

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2017-18</b>		<b>FY 2018-19</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS	See below	See below		
CASH FUNDS	See below	See below		
FEDERAL FUNDS	See below	See below		
OTHER FUNDS	See below	See below		
TOTAL FUNDS	See below	See below		

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

LB 22 contains the Governors recommendation for changes to the existing FY2016-17 appropriations as well as various fund transfers as part of his FY2016-17 budget adjustments.

Changes in the bill occur in 172 programs in 47 agencies and are in a variety of forms. They include reductions in the amount of FY16 unexpended balances reappropriated to FY16-17 and reductions to the FY16-17 new appropriations either specific items or across the board reductions. These are adjustments recognizing the current financial situation. The bill also includes what would be considered as "traditional" deficits as submitted by agencies as part of the budget process. The table below summarizes the changes:

<b>Change in FY16-17 Appropriations</b>	<b>General</b>	<b>Cash</b>	<b>Federal</b>	<b>Revolving</b>	<b>Total</b>
Specific Cuts	(51,394,886)	(307,985)	5,000,000	0	(46,702,871)
Across the board cuts	(42,369,058)	0	0	0	(42,369,058)
Traditional Deficits	20,054,965	707,578	3,491,059	4,560,000	28,813,602
Change in FY17 New Appropriations	(73,708,979)	399,593	8,491,059	4,560,000	(60,258,327)
Reduce reappropriations from FY16	(77,454,598)	0	0	0	(77,454,598)
<b>Total Change in Appropriations</b>	<b>(151,163,577)</b>	<b>399,593</b>	<b>8,491,059</b>	<b>4,560,000</b>	<b>(137,712,925)</b>

Lastly the bill contains additional transfers from a variety of cash funds to the General Fund totaling \$8,083,000

<b>Transfers to General Fund (FY2016-17)</b>	<b>\$ Amount</b>
Treasury Management Cash Fund	150,000
Life Insurance Demutualization Trust Fund	400,000
Charitable Gaming Operations Fund	2,000,000
State Athletic Commissioner's Cash Fund	200,000
Tobacco Products Administration Cash Fund	1,000,000
Severance Tax Administration Cash Fund General Fund	(50,000)
Marijuana and Controlled Substances Tax Administration Cash Fund	25,000
Department of Motor Vehicles Cash Fund	1,000,000
DMV Ignition Interlock Fund	250,000
Building Renewal Allocation Fund	364,000
Waste Reduction and Recycling Incentive Fund	500,000
Nebraska Litter Reduction and Recycling Cash Fund	500,000
Petroleum Release Remedial Action Cash Fund	700,000
Nebraska Motor Vehicle Industry Licensing Fund	500,000
State Real Estate Commission Fund	200,000
State Building Renewal Assessment Fund	344,000
Energy Conservation Improvement Fund (lapse balance, \$ est)	12,730
<b>Transfers - LB 22</b>	<b>8,083,000</b>