

# ***State of Nebraska***

## ***General Fund “Budget in Brief” 2015 Post Session Summary***

Legislative Fiscal Office  
June 5, 2015

# Highlights

This report contains a summary of the FY2015-16 and FY2016-17 biennial budget as enacted during the 2015 legislative session.

## **GENERAL FUND FINANCIAL STATUS**

The enacted budget resulted in an unobligated ending balance at the end of the FY16/FY17 Biennial Budget which is \$2.3 million above the minimum 3% reserve. This status is based on the April 2015 forecasts from the Nebraska Economic Forecast Advisory Board (NEFAB) and the budget and revenue bills as enacted during the 2015 legislative session.

## **REVENUE FORECASTS**

Revenue growth (adjusted for rate and base changes) is projected to be very close to the 33 year historical average of 5.0%. Revenue estimates for FY2014-15, FY2015-16, and FY2016-17 are the April 2015 forecasts from the Nebraska Economic Forecast Advisory Board (NEFAB) plus revenue bills enacted. Rate and base adjusted revenue growth implied by these current forecasts is 6.6% in FY14-15, 4.9% in FY15-16 and 4.3% in FY16-17. The two year average for FY16/FY17 is 4.6%.

While the rate and base adjusted revenue growth averages 4.6%, the unadjusted, “nominal” growth in revenues (or what’s available to use in the financial status) has an average growth of only 3.6% reflecting the annualized impacts of LB987 passed in 2014 which indexed income tax brackets and reduced income taxes on social security, military retirement, and other prior legislation impacting revenues.

For the “following biennium”, adjusted revenue growth is calculated at 3.9% per year using the historical average methodology. The target growth is the historical average of 5.0% but adjusted down to 4.75% to exclude growth that is now negated by indexing of the income tax brackets.

## **BUDGET GROWTH**

Growth in the enacted General Fund budget is 4.0% in FY16 and 2.9% in FY17 for a two year average of 3.5%. This two year average is the fifth lowest growth in the last 15 biennial budgets. Excluding the \$20 million increase for LB259-Personal Property Tax Relief, the two year spending growth is 3.3%.

## **CASH RESERVE FUND**

The projected ending balance at the end of the FY16/FY17 biennium based on current forecasts and enacted 2015 session actions is \$718.5 million if FY2014-15 receipts reach the current forecast level. The enacted budget includes an additional \$20 million of transfers to the Nebraska Capital Construction Fund (NCCF) for the State Capitol HVAC project in FY19, FY21, and FY23 lowering the *unobligated* balance to \$698.1 million. This would be approximately 15% of General Fund expenditures.

The enacted budget utilized \$63.5 million of Cash Reserve Fund monies for five different items: (1) \$17.2 million transfer the General Fund to cover payment of IV-E disallowance penalties, (2) \$5.5 million transfer to the Republican River Compact Litigation Contingency Cash Fund to pay a court ordered settlement related to the State of Kansas v. State of Nebraska Republican River Compact, (3) \$25 million transfer to the Nebraska Capital Construction Fund for construction of the Global Center for Advanced Interprofessional Learning, (4) \$8 million to a new cash fund in the Coordinating Commission to contract for reduced-fee and charitable oral health services, oral health

workforce development, and oral health services using telehealth, and (5) \$7.8 million transfer to the NCCF for the State Capitol HVAC project.

All of these items followed the previously used concepts that a significant balance should be retained in the Cash Reserve Fund in light of the cyclical nature of variances from forecast and the dollar level of those variances cumulative over several years, and any use of the Cash Reserve Fund should be for one-time items to match the one-time nature of the financing source.

### **PROPERTY TAX RELIEF**

The Property Tax Credit program, enacted in 2007, was funded at \$105 million in FY07-08, and \$115 million in FY08-09 through FY13-14. During the 2014 session, the FY14-15 amount was increased to \$140 million. This enacted budget increases the credit amount by \$64 million (45.7%) to a total of \$204 million per year. This allows for a credit estimated at \$95 per \$100,000 of valuation. The credit would be \$65 at the previous \$140 million transfer level. Although accounted for as a transfer not an expenditure, in terms of using available General Funds, this is the single largest increase item in the budget. The \$64 million per year transfer totals \$128 million over the two years. TEEOSA school aid is the largest single spending item accounting for a \$79.7 million increase over the two years.

The legislature also enacted LB 259 which creates the Personal Property Tax Relief Act. The bill provides for an exemption from the property tax on the first \$10,000 of valuation of tangible personal property in each tax district in which a personal property tax return is required to be filed. The Legislature is then required to reimburse taxing subdivisions for the resulting tax loss, estimated at \$19.6 million starting in FY2016-17.

### **TEEOSA SCHOOL AID**

The budget includes funding for state aid to schools (TEEOSA) which fully funds the certified aid for FY2015-16 and current estimated funding needs for FY2016-17 based on the existing TEEOSA formula. The overall net change in total TEEOSA aid is an increase of \$40.1 million (4.3%) in FY2015-16 followed by a \$7.6 million (0.8%) increase in FY16-17. The General Fund amounts (excluding the amount financed by allocated Insurance Premium Tax monies) reflect a \$37.1 million (4.1%) increase in FY15-16 followed by a \$5.6 million (0.6%) increase in FY16-17.

### **CORRECTIONAL SERVICES**

One of the largest percent and dollar increases in the budget is for the Dept. of Correctional Services (DCS), 11.0% (\$19.9 million) increase in the FY15-16. Almost half of this amount is related to inmate medical costs. DCS is required to provide inmates with the community standard of medical care and health care costs have increased significantly during recent years due to an increase in the inmate population, an aging inmate population, inflation, and the new Hepatitis C treatment. The budget also includes \$2.5 million each year for 59 additional security staff and \$1.2 million each year for behavioral health staff.

The Legislature also enacted LB 605 to begin addressing overcrowding in the correctional system. This bill was the result of a study conducted by the Nebraska Justice Reinvestment Working Group, an inter-branch working group established under LB 907-2014, in cooperation with the Council of State Governments Justice Center. LB 605 expands the use of probation in lieu of incarceration, ensures that more people receive supervision upon release from prison, and bolsters parole supervision practices to reduce recidivism.

The legislature also enacted LB 598 which implements several of the recommendations made by the Department of Correctional Services Special Investigative Committee (the LR424 Committee) and the Performance Audit Committee from its audit of the Department of Correctional Services. This

includes creating the Office of the Inspector General of the Nebraska Correctional System to conduct investigations and performance reviews, move the Office of Parole Administration from Department of Correctional Services (DCS) to the Parole Board, provides distinction for mental illness for those in restricted housing, and a stipulation to the Department of Correctional Services to require parole supervision for purposes of effective reintegration.

### **HIGHER EDUCATION**

The budget includes a general 3% increase of the University of Nebraska, State Colleges, and Community Colleges. Funding is also included for several specific items for University of Nebraska including operation and program costs for the Health Science Education Center (\$1,424,000 FY16 and \$2,424,000 FY17) and support of the Yeutter Institute for International Trade and Finance (\$1,250,000 each year).

Funding was included for the construction and operation of the Global Center for Advanced Interprofessional Learning, \$25 million construction through a Cash Reserve Fund transfer to the Nebraska Capital Construction Fund and General Funds for operations (\$1,000,000 FY16 and \$2,000,000 FY17)

Another funded item is an \$8 million Cash Reserve Fund transfer to a newly created Oral Health Training and Services Fund to be administered by the Coordinating Commission for Postsecondary Education (CCPE). Applicants for funding would be required to provide oral health training, charitable oral health services focusing on lower-income and at-risk populations in the state, and to target unmet oral health care needs of Nebraskans.

### **ROADS FUNDING**

Although not funded with General Funds, roads funding was a significant issue this session. The mainline budget bill (LB 657) used the latest projections (March 26, 2015) to set the Highway Cash Fund (HCF) appropriation at a level that will attempt to set the fuel tax at 26.4¢ each year of the next biennium. This follows the recent trend in that the Legislature has used revenue projections prepared by the Department of Roads to target a fuel tax of 26.4¢ per gallon since FY09-10.

In addition to this projected 26.4¢ rate, LB 610 increased the fuel tax by 1.5¢ per gallon in each of the next four years. This 1.5¢ incremental increase starts on January 1, 2016 and culminates when a 6¢ increase is reached on January 1, 2019. The additional revenue once the full 6¢ is reached is projected to total over \$76 million per year. All of the additional revenue from LB 610 is split equally among the Department of Roads, and cities and counties for use on road and bridge construction and maintenance.

# General Fund Financial Status

## Sine Die 2015 Legislative Session

FINANCIAL STATUS	Current Year FY2014-15	Biennial Budget		Est for Following Biennium	
	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19
<b>1 Beginning Balance</b>					
2 Beginning Cash Balance	\$673,683,437	\$331,747,203	\$236,699,755	\$262,785,462	\$241,525,772
3 Cash Reserve Fund transfer-automatic	(96,721,233)	(74,500,000)	0	0	0
4 Carryover obligations from FY14	(305,427,164)	0	0	0	0
5 LB 656 Lapse FY14 reappropriated funds	2,911,800	no estimate	0	0	0
6 Allocation for potential deficits	0	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)
7 Unobligated Beginning Balance	274,446,840	252,247,203	231,699,755	257,785,462	236,525,772
<b>8 Estimated Receipts</b>					
9 Net Receipts (April 2015 NEFAB+Hist Avg)	4,295,000,000	4,430,000,000	4,610,000,000	4,797,000,000	4,955,000,000
10 General Fund transfers-out (as amended)	(188,350,000)	(217,100,000)	(217,100,000)	(216,300,000)	(216,300,000)
11 General Fund transfers-in (as amended) in forecast		47,645,000	40,850,000	0	0
12 Cash Reserve transfers (current law)	50,500,000	0	0	0	0
13 LB 662 Cash Reserve Fund transfers	17,201,112	0	0	0	0
14 <b>Bills Enacted Into Law</b>	0	(4,288,579)	(5,408,613)	(6,498,141)	(6,589,141)
15 <b>Bills Passed</b>	0	0	0	0	0
16 General Fund Net Receipts	4,174,351,112	4,256,256,421	4,428,341,387	4,574,201,859	4,732,110,859
<b>17 Appropriations</b>					
18 LB 657 Mainline Budget Bill	4,105,825,530	4,210,183,749	4,317,323,890	4,495,301,908	4,687,492,463
19 LB 658 Legislator Salaries	0	632,982	632,982	632,982	632,982
20 LB 659 Constitutional Officers Salaries	0	25,998,454	26,139,058	26,139,058	26,139,058
21 LB 660 Capital Construction	0	26,382,800	22,239,000	31,768,333	30,966,526
22 LB 656 Deficits	8,629,224	0	0	0	0
23 LB 554 State Claims	2,210,995	0	0	0	0
25 Select File amendments	385,000	990,000	930,000	930,000	930,000
26 Vetoes-Mainline bills	0	0	0	0	0
27 Veto overrides-Mainline bills	0	0	0	0	0
28 <b>Bills Enacted Into Law</b>	0	7,615,884	29,990,750	35,689,268	38,798,743
29 <b>Bills Passed</b>	0	0	0	0	0
30 General Fund Appropriations	4,117,050,749	4,271,803,869	4,397,255,680	4,590,461,549	4,784,959,772
<b>31 Ending Balance</b>					
32 \$ Ending balance (Financial Status as Shown)	331,747,203	236,699,755	262,785,462	241,525,772	183,676,859
33 \$ Ending balance (at Minimum Reserve)	--	--	260,442,088	--	278,711,597
34 Difference = Variance from Minimum Reserve	--	--	<b>2,343,374</b>	--	<b>(95,034,738)</b>
35 Biennial Reserve (%)	--	--	3.0%	--	2.0%
36 Annual Spending Growth (w/o deficits)	7.0%	4.0%	2.9%	4.4%	4.2%
37 Two Year Average Growth	6.3%	--	3.5%	--	4.3%
38 Est. Revenue Growth (rate/base adjusted)	6.6%	5.0%	4.3%	4.1%	3.8%

CASH RESERVE FUND	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19
Beginning Balance	719,065,306	684,819,968	718,515,676	718,515,676	718,515,676
Transfer amounts above forecasts (line 3)	96,721,233	74,500,000	0	0	0
To/from Gen Fund per current law	(50,500,000)	0	0	0	0
To Nebr Capital Construction Fund (NCCF)	(57,515,459)	0	0	0	0
LB 662 To General Fund	(17,201,112)	0	0	0	0
LB 662 To Republican River Litigation Fund	(5,500,000)	0	0	0	0
LB 662 To NCCF (Global Ctr Advncd Interprofessional Learning)	0	(25,000,000)	0	0	0
LB 662 To Oral Health Training and Services Fund (LB584)	0	(8,000,000)	0	0	0
LB 662 To NCCF (State Capitol HVAC project)	0	(7,804,292)	0	0	(7,160,412)
LB 662 To NCCF (State Capitol HVAC project) Future Years	0	0	0	0	(13,276,302)
Projected Ending Balance	684,819,968	718,515,676	718,515,676	718,515,676	698,078,962

# General Fund Budget Summary

	w/o Deficits FY2014-15	Total Per 2015 Session		Change over Prior Yr		Change over Prior Yr		2 Yr Avg % Change	% of Total FY15-16
		FY2015-16	FY2016-17	FY15-16 (w/o deficits)		FY16-17 (w/o deficits)			
				\$	%	\$	%		
<b>Agency Operations</b>									
University/Colleges	592,212,914	614,763,452	635,472,980	22,550,538	3.8%	20,709,528	3.4%	3.6%	14.4%
Health & Human Services System	235,054,760	250,901,024	256,756,287	15,846,264	6.7%	5,855,263	2.3%	4.5%	5.9%
Correctional Services	181,813,346	201,754,397	192,864,541	19,941,051	11.0%	(8,889,856)	-4.4%	3.0%	4.7%
Courts	149,427,839	166,968,022	179,080,632	17,540,183	11.7%	12,112,610	7.3%	9.5%	3.9%
State Patrol	56,576,821	58,537,010	60,095,811	1,960,189	3.5%	1,558,801	2.7%	3.1%	1.4%
Revenue	26,428,021	26,805,142	27,256,828	377,121	1.4%	451,686	1.7%	1.6%	0.6%
Retirement Board	46,645,251	47,477,438	46,400,000	832,187	1.8%	(1,077,438)	-2.3%	-0.3%	1.1%
Other 39 Agencies	141,320,139	154,389,309	162,110,499	13,069,170	9.2%	7,721,190	5.0%	7.1%	3.6%
<b>Total-GF Operations</b>	<b>1,429,479,091</b>	<b>1,521,595,794</b>	<b>1,560,037,578</b>	<b>92,116,703</b>	<b>6.4%</b>	<b>38,441,784</b>	<b>2.5%</b>	<b>4.5%</b>	<b>35.6%</b>
<b>State Aid to Individuals/Others</b>									
Medicaid	777,723,897	818,751,907	861,800,928	41,028,010	5.3%	43,049,021	5.3%	5.3%	19.2%
Child Welfare Aid	137,778,999	142,549,735	145,248,431	4,770,736	3.5%	2,698,696	1.9%	2.7%	3.3%
Public Assistance	110,319,888	111,909,169	113,094,067	1,589,281	1.4%	1,184,898	1.1%	1.2%	2.6%
Developmental disabilities aid	137,040,195	145,556,246	150,660,905	8,516,051	6.2%	5,104,659	3.5%	4.9%	3.4%
Behavioral Health aid	67,444,214	69,421,172	74,044,769	1,976,958	2.9%	4,623,597	6.7%	4.8%	1.6%
Childrens Health Insurance (SCHIP)	27,560,027	12,408,257	6,646,762	(15,151,770)	-55.0%	(5,761,495)	-46.4%	-50.9%	0.3%
Aging Programs	9,463,465	9,868,712	10,449,701	405,247	4.3%	580,989	5.9%	5.1%	0.2%
Higher Ed Student Aid programs	7,553,156	7,603,156	7,603,156	50,000	0.7%	0	0.0%	0.3%	0.2%
Public Health Aid	6,437,612	7,077,612	6,917,612	640,000	9.9%	(160,000)	-2.3%	3.7%	0.2%
Business Innovation Act	6,760,000	6,760,000	6,760,000	0	0.0%	0	0.0%	0.0%	0.2%
Community health centers	4,308,060	5,708,060	5,783,060	1,400,000	32.5%	75,000	1.3%	15.9%	0.1%
All Other Aid to Individuals/Other	12,512,373	11,230,853	11,256,968	(1,281,520)	-10.2%	26,115	0.2%	-5.1%	0.3%
<b>Total-GF Aid to Individuals/Other</b>	<b>1,304,901,886</b>	<b>1,348,844,879</b>	<b>1,400,266,359</b>	<b>43,942,993</b>	<b>3.4%</b>	<b>51,421,480</b>	<b>3.8%</b>	<b>3.6%</b>	<b>31.6%</b>
<b>State Aid to Local Govts</b>									
State Aid to Schools (TEEOSA)	913,571,842	950,651,625	956,243,013	37,079,783	4.1%	5,591,388	0.6%	2.3%	22.3%
Special Education	213,767,961	219,112,160	224,589,964	5,344,199	2.5%	5,477,804	2.5%	2.5%	5.1%
Property Tax Credit	Transfer	Transfer	Transfer	--	--	--	--	--	--
Aid to Community Colleges	95,040,351	97,891,562	100,828,308	2,851,211	3.0%	2,936,746	3.0%	3.0%	2.3%
Homestead Exemption	73,521,000	71,000,000	71,315,000	(2,521,000)	-3.4%	315,000	0.4%	-1.5%	1.7%
Personal Property Tax Relief Act	0	0	19,600,000	0	#DIV/0!	19,600,000	#DIV/0!	na	0.0%
Aid to ESU's	14,051,761	14,051,761	14,051,761	0	0.0%	0	0.0%	0.0%	0.3%
Early Childhood programs	9,235,164	5,820,164	8,770,164	(3,415,000)	-37.0%	2,950,000	50.7%	-2.6%	0.1%
Community Based Juvenile Services	4,950,000	6,300,000	6,300,000	1,350,000	27.3%	0	0.0%	12.8%	0.1%
Resources Development Fund	13,633,118	3,140,325	3,140,325	(10,492,793)	-77.0%	0	0.0%	-52.0%	0.1%
Other Aid to Local Govt	7,235,912	7,012,799	7,531,246	(223,113)	-3.1%	518,447	7.4%	2.0%	0.2%
<b>Total-GF Aid to Local Govt</b>	<b>1,345,007,109</b>	<b>1,374,980,396</b>	<b>1,414,712,743</b>	<b>29,973,287</b>	<b>2.2%</b>	<b>39,732,347</b>	<b>2.9%</b>	<b>2.6%</b>	<b>32.2%</b>
<b>Capital Construction</b>	<b>26,437,444</b>	<b>26,382,800</b>	<b>22,239,000</b>	<b>(54,644)</b>	<b>-0.2%</b>	<b>(4,143,800)</b>	<b>-15.7%</b>	<b>-8.3%</b>	<b>0.6%</b>
<b>Total Appropriations</b>	<b>4,105,825,530</b>	<b>4,271,803,869</b>	<b>4,397,255,680</b>	<b>165,978,339</b>	<b>4.0%</b>	<b>125,451,811</b>	<b>2.9%</b>	<b>3.5%</b>	<b>100.0%</b>

# Significant General Fund Appropriation Increases and Reductions

Amounts shown are \$ change from FY15 base year	Per 2015 Session		
	FY2015-16	FY2016-17	Two Yr total
<b>1 SIGNIFICANT INCREASES:</b>			
2 TEEOSA Aid to Schools (General Funds only)	37,079,783	42,671,171	79,750,954
3 Federal Medicaid Match rate (op & aid)	35,048,141	40,891,678	75,939,819
4 Medicaid (other than FMAP)	13,559,511	51,978,013	65,537,524
5 General 3% Increase (University+Colleges)	17,766,389	36,065,766	53,832,155
6 Salaries+Health Insurance (Agencies)	18,714,932	33,761,332	52,476,264
7 Inmate per diem costs - Medical & Hepatitis C (Corrections)	8,770,710	11,050,102	19,820,812
8 Personal Property Tax Relief Act	0	19,600,000	19,600,000
9 Special Education	5,344,199	10,822,003	16,166,202
10 Juveniles, court jurisdiction - LB464 (Courts)	2,970,373	12,071,602	15,041,975
11 Developmental Disability aid (other than FMAP)	4,327,173	8,631,602	12,958,775
12 Funds shifts (DHHS)	6,426,704	6,426,704	12,853,408
13 Specific Items (University)	4,784,150	7,194,300	11,978,450
14 Child Welfare aid (other than FMAP)	4,194,616	6,914,641	11,109,257
15 Staffing and programs (Corrections)	5,017,185	4,911,840	9,929,025
16 Community Colleges	2,851,211	5,787,957	8,639,168
17 Behavioral health aid (other than FMAP)	1,976,958	6,600,555	8,577,513
18 Juvenile probation costs under LB561 (Courts)	7,000,000	0	7,000,000
19 LB 605 Justice Reinvestment Act (Courts+Corrections)	1,763,046	4,839,586	6,602,632
20 Replace Ed Lottery funds (education aid programs)	0	5,292,962	5,292,962
21 Operating inflation+DAS rates (State Agencies)	2,073,297	3,015,701	5,088,998
22 Public/Community Health Aid	2,040,000	1,955,000	3,995,000
23 Public Assistance (other than FMAP)	1,194,906	2,324,327	3,519,233
24 Student assessment (Education)	1,600,000	1,600,000	3,200,000
25 Community Based Juvenile Services aid	1,350,000	1,350,000	2,700,000
26 Inmate per diem costs - non-medical (Corrections)	1,061,343	1,552,644	2,613,987
27 Judges salaries (Courts)	723,236	1,471,786	2,195,022
28 Retirement, K-12 School / Judges / Patrol	1,701,755	378,749	2,080,504
29 LB 598 Mentally ill inmates, move parole (Parole Board+Corrections)	946,087	1,029,168	1,975,255
30 Childrens Health Insurance (other than FMAP & ACA)	635,188	983,769	1,618,957
31 LB 265 Out of home data pilot project, shift from aid (Crime Con)	700,000	700,000	1,400,000
32 Aging programs	405,247	986,236	1,391,483
33 Annualize Public Guardianship Act LB920 (Courts)	618,134	618,134	1,236,268
34 State aid to development districts	500,000	500,000	1,000,000
35 Subtotal-Increases Listed	193,144,274	333,977,328	527,121,602
<b>36 SIGNIFICANT REDUCTIONS:</b>			
37 Childrens Health Insurance (expanded match rate, ACA)	(17,383,901)	(23,712,590)	(41,096,491)
38 Resources Development Fund (one-time & complete projects)	(10,492,793)	(10,492,793)	(20,985,586)
39 Early Childhood grant program (one-time)	(3,415,000)	(3,415,000)	(6,830,000)
40 Homestead Exemption	(2,521,000)	(2,206,000)	(4,727,000)
41 Capital Construction	(54,644)	(4,198,444)	(4,253,088)
42 Use of county jail housing (Corrections)	773,375	(4,226,625)	(3,453,250)
43 Subtotal-Reductions Listed	(33,093,963)	(48,251,452)	(81,345,415)
44 <b>OTHER NOT LISTED (NET)</b>	5,928,028	5,704,274	11,632,302
45 <b>TOTAL GENERAL FUND CHANGE</b>	165,978,339	291,430,150	457,408,489

## General Fund Appropriations by Bill – 2015 Session

	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19
LB 657 Mainline Budget Bill	0	4,211,173,749	4,318,253,890	4,496,439,754	4,688,459,023
LB 658 Legislator Salaries	0	632,982	632,982	632,982	632,982
LB 659 Constitutional Officers Salaries	0	25,998,454	26,139,058	26,139,058	26,139,058
LB 660 Capital Construction	0	26,382,800	22,239,000	31,768,333	30,966,526
LB 656 Deficits	9,014,154	0	0	0	0
LB 554 State Claims	2,210,995	0	0	0	0
<b>Subtotal-Mainline Bills</b>	<b>11,225,149</b>	<b>4,264,187,985</b>	<b>4,367,264,930</b>	<b>4,554,980,127</b>	<b>4,746,197,589</b>
LB 72 Medicaid reimburse liens, inheritance tax petitions	0	(21,258)	(21,258)	(21,258)	(21,258)
LB 81 Changes, eligibility for child care assistance	0	678,472	814,167	814,167	814,167
LB 106 Livestock Operation Siting and Expansion Act	0	24,000	0	0	0
LB 199 Provide for stipends for social work students	0	91,622	84,700	84,700	84,700
LB 200 Marketplace Fairness sales tax, Property Tax Credit	0	41,202	0	0	0
LB 243 Create a pilot project, family finding services	0	902,143	908,488	1,672,742	1,672,742
LB 259 Adopt the Personal Property Tax Relief Act	0	36,120	19,600,000	20,000,000	20,800,000
LB 265 Out of home data project, placements, trial home visit	0	263,732	259,232	259,232	259,232
LB 292 Changes, central registry of child protection cases	0	27,272	32,751	32,751	32,751
LB 315 Changes, medicaid recovery audit contractors	0	42,767	42,767	42,767	42,767
LB 317 Repeal Midwest Interstate Passenger Rail Compact	0	0	0		Saving start FY20
LB 320 Aging & Disability Resource Center Demonstration Pr	0	606,865	925,094	925,094	0
LB 330 Change provisions relating to alcoholic liquor	0	133,956	125,445	125,445	125,445
LB 347 Expand jurisdiction, Inspector General Child Welfare	0	71,000	71,000	71,000	71,000
LB 366 Change personal needs allowance, Medicaid	0	405,224	491,076	491,076	491,076
LB 414 Property tax exemption, fraternal benefit societies	0	0	0	292,000	292,000
LB 469 Study, state plan, carbon dioxide emissions	0	411,750	218,472	0	0
LB 500 Medicaid, multisystemic therapy	0	11,750	304,921	304,921	304,921
LB 504 Changes, presentence reports and examinations	0	129,000	129,000	129,000	129,000
LB 538 Require legislative audits, tax incentive programs	0	127,833	91,749	91,749	91,749
LB 566 Change provisions of the Indian Child Welfare Act	0	65,889	71,666	71,666	71,666
LB 591 ABLE accounts for disabled, & carryforward losses	0	47,708	(1,685,000)	(1,761,000)	(1,840,000)
LB 598 Inspector General, mentally ill inmates, move parole admin.	0	1,032,555	1,114,999	1,114,999	1,114,999
LB 605 Justice Reinvestment Act	0	1,763,046	4,939,695	9,476,431	12,790,000
LB 663 Increase judges salaries	0	723,236	1,471,786	1,471,786	1,471,786
<b>Subtotal-"A" Bills</b>	<b>0</b>	<b>7,615,884</b>	<b>29,990,750</b>	<b>35,689,268</b>	<b>38,798,743</b>
<b>Total-Appropriations Bills (General Funds)</b>	<b>11,225,149</b>	<b>4,271,803,869</b>	<b>4,397,255,680</b>	<b>4,590,669,395</b>	<b>4,784,996,332</b>

## General Fund Revenue Bills – 2015 Session

	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19
LB 156 Credit amounts, Angel Investment Tax Credit Act	0	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
LB 175 Livestock Growth Act	0	0	(500,000)	(750,000)	(750,000)
LB 183 Change provisions relating to the Grain Dealer Act	0	(8,600)	(8,600)	(8,600)	(8,600)
LB 279 Changes, business entity reinstatement	0	5,000	5,000	5,000	5,000
LB 330 Change provisions relating to alcoholic liquor	0	(6,720)	45,580	45,580	45,580
LB 419 Sales tax exemption, zoos and aquariums	0	(727,500)	(1,799,500)	(1,853,500)	(1,909,500)
LB 468 Changes, judges retirement	0	(660,000)	(660,000)	(1,320,000)	(1,320,000)
LB 559 Changes, New Markets Job Growth Investment credit:	0	(875,559)	(928,093)	(1,011,621)	(1,011,621)
LB 591 ABLE accounts for disabled, & carryforward losses	0	(529,000)	(563,000)	(605,000)	(640,000)
LB 623 MV operators' licenses, persons with lawful status	0	13,800	0	0	0
<b>Subtotal - Revenue Bills (to incorporate into the forecast)</b>	<b>0</b>	<b>(3,788,579)</b>	<b>(5,408,613)</b>	<b>(6,498,141)</b>	<b>(6,589,141)</b>
LB 581 Clean-burning Motor Fuel Development Act	0	(500,000)	0	0	0
<b>Subtotal - Revenue Bills (showas GF Transfer-Out or CRF Tran</b>	<b>0</b>	<b>(500,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total-Revenue Bills Enacted</b>	<b>0</b>	<b>(4,288,579)</b>	<b>(5,408,613)</b>	<b>(6,498,141)</b>	<b>(6,589,141)</b>

## General Fund Revenues (April 2015 Forecasts)

	NEFAB FY2014-15	NEFAB FY2015-16	NEFAB FY2016-17	LFO Prelim FY2017-18	LFO Prelim FY2018-19
<b>Actual/Forecast</b>					
Sales and Use Tax	1,560,000,000	1,615,000,000	1,685,000,000	1,755,000,000	1,815,000,000
Individual Income Tax	2,190,000,000	2,300,000,000	2,410,000,000	2,530,000,000	2,650,000,000
Corporate Income Tax	345,000,000	330,000,000	330,000,000	320,000,000	315,000,000
Miscellaneous receipts	200,000,000	185,000,000	185,000,000	192,000,000	175,000,000
<b>Total General Fund Revenues</b>	<b>4,295,000,000</b>	<b>4,430,000,000</b>	<b>4,610,000,000</b>	<b>4,797,000,000</b>	<b>4,955,000,000</b>
<b>Adjusted Growth</b>					
Sales and Use Tax	5.6%	4.8%	3.1%	3.8%	3.2%
Individual Income Tax	7.6%	6.0%	5.6%	5.8%	5.3%
Corporate Income Tax	13.4%	-2.8%	1.1%	-2.5%	-1.3%
Miscellaneous receipts	-8.4%	10.1%	7.2%	-3.1%	-2.3%
<b>Total General Fund Revenues</b>	<b>6.6%</b>	<b>4.9%</b>	<b>4.3%</b>	<b>4.1%</b>	<b>3.8%</b>
Two Yr Average	5.6%	--	4.6%	--	3.9%

## General Fund Transfers-Out

	Current Yr FY2014-15	Biennial Budget FY2015-16	Biennial Budget FY2016-17	Following Biennium FY2017-18	Following Biennium FY2018-19
Property Tax Credit Fund	(138,000,000)	(202,000,000)	(202,000,000)	(202,000,000)	(202,000,000)
Water Resources Cash Fund	(3,300,000)	(3,300,000)	(3,300,000)	(3,300,000)	(3,300,000)
Cultural Preservation Endowment Fund	(500,000)	(750,000)	(750,000)	0	0
Water Sustainability Fund	(21,000,000)	(11,000,000)	(11,000,000)	(11,000,000)	(11,000,000)
Victim's Compensation Fund	0	(50,000)	(50,000)	0	0
Game & Parks State Park Improvement & Maintenance	(15,000,000)	0	0	0	0
Job Training Cash Fund	(10,000,000)	0	0	0	0
Legal Aid Public Service/Rural Practice Loan	(500,000)	0	0	0	0
High Growth Business Development Cash Fund	(50,000)	0	0	0	0
<b>Total-General Fund Transfers-Out</b>	<b>(188,350,000)</b>	<b>(217,100,000)</b>	<b>(217,100,000)</b>	<b>(216,300,000)</b>	<b>(216,300,000)</b>

## General Fund Transfers-In

	Current Yr FY2014-15	Biennial Budget FY2015-16	Biennial Budget FY2016-17	Following Biennium FY2017-18	Following Biennium FY2018-19
Securities Act Cash Fund	21,000,000	24,000,000	24,000,000	0	0
Tobacco Products Admin Cash Fund	10,000,000	13,000,000	10,000,000	0	0
Dept of Insurance Cash Fund	6,000,000	6,250,000	6,250,000	0	0
Charitable Gaming Oper Fund	0	2,000,000	0	0	0
Dept of Motor Vehicles Ignition Interlock Fund	200,000	200,000	200,000	0	0
Collection Agency Cash Fund	0	200,000	0	0	0
Waste Reduction and /Recycling Incentive Fund	0	1,000,000	0	0	0
Resource Recovery Cash Fund	0	200,000	0	0	0
Metropolitan Class Development Fund	0	147,000	0	0	0
Primary Class Development Fund	0	98,000	0	0	0
Convention Center Support Fund	0	150,000	0	0	0
Severance Tax Admin Cash Fund	0	150,000	150,000	0	0
Job Training Cash Fund	0	250,000	250,000	0	0
Medicaid False Claims Cash Fund	6,800,000	0	0	0	0
<b>Total General Fund Transfers-In</b>	<b>44,000,000</b>	<b>47,645,000</b>	<b>40,850,000</b>	<b>0</b>	<b>0</b>

# General Fund Appropriation by Agency

		Type	Current Yr FY2014-15	Enacted FY2015-16	Enacted FY2016-17	FY16 vs Prior Yr		FY17 vs Prior Yr	
						\$ Chnge	% Chnge	\$ Chnge	% Chnge
#03	Legislative Council	Oper	17,550,553	17,729,162	17,977,091	178,609	1.0%	247,929	1.4%
#03	Legislative Council	Total	17,550,553	17,729,162	17,977,091	178,609	1.0%	247,929	1.4%
#03	Legislative Council	Oper	19,095,539	20,288,117	20,855,311	1,192,578	6.2%	567,194	2.8%
#03	Legislative Council	Total	19,095,539	20,288,117	20,855,311	1,192,578	6.2%	567,194	2.8%
#05	Supreme Court	Aid	200,000	300,000	300,000	100,000	50.0%	0	0.0%
#05	Supreme Court	Oper	149,427,839	166,968,022	179,080,632	17,540,183	11.7%	12,112,610	7.3%
#05	Supreme Court	Total	149,627,839	167,268,022	179,380,632	17,640,183	11.8%	12,112,610	7.2%
#07	Governor	Oper	1,879,549	2,238,705	2,280,286	359,156	19.1%	41,581	1.9%
#07	Governor	Total	1,879,549	2,238,705	2,280,286	359,156	19.1%	41,581	1.9%
#08	Lt. Governor	Oper	144,051	147,735	149,486	3,684	2.6%	1,751	1.2%
#08	Lt. Governor	Total	144,051	147,735	149,486	3,684	2.6%	1,751	1.2%
#09	Secretary of State	Oper	1,496,302	1,533,199	1,943,347	36,897	2.5%	410,148	26.8%
#09	Secretary of State	Total	1,496,302	1,533,199	1,943,347	36,897	2.5%	410,148	26.8%
#10	State Auditor	Oper	2,295,617	2,540,804	2,609,327	245,187	10.7%	68,523	2.7%
#10	State Auditor	Total	2,295,617	2,540,804	2,609,327	245,187	10.7%	68,523	2.7%
#11	Attorney General	Oper	5,638,473	6,420,860	6,344,957	782,387	13.9%	(75,903)	-1.2%
#11	Attorney General	Total	5,638,473	6,420,860	6,344,957	782,387	13.9%	(75,903)	-1.2%
#12	State Treasurer	Aid	0	0	0	0	na	0	na
#12	State Treasurer	Oper	1,301,283	1,284,247	1,303,949	(17,036)	-1.3%	19,702	1.5%
#12	State Treasurer	Total	1,301,283	1,284,247	1,303,949	(17,036)	-1.3%	19,702	1.5%
#13	Education	Aid	1,156,384,882	1,193,669,501	1,210,050,102	37,284,619	3.2%	16,380,601	1.4%
#13	Education	Oper	20,643,004	25,054,407	25,498,938	4,411,403	21.4%	444,531	1.8%
#13	Education	Total	1,177,027,886	1,218,723,908	1,235,549,040	41,696,022	3.5%	16,825,132	1.4%
#14	Public Service Comm	Oper	2,429,539	2,498,741	2,540,808	69,202	2.8%	42,067	1.7%
#14	Public Service Comm	Total	2,429,539	2,498,741	2,540,808	69,202	2.8%	42,067	1.7%
#15	Parole Board	Oper	850,640	1,339,778	6,398,862	489,138	57.5%	5,059,084	377.6%
#15	Parole Board	Total	850,640	1,339,778	6,398,862	489,138	57.5%	5,059,084	377.6%
#16	Revenue	Aid	73,521,000	71,000,000	90,915,000	(2,521,000)	-3.4%	19,915,000	28.0%
#16	Revenue	Oper	26,428,021	26,805,142	27,256,828	377,121	1.4%	451,686	1.7%
#16	Revenue	Total	99,949,021	97,805,142	118,171,828	(2,143,879)	-2.1%	20,366,686	20.8%
#18	Agriculture	Oper	5,922,021	6,162,817	6,217,820	240,796	4.1%	55,003	0.9%
#18	Agriculture	Total	5,922,021	6,162,817	6,217,820	240,796	4.1%	55,003	0.9%
#21	Fire Marshal	Oper	4,093,785	4,238,438	4,356,727	144,653	3.5%	118,289	2.8%
#21	Fire Marshal	Total	4,093,785	4,238,438	4,356,727	144,653	3.5%	118,289	2.8%
#23	Labor	Oper	663,563	679,089	690,814	15,526	2.3%	11,725	1.7%
#23	Labor	Total	663,563	679,089	690,814	15,526	2.3%	11,725	1.7%
#25	HHS System	Aid	1,278,863,443	1,324,037,956	1,375,433,321	45,174,513	3.5%	51,395,365	3.9%
#25	HHS System	Oper	235,054,760	250,901,024	256,756,287	15,846,264	6.7%	5,855,263	2.3%
#25	HHS System	Total	1,513,918,203	1,574,938,980	1,632,189,608	61,020,777	4.0%	57,250,628	3.6%
#28	Veterans Affairs	Oper	1,228,082	1,248,920	1,280,986	20,838	1.7%	32,066	2.6%
#28	Veterans Affairs	Total	1,228,082	1,248,920	1,280,986	20,838	1.7%	32,066	2.6%
#29	Natural Resources	Aid	16,301,154	5,458,361	5,458,361	(10,842,793)	-66.5%	0	0.0%
#29	Natural Resources	Oper	10,849,418	11,086,574	11,286,789	237,156	2.2%	200,215	1.8%
#29	Natural Resources	Total	27,150,572	16,544,935	16,745,150	(10,605,637)	-39.1%	200,215	1.2%

		Type	Current Yr FY2014-15	Enacted FY2015-16	Enacted FY2016-17	FY16 vs Prior Yr \$ Chnge % Chnge		FY17 vs Prior Yr \$ Chnge% Chnge	
#31	Military Dept	Aid	988,775	858,775	858,775	(130,000)	-13.1%	0	0.0%
#31	Military Dept	Oper	4,276,279	4,406,319	4,485,933	130,040	3.0%	79,614	1.8%
#31	Military Dept	Total	5,265,054	5,265,094	5,344,708	40	0.0%	79,614	1.5%
#32	Ed Lands & Funds	Oper	321,217	328,604	335,359	7,387	2.3%	6,755	2.1%
#32	Ed Lands & Funds	Total	321,217	328,604	335,359	7,387	2.3%	6,755	2.1%
#33	Game & Parks	Aid	42,011	42,011	42,011	0	0.0%	0	0.0%
#33	Game & Parks	Oper	11,148,845	11,841,970	12,031,872	693,125	6.2%	189,902	1.6%
#33	Game & Parks	Total	11,190,856	11,883,981	12,073,883	693,125	6.2%	189,902	1.6%
#34	Library Commission	Aid	1,209,240	1,271,970	1,295,085	62,730	5.2%	23,115	1.8%
#34	Library Commission	Oper	2,569,572	2,691,538	2,790,888	121,966	4.7%	99,350	3.7%
#34	Library Commission	Total	3,778,812	3,963,508	4,085,973	184,696	4.9%	122,465	3.1%
#35	Liquor Control	Oper	1,046,759	1,285,358	1,298,648	238,599	22.8%	13,290	1.0%
#35	Liquor Control	Total	1,046,759	1,285,358	1,298,648	238,599	22.8%	13,290	1.0%
#46	Correctional Services	Aid	3,500,000	3,500,000	3,500,000	0	0.0%	0	0.0%
#46	Correctional Services	Oper	181,813,346	201,754,397	192,864,541	19,941,051	11.0%	(8,889,856)	-4.4%
#46	Correctional Services	Total	185,313,346	205,254,397	196,364,541	19,941,051	10.8%	(8,889,856)	-4.3%
#47	NETC	Oper	9,840,715	10,173,789	10,329,068	333,074	3.4%	155,279	1.5%
#47	NETC	Total	9,840,715	10,173,789	10,329,068	333,074	3.4%	155,279	1.5%
#48	Coordinating Comm	Aid	7,553,156	7,603,156	7,603,156	50,000	0.7%	0	0.0%
#48	Coordinating Comm	Oper	1,321,637	1,384,210	1,403,607	62,573	4.7%	19,397	1.4%
#48	Coordinating Comm	Total	8,874,793	8,987,366	9,006,763	112,573	1.3%	19,397	0.2%
#50	State Colleges	Oper	49,396,030	50,877,911	52,404,248	1,481,881	3.0%	1,526,337	3.0%
#50	State Colleges	Total	49,396,030	50,877,911	52,404,248	1,481,881	3.0%	1,526,337	3.0%
#51	University of Nebraska	Oper	542,816,884	563,885,541	583,068,732	21,068,657	3.9%	19,183,191	3.4%
#51	University of Nebraska	Total	542,816,884	563,885,541	583,068,732	21,068,657	3.9%	19,183,191	3.4%
#54	Historical Society	Oper	4,932,223	5,110,695	4,652,409	178,472	3.6%	(458,286)	-9.0%
#54	Historical Society	Total	4,932,223	5,110,695	4,652,409	178,472	3.6%	(458,286)	-9.0%
#64	State Patrol	Oper	56,576,821	58,537,010	60,095,811	1,960,189	3.5%	1,558,801	2.7%
#64	State Patrol	Total	56,576,821	58,537,010	60,095,811	1,960,189	3.5%	1,558,801	2.7%
#65	Admin Services (DAS)	Oper	7,821,743	8,580,996	8,880,092	759,253	9.7%	299,096	3.5%
#65	Admin Services (DAS)	Total	7,821,743	8,580,996	8,880,092	759,253	9.7%	299,096	3.5%
#67	Equal Opportunity	Oper	1,186,439	1,186,572	1,262,802	133	0.0%	76,230	6.4%
#67	Equal Opportunity	Total	1,186,439	1,186,572	1,262,802	133	0.0%	76,230	6.4%
#68	Latino American Comm.	Oper	190,981	202,917	207,834	11,936	6.2%	4,917	2.4%
#68	Latino American Comm.	Total	190,981	202,917	207,834	11,936	6.2%	4,917	2.4%
#69	Arts Council	Aid	903,069	940,069	943,069	37,000	4.1%	3,000	0.3%
#69	Arts Council	Oper	604,088	600,001	618,415	(4,087)	-0.7%	18,414	3.1%
#69	Arts Council	Total	1,507,157	1,540,070	1,561,484	32,913	2.2%	21,414	1.4%
#70	Foster Care Review	Oper	1,616,119	2,020,653	1,865,446	404,534	25.0%	(155,207)	-7.7%
#70	Foster Care Review	Total	1,616,119	2,020,653	1,865,446	404,534	25.0%	(155,207)	-7.7%
#71	State Energy Office	Oper	0	411,750	218,472	411,750	na	(193,278)	-46.9%
#71	State Energy Office	Total	0	411,750	218,472	411,750	na	(193,278)	-46.9%
#72	Economic Development	Aid	6,860,000	7,360,000	7,360,000	500,000	7.3%	0	0.0%
#72	Economic Development	Oper	4,899,875	5,272,259	5,351,328	372,384	7.6%	79,069	1.5%
#72	Economic Development	Total	11,759,875	12,632,259	12,711,328	872,384	7.4%	79,069	0.6%
#74	Power Review Board	Oper	200,000	0	0	(200,000)	-100.0%	0	na
#74	Power Review Board	Total	200,000	0	0	(200,000)	-100.0%	0	na
#76	Indian Commission	Oper	208,175	215,260	220,673	7,085	3.4%	5,413	2.5%
#76	Indian Commission	Total	208,175	215,260	220,673	7,085	3.4%	5,413	2.5%

	Type	Current Yr FY2014-15	Enacted FY2015-16	Enacted FY2016-17	FY16 vs Prior Yr		FY17 vs Prior Yr	
					\$ Chnge	% Chnge	\$ Chnge	% Chnge
#77 Industrial Relations	Oper	313,047	320,351	325,660	7,304	2.3%	5,309	1.7%
#77 Industrial Relations	Total	313,047	320,351	325,660	7,304	2.3%	5,309	1.7%
#78 Crime Commission	Aid	5,973,828	7,323,828	7,823,828	1,350,000	22.6%	500,000	6.8%
#78 Crime Commission	Oper	3,706,000	4,632,365	4,827,995	926,365	25.0%	195,630	4.2%
#78 Crime Commission	Total	9,679,828	11,956,193	12,651,823	2,276,365	23.5%	695,630	5.8%
#81 Blind & Visually Impaired	Aid	176,890	176,890	176,890	0	0.0%	0	0.0%
#81 Blind & Visually Impaired	Oper	869,100	953,655	971,637	84,555	9.7%	17,982	1.9%
#81 Blind & Visually Impaired	Total	1,045,990	1,130,545	1,148,527	84,555	8.1%	17,982	1.6%
#82 Deaf & Hard of Hearing	Oper	874,808	1,011,990	1,016,914	137,182	15.7%	4,924	0.5%
#82 Deaf & Hard of Hearing	Total	874,808	1,011,990	1,016,914	137,182	15.7%	4,924	0.5%
#83 Community Colleges	Aid	95,040,351	97,891,562	100,828,308	2,851,211	3.0%	2,936,746	3.0%
#83 Community Colleges	Total	95,040,351	97,891,562	100,828,308	2,851,211	3.0%	2,936,746	3.0%
#84 Environmental Quality	Aid	2,141,196	2,141,196	2,141,196	0	0.0%	0	0.0%
#84 Environmental Quality	Oper	3,393,198	3,694,600	3,922,413	301,402	8.9%	227,813	6.2%
#84 Environmental Quality	Total	5,534,394	5,835,796	6,063,609	301,402	5.4%	227,813	3.9%
#85 Retirement Board	Oper	46,645,251	47,477,438	46,400,000	832,187	1.8%	(1,077,438)	-2.3%
#85 Retirement Board	Total	46,645,251	47,477,438	46,400,000	832,187	1.8%	(1,077,438)	-2.3%
#87 Account/Disclosure	Oper	468,402	484,947	497,268	16,545	3.5%	12,321	2.5%
#87 Account/Disclosure	Total	468,402	484,947	497,268	16,545	3.5%	12,321	2.5%
#91 Tourism Commission	Aid	250,000	250,000	250,000	0	0.0%	0	0.0%
#91 Tourism Commission	Oper	250,000	0	0	(250,000)	-100.0%	0	na
#91 Tourism Commission	Total	500,000	250,000	250,000	(250,000)	-50.0%	0	0.0%
#93 Tax Equal/Review Comm	Oper	730,051	816,079	837,359	86,028	11.8%	21,280	2.6%
#93 Tax Equal/Review Comm	Total	730,051	816,079	837,359	86,028	11.8%	21,280	2.6%
Construction-Total	Const	26,437,444	26,382,800	22,239,000	(54,644)	-0.2%	(4,143,800)	-15.7%
OPERATIONS		1,429,479,091	1,521,595,794	1,560,037,578	92,116,703	6.4%	38,441,784	2.5%
STATE AID		2,649,908,995	2,723,825,275	2,814,979,102	73,916,280	2.8%	91,153,827	3.3%
CONSTRUCTION		26,437,444	26,382,800	22,239,000	(54,644)	-0.2%	(4,143,800)	-15.7%
TOTAL GENERAL FUNDS		4,105,825,530	4,271,803,869	4,397,255,680	165,978,339	4.0%	125,451,811	2.9%

# General Fund State Aid

Agency / Program	Current Yr FY2014-15	Enacted FY2015-16	Enacted FY2016-17	FY16 vs Prior Yr \$ Chnge	FY16 vs Prior Yr % Chnge	FY17 vs Prior Yr \$ Chnge	FY17 vs Prior Yr % Chnge
<b>#5 – Supreme Court</b>							
Court Appointed Special Advocate	200,000	300,000	300,000	100,000	50.0%	0	0.0%
<b>#13 – Education</b>							
TEEOSA State Aid to Education	913,571,842	950,651,625	956,243,013	37,079,783	4.1%	5,591,388	0.6%
Special Education	213,767,961	219,112,160	224,589,964	5,344,199	2.5%	5,477,804	2.5%
Aid to ESU's	14,051,761	14,051,761	14,051,761	0	0.0%	0	0.0%
High ability learner programs	0	0	2,342,962	0	na	2,342,962	na
Early Childhood grant program	5,235,164	1,820,164	3,770,164	(3,415,000)	-65.2%	1,950,000	107.1%
Early Childhood Endowment	4,000,000	4,000,000	5,000,000	0	0.0%	1,000,000	25.0%
Nurturing Healthy Behaviors	400,000	400,000	400,000	0	0.0%	0	0.0%
School Lunch	392,032	392,032	392,032	0	0.0%	0	0.0%
Textbook loan program	465,500	465,500	465,500	0	0.0%	0	0.0%
School Breakfast reimbursement	453,008	542,595	561,042	89,587	19.8%	18,447	3.4%
Adult Education	214,664	214,664	214,664	0	0.0%	0	0.0%
Learning Communities Aid	725,000	500,000	500,000	(225,000)	-31.0%	0	0.0%
Summer Food Service grants	130,000	130,000	130,000	0	0.0%	0	0.0%
High School Equivalency Assistance	750,000	750,000	750,000	0	0.0%	0	0.0%
Step Up to Quality Child Care - Scholarships	100,000	100,000	100,000	0	0.0%	0	0.0%
Step Up to Quality Child Care - Bonuses	26,700	69,000	69,000	42,300	158.4%	0	0.0%
Master Teacher Program Act (LB185)	0	470,000	470,000	470,000	na	0	0.0%
Vocational Rehabilitation	2,101,250	0	0	(2,101,250)	-100.0%	0	na
<b>#16 –Revenue</b>							
Homestead Exemption	73,521,000	71,000,000	71,315,000	(2,521,000)	-3.4%	315,000	0.4%
Personal Property Tax Relief Act	0	0	19,600,000	0	na	19,600,000	na
<b>#25 –Health and Human Services</b>							
Behavioral Health Aid	67,444,214	69,421,172	74,044,769	1,976,958	2.9%	4,623,597	6.7%
Medical student assistance/RHOP	787,086	787,086	787,086	0	0.0%	0	0.0%
Children's Health Insurance	27,560,027	12,408,257	6,646,762	(15,151,770)	-55.0%	(5,761,495)	-46.4%
Public Assistance	110,319,888	111,909,169	113,094,067	1,589,281	1.4%	1,184,898	1.1%
Medicaid	777,723,897	818,751,907	861,800,928	41,028,010	5.3%	43,049,021	5.3%
Child Welfare aid	137,778,999	142,549,735	145,248,431	4,770,736	3.5%	2,698,696	1.9%
Developmental disabilities aid	137,040,195	145,556,246	150,660,905	8,516,051	6.2%	5,104,659	3.5%
Community health centers	4,308,060	5,708,060	5,783,060	1,400,000	32.5%	75,000	1.3%
Health Aid	6,437,612	7,077,612	6,917,612	640,000	9.9%	(160,000)	-2.3%
Care Management	2,225,644	2,270,157	2,315,560	44,513	2.0%	45,403	2.0%
Area agencies on aging	7,237,821	7,598,555	8,134,141	360,734	5.0%	535,586	7.0%
<b>#29 –Natural Resources</b>							
Nebr Water Conservation Fund	2,318,036	2,318,036	2,318,036	0	0.0%	0	0.0%
Resources Development Fund	13,633,118	3,140,325	3,140,325	(10,492,793)	-77.0%	0	0.0%
NRD Water Management grants	350,000	0	0	(350,000)	-100.0%	0	na
<b>#31 –Military Dept</b>							
Governors Emergency Program	500,000	250,000	250,000	(250,000)	-50.0%	0	0.0%
Guard tuition assistance	488,775	608,775	608,775	120,000	24.6%	0	0.0%
<b>#33 –Game and Parks</b>							
Niobrara Council	42,011	42,011	42,011	0	0.0%	0	0.0%
<b>#34 –Library Commission</b>							
Local libraries	1,209,240	1,271,970	1,295,085	62,730	5.2%	23,115	1.8%
<b>#46 –Correctional Services</b>							
Vocational and Life Skills Program	3,500,000	3,500,000	3,500,000	0	0.0%	0	0.0%
<b>#48 –Postsecondary Ed Coordinating Commisison</b>							
Nebr Opportunity Grant Program	6,868,156	6,868,156	6,868,156	0	0.0%	0	0.0%
Access College Early Scholarship	685,000	735,000	735,000	50,000	7.3%	0	0.0%

Agency / Program	Current Yr FY2014-15	Enacted FY2015-16	Enacted FY2016-17	FY16 vs Prior Yr		FY17 vs Prior Yr	
				\$ Chnge	% Chnge	\$ Chnge	% Chnge
<b>#69 –Arts Council</b>							
Aid to arts programs	903,069	940,069	943,069	37,000	4.1%	3,000	0.3%
<b>#72 –Economic Development (DED)</b>							
State aid to development districts	0	500,000	500,000	500,000	na	0	0.0%
Business Innovation Act	6,760,000	6,760,000	6,760,000	0	0.0%	0	0.0%
Grow Nebraska	100,000	100,000	100,000	0	0.0%	0	0.0%
<b>#78 –Crime Commission</b>							
Juvenile services grants	587,812	587,812	587,812	0	0.0%	0	0.0%
Community Based Juvenile Services aid	4,950,000	6,300,000	6,300,000	1,350,000	27.3%	0	0.0%
Crimestoppers program	13,457	13,457	13,457	0	0.0%	0	0.0%
County Justice Reinvestment Grants	0	0	500,000	0	na	500,000	na
Victim Witness assistance	52,559	52,559	52,559	0	0.0%	0	0.0%
Crime Victims reparations	20,000	20,000	20,000	0	0.0%	0	0.0%
Violence Prevention Grants	350,000	350,000	350,000	0	0.0%	0	0.0%
<b>#81 –Blind &amp; Visually Impaired</b>							
Blind rehabilitation	176,890	176,890	176,890	0	0.0%	0	0.0%
<b>#83 –Community Colleges</b>							
Aid to Community Colleges	95,040,351	97,891,562	100,828,308	2,851,211	3.0%	2,936,746	3.0%
<b>#84 –Environmental Quality (DEQ)</b>							
Superfund cleanup	316,200	316,200	316,200	0	0.0%	0	0.0%
Storm Water Management grants	1,824,996	1,824,996	1,824,996	0	0.0%	0	0.0%
<b>#91 –Tourism Commission</b>							
Tourism grant program	250,000	250,000	250,000	0	0.0%	0	0.0%
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Individuals/Other	1,304,901,886	1,348,844,879	1,400,266,359	43,942,993	3.4%	51,421,480	3.8%
Local Government	1,345,007,109	1,374,980,396	1,414,712,743	29,973,287	2.2%	39,732,347	2.9%
Total State Aid	2,649,908,995	2,723,825,275	2,814,979,102	73,916,280	2.8%	91,153,827	3.3%

# Historical General Fund Appropriations

<i>Excludes Deficits</i>	Agency Operations	Aid to Ind/Other	Aid to Local Govt	Construction	Total Appropriations	% Change
FY1987-88 Approp	433,985,912	175,226,580	271,923,379	5,556,592	886,692,463	6.5%
FY1988-89 Approp	480,627,905	191,593,375	295,016,924	8,225,128	975,463,332	10.0%
FY1989-90 Approp	544,560,284	221,182,663	422,495,453	25,001,066	1,213,239,466	24.4%
FY1990-91 Approp	628,674,380	240,400,698	520,530,440	25,493,478	1,415,098,996	16.6%
FY1991-92 Approp	636,491,819	250,284,030	628,828,141	17,318,861	1,532,922,851	8.3%
FY1992-93 Approp	662,252,737	320,457,672	608,472,921	4,976,777	1,596,160,107	4.1%
FY1993-94 Approp	676,413,141	346,829,183	597,466,962	7,264,678	1,627,973,964	2.0%
FY1994-95 Approp	695,515,177	384,690,537	632,796,916	5,954,449	1,718,957,079	5.6%
FY1995-96 Approp	725,857,466	410,620,962	652,868,725	20,831,107	1,810,178,260	5.3%
FY1996-97 Approp	750,780,005	440,564,731	674,622,322	19,843,088	1,885,810,146	4.2%
FY1997-98 Approp	781,597,662	461,238,934	695,680,295	41,250,742	1,979,767,633	5.0%
FY1998-99 Approp	818,104,542	489,445,789	860,034,724	60,994,066	2,228,579,121	12.6%
FY1999-00 Approp	877,214,679	523,395,392	868,657,713	54,676,163	2,323,943,947	4.3%
FY2000-01 Approp	928,262,744	598,336,773	885,742,858	46,446,858	2,458,789,233	5.8%
FY2001-02 Approp	989,205,923	646,333,088	944,027,473	27,384,852	2,606,951,336	6.0%
FY2002-03 Approp	1,003,728,744	647,793,727	951,729,511	18,044,257	2,621,296,239	0.6%
FY2003-04 Approp	999,655,261	705,616,238	929,503,078	20,515,031	2,655,289,608	1.3%
FY2004-05 Approp	1,018,017,210	785,572,536	935,446,662	19,046,316	2,758,082,724	3.9%
FY2005-06 Approp	1,079,894,592	850,904,771	1,018,289,225	23,350,481	2,972,439,069	7.8%
FY2006-07 Approp	1,151,463,639	938,524,594	1,058,983,563	31,878,981	3,180,850,777	7.0%
FY2007-08 Approp	1,172,764,317	978,026,675	1,146,759,149	8,150,822	3,305,700,963	3.9%
FY2008-09 Approp	1,221,557,978	1,015,815,632	1,236,048,810	8,238,322	3,481,660,742	5.3%
FY2009-10 Approp	1,210,527,988	880,256,943	1,220,339,540	14,172,233	3,325,296,704	-4.5%
FY2010-11 Approp	1,253,663,584	946,598,966	1,191,036,509	13,802,233	3,405,101,292	2.4%
FY2011-12 Approp	1,225,276,661	1,057,283,733	1,173,944,302	14,027,233	3,470,531,929	1.9%
FY2012-13 Approp	1,259,610,962	1,135,669,688	1,216,370,872	20,772,233	3,632,423,755	4.7%
FY2013-14 Approp	1,315,231,996	1,212,891,823	1,284,215,064	25,830,024	3,838,168,907	5.7%
FY2014-15 Approp	1,429,479,091	1,304,901,886	1,345,007,109	26,437,444	4,105,825,530	7.0%
FY2015-16 Enacted	1,521,595,794	1,348,844,879	1,374,980,396	26,382,800	4,271,803,869	4.0%
FY2016-17 Enacted	1,560,037,578	1,400,266,359	1,414,712,743	22,239,000	4,397,255,680	2.9%
<b>Average Annual Growth</b>						
FY88 / FY89 Biennium	8.5%	9.0%	6.2%	109.5%	8.2%	
FY90 / FY91 Biennium	14.4%	12.0%	32.8%	76.1%	20.4%	
FY92 / FY93 Biennium	2.6%	15.5%	8.1%	-55.8%	6.2%	
FY94 / FY95 Biennium	2.5%	9.6%	2.0%	9.4%	3.8%	
FY96 / FY97 Biennium	3.9%	7.0%	3.3%	82.6%	4.7%	
FY98 / FY99 Biennium	4.4%	5.4%	12.9%	75.3%	8.7%	
FY00 / FY01 Biennium	6.5%	10.6%	1.5%	-12.7%	5.0%	
FY02 / FY03 Biennium	4.0%	4.1%	3.7%	-37.7%	3.3%	
FY04 / FY05 Biennium	0.7%	10.1%	-0.9%	2.7%	2.6%	
FY06 / FY07 Biennium	6.4%	9.3%	6.4%	29.4%	7.4%	
FY08 / FY09 Biennium	3.0%	4.0%	8.0%	-49.2%	4.6%	
FY10 / FY11 Biennium	1.3%	-3.5%	-1.8%	29.4%	-1.1%	
FY12 / FY13 Biennium	0.2%	9.5%	1.1%	22.7%	3.3%	
FY14 / FY15 Biennium	6.5%	7.2%	5.2%	12.8%	6.3%	
<b>FY16 / FY17 Biennium</b>	<b>4.5%</b>	<b>3.6%</b>	<b>2.6%</b>	<b>-8.3%</b>	<b>3.5%</b>	
Avg FY97 to FY17 (20 yr)	3.7%	6.0%	3.8%	0.6%	4.3%	