

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

| <b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates) |                   |         |                   |         |
|---|-------------------|---------|-------------------|---------|
|   | <b>FY 2023-24</b> |         | <b>FY 2024-25</b> |         |
|   | EXPENDITURES      | REVENUE | EXPENDITURES      | REVENUE |
| GENERAL FUNDS   |                   |         |                   |         |
| CASH FUNDS  |                   |         |                   |         |
| FEDERAL FUNDS   |                   |         |                   |         |
| OTHER FUNDS   |                   |         |                   |         |
| TOTAL FUNDS   | See below         |         |                   |         |

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

LB 1188 is the Claims Bill and has an emergency clause for payment in FY2023-24. The dollar amounts below are for informational purposes only. Required dollar amounts are available in the respective funds, but the payment of these claims, and execution of the write-offs, require approval from the Legislature.

| Claims                            | General          | Cash | Revolving        | Total            |
|-----------------------------------|------------------|------|------------------|------------------|
| <b>Indemnification, Prog. 592</b> |                  |      |                  |                  |
| CI 20-918                         | \$100,000        |      |                  |                  |
| <b>Prog 592 subtotal</b>          | <b>\$100,000</b> |      | <b>\$0</b>       | <b>\$100,000</b> |
| <b>Workers' Comp, Prog. 593</b>   |                  |      |                  |                  |
| Landis Johnson                    |                  |      | \$15,000         |                  |
| Atwood, Holsten, Brown, et al     |                  |      | \$210,000        |                  |
| <b>Prog 593 subtotal</b>          |                  |      | <b>\$225,000</b> | <b>\$225,000</b> |
| <b>Total Claims</b>               | <b>\$100,000</b> |      | <b>\$225,000</b> | <b>\$325,000</b> |

| Write-Offs                              | Amounts            |
|---|--------------------|
| <b>Agency</b>                           | <b>Amounts</b>     |
| Department of Transportation            | \$201,117          |
| Department of Veterans' Affairs         | \$8,830            |
| Department of Health and Human Services | \$1,495,029        |
| State Fire Marshal                      | \$1,690            |
| Department of Labor                     | \$1,948,379        |
| <b>Write-Offs Total</b>                 | <b>\$3,655,045</b> |