

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2008-09		FY 2009-10	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	See Below		See Below	

\*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB960 contains the Governors recommended funding for (1) implementing the CIR salary ruling on NAPE/AFSCME represented employees, (2) salary adjustments in the classified system rules and regulations addressing pay equity issues related to the CIR ruling, and (3) above projected calendar year 2008 state employee health insurance rates. These increased costs are partially offset by deletion of a placeholder appropriation which was included in the original biennial budget as a contingency.

Total amounts by fund source for the various adjustments net of deletion of the placeholder appropriation are shown in the following table.

	FY 2007-08	FY2008-09	FY2009-10	FY2010-11
General Funds	664,710	2,546,714	2,546,714	2,546,714
Cash Funds	3,642,207	10,279,726	10,279,726	10,279,726
Federal Funds	1,401,232	3,416,645	3,416,645	3,416,645
Revolving Funds	811	251,091	251,091	251,091
<b>Total</b>	<b>5,708,960</b>	<b>16,494,176</b>	<b>16,494,176</b>	<b>16,494,176</b>

The table below provides a breakdown of the General Fund net costs.

(General Funds Only)	FY2007-08	FY2008-09
CIR Ruling - NAPE/AFSCME	1,954,984	3,247,282
CIR Ruling – Rules / pay equity	0	2,243,587
Health Insurance cost increase	1,265,498	2,657,567
<b>Subtotal</b>	<b>3,220,482</b>	<b>8,148,436</b>
Less: Delete placeholder allocation	(2,555,772)	(5,601,722)
<b>Net Total</b>	<b>664,710</b>	<b>2,546,714</b>