

**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	0	See Below	0

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

LB959 contains the Governor's recommendation for FY2007-08 deficit appropriations and FY2008-09 mid-biennium budget adjustments. This does not include the salary adjustments related to the CIR ruling or state employee health insurance cost increases which are contained in LB960.

Total change in appropriations are shown as follows:

	FY2007-08	FY2008-09	FY2009-10	FY2010-11
General Funds	4,860,549	53,314,407	116,599,374	153,275,769
Cash Funds	2,811,862	1,262,561	1,262,561	1,262,561
Federal Funds	542,913	293,505	293,505	293,505
Revolving Funds	0	0	0	0
<b>Total</b>	<b>8,215,324</b>	<b>54,870,473</b>	<b>118,155,440</b>	<b>154,831,835</b>

In FY2007-08, a \$10 million General Fund appropriation for replacing the student information computer systems at the University and State Colleges is partially offset by a \$7 million reduction in amounts needed to fund the Homestead Exemption program. In FY2008-09, the largest single item is a \$53,018,733 General Fund increase in TEEOSA school aid compared to the amount originally included in the biennial budget. This increase in TEEOSA aid is also projected to expand in the following biennium to \$104,150,700 in FY09-10 and \$152,980,095 in FY10-11.