,539)	(113,449)	(228,539)
65	DAS	ATB Cut-Personnel Division	(33,117)	(64,710)	(33,117)	(64,710)
65	DAS	ATB Cut-Capitol Commission	(125)	(250)	(125)	(250)
Total Revolving / NCCFCuts			(3,099,864)	(4,239,932)	(1,044,007)	(2,695,052)

# Reduce Reappropriation of Unexpended Balances Cash and Revolving Funds

AG#	Agency Name	Item	Cash Fund		Revolving Fund	
			Governor	Committee	Governor	Committee
3	Legislative Council	Reduce reappropriation of prior biennium funds	(216,969)	(216,969)	0	0
5	Supreme Court	Reduce reappropriation of prior biennium funds	(3,306,412)	0	0	0
9	Secretary of State	Reduce reappropriation of prior biennium funds	(658,937)	(658,937)	(117,505)	(117,505)
10	Auditor	Reduce reappropriation of prior biennium funds	(142,177)	0	0	0
11	Attorney General	Reduce reappropriation of prior biennium funds	(185,544)	(185,544)	(187,596)	(187,596)
12	Treasurer	Reduce reappropriation of prior biennium funds	(56,044)	(56,044)	0	0
13	Education	Reduce reappropriation of prior biennium funds	(2,546,397)	(2,546,397)	(128,133)	(128,133)
14	Public Service Comm	Reduce reappropriation of prior biennium funds	(1,452,875)	(1,452,875)	0	0
16	Revenue	Reduce reappropriation of prior biennium funds	(2,062,935)	(2,062,935)	0	0
17	Aeronautics	Reduce reappropriation of prior biennium funds	(961,126)	(961,126)	0	0
18	Agriculture	Reduce reappropriation of prior biennium funds	(972,686)	(972,686)	(18,646)	(18,646)
19	Banking	Reduce reappropriation of prior biennium funds	(788,793)	(788,793)	0	0
21	Fire Marshal	Reduce reappropriation of prior biennium funds	(584,778)	(584,778)	0	0
22	Insurance	Reduce reappropriation of prior biennium funds	(1,368,930)	(1,368,930)	0	0
24	Motor Vehicles	Reduce reappropriation of prior biennium funds	(2,027,930)	(2,027,930)	0	0
25	HHS System	Reduce reappropriation of prior biennium funds	(7,529,572)	(7,529,572)	0	0
27	Roads	Reduce reappropriation of prior biennium funds	(9,971,232)	(9,971,232)	0	0
29	Natural Resources	Reduce reappropriation of prior biennium funds	(6,846,345)	(6,846,345)	0	0
30	Electrical Board	Reduce reappropriation of prior biennium funds	(87,271)	(87,271)	0	0
31	Military Dept	Reduce reappropriation of prior biennium funds	(352,624)	(352,624)	0	0
32	Ed Lands & Funds	Reduce reappropriation of prior biennium funds	(77,845)	(77,845)	0	0
33	Game and Parks	Reduce reappropriation of prior biennium funds	(8,374,847)	(8,296,137)	0	0
35	Liquor Control	Reduce reappropriation of prior biennium funds	(33,321)	(33,321)	0	0
37	Workers Comp	Reduce reappropriation of prior biennium funds	(415,419)	0	0	0
39	Brand Committee	Reduce reappropriation of prior biennium funds	(392,638)	(392,638)	0	0
40	Motor Vehicle	Reduce reappropriation of prior biennium funds	(26,271)	(26,271)	0	0
41	Real Estate Comm	Reduce reappropriation of prior biennium funds	(105,832)	(105,832)	0	0
45	Barber Examiners	Reduce reappropriation of prior biennium funds	(18,580)	(18,580)	0	0
46	Corrections	Reduce reappropriation of prior biennium funds	(30,787)	(30,787)	(3,783,901)	(3,783,901)
48	Coord Comm	Reduce reappropriation of prior biennium funds	(5,834)	(5,834)	0	0
53	Real Prop Appraisers	Reduce reappropriation of prior biennium funds	(56,400)	(56,400)	0	0
54	Historical Society	Reduce reappropriation of prior biennium funds	(775,441)	(775,441)	0	0
57	Oil & Gas Comm	Reduce reappropriation of prior biennium funds	(30,418)	(30,418)	0	0
58	Engineers/Architects	Reduce reappropriation of prior biennium funds	(87,319)	(87,319)	0	0
59	Geologists	Reduce reappropriation of prior biennium funds	(4,955)	(4,955)	0	0
60	Gasohol	Reduce reappropriation of prior biennium funds	(95,753)	(95,753)	0	0
62	Land Surveyors	Reduce reappropriation of prior biennium funds	(12,689)	(12,689)	0	0
63	Public Accountancy	Reduce reappropriation of prior biennium funds	(16,206)	0	0	0
64	State Patrol	Reduce reappropriation of prior biennium funds	(1,310,064)	(1,310,064)	(79,946)	(79,946)
65	Admin Services	Reduce reappropriation of prior biennium funds	(3,456,187)	(3,456,187)	(37,199,861)	(37,199,861)
66	Abstracter's Board	Reduce reappropriation of prior biennium funds	(2,196)	(2,196)	0	0
70	Foster Care	Reduce reappropriation of prior biennium funds	(5,863)	(5,863)	0	0
71	Energy Office	Reduce reappropriation of prior biennium funds	(311,695)	(311,695)	0	0
72	Economic Develop	Reduce reappropriation of prior biennium funds	(17,110,320)	(17,110,320)	0	0
73	Landscape Architects	Reduce reappropriation of prior biennium funds	(3,807)	(3,807)	0	0
75	Investment Council	Reduce reappropriation of prior biennium funds	(100,000)	(100,000)	0	0
76	Indian Commission	Reduce reappropriation of prior biennium funds	(800)	(800)	0	0
78	Crime Commission	Reduce reappropriation of prior biennium funds	(481,333)	(481,333)	0	0
84	Environmental Quality	Reduce reappropriation of prior biennium funds	(9,395,912)	(9,395,912)	0	0
85	Retirement Board	Reduce reappropriation of prior biennium funds	(1,460,670)	(1,460,670)	0	0
87	Account/Disclosure	Reduce reappropriation of prior biennium funds	(15,478)	0	0	0
93	TERC	Reduce reappropriation of prior biennium funds	(63,765)	(63,765)	0	0
94	Public Advocacy	Reduce reappropriation of prior biennium funds	(173,070)	0	0	0
Total Reduce Reappropriation of prior biennium expended funds			(86,571,292)	(82,423,820)	(41,515,588)	(41,515,588)

Cash and revolving funds tend to have high unexpended appropriations in many cases due to a higher than necessary level so as not to limit flow through funds or that there is simply a lack of available revenues to finance the appropriation level. When all unexpended balances were reappropriated last session, the extra appropriation authority accumulated over the two years of the last biennium were all carried forward. The reductions noted here are simply to eliminate these excess appropriation levels and do not indicate the availability of additional excess cash balances.