STATE OF NEBRASKA
FY2019-20 / FY2020-21
BIENNIAL BUDGET

As Enacted in the
106th Legislature First Session

August 2019
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Introduction

This report contains a summary of the initial appropriations and budget actions for the FY2019-20 and FY2020-21 biennium as enacted during the 2019 Legislative Session. These are not the final appropriations as both fiscal years numbers can be changed during the 2020 Legislative Session, and FY2020-21 can further be changed during the 2021 Legislative Session. The following is a brief description of what can be found in the various sections of this report.

General Fund Financial Status. The state’s General Fund financial status is displayed here, both the projected status at the end of 2019 Session in May (referred to as Sine Die) as well as the current status incorporating changes that have occurred since that time. Also included is a detailed chronology of the Financial Status for both the FY20/FY21 Biennium and projected for the FY21/FY22 Biennium.

General Fund Revenues. This section details General Fund revenue projections, an overview of the growth in revenue both projected and historical, and lists legislation enacted during the 2019 Legislative Session that impact revenues. This section also provides details on transfers from other funds to the General Fund (General Fund Transfers-In) and from the General Fund to other funds (General Fund Transfers-Out).

General Fund Appropriations. This section provides detailed information on General Fund appropriations as enacted during the 2019 Legislative Session including state totals, agency totals, historical appropriations, various breakdowns by state agency operations and state aid to individuals and local governments, and state aid listed by individual aid programs. This section also includes an extensive listing of the major changes in the budget as well as narrative descriptions of some of the major spending areas, both agency operations and state aid programs. A listing of General Fund “A” bills and vetoes and overrides is also included.

Appropriations-All Fund Sources. While previous sections relate to the General Fund, this section provides a summary of appropriations from all fund sources (General, Cash, Federal, and Revolving) including state totals, by agency, and by bill enacted. A description of the various fund types can be found in the Definition of Terms section.

Capital Construction. A complete listing of all new and reaffirmed construction projects, from all fund sources, is included in this section.

FY2018-19 Deficit Appropriations. This section provides a detailed listing of all FY2018-19 deficiency appropriations. Also included is a chronology of FY2018-19 appropriations from when first enacted in the 2017 Session, changed during 2018 Session, and the final appropriations after the 2019 Session.

Definition of Terms. This section of the report provides descriptions of the various terms used in this report as well as a complete chronology and description of the states’ budget process.

Legislative Fiscal Office Staff. The last section includes a numerical listing of all state agencies and the Legislative – Fiscal Office staff assigned to that agency. Also included are phone numbers and email addresses of the LFO staff.
Highlights

This report contains a summary of the FY2019-20 and FY2020-21 biennial budget as enacted in the 2019 legislative session. Details as to specific funding items, revenues, and balances are contained in the following sections however, there are several highlights to address at the start.

Budget Challenges

At the start of this legislative session there were multiple demands on funding including the minimum reserve returning to 3%, Medicaid expansion as enacted by initiative, health care provider rates, prison overcrowding, replenishing a depleted Cash Reserve Fund, and property tax relief.

The challenge was attempting to address all of these areas within the confines of available revenues. Over a four month period the Appropriations Committee held numerous hearings, briefings and exec sessions to address these issues. Their proposal was contained in the mainline budget bills advanced and considered by the full Legislature. The enacted mainline budget bill plus other legislation enacted in the 2019 legislative session comprises the biennial budget as described in this document.

General Fund Financial Status

The enacted budget results in an unobligated ending balance at the end of the FY20/FY21 Biennial Budget which was $228,160 above the minimum 3% reserve. In terms of the following biennium, the Committee proposed budget results in a projected ending balance that is $139 million above the minimum 3% reserve. It should be noted that by statute the minimum reserve returned to 3.0% from the 2.5% level applicable during the FY18/FY19 biennium. This amounted to $45 million and was the first draw on available funds during the budget process.

Since that point, fiscal year 2018-19 closed and actual receipts and expenditure data is now available. FY2018-19 actual receipts were $131.4 million above the April 2019 forecast. Coupled with accounting adjustments, change in reserve calculations, and an estimated $35 million lapse of unexpended appropriations, the current projected ending balance is $23.4 million above the minimum 3% reserve.

General Fund Revenues

At the end of the 2019 session, revenue estimates for FY2018-19, FY2019-20 and FY2020-21 were the April 2019 forecasts from the Nebraska Economic Forecast Advisory Board (NEFAB) adjusted for revenue bills enacted in the 2019 legislative session.

Rate and base adjusted revenue growth implied by the April 2019 forecasts for the FY20/FY21 biennium average 2.8% (2.4% in FY19-20 and 3.2% in FY20-21). When including the 5.7% growth in the FY18-19 forecast, there is an average growth of 3.8% over the three years that affect the financial status for the upcoming biennium. Note that these revenue forecasts include the impact of the Wayfair ruling related to remote sellers. The forecasts also reflect a $20 million shift of income taxes from FY2018-19 to FY2019-20 due to a waiver of penalty for late income tax filings for parts of counties impacted by flooding.
For the “following biennium”, revenue growth is calculated at 5.0% per year using the historical average methodology. The target growth is the historical average of 4.7% adjusted down to 4.4% to exclude growth that is now negated by indexing of the income tax brackets. Because the revenue growth in the NEFAB forecasts is below average, the revenue growth needed to yield a 4.4% five year average is 5.0% in both FY21-22 and FY22-23. At this point, these calculated amounts are higher but within the wide range of the high and low of the unofficial estimates prepared by Legislative Fiscal Office and Dept. of Revenue.

Since the end of the 2019 session, fiscal year 2018-19 closed with actual receipts being $131.4 million above the April 2019 forecast and a rate and base adjusted growth calculated at 8.7% compared to the 5.7% growth at the sine die forecast.

Revenue forecasts for FY2019-20 and FY2020-21 remain at the sine die 2019 level. How these current forecasts may be impacted by the FY2018-19 revenue performance and how any revised revenue forecasts will affect the financial status will not be known until October 2019 when the NEFAB is statutorily scheduled to meet.

Until that time with the higher adjusted growth in FY18-19 actual receipts (8.7% vs 5.7% growth), and no change in the FY19-20 forecast, calculated growth for FY19-20 is now -0.4% with the existing forecast compared to the Sine Die estimate of 2.4%. No change in either the FY20-21 forecast or calculated growth.

<table>
<thead>
<tr>
<th>Est. Revenue Growth (rate/base adjusted)</th>
<th>FY18-19</th>
<th>FY19-20</th>
<th>FY20-21</th>
<th>FY21-22</th>
<th>FY22-23</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sine Die 2019 Session</td>
<td>5.7%</td>
<td>2.4%</td>
<td>3.2%</td>
<td>5.2%</td>
<td>5.0%</td>
</tr>
<tr>
<td>With FY19 actual, no change in other forecasts</td>
<td>8.7%</td>
<td>-0.3%</td>
<td>3.2%</td>
<td>5.2%</td>
<td>5.0%</td>
</tr>
</tbody>
</table>

**General Fund Budget Growth**

Budget growth in the enacted budget is 3.8% in FY20 and 2.3% in FY21 for a two year average of 3.0%, slightly below the Governor's recommendation of 3.1% but significantly less than the pre-session estimate which had projected average growth of 3.9% over the biennium.

One of the largest growth items is Medicaid expansion enacted by the Nebraska voters and accounts for about $50 million of additional appropriations over the biennium. Excluding this item the two year average budget growth was 2.5%.

<table>
<thead>
<tr>
<th></th>
<th>FY19-20</th>
<th>FY20-21</th>
<th>2 Yr Avg</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operations</td>
<td>3.5%</td>
<td>2.5%</td>
<td>3.0%</td>
</tr>
<tr>
<td>State Aid to Individuals</td>
<td>1.5%</td>
<td>4.2%</td>
<td>2.8%</td>
</tr>
<tr>
<td>State Aid to Local Govt</td>
<td>5.2%</td>
<td>0.9%</td>
<td>3.0%</td>
</tr>
<tr>
<td>Construction</td>
<td>76.0%</td>
<td>-28.2%</td>
<td>12.5%</td>
</tr>
<tr>
<td>Annual % Change</td>
<td>3.8%</td>
<td>2.3%</td>
<td>3.0%</td>
</tr>
</tbody>
</table>

**Cash Reserve Fund**

At the end of the 2019 session, the Cash Reserve Fund unobligated balance was projected at $322.3 million. This was based on April 2019 forecasts, actions taken in prior legislative sessions, and one change enacted in the 2019 session, a $54.7 million transfer to the Nebraska
Capital Construction Fund to cover several construction projects primarily two additional high security housing units (384 beds) under the Dept. of Correctional Services.

After the close of FY2018-19, the Cash Reserve Fund is now projected at an unobligated balance of $455.2 million. This includes a transfer of actual receipts above certified forecast totaling $176.4 million, which is $45 million estimated at Sine Die plus the $131 million which came in above April forecast.

**Medicaid Expansion**

Initiative 427 was a proposal to expand the Medicaid program to cover low income parents and childless adults, 19 to 64 years of age, under the provisions of the Affordable Care Act (ACA). This ballot initiative was similar to several bills that have been proposed over the past six years. This initiative was adopted on November 6, 2018.

The enacted budget includes the costs of Medicaid expansion based on revised and updated numbers from the Dept. of Health and Human Services (DHHS) on April 11, 2019. A copy of the detailed information provided can be found on the DHHS website at: [http://dhhs.ne.gov/Pages/Medicaid-Expansion.aspx](http://dhhs.ne.gov/Pages/Medicaid-Expansion.aspx). Based on the latest DHHIS update, the expanded program will not be operative until October 2020 so the impact of increased aid will only occur for nine months of FY2020-21.

Total General Fund costs related to Medicaid expansion are $5.9 million in FY2019-20 and $43.6 million in FY2020-21 for a two year total of $49.6 million. A more detailed review can be found on page 51.

**Property Tax Credit**

Under this program transfers are made to the Property Tax Credit Cash Fund at the discretion of the Legislature. Enacted in 2007, the amount available for credits was $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. In the 2015 session, the credit was increased by $64 million increase to a total of $204 million and in the 2016 session increased by $20 million attributed to LB 958

During the 2019 session, the amount for the Property Tax Credit program was increased by $51 million per year to a total of $275 million per year. This is a 22.8% increase in FY19-20 and a two year average increase of 11.4%.

**Prison Overcrowding**

A major issue at the start of the session was prison overcrowding. The enacted budget includes several items addressing this issue.

First the budget includes $1,168,373 in FY19-20 as the last year of the five year phase-in for additional probation and court staff under the Justice Reinvestment Act begun in the 2015 session with the enactment of LB 605

Second, the budget includes $2,481,993 in both FY19-20 and FY20-21 to expand capacity at several problem-solving courts across the state: Adult Drug Courts in Wilbur, Papillion, York, and Norfolk, and Veterans Treatment Courts in Grand Island and Omaha.
And last, the budget includes funding for additional high security housing units for the Dept. of Correctional Services. This $49 million project, financed with a Cash Reserve Fund transfer to the Nebraska Capital Construction Fund, is for 384 beds capable of housing maximum security male inmates. It consists of two housing units, one housing unit is for 128 beds (single occupancy cells). The two new buildings will be placed on the grounds of Lincoln Correctional Center (LCC) and will utilize services of the existing LCC and the newly created Reception and Treatment Center (RTC) for support functions such as food service, medical, visitation, and administration.

This is the latest in several projects funded over the past few years. Before funding for new construction of prison beds was approved in 2016, the last construction of prison beds occurred in 2004: 136 beds at the Nebraska Correction Center for Women – York (NCCW). Funding for construction for additional beds was approved in 2016, and 100 beds came on line in September 2017 at CCCL (Community Corrections Center – Lincoln). Also included in the 2016 appropriation was funding for a 160-bed female dorm housing unit also at CCCL. These beds are anticipated to come online sometime in April 2019. Total investment in these projects is $102 million. This new project would bring the total to about $152 million.

The following table demonstrates the new design capacity of beds funded or proposed to be funded and the impact on the percent of design capacity. At the current population, these projects would reduce the overcrowding from 163% of design capacity to 135%. Unfortunately the additional capacity will not be available for several years and the percentages are based on a static population.

<table>
<thead>
<tr>
<th>Facility</th>
<th>Average Daily Population</th>
<th>Current Design Capacity</th>
<th>Beds in Process</th>
<th>New Project</th>
<th>New Design Capacity</th>
<th>ADP as % Design Current Capacity</th>
<th>ADP as % Design New Capacity</th>
</tr>
</thead>
<tbody>
<tr>
<td>CCC - Lincoln</td>
<td>485</td>
<td>300</td>
<td>160</td>
<td>--</td>
<td>460</td>
<td>162.0%</td>
<td>105.0%</td>
</tr>
<tr>
<td>CCC - Omaha</td>
<td>164</td>
<td>90</td>
<td>--</td>
<td>--</td>
<td>90</td>
<td>182.0%</td>
<td>182.0%</td>
</tr>
<tr>
<td>D &amp; E Center - Lincoln</td>
<td>517</td>
<td>160</td>
<td>--</td>
<td>--</td>
<td>160</td>
<td>323.0%</td>
<td>323.0%</td>
</tr>
<tr>
<td>LCC</td>
<td>505</td>
<td>308</td>
<td>64</td>
<td>384</td>
<td>756</td>
<td>164.0%</td>
<td>67.0%</td>
</tr>
<tr>
<td>NCCW - York</td>
<td>326</td>
<td>275</td>
<td>--</td>
<td>--</td>
<td>275</td>
<td>119.0%</td>
<td>119.0%</td>
</tr>
<tr>
<td>NCFY Youth Facility</td>
<td>71</td>
<td>68</td>
<td>--</td>
<td>--</td>
<td>68</td>
<td>104.0%</td>
<td>104.0%</td>
</tr>
<tr>
<td>Penitentiary</td>
<td>1,344</td>
<td>718</td>
<td>100</td>
<td>--</td>
<td>818</td>
<td>187.0%</td>
<td>164.0%</td>
</tr>
<tr>
<td>OCC - Omaha</td>
<td>791</td>
<td>396</td>
<td>--</td>
<td>--</td>
<td>396</td>
<td>200.0%</td>
<td>200.0%</td>
</tr>
<tr>
<td>Tecumseh CI</td>
<td>1,017</td>
<td>960</td>
<td>--</td>
<td>--</td>
<td>960</td>
<td>106.0%</td>
<td>106.0%</td>
</tr>
<tr>
<td>Work Ethic - McCook</td>
<td>179</td>
<td>100</td>
<td>--</td>
<td>--</td>
<td>100</td>
<td>179.0%</td>
<td>179.0%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>5,399</td>
<td>3,375</td>
<td>324</td>
<td>384</td>
<td>4,083</td>
<td>160.0%</td>
<td>132.0%</td>
</tr>
<tr>
<td>County Jail ADP</td>
<td>112</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>ADP with County Jail</td>
<td>5,511</td>
<td>3,375</td>
<td>324</td>
<td>384</td>
<td>4,083</td>
<td>163.0%</td>
<td>135.0%</td>
</tr>
</tbody>
</table>

NOTES:

**TEEOSA School Aid**

The enacted budget funds TEEOSA at a 3.6% per year average increase, $65.5 million (6.5%) in FY19-20 and an additional $6.6 million (0.6%) in FY20-21.

Per prior law, the FY19-20 amount based on the Dept. of Education pre-certification estimate provided in January 2019 would have been a 7.8% increase driven by the local effort rate returning to $1.00 from the $1.023 where it was for two years in the last biennium. The FY20-21 amount was estimated at only a .7% increase due to lower spending and higher valuations.

The budget as enacted included the provisions of LB675 which reduced the allowable growth rate from 2.5% to 2.0% for FY2019-20 only and then return to the prior law level in FY20-21.
This change alters the cost growth factor and lowers the first year growth from 7.8% to 6.5% and reduces aid by $11.7 million in FY19-20 and $12.9 million in FY20-21.

**DHHS Provider Rates**

A significant issue every biennial budget is the level of rate increases provided for the various providers in the Dept. of Health and Human Services (DHHS) programs. This was especially relevant this session with the cut or freezing of rates the previous FY18/FY19 biennium. Provider rate increases included are 2% per year for Medicaid, child welfare, and Children’s Health Insurance (SCHIP). Provider increase for behavioral health are based on the cost model (approximately 4% FY20) which coupled with 0% FY21 yields a 2% per year average. Developmental disability provider increase is based on the results of a rate/methodology study and is approximately 4% in FY20 with 0% in FY21 providing a 2% average.

For long term care under Medicaid, the concept of LB403 was incorporated into the mainline budget bill relating to calculation of nursing home rates. A payment adjustment of $7,400,000 ($3,389,940 GF and $4,010,060 FF) in FY 2019-20 is provided to make up for the recent negative inflation factors that have been applied. Language in the budget bill also provides specific legislative directives on the amounts to be used in the inflation factor calculation.

The budget also included $1.5 million in FY19-20 and $3.6 million in FY20-21 for behavioral health provider rates as called for in LB 327. The bill as introduced stated Legislative intent to increase behavioral health rates by 5% utilizing data from a multi-year cost model study conducted by the Division of Behavioral Health. The enacted budget increased the rates to a total of 4% in Medicaid, the Children’s Health Insurance Program and Juvenile and Adult Probation.

**Governors Emergency Program**

The Governor’s Emergency Program (GEP) was created to assist the state and its political subdivisions in responding to and recovering from natural and man-made disasters/emergencies. State Funding for the Governors Emergency Program is primarily provided by a direct General Fund appropriation with a secondary source of revenue being the Governors Emergency Cash Fund (revenue from donations and miscellaneous receipts). Federal disaster assistance receipts also flow through this program. The enacted budget includes a total of $6,000,000 General Funds for FY19-20 and $5,000,000 GF for FY20-21.

Of the $6,000,000 for FY19-20, $5,000,000 is intended to restore the program to its historical unobligated balance to assure an adequate level of funding is available for a response to any future disaster/emergency event(s). The other $1,000,000 for FY19-20 is intended to provide funding for the known estimated obligations for the non-federal share of Federal Emergency Management Agency (FEMA) Individual Assistance. The non-federal of FEMA assistance is no more than 25 percent of eligible costs. The known estimated obligations used to arrive at a recommendation for FY20 are based on the most recent estimates available from FEMA and Nebraska Emergency Management Agency that attempt to account for the non-federal share of FEMA Individual Assistance that has been approved. At this point in time, the FEMA Public Assistance non-federal share of cost is unknown.

The FY20-21 amount of $5,000,000 was determined by reviewing previous deficit requests as well as expenditures from the flood of 2011 in an effort to anticipate a portion of the non-federal share of costs that may be attributed to the GEP.
## General Fund Financial Status
### End of 2019 Session (Sine Die May 31, 2019)

<table>
<thead>
<tr>
<th></th>
<th>Current Yr FY2018-19</th>
<th>Upcoming Biennium FY2019-20</th>
<th>Following Biennium FY2020-21</th>
<th>FY2021-22</th>
<th>FY2022-23</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BEGINNING BALANCE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning Cash Balance</td>
<td>453,601,627</td>
<td>288,420,156</td>
<td>257,555,381</td>
<td>281,160,587</td>
<td>311,430,302</td>
</tr>
<tr>
<td>Cash Reserve transfers-above certified prior yr</td>
<td>(61,995,773)</td>
<td>(43,500,000)</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Unexpended FY18-19 obligations</td>
<td>(252,544,467)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Est lapse FY19 carryover obligations</td>
<td>27,000,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Allocation for potential deficits</td>
<td>0</td>
<td>(5,000,000)</td>
<td>(5,000,000)</td>
<td>(5,000,000)</td>
<td>(5,000,000)</td>
</tr>
<tr>
<td>Unobligated Beginning Balance</td>
<td>166,061,387</td>
<td>239,920,156</td>
<td>252,555,381</td>
<td>276,160,587</td>
<td>306,430,302</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Receipts (Actual and Sine Die Adjusted)</td>
<td>4,763,500,000</td>
<td>4,929,107,083</td>
<td>5,044,919,410</td>
<td>5,290,096,771</td>
<td>5,548,097,771</td>
</tr>
<tr>
<td>General Fund transfers-out</td>
<td>(230,300,000)</td>
<td>(286,800,000)</td>
<td>(286,800,000)</td>
<td>(286,800,000)</td>
<td>(286,800,000)</td>
</tr>
<tr>
<td>General Fund transfers-in</td>
<td>in actual</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Cash Reserve transfers-legislative</td>
<td>48,000,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Accounting adjustment</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>General Fund Net Revenues</td>
<td>4,581,200,000</td>
<td>4,642,307,083</td>
<td>4,758,119,410</td>
<td>5,003,296,771</td>
<td>5,261,297,771</td>
</tr>
<tr>
<td><strong>APPROPRIATIONS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditures/ Appropriations</td>
<td>4,458,841,231</td>
<td>4,624,671,858</td>
<td>4,729,514,204</td>
<td>4,968,027,056</td>
<td>5,171,044,785</td>
</tr>
<tr>
<td>Projected budget increase, following biennium</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td>237,291,739</td>
<td>440,360,364</td>
</tr>
<tr>
<td>Mainline budget adjustments (2020 Session)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>&quot;A&quot; Bills (2020 Session)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>General Fund Appropriations</td>
<td>4,458,841,231</td>
<td>4,624,671,858</td>
<td>4,729,514,204</td>
<td>4,968,027,056</td>
<td>5,171,044,785</td>
</tr>
<tr>
<td><strong>ENDING BALANCE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$ Ending balance (Financial Status as shown)</td>
<td>247,728,174</td>
<td>257,555,381</td>
<td>281,160,587</td>
<td>311,430,302</td>
<td>396,683,288</td>
</tr>
<tr>
<td>$ Ending balance (at 3% Min Reserve)</td>
<td>280,932,427</td>
<td>--</td>
<td>307,157,916</td>
<td>--</td>
<td>89,525,372</td>
</tr>
<tr>
<td>Excess (shortfall) from Minimum Reserve</td>
<td>228,160</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>Biennial Reserve (%)</td>
<td>3.0%</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td>3.9%</td>
</tr>
<tr>
<td><strong>General Fund Budget</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual % Change</td>
<td>1.3%</td>
<td>3.8%</td>
<td>2.3%</td>
<td>5.0%</td>
<td>4.1%</td>
</tr>
<tr>
<td>Two Year Average % Change</td>
<td>0.5%</td>
<td>--</td>
<td>3.0%</td>
<td>--</td>
<td>4.6%</td>
</tr>
<tr>
<td><strong>General Fund Revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjusted Growth</td>
<td>5.7%</td>
<td>2.4%</td>
<td>3.2%</td>
<td>5.2%</td>
<td>5.0%</td>
</tr>
<tr>
<td>Two Year Average</td>
<td>5.1%</td>
<td>--</td>
<td>2.8%</td>
<td>--</td>
<td>5.1%</td>
</tr>
<tr>
<td>Five Year Average</td>
<td>3.9%</td>
<td>--</td>
<td>3.2%</td>
<td>--</td>
<td>4.3%</td>
</tr>
<tr>
<td>On-Going Revenues vs Appropriations</td>
<td>74,358,769</td>
<td>17,635,225</td>
<td>28,605,206</td>
<td>35,269,715</td>
<td>90,252,986</td>
</tr>
</tbody>
</table>

### CASH RESERVE FUND

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Balance</td>
<td>339,990,065</td>
<td>333,549,124</td>
<td>377,049,124</td>
<td>322,349,124</td>
<td>322,349,124</td>
</tr>
<tr>
<td>Excess of certified forecasts (line 3 in Status)</td>
<td>61,995,773</td>
<td>43,500,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>To/from Gen Fund per current law</td>
<td>(48,000,000)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>To Nebr Capital Construction Fund (NCCF)</td>
<td>(20,436,714)</td>
<td>0</td>
<td>(54,700,000)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Ending Balance - Current Status</td>
<td>333,549,124</td>
<td>377,049,124</td>
<td>322,349,124</td>
<td>322,349,124</td>
<td>322,349,124</td>
</tr>
</tbody>
</table>
## General Fund Financial Status
### Tax Rate Review Committee (July 18, 2019)

### General Fund Financial Status

<table>
<thead>
<tr>
<th>Case</th>
<th>Actual FY2018-19</th>
<th>Upcoming Biennium FY2019-20</th>
<th>Following Biennium FY2020-21</th>
<th>FY2021-22</th>
<th>FY2022-23</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. <strong>BEGINNING BALANCE</strong>&lt;br&gt; Beginning Cash Balance</td>
<td>453,601,627</td>
<td>736,509,690</td>
<td>289,949,624</td>
<td>313,554,420</td>
<td>343,824,364</td>
</tr>
<tr>
<td>2. Cash Reserve transfers-above certified prior yr</td>
<td>(61,995,773)</td>
<td>(176,378,178)</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3. Unexpended FY18-19 obligations</td>
<td>0</td>
<td>(317,817,030)</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>4. Est lapse FY19 carryover obligations</td>
<td>0</td>
<td>35,000,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5. Allocation for potential deficits</td>
<td>0</td>
<td>0</td>
<td>(5,000,000)</td>
<td>(5,000,000)</td>
<td>(5,000,000)</td>
</tr>
</tbody>
</table>

### REVENUES

<table>
<thead>
<tr>
<th>Category</th>
<th>Actual FY2018-19</th>
<th>Upcoming Biennium FY2019-20</th>
<th>Following Biennium FY2020-21</th>
<th>FY2021-22</th>
<th>FY2022-23</th>
</tr>
</thead>
<tbody>
<tr>
<td>7. <strong>ENDING BALANCE</strong>&lt;br&gt; $ Ending balance (Financial Status as shown)</td>
<td>736,509,690</td>
<td>289,949,624</td>
<td>313,554,420</td>
<td>343,824,364</td>
<td>429,077,580</td>
</tr>
<tr>
<td>8. Net Receipts (Actual and Sine Die Adjusted)</td>
<td>4,896,378,178</td>
<td>4,929,107,000</td>
<td>5,044,919,000</td>
<td>5,290,097,000</td>
<td>5,548,098,000</td>
</tr>
<tr>
<td>9. General Fund transfers-out</td>
<td>(230,300,000)</td>
<td>(286,800,000)</td>
<td>(286,800,000)</td>
<td>(286,800,000)</td>
<td>(286,800,000)</td>
</tr>
<tr>
<td>10. Cash Reserve transfers-legislative</td>
<td>48,000,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>11. General Fund Net Revenues</td>
<td>4,711,472,504</td>
<td>4,642,307,000</td>
<td>4,758,119,000</td>
<td>5,003,297,000</td>
<td>5,261,298,000</td>
</tr>
</tbody>
</table>

### APPROPRIATIONS

<table>
<thead>
<tr>
<th>Category</th>
<th>Actual FY2018-19</th>
<th>Upcoming Biennium FY2019-20</th>
<th>Following Biennium FY2020-21</th>
<th>FY2021-22</th>
<th>FY2022-23</th>
</tr>
</thead>
<tbody>
<tr>
<td>12. <strong>ENDING BALANCE</strong>&lt;br&gt; $ Ending balance (at 3% Min Reserve)</td>
<td>290,113,326</td>
<td>238,512,852</td>
<td>441,530,580</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>13. Excess (shortfall) from Minimum Reserve</td>
<td>--</td>
<td>3.3%</td>
<td>--</td>
<td>--</td>
<td>--</td>
</tr>
</tbody>
</table>

### CASH RESERVE FUND

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>16. Excess of certified forecasts (line 3 in Status)</td>
<td>61,995,773</td>
<td>176,378,178</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>17. To Nebr Capital Construction Fund (NCCF)</td>
<td>(20,436,714)</td>
<td>0</td>
<td>(54,700,000)</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>
Chronology of the General Fund Financial Status

End of 2018 Session (Sine Die)

At Sine Die 2018, the projected financial status for the FY20/FY21 biennium was $94.5 million above the minimum reserve. At that point, FY19/FY20 was the “out year” in the five year financial status and there was no projection for FY22/FY23 biennium. At the July 2018 meeting of the Tax Rate Review Committee (TRR), the General Fund financial status changed very little.

FY2017-18 revenues were $38.4 million above the Sine Die forecast and a total of $62 million above the certified forecast. By statute actual receipts in excess of the certified forecast are then transferred to the Cash Reserve Fund.

<table>
<thead>
<tr>
<th>Impact on Variance from Min Reserve (Millions of Dollars)</th>
<th>July 2018 TRR Committee</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY18 Actual vs Est General Fund Net Receipts</td>
<td>FY19</td>
</tr>
<tr>
<td>(37.0)</td>
<td>0.0</td>
</tr>
<tr>
<td>FY18 Actual vs Est CRF transfers-automatic</td>
<td>(37.0)</td>
</tr>
<tr>
<td>FY18 Actual vs Est Accounting adjustment</td>
<td>0.0</td>
</tr>
<tr>
<td>Change in Minimum Reserve</td>
<td>0.0</td>
</tr>
<tr>
<td>July 2018 Tax Rate Review Committee</td>
<td>(37.0)</td>
</tr>
</tbody>
</table>

2018 Interim

The financial status deteriorated significantly in November 2018 when the TRR committee again met. The variance from the minimum reserve went from a positive $93.8 million to a shortfall of $95.1 million due to revenue forecasts. Original NEFAB forecasts for FY20 and FY21 were a combined $336.5 million below the previously used preliminary LFO revenue estimates. The NEFAB increased their FY18-19 forecast by $69.3 million but that amount would be in excess of the certified forecast and by law is shown as being transferred to the Cash Reserve Fund.

There was some offset with overall lower spending projections. Those projected appropriation levels used the latest estimates for TEEOSA school aid and information from the agency budget request.

<table>
<thead>
<tr>
<th>Impact on Variance from Min Reserve (Millions of Dollars)</th>
<th>November 2018 TRR Committee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue Forecasts (revised Oct 2018)</td>
<td>FY19</td>
</tr>
<tr>
<td>69.3</td>
<td>(65.8)</td>
</tr>
<tr>
<td>&quot;Above certified&quot; FY19 forecast to CRF</td>
<td>0.0</td>
</tr>
<tr>
<td>Change in Minimum Reserve</td>
<td>0.0</td>
</tr>
<tr>
<td>Subtotal - Revenue</td>
<td>69.3</td>
</tr>
<tr>
<td>Education - Revised TEEOSA aid estimates (Oct 2018 Joint Meeting)</td>
<td>0.0</td>
</tr>
<tr>
<td>Corrections - Inmate per diem costs (3% vs request)</td>
<td>0.0</td>
</tr>
<tr>
<td>DHHS - FMAP</td>
<td>0.0</td>
</tr>
<tr>
<td>DHHS - SCHIP Enhanced 23% FMAP Reduction</td>
<td>0.0</td>
</tr>
<tr>
<td>DHHS - SCHIP (eligibility, utilization)</td>
<td>0.0</td>
</tr>
<tr>
<td>DHHS - Medicaid (eligibility, utilization)</td>
<td>0.0</td>
</tr>
<tr>
<td>DHHS - Child Welfare (eligibility, utilization)</td>
<td>0.0</td>
</tr>
<tr>
<td>DHHS - Medicaid expansion (net)</td>
<td>0.0</td>
</tr>
<tr>
<td>DHHS - Develop Disability (eligibility, utilization)</td>
<td>0.0</td>
</tr>
<tr>
<td>DHHS - Provider rates (2.5% vs request, DD and BH)</td>
<td>0.0</td>
</tr>
</tbody>
</table>
Impact on Variance from Min Reserve (Millions of Dollars) | November 2018 TRR Committee FY19 | FY20 | FY21 | Total
--- | --- | --- | --- | ---
DHHS - Medicaid (clawback) | 0.0 | (5.6) | (6.9) | (12.5)
All - Salary increase (updated base, stay at 2.5% per year) | 0.0 | (2.9) | (5.2) | (8.1)
All - Health Insurance increase (6.0% to varies) | 0.0 | 6.5 | 7.8 | 14.4
All - CIO Rate & Service Charges | 0.0 | (2.5) | (3.7) | (6.2)
Revised estimate of budget increases, all other | 0.0 | 1.1 | 2.5 | 3.6
Deficit requests vs $5M allocation | 3.2 | 0.0 | 0.0 | 3.2
Change in Minimum Reserve | 0.0 | 0.0 | 3.4 | 3.4
Subtotal - Appropriations | 3.2 | 41.5 | 93.0 | 137.7

Total Change – November TRR Committee | 72.5 | (93.5) | (167.9) | (188.9)

### Appropriations Committee Preliminary Budget

The Appropriations Committee Preliminary Budget reduced that $95 million “shortfall” to a balanced budget slightly above the minimum reserve. This $95 million swing was accomplished mostly through appropriation levels below the November Tax Rate Review Committee meeting estimate including TEEOSA school aid ($38 million of which $26 million reflects inclusion of LB588) and DHHS provider rates ($30.9 million). A $48.5 million increase in revenues due to cash fund transfers was offset by a $51 million per year increase in transfers-out for Property Tax Credits.

| Impact on Variance from Min Reserve (Millions of Dollars) | Committee Preliminary Budget FY19 | FY20 | FY21 | Total |
--- | --- | --- | --- | ---
General Fund Transfers In | (1.5) | 48.5 | 48.5 | 95.5 |
General Fund Transfers Out - Property Tax Credit | 0.0 | (51.0) | (51.0) | (102.0) |
General Fund Transfers Out - Water Resources Cash | 0.0 | (3.3) | (3.3) | (6.6) |
Change in Minimum Reserve | 0.0 | 0.0 | 0.2 | 0.2 |
Subtotal - Revenue | (1.5) | (5.8) | (5.6) | (12.9) |
Lapse FY19 reappropriations, lower encumb | 0.0 | 8.5 | 0.0 | 8.5 |
Education - Revised TEEOSA aid estimates (Jan 2019 NDE) | 0.0 | (8.4) | 20.4 | 12.0 |
Education - Incorporate LB588 TEEOSA aid | 0.0 | 26.1 | 0.0 | 26.1 |
Education - SPED | 0.0 | 3.4 | 6.9 | 10.3 |
DHHS - Economic eligibility system suspension | 0.0 | 5.9 | 5.9 | 11.8 |
DHHS - Provider rates (2.5% vs request, DD and BH) | 0.0 | 10.3 | 20.6 | 30.9 |
DHHS - Medicaid expansion (net) | 0.0 | (3.5) | (11.3) | (14.9) |
DHHS - Medicaid: Health insurance provider fee (Prog. 348) | 0.0 | 0.0 | (15.5) | (15.5) |
DHHS - Medicaid, lower clawback | 0.0 | 4.1 | 4.2 | 8.3 |
DHHS - Public Assistance base reduction | 0.0 | 2.3 | 2.3 | 4.5 |
Nat Resource - eliminate new approp, resources dev fund | 0.0 | 3.0 | 3.0 | 6.0 |
Corrections - One-Time Cash Fund Appropriation Increase | 0.0 | 4.2 | 0.0 | 4.2 |
NU+Colleges - Nebraska Talent Scholarships | 0.0 | (2.0) | (4.0) | (6.0) |
NU+Colleges - Salary and Health Insurance | 0.0 | 4.3 | 8.8 | 13.1 |
All - Salary and Health Insurance | 0.0 | 0.2 | 2.1 | 2.3 |
All - DAS Charges & Inflation | 0.0 | 2.5 | 3.3 | 5.8 |
All other, net | 0.0 | (0.3) | 2.0 | 1.7 |
Deficits & State Claims | (1.3) | 0.5 | 0.0 | (0.8) |
Subtotal - Appropriations | (1.3) | 61.1 | 48.6 | 108.4 |

Total Change – Appropriations Committee Prelim Budget | (2.8) | 55.3 | 43.0 | 95.4 |
February 2019 Revised Revenue Forecasts

In February the Nebraska Economic Forecasting Advisory Board (NEFAB) made significant revisions to their previous forecasts, a $80 million reduction in FY18-19, a $20 million reduction in FY19-20, and $10 million reduction in FY20-21 for a cumulative reduction of $110 million over the three fiscal years.

With the $80 million February reduction in the forecast the potential $69.3 million transfer from the October 2018 forecast is negated. Of the $80 million February decline in the FY19 forecast, the first $69.3 million was a loss to the CRF while the remaining $10.7 million was a loss to the General Fund leaving the net loss to the General Fund of $40.7 million over the three year period.

LB 284 enacted earlier in the 2019 Session addressed the issues related to the marketplace providers and addressed the other half of market place facilitator issue not previously included adding $8.35 million in FY20 and $9.55 million in FY21.

### Revised Revenue Forecast

<table>
<thead>
<tr>
<th>Impact on Variance from Min Reserve (Millions of Dollars)</th>
<th>Revised Revenue Forecast</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY19</td>
</tr>
<tr>
<td>Revenue Forecasts (revised Feb 28, 2019)</td>
<td>(80.0)</td>
</tr>
<tr>
<td>&quot;Above certified&quot; forecast to CRF negated with lower forecast</td>
<td>0.0</td>
</tr>
<tr>
<td>LB 284 enacted</td>
<td>1.0</td>
</tr>
<tr>
<td>Corrections in Prelim Budget numbers</td>
<td>0.0</td>
</tr>
<tr>
<td>Return allocation for deficit to $5M</td>
<td>0.0</td>
</tr>
<tr>
<td>Change in Minimum Reserve</td>
<td>0.0</td>
</tr>
<tr>
<td>Total Change – February 2019 Forecast revisions</td>
<td>(79.0)</td>
</tr>
</tbody>
</table>

### Appropriations Committee Post Hearing Adjustments

After weeks of budget hearings, the Appropriations Committee finalized their recommendation with a variety of funding and transfer adjustments. The total net impact of these actions amounted to a net change of a positive $20.0 million over the three year period, taking the Variance from the Minimum Reserve to a positive $2.0 million.

Revenue forecast from April increased by $55 million however there was actually a net $7.4 million loss. First, $45 million of that increase would go to the Cash Reserve Fund by law. Second, the February forecast did not include $18.9 million related to LB284 but the April forecasts did. So while FY20 and FY21 forecasts were increased by $10 million that “increase” there was in reality a $8.9 million loss when subsequently removing the separate line for LB284 from the financial status.

Appropriations were reduced by a net $13.1 largely driven by an additional savings due the Federal Medicaid match rate (FMAP) in FFY21 and a delay in full implementation of Medicaid Expansion. Other savings were a lapse of FY18 excess appropriations totaling $19.0 million. Post hearing increases include inclusion of LB403 relating to base funding for long term care providers and rate calculations and LB 327 increasing behavioral health rates.

<table>
<thead>
<tr>
<th>Impact on Variance from Min Reserve (Millions of Dollars)</th>
<th>Committee Proposed Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY19</td>
</tr>
<tr>
<td>Revenue Forecasts (revised April 25, 2019)</td>
<td>45.0</td>
</tr>
<tr>
<td>&quot;Above certified&quot; forecast to CRF negated with lower forecast</td>
<td>0.0</td>
</tr>
<tr>
<td>LB 284 into the forecasts</td>
<td>(1.0)</td>
</tr>
</tbody>
</table>
### Impact on Variance from Min Reserve ( Millions of Dollars)  

<table>
<thead>
<tr>
<th>Impact on Variance from Min Reserve</th>
<th>FY19</th>
<th>FY20</th>
<th>FY21</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reduce Property Tax Credit to +$26M/Year</td>
<td>0.0</td>
<td>25.0</td>
<td>25.0</td>
<td>50.0</td>
</tr>
<tr>
<td>Transfer to Cash Reserve Fund</td>
<td>0.0</td>
<td>(25.0)</td>
<td>(25.0)</td>
<td>(50.0)</td>
</tr>
<tr>
<td>Additional GF transfers in</td>
<td>0.0</td>
<td>1.0</td>
<td>1.0</td>
<td>2.0</td>
</tr>
<tr>
<td>Change in Minimum Reserve</td>
<td>0.0</td>
<td>0.0</td>
<td>(0.7)</td>
<td>(0.7)</td>
</tr>
<tr>
<td><strong>Subtotal - Revenue</strong></td>
<td>44.1</td>
<td>44.1</td>
<td>(40.9)</td>
<td>(9.3)</td>
</tr>
<tr>
<td>Courts - additional $7M lapse from Juvenile Justice</td>
<td>7.0</td>
<td>0.0</td>
<td>0.0</td>
<td>7.0</td>
</tr>
<tr>
<td>Corrections - $12M lapse of excess carryover</td>
<td>12.0</td>
<td>0.0</td>
<td>0.0</td>
<td>12.0</td>
</tr>
<tr>
<td>DHHS - LB 202 Develop disability provider payment</td>
<td>(2.7)</td>
<td>0.0</td>
<td>0.0</td>
<td>(2.7)</td>
</tr>
<tr>
<td>DHHS - FMAP estimate for FFY21, March FFIS</td>
<td>0.0</td>
<td>0.0</td>
<td>31.5</td>
<td>31.5</td>
</tr>
<tr>
<td>DHHS - New Medicaid Expansion, shift and aid for 9 months FY21</td>
<td>0.0</td>
<td>12.4</td>
<td>1.1</td>
<td>13.5</td>
</tr>
<tr>
<td>Delete Talent Scholarships, Youth Talent from Prelim Budget</td>
<td>0.0</td>
<td>3.6</td>
<td>5.8</td>
<td>9.4</td>
</tr>
<tr>
<td>DHHS - Base reduction, Pub Assistance &amp; Child Welfare</td>
<td>0.0</td>
<td>2.3</td>
<td>2.3</td>
<td>4.5</td>
</tr>
<tr>
<td>Military - Governors Emergency program</td>
<td>0.0</td>
<td>(6.0)</td>
<td>(1.0)</td>
<td>(7.0)</td>
</tr>
<tr>
<td>DHHS - LB 403 Long term care, base appropriation, inflation fact</td>
<td>0.0</td>
<td>(3.5)</td>
<td>(3.6)</td>
<td>(7.2)</td>
</tr>
<tr>
<td>DHHS – LB 327 rate increase for certain behavioral health providers</td>
<td>0.0</td>
<td>(1.5)</td>
<td>(3.6)</td>
<td>(5.1)</td>
</tr>
<tr>
<td>University - additional .2% salary increase similar to other agencies.</td>
<td>0.0</td>
<td>(1.5)</td>
<td>(2.9)</td>
<td>(4.4)</td>
</tr>
<tr>
<td>Courts - Increased funding for Problem Solving Courts</td>
<td>0.0</td>
<td>(2.5)</td>
<td>(2.5)</td>
<td>(5.0)</td>
</tr>
<tr>
<td>DHHS - Therapeutic foster care ($2.3M per year)</td>
<td>0.0</td>
<td>(2.3)</td>
<td>(2.3)</td>
<td>(4.5)</td>
</tr>
<tr>
<td>University - Utilities</td>
<td>0.0</td>
<td>(0.9)</td>
<td>(1.9)</td>
<td>(2.8)</td>
</tr>
<tr>
<td>Education - Voc rehabilitation services to persons on the waiting list</td>
<td>0.0</td>
<td>(1.2)</td>
<td>(1.2)</td>
<td>(2.4)</td>
</tr>
<tr>
<td>DCS et al - Additional costs, FOP Protective Services settlement</td>
<td>0.0</td>
<td>(2.2)</td>
<td>(1.5)</td>
<td>(3.7)</td>
</tr>
<tr>
<td>Education - TEEOSA aid - adjust to LB675</td>
<td>0.0</td>
<td>(14.4)</td>
<td>12.9</td>
<td>(1.5)</td>
</tr>
<tr>
<td>Construction - Extend appropriation, St College debt service</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>FY22</td>
</tr>
<tr>
<td>Construction - Extend appropriation, University debt service (LB 562)</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>FY22</td>
</tr>
<tr>
<td>All Other Appropriations (net)</td>
<td>0.0</td>
<td>(1.1)</td>
<td>(1.2)</td>
<td>(2.2)</td>
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<tr>
<td><strong>Subtotal - Appropriations</strong></td>
<td>16.3</td>
<td>(18.8)</td>
<td>31.8</td>
<td>29.3</td>
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<tr>
<td><strong>Total Change – Appropriations Committee Proposed Budget</strong></td>
<td>60.4</td>
<td>25.3</td>
<td>(9.0)</td>
<td>20.0</td>
</tr>
</tbody>
</table>

### Floor Actions – 2019 Session

Budget actions from the time the Appropriations Committee submitted their recommendations to final enactment of the budget consist of (1) floor amendments, (2) Governor vetoes and overrides, and (3) enactment of revenue and spending legislation.

The first actions taken where floor amendments to the mainline budget bills. The Appropriations Committee had several amendments amounting to a total savings of $660,259 primarily consisting of a $4.8 million reduction in General Funds for TEEOSA school aid due to higher available insurance premium tax funds, and a one-time $4 million increase in funding for the Secretary of State replacement of ADA accessible voter equipment.

A floor amendment was offered and adopted to eliminate a proposed $50 million transfer from the General Fund to the Cash Reserve Fund transfers and add $25 million per year to the transfer to the Property Tax Credit Fund.

There were no Governor budget vetoes in 2019.

A total of only $2.8 million was utilized over the two year period for new revenue and spending bills that were enacted, the largest being LB300 which utilized $2.2 million to increase judges salaries. LB334 increased funding by $4 million for the Governors Emergency program in FY20 and then the Business Innovation Act thereafter but this was financed by repeal of the Angel Investment Act which resulted in a $4 million savings in General Fund revenue.
<table>
<thead>
<tr>
<th>Impact on Variance from Min Reserve (Millions of Dollars)</th>
<th>FY19</th>
<th>FY20</th>
<th>FY21</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Floor amendments - appropriations</td>
<td>0.0</td>
<td>(1.2)</td>
<td>1.9</td>
<td>0.7</td>
</tr>
<tr>
<td>Property Tax Credit back to +$51M/Year</td>
<td>0.0</td>
<td>(25.0)</td>
<td>(25.0)</td>
<td>(50.0)</td>
</tr>
<tr>
<td>Delete transfer to Cash Reserve Fund</td>
<td>0.0</td>
<td>25.0</td>
<td>25.0</td>
<td>50.0</td>
</tr>
<tr>
<td>Governor Vetoes</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Revenue bills enacted</td>
<td>0.0</td>
<td>0.3</td>
<td>4.1</td>
<td>4.4</td>
</tr>
<tr>
<td>A Bills enacted</td>
<td>0.0</td>
<td>(1.5)</td>
<td>(5.7)</td>
<td>(7.2)</td>
</tr>
<tr>
<td>Rounding on revenue numbers</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Change in Minimum Reserve</td>
<td>0.0</td>
<td>0.0</td>
<td>0.3</td>
<td>0.35</td>
</tr>
<tr>
<td>Total Change – FY19 Floor Actions</td>
<td>(0.0)</td>
<td>(2.4)</td>
<td>0.6</td>
<td>(1.7)</td>
</tr>
</tbody>
</table>

**FY2018-19 Actual Data (June 30, 2019)**

Receipts for FY2018-19 were $131.4 million above the forecast used at the end of the 2019 Legislative Session. These additional revenues were in excess of the “certified forecast” and according to statute were subsequently required to be transferred to the Cash Reserve Fund.

The amount of the minimum reserve increases by $9.2 million due to a technical change in the calculation of the reserve attributed to assuming 100% expenditure of funds in FY19 at Sine Die versus less than 100% expenditure with FY19 data but offsetting carryover of unexpended appropriations at the start of the next year. In this instance, in the reserve calculation both the numerator (available funds) and denominator (amount of appropriations) both increase by $300 million resulting in the $9.2 million difference.

With respect to the unexpended FY19 appropriations, a significant amount of operations and selected state aid programs were reappropriated as well as all certified encumbrances. While the carryover amounts from reappropriated programs is known, the certification of encumbrances is not completed until the end of August. At this point an estimated $35 million of lapsed unexpended appropriations is used. This is a relatively conservative number after a review of unexpended balances by individual budget program.

<table>
<thead>
<tr>
<th>Impact on Variance from Min Reserve (Millions of Dollars)</th>
<th>FY19</th>
<th>FY20</th>
<th>FY21</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY19 Actual vs Est General Fund Net Receipts</td>
<td>131.4</td>
<td>0.0</td>
<td>0.0</td>
<td>131.4</td>
</tr>
<tr>
<td>FY19 Actual vs Est CRF transfers-automatic</td>
<td>0.0</td>
<td>(131.4)</td>
<td>0.0</td>
<td>(131.4)</td>
</tr>
<tr>
<td>FY19 Actual vs Est Accounting adjustment</td>
<td>(2.6)</td>
<td>0.0</td>
<td>0.0</td>
<td>(2.6)</td>
</tr>
<tr>
<td>Rounding on revenue numbers</td>
<td>0.0</td>
<td>(0.0)</td>
<td>(0.0)</td>
<td>(0.0)</td>
</tr>
<tr>
<td>Assumed lapse, FY19 unexpended</td>
<td>35.0</td>
<td>0.0</td>
<td>0.0</td>
<td>35.0</td>
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<tr>
<td>Change in Minimum Reserve</td>
<td>0.0</td>
<td>0.0</td>
<td>(9.2)</td>
<td>(9.2)</td>
</tr>
<tr>
<td>Total Change – FY2018-19 Actual Data</td>
<td>163.8</td>
<td>(131.4)</td>
<td>(9.2)</td>
<td>23.2</td>
</tr>
</tbody>
</table>
# Table 1  Chronology of the Financial Status

(millions of dollars)

<table>
<thead>
<tr>
<th>Sine Die 2018 Session (April 18, 2018)</th>
<th>FY20 / FY21 Biennium</th>
<th>FY22 / FY23 Biennium</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY18 Actual vs Est General Fund Net Receipts</td>
<td>38.4</td>
<td>--</td>
</tr>
<tr>
<td>FY18 Actual vs Est CRF transfers-automatic</td>
<td>(37.0)</td>
<td>--</td>
</tr>
<tr>
<td>FY18 Actual vs Est Accounting adjustment</td>
<td>(3.0)</td>
<td>--</td>
</tr>
<tr>
<td>Change in Minimum Reserve</td>
<td>0.1</td>
<td>--</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>July 2018 Tax Rate Review Committee</th>
<th>93.8</th>
<th>NA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue Forecasts (revised Oct 2018)</td>
<td>(267.2)</td>
<td>--</td>
</tr>
<tr>
<td>&quot;Above certified&quot; FY19 forecast to CRF</td>
<td>(69.3)</td>
<td>--</td>
</tr>
<tr>
<td>Education - Revised TEEOSA aid estimates (Oct 2018 Joint Meeting)</td>
<td>48.9</td>
<td>--</td>
</tr>
<tr>
<td>DHHS - FMAP</td>
<td>87.8</td>
<td>--</td>
</tr>
<tr>
<td>DHHS - SCHIP Enhanced 23% FMAP Reduction</td>
<td>20.1</td>
<td>--</td>
</tr>
<tr>
<td>All - Health Insurance increase (6.0% to varies)</td>
<td>14.4</td>
<td>--</td>
</tr>
<tr>
<td>DHHS - Child Welfare (eligibility, utilization)</td>
<td>11.7</td>
<td>--</td>
</tr>
<tr>
<td>DHHS - Develop Disability (eligibility, utilization)</td>
<td>11.2</td>
<td>--</td>
</tr>
<tr>
<td>DHHS - Medicaid (eligibility, utilization)</td>
<td>3.3</td>
<td>--</td>
</tr>
<tr>
<td>Corrections - Inmate per diem costs (3% vs request)</td>
<td>4.2</td>
<td>--</td>
</tr>
<tr>
<td>Revised estimate of budget increases, all other</td>
<td>3.6</td>
<td>--</td>
</tr>
<tr>
<td>Deficit requests vs $5M allocation</td>
<td>3.2</td>
<td>--</td>
</tr>
<tr>
<td>DHHS - SCHIP (eligibility, utilization)</td>
<td>2.0</td>
<td>--</td>
</tr>
<tr>
<td>DHHS - Medicaid expansion (net)</td>
<td>(48.1)</td>
<td>--</td>
</tr>
<tr>
<td>DHHS - Medicaid (clawback)</td>
<td>(12.5)</td>
<td>--</td>
</tr>
<tr>
<td>All - Salary increase (updated base, stay at 2.5% per year)</td>
<td>(8.1)</td>
<td>--</td>
</tr>
<tr>
<td>All - CIO Rate &amp; Service Charges</td>
<td>(6.2)</td>
<td>--</td>
</tr>
<tr>
<td>DHHS - Provider rates (2.5% vs request, DD and BH)</td>
<td>(1.4)</td>
<td>--</td>
</tr>
<tr>
<td>Change in Minimum Reserve</td>
<td>13.2</td>
<td>--</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>November 2018 Tax Rate Review Committee</th>
<th>(95.1)</th>
<th>(11.2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund Transfers In</td>
<td>95.5</td>
<td>95.5</td>
</tr>
<tr>
<td>General Fund Transfers Out - Property Tax Credit</td>
<td>(102.0)</td>
<td>(204.0)</td>
</tr>
<tr>
<td>General Fund Transfers Out - Water Resources Cash</td>
<td>(6.6)</td>
<td>(9.9)</td>
</tr>
<tr>
<td>Lapse FY19 reappropriations, lower encumb</td>
<td>8.5</td>
<td>8.5</td>
</tr>
<tr>
<td>Deficits &amp; State Claims</td>
<td>(0.8)</td>
<td>(0.8)</td>
</tr>
<tr>
<td>DHHS - Provider rates (2.5% vs request, DD and BH)</td>
<td>30.9</td>
<td>72.2</td>
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<tr>
<td>Education - Incorporate LB588 TEEOSA aid</td>
<td>26.1</td>
<td>26.1</td>
</tr>
<tr>
<td>Agencies+NU+Colleges - Salary and Health Insurance</td>
<td>15.4</td>
<td>37.2</td>
</tr>
<tr>
<td>Education - Revised TEEOSA aid estimates (Jan 2019 NDE)</td>
<td>12.0</td>
<td>54.9</td>
</tr>
<tr>
<td>Education - SPED</td>
<td>10.3</td>
<td>24.1</td>
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<tr>
<td>DHHS - Economic eligibility system suspension</td>
<td>11.8</td>
<td>23.6</td>
</tr>
<tr>
<td>DHHS - Medicaid, lower clawback</td>
<td>8.3</td>
<td>16.6</td>
</tr>
<tr>
<td>Nat Resource - eliminate new approp, resources dev fund</td>
<td>6.0</td>
<td>12.1</td>
</tr>
<tr>
<td>All - DAS Charges &amp; Inflation</td>
<td>5.8</td>
<td>12.3</td>
</tr>
<tr>
<td>DHHS - Public Assistance base reduction</td>
<td>4.5</td>
<td>9.1</td>
</tr>
<tr>
<td>Corrections - One-Time Cash Fund Appropriation Increase</td>
<td>4.2</td>
<td>4.2</td>
</tr>
<tr>
<td>Description</td>
<td>FY20 / FY21</td>
<td>FY22 / FY23</td>
</tr>
<tr>
<td>-----------------------------------------------------------------------------</td>
<td>-------------</td>
<td>-------------</td>
</tr>
<tr>
<td>DHHS - Medicaid expansion (net)</td>
<td>(14.9)</td>
<td>(37.5)</td>
</tr>
<tr>
<td>DHHS - Medicaid: Health insurance provider fee (Prog. 348)</td>
<td>(15.5)</td>
<td>(46.4)</td>
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<td>NU+Colleges - Nebraska Talent Scholarships</td>
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<td>(14.0)</td>
</tr>
<tr>
<td>All other, net</td>
<td>1.7</td>
<td>7.7</td>
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<tr>
<td>Change in Minimum Reserve</td>
<td>0.2</td>
<td>0.3</td>
</tr>
<tr>
<td><strong>Committee Preliminary Budget - 2019</strong></td>
<td></td>
<td></td>
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<tr>
<td>Revenue Forecasts (revised Feb 28, 2019)</td>
<td>(110.0)</td>
<td>(110.0)</td>
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<tr>
<td>&quot;Above certified&quot; forecast to CRF negated with lower forecast</td>
<td>69.3</td>
<td>69.3</td>
</tr>
<tr>
<td>LB 284 enacted</td>
<td>18.9</td>
<td>38.0</td>
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<td>Corrections in Prelim Budget numbers</td>
<td>0.1</td>
<td>(0.1)</td>
</tr>
<tr>
<td>Return allocation for deficit to $5M</td>
<td>(0.5)</td>
<td>(0.5)</td>
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<tr>
<td>Change in Minimum Reserve</td>
<td>0.7</td>
<td>0.1</td>
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<tr>
<td><strong>Post February 2019 NEFAB forecasts</strong></td>
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<td>77.2</td>
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<td>Revenue Forecasts (revised April 25, 2019)</td>
<td>55.0</td>
<td>55.0</td>
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<td>&quot;Above certified&quot; forecast to CRF negated with lower forecast</td>
<td>(43.5)</td>
<td>(43.5)</td>
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<tr>
<td>LB 284 into the forecasts</td>
<td>(18.9)</td>
<td>(38.0)</td>
</tr>
<tr>
<td>Reduce Property Tax Credit to +$26M/Year</td>
<td>50.0</td>
<td>100.0</td>
</tr>
<tr>
<td>Transfer to Cash Reserve Fund</td>
<td>(50.0)</td>
<td>(50.0)</td>
</tr>
<tr>
<td>Additional GF transfers in</td>
<td>2.0</td>
<td>2.0</td>
</tr>
<tr>
<td>Change in Minimum Reserve</td>
<td>(0.7)</td>
<td>(1.7)</td>
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<tr>
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<td>7.0</td>
<td>7.0</td>
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<td>12.0</td>
<td>12.0</td>
</tr>
<tr>
<td>DHHS - LB 202 Develop disability provider payment, holidays &amp; weekends</td>
<td>(2.7)</td>
<td>(2.7)</td>
</tr>
<tr>
<td>DHHS - FMAP estimate for FFY21, March FFIS</td>
<td>31.5</td>
<td>94.4</td>
</tr>
<tr>
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<td>13.5</td>
<td>3.3</td>
</tr>
<tr>
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<td>9.4</td>
<td>21.1</td>
</tr>
<tr>
<td>DHHS - Base reduction, Pub Assistance &amp; Child Welfare</td>
<td>4.5</td>
<td>9.0</td>
</tr>
<tr>
<td>Military - Governors Emergency program</td>
<td>(7.0)</td>
<td>(9.0)</td>
</tr>
<tr>
<td>DHHS - LB 403 Long term care, base appropriation, inflation factor language</td>
<td>(7.2)</td>
<td>(14.5)</td>
</tr>
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<td>DHHS - LB327 rate increase for certain behavioral health providers</td>
<td>(5.1)</td>
<td>(12.3)</td>
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<td>University- additional .2% salary increase similar to other agencies.</td>
<td>(4.4)</td>
<td>(10.3)</td>
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<td>(9.9)</td>
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<td>(9.1)</td>
</tr>
<tr>
<td>University - Utilities</td>
<td>(2.8)</td>
<td>(6.6)</td>
</tr>
<tr>
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<td>(2.4)</td>
<td>(4.8)</td>
</tr>
<tr>
<td>DCS et al - Additional costs, FOP Protective Services settlement</td>
<td>(3.7)</td>
<td>(6.8)</td>
</tr>
<tr>
<td>Education - TEEOSA aid - adjust to LB675</td>
<td>(1.5)</td>
<td>(1.5)</td>
</tr>
<tr>
<td>Construction - Extend reaffirmation of St College debt service appropriation</td>
<td>0.0</td>
<td>(4.4)</td>
</tr>
<tr>
<td>Construction - Extend appropriation, University debt service (LB 562)</td>
<td>0.0</td>
<td>(4.3)</td>
</tr>
<tr>
<td>All Other Appropriations (net)</td>
<td>(2.2)</td>
<td>(11.7)</td>
</tr>
<tr>
<td><strong>Committee Budget to the Floor - 2019</strong></td>
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<td><strong>139.9</strong></td>
</tr>
<tr>
<td>Floor amendments - appropriations</td>
<td>0.7</td>
<td>4.5</td>
</tr>
<tr>
<td>Correct error, add 4th year to Water Resources Cash Fund</td>
<td>0.0</td>
<td>(3.3)</td>
</tr>
<tr>
<td>Description</td>
<td>FY20 / FY21 Biennium</td>
<td>FY22 / FY23 Biennium</td>
</tr>
<tr>
<td>-----------------------------------------------------------------------------</td>
<td>----------------------</td>
<td>----------------------</td>
</tr>
<tr>
<td>Property Tax Credit back to +$51M/Year</td>
<td>(50.0)</td>
<td>(100.0)</td>
</tr>
<tr>
<td>Delete transfer to Cash Reserve Fund</td>
<td>50.0</td>
<td>50.0</td>
</tr>
<tr>
<td>Update Capitol HVAC cash flow</td>
<td>0.0</td>
<td>5.1</td>
</tr>
<tr>
<td>Change in Minimum Reserve</td>
<td>0.5</td>
<td>2.0</td>
</tr>
<tr>
<td><strong>Mainline Bills as Enacted - 2019</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue bills enacted</td>
<td>4.4</td>
<td>12.6</td>
</tr>
<tr>
<td>A Bills enacted</td>
<td>(7.2)</td>
<td>(21.2)</td>
</tr>
<tr>
<td>Update out year estimates</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Rounding on revenue numbers</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Change in Minimum Reserve</td>
<td>(0.1)</td>
<td>(0.2)</td>
</tr>
<tr>
<td><strong>Sine Die 2018 Session (May 31, 2019)</strong></td>
<td>0.2</td>
<td>89.5</td>
</tr>
<tr>
<td>FY19 Actual vs Est General Fund Net Receipts</td>
<td>131.4</td>
<td>131.4</td>
</tr>
<tr>
<td>FY19 Actual vs Est CRF transfers-automatic</td>
<td>(131.4)</td>
<td>(131.4)</td>
</tr>
<tr>
<td>FY19 Actual vs Est Accounting adjustment</td>
<td>(2.6)</td>
<td>(2.6)</td>
</tr>
<tr>
<td>Rounding on revenue numbers</td>
<td>(0.0)</td>
<td>(0.0)</td>
</tr>
<tr>
<td>Assumed lapse, FY19 unexpended</td>
<td>35.0</td>
<td>35.0</td>
</tr>
<tr>
<td>Change in Minimum Reserve</td>
<td>(9.2)</td>
<td>(0.9)</td>
</tr>
<tr>
<td><strong>July 2019 Tax Rate Review Committee</strong></td>
<td>23.4</td>
<td>121.0</td>
</tr>
</tbody>
</table>
Estimated Financial Status - Following Biennium

For planning purposes, an estimated financial status is constructed for the biennium following the two-year biennial budget currently being considered. This allows the Legislature to see the future implications of budget actions being considered.

Revenues

The NEFAB does not make official forecasts for the following biennium or what’s commonly referred to as the “out years”. Although different methodologies could be utilized, the revenue estimates used for the following biennium (FY21-22 and FY22-23) are derived by the Legislative Fiscal Office (LFO) using a “capped” historical average methodology. This “smoothing” technique derives “out year” revenue estimates by calculating the level of revenues that would yield a five year average growth (FY19 to FY23) roughly equal to the 37 year historical average (4.7%) less .25% which is the projected impact of indexing the tax brackets as enacted in 2014 (LB987). Inherent in this methodology is the concept that within any five-year period, below average revenue growth in some years will be offset by above average growth in others and is visually seen in the line graph of historical adjusted revenue growth on page 25.

The “capped” provision of this methodology means that the derived growth needed in the out-years to achieve the historical average cannot be higher than the “above average” growth years nor lower than the “below average” growth years. Over the past 37 years, there were 14 years in which revenue growth was "below average" (1.2% average) and 23 years in which revenue growth was above average (7.3% average).

Because the revenue growth in the NEFAB forecasts is below average, the revenue growth needed to yield a 4.3% five year average is 5.0% in both FY21-22 and FY22-23.

Appropriations

For the “following biennium” (FY21-22 and FY22-23), the mainline budget numbers reflect the annualized impact of the current budget actions including on-going impacts of 2019 budget actions plus an estimate of future year increases in entitlement programs, salary and health insurance increases, and other funding requirements that are normally not optional.

Obviously the actual funding needs in these areas will not be known until the biennial budget process starts again in two years. However for planning purposes, some level of funding for these items must be acknowledged and shown as likely funding commitments.
Table 2  Projected Budget Increases-Following Biennium  
(includes on-going impact of 2019 budget actions)

<table>
<thead>
<tr>
<th></th>
<th>FY2021-22</th>
<th>FY2022-23</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dollar Changes from FY21 Base Year</td>
<td>FY22</td>
<td>FY23</td>
</tr>
<tr>
<td>FY2020-21 Base Appropriation</td>
<td>4,729,514,204</td>
<td>4,729,514,204</td>
</tr>
<tr>
<td>Aid to K-12 Schools (TEEOSA GF only)</td>
<td>8.1%</td>
<td>6.4%</td>
</tr>
<tr>
<td>Special Education</td>
<td>2.5%</td>
<td>2.5%</td>
</tr>
<tr>
<td>Community Colleges</td>
<td>3.5%</td>
<td>3.5%</td>
</tr>
<tr>
<td>Homestead Exemption</td>
<td>3.0%</td>
<td>3.0%</td>
</tr>
<tr>
<td>Personal Property Tax Relief Act</td>
<td>3.0%</td>
<td>3.0%</td>
</tr>
<tr>
<td>Aid to ESU's</td>
<td>2.5%</td>
<td>2.5%</td>
</tr>
<tr>
<td>Medicaid</td>
<td>4.5%</td>
<td>4.5%</td>
</tr>
<tr>
<td>Medicaid Expansion</td>
<td>42.3%</td>
<td>3.9%</td>
</tr>
<tr>
<td>Public Assistance</td>
<td>3.5%</td>
<td>3.5%</td>
</tr>
<tr>
<td>Child Welfare Aid</td>
<td>4.5%</td>
<td>4.5%</td>
</tr>
<tr>
<td>Developmental Disability aid</td>
<td>4.0%</td>
<td>4.0%</td>
</tr>
<tr>
<td>Behavioral Health aid</td>
<td>2.5%</td>
<td>2.5%</td>
</tr>
<tr>
<td>Children's Health Insurance (SCHIP)</td>
<td>5.4%</td>
<td>5.3%</td>
</tr>
<tr>
<td>Business Innovation Act (LB334 intent)</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>All Other (Aid-Ind)</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**AGENCY OPERATIONS**
- Employee Salaries - State Agencies | 2.5% | 2.5% | 2.5% | 13,890,292 | 28,127,842 |
- Employee Health Insurance - State Agencies | 6.0% | 6.0% | 6.0% | 5,676,415 | 11,693,416 |
- University/Colleges increased funding | 3.7% | 3.7% | 3.7% | 24,933,908 | 50,671,214 |
- Operations increase - State Agencies | 2.0% | 2.0% | 2.0% | 3,043,448 | 6,147,765 |
- Juvenile Services - Courts | 2.5% | 2.5% | 2.5% | 1,363,365 | 2,760,815 |
- Inmate per diem costs (Corrections) | 3.0% | 3.0% | 3.0% | 1,384,455 | 2,810,443 |
- Staffing / costs, new facilities (Corrections) | -- | -- | specific | 1,000,000 | 2,100,000 |
- Retirement (defined benefit plans) | -- | -- | specific | 1,163,045 | 1,074,379 |
- All Other (Oper) | 0.0% | 0.0% | 0.0% | 261,493 | 529,522 |
- Construction | 21.2% | -13.8% | 3.7% | 5,814,467 | 1,202,794 |

Total General Fund Increases (Biennial Basis) | 5.0% | 4.1% | 4.6% | 238,512,852 | 441,530,580 |

Projected Appropriation per Financial Status | 4,968,027,056 | 5,171,044,784 |

**Aid to Local Governments**

**State Aid to Schools (TEEOSA)** The estimates for FY22 and FY23 are based on the same methodology utilized for the November 15 estimates required under current law for the proposed biennial budget but with Fiscal Office assumptions and should be considered Fiscal Office estimates. The estimates reflect a growth in overall school aid of 6.7% in FY22 and 6.4% in FY23. The above average growth reflects a 4% per year estimate in school spending but low valuation growth of under 2% per year assuming a continued decline in agricultural land valuations.

**Special Education** Increases for FY22 and FY23 reflect a 2.5% per year increase. Although statute allows for a growth up to 5% the 2.5% is equal to the basic allowable growth rate under the K-12 school spending limitation and TEEOSA calculations.
Aid to Community Colleges  For the following biennium, a 3.5% per year annual increase is included reflecting increased state aid to support operations budget increases. This increase amounts to about a $3.6 million per year increase.

Homestead Exemption  A 3% per year annual increase is included for the following biennium budget reflecting some level of inflationary increases.

Aid to ESU’s The amount of aid to ESU’s is based on funding of a certain level of core services and technology infrastructure. Growth in aid is set at the same rate as the basic allowable growth rate under the K-12 school spending limitation (2.5% per year).

Aid to Individuals

Medicaid  For the following biennium, the average growth is 4.5% per year. This reflects projected growth of 2.0% per year for population client eligibility and utilization and 2.5% per year for provider rates. This estimate also assumes no change in the federal match rate.

Medicaid Expansion  The large growth in FY21-22 reflects annualizing to a full 12 months plus a continued ramp up of the expansion program.

Public Assistance  A basic growth rate of 3.5% per year is utilized for the various Public Assistance programs for the following biennium. This reflects no growth for population client eligibility and utilization and 2.5% per year for provider rates and 5% for child care rates.

Child Welfare  A basic growth rate of 4.5% per year is utilized for the various Child Welfare programs for the following biennium. This reflects a 2% per year growth for population client eligibility and utilization and 2.5% per year for provider rates.

Children’s Health Insurance (CHIP)  For the following biennium, a 4.5% per year increase is used which is the same as Medicaid.

Developmental Disability Aid  A 4% per year increase is included. This provides the equivalent of 2.5% per year for rate equity similar to the employee salary assumption and 1.5% for clients transitioning from K-12 programs. As this projected budget assumes no expanded programs, nothing is assumed for funding of the waiting list.

Behavioral Health Aid  This area includes substance abuse and mental health aid. The increases in the following biennium reflect a 2.5% increase to reflect some annual increase in provider rates.

Business Innovation Act  LB334 passed in the 2019 Session repealed Angel Investment Tax Credit Act and provided intent for the reallocation of the $4 million per year which was saved due to repeal of the credits. For the first year funds are available, FY2020-21, the $4 million was allocated to the Governors Emergency program to assist in covering flood damage costs. And then starting in FY2021-22, the bill provided intent language that the $4,000,000 previously allocated to the Angel Investment Tax Credit Act be allocated the Business Innovation Act in the Department of Economic Development.
Agency Operations / Construction

**Employee Salary Increases**  Although salary increases will be the result of bargaining, some level of increase is factored in more for illustration than planning purposes. A 2.5% per year increase is included which approximates inflation and the current biennium funding.

**Employee Health Insurance**  For planning purposes, a 6% per year increase in health insurance is included for the following biennium, similar to the prior biennium.

**University and State Colleges Funding**  Although shown as a separate item, the calculated amounts are based on applying the same salary and health insurance increases as noted for state employees planning purposes, and applying them to both the University and State Colleges.

**Operations Inflation**  Included in the projected status is a general 2% increase in agency non-personnel operating costs. Although not provided as an across the board increase, this amount historically covers increases in utility costs at state and higher education facilities as well as food and other inflationary cost increases at 24/7 state facilities such as veterans homes, BSDC, etc...

**Inmate Per Diem Costs**  While some costs at the Dept. of Correctional Services such as staffing are “fixed” within a range of inmate population, some costs change directly with each inmate. This includes items such as food, clothing, and medical care. A 3% per year increase is included to reflect both

**DCS Staffing and Operations**  The amount shown in FY22-23 is the projected operating costs for the two new high security housing units at the Reception and Treatment Center in Lincoln. Completion of construction is estimated for November 2021 with projected operating costs estimated at $3,722,530 per year.

**Defined Benefit Retirement Plans**  The increase in for the defined benefit retirement plans for FY22 and FY23 reflects about a 2.5% increase in the 2% of pay contribution in the school plan.

**Capital Construction**  General Fund dollars included in the projected budget for the following biennium for capital construction reflect reaffirmations only based on the proposed FY20/FY21 biennial budget. These are dollar amounts needed to complete funding of previously approved projects.
Cash Reserve Fund

The Cash Reserve Fund (CRF) is not included as part of the "General Fund Reserve" (which is the statutorily defined ending General Fund balance for a biennium) and was created as a separate and distinct fund to cover cash flow needs within a month or several month period. The Cash Reserve Fund also serves as a "rainy day fund" in that revenues in excess of a "certified forecast" are transferred from the General Fund to Cash Reserve fund at the end of a fiscal year. As the certified forecast is basically the revenue estimate at Sine Die when the budget is finalized, these transfers sequester revenues in excess of that which is needed to balance the budget.

At the end of the 2019 legislative session, the unobligated balance was projected at $322.4 based on an estimated $45 million transfer related to the April NEFAB forecast for FY2018-19 being above the certified amount and a $54.7 million transfer to the Nebraska Capital Construction Fund (NCCF). The current unobligated balance is $455 million which includes a transfer of actual receipts above certified forecast totaling $176.4 million, which is the $45 million estimated as Sine Die plus the $131 million which came in above April forecast.

Table 3 - Cash Reserve Fund Cash Flow

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Balance</td>
<td>339,990,065</td>
<td>333,549,124</td>
<td>509,927,645</td>
<td>455,227,645</td>
<td>455,227,645</td>
</tr>
<tr>
<td>Excess of certified forecasts (line 3 in Status)</td>
<td>61,995,773</td>
<td>176,378,521</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>To/from Gen Fund per current law</td>
<td>(48,000,000)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>To Nebr Capital Construction Fund (NCCF)</td>
<td>(20,436,714)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>2019 Session - Transfers to/from General Fund</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>2019 Session - Transfers to/from NCCF</td>
<td>0</td>
<td>(54,700,000)</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Ending Balance</td>
<td>333,549,124</td>
<td>509,927,645</td>
<td>455,227,645</td>
<td>455,227,645</td>
<td>455,227,645</td>
</tr>
</tbody>
</table>

Excess of Certified Forecasts

Shown on line 3 of the Financial Status, revenues in excess of "certified" forecasts are required by statute to be transferred from the General Fund to the Cash Reserve Fund. These would take place in July of the fiscal year following completion of that year.

Actual receipts for FY2017-18 ($4,566,995,773) were $61,995,773 above the certified forecast of $4,505,000,000 which is the transfer number shown in the FY2018-19 column.

Actual receipts for FY2018-19 ($4,896,378,178) were $176,378,178 above the certified forecast of $4,720,000,000 which is the transfer number shown in the FY2019-20 column.

Transfers-To & From General Fund

Unlike the automatic transfers that occur after the close of the fiscal year and are statutorily required, other transfers can take place as specifically enacted by the Legislature. In the 2017 Session, the Legislature transferred a total of $173 million to the General Fund to assist in balancing the budget and to help replenish the reserve to the statutory minimum level consisting of $125 million in FY18 and $48 million in FY19.
Transfers To & From Other Funds

In the 2015 session, the enacted budget called for a $28.2 million of transfers to the NCCF for the State Capitol HVAC project. This included $7,804,292 in FY2015-16, and future transfers of $7,160,412 in FY2018-19, $4,922,568 in FY2020-21, and $3,783,734 in FY2022-23. During the 2017 session the total transfer amount didn’t change but the cash flow of the transfers was changed to $10,005,129 in FY2018-19 and $10,431,585 in FY2020-21. In the 2018 session, the FY2020-21 transfer was moved to FY2018-19 providing a total of $20,436,714.

2019 Session Transfers

The enacted budget transfers $54.7 million from the Cash Reserve Fund to the Nebraska Capital Construction Fund to cover several construction projects primarily two additional high security housing units (384 beds) for the Dept. of Correctional Services.

Table 4  Cash Reserve Fund – Historical Balances

<table>
<thead>
<tr>
<th>Fiscal Yr</th>
<th>Beginning Balance</th>
<th>Direct Deposit and Interest</th>
<th>Automatic Transfers</th>
<th>Legislative Transfers</th>
<th>Cash Flow</th>
<th>Ending Balance</th>
<th>Balance as % of revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY1990-91</td>
<td>40,037,043</td>
<td>0</td>
<td>na</td>
<td>(8,100,000)</td>
<td>0</td>
<td>31,937,043</td>
<td>2.3%</td>
</tr>
<tr>
<td>FY1991-92</td>
<td>31,937,043</td>
<td>0</td>
<td>na</td>
<td>(5,000,000)</td>
<td>0</td>
<td>26,937,043</td>
<td>1.8%</td>
</tr>
<tr>
<td>FY1992-93</td>
<td>26,937,043</td>
<td>0</td>
<td>na</td>
<td>(9,500,000)</td>
<td>0</td>
<td>17,437,043</td>
<td>1.1%</td>
</tr>
<tr>
<td>FY1993-94</td>
<td>17,437,043</td>
<td>0</td>
<td>3,063,462</td>
<td>7,250,000</td>
<td>0</td>
<td>27,750,505</td>
<td>1.7%</td>
</tr>
<tr>
<td>FY1994-95</td>
<td>27,750,505</td>
<td>0</td>
<td>(8,518,701)</td>
<td>1,250,000</td>
<td>0</td>
<td>20,481,804</td>
<td>1.2%</td>
</tr>
<tr>
<td>FY1995-96</td>
<td>20,481,804</td>
<td>0</td>
<td>(20,481,804)</td>
<td>18,189,565</td>
<td>0</td>
<td>18,189,565</td>
<td>1.0%</td>
</tr>
<tr>
<td>FY1996-97</td>
<td>18,189,565</td>
<td>0</td>
<td>19,740,786</td>
<td>3,032,333</td>
<td>0</td>
<td>40,962,684</td>
<td>2.0%</td>
</tr>
<tr>
<td>FY1997-98</td>
<td>40,962,684</td>
<td>0</td>
<td>91,621,018</td>
<td>0</td>
<td>0</td>
<td>132,583,702</td>
<td>6.3%</td>
</tr>
<tr>
<td>FY1998-99</td>
<td>132,583,702</td>
<td>0</td>
<td>111,616,422</td>
<td>(98,500,000)</td>
<td>0</td>
<td>145,700,124</td>
<td>6.9%</td>
</tr>
<tr>
<td>FY1999-00</td>
<td>145,700,124</td>
<td>0</td>
<td>20,959,305</td>
<td>(24,500,000)</td>
<td>0</td>
<td>142,159,429</td>
<td>5.9%</td>
</tr>
<tr>
<td>FY2000-01</td>
<td>142,159,429</td>
<td>0</td>
<td>77,576,670</td>
<td>(49,500,000)</td>
<td>0</td>
<td>170,236,099</td>
<td>6.9%</td>
</tr>
<tr>
<td>FY2001-02</td>
<td>170,236,099</td>
<td>0</td>
<td>0</td>
<td>(60,170,000)</td>
<td>0</td>
<td>110,066,099</td>
<td>4.7%</td>
</tr>
<tr>
<td>FY2002-03</td>
<td>110,066,099</td>
<td>66,476,446</td>
<td>0</td>
<td>(87,400,000)</td>
<td>(30,000,000)</td>
<td>59,142,545</td>
<td>2.4%</td>
</tr>
<tr>
<td>FY2003-04</td>
<td>59,142,545</td>
<td>59,463,461</td>
<td>0</td>
<td>(61,577,669)</td>
<td>30,000,000</td>
<td>87,028,337</td>
<td>3.2%</td>
</tr>
<tr>
<td>FY2004-05</td>
<td>87,028,337</td>
<td>8,170,556</td>
<td>108,727,007</td>
<td>(28,758,180)</td>
<td>0</td>
<td>177,167,720</td>
<td>5.8%</td>
</tr>
<tr>
<td>FY2005-06</td>
<td>177,167,720</td>
<td>0</td>
<td>261,715,287</td>
<td>(165,266,227)</td>
<td>0</td>
<td>273,616,790</td>
<td>8.2%</td>
</tr>
<tr>
<td>FY2006-07</td>
<td>273,616,790</td>
<td>0</td>
<td>259,929,524</td>
<td>(17,458,523)</td>
<td>0</td>
<td>516,087,791</td>
<td>15.1%</td>
</tr>
<tr>
<td>FY2007-08</td>
<td>516,087,791</td>
<td>0</td>
<td>191,436,773</td>
<td>(161,978,767)</td>
<td>0</td>
<td>545,545,797</td>
<td>15.6%</td>
</tr>
<tr>
<td>FY2008-09</td>
<td>545,545,797</td>
<td>0</td>
<td>116,976,571</td>
<td>(84,330,505)</td>
<td>0</td>
<td>578,191,863</td>
<td>17.2%</td>
</tr>
<tr>
<td>FY2009-10</td>
<td>578,191,863</td>
<td>0</td>
<td>0</td>
<td>(110,990,237)</td>
<td>0</td>
<td>467,201,626</td>
<td>14.6%</td>
</tr>
<tr>
<td>FY2010-11</td>
<td>467,201,626</td>
<td>0</td>
<td>0</td>
<td>(154,000,000)</td>
<td>0</td>
<td>313,201,626</td>
<td>8.9%</td>
</tr>
<tr>
<td>FY2011-12</td>
<td>313,201,626</td>
<td>8,422,528</td>
<td>145,155,092</td>
<td>(33,439,198)</td>
<td>(4,461,676)</td>
<td>428,878,372</td>
<td>11.6%</td>
</tr>
<tr>
<td>FY2012-13</td>
<td>428,878,372</td>
<td>0</td>
<td>104,789,781</td>
<td>(154,008,427)</td>
<td>4,461,676</td>
<td>384,121,402</td>
<td>9.5%</td>
</tr>
<tr>
<td>FY2013-14</td>
<td>384,121,402</td>
<td>0</td>
<td>285,292,610</td>
<td>49,651,293</td>
<td>0</td>
<td>719,065,306</td>
<td>17.5%</td>
</tr>
<tr>
<td>FY2014-15</td>
<td>719,065,306</td>
<td>0</td>
<td>96,721,232</td>
<td>(87,951,112)</td>
<td>0</td>
<td>727,835,426</td>
<td>16.9%</td>
</tr>
<tr>
<td>FY2015-16</td>
<td>727,835,426</td>
<td>0</td>
<td>84,599,532</td>
<td>(81,779,850)</td>
<td>0</td>
<td>730,655,108</td>
<td>17.0%</td>
</tr>
<tr>
<td>FY2016-17</td>
<td>730,655,108</td>
<td>0</td>
<td>0</td>
<td>(50,000,000)</td>
<td>0</td>
<td>680,655,108</td>
<td>16.0%</td>
</tr>
<tr>
<td>FY2017-18</td>
<td>680,655,108</td>
<td>150,000</td>
<td>0</td>
<td>(340,930,772)</td>
<td>0</td>
<td>339,874,336</td>
<td>7.4%</td>
</tr>
<tr>
<td>FY2018-19</td>
<td>339,874,336</td>
<td>61,995,773</td>
<td>0</td>
<td>(68,436,714)</td>
<td>0</td>
<td>333,549,124</td>
<td>6.8%</td>
</tr>
<tr>
<td>FY2019-20 Est</td>
<td>333,549,124</td>
<td>0</td>
<td>176,378,521</td>
<td>0</td>
<td>0</td>
<td>509,927,645</td>
<td>10.3%</td>
</tr>
<tr>
<td>FY2020-21 Est</td>
<td>509,927,645</td>
<td>0</td>
<td>0</td>
<td>(54,700,000)</td>
<td>0</td>
<td>455,227,645</td>
<td>9.0%</td>
</tr>
<tr>
<td>FY2021-22 Est</td>
<td>455,227,645</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>455,227,645</td>
<td>8.6%</td>
</tr>
<tr>
<td>FY2022-23 Est</td>
<td>455,227,645</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>455,227,645</td>
<td>8.2%</td>
</tr>
</tbody>
</table>
GENERAL FUND
REVENUES
## General Fund Revenue Forecasts

### Table 5 General Fund Revenue Forecasts

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales and Use Tax</td>
<td>1,658,107,134</td>
<td>1,750,000,000</td>
<td>1,795,000,000</td>
<td>1,887,000,000</td>
<td>1,957,000,000</td>
</tr>
<tr>
<td>Individual Income Tax</td>
<td>2,545,680,039</td>
<td>2,625,100,000</td>
<td>2,699,000,000</td>
<td>2,876,000,000</td>
<td>3,058,000,000</td>
</tr>
<tr>
<td>Corporate Income Tax</td>
<td>423,737,571</td>
<td>325,000,000</td>
<td>325,000,000</td>
<td>337,000,000</td>
<td>354,000,000</td>
</tr>
<tr>
<td>Miscellaneous receipts</td>
<td>268,853,434</td>
<td>229,007,000</td>
<td>225,919,000</td>
<td>190,097,000</td>
<td>179,098,000</td>
</tr>
<tr>
<td>Total Forecast</td>
<td>4,996,378,178</td>
<td>4,929,107,000</td>
<td>5,044,919,000</td>
<td>5,290,097,000</td>
<td>5,548,098,000</td>
</tr>
</tbody>
</table>

### Adjusted Growth

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales and Use Tax</td>
<td>4.5%</td>
<td>2.8%</td>
<td>3.0%</td>
<td>4.0%</td>
<td>3.5%</td>
</tr>
<tr>
<td>Individual Income Tax</td>
<td>9.0%</td>
<td>1.7%</td>
<td>3.5%</td>
<td>6.5%</td>
<td>6.3%</td>
</tr>
<tr>
<td>Corporate Income Tax</td>
<td>30.2%</td>
<td>-24.6%</td>
<td>1.2%</td>
<td>3.6%</td>
<td>4.8%</td>
</tr>
<tr>
<td>Miscellaneous receipts</td>
<td>3.9%</td>
<td>-0.9%</td>
<td>4.5%</td>
<td>3.6%</td>
<td>1.0%</td>
</tr>
<tr>
<td>Total General Fund Receipts</td>
<td>8.7%</td>
<td>-0.4%</td>
<td>3.2%</td>
<td>5.2%</td>
<td>5.0%</td>
</tr>
<tr>
<td>Two Yr Average</td>
<td>6.6%</td>
<td>--</td>
<td>1.4%</td>
<td>--</td>
<td>5.1%</td>
</tr>
<tr>
<td>Five Yr Average</td>
<td>4.0%</td>
<td>--</td>
<td>3.3%</td>
<td>--</td>
<td>4.3%</td>
</tr>
</tbody>
</table>

### Forecasts for the FY20 / FY21 Biennial Budget

Amounts shown for FY2018-19 are the actual tax receipts for the year and were $131.4 million above the April 2019 forecasts from the Nebraska Economic Forecast Advisory Board (NEFAB). Tax rate and base adjusted revenue growth for FY2018-19 actual receipts is 8.7% compared to the 5.7% growth calculated per the April forecast.

Revenue estimates for FY2019-20 and FY2020-21 remain the April 2019 forecasts from the Nebraska Economic Forecast Advisory Board (NEFAB) plus revenue legislation enacted in the 2019 legislative session. How these current forecasts may be impacted by the FY2018-19 revenue performance and how any revised revenue forecasts will affect the financial status will not be known until October when the NEFAB is statutorily scheduled to meet.

Rate and base adjusted revenue growth implied by the current forecasts for the FY20/FY21 biennium average 1.4% (-0.4% in FY19-20 and 3.2% in FY20-21). When including the 8.7% growth in the FY18-19 forecast, there is an average growth of 3.8% over the three years that affect the financial status for the upcoming biennium. This reflects growth below the 4.9% historical 38 year average.

### Following Biennium (FY22 and FY23)

The NEFAB does not make official forecasts for the following biennium or what’s commonly referred to as the “out years”. Although different methodologies could be utilized, the revenue estimates used for the following biennium (FY21-22 and FY22-23) are derived by the Legislative
Fiscal Office (LFO) using a “capped” historical average methodology. This “smoothing” technique derives “out year” revenue estimates by calculating the level of revenues that would yield a five year average growth (FY19 to FY23) roughly equal to the 38 year historical average (4.9%) less .25% which is the projected impact of indexing the tax brackets as enacted in 2014 (LB987). Inherent in this methodology is the concept that within any five-year period, below average revenue growth in some years will be offset by above average growth in others and is visually seen in the line graph of historical adjusted revenue growth.

The “capped” provision of this methodology means that the derived growth needed in the out-years to achieve the historical average cannot be higher than the “above average” growth years nor lower than the “below average” growth years. Over the past 37 years, there were 14 years in which revenue growth was “below average” (1.2% average) and 23 years in which revenue growth was above average (7.3% average).

Because the revenue growth in the NEFAB forecasts is below average, the revenue growth needed to yield a 4.3% five year average is 5.0% in both FY21-22 and FY22-23.

### Alternative Forecasts for the Following Biennium

Alternative methods are also available for purposes of deriving revenue estimates for the following biennium. In addition to the historical average methodology used in the financial status, both the Nebraska Dept. of Revenue (NDR) and Legislative Fiscal Office (LFO) have calculated revenue estimates for these two “out years” using the same models and input from HIS Economics (previously Global Insight) and Moody’s, the national forecasting services used as input into the tax forecast models. While these forecasts work well for the 1 to 3 year forecasts, when extended further they have a tendency to flatten out and follow the 3 year trend into the 4th and 5th year. In other words, they have difficulty picking up changes in the trend. The historical average methodology has been used since 1991 and the “smoothing” technique used for the most part relies on the trend changes. As shown in Table 6, the preliminary estimates for the two “out years” arrived at using the historical average concept (as used in the Financial Status) are higher but within the wide range of the high and low estimates..

<table>
<thead>
<tr>
<th>Revenue Forecasts</th>
<th>Based on April 2019</th>
<th>Current Status</th>
<th>Average (IHS Econ)</th>
<th>Average (All Forecasts)</th>
<th>High Est LFO-IHS</th>
<th>Low Est NDR-MOODY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dollar Forecast (thousands of $)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FY2021-22 Prelim</td>
<td>5,286,000</td>
<td>5,247,251</td>
<td>5,227,092</td>
<td>5,308,000</td>
<td>5,156,056</td>
<td></td>
</tr>
<tr>
<td>FY2022-23 Prelim</td>
<td>5,544,000</td>
<td>5,462,277</td>
<td>5,434,949</td>
<td>5,544,403</td>
<td>5,340,317</td>
<td></td>
</tr>
<tr>
<td>Calculated Growth (rate and base adjusted)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FY2021-22 Prelim</td>
<td>5.2%</td>
<td>4.4%</td>
<td>4.0%</td>
<td>5.6%</td>
<td>2.7%</td>
<td></td>
</tr>
<tr>
<td>FY2022-23 Prelim</td>
<td>5.0%</td>
<td>4.9%</td>
<td>4.8%</td>
<td>5.3%</td>
<td>4.4%</td>
<td></td>
</tr>
<tr>
<td>Two Year Average</td>
<td>5.1%</td>
<td>4.7%</td>
<td>4.4%</td>
<td>5.4%</td>
<td>3.5%</td>
<td></td>
</tr>
<tr>
<td>Five Year Average</td>
<td>4.3%</td>
<td>4.1%</td>
<td>4.0%</td>
<td>4.4%</td>
<td>3.7%</td>
<td></td>
</tr>
<tr>
<td>$ Difference from Status</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FY2021-22</td>
<td>0</td>
<td>(38,750)</td>
<td>(58,908)</td>
<td>22,000</td>
<td>(129,944)</td>
<td></td>
</tr>
<tr>
<td>FY2022-23</td>
<td>0</td>
<td>(81,724)</td>
<td>(109,051)</td>
<td>403</td>
<td>(203,683)</td>
<td></td>
</tr>
<tr>
<td>Cumulative Total</td>
<td>0</td>
<td>(120,473)</td>
<td>(167,959)</td>
<td>22,403</td>
<td>(333,627)</td>
<td></td>
</tr>
</tbody>
</table>
Impact of South Dakota v. Wayfair Ruling

The Supreme Court of the United States ruled on June 21, 2018, that states can tax sales by out-of-state businesses. Prior to the Supreme Court ruling in South Dakota v. Wayfair, Inc., states could tax sales by businesses with a physical presence in the state, but not those by businesses with no physical presence. In Wayfair, the Supreme Court found this physical presence rule to be “unsound and incorrect.” It determined the “economic and virtual contacts” between a state and a business to be a sufficient trigger for nexus, the connection between a business and a state that allows a state to tax a business’s transactions. On July 27, 2018, the Department of Revenue announced that following the Supreme Court ruling in South Dakota v. Wayfair under current statutes certain remote sellers now have a sales tax collection responsibility on sales made to customers in Nebraska and would start collecting that tax starting January 1, 2019. For this reason, additional sales tax amounts were added to the LFO baseline forecasts and subsequent Forecast Board forecasts, to account for the collection of taxes on these remote sellers.

The projected amounts were based on the latest fiscal note on LB 44 considered in the 2018 session, which related to collection of sales tax from remote sellers (online retailer without a physical presence in our state). The estimate of additional sales tax revenues under that bill was a range from $30-$40 million.

For estimation purposes, it was assumed annual potential revenues of $30 million in FY2018-19, $35 million in FY2019-20 and $40 million in FY2020-21. These numbers are all within the LB44 range and recognize inflation plus compliance improvements over time. The calculation of the adjustment amounts further assumed:

1. Of the total potential sales tax revenue, 50% would be attributed to marketplace facilitator providers and 50% to direct sales and
2. Only half of the sales tax related to marketplace providers would be remitted due to some potential collection issues, and
3. FY2018-19 will reflect only five months of revenues because of the January 1, 2019 operative date, only five months of revenue will be received in FY2018-19 versus a full twelve months in FY2019-20 and FY2020-21.

LB 284 enacted earlier in the 2019 Session addressed the issues related to the marketplace providers and addressed the other half of marketplace facilitator issue not previously included adding $8.35 million in FY20 and $9.55 million in FY21.

Based on these assumptions, on a fiscal year basis, sales tax attributed to the Wayfair ruling and including amounts in the original baseline forecasts plus amounts attributed to LB284, amount to $9.3 million in FY18-19, $34.6 million in FY19-20 and $39.5 million in FY20-21.

Chronology of Revenue Forecasts

Table 7 contains a chronology of the revenue forecasts for FY2017-18 through FY2020-21. The first column shows the total revenue forecast. The last four columns breaks down the total dollar change in the forecast whether caused by bills enacted by the Legislature, other items such as federal tax changes, or simply a change in the revenue expectations (base).
### Table 7 Chronology of Revenue Forecasts

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
<th>Change in Forecast due to:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Base</td>
</tr>
<tr>
<td><strong>FY2017-18</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Board Est-October 2016</td>
<td>4,538,000</td>
<td></td>
</tr>
<tr>
<td>Board Est-Oct 2016 (with Amazon.com)</td>
<td>4,566,218</td>
<td>0</td>
</tr>
<tr>
<td>Board Est-February 2017</td>
<td>4,515,000</td>
<td>(51,218)</td>
</tr>
<tr>
<td>Board Est-April 2017</td>
<td>4,495,000</td>
<td>(20,000)</td>
</tr>
<tr>
<td>Sine Die-2017 Session</td>
<td>4,605,427</td>
<td>0</td>
</tr>
<tr>
<td>Board Est-October 2017</td>
<td>4,505,000</td>
<td>(100,427)</td>
</tr>
<tr>
<td>Board Est-Feb 2018 (baseline)</td>
<td>4,530,000</td>
<td>25,000</td>
</tr>
<tr>
<td>Sine Die-2018 Session</td>
<td>4,528,602</td>
<td>0</td>
</tr>
<tr>
<td>Actual Receipts FY2017-18</td>
<td>4,566,996</td>
<td>38,394</td>
</tr>
<tr>
<td><strong>FY2018-19</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Board Est-October 2016</td>
<td>4,730,000</td>
<td></td>
</tr>
<tr>
<td>Board Est-Oct 2016 (with Amazon.com)</td>
<td>4,761,344</td>
<td>0</td>
</tr>
<tr>
<td>Board Est-February 2017</td>
<td>4,735,000</td>
<td>(26,344)</td>
</tr>
<tr>
<td>Board Est-April 2017</td>
<td>4,715,000</td>
<td>(20,000)</td>
</tr>
<tr>
<td>Sine Die-2017 Session</td>
<td>4,798,456</td>
<td>0</td>
</tr>
<tr>
<td>Board Est-October 2017</td>
<td>4,675,000</td>
<td>(123,456)</td>
</tr>
<tr>
<td>Board Est-Feb 2018 (baseline)</td>
<td>4,705,000</td>
<td>30,000</td>
</tr>
<tr>
<td>Sine Die-2018 Session</td>
<td>4,730,734</td>
<td>0</td>
</tr>
<tr>
<td>Board Est-October 2018</td>
<td>4,800,000</td>
<td>60,266</td>
</tr>
<tr>
<td>Board Est-February 2019</td>
<td>4,765,000</td>
<td>(80,000)</td>
</tr>
<tr>
<td>Board Est-April 2019</td>
<td>4,765,000</td>
<td>65,000</td>
</tr>
<tr>
<td>Actual Receipts FY2018-19</td>
<td>4,896,378</td>
<td>131,378</td>
</tr>
<tr>
<td><strong>FY2019-20</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Board Est-October 2018</td>
<td>4,890,000</td>
<td></td>
</tr>
<tr>
<td>Board Est-February 2019</td>
<td>4,870,000</td>
<td>(20,000)</td>
</tr>
<tr>
<td>Board Est-April 2019</td>
<td>4,880,000</td>
<td>(18,350)</td>
</tr>
<tr>
<td>Sine Die-2019 Session</td>
<td>4,929,107</td>
<td>0</td>
</tr>
<tr>
<td><strong>FY2020-21</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Board Est-October 2018</td>
<td>5,000,000</td>
<td></td>
</tr>
<tr>
<td>Board Est-February 2019</td>
<td>4,990,000</td>
<td>(10,000)</td>
</tr>
<tr>
<td>Board Est-April 2019</td>
<td>4,990,000</td>
<td>(9,550)</td>
</tr>
<tr>
<td>Sine Die-2019 Session</td>
<td>5,044,919</td>
<td>0</td>
</tr>
</tbody>
</table>

### Historical General Fund Revenues

From the numbers shown above, a simple percent change over the prior year can be calculated. While these simple percent changes are appropriate when looking at the actual changes over time, they do not represent what is commonly referred to as revenue growth. *For purposes here, revenue growth means the growth in revenues caused by economic activity and inflation as arrived at by adjusting for items such as tax base and rate changes, legislation enacted, and one-time extraordinary items.* The objective is to measure underlying patterns of revenue growth ignoring such changes.

The average growth over the past 38 years is 4.9%. This revenue growth over time reflects the ebb and flow of economic activity and economic cycles. It reflects new businesses created and...
existing businesses that close. It reflects new products and services added to the tax base and existing products and services that are eliminated or expire. The key is the net impact. The new or expanded businesses, products or services more than offsets those that decline or disappear leaving a net overall increase averaging a 4.9% growth.

Table 8  Actual and Projected General Fund Revenues

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Sales and Use Tax</th>
<th>Individual Income Tax</th>
<th>Corporate Income Tax</th>
<th>Miscellaneous Taxes and Fees</th>
<th>Total Net Receipts</th>
<th>Adjusted Growth</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 1998-99</td>
<td>744,650,752</td>
<td>1,078,522,994</td>
<td>135,033,658</td>
<td>165,661,901</td>
<td>2,123,869,305</td>
<td>6.7%</td>
</tr>
<tr>
<td>FY 1999-00</td>
<td>900,427,469</td>
<td>1,180,363,301</td>
<td>140,021,942</td>
<td>183,111,959</td>
<td>2,403,924,670</td>
<td>7.4%</td>
</tr>
<tr>
<td>FY 2000-01</td>
<td>905,023,176</td>
<td>1,233,363,553</td>
<td>138,040,082</td>
<td>180,435,044</td>
<td>2,456,861,855</td>
<td>2.9%</td>
</tr>
<tr>
<td>FY 2001-02</td>
<td>918,889,782</td>
<td>1,159,810,647</td>
<td>107,628,074</td>
<td>179,180,246</td>
<td>2,365,508,749</td>
<td>-3.0%</td>
</tr>
<tr>
<td>FY 2002-03</td>
<td>1,028,931,065</td>
<td>1,129,421,651</td>
<td>111,597,405</td>
<td>186,449,714</td>
<td>2,456,399,835</td>
<td>-0.5%</td>
</tr>
<tr>
<td>FY 2003-04</td>
<td>1,114,374,321</td>
<td>1,249,890,025</td>
<td>167,429,431</td>
<td>187,033,230</td>
<td>2,718,727,007</td>
<td>8.3%</td>
</tr>
<tr>
<td>FY 2004-05</td>
<td>1,231,011,089</td>
<td>1,400,076,680</td>
<td>198,380,442</td>
<td>207,726,086</td>
<td>3,037,194,297</td>
<td>9.5%</td>
</tr>
<tr>
<td>FY 2005-06</td>
<td>1,263,678,691</td>
<td>1,545,338,061</td>
<td>262,295,456</td>
<td>280,875,316</td>
<td>3,352,187,524</td>
<td>9.9%</td>
</tr>
<tr>
<td>FY 2006-07</td>
<td>1,303,826,416</td>
<td>1,650,895,394</td>
<td>213,037,010</td>
<td>240,582,953</td>
<td>3,408,331,773</td>
<td>7.3%</td>
</tr>
<tr>
<td>FY 2007-08</td>
<td>1,321,867,139</td>
<td>1,726,145,405</td>
<td>232,851,654</td>
<td>225,298,373</td>
<td>3,506,162,571</td>
<td>7.7%</td>
</tr>
<tr>
<td>FY 2008-09</td>
<td>1,326,161,017</td>
<td>1,600,418,236</td>
<td>198,483,786</td>
<td>232,405,148</td>
<td>3,357,468,187</td>
<td>-4.4%</td>
</tr>
<tr>
<td>FY 2009-10</td>
<td>1,289,796,877</td>
<td>1,514,830,114</td>
<td>154,332,137</td>
<td>245,720,545</td>
<td>3,204,679,673</td>
<td>-4.8%</td>
</tr>
<tr>
<td>FY 2010-11</td>
<td>1,372,784,033</td>
<td>1,735,208,600</td>
<td>154,944,966</td>
<td>236,717,493</td>
<td>3,499,655,092</td>
<td>9.4%</td>
</tr>
<tr>
<td>FY 2011-12</td>
<td>1,436,909,373</td>
<td>1,822,884,254</td>
<td>234,266,237</td>
<td>201,828,916</td>
<td>3,695,888,780</td>
<td>5.9%</td>
</tr>
<tr>
<td>FY 2012-13</td>
<td>1,474,942,641</td>
<td>2,101,912,041</td>
<td>275,562,990</td>
<td>199,940,938</td>
<td>4,052,358,610</td>
<td>7.2%</td>
</tr>
<tr>
<td>FY 2013-14</td>
<td>1,524,793,763</td>
<td>2,060,758,896</td>
<td>306,591,027</td>
<td>225,264,546</td>
<td>4,117,408,232</td>
<td>4.4%</td>
</tr>
<tr>
<td>FY 2014-15</td>
<td>1,535,419,516</td>
<td>2,205,463,903</td>
<td>346,477,378</td>
<td>217,738,529</td>
<td>4,305,099,326</td>
<td>6.2%</td>
</tr>
<tr>
<td>FY 2015-16</td>
<td>1,528,023,310</td>
<td>2,221,088,817</td>
<td>307,669,694</td>
<td>251,199,454</td>
<td>4,307,981,275</td>
<td>0.3%</td>
</tr>
<tr>
<td>FY 2016-17</td>
<td>1,548,388,848</td>
<td>2,224,840,053</td>
<td>264,439,713</td>
<td>228,103,331</td>
<td>4,265,771,945</td>
<td>0.3%</td>
</tr>
<tr>
<td>FY 2017-18</td>
<td>1,602,737,358</td>
<td>2,360,595,935</td>
<td>313,689,521</td>
<td>289,972,959</td>
<td>4,566,995,773</td>
<td>4.5%</td>
</tr>
<tr>
<td>FY 2018-19</td>
<td>1,658,107,133</td>
<td>2,545,680,039</td>
<td>423,737,571</td>
<td>268,853,778</td>
<td>4,896,378,521</td>
<td>8.7%</td>
</tr>
<tr>
<td>FY 2019-20 NEFAB</td>
<td>1,750,000,000</td>
<td>2,625,100,000</td>
<td>325,000,000</td>
<td>229,007,000</td>
<td>4,929,107,000</td>
<td>-0.4%</td>
</tr>
<tr>
<td>FY 2020-21 NEFAB</td>
<td>1,795,000,000</td>
<td>2,699,000,000</td>
<td>325,000,000</td>
<td>225,919,000</td>
<td>5,044,919,000</td>
<td>3.2%</td>
</tr>
<tr>
<td>FY 2021-22 LFO Prelim</td>
<td>1,887,000,000</td>
<td>2,876,000,000</td>
<td>337,000,000</td>
<td>190,097,000</td>
<td>5,290,097,000</td>
<td>5.2%</td>
</tr>
<tr>
<td>FY 2022-23 LFO Prelim</td>
<td>1,957,000,000</td>
<td>3,058,000,000</td>
<td>354,000,000</td>
<td>179,097,000</td>
<td>5,548,097,000</td>
<td>5.0%</td>
</tr>
</tbody>
</table>

Avg Growth (adjusted)

- Current 5 Year Status: 4.0% 5.3% 2.3% 2.0% 4.5%
- Above Avg Years (24): 5.5% 9.1% 12.5% 3.5% 7.4%
- Below Avg Years (14): 1.5% 2.2% -4.6% 0.0% 1.2%
- Hist Average (38 yrs): 4.1% 6.4% 5.1% 0.9% 4.9%
General Fund Transfers-Out

This area tabulates funds that are transferred from the General Fund to another fund within the state treasury. These items have the same effect as an appropriation in that they reduce available funds, but are not expended as such and thus are shown under the revenue category (see line 10 on the Financial Status on page 8).

### Table 9 - General Fund Transfers Out

<table>
<thead>
<tr>
<th>Excludes CRF Transfers</th>
<th>Actual FY2018-19</th>
<th>Upcoming Biennium FY2019-20</th>
<th>FY2020-21</th>
<th>FY2021-22</th>
<th>FY2022-23</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Tax Credit Fund</td>
<td>(221,000,000)</td>
<td>(272,000,000)</td>
<td>(272,000,000)</td>
<td>(272,000,000)</td>
<td>(272,000,000)</td>
</tr>
<tr>
<td>Water Resources Cash Fund</td>
<td>(3,300,000)</td>
<td>(3,300,000)</td>
<td>(3,300,000)</td>
<td>(3,300,000)</td>
<td>(3,300,000)</td>
</tr>
<tr>
<td>Cultural Preservation Endowment Fund</td>
<td>0</td>
<td>(500,000)</td>
<td>(500,000)</td>
<td>(500,000)</td>
<td>(500,000)</td>
</tr>
<tr>
<td>Water Sustainability Fund</td>
<td>(6,000,000)</td>
<td>(11,000,000)</td>
<td>(11,000,000)</td>
<td>(11,000,000)</td>
<td>(11,000,000)</td>
</tr>
<tr>
<td>Victim's Compensation Fund</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>General Fund Transfers-Out</strong></td>
<td>(230,300,000)</td>
<td>(286,800,000)</td>
<td>(286,800,000)</td>
<td>(286,800,000)</td>
<td>(286,800,000)</td>
</tr>
</tbody>
</table>

### Property Tax Credit Cash Fund

Under this program transfers are made to the Property Tax Credit Cash Fund at the discretion of the Legislature. Based on the amount of funds available, monies are then allocated to counties by the ratio of the real property valuation in the county to the real property valuation in the state. Counties then allocate funds as credit to each tax payer again based on their proportionate value. Enacted in 2007, the amount available for credits was $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. In the 2015 session, the credit was increased by $64 million increase to a total of $204 million.

In the 2016 session, LB 958 made several changes dealing with the Property Tax Credit Act. Previously the property tax credit was distributed based on 100% of the taxable value of real property. Under LB 958, the credit is distributed using “credit allocation valuation” which is 120% of agricultural and horticultural land taxable value and 100% for all other real property except agricultural and horticultural land. This change would shift $20 million of the property tax credit amounts from residential, commercial and industrial, and public service sectors to agriculture so to hold these other sectors harmless, LB958 provided language that the credit amount should be increased by $20 million to a total of $224 million.

In the 2019 session, the credit amount was increased in the mainline budget bill to $275 million per year starting in FY2019-20.

*The General Fund transfer amounts shown here are all $3 million less than the credit amount.* This is because the credit amount is funded through these General Fund transfers plus any interest that will be earned on the fund balance from the time of transfer to the time of reimbursement payments to the counties and credits calculated but unpaid relating to properties receiving homestead exemptions.
Water Resources Cash Fund
These transfers were originally enacted by LB 701 (2007). The bill included transfers of $2.7 million in both FY07-08 and FY08-09 and intent language for a $2,700,000 General Fund transfer to occur annually from FY2009-10 through FY2018-19. LB229 enacted during the 2011 Session increased this transfer amount from $2.7 million to $3.3 million per year with no change in the FY2018-19 sunset. Under this language the transfers expire starting in FY2019-20.

LB 298 enacted in the 2019 legislative session extends the $3.3 million transfer for four more years, FY2019-20 through FY2022-23.

Nebraska Cultural Preservation Endowment Fund
The Cultural Preservation Endowment Fund was originally created in 1998 with a transfer of $5 million from the General Fund. LB 1165 (2008) provided for an additional $5 million for the endowment fund through a $1 million transfer from the Cash Reserve Fund and another $4 million from the General Fund provided over a series of years. After multiple alterations of the fiscal year transfers, the final transfers, which averaged $500,000 were scheduled to expire at the end of FY2016-17. LB957 (2016) extends the transfers at $500,000 per year starting in FY2017-18 through FY2026-27.

Water Sustainability Fund
This fund was created through LB906 passed in the 2014 session. Monies for the fund came from General Fund transfers; $21,000,000 in FY2014-15. Of this transfer, $10,000,000 is considered one-time as it was financed by a like transfer from the Cash Reserve Fund to the General Fund. Intent language was include that $11,000,000 General Funds be transferred to the Water Sustainability Fund in each fiscal year beginning in FY2015-16.

General Fund Transfers In
Cash funds are funds which contain earmarked revenue sources and monies in those funds can only be used for the purposes authorized by statute. In many instances (since the 2009 special session) an authorized use of monies in a cash fund is transfers to the General Fund at the discretion of the Legislature.

Historically there have been transfers from three main sources; Securities Act Cash Fund, Tobacco Products Admin Cash Fund, and the Dept. of Insurance Cash Fund. In the 2017 and 2018 session’s transfers from these traditional sources amounted $54.2 million in FY18-19. Because of the significant budget shortfall, cash funds from non-traditional sources were also transferred to the General Fund. Overall, in FY18-19 the non-traditional transfers from 47 different funds amounted to $44.8 million. This included $7.5 million from the Roads Operations Fund, $10 million from the Medicaid Intergovernmental Transfer Trust Fund (related to the Health Care Cash Fund), and $8.5 million from the Game & Parks Capital Maintenance Fund.

The transfers shown below for FY2018-19 were enacted in the 2017 and 2018 sessions and already incorporated into the “Net Receipts” figures of the NEFAB forecasts.
In the 2019 session, enacted transfers returned to more normal levels and mostly from the traditional three main sources; Securities Act Cash Fund, Tobacco Products Admin Cash Fund, and the Dept. of Insurance Cash Fund. Total transfers amount to $48.8 million in FY2019-20 and $50.8 million in FY2020-21.

Table 10 General Fund Transfers In

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Securities Act Cash Fund</td>
<td>32,000,000</td>
<td>27,000,000</td>
<td>28,000,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Dept of Insurance Cash Fund</td>
<td>12,250,000</td>
<td>12,500,000</td>
<td>13,500,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Tobacco Products Admin Cash Fund</td>
<td>10,000,000</td>
<td>9,000,000</td>
<td>9,000,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Medicaid Intergovernmental Transfer Trust Fund</td>
<td>10,000,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Game &amp; Parks Capital Maintenance Fund</td>
<td>8,500,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Roads Operations Cash Fund</td>
<td>7,500,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>State Building Renewal Assessment Fund</td>
<td>2,900,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>DHHS Cash Fund</td>
<td>2,570,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Affordable Housing Trust Fund</td>
<td>2,250,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>State Visitors Promotion Fund</td>
<td>1,000,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>State Settlement Fund</td>
<td>1,756,639</td>
<td>295,957</td>
<td>295,957</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Workers Comp Court Cash Fund (delete 2019)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other cash funds (18 different funds)</td>
<td>6,863,294</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total General Fund Transfers-In</td>
<td>97,589,933</td>
<td>48,795,957</td>
<td>50,795,957</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Revenue Legislation – 2019 Session

Table 11 Revenue Bills Enacted – 2019 Session

<table>
<thead>
<tr>
<th>Bill Number</th>
<th>Description</th>
<th>FY2019-20</th>
<th>FY2020-21</th>
<th>FY2021-22</th>
<th>FY2022-23</th>
</tr>
</thead>
<tbody>
<tr>
<td>LB 26</td>
<td>Changes, legal service insurance corporations</td>
<td>(8,229)</td>
<td>(8,229)</td>
<td>(8,229)</td>
<td>(8,229)</td>
</tr>
<tr>
<td>LB 86</td>
<td>Changes, Affordable Housing Fund, doc stamp tax</td>
<td>58,188</td>
<td>unknown loss</td>
<td>unknown loss</td>
<td>unknown loss</td>
</tr>
<tr>
<td>LB 186</td>
<td>Adopt the Online Notary Public Act</td>
<td>82,167</td>
<td>27,682</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>LB 218</td>
<td>Sales tax exemption, political sub owned facilities</td>
<td>loss</td>
<td>loss</td>
<td>loss</td>
<td>loss</td>
</tr>
<tr>
<td>LB 221</td>
<td>Changes, limitations under the Title Insurers Act</td>
<td>minimal</td>
<td>minimal</td>
<td>minimal</td>
<td>minimal</td>
</tr>
<tr>
<td>LB 284</td>
<td>Remote Seller and Marketplace Facilitator Act</td>
<td>In forecast</td>
<td>In forecast</td>
<td>In forecast</td>
<td>In forecast</td>
</tr>
<tr>
<td>LB 334</td>
<td>Eliminate Angel Investment credit</td>
<td>100,000</td>
<td>4,000,000</td>
<td>4,000,000</td>
<td>4,000,000</td>
</tr>
<tr>
<td>LB 397</td>
<td>Change provisions, tobacco / nicotine products</td>
<td>63,000</td>
<td>65,000</td>
<td>65,000</td>
<td>65,000</td>
</tr>
<tr>
<td>LB 472</td>
<td>Qualified Judgment Payment Act, authorize sales tax</td>
<td>16,000</td>
<td>39,000</td>
<td>40,000</td>
<td>41,000</td>
</tr>
<tr>
<td>Subtotal – Revenue Bills</td>
<td>311,126</td>
<td>4,123,453</td>
<td>4,096,771</td>
<td>4,097,771</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Bill Number</th>
<th>Description</th>
<th>FY2019-20</th>
<th>FY2020-21</th>
<th>FY2021-22</th>
<th>FY2022-23</th>
</tr>
</thead>
<tbody>
<tr>
<td>LB 294</td>
<td>General Fund Transfers-in</td>
<td>48,795,957</td>
<td>50,795,957</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total-Revenue Legislation</td>
<td>49,107,083</td>
<td>54,919,410</td>
<td>4,096,771</td>
<td>4,097,771</td>
<td></td>
</tr>
</tbody>
</table>
LB 86 amends sections of law governing the Affordable Housing Trust Fund, establishes provisions regarding the designation of extremely blighted areas under the Community Development Law, and creates a $5,000 nonrefundable income tax credit for the purchase of homes in areas designated as extremely blighted. There would be a revenue loss attributed to the income tax credit provision but the amount cannot be estimated.

LB 334 provides that tax credits approved under the Angel Investment Tax Credit Act would terminate after calendar year 2019 rather than calendar year 2022. Tax credit allocations under the act are capped at $4,000,000 per year, except that in 2019, tax credits would be capped at $3,900,000. Because tax credits under the act would be awarded through calendar year 2019, the credits would be claimed in FY19-20. As a result, revenue savings from the elimination of the tax credit program would not begin until FY2020-21. The bill also states that the $4,000,000 saved due to the elimination of the Angel Investment Tax Credit Act be reallocated into an appropriation to the Governor’s Emergency Program in FY2020-21 and then to the Business Innovation Act in the Department of Economic Development thereafter.

LB 284 creates the Remote Seller and Marketplace Facilitator Act. It requires remote sellers (those without a physical presence in the state) and/or "marketplace facilitators" as defined in the bill to collect and remit sales tax if: (1) gross revenue from sales into the state exceed $100,000 in the previous or current calendar year; or (2) sales into the state exceed 200 or more separate transaction in the same time period. The bill clarifies and codifies collection of taxes subsequent to the South Dakota v. Wayfair U.S. Supreme Court case.

The total revenue from sales tax collection by marketplace platforms was estimated to be $17.5 million in FY 19-20 and $20 million in FY 20-21. However, half of this was assumed to be remitted voluntary and had been included in the February 2019 revenue forecasts so the impact of this bill was estimated at $8.75 million in FY 19-20 and $10 million in FY 20-21 as the remaining half of marketplace platforms begin collecting and remitting sales tax as required by the bill’s provisions. This bill was enacted March 21, 2019 and these amounts were incorporated into the April 2019 revenue forecasts which is why no additional revenues are shown in this table. A more detailed description of the issue can be found on page 27.
GENERAL FUND APPROPRIATIONS
### General Fund Overview

Table 12 contains a summary of the General Fund budget for the FY2019-20 and FY2020-21 biennium as enacted in the 2019 legislative session. Subsequent sections of this report contain a more detailed explanation of the various increases and reductions which are included in the totals shown below. The numbers in the Committee proposed budget are the net result of over 200 individual issues which reflect both increases to and reductions from the FY2018-19 baseline appropriation.

#### Table 12 – General Fund Budget as Enacted in the 2019 Session

<table>
<thead>
<tr>
<th>Agency Operations</th>
<th>w/o Deficits</th>
<th>Total Per 2019 Session</th>
<th>Change over Prior Yr FY20-21 (w/o deficits)</th>
<th>Change over Prior Yr FY20-21 (w/o deficits)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY2018-19</td>
<td>FY2019-20</td>
<td>FY2020-21</td>
<td>FY19-20</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>$    %</td>
<td>$    %</td>
</tr>
<tr>
<td>University &amp; State/Colleges</td>
<td>626,368,678</td>
<td>645,653,500</td>
<td>19,286,822 3.1%</td>
<td>23,809,490 3.7%</td>
</tr>
<tr>
<td>Health &amp; Human Services</td>
<td>236,877,805</td>
<td>243,004,720</td>
<td>6,316,915 2.7%</td>
<td>4,439,572 1.8%</td>
</tr>
<tr>
<td>Correctional Services</td>
<td>211,920,240</td>
<td>219,651,700</td>
<td>7,931,460 3.7%</td>
<td>8,076,294 3.7%</td>
</tr>
<tr>
<td>Courts</td>
<td>187,043,520</td>
<td>195,447,322</td>
<td>8,403,802 4.5%</td>
<td>3,742,676 1.9%</td>
</tr>
<tr>
<td>State Patrol</td>
<td>60,309,204</td>
<td>62,871,629</td>
<td>2,562,335 4.2%</td>
<td>1,326,394 2.1%</td>
</tr>
<tr>
<td>Retirement Board</td>
<td>52,698,171</td>
<td>53,638,505</td>
<td>940,334 1.8%</td>
<td>1,070,495 2.0%</td>
</tr>
<tr>
<td>Revenue</td>
<td>26,728,444</td>
<td>27,417,676</td>
<td>689,232 2.6%</td>
<td>257,220 0.9%</td>
</tr>
<tr>
<td>Other 38 Agencies</td>
<td>181,704,011</td>
<td>191,280,786</td>
<td>9,576,075 5.3%</td>
<td>1,169,362 -0.6%</td>
</tr>
<tr>
<td>Total-GF Operations</td>
<td>1,583,458,863</td>
<td>1,639,165,838</td>
<td>55,706,975 3.5%</td>
<td>1,169,362 -0.6%</td>
</tr>
<tr>
<td>Medicaid</td>
<td>849,628,184</td>
<td>860,304,131</td>
<td>10,675,947 1.3%</td>
<td>56,840,005 6.6%</td>
</tr>
<tr>
<td>Child Welfare Aid</td>
<td>197,071,388</td>
<td>197,032,479</td>
<td>(38,909) 0.0%</td>
<td>1,892,351 1.0%</td>
</tr>
<tr>
<td>Public Assistance</td>
<td>94,994,033</td>
<td>91,699,328</td>
<td>(3,294,715) -3.6%</td>
<td>(853,071) -0.9%</td>
</tr>
<tr>
<td>Developmental disabilities aid</td>
<td>150,279,443</td>
<td>148,883,404</td>
<td>601,460 0.4%</td>
<td>(5,987,499) -4.0%</td>
</tr>
<tr>
<td>Behavioral Health aid</td>
<td>71,872,571</td>
<td>75,955,541</td>
<td>3,083,970 4.9%</td>
<td>(3,339,125) -4.5%</td>
</tr>
<tr>
<td>Childrens Health Insurance (SCHIP)</td>
<td>6,178,073</td>
<td>14,317,097</td>
<td>8,139,024 131.7%</td>
<td>11,210,147 78.3%</td>
</tr>
<tr>
<td>Aging Programs</td>
<td>9,845,789</td>
<td>9,845,789</td>
<td>0.0%</td>
<td>613,912 6.2%</td>
</tr>
<tr>
<td>Higher Ed Student Aid programs</td>
<td>7,539,030</td>
<td>7,693,430</td>
<td>154,400 2.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Public Health Aid</td>
<td>6,151,907</td>
<td>6,114,407</td>
<td>(37,500) -0.6%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Business Innovation Act</td>
<td>6,020,352</td>
<td>6,020,352</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Community health centers</td>
<td>5,783,060</td>
<td>5,783,060</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>All Other Aid to Individuals/Other</td>
<td>10,216,653</td>
<td>12,141,264</td>
<td>1,924,631 18.8%</td>
<td>(136,016) -1.1%</td>
</tr>
<tr>
<td>Total-GF Aid to Individuals/Other</td>
<td>1,415,580,493</td>
<td>1,437,130,930</td>
<td>21,550,437 1.5%</td>
<td>60,186,700 4.2%</td>
</tr>
<tr>
<td>State Aid to Local Govts</td>
<td>974,507,975</td>
<td>1,036,237,766</td>
<td>61,729,791 6.3%</td>
<td>6,618,932 0.6%</td>
</tr>
<tr>
<td>Property Tax Credit Transfer</td>
<td>84,100,000</td>
<td>88,700,000</td>
<td>4,600,000 5.5%</td>
<td>2,100,948 2.0%</td>
</tr>
<tr>
<td>Special Education</td>
<td>226,526,585</td>
<td>228,791,851</td>
<td>2,265,266 1.0%</td>
<td>2,287,919 1.0%</td>
</tr>
<tr>
<td>Aid to Community Colleges</td>
<td>98,575,874</td>
<td>100,547,391</td>
<td>1,971,517 2.0%</td>
<td>2,010,948 2.0%</td>
</tr>
<tr>
<td>Homestead Exemption</td>
<td>84,100,000</td>
<td>88,700,000</td>
<td>4,600,000 5.5%</td>
<td>3,300,000 3.7%</td>
</tr>
<tr>
<td>Personal Property Tax Relief Act</td>
<td>14,200,000</td>
<td>14,400,000</td>
<td>200,000 1.4%</td>
<td>400,000 100.0%</td>
</tr>
<tr>
<td>Aid to ESU's</td>
<td>13,085,359</td>
<td>13,352,558</td>
<td>267,200 2.0%</td>
<td>261,412 2.0%</td>
</tr>
<tr>
<td>High ability learner programs</td>
<td>2,202,384</td>
<td>2,342,962</td>
<td>140,578 6.4%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Early Childhood programs</td>
<td>8,274,583</td>
<td>8,619,357</td>
<td>344,774 4.2%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Community Based Juvenile Services</td>
<td>6,048,000</td>
<td>6,048,000</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Resources Development Fund</td>
<td>3,014,712</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Other Aid to Local Govt</td>
<td>4,970,146</td>
<td>11,069,394</td>
<td>5,758,048 53.0%</td>
<td>1,326,394 2.1%</td>
</tr>
<tr>
<td>Total-GF Aid to Local Govt</td>
<td>1,435,505,259</td>
<td>1,510,109,279</td>
<td>74,604,020 5.2%</td>
<td>13,879,217 0.9%</td>
</tr>
<tr>
<td>Capital Construction</td>
<td>21,739,000</td>
<td>38,265,811</td>
<td>16,526,811 76.0%</td>
<td>10,776,350 -28.2%</td>
</tr>
<tr>
<td>Total Appropriations</td>
<td>4,456,283,615</td>
<td>4,624,671,858</td>
<td>168,388,243 3.8%</td>
<td>104,842,346 2.3%</td>
</tr>
</tbody>
</table>

State of Nebraska Biennial Budget (2019 Session)  Page 35
Agency Operations

This area accounts for the costs of actually operating state agencies including costs such as employee salaries and benefits, data processing, utilities, vehicle and equipment purchases, fuel and oil, etc... In the FY2019-20 proposed budget, 35.2% of all General Fund appropriations are for agency operations. Although there are 47 state agencies that receive General Fund appropriations, higher education (University of Nebraska and State Colleges) and the six largest agencies (Health and Human Services, Corrections, Courts, State Patrol, Revenue, and Retirement Board) account for 89% of state operations. Note that all of the General Funds for the Retirement Board are actually state contributions for the K-12 School employee retirement plan. They are not shown under aid to local governments as the monies are placed directly into the retirement fund and are not actually paid to a school district.

General Funds for agency operations shows a net $55.7 million increase (3.5%) in FY19-20 and a $41.6 million increase (2.5%) in FY20-21. The most significant increases in operations in FY19-20 are salary and health insurance increases for state employees including University of Nebraska and State Colleges. Salary increases basically range from 2.0% to 2.5% amount to $36.3 million while health insurance cost increases range from 3% to 5% and amount to $3.8 million.

Other FY20 increases include $4.2 million for additional staffing and programming in the Dept. of Correctional Services, $1.2 million for additional probation funding as part of the continued phase-in of LB605-Justice Reinvestment Act, $2.5 million for expanding the capacity of problem
solving courts, $4 million of ADA related voting equipment for the Secretary of State and $5.9 million for initial operating costs related to Medicaid Expansion

These increases were offset by several reductions including $5.9 million due to suspension of the economic eligibility system development in DHHS, and a one-time $4.2 million shift to cash funds in the Dept. of Correctional Services.

The increase in FY20-21 mostly is the result of second year salary and health insurance costs, $30.3 million and $7.9 million respectively.

State Aid to Individuals / Others

Aid to Individuals/Other includes programs such as Medicaid, public assistance programs, child welfare services and student scholarships where state funds are provided for the direct benefit of an individual. This area also includes aid to quasi-government units, which are those local agencies that do not have the authority to levy property taxes. This would include entities such as area agencies on aging, mental health regions and developmental disability regions.

This area has a 1.5% increase in FY2019-20 ($21.6 million) and a 4.2% increase ($60.2 million) in FY20-21. Significant increases in FY2019-20 include, provider rate increases ($30.5 million), Medicaid eligibility and utilization ($16.3 million), and phase-in expiration of the enhanced federal match rate for Children’s Health Insurance. ($8.1 million). These increase were offset by $38 million savings due to an increase in the Federal Medical Assistance Percentage (FMAP).

The provider rate increase included are 2% per year for Medicaid, child welfare, and Children’s Health Insurance. Provider increase for behavioral health are based on the cost model (approximately 4% in FY20, 0% FY21, 2% average) while the developmental disability provider increase is approximately 4% in FY20, 0% FY21 for a 2% per year average based on the results of a rate/methodology study.

Increased costs in FY2020-21 include first year net cost of Medicaid expansion ($37.9 million) and a projected health insurance provider fee of $15.5 million is included in Medicaid. Additional savings come from a second year increase in our FMAP resulting in General Fund savings of $31.5 million.

State Aid to Local Governments

Aid to Local Governments accounts for aid payments to local governments that have the authority to levy a property tax such as cities, counties, K-12 schools, community colleges, natural resource districts (NRD's), and educational services units (ESU's).
Aid to local governments receives a $74.6 million (5.2%) increase in FY2019-20 and another $12.8 million (0.9%) increase in FY2020-21.

Because TEEOSA school aid accounts for 70% of all aid to local governments, TEEOSA also significantly influences the growth rate in this category. The budget funds TEEOSA aid at a 3.4% per year average increase, $61.7 million (6.3%) in FY19-20 and an additional $6.6 million (0.6%) in FY20-21. At the start of the session, under the law at that time the FY19-20 amount would have been a 7.8% increase driven by the local effort rate returning to $1.00 from the $1.023 where it was for two years in the last biennium. This was based on the Dept. of Education pre-certification estimate provided in January 2019. The FY20-21 amount was estimated at that time at only a .7% increase due to lower spending and higher valuations. The enacted budget incorporated the provisions of LB675 which reduced the allowable growth rate from 2.5% to 2.0% for FY2019-20 only and then returns to the prior law level in FY20-21. This change lowered the first year growth from 7.8% to 6.7% and reduces aid by $11.7 million in FY19-20 and $20.4 million in FY20-21.

The budget also provides for a 1% per year increase in Special Education ($2.2 million each year) and a 2% per year increase in funding for Community Colleges (about $2.0 million each year)

Homestead Exemption reimbursement and the Personal Property Tax Relief act are both based on estimated funding required under current law taking into consideration actual FY18-19 funding needs inflated into the next two years. This results in a $4.6 million (5.5%) increase in Homestead exemption reimbursements in FY19-20 and a $200,000 (1.4%) increase in funding for the Personal Property Tax Relief act.

The budget also included $584,600 to restore cuts made in FY19 to 11 different aid programs under the Dept. of Education including high ability learners, early childhood grants and endowment program.

**Capital Construction**

Most of the General Funds included in the budget for capital construction are to cover the dollar amounts needed to complete funding of projects approved in previous sessions, commonly referred to as reaffirmations. There is a large increase in FY2019-20, $16.5 million (76%) of which virtually all is due to the State Capitol HVAC project shifting from Nebraska Capital Construction Funds (NCCF) to General Funds starting in FY2019-20

With respect to new construction, the budget includes funding for additional high security housing units under the Dept. of Correctional Services. This $49 million project, financed with a
Cash Reserve Fund transfer to the Nebraska Capital Construction Fund, is for 384 beds capable of housing maximum security male inmates. It consists of two housing units, one housing unit is for 128 beds (single occupancy cells), and the other housing unit is for 256 beds (double occupancy cells) and includes support components providing educational and rehabilitative programming and adjoining outdoor recreation areas. The two new buildings will be placed on the grounds of Lincoln Correctional Center (LCC) and connected either by exterior walkways or enclosed corridors. The new housing units will utilize services of the existing LCC and the newly created Reception and Treatment Center (RTC) for support functions such as food service, medical, visitation, and administration.
Historical General Fund Appropriations

While the previous sections provide an overview of the FY2019-20 and FY2020-21 General Fund biennial budget, Table 13 provides an historical perspective showing appropriations for the twenty year period FY1999-00 through the budget for FY2019-20 by major area. Average spending growth over the 20 year period is 3.5%. Aid for developmental disabilities and Child Welfare have two of the largest average growth over the 20 year period.

<table>
<thead>
<tr>
<th>Table 13 Breakdown of General Fund Appropriations – Last 20 Years</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>AGENCY OPERATIONS</strong></td>
</tr>
<tr>
<td>University + Colleges</td>
</tr>
<tr>
<td>Health &amp; Human Services System</td>
</tr>
<tr>
<td>Correctional Services</td>
</tr>
<tr>
<td>Court System (includes probation)</td>
</tr>
<tr>
<td>State Patrol</td>
</tr>
<tr>
<td>Retirement Board</td>
</tr>
<tr>
<td>Revenue</td>
</tr>
<tr>
<td>Other 40 Agencies</td>
</tr>
<tr>
<td><strong>Total-GF Operations</strong></td>
</tr>
<tr>
<td><strong>AID TO INDIVIDUALS</strong></td>
</tr>
<tr>
<td>Medicaid</td>
</tr>
<tr>
<td>Child Welfare aid</td>
</tr>
<tr>
<td>Developmental disabilities</td>
</tr>
<tr>
<td>Public Assistance</td>
</tr>
<tr>
<td>Behavioral Health aid</td>
</tr>
<tr>
<td>Childrens Health Insurance (SCHIP)</td>
</tr>
<tr>
<td>Public Health Aid and health centers</td>
</tr>
<tr>
<td>Aging programs</td>
</tr>
<tr>
<td>Higher Ed Student Aid</td>
</tr>
<tr>
<td>Business Innovation Act</td>
</tr>
<tr>
<td>Other Aid to Individuals/Other</td>
</tr>
<tr>
<td><strong>Total-State Aid to Ind/Other</strong></td>
</tr>
<tr>
<td><strong>AID TO LOCAL GOVT</strong></td>
</tr>
<tr>
<td>State Aid to Education (TEEOSA)</td>
</tr>
<tr>
<td>Property Tax Credit</td>
</tr>
<tr>
<td>Special Education</td>
</tr>
<tr>
<td>Aid to Community Colleges</td>
</tr>
<tr>
<td>Homestead Exemption</td>
</tr>
<tr>
<td>Personal Property Tax Relief Act</td>
</tr>
<tr>
<td>Aid to ESU's</td>
</tr>
<tr>
<td>Aid to Cities</td>
</tr>
<tr>
<td>Aid to Counties (all programs)</td>
</tr>
<tr>
<td>Early Childhood+High Ability Learner</td>
</tr>
<tr>
<td>Community Based Juvenile Services</td>
</tr>
<tr>
<td>Other Aid to Local Govt</td>
</tr>
<tr>
<td><strong>Total-GF State Aid to Local Govt</strong></td>
</tr>
<tr>
<td><strong>CAPITAL CONSTRUCTION</strong></td>
</tr>
<tr>
<td>General Fund Construction</td>
</tr>
<tr>
<td><strong>GENERAL FUND TOTAL</strong></td>
</tr>
</tbody>
</table>
Table 14  Historical General Fund Appropriations

<table>
<thead>
<tr>
<th></th>
<th>Excludes Deficits</th>
<th>Agency Operations</th>
<th>Aid to Ind/Other</th>
<th>Aid to Local Govt</th>
<th>Construction</th>
<th>Total</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY1999-00 Aprop</td>
<td></td>
<td>877,214,679</td>
<td>523,395,392</td>
<td>868,657,713</td>
<td>54,676,163</td>
<td>2,323,943,947</td>
<td>4.3%</td>
</tr>
<tr>
<td>FY2000-01 Aprop</td>
<td></td>
<td>928,267,744</td>
<td>598,336,773</td>
<td>885,742,858</td>
<td>46,446,858</td>
<td>2,458,789,233</td>
<td>5.8%</td>
</tr>
<tr>
<td>FY2001-02 Aprop</td>
<td></td>
<td>989,205,923</td>
<td>646,333,088</td>
<td>944,027,473</td>
<td>27,384,852</td>
<td>2,606,951,336</td>
<td>6.0%</td>
</tr>
<tr>
<td>FY2002-03 Aprop</td>
<td></td>
<td>1,003,728,744</td>
<td>647,793,727</td>
<td>951,729,511</td>
<td>18,044,257</td>
<td>2,621,296,239</td>
<td>0.6%</td>
</tr>
<tr>
<td>FY2003-04 Aprop</td>
<td></td>
<td>999,655,261</td>
<td>705,616,238</td>
<td>929,503,078</td>
<td>20,515,031</td>
<td>2,655,289,608</td>
<td>1.3%</td>
</tr>
<tr>
<td>FY2004-05 Aprop</td>
<td></td>
<td>1,018,017,210</td>
<td>785,572,536</td>
<td>935,446,662</td>
<td>19,064,316</td>
<td>2,758,082,724</td>
<td>3.9%</td>
</tr>
<tr>
<td>FY2005-06 Aprop</td>
<td></td>
<td>1,079,894,592</td>
<td>850,904,771</td>
<td>1,018,289,225</td>
<td>23,350,481</td>
<td>2,972,439,069</td>
<td>7.8%</td>
</tr>
<tr>
<td>FY2006-07 Aprop</td>
<td></td>
<td>1,151,463,639</td>
<td>938,524,594</td>
<td>1,058,983,563</td>
<td>31,878,981</td>
<td>3,180,850,777</td>
<td>7.0%</td>
</tr>
<tr>
<td>FY2007-08 Aprop</td>
<td></td>
<td>1,172,764,317</td>
<td>978,026,675</td>
<td>1,146,759,149</td>
<td>8,150,822</td>
<td>3,305,700,963</td>
<td>3.9%</td>
</tr>
<tr>
<td>FY2008-09 Aprop</td>
<td></td>
<td>1,221,557,978</td>
<td>1,015,815,632</td>
<td>1,236,048,810</td>
<td>8,238,322</td>
<td>3,481,660,742</td>
<td>5.3%</td>
</tr>
<tr>
<td>FY2009-10 Aprop</td>
<td></td>
<td>1,210,527,988</td>
<td>880,256,943</td>
<td>1,220,339,540</td>
<td>14,172,233</td>
<td>3,325,296,704</td>
<td>-4.5%</td>
</tr>
<tr>
<td>FY2010-11 Aprop</td>
<td></td>
<td>1,253,663,584</td>
<td>946,598,966</td>
<td>1,191,036,509</td>
<td>13,802,233</td>
<td>3,405,101,292</td>
<td>2.4%</td>
</tr>
<tr>
<td>FY2011-12 Aprop</td>
<td></td>
<td>1,225,276,661</td>
<td>1,057,283,733</td>
<td>1,173,944,302</td>
<td>14,027,233</td>
<td>3,470,531,929</td>
<td>1.9%</td>
</tr>
<tr>
<td>FY2012-13 Aprop</td>
<td></td>
<td>1,259,610,962</td>
<td>1,135,669,688</td>
<td>1,216,370,872</td>
<td>20,772,233</td>
<td>3,632,423,755</td>
<td>4.7%</td>
</tr>
<tr>
<td>FY2013-14 Aprop</td>
<td></td>
<td>1,315,231,996</td>
<td>1,212,891,823</td>
<td>1,284,215,064</td>
<td>25,830,024</td>
<td>3,838,168,907</td>
<td>5.7%</td>
</tr>
<tr>
<td>FY2014-15 Aprop</td>
<td></td>
<td>1,429,479,091</td>
<td>1,304,901,886</td>
<td>1,345,007,109</td>
<td>26,437,444</td>
<td>4,105,825,530</td>
<td>7.0%</td>
</tr>
<tr>
<td>FY2015-16 Enacted</td>
<td></td>
<td>1,521,595,794</td>
<td>1,348,844,879</td>
<td>1,374,980,396</td>
<td>26,382,800</td>
<td>4,271,803,869</td>
<td>4.0%</td>
</tr>
<tr>
<td>FY2016-17 Enacted</td>
<td></td>
<td>1,580,659,703</td>
<td>1,398,520,670</td>
<td>1,410,271,464</td>
<td>22,239,000</td>
<td>4,411,690,837</td>
<td>3.3%</td>
</tr>
<tr>
<td>FY2017-18 Enacted</td>
<td></td>
<td>1,570,199,266</td>
<td>1,378,600,757</td>
<td>1,427,473,593</td>
<td>21,739,000</td>
<td>4,398,012,616</td>
<td>-0.3%</td>
</tr>
<tr>
<td>FY2018-19 Enacted</td>
<td></td>
<td>1,583,458,863</td>
<td>1,415,580,493</td>
<td>1,435,505,259</td>
<td>21,739,000</td>
<td>4,456,283,615</td>
<td>1.3%</td>
</tr>
<tr>
<td>FY2019-20 Enacted</td>
<td></td>
<td>1,639,165,838</td>
<td>1,437,130,930</td>
<td>1,510,109,279</td>
<td>38,265,811</td>
<td>4,624,671,858</td>
<td>3.8%</td>
</tr>
<tr>
<td>FY2020-21 Enacted</td>
<td></td>
<td>1,680,718,617</td>
<td>1,497,317,630</td>
<td>1,523,988,496</td>
<td>27,489,461</td>
<td>4,729,514,204</td>
<td>2.3%</td>
</tr>
</tbody>
</table>

Average Annual Growth

<table>
<thead>
<tr>
<th>Biennium</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY10 / FY11</td>
<td>1.3%</td>
</tr>
<tr>
<td>FY12 / FY13</td>
<td>-3.5%</td>
</tr>
<tr>
<td>FY14 / FY15</td>
<td>-7.2%</td>
</tr>
<tr>
<td>FY16 / FY17</td>
<td>5.2%</td>
</tr>
<tr>
<td>FY18 / FY19</td>
<td>0.6%</td>
</tr>
<tr>
<td>FY20 / FY21</td>
<td>3.0%</td>
</tr>
</tbody>
</table>

General Fund Budget Growth - Past 20 Years

20 Yr Average
## Significant General Fund Increases and Reductions

The FY2019-20 / FY2020-21 budget represents the result of numerous areas where the budget was increased, offset to some extent by areas that were reduced. There were over 200 individual issues plus three items that affected all agencies and programs including salary and health insurance increases.

In terms of using available General Funds, one of the single largest items is not on the list. The enacted budget includes an additional $51 million each year, $102 million two year total, for the Property Tax Credit program. However for accounting purposes this is shown as a transfer-out not a General Fund expenditure and is not included in this table.

### Table 15 Significant Increases and Reductions

<table>
<thead>
<tr>
<th></th>
<th>Per 2019 Session</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY2019-20</td>
<td>FY2020-21</td>
<td>Two Yr total</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>SIGNIFICANT INCREASES:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>TEEOSA Aid to Schools (General Funds only)</td>
<td>61,729,791</td>
<td>68,348,723</td>
<td>130,078,514</td>
</tr>
<tr>
<td>3</td>
<td>Property Tax Credit program *</td>
<td>transfer</td>
<td>transfer</td>
<td>transfer</td>
</tr>
<tr>
<td>4</td>
<td>Provider rates, DHHS aid programs</td>
<td>30,492,899</td>
<td>53,141,286</td>
<td>83,634,186</td>
</tr>
<tr>
<td>5</td>
<td>Medicaid (other than FMAP, provider rates, expansion)</td>
<td>23,573,038</td>
<td>55,299,095</td>
<td>78,872,133</td>
</tr>
<tr>
<td>6</td>
<td>Salaries &amp; Health Insurance (University+Colleges)</td>
<td>18,375,974</td>
<td>41,159,364</td>
<td>59,535,338</td>
</tr>
<tr>
<td>7</td>
<td>Salaries &amp; Health Insurance (Agencies)</td>
<td>21,760,463</td>
<td>37,163,301</td>
<td>58,923,764</td>
</tr>
<tr>
<td>8</td>
<td>Medicaid expansion (net)</td>
<td>5,979,812</td>
<td>43,648,572</td>
<td>49,628,384</td>
</tr>
<tr>
<td>9</td>
<td>Childrens Health Insurance (SCHIP) (special FMAP expires)</td>
<td>8,103,686</td>
<td>19,181,115</td>
<td>27,284,801</td>
</tr>
<tr>
<td>10</td>
<td>Capital Construction</td>
<td>16,526,811</td>
<td>5,750,461</td>
<td>22,277,272</td>
</tr>
<tr>
<td>11</td>
<td>Homestead Exemption</td>
<td>4,600,000</td>
<td>7,900,000</td>
<td>12,500,000</td>
</tr>
<tr>
<td>12</td>
<td>Governors Emergency Program</td>
<td>6,000,000</td>
<td>5,000,000</td>
<td>11,000,000</td>
</tr>
<tr>
<td>13</td>
<td>Staffing, programs, equipment (Corrections)</td>
<td>4,230,234</td>
<td>4,058,000</td>
<td>9,035,497</td>
</tr>
<tr>
<td>14</td>
<td>Justice Reinvestment Act, Problem Solving (Courts)</td>
<td>3,650,366</td>
<td>3,650,366</td>
<td>7,300,732</td>
</tr>
<tr>
<td>15</td>
<td>Special Education</td>
<td>2,265,266</td>
<td>4,553,185</td>
<td>6,818,451</td>
</tr>
<tr>
<td>16</td>
<td>Operating inflation+DAS rates (State Agencies)</td>
<td>3,113,770</td>
<td>3,632,238</td>
<td>6,746,008</td>
</tr>
<tr>
<td>17</td>
<td>Community Colleges</td>
<td>1,971,517</td>
<td>3,982,465</td>
<td>5,953,982</td>
</tr>
<tr>
<td>18</td>
<td>ADA accessibility voter equipment (Sec of State)</td>
<td>4,000,000</td>
<td>0</td>
<td>4,000,000</td>
</tr>
<tr>
<td>19</td>
<td>Retirement, K-12 School / Judges / Patrol</td>
<td>940,324</td>
<td>2,010,839</td>
<td>2,951,163</td>
</tr>
<tr>
<td>20</td>
<td>Vocational Rehabilitation</td>
<td>1,200,000</td>
<td>1,200,000</td>
<td>2,400,000</td>
</tr>
<tr>
<td>21</td>
<td>Judges salaries (Courts)</td>
<td>729,685</td>
<td>1,492,868</td>
<td>2,222,553</td>
</tr>
<tr>
<td>22</td>
<td>Behavioral Health aid (other than FMAP, provider rates, expansion)</td>
<td>622,798</td>
<td>1,579,669</td>
<td>2,202,467</td>
</tr>
<tr>
<td>23</td>
<td>Personal Property Tax Relief Act</td>
<td>200,000</td>
<td>600,000</td>
<td>800,000</td>
</tr>
<tr>
<td>24</td>
<td>Juvenile justice, increased costs (Courts)</td>
<td>254,661</td>
<td>534,614</td>
<td>789,275</td>
</tr>
<tr>
<td>25</td>
<td>Aid to ESU's</td>
<td>267,558</td>
<td>528,976</td>
<td>796,534</td>
</tr>
<tr>
<td>26</td>
<td>Annualize LB 259 competency determinations (Courts)</td>
<td>359,493</td>
<td>359,493</td>
<td>718,986</td>
</tr>
<tr>
<td>27</td>
<td>Aging programs (other than provider rates)</td>
<td>0</td>
<td>613,912</td>
<td>613,912</td>
</tr>
<tr>
<td>28</td>
<td>Subtotal-Increases Listed</td>
<td>220,958,146</td>
<td>366,135,806</td>
<td>587,093,952</td>
</tr>
<tr>
<td>29</td>
<td>SIGNIFICANT REDUCTIONS:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Federal Medicaid Match rate (FMAP, op &amp; aid)</td>
<td>(38,955,786)</td>
<td>(84,626,190)</td>
<td>(123,581,976)</td>
</tr>
<tr>
<td>31</td>
<td>Information technology / charges (DHHS)</td>
<td>(5,900,000)</td>
<td>(5,900,000)</td>
<td>(11,800,000)</td>
</tr>
<tr>
<td>32</td>
<td>Public Assistance (other than FMAP, provider rates, expansion)</td>
<td>(3,384,715)</td>
<td>(3,403,237)</td>
<td>(6,787,952)</td>
</tr>
<tr>
<td>33</td>
<td>Resources Development Fund</td>
<td>(3,014,712)</td>
<td>(3,014,712)</td>
<td>(6,029,424)</td>
</tr>
<tr>
<td>34</td>
<td>Fund mix (Corrections)</td>
<td>(4,200,000)</td>
<td>0</td>
<td>(4,200,000)</td>
</tr>
<tr>
<td>35</td>
<td>Child Welfare aid (other than FMAP &amp; provider rates)</td>
<td>(1,692,559)</td>
<td>(1,692,559)</td>
<td>(3,385,118)</td>
</tr>
<tr>
<td>36</td>
<td>Developmental Disability aid (other than FMAP, provider rates)</td>
<td>(198,720)</td>
<td>(198,720)</td>
<td>(397,440)</td>
</tr>
<tr>
<td>37</td>
<td>Subtotal-Reductions Listed</td>
<td>(57,346,492)</td>
<td>(98,835,418)</td>
<td>(156,181,910)</td>
</tr>
<tr>
<td>38</td>
<td>OTHER NOT LISTED (NET)</td>
<td>4,776,589</td>
<td>5,930,201</td>
<td>10,706,790</td>
</tr>
<tr>
<td>39</td>
<td>TOTAL GENERAL FUND CHANGE</td>
<td>168,388,243</td>
<td>273,230,589</td>
<td>441,618,832</td>
</tr>
</tbody>
</table>
### Table 16 Significant General Fund Increases / Reductions by Budget Category

<table>
<thead>
<tr>
<th>Amounts shown are $ change from FY19 base year</th>
<th>Per 2019 Session</th>
<th>FY2019-20</th>
<th>FY2020-21</th>
<th>Two Yr total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 TEEOSA Aid to Schools</td>
<td></td>
<td>61,729,791</td>
<td>68,348,723</td>
<td>130,078,514</td>
</tr>
<tr>
<td>2 Special Education</td>
<td></td>
<td>2,265,266</td>
<td>4,553,185</td>
<td>6,818,451</td>
</tr>
<tr>
<td>3 Early Childhood grant program</td>
<td></td>
<td>144,774</td>
<td>144,774</td>
<td>289,548</td>
</tr>
<tr>
<td>4 Early Childhood Endowment</td>
<td></td>
<td>200,000</td>
<td>200,000</td>
<td>400,000</td>
</tr>
<tr>
<td>5 High ability learner programs</td>
<td></td>
<td>140,578</td>
<td>140,578</td>
<td>281,156</td>
</tr>
<tr>
<td>6 Aid to ESU's</td>
<td></td>
<td>267,558</td>
<td>528,976</td>
<td>796,534</td>
</tr>
<tr>
<td>7 Homestead Exemption</td>
<td></td>
<td>4,600,000</td>
<td>7,900,000</td>
<td>12,500,000</td>
</tr>
<tr>
<td>8 Personal Property Tax Relief Act</td>
<td></td>
<td>200,000</td>
<td>600,000</td>
<td>800,000</td>
</tr>
<tr>
<td>9 Resources Development Fund</td>
<td></td>
<td>(3,014,712)</td>
<td>(3,014,712)</td>
<td>(6,029,424)</td>
</tr>
<tr>
<td>10 Community Colleges</td>
<td></td>
<td>1,971,517</td>
<td>3,982,465</td>
<td>5,953,982</td>
</tr>
<tr>
<td>11 Governors Emergency Program</td>
<td></td>
<td>6,000,000</td>
<td>5,000,000</td>
<td>11,000,000</td>
</tr>
<tr>
<td>12 Other Not Listed (net)</td>
<td></td>
<td>99,248</td>
<td>99,248</td>
<td>198,496</td>
</tr>
<tr>
<td>13 AID TO LOCAL GOVERNMENTS</td>
<td></td>
<td>74,604,020</td>
<td>88,483,237</td>
<td>163,087,257</td>
</tr>
<tr>
<td>14 Medicaid (with expansion)</td>
<td></td>
<td>10,675,947</td>
<td>67,515,952</td>
<td>78,191,899</td>
</tr>
<tr>
<td>15 Public Assistance</td>
<td></td>
<td>(3,384,715)</td>
<td>(4,237,786)</td>
<td>(7,622,501)</td>
</tr>
<tr>
<td>16 Child Welfare aid</td>
<td></td>
<td>(38,909)</td>
<td>1,853,442</td>
<td>1,814,533</td>
</tr>
<tr>
<td>17 Developmental Disability aid</td>
<td></td>
<td>601,460</td>
<td>(5,386,039)</td>
<td>(4,784,579)</td>
</tr>
<tr>
<td>18 Behavioral health aid</td>
<td></td>
<td>3,516,099</td>
<td>122,970</td>
<td>3,639,069</td>
</tr>
<tr>
<td>19 Childrens Health Insurance (SCHIP)</td>
<td></td>
<td>8,139,024</td>
<td>19,349,171</td>
<td>27,488,195</td>
</tr>
<tr>
<td>20 Public/Community Health Aid</td>
<td></td>
<td>(37,500)</td>
<td>(37,500)</td>
<td>(75,000)</td>
</tr>
<tr>
<td>21 Aging programs</td>
<td></td>
<td>0</td>
<td>613,912</td>
<td>613,912</td>
</tr>
<tr>
<td>22 Vocational Rehabilitation</td>
<td></td>
<td>1,200,000</td>
<td>1,200,000</td>
<td>2,400,000</td>
</tr>
<tr>
<td>23 Higher Ed Student aid programs</td>
<td></td>
<td>154,400</td>
<td>154,400</td>
<td>308,800</td>
</tr>
<tr>
<td>24 Other Not Listed (net)</td>
<td></td>
<td>724,631</td>
<td>588,615</td>
<td>1,313,246</td>
</tr>
<tr>
<td>25 AID TO INDIVIDUALS / OTHER</td>
<td></td>
<td>21,550,437</td>
<td>81,737,137</td>
<td>103,287,574</td>
</tr>
<tr>
<td>26 Salaries (State Agencies) (include annualizing)</td>
<td></td>
<td>18,919,964</td>
<td>31,396,375</td>
<td>50,316,339</td>
</tr>
<tr>
<td>27 Salaries (University+Colleges)</td>
<td></td>
<td>17,435,467</td>
<td>35,235,301</td>
<td>52,670,768</td>
</tr>
<tr>
<td>28 Health Insurance (State Agencies)</td>
<td></td>
<td>2,840,499</td>
<td>5,766,926</td>
<td>8,607,425</td>
</tr>
<tr>
<td>29 Health Insurance (University+Colleges)</td>
<td></td>
<td>940,507</td>
<td>5,924,063</td>
<td>6,864,570</td>
</tr>
<tr>
<td>30 DAS related rates (State Agencies)</td>
<td></td>
<td>3,113,770</td>
<td>3,632,238</td>
<td>6,746,008</td>
</tr>
<tr>
<td>31 Juvenile justice, increased costs (Courts)</td>
<td></td>
<td>264,661</td>
<td>534,614</td>
<td>799,275</td>
</tr>
<tr>
<td>33 Judges salaries (Courts)</td>
<td></td>
<td>729,685</td>
<td>1,492,868</td>
<td>2,222,553</td>
</tr>
<tr>
<td>34 Annualize LB 259 competency determinations (Courts)</td>
<td></td>
<td>359,493</td>
<td>359,493</td>
<td>718,986</td>
</tr>
<tr>
<td>35 ADA accessibility voter equipment (Sec of State)</td>
<td></td>
<td>4,000,000</td>
<td>0</td>
<td>4,000,000</td>
</tr>
<tr>
<td>36 FMAP-operations related (DHHS)</td>
<td></td>
<td>(948,265)</td>
<td>(1,262,734)</td>
<td>(2,210,999)</td>
</tr>
<tr>
<td>37 Information technology / charges (DHHS)</td>
<td></td>
<td>(5,900,000)</td>
<td>(5,900,000)</td>
<td>(11,800,000)</td>
</tr>
<tr>
<td>38 Medicaid Expansion operations (DHHS)</td>
<td></td>
<td>5,978,122</td>
<td>5,772,769</td>
<td>11,750,881</td>
</tr>
<tr>
<td>39 Staffing, security, programming and health services (Correction)</td>
<td></td>
<td>2,349,974</td>
<td>4,216,171</td>
<td>6,566,145</td>
</tr>
<tr>
<td>40 Equipment, utilities, other operating costs (Corrections)</td>
<td></td>
<td>1,880,260</td>
<td>589,092</td>
<td>2,469,352</td>
</tr>
<tr>
<td>41 Fund mix (Corrections)</td>
<td></td>
<td>(4,200,000)</td>
<td>0</td>
<td>(4,200,000)</td>
</tr>
<tr>
<td>42 General Operating inflation (University+Colleges)</td>
<td></td>
<td>1,005,980</td>
<td>2,010,839</td>
<td>3,016,820</td>
</tr>
<tr>
<td>43 Retirement, K-12 School / Judges / Patrol</td>
<td></td>
<td>940,324</td>
<td>2,010,839</td>
<td>2,951,163</td>
</tr>
<tr>
<td>44 Other Not Listed (net)</td>
<td></td>
<td>2,344,478</td>
<td>1,809,293</td>
<td>4,153,771</td>
</tr>
<tr>
<td>45 AGENCY OPERATIONS</td>
<td></td>
<td>55,706,975</td>
<td>97,259,754</td>
<td>152,966,729</td>
</tr>
<tr>
<td>46 CAPITAL CONSTRUCTION</td>
<td></td>
<td>16,528,811</td>
<td>5,750,461</td>
<td>22,277,272</td>
</tr>
<tr>
<td>47 TOTAL GENERAL FUND CHANGE (without deficits)</td>
<td></td>
<td>168,388,243</td>
<td>273,230,589</td>
<td>441,618,832</td>
</tr>
</tbody>
</table>
Aid to Individuals/Other

Aid to Individuals/Other includes programs such as Medicaid, public assistance programs, child welfare services and student scholarships where state funds are provided for the direct benefit of an individual. This area also includes aid to quasi-government units, which are those local agencies that do not have the authority to levy property taxes. This would include entities such as area agencies on aging, mental health regions and developmental disability regions.

Behavioral Health Aid

This area includes substance abuse and mental health aid. Similar to Public Assistance and Child Welfare, the agency request includes no increase for eligibility or utilization.

Table 17 Behavioral Health Aid

<table>
<thead>
<tr>
<th>Behavioral Health (General Funds)</th>
<th>Previous Biennium FY2017-18</th>
<th>FY2018-19</th>
<th>Biennial Budget FY2019-20</th>
<th>FY2020-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base Year appropriation</td>
<td>73,844,769</td>
<td>73,844,769</td>
<td>71,872,571</td>
<td>71,872,571</td>
</tr>
<tr>
<td>Mental Health provider rates</td>
<td>(1,186,633)</td>
<td>(1,186,633)</td>
<td>2,893,301</td>
<td>2,893,301</td>
</tr>
<tr>
<td>Reduce Family Navigator contracts (prog. 38).</td>
<td>(93,582)</td>
<td>(93,582)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Reduce training contracts for behavioral health services (prog. 38).</td>
<td>(77,200)</td>
<td>(77,200)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Reduce vouchers for behavioral health services through the rural hotline</td>
<td>(52,408)</td>
<td>(52,408)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Reduce Office of Consumer Affairs (prog. 38).</td>
<td>(30,905)</td>
<td>(30,905)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Reduce funding for Mental Health First educational activities (prog. 38).</td>
<td>(10,000)</td>
<td>(10,000)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Reduce Regional Behav. Health Authority Contracts</td>
<td>in rates</td>
<td>in rates</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Reduce Tribal Outpatient Contracts</td>
<td>(150,801)</td>
<td>(150,801)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Behavioral Health Service Gaps</td>
<td>0</td>
<td>0</td>
<td>658,835</td>
<td>1,615,706</td>
</tr>
<tr>
<td>Training Contract Reductions</td>
<td>0</td>
<td>0</td>
<td>(36,037)</td>
<td>(36,037)</td>
</tr>
<tr>
<td>Medicaid expansion - savings, behavioral health</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>(4,350,000)</td>
</tr>
<tr>
<td>Total - New Appropriation</td>
<td>72,243,240</td>
<td>71,872,571</td>
<td>75,388,670</td>
<td>71,995,541</td>
</tr>
<tr>
<td>Annual $ Change</td>
<td>(1,601,529)</td>
<td>(370,669)</td>
<td>3,516,099</td>
<td>(3,393,129)</td>
</tr>
<tr>
<td>Annual % Change</td>
<td>-2.2%</td>
<td>-0.5%</td>
<td>4.9%</td>
<td>-4.5%</td>
</tr>
</tbody>
</table>

Provider Rates. DHHS has been engaged in a multi-year cost model analysis project to review and study the costs of providing services. One of the methods of reimbursing providers is on a statewide established rate per unit of services. The cost model process gathers information from providers such as staffing costs, payroll, service operations, capacity, program management and indirect administrative agency costs. The information is compiled and analyzed based upon specific caseload and staffing ratios to establish a statewide rate for specific services. The full cost for implementing the cost model for the completed phases as well as for the services that will be reviewed in FY19 is estimated to be $6.63 million. About $1.42 million of the cost can be offset by redirecting existing funds that are being used to support services above existing rates. So, about $5.2 million is needed to fund cost model rates. The percentage change for each individual service reviewed in the study varied as did the change for each provider.

The enacted budget does not fully fund the cost model, but is a 4% overall increase to be used for provider rates which is approximately 56% of the need projected by the cost study. With no additional funds in the second year, it relates to a 2% average.
Behavioral Health Service Gaps  This funding will address gaps and waitlists in services available to individuals with serious mental health and substance abuse disorders. The funds will be used to address two goals in the behavioral health strategic plan: (1) reduce the wait time for services; (2) increase the availability and utilization of evidence-based practices. The increased aid ($658,835) in FY20 and FY21 will be used for Short Term Residential services for persons with substance abuse disorders and Secure Residential services for persons with severe mental illness. The $956,871 of additional aid requested in FY21 is to support expansion and sustainability of Medication Assisted Treatment (MAT) to persons with substance abuse disorders who are under insured or uninsured. Current efforts funded with federal funds focus solely on opioid related treatment using MAT. Use of this evidence-based practice which combines the use of FDA approved medications with counseling has been effective in treating substance abuse disorders. Depending upon the medications involved in treatment, the request could serve up to 546 individuals.

Medicaid Expansion  There is also a reduction of $4,350,000 in FY21 as cost savings related to the Medicaid expansion.

Community Based Developmental Disabilities Aid

The Committee proposed budget includes an overall reduction in developmental disability aid, 0.4% increase in FY2019-20 and -4.0% in FY2020-21. This reflects no additional funds for the waiting list or transition, rebase of rates, and reductions in General funds attributed to a higher Medicaid FMAP rate.

Table 18 Developmental Disability Aid

<table>
<thead>
<tr>
<th>(General Funds only)</th>
<th>Previous Biennium</th>
<th>Biennal Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY2017-18</td>
<td>FY2018-19</td>
</tr>
<tr>
<td>Base Year Appropriation</td>
<td>150,667,981</td>
<td>150,667,981</td>
</tr>
<tr>
<td>Service Coordination</td>
<td>in oper</td>
<td>in oper</td>
</tr>
<tr>
<td>Provider Rates / Rate Equity &amp; Methodology</td>
<td>(3,226,428)</td>
<td>(3,226,428)</td>
</tr>
<tr>
<td>Transition</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Waiting List</td>
<td>1,697,234</td>
<td>3,474,752</td>
</tr>
<tr>
<td>Federal match rate, Medicaid</td>
<td>(2,252,024)</td>
<td>(5,166,120)</td>
</tr>
<tr>
<td>Custody Act</td>
<td>302,042</td>
<td>302,042</td>
</tr>
<tr>
<td>Transfer BSDC funds, six Bridges residents and waiting list</td>
<td>2,037,139</td>
<td>2,037,139</td>
</tr>
<tr>
<td>Financial Case Management System</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total - New Appropriation</td>
<td>149,225,944</td>
<td>150,279,443</td>
</tr>
<tr>
<td>Annual $ Change (exclude deficits)</td>
<td>(1,442,037)</td>
<td>1,053,499</td>
</tr>
<tr>
<td>Annual % Change (exclude deficits)</td>
<td>-1.0%</td>
<td>0.7%</td>
</tr>
</tbody>
</table>

Federal Medicaid Match Rate (FMAP)  Starting October 1, 2019 (FFY2020) the Federal Medical Assistance Program (FMAP) is increasing from 52.58% to 54.72%. The higher FMAP allows for a reduction in General Fund appropriations of $5,005,683 in FY19-20 with a fully annualized savings of $6,709,778 in FY18-19. Also FFY2021 FMAP calculations done by Federal Funds Information for States (FFIS) based on preliminary state personal income data shows the
FMAP to increase to 56.06%. This allows for an additional General Fund savings of $4,216,232 in FY20-21.

**Provider Rates** The Center for Medicare and Medicaid Services (CMS) requires states to conduct rate studies every five years and rebase rates, if necessary. The last rebase study was in 2011. The rate methodology from that study was implemented in 2014. DDD has been working with an actuarial firm to study the rates for the two waivers (Adult Day Services & Comprehensive) administered by the state. The study produced a revised rate/reimbursement model based upon actual costs of providers. Implementation of the model rates would increase costs to the state by about 6.6%. The enacted budget provides for a 4% increase in rates in FY19-20 amounting to $5.8 million each year. Over the two year biennium this is a 2% average similar to other DHHS provider rates.

**Children’s Health Insurance (SCHIP)**

For the upcoming biennium, the projected budget includes no increase in eligibility and utilization (based on the agency request) and a reduction due to an increase in the basic federal match rate (FMAP). This proposed budget includes a 2.0% per year increase in provider rates.

<table>
<thead>
<tr>
<th>Table 19 Children’s Health Insurance (SCHIP)</th>
</tr>
</thead>
<tbody>
<tr>
<td>SCHIP (General Funds)</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Base Year appropriation</td>
</tr>
<tr>
<td>Fed Medicaid match rate</td>
</tr>
<tr>
<td>Utilization</td>
</tr>
<tr>
<td>Cost Increases / Provider Rates</td>
</tr>
<tr>
<td>2013 ACA Implementation (enhanced match)</td>
</tr>
<tr>
<td>Total - New Appropriation</td>
</tr>
<tr>
<td>Annual $ Change (excluding deficits)</td>
</tr>
<tr>
<td>Annual % Change (excluding deficits)</td>
</tr>
</tbody>
</table>

Expiration of the enhanced Federal match rate There is a large increase in General Funds due to the expiration of the enhanced Federal match rate. The Affordable Care Act included an additional 23% enhanced match rate which was added to the basic match rate. In the ACA this was to expire Sept 2019 (end of FFY2019). The SCHIP extension bill passed in January 2018 extended the enhanced FMAP to FFY2020 only, at an 11.5% rate. Additional General Funds to replace the expired enhanced FMAP amount to $8.1 million in FY19-20 and $19.1 million in FY20-21.

Provider Rates rates are the same as for the Medicaid program.

**Public Assistance**

For the upcoming biennium, the Committee proposed budget includes a base reduction of $3.4 million due to lower than projected spending in several areas. Also included is a reduction of
$834,549 in FY21 for savings in state disability due to Medicaid Expansion. There are no other adjustments for eligibility, utilization, or rate increases.

The projected budget includes no General Funds for provider rate increases but includes $2.1 million of federal child care block grant funds for child care market rate increases.

**Table 20 Public Assistance by Program (General Funds Only)**

<table>
<thead>
<tr>
<th>(General Funds only)</th>
<th>Approp. FY2018-19</th>
<th>Biennial Budget FY2019-20</th>
<th>FY2020-21</th>
<th>$ Change vs FY19 base</th>
</tr>
</thead>
<tbody>
<tr>
<td>Birth Certificates</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Tribal/TANF/EDC</td>
<td>456,000</td>
<td>456,000</td>
<td>456,000</td>
<td>0</td>
</tr>
<tr>
<td>Food stamp employment</td>
<td>10,181</td>
<td>10,181</td>
<td>10,181</td>
<td>0</td>
</tr>
<tr>
<td>Medically handicapped children</td>
<td>703,514</td>
<td>703,514</td>
<td>703,514</td>
<td>0</td>
</tr>
<tr>
<td>Disabled persons/family support</td>
<td>85,003</td>
<td>85,003</td>
<td>85,003</td>
<td>0</td>
</tr>
<tr>
<td>State Disability-Medical</td>
<td>1,824,683</td>
<td>1,824,683</td>
<td>990,134</td>
<td>(834,549)</td>
</tr>
<tr>
<td>State Disability-Maintenance</td>
<td>287,621</td>
<td>287,621</td>
<td>287,621</td>
<td>0</td>
</tr>
<tr>
<td>Title XX Social Services</td>
<td>6,793,076</td>
<td>6,793,076</td>
<td>6,793,076</td>
<td>0</td>
</tr>
<tr>
<td>State supplement (AABD)</td>
<td>8,591,784</td>
<td>8,591,784</td>
<td>8,591,784</td>
<td>0</td>
</tr>
<tr>
<td>AFDC / TANF</td>
<td>6,480,000</td>
<td>6,480,000</td>
<td>6,480,000</td>
<td>0</td>
</tr>
<tr>
<td>Title IV-D Child Care</td>
<td>66,386,802</td>
<td>63,002,087</td>
<td>62,983,565</td>
<td>(3,384,715)</td>
</tr>
<tr>
<td>Emergency Assistance</td>
<td>480,000</td>
<td>480,000</td>
<td>480,000</td>
<td>0</td>
</tr>
<tr>
<td>Employment First</td>
<td>2,895,378</td>
<td>2,895,378</td>
<td>2,895,378</td>
<td>0</td>
</tr>
<tr>
<td>Total Public Assistance (General Funds)</td>
<td>94,994,042</td>
<td>91,609,327</td>
<td>90,756,256</td>
<td>(3,384,715)</td>
</tr>
<tr>
<td>Child care provider rates (net) (to 60th percentile)</td>
<td>Federal</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other provider rates</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Utilization/Eligibility/Cost Increases</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Base Adjustment</td>
<td>(3,384,715)</td>
<td>(3,403,237)</td>
<td>(834,549)</td>
<td></td>
</tr>
<tr>
<td>Medicaid Expansion - offsets State Disability</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Public Assistance (General Funds)</td>
<td>(3,384,715)</td>
<td>(4,237,789)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Child Welfare**

This budget area includes many different social service programs relating to child welfare such as child welfare services, educational assistance for state wards, foster care, and adoption assistance. Overall the proposed budget reflects virtually no change in FY2019-20 and 1.0% increase in FY20-21.

Like Public Assistance for the upcoming biennium, the agency request includes no increase for eligibility, utilization, or rate increases. Also like public assistance, a base reduction of $1.1 million per year is included based on year to date expenditure levels. The Committee proposed budget includes no change in eligibility or utilization but does includes a 2.0% per year provider rate increase costing $2.7 million in FY20 and $5.6 million in FY21. The budget also reflects savings due to the higher federal FMAP amounting to $1.1 million in FY20 and $2.0 million in FY21.
Table 21  Child Welfare by Program (General Funds Only)

<table>
<thead>
<tr>
<th>(General Funds only)</th>
<th>Approp. FY2018-19</th>
<th>Biennial Budget FY2019-20</th>
<th>$ Change vs FY19 base</th>
</tr>
</thead>
<tbody>
<tr>
<td>Juvenile predisposition detention</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Post-adoption &amp; post-guardianship services</td>
<td>1,584,837</td>
<td>1,584,837</td>
<td>0</td>
</tr>
<tr>
<td>Protection and Safety of Children</td>
<td>2,394,060</td>
<td>2,394,060</td>
<td>0</td>
</tr>
<tr>
<td>Title IV-E Foster Care</td>
<td>7,972,073</td>
<td>7,506,005</td>
<td>(466,068)</td>
</tr>
<tr>
<td>Title IV-E Adoption</td>
<td>15,746,007</td>
<td>15,102,429</td>
<td>(643,578)</td>
</tr>
<tr>
<td>Title IV-E Guardianship</td>
<td>136,408</td>
<td>136,408</td>
<td>0</td>
</tr>
<tr>
<td>State subsidized adoption</td>
<td>8,208,304</td>
<td>8,208,304</td>
<td>0</td>
</tr>
<tr>
<td>Domestic Violence</td>
<td>1,511,818</td>
<td>1,511,818</td>
<td>0</td>
</tr>
<tr>
<td>Education Assistance, State Wards</td>
<td>15,052,590</td>
<td>15,052,590</td>
<td>0</td>
</tr>
<tr>
<td>Child Welfare Services</td>
<td>144,465,291</td>
<td>145,536,028</td>
<td>1,070,737</td>
</tr>
</tbody>
</table>

Total Child Welfare aid (General Funds)             | 197,071,388       | 197,032,479              | (38,909)              |

<table>
<thead>
<tr>
<th>(General Funds only)</th>
<th>Approp. FY2019-20</th>
<th>Biennial Budget FY2020-21</th>
<th>$ Change vs FY19 base</th>
</tr>
</thead>
<tbody>
<tr>
<td>Juvenile predisposition detention</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Post-adoption &amp; post-guardianship services</td>
<td>1,584,837</td>
<td>1,584,837</td>
<td>0</td>
</tr>
<tr>
<td>Protection and Safety of Children</td>
<td>2,394,060</td>
<td>2,394,060</td>
<td>0</td>
</tr>
<tr>
<td>Title IV-E Foster Care</td>
<td>7,972,073</td>
<td>7,506,005</td>
<td>(466,068)</td>
</tr>
<tr>
<td>Title IV-E Adoption</td>
<td>15,746,007</td>
<td>15,102,429</td>
<td>(643,578)</td>
</tr>
<tr>
<td>Title IV-E Guardianship</td>
<td>136,408</td>
<td>136,408</td>
<td>0</td>
</tr>
<tr>
<td>State subsidized adoption</td>
<td>8,208,304</td>
<td>8,208,304</td>
<td>0</td>
</tr>
<tr>
<td>Domestic Violence</td>
<td>1,511,818</td>
<td>1,511,818</td>
<td>0</td>
</tr>
<tr>
<td>Education Assistance, State Wards</td>
<td>15,052,590</td>
<td>15,052,590</td>
<td>0</td>
</tr>
<tr>
<td>Child Welfare Services</td>
<td>144,465,291</td>
<td>148,354,589</td>
<td>1,853,442</td>
</tr>
</tbody>
</table>

Total Child Welfare aid (General Funds)             | 197,071,388       | 198,924,830              | (38,909)              |

Base reduction                                      | (1,125,000)       | (1,125,000)              |
Provider rates                                       | 2,763,296         | 5,581,857                |
Utilization/Eligibility/Cost Increases               | 0                 | 0                        |
Federal match rate change (FMAP)                     | (1,109,646)       | (2,035,856)              |
Expiring pilot project, family finding services      | (567,559)         | (567,559)                |

Total Child Welfare aid (General Funds)             | (38,909)          | 1,853,442                |

Medicaid

For the FY19-20/FY20-21 biennium the proposed budget reflects an average increase in General Fund appropriations for Medicaid of 3.9% per year. Significant dollar increases in eligibility and utilization, provider rates, health insurance provider fees and Medicaid expansion where partially offset by savings from a higher federal Medicaid match rate in FYF2020 and projected in FFY2021.

Eligibility and Utilization Increases relating to eligibility and utilization result in additional General Fund dollars of $16.3 million in FY19-20 and $31.2 million in FY20-21. These increases are based on the agency request for eligibility and utilization increases. Projected increases in utilization by eligibility category based on historical utilization patterns are Aged 1.25%, Disabled 1.0%, Adults 3.5%, and Children 2.5%. The overall increase is 2.28%.

Provider Rates The committee proposal includes General Funds of $17.9 million in FY19-20 and $36.4 million in FY20-21 for provider rate increases of 2.0% per year. These were not included in the agency request and the Governor included a 2% per year increase but only for long-term care providers. The committee did incorporate in the mainline budget bill the concept of LB403 relating to the calculation of rates for nursing homes.

Although not specifically reflected as provider rate increases, the base adjustment in the long term care portion of Medicaid as noted in the description of LB403 allows for additional rate adjustments.

The budget also included $1.2 million in FY19-20 and $2.8 million in FY20-21 for behavioral health provider rates as originally contained in LB 327. The bill as introduced stated Legislative
intent to increase behavioral health rates by 5% utilizing data from a multi-year cost model study conducted by the Division of Behavioral Health. The Committee proposal increased the rates by 2% in Medicaid, the Children’s Health Insurance Program and Juvenile and Adult Probation to a total of 4% per year.

Federal match rate change (FMAP) The Federal Medical Assistance Percentage (FMAP) is the share of Medicaid costs paid by the federal government. The FMAP is calculated based on a three-year average of state per capita personal income compared to the national average. No state can receive less than 50% or more than 83%.

The final published FMAP for FFY2019 is relatively flat, only increasing by .03% from 52.55% in FFY2018 to 52.58% in FFY2019. The FMAP for FFY2020 will be 54.72% which is a substantial increase of 2.14% which affects nine months of FY2019-20 and a full twelve months of FY2020-21. General Fund savings due to the higher FMAP amount to $30,840,497 in FY20 and $42,376,698 in FY21. Also FFY2021 FMAP calculations done by Federal Funds Information for States (FFIS) based on preliminary state personal income data shows the FMAP to increase to 56.06%. This allows for an additional General Fund savings of $24,916,548 in FY20-21.

Clawback payments are mandatory payments to the federal government to make up for a portion of the savings the Medicaid Program experienced when Medicare Part D coverage was implemented. The formula is intended to return approximately 75% of the savings to Medicaid Programs. The current budgeted amount for the clawback is short by approximately $4 million. In the next biennium, enrollment is project to increase by a half a percent and the rate increase is projected to by 1.94%.

Health Insurance Provider Fee. The committee proposed budget includes $15.5 million General Funds and $18.7 million Federal Funds for health insurance provider fee costs in FY2020-21. The Affordable Care Act (ACA) mandated the Health Insurance Provider Fee (HIPF) be paid as a tax to the IRS from companies that provide government sponsored health care. The Centers for Medicaid and Medicare Services (CMS) requires states operating managed care programs to include this tax liability amount as part of either prospective estimated capitation rates which are then retro settled to the final actual tax liability. Nebraska (and other states paid tax liabilities for the tax years of 2013 and 2014 prior to a moratorium on this tax effective for the tax years of 2015 and 2016. That moratorium expired for tax year 2017. The Continuing

<table>
<thead>
<tr>
<th>MEDICAID FMAP (Federal Fiscal Year FFY)</th>
<th>Federal Match Rate</th>
<th>Regular FMAP</th>
<th>Enhanced FMAP</th>
<th>Total FMAP</th>
</tr>
</thead>
<tbody>
<tr>
<td>FFY 2001</td>
<td>60.38%</td>
<td>--</td>
<td>60.38%</td>
<td></td>
</tr>
<tr>
<td>FFY 2002</td>
<td>59.55%</td>
<td>--</td>
<td>59.55%</td>
<td></td>
</tr>
<tr>
<td>FFY 2003</td>
<td>59.62%</td>
<td>2.98%</td>
<td>62.50%</td>
<td></td>
</tr>
<tr>
<td>FFY 2004</td>
<td>59.89%</td>
<td>2.95%</td>
<td>62.84%</td>
<td></td>
</tr>
<tr>
<td>FFY 2005</td>
<td>59.64%</td>
<td>--</td>
<td>59.64%</td>
<td></td>
</tr>
<tr>
<td>FFY 2006</td>
<td>59.68%</td>
<td>--</td>
<td>59.68%</td>
<td></td>
</tr>
<tr>
<td>FFY 2007</td>
<td>57.93%</td>
<td>--</td>
<td>57.93%</td>
<td></td>
</tr>
<tr>
<td>FFY 2008</td>
<td>58.02%</td>
<td>--</td>
<td>58.02%</td>
<td></td>
</tr>
<tr>
<td>FFY 2009</td>
<td>59.64%</td>
<td>6.20%</td>
<td>65.74%</td>
<td></td>
</tr>
<tr>
<td>FFY 2010</td>
<td>60.56%</td>
<td>8.20%</td>
<td>68.76%</td>
<td></td>
</tr>
<tr>
<td>FFY 2011</td>
<td>58.44%</td>
<td>5.80%</td>
<td>64.24%</td>
<td></td>
</tr>
<tr>
<td>FFY 2012</td>
<td>56.64%</td>
<td>--</td>
<td>56.64%</td>
<td></td>
</tr>
<tr>
<td>FFY 2013</td>
<td>55.76%</td>
<td>--</td>
<td>55.76%</td>
<td></td>
</tr>
<tr>
<td>FFY 2014</td>
<td>54.74%</td>
<td>--</td>
<td>54.74%</td>
<td></td>
</tr>
<tr>
<td>FFY 2015</td>
<td>53.27%</td>
<td>--</td>
<td>53.27%</td>
<td></td>
</tr>
<tr>
<td>FFY 2016</td>
<td>51.16%</td>
<td>--</td>
<td>51.16%</td>
<td></td>
</tr>
<tr>
<td>FFY 2017</td>
<td>51.85%</td>
<td>--</td>
<td>51.85%</td>
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</tr>
<tr>
<td>FFY 2018</td>
<td>52.56%</td>
<td>--</td>
<td>52.56%</td>
<td></td>
</tr>
<tr>
<td>FFY 2019</td>
<td>52.58%</td>
<td>--</td>
<td>52.58%</td>
<td></td>
</tr>
<tr>
<td>FFY 2020</td>
<td>54.72%</td>
<td>--</td>
<td>54.72%</td>
<td></td>
</tr>
<tr>
<td>FFY 2021 est</td>
<td>56.51%</td>
<td>--</td>
<td>56.51%</td>
<td></td>
</tr>
</tbody>
</table>
Resolution passed January 22, 2018 reinstated a moratorium on this tax for calendar year 2018 only and at this time, it’s unclear whether the moratorium will be extended. As a result, MLTC expects to increase capitation rates to reimburse the Managed Care organizations in their July – December 2020 capitation payments for the HIPF tax liability for CY 2019. Additionally this is the subject of lawsuit the state won. The federal government is expected to appeal. Lawsuit applies to FY 2014 to FY 2016. If the State prevails, it would litigate the tax issue for the following years. At this time, it’s unclear whether the moratorium will be extended.

Calculation of Nursing Home Rates (LB 403) This bill requires the Department of Health and Human Services to not include the application of an inflation factor as defined in the Nebraska Administrative Code Title 471, Chapter 12 when calculating Medicaid nursing facility rates beginning in FY 2019-20 and every year thereafter. The bill as introduced required the department to use the amounts appropriated by the Legislature in setting the rates. Per the rules and regulations, one element of the inflation factor is “budget directives from the Nebraska Legislature.” The inflation factor in the regulations have recently been applied as a deflation factor in spite of increases provided by the Legislature. Recently a -7% deflation was applied. The concept of the bill is incorporated into the mainline budget bill. A payment adjustment of $7,400,000 ($3,389,940 GF and $4,010,060 FF) in FY 2019-20 is provided to make up for the recent negative inflation factors that have been applied. Language in the budget bill also provides specific legislative directives on the amounts to be used in the inflation factor calculation.

Therapeutic Foster Care Services The budget includes General Funds of $2,259,715 in FY19-20 and $2,278,237 in FY20-21 to cover therapeutic foster care services (ThFC). In the agency request for this issue, DHHS had also included a base reduction in Public Assistance to cover the costs of this program. The ThFC is an intensive treatment service for children with serious emotional and mental health issues and includes placement with trained and therapeutically supported foster parent(s). ThFC requires frequent contact between the foster parents, the recipient, the PCP, the psychiatrist, and the therapist. It is intended to provide a high degree of structure, support, supervision, and clinical intervention, and is intended to meet the behavioral health needs of children who are out of home as a result of complex psychiatric, psychosocial, and familial issues and enable the child to manage and work toward resolution of emotional, behavioral, or psychiatric problems in a highly supportive, individualized, flexible home setting. ThFC is currently included as a covered Service in the Nebraska Medicaid Chapter 32 regulations, and as such has received pressure from Nebraska Appleseed regarding not covering the service as required in regulations. DHHS legal has advised that Appleseed has grounds for winning a legal battle around this issue.

Medicaid Expansion Also included is a net increase of $19.3 million related to the Medicaid expansion initiative which passed November 6, 2018. Based on the latest DHHIS update, the expanded program will not be operative until October 2020 so the impact of increased aid will only occur for nine months of FY2020-21. A more detailed review can be found on page 51.
## Medicaid

<table>
<thead>
<tr>
<th>Medicaid</th>
<th>Previous Biennium</th>
<th>Biennial Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY2017-18</td>
<td>FY2018-19</td>
</tr>
<tr>
<td>Base Year appropriation</td>
<td>850,259,344</td>
<td>850,259,344</td>
</tr>
<tr>
<td>Federal match rate (FMAP)</td>
<td>(12,716,384)</td>
<td>(29,492,945)</td>
</tr>
<tr>
<td>Utilization</td>
<td>17,029,722</td>
<td>34,427,687</td>
</tr>
<tr>
<td>Cost Increases / Provider Rates</td>
<td>(24,215,008)</td>
<td>(24,215,009)</td>
</tr>
<tr>
<td>Increase base of PPS hospitals</td>
<td>2,600,000</td>
<td>2,600,000</td>
</tr>
<tr>
<td>Medicare Part B Premiums</td>
<td>5,761,146</td>
<td>5,539,296</td>
</tr>
<tr>
<td>Federal Clawback Increase</td>
<td>4,399,059</td>
<td>8,228,279</td>
</tr>
<tr>
<td>Fiscal agent for home care</td>
<td>(819,185)</td>
<td>(819,185)</td>
</tr>
<tr>
<td>Terminate the Telligen Contract</td>
<td>(119,648)</td>
<td>(119,648)</td>
</tr>
<tr>
<td>Reduce aid to cover cost of</td>
<td>(220,000)</td>
<td>(290,000)</td>
</tr>
<tr>
<td>managed savings, episodes of</td>
<td>(6,114,252)</td>
<td>(6,114,252)</td>
</tr>
<tr>
<td>care</td>
<td>(2,300,000)</td>
<td>(2,300,000)</td>
</tr>
<tr>
<td>Rural Health Clinics</td>
<td>(76,160)</td>
<td>(76,160)</td>
</tr>
<tr>
<td>Cap the maximum payment for</td>
<td>(403,374)</td>
<td>(403,374)</td>
</tr>
<tr>
<td>adult dental at $750.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>LB 268 Change notification</td>
<td>0</td>
<td>(384,000)</td>
</tr>
<tr>
<td>provisions, Medicaid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clawback (Phased-Down State</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Contribution</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Health Insurance Provider Fee</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Therapeutic foster care</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>DHHS calculating Nursing rates</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Medicaid expansion - new</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>eligibles and woodwork</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Medicaid expansion - savings,</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>women with cancer</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total – New Appropriation</strong></td>
<td>833,065,260</td>
<td>836,840,033</td>
</tr>
<tr>
<td><strong>Annual $ Change (excluding</strong></td>
<td>(17,194,084)</td>
<td>16,562,924</td>
</tr>
<tr>
<td><strong>Annual % Change (excluding</strong></td>
<td>-2.0%</td>
<td>2.0%</td>
</tr>
</tbody>
</table>

### Medicaid Expansion

Initiative 427 was a proposal to expand the Medicaid program to cover low income parents and childless adults, 19 to 64 years of age, under the provisions of the Affordable Care Act (ACA). This ballot initiative was similar to several bills that have been proposed over the past six years. This initiative was adopted on November 6, 2018.

The budget includes the costs of Medicaid expansion as revised and updated by the Dept. of Health and Human Services (DHHS) on April 11, 2019. A copy of the detailed information provided can be found on the DHHS website at: [http://dhhs.ne.gov/Pages/Medicaid-Expansion.aspx](http://dhhs.ne.gov/Pages/Medicaid-Expansion.aspx).

Relative to their prior estimates which were included in the Governors recommendation, this revision delayed the operative date for expansion until October 2020 and included a higher amount for administrative costs due to implementation changes and a Section 1115 requested waiver. However with the delay in aid amounts the overall cost estimate over the two years of the biennium did not vary.

The enacted budget makes two changes to that April revision. First, although the operative date for aid was delayed to October 2020, the estimated aid amount still reflected a full 12 months payment. The enacted budget removed three months of estimated aid. The second
adjustment was that the higher General Fund administrative costs had included a $750,000 per year contingency. That contingency was removed in the enacted budget.

The following table provides a summary of the estimated costs included in the committee proposed budget.

<table>
<thead>
<tr>
<th>Medicaid Expansion Costs</th>
<th>FY2019-20*</th>
<th>FY2020-21</th>
<th>FY2021-22</th>
<th>FY2022-23</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Gross Expansion Costs</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Additional Enrollees</td>
<td>57,592</td>
<td>70,882</td>
<td>88,602</td>
<td>89,223</td>
</tr>
<tr>
<td>Match Rate (Aid)</td>
<td>90.0%</td>
<td>90.0%</td>
<td>90.0%</td>
<td>90.0%</td>
</tr>
<tr>
<td>Per Member Per Month Cost</td>
<td>$489.59</td>
<td>$495.26</td>
<td>$500.91</td>
<td>$516.69</td>
</tr>
<tr>
<td>Operative # of months</td>
<td>0</td>
<td>9</td>
<td>12</td>
<td>12</td>
</tr>
<tr>
<td><strong>New Eligibles and Woodwork (aid)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General</td>
<td>0</td>
<td>43,863,305</td>
<td>62,416,513</td>
<td>64,833,312</td>
</tr>
<tr>
<td>Federal</td>
<td>0</td>
<td>373,260,870</td>
<td>470,170,776</td>
<td>488,376,023</td>
</tr>
<tr>
<td>Total</td>
<td>0</td>
<td>417,124,175</td>
<td>532,587,289</td>
<td>553,209,335</td>
</tr>
<tr>
<td><strong>Administrative Costs</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General</td>
<td>5,979,812</td>
<td>5,772,769</td>
<td>5,772,769</td>
<td>5,772,769</td>
</tr>
<tr>
<td>Federal</td>
<td>8,583,992</td>
<td>6,372,769</td>
<td>6,372,769</td>
<td>6,372,769</td>
</tr>
<tr>
<td>Total</td>
<td>14,563,804</td>
<td>12,145,538</td>
<td>12,145,538</td>
<td>12,145,538</td>
</tr>
<tr>
<td><strong>General</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross Total</td>
<td>5,979,812</td>
<td>49,636,074</td>
<td>68,189,282</td>
<td>70,606,081</td>
</tr>
<tr>
<td>Federal</td>
<td>8,583,992</td>
<td>379,633,639</td>
<td>476,543,545</td>
<td>494,748,792</td>
</tr>
<tr>
<td>Total</td>
<td>14,563,804</td>
<td>429,269,713</td>
<td>544,732,827</td>
<td>565,354,873</td>
</tr>
<tr>
<td><strong>General Fund Offsets &amp; Savings</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Disability</td>
<td>0</td>
<td>(834,549)</td>
<td>(1,134,987)</td>
<td>(1,157,686)</td>
</tr>
<tr>
<td>Behavioral Health</td>
<td>0</td>
<td>(4,350,000)</td>
<td>(5,800,000)</td>
<td>(5,916,000)</td>
</tr>
<tr>
<td>Women with Cancer</td>
<td>0</td>
<td>(802,953)</td>
<td>(1,092,016)</td>
<td>(1,113,856)</td>
</tr>
<tr>
<td>Pregnant Women</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>CHIP 599</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Corrections</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>General</td>
<td>0</td>
<td>(5,987,502)</td>
<td>(8,027,003)</td>
<td>(8,187,542)</td>
</tr>
<tr>
<td>Federal</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>0</td>
<td>(5,987,502)</td>
<td>(8,027,003)</td>
<td>(8,187,542)</td>
</tr>
<tr>
<td><strong>Net Expansion Costs</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General</td>
<td>5,979,812</td>
<td>43,648,572</td>
<td>60,162,279</td>
<td>62,418,539</td>
</tr>
<tr>
<td>Federal</td>
<td>8,583,992</td>
<td>379,633,639</td>
<td>476,543,545</td>
<td>494,748,792</td>
</tr>
<tr>
<td>Total</td>
<td>14,563,804</td>
<td>423,282,211</td>
<td>536,705,824</td>
<td>557,167,331</td>
</tr>
</tbody>
</table>
Aid to Local Governments

State Aid to K-12 Schools

Table 22 shows the total amount of General Fund state aid to K-12 schools from the various aid programs, the average percent change over the two year period is a positive 3.6%.

TEEOSA aid is based on the current law including the provisions of LB 675 and Special Education reimbursement is increased by 1% per year. For other K-12 General Fund aid programs, the budget includes restoration of the 2018 across the board cut and a return to the FY18 level. A description of the various programs follows the table.

Table 22 Total General Fund State Aid to K-12 Schools

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>State Aid to Education (TEEOSA)</td>
<td>952,153,581</td>
<td>970,011,577</td>
<td>974,507,975</td>
<td>1,039,314,856</td>
<td>1,045,031,781</td>
</tr>
<tr>
<td>Special Education</td>
<td>222,063,117</td>
<td>224,283,748</td>
<td>226,526,585</td>
<td>228,791,851</td>
<td>231,079,770</td>
</tr>
<tr>
<td>High ability learner programs</td>
<td>2,342,962</td>
<td>2,342,962</td>
<td>2,202,384</td>
<td>2,342,962</td>
<td>2,342,962</td>
</tr>
<tr>
<td>Early Childhood program</td>
<td>3,770,164</td>
<td>3,619,357</td>
<td>3,474,583</td>
<td>3,619,357</td>
<td>3,619,357</td>
</tr>
<tr>
<td>Early Childhood Endowment</td>
<td>5,000,000</td>
<td>5,000,000</td>
<td>4,800,000</td>
<td>5,000,000</td>
<td>5,000,000</td>
</tr>
<tr>
<td>Nurturing Healthy Behaviors</td>
<td>400,000</td>
<td>400,000</td>
<td>384,000</td>
<td>400,000</td>
<td>400,000</td>
</tr>
<tr>
<td>School Lunch</td>
<td>392,032</td>
<td>392,032</td>
<td>376,351</td>
<td>392,032</td>
<td>392,032</td>
</tr>
<tr>
<td>Textbook loan program</td>
<td>465,500</td>
<td>465,500</td>
<td>446,880</td>
<td>465,500</td>
<td>465,500</td>
</tr>
<tr>
<td>School Breakfast reimbursement</td>
<td>561,042</td>
<td>561,042</td>
<td>617,898</td>
<td>617,898</td>
<td>617,898</td>
</tr>
<tr>
<td>Adult Education</td>
<td>214,664</td>
<td>214,664</td>
<td>206,077</td>
<td>214,664</td>
<td>214,664</td>
</tr>
<tr>
<td>Learning Communities Aid</td>
<td>500,000</td>
<td>500,000</td>
<td>470,000</td>
<td>470,000</td>
<td>470,000</td>
</tr>
<tr>
<td>Summer Food Service grants</td>
<td>130,000</td>
<td>90,000</td>
<td>86,400</td>
<td>90,000</td>
<td>90,000</td>
</tr>
<tr>
<td>High School Equivalency Assist</td>
<td>750,000</td>
<td>750,000</td>
<td>720,000</td>
<td>750,000</td>
<td>750,000</td>
</tr>
<tr>
<td>Quality Child Care – Scholarships</td>
<td>100,000</td>
<td>100,000</td>
<td>96,000</td>
<td>100,000</td>
<td>100,000</td>
</tr>
<tr>
<td>Quality Child Care – Bonuses</td>
<td>69,000</td>
<td>69,000</td>
<td>66,240</td>
<td>69,000</td>
<td>69,000</td>
</tr>
<tr>
<td>Master Teacher Program</td>
<td>470,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total Gen Fund Aid - K-12 Districts</td>
<td>1,189,382,062</td>
<td>1,208,799,882</td>
<td>1,214,981,373</td>
<td>1,279,561,030</td>
<td>1,288,467,881</td>
</tr>
</tbody>
</table>

General Funds:

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>$ Change over Prior Yr</td>
<td>9,764,322</td>
<td>19,417,820</td>
<td>6,181,491</td>
<td>64,579,657</td>
<td>73,486,508</td>
</tr>
<tr>
<td>% Change over Prior Yr</td>
<td>0.8%</td>
<td>1.6%</td>
<td>0.5%</td>
<td>5.3%</td>
<td>0.7%</td>
</tr>
</tbody>
</table>

Special Education The agency request included a 10% increase for both FY19-20 and FY20-21 which is the maximum authorized by statute. Statute provides for a 10% cap on increases in Special Education reimbursement starting in FY14-15 as amended by LB974-2014. The previous cap was 5%. The enacted budget for FY20 and FY21 includes a 1.0% per year increase.
High Ability Learner Program In the 2011 legislative session, funding for the High Ability Learner program was shifted from General Funds to the Education Innovation Fund (lottery) for FY2011-12 and FY2012-13 as provided for in LB 333 enacted during that session. LB495 (2013) provided for a continuation of lottery funds to fund this program in FY13-14, FY14-15, and FY15-16. The FY16-17 budget shifted back to General Funds to replace the use of education lottery funds for this program at the FY16 level of $2,342,962. In the 2018 session, a 6% reduction was enacted to balance the budget.

The budget for FY2019-20 and FY2020-21 restores funding to the level prior to that cut.

<table>
<thead>
<tr>
<th>Special Education (General Funds only)</th>
<th>FY16/FY17 Biennium</th>
<th>FY18/FY19 Biennium</th>
<th>Biennial Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base Year Appropriation</td>
<td>213,767,961</td>
<td>213,767,961</td>
<td>226,526,585</td>
</tr>
<tr>
<td>Cost/Client increases</td>
<td>5,344,199</td>
<td>10,822,003</td>
<td>4,463,468</td>
</tr>
<tr>
<td>Shift GF from Spec Ed to Medicaid, LB276</td>
<td>0 (2,526,847)</td>
<td>0 0</td>
<td>0 0</td>
</tr>
<tr>
<td>Total - New Appropriation</td>
<td>219,112,160</td>
<td>222,063,117</td>
<td>228,791,851</td>
</tr>
<tr>
<td>$ Change over Prior Yr</td>
<td>5,344,199</td>
<td>2,950,957</td>
<td>2,202,384</td>
</tr>
<tr>
<td>% Change over Prior Yr</td>
<td>2.5% 1.3%</td>
<td>1.0% 1.0%</td>
<td>1.0% 1.0%</td>
</tr>
</tbody>
</table>

Early Childhood Grant Program In the 2011 legislative session, funding for the Early Childhood grant program was shifted from General Funds to the Education Innovation Fund (lottery) for FY2011-12 and FY2012-13 as provided for in LB 333 enacted during that session. Under LB 333 funding would revert back to General Funds starting in FY2013-14. LB495 (2013) provided for a continuation of lottery funds at level of $1.75 million in FY13-14, $1.85 million in FY14-15 and $1.95 million in FY15-16. The budget for FY16-17 included $1,950,000 increase in General Funds to replace the use of education lottery funds for this program.

In the 2017 session, the budget for FY2017-18 and FY2018-19 was reduced by 4% in essence extending the one-time reduction in LB22 enacted that session. In the 2018 session the FY19 budget was reduced by an additional 4%.

The budget for FY2019-20 and FY2020-21 restores funding of that 4% cut.
Early Childhood Endowment. In the 2006 legislative session, LB1256 was enacted creating the Nebraska Early Childhood Education Endowment fund and board of trustees. Income from the endowment is then used to provide grants to school districts, cooperatives of school districts, and educational service units for early childhood education programs for at-risk children from birth to age three as determined by the board of trustees. The bill provided that the Department of Education select an endowment provider for the Nebraska Early Childhood Education Endowment where such provider had (1) experience in managing public and private funds for the benefit of children and families in multiple locations in Nebraska and (2) irrevocably commit no less than twenty million dollars in a private endowment to be used solely as part of the Nebraska Early Childhood Education Endowment.

The program known as Sixpence, is currently administered by Nebraska Children and Families Foundation and governed by the Nebraska Early Childhood Education Endowment Fund Board of Trustees. The endowment fund consists $40 million transferred from the State Permanent School Fund (after a successful constitutional amendment authorizing such allocation) and $20 million from private donations.

In the 2013 session, the legislature provided the first General Funds to supplement the endowment income, $4 million in both FY13-14 and FY14-15. An additional $1 million was also provided from the Education Innovation Fund (lottery) for FY14, FY15, and FY16. The FY17 budget included an additional $1,000,000 General Funds in FY2016-17 to replace the expiration of the Education Innovation Fund earmark. The budget for FY2017-18 and FY2018-19 continued funding at the FY17 level for General Funds. In the 2018 session the FY19 budget was reduced by an additional 4%.

The budget for FY2019-20 and FY2020-21 restores funding of that 4% cut.

<table>
<thead>
<tr>
<th>Early Childhood Grant Program</th>
<th>FY16/FY17 Biennium</th>
<th>FY18/FY19 Biennium</th>
<th>Biennial Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base Year Appropriation</td>
<td>5,235,164</td>
<td>5,235,164</td>
<td>3,770,164</td>
</tr>
<tr>
<td>One-time funds to be used over 3 yrs</td>
<td>(3,415,000)</td>
<td>(3,415,000)</td>
<td>0</td>
</tr>
<tr>
<td>Restore GF, lottery earmark expires</td>
<td>0</td>
<td>1,950,000</td>
<td>0</td>
</tr>
<tr>
<td>Extend LB22 4% cut</td>
<td>0</td>
<td>0</td>
<td>(150,807)</td>
</tr>
<tr>
<td>4% base reduction in aid</td>
<td>0</td>
<td>0</td>
<td>deficit</td>
</tr>
<tr>
<td>Restore 4% base reduction in aid</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total - New Appropriation GF</td>
<td>1,820,164</td>
<td>3,770,164</td>
<td>3,619,357</td>
</tr>
<tr>
<td>Education Innovation Fund (lottery)</td>
<td>1,950,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total Funding</td>
<td>3,770,164</td>
<td>3,770,164</td>
<td>3,619,357</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Early Childhood Endowment</th>
<th>FY16/FY17 Biennium</th>
<th>FY18/FY19 Biennium</th>
<th>Biennial Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base Year Appropriation</td>
<td>4,000,000</td>
<td>4,000,000</td>
<td>5,000,000</td>
</tr>
<tr>
<td>Replace use of lottery monies</td>
<td>0</td>
<td>1,000,000</td>
<td>0</td>
</tr>
<tr>
<td>4% base reduction in aid</td>
<td>0</td>
<td>0</td>
<td>deficit</td>
</tr>
<tr>
<td>Restore 4% base reduction in aid</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total - New Appropriation GF</td>
<td>4,000,000</td>
<td>5,000,000</td>
<td>5,000,000</td>
</tr>
<tr>
<td>Education Innovation Fund (lottery)</td>
<td>1,000,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Endowment Fund income</td>
<td>1,580,440</td>
<td>1,580,440</td>
<td>2,080,440</td>
</tr>
<tr>
<td>Federal Funds</td>
<td>1,306,152</td>
<td>1,741,536</td>
<td>1,741,536</td>
</tr>
<tr>
<td>Total Funding</td>
<td>7,886,592</td>
<td>8,321,976</td>
<td>8,821,976</td>
</tr>
</tbody>
</table>
Other K-12 Aid Programs. The budget includes restoration of the 2018 across the board cut for these programs: School Lunch ($15,081), Nurturing Health Behaviors ($16,000), Adult Education ($8,587), textbook loan ($18,620), Summer Food Service grants ($3,600), High School Equivalency Assistance ($30,000), Step Up to Quality Child Care Scholarships ($4,000) and Step Up to Quality Child Care Bonuses ($2,760).

TEEOSA State Aid to Schools. The enacted budget includes funding for state aid to schools (TEEOSA) based on the previous law and the revision to the FY19-20 allowable growth rate as contained in LB 675. LB675 reduced the FY19-20 allowable growth rate from 2.5% to 2.0% which lowers the cost growth factor for both FY19-20 and FY20-21 resulting in savings of $11.7 million in FY19-20 and $12.9 million in FY20-21 for a two year total of $24.6 million.

The overall net change in total TEEOSA aid is an increase of $65.9 million (6.6%) in FY2019-20 followed by a $6.2 million (0.6%) increase in FY2020-21. The General Fund amounts (excluding the amount financed by allocated Insurance Premium Tax monies) reflect a $65.5 million (6.5%) increase in FY19-20 followed by a $6.6 million (0.6%) increase in FY20-21.

Table 23 provides a summary of TEEOSA aid including the allocation of the overall aid amount by funding source and the dollar and percent change in both total aid and General Fund amounts for the past two years, the current biennial budget and estimates for the following two years. Also shown are the major assumptions used in making the estimates.

### Table 23 TEEOSA Aid

<table>
<thead>
<tr>
<th>Key Assumptions</th>
<th>Certified FY2018-19</th>
<th>Enacted FY2019-20</th>
<th>Enacted FY2020-21</th>
<th>LFO Est. FY2021-22</th>
<th>LFO Est. FY2022-23</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legislation</td>
<td>--</td>
<td>LB 675</td>
<td>LB 675</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>School Disbursements</td>
<td>3.4%</td>
<td>4.2%</td>
<td>2.8%</td>
<td>4.0%</td>
<td>4.0%</td>
</tr>
<tr>
<td>Gen Fund Operating Expenditures (GFOE)</td>
<td>3.1%</td>
<td>4.3%</td>
<td>2.8%</td>
<td>4.0%</td>
<td>4.0%</td>
</tr>
<tr>
<td>Property Valuation (assessed)</td>
<td>2.9%</td>
<td>1.7%</td>
<td>2.2%</td>
<td>1.7%</td>
<td>1.8%</td>
</tr>
<tr>
<td>Property Valuations (used in formula)</td>
<td>4.0%</td>
<td>4.7%</td>
<td>4.4%</td>
<td>2.9%</td>
<td>3.0%</td>
</tr>
<tr>
<td>% of Valuation used in formula</td>
<td>80.73%</td>
<td>83.08%</td>
<td>84.86%</td>
<td>85.86%</td>
<td>86.86%</td>
</tr>
<tr>
<td>Cost Growth Factor</td>
<td>3.00%</td>
<td>4.00%</td>
<td>5.00%</td>
<td>5.00%</td>
<td>5.00%</td>
</tr>
<tr>
<td>Local Effort Rate</td>
<td>$1.0203</td>
<td>$1.0000</td>
<td>$1.0000</td>
<td>$1.0000</td>
<td>$1.0000</td>
</tr>
<tr>
<td>Certified / Estimated State General Funds</td>
<td>974,507,975</td>
<td>1,036,237,766</td>
<td>1,042,856,698</td>
<td>1,126,965,864</td>
<td>1,198,941,305</td>
</tr>
<tr>
<td>Insurance Premium Tax</td>
<td>25,000,000</td>
<td>29,675,083</td>
<td>29,675,083</td>
<td>30,120,209</td>
<td>30,873,215</td>
</tr>
<tr>
<td>Lottery funds, reorg incentives</td>
<td>906,222</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>Total TEEOSA Aid</td>
<td>1,000,414,197</td>
<td>1,065,912,849</td>
<td>1,072,531,781</td>
<td>1,157,086,073</td>
<td>1,229,814,520</td>
</tr>
<tr>
<td>General Funds - Change over Prior Yr</td>
<td>Dollar Change</td>
<td>4,496,398</td>
<td>61,729,791</td>
<td>6,618,932</td>
<td>84,109,166</td>
</tr>
<tr>
<td></td>
<td>Percent Change</td>
<td>0.5%</td>
<td>6.3%</td>
<td>0.6%</td>
<td>8.1%</td>
</tr>
<tr>
<td>All Funds - Change over Prior Yr</td>
<td>Dollar Change</td>
<td>1,672,443</td>
<td>65,498,652</td>
<td>6,618,932</td>
<td>84,554,292</td>
</tr>
<tr>
<td></td>
<td>Percent Change</td>
<td>0.2%</td>
<td>6.5%</td>
<td>0.6%</td>
<td>7.9%</td>
</tr>
</tbody>
</table>
The overall change in TEEOSA aid in FY20 and FY21 are the cumulative impact of changes in
the data elements of TEEOSA such as school spending and property valuations, as well as
annualized impacts of legislation enacted. Table 24 shows the impact in total dollars of those
components and those amounts as the equivalent of an annual percent change.

Most of the growth in TEEOSA aid over the next biennium is attributed to the expiration of two
formula changes enacted two years ago to lower aid at that time; increasing the local effort
rate and lowering the allowable growth rate which lowered the cost growth factor to 3% and
then 4%. As can be seen in the following table, the data elements in the formula actually
resulted in lower state aid especially in FY2020-21 primarily due to higher valuation growth for
residential and commercial/industrial properties coupled with a 2.8% spending growth.

<table>
<thead>
<tr>
<th>Table 24 Components of Change in TEEOSA Aid</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change over FY19 Base</td>
</tr>
<tr>
<td>FY2019-20</td>
</tr>
<tr>
<td>------------------------------------------------</td>
</tr>
<tr>
<td>LER back to $1.00 from $1.023</td>
</tr>
<tr>
<td>Cost Growth factor from 3% to 4% to 5%</td>
</tr>
<tr>
<td>All Other data elements</td>
</tr>
<tr>
<td>Total Change in TEEOSA Aid</td>
</tr>
<tr>
<td>LB 675 Lower FY20 allowable growth rate to 2%</td>
</tr>
<tr>
<td>Total Change in TEEOSA Aid</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Table 25 Historical TEEOSA Aid</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal Yr</td>
</tr>
<tr>
<td>FY1988-89</td>
</tr>
<tr>
<td>FY1989-90</td>
</tr>
<tr>
<td>FY1990-91</td>
</tr>
<tr>
<td>FY1991-92</td>
</tr>
<tr>
<td>FY1992-93</td>
</tr>
<tr>
<td>FY1993-94</td>
</tr>
<tr>
<td>FY1994-95</td>
</tr>
<tr>
<td>FY1995-96</td>
</tr>
<tr>
<td>FY1996-97</td>
</tr>
<tr>
<td>FY1997-98</td>
</tr>
<tr>
<td>FY1998-99</td>
</tr>
<tr>
<td>FY1999-00</td>
</tr>
<tr>
<td>FY2000-01</td>
</tr>
<tr>
<td>FY2001-02</td>
</tr>
<tr>
<td>FY2002-03</td>
</tr>
<tr>
<td>FY2003-04</td>
</tr>
<tr>
<td>FY2004-05</td>
</tr>
<tr>
<td>FY2005-06</td>
</tr>
<tr>
<td>FY2006-07</td>
</tr>
<tr>
<td>FY2007-08</td>
</tr>
<tr>
<td>FY2008-09</td>
</tr>
<tr>
<td>Fiscal Yr</td>
</tr>
<tr>
<td>------------</td>
</tr>
<tr>
<td>FY2009-10</td>
</tr>
<tr>
<td>FY2010-11</td>
</tr>
<tr>
<td>FY2011-12</td>
</tr>
<tr>
<td>FY2012-13</td>
</tr>
<tr>
<td>FY2013-14</td>
</tr>
<tr>
<td>FY2014-15</td>
</tr>
<tr>
<td>FY2015-16</td>
</tr>
<tr>
<td>FY2016-17</td>
</tr>
<tr>
<td>FY2017-18</td>
</tr>
<tr>
<td>FY2018-19</td>
</tr>
<tr>
<td>FY2019-20</td>
</tr>
<tr>
<td>FY2020-21</td>
</tr>
<tr>
<td>FY2021-22</td>
</tr>
<tr>
<td>FY2022-23</td>
</tr>
</tbody>
</table>

Avg % Change

| FY70 to FY80 (10 Yr) | 1.3% | -- | -- | 4.6% |
| FY80 to FY90 (10 Yr) | 12.8% | -- | -- | 9.3% |
| FY90 to FY00 (10 Yr) | 15.8% | -- | -- | 16.1% |
| FY00 to FY10 (10 Yr) | 3.6% | -- | -- | 4.6% |
| FY10 to FY20 (10 Yr) | 2.3% | -- | -- | 1.3% |

First 12 Yrs of TEEOSA

|                  | 4.8% | 5.0% |
| Last 16 Yrs of TEEOSA | 3.2% | 3.2% |
| All 28 Years      | 3.9% | 4.0% |

Aid to ESU's

The amount of aid to ESU's is based on funding of a certain level of core services and technology infrastructure. The agency request included a percentage growth amount based on the allowable growth rate plus the percentage growth in fall membership for member districts, approximately 3.6% per year increase. The enacted budget does not restore the 4% cut enacted in the 2018 session but does include an increase of 2.0% per year.

<table>
<thead>
<tr>
<th>Aid to ESU's</th>
<th>FY16/FY17 Biennium</th>
<th>FY18/FY19 Biennium</th>
<th>Biennial Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base Year Appropriation</td>
<td>14,051,761</td>
<td>14,051,761</td>
<td>13,085,000</td>
</tr>
<tr>
<td>Cost increases-core services</td>
<td>0</td>
<td>0</td>
<td>267,558</td>
</tr>
<tr>
<td>3% base reduction in aid</td>
<td>0</td>
<td>0</td>
<td>(545,208)</td>
</tr>
<tr>
<td>4% base reduction in aid</td>
<td>0</td>
<td>0</td>
<td>deficit</td>
</tr>
<tr>
<td>Total - New Appropriation</td>
<td>14,051,761</td>
<td>16,330,208</td>
<td>13,352,558</td>
</tr>
</tbody>
</table>

$ Change over Prior Yr | 0 | 0 | (421,553) |

% Change over Prior Yr | 0.0% | 0.0% | -3.0% |

State of Nebraska Biennial Budget (2019 Session)  Page 58
Homestead Exemption

This program provides property tax relief to special categories of homeowners through state funded reimbursements to local governments for property taxes not collected due to the granting of homestead exemptions. Although some form of homestead reimbursement has existed since 1969 the core of the existing program was created by LB 65 in 1979. It is found in Sections 77-3501 through 77-3529 of the Nebraska Revised Statutes.

The Dept. of Revenue estimates the homestead exemption amount using a linear regression model. The variables used in the model to explain Homestead reimbursement are: 1) Homestead reimbursement for the prior year; 2) capital gains reported on Nebraska resident income tax returns; 3) medical expenses reported by Homestead applicants; and 4) a time trend variable. Because most of the spending in the Homestead Exemption program is to assist low-income elderly homeowners, income is the major determining factor in the number of qualified applicants.

This program is projected to increase by 3.9% in FY20 and 3.7% in FY21 based FY18-19 actual reimbursements and the Dept of Revenue best estimate for the next two years.

<table>
<thead>
<tr>
<th>Homestead Exemption - Prog 108</th>
<th>FY16/FY17 Biennium</th>
<th>FY18/FY19 Biennium</th>
<th>Committee Proposal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base Year appropriation</td>
<td>73,521,000</td>
<td>73,521,000</td>
<td>72,515,000</td>
</tr>
<tr>
<td>Base adjustment per base yr actual data</td>
<td>(6,121,000)</td>
<td>(6,121,000)</td>
<td>2,235,000</td>
</tr>
<tr>
<td>Change due to eligibility, valuation, and tax rates</td>
<td>2,347,000</td>
<td>4,204,000</td>
<td>3,411,900</td>
</tr>
<tr>
<td>Midbiennium Changes</td>
<td>0</td>
<td>1,200,000</td>
<td>0</td>
</tr>
<tr>
<td>LB 683 (2016) Change homestead exemptions, surviving spouses</td>
<td>0</td>
<td>0</td>
<td>38,100</td>
</tr>
<tr>
<td>LB 591 (2015) Achieving a Better Life Experience (ABLE)</td>
<td>0</td>
<td>(1,685,000)</td>
<td>0</td>
</tr>
<tr>
<td>LB 986 (2014) Change income limitations</td>
<td>847,000</td>
<td>980,000</td>
<td>0</td>
</tr>
<tr>
<td>LB 1087 (2014) Disabled veterans provisions</td>
<td>406,000</td>
<td>416,000</td>
<td>0</td>
</tr>
<tr>
<td>Total General Funds (without deficits)</td>
<td>71,000,000</td>
<td>72,515,000</td>
<td>78,200,000</td>
</tr>
<tr>
<td>Deficit</td>
<td>600,000</td>
<td>2,235,000</td>
<td>3,100,000</td>
</tr>
<tr>
<td>Total General Funds (with deficits)</td>
<td>71,600,000</td>
<td>74,750,000</td>
<td>81,300,000</td>
</tr>
<tr>
<td>$ Change (including deficits)</td>
<td>4,200,000</td>
<td>3,150,000</td>
<td>6,550,000</td>
</tr>
<tr>
<td>% Change (including deficits)</td>
<td>6.2%</td>
<td>4.4%</td>
<td>8.8%</td>
</tr>
</tbody>
</table>

Personal Property Tax Relief Act

LB 259 enacted in the 2015 session, adopted 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.

Because agricultural personal property valuation has been relatively flat, the agency request (and projected budget) for FY20 reflects a 1.4% increase with a 2.8% increase in FY21.
Governors Emergency Program

The Governor's Emergency Program (GEP) was created to assist the state and its political subdivisions in responding to and recovering from natural and man-made disasters/emergencies. State Funding for the Governors Emergency Program is primarily provided by a direct General Fund appropriation with a secondary source of revenue being the Governors Emergency Cash Fund (revenue from donations and miscellaneous receipts). Federal disaster assistance receipts also flow through this program. The amount included in the enacted budget includes a total of $6,000,000 General Funds for FY19-20 and $5,000,000 GF for FY20-21.

Of the $6,000,000 for FY19-20, $5,000,000 is intended to restore the program to its historical unobligated balance to assure an adequate level of funding is available for a response to any future disaster/emergency event(s). The other $1,000,000 for FY19-20 is intended to provide funding for the known estimated obligations for the non-federal share of Federal Emergency Management Agency (FEMA) Individual Assistance. The non-federal of FEMA assistance is no more than 25 percent of eligible costs. The known estimated obligations used to arrive at a recommendation for FY20 are based on the most recent estimates available from FEMA and Nebraska Emergency Management Agency that attempt to account for the non-federal share of FEMA Individual Assistance that has been approved. At this point in time, the FEMA Public Assistance non-federal share of cost is unknown.

The FY20-21 amount of $5,000,000 consists of $1.0 million included in the mainline budget bill plus $4,000,000 General Funds appropriated to the GEP by LB334A. This total amount was determined by reviewing previous deficit requests as well as expenditures from the flood of 2011 in an effort to anticipate a portion of the non-federal share of costs that may be attributed to the GEP.

Aid to Community Colleges

A 2.0% per year annual increase is included in the enacted budget reflecting increased state aid to support operations budget increases. This increase amounts to about a $2.0 million per year increase.
Court System

Justice Reinvestment Act, Continue Phased-In Funding  In the 2015 session, the Legislature enacted LB 605 to begin addressing overcrowding in the correctional system. 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. Costs are projected to increase over the following two years as more offenders are applicable to the bill provisions. The budget for FY19-20 includes $1,168,373 as the last year of the five year phase-in for additional probation and court staff.

Expand Capacity, Problem Solving Courts  During the 2019 session, the Appropriations and Judiciary Committees met with the Supreme Court Administrator to explore options for diverting individuals from the state’s overcrowded prisons. Problem-solving courts have this potential by offering an alternative to incarceration. The enacted budget includes $2,481,993 in both FY20 and FY21 to expand capacity at several problem-solving courts across the state: Adult Drug Courts in Wilbur, Papillion, York, and Norfolk, and Veterans Treatment Courts in Grand Island and Omaha. Problem-solving courts were created to interrupt the cycle of addiction and criminal behavior through a model designed to be a proactive, cost effective alternative to traditional court procedures. Problem-solving courts operate under a team approach where a judge, prosecutor, defense counsel, coordinator, community supervision officer, law enforcement, and treatment provider(s) work together to design an individualized program. Compliance with treatment and court orders is verified by frequent alcohol/drug testing, close community supervision, and interaction with a Judge in non-adversarial court review hearings. Problem-solving courts enhance close monitoring of participants using home and field visits.

Complete NCSC Recommended Salary Adjustments  In 2013, the Supreme Court contracted with the National Center for State Courts (NCSC) to conduct a salary survey and make recommendations on appropriate pay rates for court and probation employees. The NCSC salary survey found that many positions were paying 5% to 25% below the market rate. Salary increases given in August 2014 were approximately equal to 75% of the survey’s financial impact. The enacted budget includes $1,850,000 General Funds for both FY19-20 and FY20-21 to implement the remaining 25% of the NCSC salary survey. They will also use some of the transferred funds to sustain the 75% that was given in 2014 instead of relying entirely on vacancy savings.

Juvenile Justice, Lapse and Base Adjustment  Over the past several years the base appropriation for the juvenile justice program has consistently exceeded funding needs. This allows for two adjustments. First is a lapse of $12 million from the FY18-19 budget which contained the accumulation of the aforementioned annual savings due to reappropriation of unexpended balances. This also allows for the second adjustment which is to reduce the annual base funding by $2.5 million and reallocate that amount to Program 52 to fund the NCSC salary adjustment ($1,850,000) and Program 420 to supplement funding for problem solving courts ($650,000)
Juvenile Justice Rate Increase  As part of the LB561 juvenile justice system changes, funds were shifted from child welfare aid to the courts budget. When this funding/programs were under DHHS, some level of price adjustments were historically provided. The budget includes a 2% per year rate increase amounting to $264,661 in FY20 and to $531,614 in FY21.

Annualize LB 259 (2017)  In the 2017 session, LB259 was enacted related to competency and financial ability provisions relating to court proceedings but the bill had a delayed operative date of July 1, 2019. The budget includes $359,493 to cover these costs.

Dept. of Education

Vocational Rehabilitation  The federal Workforce Innovation and Opportunity Act of 2014 requires that 15% of the basic grant for vocational rehabilitation services is to be set-aside to provide pre-employment transition services to students with disabilities beginning in October of 2016. The set-aside resulted in an increase in students with disabilities receiving services and a decrease in rehabilitation services for adults. The Legislature also authorized a transfer of about $1.7 million of general funds from the Department of Health and Human Services (HHS) to the Division of Vocational Rehabilitation (DVR) in May of 2017 to provide services to eligible persons with developmental disabilities. The funds were used to provide services and to draw down additional federal dollars re-allotted from other states. The rate is $3.69 of federal funds for every $1 of state funds. The state was able to draw an additional $908,000, but this was substantially short of expectations based on past re-allotment awards. A federal decision to send the bulk of re-allotment funds to Texas due to a hurricane greatly impacted states expecting and relying on re-allotment funds.

The reduction in the amount of re-allotment funds received by the state caused DVR to begin operating under an Order of Selection on December 11, 2017, serving only individuals in Priority Group 1. These individuals have the most significant disabilities. On April 23, 2018, DVR closed all priority groups in order to continue to serve individuals who already had a plan in place. All others were placed on a waiting list.

The Department of Education made a decision to use $2.2 million of federal indirect cost funds in FY2016-17 to continue to serve individuals with a plan and to allow 15% of the federal VR grant to be spent on services to students with disabilities. This increased funding coupled with the increase in funds transferred from DHHS increased the maintenance of effort for the program, two years later. So, the state is facing a maintenance of effort penalty of $3.9 million in FY2018-19.

The enacted budget provides an additional $1,200,000 of general funds in each year of the next biennium to help offset part of the maintenance of effort penalty in the current fiscal year and to begin to serve adults waiting for services.

Nebraska Information Technology Initiative  This item includes the provisions of LB 292 to provide funding for a Nebraska Technology Initiative. The technology initiative provides funds to the State Department of Education to be allocated to participating public schools and community colleges. The funds enable teachers and students to receive software training, online resources and industry certification. Courses and certifications are offered in four paths: IT Infrastructure, Computer Science, Data Science and Productivity.
The Legislature appropriated $250,000 of General Funds in FY2014-15 as a pilot project for the initiative. The appropriation was increased to $500,000 General Funds in FY2015-16 and FY2016-17. The funding was eliminated in FY2017-18 due to budget constraints. The enacted budget restores funding at $300,000 of General Funds for the initiative in each year of the next biennium.

**Increased funds, Nebraska Center for the Education of Children Who Are Blind or Visually Impaired**  The budget increases General Funds by $250,000 in FY2019-20 and $300,000 in FY2020-21 for the Nebraska Center for the Education of Children Who Are Blind or Visually Impaired. The state facility is located in Nebraska City and provides residential and outreach services to children with visual impairments. The program is operated per a contract with ESU #4.

The contract with the ESU has remained relatively constant over the last four years at about $2.1 million. Since salaries, benefits and operating expenses have increased during this time period and the contract amount has not appreciably changed, there has been a shortfall in funding from the state to operate the program in the last two fiscal years. Expenditures exceeded revenue provided by the state by about $158,000 in FY2016-17 and $202,300 in FY2017-18. The educational service unit has picked up the deficit in funding with its resources. The recommended increase in funding is intended to alleviate the deficit situation so that adequate funding is available from the state to operate the center.

**Dept. of Health and Human Services**

**Economic eligibility system suspension**  The federal government required Medicaid eligibility to be a stand-alone system. The department contracted with Wiipro to develop the Medicaid eligibility system. The work was suspended and the contract has been canceled due to concerns about the contractor’s ability to complete the project. Therefore, the enacted budget includes a $5.9 million reduction in DHHS operations to remove the funding from the base. State staff continue to work on the system and a new RFP is anticipated to be released with contractual work beginning in about none months. The work is expected to take 18 – 24 months. The department informed the federal government of the activity through verbal communications. No written information is available on the federal government’s position.

**Medicaid Expansion**  The budget includes $5,979,812 General funds in FY2019-20 and $5,772,769 in FY2020-21 to implement Medicaid expansion with the adoption of Initiative 427 last November.

A more detailed review can be found on page 51. A copy of the detailed information provided by the Dept. of Health and Human Services with respect to their latest implementation plan can be found on the DHHS website at:  [http://dhhs.ne.gov/Pages/Medicaid-Expansion.aspx](http://dhhs.ne.gov/Pages/Medicaid-Expansion.aspx)
Correctional Services

In 2017 the Governor recommended staffing increases funded over two years of the FY18 / FY19 biennial budget. The Legislature enacted the same staffing increases but phased-in over a three year period. The FY2019-20 request and enacted budget basically includes those additional staff. Other specific items are shown below.

<table>
<thead>
<tr>
<th>Description</th>
<th>FY2019-20</th>
<th>FY2020-219</th>
</tr>
</thead>
<tbody>
<tr>
<td>One-Time Cash Fund Appropriation, reduce Gen Funds</td>
<td>(4,200,000)</td>
<td>0</td>
</tr>
<tr>
<td>Additional staff per staffing analysis</td>
<td>1,867,979</td>
<td>3,729,546</td>
</tr>
<tr>
<td>Electronic Health Records System (EHRS)</td>
<td>1,346,927</td>
<td>97,425</td>
</tr>
<tr>
<td>Lease/purchase, new power plant</td>
<td>450,000</td>
<td>450,000</td>
</tr>
<tr>
<td>Inmate Programming</td>
<td>250,000</td>
<td>250,000</td>
</tr>
<tr>
<td>Facility Staffing – 4.0 Unit Case Managers</td>
<td>231,995</td>
<td>236,625</td>
</tr>
<tr>
<td>Kronos Upgrade (Prog. 200)</td>
<td>83,333</td>
<td>41,667</td>
</tr>
<tr>
<td>OCIO IT Consolidation (net)</td>
<td>975,330</td>
<td>975,330</td>
</tr>
<tr>
<td><strong>Total Issues</strong></td>
<td>1,005,564</td>
<td>5,780,593</td>
</tr>
</tbody>
</table>

**Additional Staff per Staffing Analysis**  The Department of Correctional Services (DCS) conducted a staffing analysis after receiving training from the National Institute of Corrections. The final report was submitted in July 2016 and identified the need for an additional 138 custody staff, divided among the ten DCS facilities.

To date, 48 positions have been funded. Phase 2 of the Staffing Analysis would add 24 FTE in FY2019-20 and an additional 24 FTE (48 FTE total) in FY2020-21. Phase 3 would address the remaining 42 custody positions from the staffing analysis and would be requested in the 2021 – 2023 Biennium Budget Request.

**New Power Plant - Nebraska State Penitentiary** This provides funds for a new District Energy Corporation owned central utility plant to provide heating and cooling for the Nebraska State Penitentiary. The District Energy Corporation specializes in providing heating and cooling needs to governmental agencies. They operate plants for the State Capitol, the Nebraska State Office Building, the Lancaster County Jail, as well as other facilities. The new power plant will be operational in FY2020, and it will replace the obsolete coal operations currently used by the Nebraska State Penitentiary.

**Electronic Health Records System (EHRS)** In 2017, the Department of Correctional Services (DCS) received funds for a one-time consultant fee of $150,000 to develop a planning engagement document for this item. EHRS systems are becoming standard in the health community today. These systems provide the ability to exchange health care information electronically. EHRS systems enable increased coordinated care. It assists medical providers to provide for an increased quality of care and reduces medical errors. The EHRS will integrate with the implemented electronic medical administration records/pharmacy system to enhance its benefits..

**Lapse Unexpended FY18 and FY19 General Funds** The enacted budget included a $12 million reduction from currently available FY2018-19 General Funds appropriations thus reducing the amount to reappropriate to the upcoming biennium. The agency’s unexpended General Fund appropriation balance (carryover funds) has been increasing in recent years and is estimated to be over $22 million on June 30, 2019. The source of these unexpended funds is...
mostly from vacancy savings and the department uses these savings to cover overtime costs at the correctional facilities and contracting with county jails to house inmates. Even then the unexpended balance is still growing.

Even with this lapse, the enacted budget leaves an estimated $10 million that will be reappropriated to the next biennium and does not reduce the on-going base appropriation.

University of Nebraska

In the past several biennium, a general overall budget increase has been provided to the University of Nebraska and State Colleges. In the enacted budget, these general increases are included at a level to cover estimates of salary and health insurance increased costs. Increase funds for salary were based on 2.0% increase bargaining units at UNO and UNK faculty and the equivalent of 2.2% for all other employees with a General Fund cost of $16,016,626 in FY20 and $32,363,569 in FY21. For health insurance, the University is anticipating increases of 3.2% on January 1, 2020 and 8.7% on Jan 1, 2021 with costs $502,400 in FY20 and $5,025,900 in FY21.

The budget also includes funding for a 2% per year increase in utility costs totaling $941,800 in FY20 and $1,902,436 FY21.

State Colleges

In the past several biennium, a general overall budget increase has been provided to the University of Nebraska and State Colleges. In the enacted budget, these general increases are included at a level to cover estimates of salary and health insurance increased costs. For salary, a 2.5% increase was included based on faculty bargaining agreements a cost of $1,418,841 in FY20 and $2,871,732 in FY21. For health insurance, the state colleges project increases of 4.99% each year with costs $438,107 in FY20 and $898,163 in FY21.

The budget also includes funding for a 2% per year increase in utility costs totaling $64,180 in FY20 and $129,644 in FY21.

Blind and Visually Impaired

The Commission for the Blind and Visually Impaired provides vocational rehabilitation services for persons who are blind or visually impaired. Due to the Workforce Innovation and Opportunity Act, the Commission was also required to expend 15% of its funds on pre-employment transition services. The federal re-allotment funds were also reduced for the agency. So, the agency reduced staff by 20%, closed four rural offices and implemented an Order of Selection which limited services to only open cases.

The enacted budget funds salary and benefit increases for employees entirely with general funds rather than assuming a federal match. This increased funds for the agency by $77,320 in FY2019-20 and $138,797 in FY2020-21. The budget also includes an increase in general funds of $541,949 in FY2019-20 and $552,876 in FY2020-21 to provide services and aid for senior
blind and visually impaired persons to enable them to be more independent. Services for the senior blind are provided entirely with general funds because federal matching funds are not available for these services.

Defined Benefit Retirement Plans

The Public Employees Retirement Board (PERB) is the entity through which the state contributes funding for the three defined benefit plans for K-12 school employees, judges, and State Patrol. Financing for the benefits provided by these three defined benefit plans comes from employee and matching employer contributions as set in statute, court fees (for the judges plan), the investment return on those contributions, and state contributions as required by statute. There also are two cash balance plans which are what could be termed “defined return” plans where the state in essence guarantees an annual return on the investment not a guaranteed benefit amount. In both cases, when revenue from these sources is not actuarially sufficient, state appropriations are required. For all these programs, the state General Fund is responsible for financing any actuarial shortfalls in these programs at statutory employee and employer contribution rates.

Each fall, actuaries provide an assessment as to the status of the defined benefit plans as of the preceding July 1. For the school plan, there was no actuarial shortfall in the school plan. Additional state funds are budgeted only to cover the required 2% of salary for both the state and Omaha plan.

The State Patrol plan actually had a small reduction in the additional state contribution amount in both FY2019-20 and FY20-21. The Judges retirement plan also had a small reduction in the additional state contribution amount in both FY2019-20 and FY20-21.

Table 26 shows the projected actuarial shortfalls by plan, the additional funds included in the budget bill and the net change between the two.

Table 26 State Costs - Defined Benefit / Cash Balance Plan

<table>
<thead>
<tr>
<th>Retirement Plans</th>
<th>Base Yr FY2018-19</th>
<th>Biennial Budget FY2019-20</th>
<th>FY2020-21</th>
<th>Increase - Biennial Basis FY2019-20</th>
<th>FY2020-21</th>
<th>2 Yr Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Components</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>School - 2% of Salary State</td>
<td>39,339,378</td>
<td>40,543,609</td>
<td>41,400,000</td>
<td>1,204,231</td>
<td>2,060,622</td>
<td>3,264,853</td>
</tr>
<tr>
<td>School - 2% Salary Omaha</td>
<td>7,110,576</td>
<td>7,420,302</td>
<td>7,600,000</td>
<td>309,726</td>
<td>489,424</td>
<td>799,150</td>
</tr>
<tr>
<td>School - Omaha Service Annuity</td>
<td>1,243,169</td>
<td>1,248,297</td>
<td>1,000,000</td>
<td>5,128</td>
<td>(243,169)</td>
<td>(238,041)</td>
</tr>
<tr>
<td>School - Additional State Contribution</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Judges - Additional State Contribution</td>
<td>667,613</td>
<td>442,599</td>
<td>509,000</td>
<td>(225,014)</td>
<td>(158,613)</td>
<td>(383,627)</td>
</tr>
<tr>
<td>Patrol - Additional State Contribution</td>
<td>4,337,435</td>
<td>3,983,698</td>
<td>4,200,000</td>
<td>(353,737)</td>
<td>(137,435)</td>
<td>(491,172)</td>
</tr>
<tr>
<td>Total</td>
<td>52,698,171</td>
<td>53,638,505</td>
<td>54,709,000</td>
<td>940,334</td>
<td>2,010,829</td>
<td>2,951,163</td>
</tr>
</tbody>
</table>

By Plan

| Retirement Plans | School | 47,693,123 | 49,212,208 | 50,000,000 | 1,519,085 | 2,306,877 | 3,825,962 |
| Judges           | 667,613 | 442,599 | 509,000 | (225,014) | (158,613) | (383,627) |
| Patrol           | 4,337,435 | 3,983,698 | 4,200,000 | (353,737) | (137,435) | (491,172) |
| Total            | 52,698,171 | 53,638,505 | 54,709,000 | 940,334 | 2,010,829 | 2,951,163 |
Employee Salary Increases (State Agencies)

The budget instructions had state agencies include a 2% per year increase as a “placeholder”, and in the absence of collective bargaining agreements the Governors recommendation included the same 2% per year increase. Since that time, collective bargaining agreements have been negotiated with the various bargaining units and are described in the following narrative. Table 27 shows the General Fund amount funded in the enacted budget.

Table 28 shows the historical salary increases over the past 10 years based on the NAPE master contract. Also shown is how these pay increases would be reflected as an annual percent change on a fiscal year basis for an average state employee (base FY85 salary of $18,000). Note this table does not reflect salary increases for higher education or other bargaining units such as SLEBEC. Also not reflected is the impact of specific reclassifications or pay grade changes that may have occurred over the years. Over the 10-year period FY11 to FY21, employee salary increases averaged 1.8% per year.

Nebraska Association of Public Employees (NAPE-AFSCME) Collective bargaining agreements have been reached with NAPE-AFSCME on a labor contract for FY2019-20 and FY2020-21 which calls for the equivalent of 2.3% per year increase. This is 2% on July 1 of each year and the equivalent of 0.3% for other discretionary pay adjustments.

State Law Enforcement Bargaining Council (SLEBEC) also reached agreement where the pay increase is the equivalent of 3.8% in FY20 and 4.2% in FY21.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>General Salary Policy</th>
<th>FY basis</th>
<th>% Chgge</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2003-04</td>
<td>1.5% on July 1</td>
<td></td>
<td>2.75%</td>
</tr>
<tr>
<td>FY2004-05</td>
<td>2.0% on July 1</td>
<td></td>
<td>2.00%</td>
</tr>
<tr>
<td>FY2005-06</td>
<td>3.0% on July 1</td>
<td></td>
<td>3.00%</td>
</tr>
<tr>
<td>FY2006-07</td>
<td>3.25% on July 1</td>
<td></td>
<td>3.25%</td>
</tr>
<tr>
<td>FY2007-08*</td>
<td>3.0% on July 1</td>
<td></td>
<td>3.00%</td>
</tr>
<tr>
<td>FY2008-09*</td>
<td>2.5% on July 1</td>
<td></td>
<td>2.50%</td>
</tr>
<tr>
<td>FY2009-10</td>
<td>2.9% on July 1</td>
<td></td>
<td>2.90%</td>
</tr>
<tr>
<td>FY2010-11</td>
<td>2.5% on July 1</td>
<td></td>
<td>2.50%</td>
</tr>
<tr>
<td>FY2011-12</td>
<td>No Salary Increase</td>
<td></td>
<td>0.00%</td>
</tr>
<tr>
<td>FY2012-13</td>
<td>2.0% on July 1</td>
<td></td>
<td>2.00%</td>
</tr>
<tr>
<td>FY2013-14</td>
<td>2.25% on July 1</td>
<td></td>
<td>2.00%</td>
</tr>
<tr>
<td>FY2014-15</td>
<td>2.25% on July 1</td>
<td></td>
<td>2.00%</td>
</tr>
<tr>
<td>FY2015-16</td>
<td>2.25% on July 1</td>
<td></td>
<td>2.25%</td>
</tr>
<tr>
<td>FY2016-17</td>
<td>2.40% on July 1</td>
<td></td>
<td>2.40%</td>
</tr>
<tr>
<td>FY2017-18</td>
<td>1.00% on July 1</td>
<td></td>
<td>1.00%</td>
</tr>
<tr>
<td>FY2018-19</td>
<td>1.5% on January 1</td>
<td></td>
<td>0.75%</td>
</tr>
<tr>
<td>FY2019-20</td>
<td>2.0% July 1, 0.3% discretionary</td>
<td></td>
<td>3.06%</td>
</tr>
<tr>
<td>FY2020-21</td>
<td>2.0% July 1, 0.3% discretionary</td>
<td></td>
<td>2.30%</td>
</tr>
<tr>
<td>Ten Year Average (FY11 to FY21)</td>
<td></td>
<td></td>
<td>1.80%</td>
</tr>
</tbody>
</table>

*additional amounts for specific units

<table>
<thead>
<tr>
<th>Table 27 Funded Salary Increases</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Funds Only</td>
</tr>
<tr>
<td>State Agencies</td>
</tr>
<tr>
<td>Annualize FY19 increase</td>
</tr>
<tr>
<td>Total – State Agencies</td>
</tr>
<tr>
<td>University of Nebraska</td>
</tr>
<tr>
<td>State Colleges</td>
</tr>
<tr>
<td>Grand Total – Salary Increases</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Table 28 Historical NAPE Master Contracts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal Year</td>
</tr>
<tr>
<td>-------------</td>
</tr>
<tr>
<td>FY2019-20</td>
</tr>
<tr>
<td>FY2020-21</td>
</tr>
</tbody>
</table>
Protective Service Workers (Fraternal Order of Police FOP) This unit crosses 5 state agencies and 13 job titles but basically bargains for correctional services worker. The state reached an impasse with this unit and they went to the CIR and then subsequently, the state and FOP reached an agreement.

Protective Service Unit employees in the Department of Administrative Services (DAS), the Department of Health and Human Services (DHHS), the Military Department, and the State Patrol are to receive salary increases as ordered by the Commission of Industrial Relations (CIR) February 28, 2019. The salary increases range from 0% to 27.8% over the 2 years of the biennium.

For the Protective Service Unit employees in the Department of Correctional Services (DCS) the CIR ordered no salary increase, no step plan and no elimination of mandatory overtime. Subsequent to the CIR order the administration and the FOP resumed negotiations. The result of those negotiations is a tiered system for salary increases based on longevity and merit.

For FY2019-20 the salary increases based on years of service. 1-2 years, (2.5%), 3-4 years (5.0%), 5-6 years (7.5%), 7-10 years (10.0%), and 10+ years (12.0%).

For FY2020-21, DCS employees who move from one tier to the next will receive a 2.5% increase. Employees who do not move from one tier to the next will receive 0%. Salary increases for DCS employees range from 6.6% to 15.4% over the 2 years of the biennium.

Non-Bargaining Employees This category covers employees who are not eligible for bargaining. This includes certain supervisory and management positions, and employees under constitutional agencies such as the Legislative Council, Governor, Secretary of State, Attorney General, etc… For budgeting purposes, the budget includes funding for the same increase as the NAPE/AFSCME Master Contract as noted above, 2.3% per year.

Annualize FY19 Salary Increase In addition to the salary increases, $4.2 million was added in each year to annualize (full 12 months funding) for the 1.5% January 1, 2019 increase which was only partially funded in the FY19 base year.

Employee Health Insurance (State Agencies)

Although final rates have not yet been set, the Governors’ budget was based on a 3.0% increase in both FY2019-20 and FY2020-21. The committee budget also includes these projected increases. Overall general fund costs for state agencies amount to $2.8 million in FY2019-20 and $5.8 million in FY2020-21.

For health insurance, the University is anticipating increases of 3.2% on January 1, 2020 and 8.7% on Jan 1, 2021 with costs $502,400 in FY20 and $5,025,900 in FY21.
For health insurance, the state colleges project increases of 4.99% each year with costs $438,107 in FY20 and $898,163 in FY21.

Table 30 shows the historical trends in health insurance rates. The comparison uses United Health Care (UHC) Regular Plan which historically most closely matches the UHC and Blue Cross/Blue Shield (BC/BS) Choice family coverage insurance plan most consistently offered over the years. The Choice plan was not offered after FY13. The ten-year average annual increase is 4.6% excluding projected rates for FY18 and FY19.

<table>
<thead>
<tr>
<th>(Family Coverage)</th>
<th>Dollar Cost Per Employee - FY Basis</th>
<th>Percent of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Employee</td>
<td>Employer</td>
</tr>
<tr>
<td>FY2000-01 (Choice Plan)</td>
<td>2,207.58</td>
<td>8,304.60</td>
</tr>
<tr>
<td>FY2001-02 (Choice Plan)</td>
<td>2,360.94</td>
<td>8,881.62</td>
</tr>
<tr>
<td>FY2002-03 (Choice Plan)</td>
<td>2,503.20</td>
<td>9,416.76</td>
</tr>
<tr>
<td>FY2003-04 (Choice Plan)</td>
<td>2,586.26</td>
<td>10,105.50</td>
</tr>
<tr>
<td>FY2004-05 (Choice Plan)</td>
<td>2,859.60</td>
<td>10,758.00</td>
</tr>
<tr>
<td>FY2005-06 (Choice Plan)</td>
<td>3,313.56</td>
<td>12,465.96</td>
</tr>
<tr>
<td>FY2006-07 (Choice Plan)</td>
<td>3,776.28</td>
<td>14,206.56</td>
</tr>
<tr>
<td>FY2007-08 (Choice Plan)</td>
<td>4,206.72</td>
<td>15,825.48</td>
</tr>
<tr>
<td>FY2008-09 (Choice Plan)</td>
<td>4,647.48</td>
<td>17,483.28</td>
</tr>
<tr>
<td>FY2009-10 (Choice Plan)</td>
<td>5,181.36</td>
<td>19,491.36</td>
</tr>
<tr>
<td>FY2010-11 (Choice Plan)</td>
<td>5,682.24</td>
<td>21,376.08</td>
</tr>
<tr>
<td>FY2011-12 (Choice Plan)</td>
<td>5,696.40</td>
<td>21,429.12</td>
</tr>
<tr>
<td>FY2012-13 (Choice Plan)</td>
<td>5,559.60</td>
<td>20,914.80</td>
</tr>
<tr>
<td>FY2013-14 (Regular Plan)</td>
<td>5,837.76</td>
<td>21,960.48</td>
</tr>
<tr>
<td>FY2014-15 (Regular Plan)</td>
<td>4,950.72</td>
<td>18,624.96</td>
</tr>
<tr>
<td>FY2015-16 (Regular Plan)</td>
<td>5,495.30</td>
<td>20,673.71</td>
</tr>
<tr>
<td>FY2016-17 (Regular Plan)</td>
<td>5,931.93</td>
<td>22,315.35</td>
</tr>
<tr>
<td>FY2017-18 (Regular Plan)</td>
<td>6,317.52</td>
<td>23,766.00</td>
</tr>
<tr>
<td>FY2018-19 (Regular Plan)</td>
<td>6,526.80</td>
<td>24,553.92</td>
</tr>
<tr>
<td>FY2019-20 (Regular Plan) est</td>
<td>6,722.60</td>
<td>25,290.54</td>
</tr>
<tr>
<td>FY2020-21 (Regular Plan) est</td>
<td>6,924.28</td>
<td>26,049.25</td>
</tr>
<tr>
<td>Average Annual Change</td>
<td>3.5%</td>
<td>3.5%</td>
</tr>
</tbody>
</table>

Average Annual Change
FY09 to FY19 (10 Yr)

Operations Costs

The enacted budget does not include any general inflationary increases for agency operating budgets. The largest increases in operating costs for the FY20/FY21 biennium related to DAS rate charges in a variety of agencies. At a statewide level, these amounted to about a $3.1 million in FY19-20 and $3.6 million in FY20-21.
## General Fund Appropriations By Agency

FY20 / FY21 Biennial Budget as Enacted in the 2019 Legislative Session

<table>
<thead>
<tr>
<th>Type</th>
<th>Current Yr FY2018-19</th>
<th>Enacted FY2019-20</th>
<th>Enacted FY2020-21</th>
<th>FY20 vs Prior Yr $ Change</th>
<th>% Change</th>
<th>FY21 vs Prior Yr $ Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>#03 Legislative Council</td>
<td>Oper 20,618,873</td>
<td>21,233,246</td>
<td>21,692,920</td>
<td>614,373</td>
<td>3.0%</td>
<td>459,674</td>
<td>2.2%</td>
</tr>
<tr>
<td>#03 Legislative Council</td>
<td>Total 20,618,873</td>
<td>21,233,246</td>
<td>21,692,920</td>
<td>614,373</td>
<td>3.0%</td>
<td>459,674</td>
<td>2.2%</td>
</tr>
<tr>
<td>#05 Supreme Court</td>
<td>Aid 300,000</td>
<td>500,000</td>
<td>500,000</td>
<td>200,000</td>
<td>66.7%</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>#05 Supreme Court</td>
<td>Oper 187,043,520</td>
<td>195,447,322</td>
<td>199,189,998</td>
<td>8,403,802</td>
<td>4.5%</td>
<td>3,742,676</td>
<td>1.9%</td>
</tr>
<tr>
<td>#05 Supreme Court</td>
<td>Total 187,343,520</td>
<td>195,947,322</td>
<td>199,689,998</td>
<td>8,603,802</td>
<td>4.6%</td>
<td>3,742,676</td>
<td>1.9%</td>
</tr>
<tr>
<td>#07 Governor</td>
<td>Oper 2,151,585</td>
<td>2,058,577</td>
<td>2,102,805</td>
<td>(93,008)</td>
<td>-4.3%</td>
<td>44,228</td>
<td>2.1%</td>
</tr>
<tr>
<td>#07 Governor</td>
<td>Total 2,151,585</td>
<td>2,058,577</td>
<td>2,102,805</td>
<td>(93,008)</td>
<td>-4.3%</td>
<td>44,228</td>
<td>2.1%</td>
</tr>
<tr>
<td>#08 Lt. Governor</td>
<td>Oper 149,768</td>
<td>151,135</td>
<td>152,437</td>
<td>1,367</td>
<td>0.9%</td>
<td>1,302</td>
<td>0.9%</td>
</tr>
<tr>
<td>#08 Lt. Governor</td>
<td>Total 149,768</td>
<td>151,135</td>
<td>152,437</td>
<td>1,367</td>
<td>0.9%</td>
<td>1,302</td>
<td>0.9%</td>
</tr>
<tr>
<td>#09 Secretary of State</td>
<td>Oper 2,264,183</td>
<td>6,596,103</td>
<td>2,316,283</td>
<td>4,331,920</td>
<td>191.3%</td>
<td>(4,279,820)</td>
<td>-64.9%</td>
</tr>
<tr>
<td>#09 Secretary of State</td>
<td>Total 2,264,183</td>
<td>6,596,103</td>
<td>2,316,283</td>
<td>4,331,920</td>
<td>191.3%</td>
<td>(4,279,820)</td>
<td>-64.9%</td>
</tr>
<tr>
<td>#10 State Auditor</td>
<td>Oper 2,485,756</td>
<td>2,579,272</td>
<td>2,641,806</td>
<td>93,516</td>
<td>3.8%</td>
<td>62,534</td>
<td>2.4%</td>
</tr>
<tr>
<td>#10 State Auditor</td>
<td>Total 2,485,756</td>
<td>2,579,272</td>
<td>2,641,806</td>
<td>93,516</td>
<td>3.8%</td>
<td>62,534</td>
<td>2.4%</td>
</tr>
<tr>
<td>#11 Attorney General</td>
<td>Oper 6,551,897</td>
<td>6,475,924</td>
<td>6,606,854</td>
<td>(75,973)</td>
<td>-1.2%</td>
<td>130,930</td>
<td>2.0%</td>
</tr>
<tr>
<td>#11 Attorney General</td>
<td>Total 6,551,897</td>
<td>6,475,924</td>
<td>6,606,854</td>
<td>(75,973)</td>
<td>-1.2%</td>
<td>130,930</td>
<td>2.0%</td>
</tr>
<tr>
<td>#12 State Treasurer</td>
<td>Oper 1,157,357</td>
<td>1,154,310</td>
<td>1,171,439</td>
<td>(3,047)</td>
<td>-0.3%</td>
<td>17,129</td>
<td>1.5%</td>
</tr>
<tr>
<td>#12 State Treasurer</td>
<td>Total 1,157,357</td>
<td>1,154,310</td>
<td>1,171,439</td>
<td>(3,047)</td>
<td>-0.3%</td>
<td>17,129</td>
<td>1.5%</td>
</tr>
<tr>
<td>#13 Education</td>
<td>Aid 1,228,115,662</td>
<td>1,294,162,877</td>
<td>1,303,331,146</td>
<td>66,047,215</td>
<td>5.4%</td>
<td>9,168,269</td>
<td>0.7%</td>
</tr>
<tr>
<td>#13 Education</td>
<td>Oper 24,847,544</td>
<td>25,744,791</td>
<td>26,076,673</td>
<td>897,247</td>
<td>3.6%</td>
<td>331,882</td>
<td>1.3%</td>
</tr>
<tr>
<td>#13 Education</td>
<td>Total 1,252,963,206</td>
<td>1,319,907,668</td>
<td>1,329,407,819</td>
<td>66,494,626</td>
<td>5.3%</td>
<td>9,500,151</td>
<td>0.7%</td>
</tr>
<tr>
<td>#14 Public Service Comm</td>
<td>Oper 2,325,823</td>
<td>2,233,960</td>
<td>2,269,242</td>
<td>(91,683)</td>
<td>-3.9%</td>
<td>35,282</td>
<td>1.6%</td>
</tr>
<tr>
<td>#14 Public Service Comm</td>
<td>Total 2,325,823</td>
<td>2,233,960</td>
<td>2,269,242</td>
<td>(91,683)</td>
<td>-3.9%</td>
<td>35,282</td>
<td>1.6%</td>
</tr>
<tr>
<td>#15 Parole Board</td>
<td>Oper 7,534,270</td>
<td>7,891,768</td>
<td>8,124,998</td>
<td>357,498</td>
<td>4.7%</td>
<td>233,230</td>
<td>3.0%</td>
</tr>
<tr>
<td>#15 Parole Board</td>
<td>Total 7,534,270</td>
<td>7,891,768</td>
<td>8,124,998</td>
<td>357,498</td>
<td>4.7%</td>
<td>233,230</td>
<td>3.0%</td>
</tr>
<tr>
<td>#16 Revenue</td>
<td>Aid 98,300,000</td>
<td>103,100,000</td>
<td>106,800,000</td>
<td>4,800,000</td>
<td>4.9%</td>
<td>3,700,000</td>
<td>3.6%</td>
</tr>
<tr>
<td>#16 Revenue</td>
<td>Oper 26,728,444</td>
<td>27,417,676</td>
<td>27,674,896</td>
<td>3,226,998</td>
<td>12.5%</td>
<td>257,220</td>
<td>0.9%</td>
</tr>
<tr>
<td>#16 Revenue</td>
<td>Total 125,028,444</td>
<td>130,517,676</td>
<td>134,474,896</td>
<td>5,489,752</td>
<td>4.4%</td>
<td>3,957,220</td>
<td>3.0%</td>
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<tr>
<td>#18 Agriculture</td>
<td>Aid 456,000</td>
<td>456,000</td>
<td>456,000</td>
<td>0</td>
<td>0.0%</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>#18 Agriculture</td>
<td>Oper 5,608,564</td>
<td>5,698,913</td>
<td>5,799,169</td>
<td>100,349</td>
<td>1.6%</td>
<td>100,256</td>
<td>1.8%</td>
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<tr>
<td>#18 Agriculture</td>
<td>Total 6,064,564</td>
<td>6,154,913</td>
<td>6,255,169</td>
<td>100,349</td>
<td>1.6%</td>
<td>100,256</td>
<td>1.8%</td>
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<tr>
<td>#21 Fire Marshal</td>
<td>Oper 4,172,967</td>
<td>4,231,522</td>
<td>4,345,277</td>
<td>58,555</td>
<td>1.4%</td>
<td>113,755</td>
<td>2.7%</td>
</tr>
<tr>
<td>#21 Fire Marshal</td>
<td>Total 4,172,967</td>
<td>4,231,522</td>
<td>4,345,277</td>
<td>58,555</td>
<td>1.4%</td>
<td>113,755</td>
<td>2.7%</td>
</tr>
<tr>
<td>#23 Labor</td>
<td>Oper 621,982</td>
<td>641,042</td>
<td>657,218</td>
<td>19,060</td>
<td>3.1%</td>
<td>16,176</td>
<td>2.5%</td>
</tr>
<tr>
<td>#23 Labor</td>
<td>Total 621,982</td>
<td>641,042</td>
<td>657,218</td>
<td>19,060</td>
<td>3.1%</td>
<td>16,176</td>
<td>2.5%</td>
</tr>
<tr>
<td>#25 DHHS</td>
<td>Aid 1,392,485,181</td>
<td>1,411,956,587</td>
<td>1,472,279,303</td>
<td>19,471,406</td>
<td>1.4%</td>
<td>60,322,716</td>
<td>4.3%</td>
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<tr>
<td>#25 DHHS *</td>
<td>Oper 236,687,805</td>
<td>243,004,720</td>
<td>247,444,292</td>
<td>6,316,915</td>
<td>2.7%</td>
<td>4,439,572</td>
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<tr>
<td>#25 DHHS</td>
<td>Total 1,629,172,986</td>
<td>1,654,961,307</td>
<td>1,719,723,595</td>
<td>75,788,282</td>
<td>4.6%</td>
<td>64,762,288</td>
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<td>#27 Transportation</td>
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<td>100,000</td>
<td>0</td>
<td>0</td>
<td>100%</td>
<td>na</td>
<td>(100,000) -100%</td>
</tr>
<tr>
<td>#27 Transportation</td>
<td>Total 0</td>
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<td>100%</td>
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<td>FY20 vs Prior Yr</td>
<td>FY21 vs Prior Yr</td>
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<td>$ Chg  % Chg</td>
<td>$ Chg % Chg</td>
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<tr>
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<td>Veterans Affairs *</td>
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<tr>
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<td>Total</td>
<td>25,901,529</td>
<td>26,582,179</td>
<td>680,650</td>
<td>2.6%</td>
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<tr>
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<td>Natural Resources</td>
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<td>10,388,164</td>
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<td>14,990,564</td>
<td>12,194,276</td>
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<td>Military Dept</td>
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<td>6,584,424</td>
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<tr>
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<td>4,876,762</td>
<td>11,077,948</td>
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<tr>
<td>#32</td>
<td>Ed Lands &amp; Funds</td>
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<tr>
<td></td>
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<td>345,999</td>
<td>368,003</td>
<td>22,004</td>
<td>6.4%</td>
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<tr>
<td>#33</td>
<td>Game &amp; Parks</td>
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<td>Library Commission</td>
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<td>Liquor Control</td>
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<td>1,333,267</td>
<td>59,370</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>Total</td>
<td>1,273,897</td>
<td>1,333,267</td>
<td>59,370</td>
<td>4.7%</td>
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<tr>
<td>#36</td>
<td>Racing Commission</td>
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<tr>
<td></td>
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<td>0</td>
<td>60,000</td>
<td>0</td>
<td>na (60,000)-100%</td>
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</tr>
<tr>
<td>#46</td>
<td>Correctional Services</td>
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<tr>
<td></td>
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<td>Oper</td>
<td>211,920,240</td>
<td>219,851,700</td>
<td>7,931,460</td>
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<tr>
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<td>Total</td>
<td>215,420,240</td>
<td>223,351,700</td>
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<td>NETC</td>
<td>Oper</td>
<td>9,967,401</td>
<td>10,163,451</td>
<td>196,050</td>
<td>2.0%</td>
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</tr>
<tr>
<td></td>
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<td>Total</td>
<td>9,967,401</td>
<td>10,163,451</td>
<td>196,050</td>
<td>2.0%</td>
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<tr>
<td>#48</td>
<td>Coordinating Comm</td>
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<td>7,693,430</td>
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<tr>
<td>#50</td>
<td>State Colleges</td>
<td>Oper</td>
<td>51,620,804</td>
<td>53,548,946</td>
<td>55,527,357</td>
<td>1,928,142</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total</td>
<td>51,620,804</td>
<td>53,548,946</td>
<td>55,527,357</td>
<td>1,928,142</td>
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<tr>
<td>#51</td>
<td>University of Nebraska</td>
<td>Oper</td>
<td>574,745,874</td>
<td>592,104,554</td>
<td>613,935,833</td>
<td>3,758,680</td>
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<tr>
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<td>Total</td>
<td>574,745,874</td>
<td>592,104,554</td>
<td>613,935,833</td>
<td>3,758,680</td>
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<tr>
<td>#54</td>
<td>Historical Society</td>
<td>Oper</td>
<td>4,312,111</td>
<td>4,465,781</td>
<td>453,636</td>
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<tr>
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<td>Total</td>
<td>4,312,111</td>
<td>4,465,781</td>
<td>453,636</td>
<td>3.6%</td>
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<tr>
<td>#64</td>
<td>State Patrol</td>
<td>Oper</td>
<td>60,309,294</td>
<td>62,871,629</td>
<td>64,198,023</td>
<td>2,562,335</td>
<td>4.2%</td>
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<tr>
<td></td>
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<td>Total</td>
<td>60,309,294</td>
<td>62,871,629</td>
<td>64,198,023</td>
<td>2,562,335</td>
<td>4.2%</td>
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<tr>
<td>#65</td>
<td>Admin Services (DAS)</td>
<td>Oper</td>
<td>8,551,907</td>
<td>8,902,707</td>
<td>772,731</td>
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</tr>
<tr>
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<td></td>
<td>Total</td>
<td>8,551,907</td>
<td>8,902,707</td>
<td>772,731</td>
<td>4.1%</td>
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<tr>
<td>#67</td>
<td>Equal Opportunity</td>
<td>Oper</td>
<td>1,260,357</td>
<td>1,261,453</td>
<td>1,287,346</td>
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<tr>
<td></td>
<td></td>
<td>Total</td>
<td>1,260,357</td>
<td>1,261,453</td>
<td>1,287,346</td>
<td>1.0%</td>
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<tr>
<td>#68</td>
<td>Latino American Comm.</td>
<td>Oper</td>
<td>211,023</td>
<td>256,904</td>
<td>262,746</td>
<td>45,881</td>
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<td>211,023</td>
<td>256,904</td>
<td>262,746</td>
<td>45,881</td>
<td>21.7%</td>
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<tr>
<td>#69</td>
<td>Arts Council</td>
<td>Aid</td>
<td>905,346</td>
<td>905,346</td>
<td>0</td>
<td>0.0%</td>
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<tr>
<td></td>
<td></td>
<td>Oper</td>
<td>578,240</td>
<td>603,506</td>
<td>619,017</td>
<td>25,266</td>
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<td>1,483,586</td>
<td>1,508,852</td>
<td>1,524,363</td>
<td>25,266</td>
<td>1.7%</td>
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State of Nebraska Biennial Budget (2019 Session)
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<th>Enacted FY2019-20</th>
<th>Enacted FY2020-21</th>
<th>FY20 vs Prior Yr $ Chnge</th>
<th>% Chnge</th>
<th>FY21 vs Prior Yr $ Chnge</th>
<th>% Chnge</th>
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<td>#70 Foster Care Review</td>
<td>Oper</td>
<td>2,081,930</td>
<td>1,941,852</td>
<td>1,981,200</td>
<td>(140,078)</td>
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<td>39,348</td>
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<td>#70 Foster Care Review</td>
<td>Total</td>
<td>2,081,930</td>
<td>1,941,852</td>
<td>1,981,200</td>
<td>(140,078)</td>
<td>-6.7%</td>
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<td>6,690,352</td>
<td>6,490,352</td>
<td>200,000</td>
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<td>(200,000)</td>
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<td>#72 Economic Development</td>
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<td>11,535,113</td>
<td>11,419,270</td>
<td>194,353</td>
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<td>(115,843)</td>
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<td>236,225</td>
<td>241,161</td>
<td>6,097</td>
<td>2.6%</td>
<td>4,936</td>
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<tr>
<td>#76 Indian Affairs Comm</td>
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<td>236,225</td>
<td>241,161</td>
<td>6,097</td>
<td>2.6%</td>
<td>4,936</td>
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<td>#77 Industrial Relations</td>
<td>Oper</td>
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<td>309,318</td>
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<tr>
<td>#77 Industrial Relations</td>
<td>Total</td>
<td>320,917</td>
<td>298,176</td>
<td>309,318</td>
<td>(22,741)</td>
<td>-7.1%</td>
<td>11,142</td>
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<td>#78 Crime Commission</td>
<td>Aid</td>
<td>7,510,876</td>
<td>7,746,420</td>
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<td>286,890</td>
<td>311,790</td>
<td>70,000</td>
<td>32.3%</td>
<td>24,900</td>
</tr>
<tr>
<td>#81 Blind &amp; Visually Impaired</td>
<td>Oper</td>
<td>1,000,058</td>
<td>1,570,253</td>
<td>1,634,396</td>
<td>570,195</td>
<td>57.0%</td>
<td>64,116</td>
</tr>
<tr>
<td>#81 Blind &amp; Visually Impaired</td>
<td>Total</td>
<td>1,216,948</td>
<td>1,857,143</td>
<td>1,946,186</td>
<td>640,195</td>
<td>52.6%</td>
<td>89,103</td>
</tr>
<tr>
<td>#82 Deaf &amp; Hard of Hearing</td>
<td>Oper</td>
<td>1,003,151</td>
<td>1,030,129</td>
<td>1,051,593</td>
<td>26,978</td>
<td>2.7%</td>
<td>21,464</td>
</tr>
<tr>
<td>#82 Deaf &amp; Hard of Hearing</td>
<td>Total</td>
<td>1,003,151</td>
<td>1,030,129</td>
<td>1,051,593</td>
<td>26,978</td>
<td>2.7%</td>
<td>21,464</td>
</tr>
<tr>
<td>#83 Community Colleges</td>
<td>Aid</td>
<td>98,575,874</td>
<td>100,547,391</td>
<td>102,558,339</td>
<td>1,971,517</td>
<td>2.0%</td>
<td>2,010,948</td>
</tr>
<tr>
<td>#83 Community Colleges</td>
<td>Total</td>
<td>98,575,874</td>
<td>100,547,391</td>
<td>102,558,339</td>
<td>1,971,517</td>
<td>2.0%</td>
<td>2,010,948</td>
</tr>
<tr>
<td>#84 Environmental Quality</td>
<td>Aid</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>na</td>
<td>0</td>
</tr>
<tr>
<td>#84 Environmental Quality</td>
<td>Oper</td>
<td>3,652,217</td>
<td>3,680,094</td>
<td>3,716,744</td>
<td>27,877</td>
<td>0.8%</td>
<td>36,650</td>
</tr>
<tr>
<td>#84 Environmental Quality</td>
<td>Total</td>
<td>3,652,217</td>
<td>3,680,094</td>
<td>3,716,744</td>
<td>27,877</td>
<td>0.8%</td>
<td>36,650</td>
</tr>
<tr>
<td>#85 Retirement Board</td>
<td>Oper</td>
<td>52,698,171</td>
<td>53,638,505</td>
<td>54,709,000</td>
<td>940,334</td>
<td>1.8%</td>
<td>1,070,495</td>
</tr>
<tr>
<td>#85 Retirement Board</td>
<td>Total</td>
<td>52,698,171</td>
<td>53,638,505</td>
<td>54,709,000</td>
<td>940,334</td>
<td>1.8%</td>
<td>1,070,495</td>
</tr>
<tr>
<td>#87 Account/Disclosure</td>
<td>Oper</td>
<td>476,323</td>
<td>489,547</td>
<td>500,170</td>
<td>13,224</td>
<td>2.8%</td>
<td>10,623</td>
</tr>
<tr>
<td>#87 Account/Disclosure</td>
<td>Total</td>
<td>476,323</td>
<td>489,547</td>
<td>500,170</td>
<td>13,224</td>
<td>2.8%</td>
<td>10,623</td>
</tr>
<tr>
<td>#93 Tax Equal/Review Comm</td>
<td>Oper</td>
<td>855,648</td>
<td>879,848</td>
<td>899,242</td>
<td>24,200</td>
<td>2.8%</td>
<td>19,394</td>
</tr>
<tr>
<td>#93 Tax Equal/Review Comm</td>
<td>Total</td>
<td>855,648</td>
<td>879,848</td>
<td>899,242</td>
<td>24,200</td>
<td>2.8%</td>
<td>19,394</td>
</tr>
<tr>
<td><strong>Construction-Total</strong></td>
<td>Total</td>
<td><strong>21,739,000</strong></td>
<td><strong>38,265,811</strong></td>
<td><strong>27,489,461</strong></td>
<td>16,526,811</td>
<td>76.0%</td>
<td>(10,776,350)</td>
</tr>
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</table>

**OPERATIONS**
1,583,458,863 1,639,165,838 1,680,718,617 55,706,975 3.5% 41,552,779 2.5%

**STATE AID**
2,851,085,752 2,947,240,209 3,021,306,126 96,154,457 3.4% 74,065,917 2.5%

**CONSTRUCTION**
21,739,000 38,265,811 27,489,461 16,526,811 76.0% (10,776,350) -28.2%

**TOTAL GENERAL FUNDS**
4,456,283,615 4,624,671,858 4,729,514,204 168,388,243 3.8% 104,842,346 2.3%
## General Fund State Aid by Aid Program

### FY20 / FY21 Biennial Budget as Enacted in the 2019 Legislative Session

<table>
<thead>
<tr>
<th>Type</th>
<th>Current Yr FY2018-19</th>
<th>Enacted FY2019-20</th>
<th>Enacted FY2020-21</th>
<th>FY20 vs Prior Yr $ Chnge</th>
<th>% Chnge</th>
<th>FY21 vs Prior Yr $ Chnge</th>
<th>% Chnge</th>
</tr>
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<tbody>
<tr>
<td>#05 Court Appointed Special Advocate</td>
<td>300,000</td>
<td>500,000</td>
<td>500,000</td>
<td>200,000</td>
<td>66.7%</td>
<td>0</td>
<td>0.0%</td>
</tr>
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<td>#13 TEEOSA State Aid to Education</td>
<td>974,507,975</td>
<td>1,036,237,766</td>
<td>1,042,856,698</td>
<td>61,729,791</td>
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<td>6,618,932</td>
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<tr>
<td>#13 Special Education</td>
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<td>228,791,851</td>
<td>231,079,770</td>
<td>2,265,266</td>
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<td>2,287,919</td>
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<td>#13 Aid to ESU's</td>
<td>13,085,000</td>
<td>13,352,558</td>
<td>13,613,976</td>
<td>267,558</td>
<td>2.0%</td>
<td>261,418</td>
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<td>#13 High ability learner programs</td>
<td>2,202,384</td>
<td>2,342,962</td>
<td>2,342,962</td>
<td>140,578</td>
<td>6.4%</td>
<td>0</td>
<td>0.0%</td>
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<tr>
<td>#13 Early Childhood grant program</td>
<td>3,474,583</td>
<td>3,619,357</td>
<td>3,619,357</td>
<td>144,774</td>
<td>4.2%</td>
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<tr>
<td>#13 Early Childhood Endowment</td>
<td>4,800,000</td>
<td>5,000,000</td>
<td>5,000,000</td>
<td>200,000</td>
<td>4.0%</td>
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<td>0.0%</td>
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<tr>
<td>#13 Nurturing Healthy Behaviors</td>
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<td>400,000</td>
<td>16,000</td>
<td>4.2%</td>
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<tr>
<td>#13 School Lunch</td>
<td>376,351</td>
<td>392,032</td>
<td>392,032</td>
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<td>#13 Textbook loan program</td>
<td>446,880</td>
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<td>18,620</td>
<td>4.2%</td>
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<td>#13 School Breakfast reimbursement</td>
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<td>617,898</td>
<td>617,898</td>
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<td>0.0%</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>#13 Adult Education</td>
<td>206,077</td>
<td>214,664</td>
<td>214,664</td>
<td>8,587</td>
<td>4.2%</td>
<td>0</td>
<td>0.0%</td>
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<td>#13 Learning Communities Aid</td>
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<td>470,000</td>
<td>470,000</td>
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<td>0.0%</td>
<td>0</td>
<td>0.0%</td>
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<td>#13 Summer Food Service grants</td>
<td>86,400</td>
<td>90,000</td>
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<td>3,600</td>
<td>4.2%</td>
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<tr>
<td>#13 High School Equivalency Assistance</td>
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<td>750,000</td>
<td>30,000</td>
<td>4.2%</td>
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<td>0.0%</td>
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<tr>
<td>#13 Step Up to Quality Child Care - Scholarships</td>
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<td>100,000</td>
<td>100,000</td>
<td>4,000</td>
<td>4.2%</td>
<td>0</td>
<td>0.0%</td>
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<tr>
<td>#13 Step Up to Quality Child Care - Bonuses</td>
<td>66,240</td>
<td>69,000</td>
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<td>2,760</td>
<td>4.2%</td>
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<td>#13 Vocational Rehabilitation</td>
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<td>1,249,289</td>
<td>1,200,000</td>
<td>243.5%</td>
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<tr>
<td>#16 Homestead Exemption</td>
<td>84,100,000</td>
<td>88,700,000</td>
<td>92,000,000</td>
<td>4,600,000</td>
<td>5.5%</td>
<td>3,300,000</td>
<td>3.7%</td>
</tr>
<tr>
<td>#16 Personal Property Tax Relief Act</td>
<td>14,200,000</td>
<td>14,400,000</td>
<td>14,800,000</td>
<td>200,000</td>
<td>1.4%</td>
<td>400,000</td>
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</tr>
<tr>
<td>#18 Riparian Vegetation grants</td>
<td>456,000</td>
<td>456,000</td>
<td>456,000</td>
<td>0</td>
<td>0.0%</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>#25 Behavioral Health Aid</td>
<td>71,872,571</td>
<td>75,388,670</td>
<td>71,995,541</td>
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<td>(3,393,129)</td>
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</tr>
<tr>
<td>#25 Medical student assistance/RHOP</td>
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<td>680,723</td>
<td>680,723</td>
<td>0</td>
<td>0.0%</td>
<td>0</td>
<td>0.0%</td>
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<tr>
<td>#25 Children's Health Insurance (SCHIP)</td>
<td>6,178,073</td>
<td>14,317,097</td>
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<td>11,210,147</td>
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<tr>
<td>#25 Public Assistance</td>
<td>94,994,043</td>
<td>91,609,328</td>
<td>90,756,257</td>
<td>(3,848,715)</td>
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<td>(853,071)</td>
<td>-0.9%</td>
</tr>
<tr>
<td>#25 Medicaid</td>
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<td>56,840,005</td>
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<tr>
<td>#25 Child Welfare aid</td>
<td>197,071,388</td>
<td>197,032,479</td>
<td>198,924,830</td>
<td>(38,909)</td>
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<td>1,892,351</td>
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<tr>
<td>#25 Developmental disabilities aid</td>
<td>150,279,443</td>
<td>150,880,903</td>
<td>144,893,404</td>
<td>601,460</td>
<td>0.4%</td>
<td>(5,987,499)</td>
<td>-4.0%</td>
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<tr>
<td>#25 Community health centers</td>
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<td>5,783,060</td>
<td>5,783,060</td>
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<td>0</td>
<td>0.0%</td>
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<tr>
<td>#25 Health Aid</td>
<td>6,151,907</td>
<td>6,114,407</td>
<td>6,114,407</td>
<td>(37,500)</td>
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<td>#25 Care Management</td>
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<td>2,315,560</td>
<td>2,315,560</td>
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<td>0.0%</td>
<td>0</td>
<td>0.0%</td>
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<tr>
<td>#25 Area agencies on aging</td>
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<td>7,530,229</td>
<td>8,144,141</td>
<td>613,912</td>
<td>8.2%</td>
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<tr>
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<td>1,806,112</td>
<td>1,806,112</td>
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<td>0.0%</td>
<td>0</td>
<td>0.0%</td>
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<tr>
<td>#29 Resources Development Fund</td>
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<td>0.0%</td>
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<tr>
<td>#31 Governors Emergency Program</td>
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<td>5,000,000</td>
<td>6,000,000</td>
<td>na</td>
<td>(1,000,000)</td>
<td>-16.7%</td>
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<td>0.0%</td>
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<tr>
<td>#33 Niobrara Council</td>
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<td>0.0%</td>
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<td>0.0%</td>
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<tr>
<td>Type</td>
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<td>FY2019-20</td>
<td>FY2020-21</td>
<td>FY20 vs Prior Yr $ Chnge</td>
<td>% Chnge</td>
<td>FY21 vs Prior Yr $ Chnge</td>
<td>% Chnge</td>
</tr>
<tr>
<td>--------------------------------------</td>
<td>-----------</td>
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<td>-----------</td>
<td>--------------------------</td>
<td>---------</td>
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<td>---------</td>
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<tr>
<td>#34 Local libraries</td>
<td>1,243,282</td>
<td>1,262,369</td>
<td>1,281,837</td>
<td>19,087</td>
<td>1.5%</td>
<td>19,468</td>
<td>1.5%</td>
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<tr>
<td>#46 Vocational and Life Skills Program</td>
<td>3,500,000</td>
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<td>3,500,000</td>
<td>0</td>
<td>0.0%</td>
<td>0</td>
<td>0.0%</td>
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<tr>
<td>#48 Nebr Opportunity Grant Program</td>
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<td>6,593,430</td>
<td>6,593,430</td>
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<td>0.0%</td>
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<tr>
<td>#48 Access College Early Scholarship</td>
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<td>1,100,000</td>
<td>1,100,000</td>
<td>154,400</td>
<td>16.3%</td>
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<tr>
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<td>905,346</td>
<td>905,346</td>
<td>0</td>
<td>0.0%</td>
<td>0</td>
<td>0.0%</td>
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<td>#72 State aid to development districts</td>
<td>470,000</td>
<td>670,000</td>
<td>470,000</td>
<td>200,000</td>
<td>42.6%</td>
<td>(200,000)</td>
<td>-29.9%</td>
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<td>6,020,352</td>
<td>6,020,352</td>
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<td>0.0%</td>
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<tr>
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<td>564,300</td>
<td>564,300</td>
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<td>6,048,000</td>
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<td>12,919</td>
<td>12,919</td>
<td>0</td>
<td>0.0%</td>
<td>0</td>
<td>0.0%</td>
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<tr>
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<td>480,000</td>
<td>480,000</td>
<td>0</td>
<td>0.0%</td>
<td>0</td>
<td>0.0%</td>
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<tr>
<td>#78 Victim Witness assistance</td>
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<td>50,457</td>
<td>50,457</td>
<td>0</td>
<td>0.0%</td>
<td>0</td>
<td>0.0%</td>
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<td>#78 Crime Victims reparations</td>
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<td>19,200</td>
<td>19,200</td>
<td>0</td>
<td>0.0%</td>
<td>0</td>
<td>0.0%</td>
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<tr>
<td>#78 Violence Prevention Grants</td>
<td>336,000</td>
<td>571,544</td>
<td>591,160</td>
<td>235,544</td>
<td>70.1%</td>
<td>19,616</td>
<td>3.4%</td>
</tr>
<tr>
<td>#81 Blind rehabilitation</td>
<td>216,890</td>
<td>286,890</td>
<td>311,790</td>
<td>70,000</td>
<td>32.3%</td>
<td>24,900</td>
<td>8.7%</td>
</tr>
<tr>
<td>#83 Aid to Community Colleges</td>
<td>98,575,874</td>
<td>100,547,391</td>
<td>102,558,339</td>
<td>1,971,517</td>
<td>2.0%</td>
<td>2,010,948</td>
<td>2.0%</td>
</tr>
<tr>
<td>Individuals/Other</td>
<td>1,415,580,493</td>
<td>1,437,130,930</td>
<td>1,497,317,630</td>
<td>21,550,437</td>
<td>1.5%</td>
<td>60,186,700</td>
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</tr>
<tr>
<td>Local Government</td>
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<td>1,510,109,279</td>
<td>1,523,988,496</td>
<td>74,604,020</td>
<td>5.2%</td>
<td>13,879,217</td>
<td>0.9%</td>
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<tr>
<td>Total State Aid</td>
<td>2,851,085,752</td>
<td>2,947,240,209</td>
<td>3,021,306,126</td>
<td>96,154,457</td>
<td>3.4%</td>
<td>74,065,917</td>
<td>2.5%</td>
</tr>
</tbody>
</table>
Governors Vetoes and Overrides

In the 2019 legislative session there were no Governor vetoes in the mainline budget bill and therefore no overrides.
APPROPRIATIONS
ALL FUND SOURCES
Appropriations - All Fund Sources

This section of the report reflects the enacted budget for all funds sources, not just General Funds. Table 31 contains the overall total appropriations by fund source broken down by operations, state aid and capital construction. Following the table is a description of each type of fund source and highlights of major increases inside of each fund category.

Table 31  Biennial Budget as Enacted - All Fund Sources

<table>
<thead>
<tr>
<th>FY2018-19 (without deficits)</th>
<th>General</th>
<th>Cash</th>
<th>Federal</th>
<th>Rev/Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency Operations</td>
<td>1,583,458,863</td>
<td>1,782,192,983</td>
<td>934,363,873</td>
<td>929,881,552</td>
<td>5,229,897,271</td>
</tr>
<tr>
<td>State Aid</td>
<td>2,851,085,752</td>
<td>596,272,748</td>
<td>2,059,921,300</td>
<td>2,367,412</td>
<td>5,509,647,212</td>
</tr>
<tr>
<td>Capital Construction</td>
<td>21,739,000</td>
<td>40,080,930</td>
<td>2,015,000</td>
<td>59,594,015</td>
<td>123,428,945</td>
</tr>
<tr>
<td>FY2018-19 Total</td>
<td>4,456,283,615</td>
<td>2,418,546,661</td>
<td>2,996,300,173</td>
<td>991,842,979</td>
<td>10,862,973,428</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FY2019-20</th>
<th>General</th>
<th>Cash</th>
<th>Federal</th>
<th>Rev/Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency Operations</td>
<td>1,639,165,838</td>
<td>1,884,364,905</td>
<td>938,700,963</td>
<td>936,664,110</td>
<td>5,398,895,816</td>
</tr>
<tr>
<td>Capital Construction</td>
<td>38,265,811</td>
<td>57,799,484</td>
<td>37,930,946</td>
<td>51,442,673</td>
<td>185,438,914</td>
</tr>
<tr>
<td>FY2019-20 Total</td>
<td>4,624,671,858</td>
<td>2,607,858,637</td>
<td>3,140,010,262</td>
<td>990,474,195</td>
<td>11,363,014,952</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Change over prior year</th>
<th>Dollar</th>
<th>Percent</th>
<th>Dollar</th>
<th>Percent</th>
<th>Dollar</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2019-20 Total</td>
<td>168,388,243</td>
<td>3.8%</td>
<td>189,311,976</td>
<td>7.8%</td>
<td>143,710,089</td>
<td>4.8%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FY2020-21</th>
<th>General</th>
<th>Cash</th>
<th>Federal</th>
<th>Rev/Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency Operations</td>
<td>1,680,718,617</td>
<td>1,848,349,049</td>
<td>941,540,956</td>
<td>939,642,655</td>
<td>5,410,251,277</td>
</tr>
<tr>
<td>State Aid</td>
<td>3,021,306,126</td>
<td>647,597,491</td>
<td>2,582,331,951</td>
<td>2,367,412</td>
<td>6,253,602,980</td>
</tr>
<tr>
<td>Capital Construction</td>
<td>27,489,461</td>
<td>55,505,308</td>
<td>14,683,000</td>
<td>38,526,000</td>
<td>136,203,769</td>
</tr>
<tr>
<td>FY2020-21 Total</td>
<td>4,729,514,204</td>
<td>2,551,451,848</td>
<td>3,538,555,907</td>
<td>980,536,067</td>
<td>11,800,058,026</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Change over prior year</th>
<th>Dollar</th>
<th>Percent</th>
<th>Dollar</th>
<th>Percent</th>
<th>Dollar</th>
<th>Percent</th>
<th>Dollar</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2020-21 Total</td>
<td>104,842,346</td>
<td>2.3%</td>
<td>(56,406,789)</td>
<td>-2.2%</td>
<td>398,545,645</td>
<td>12.7%</td>
<td>(9,938,128)</td>
<td>-1.0%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Two Year Average</th>
<th>Dollar</th>
<th>Percent</th>
<th>Dollar</th>
<th>Percent</th>
<th>Dollar</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency Operations</td>
<td>21,739,000</td>
<td>40.7%</td>
<td>21,739,000</td>
<td>40.7%</td>
<td>21,739,000</td>
<td>40.7%</td>
</tr>
<tr>
<td>State Aid</td>
<td>40.7%</td>
<td>27.6%</td>
<td>40.7%</td>
<td>27.6%</td>
<td>40.7%</td>
<td>27.6%</td>
</tr>
<tr>
<td>Federal</td>
<td>40.7%</td>
<td>27.6%</td>
<td>40.7%</td>
<td>27.6%</td>
<td>40.7%</td>
<td>27.6%</td>
</tr>
<tr>
<td>Rev/Other</td>
<td>40.7%</td>
<td>27.6%</td>
<td>40.7%</td>
<td>27.6%</td>
<td>40.7%</td>
<td>27.6%</td>
</tr>
<tr>
<td>General</td>
<td>40.7%</td>
<td>27.6%</td>
<td>40.7%</td>
<td>27.6%</td>
<td>40.7%</td>
<td>27.6%</td>
</tr>
<tr>
<td>Cash</td>
<td>40.7%</td>
<td>27.6%</td>
<td>40.7%</td>
<td>27.6%</td>
<td>40.7%</td>
<td>27.6%</td>
</tr>
</tbody>
</table>
Cash Funds

These funds are used to account for the revenues and expenditures of dedicated fees and charges. Unlike the single General Fund, there are more than 200 individual cash funds contained in 70 different agencies. Only 7 agencies do not have some cash funds although many are very small amounts. In many instances, an agency has multiple cash funds. For example, the Dept. of Agriculture has over 20 different cash funds. Monies held in these funds generally can only be used for the specific purpose for which the fund was created. Cash funds are used to account for revenues such as University and State College tuition and fees, hunting/fishing permits, highway revenues (gas tax and sales tax on motor vehicles), and agricultural commodity check-off fees. In addition, most inspection, regulatory, and license fees and charges, are dedicated to and accounted for through the use of cash funds.

An increasingly large portion of cash funds is now the Property Tax Credit Fund where the source of monies for the cash fund are actually General Fund transfers. This now amounts to $275 million and moves the Dept. of Revenue to the third highest in cash fund appropriations.

<table>
<thead>
<tr>
<th>CASH FUNDS</th>
<th>Biennial Budget</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transportation</td>
<td>904,771,262</td>
<td>38.2%</td>
</tr>
<tr>
<td>University of Nebraska</td>
<td>477,168,449</td>
<td>18.3%</td>
</tr>
<tr>
<td>Revenue</td>
<td>252,850,137</td>
<td>11.7%</td>
</tr>
<tr>
<td>Health &amp; Human Services (DHHS)</td>
<td>169,208,806</td>
<td>6.6%</td>
</tr>
<tr>
<td>Public Service Comm</td>
<td>90,770,318</td>
<td>3.5%</td>
</tr>
<tr>
<td>Game and Parks</td>
<td>81,850,208</td>
<td>3.3%</td>
</tr>
<tr>
<td>Construction</td>
<td>40,080,930</td>
<td>2.2%</td>
</tr>
<tr>
<td>State Colleges</td>
<td>39,009,170</td>
<td>1.5%</td>
</tr>
<tr>
<td>Environmental Quality</td>
<td>36,633,904</td>
<td>1.5%</td>
</tr>
<tr>
<td>Motor Vehicles</td>
<td>34,951,669</td>
<td>1.4%</td>
</tr>
<tr>
<td>All Other</td>
<td>291,251,808</td>
<td>11.8%</td>
</tr>
<tr>
<td>Total - Cash Funds</td>
<td>2,418,546,661</td>
<td>100.0%</td>
</tr>
<tr>
<td>$ Change</td>
<td>44,374,674</td>
<td></td>
</tr>
<tr>
<td>% Change</td>
<td>1.9%</td>
<td>7.8%</td>
</tr>
</tbody>
</table>

The Dept of Transportation accounts for 38% of cash fund revenues and expenditures while the University of Nebraska accounts for 18%. The Dept of Revenue accounts for 17.7% of the total as the $275 million property tax credits are expended as cash funds.

The budget for FY19-20 reflects a 7.8% growth in cash fund appropriations. About 28% of the increase is from the $51 million increase in the Property Tax Credit. Other significant increases include $6.3 for replacement of election equipment.
Secretary of State – Replace Election Equipment

The budget includes $6,321,639 to replace aging election equipment throughout the state. Voter tabulation equipment is over 15 years old and is nearing the end of its life cycle. This was considered a priority as it’s important that election equipment function properly to ensure secure and accurate voting. The funding is provided through a transfer of funds from the Accounting Division Cash Fund to the Election Division Cash Fund. These monies were originally planned for the Fuzion project, which has subsequently been halted.

Department of Transportation

The budget utilizes revenue projections to set the total fuel tax at an anticipated average of 29.6¢ per gallon for both FY20 and FY21. This tax rate mirrors the request in the Department of Transportation’s budget request, as well as the Governor’s budget recommendation and equals the tax rate currently in effect.

The total fuel tax is set and controlled by the amount of the Highway Cash Fund appropriation to the department. Current budget projections require an appropriation of $453,000,000 in FY20 and $459,000,000 in FY21 to sustain the 29.6¢ total fuel tax for the next biennium. In FY19 the Highway Cash Fund appropriation was $446,500,000 which results in the FY20 appropriation being a 1.45 percent increase over FY19, and the FY21 appropriation being a 1.32 percent increase over FY20.

With regard to public transit aid, the department is maintaining the FY19 appropriation amount ($6,312,705) for each fiscal year (FY20 & FY21) with the possibility of increased expenditures within the appropriation which revolve around inter-city bus transportation.

The budget also includes a shift of 23 FTE’s to the Office of the Chief Information Officer (OCIO) as part of a centralization project that results in a $1,808,799 reduction of the base without any corresponding request for an increase in appropriation for OCIO expenses.

Projected expenditures for construction found within the overall budget reflect an increase of $75,628,658 in FY20, for a total of $741,041,380. In FY21, the budget reflects an increase of $54,898,678, for a total of $725,910,029.

The department also projects a continued increase in revenue allocated to the State Highway Capital Improvement Fund due to projected increases in receipts from the one-quarter (¼) of one (1) percent sales tax being remitted (85 percent share) to this fund. This projected increase assists in supporting the increase in appropriation for construction.

Overall federal reimbursements/grants (reflected as cash fund expenditures) that will flow into the Division of Roads are projected to be $400,900,000 for FY20 and $376,800,000 for FY21. For FY18, the total was $312,762,988 and the best estimate for FY19 is $336,000,000. The projected amounts for FY20 and FY21 reflect a 19 percent and 12 percent increase over the best estimate for FY19.

The Division of Aeronautics receives federal reimbursements through the Airport Improvement Program which are reflected as cash fund expenditures. The budget includes $33,409,800 for FY20 and in FY21, $19,459,800. Due to the reimbursements being on the federal fiscal year, these are the best estimates of expenditures when taking into consideration the states construction season.
The enacted budget also includes funding for six (6) projects among the three (3) state-owned airfields in Fairmont, Harvard, and Scribner. These projects total $1,599,982 in FY20 and $273,497 in FY21. Funding would be provided through the revenue generated by the operation of the state-owned airfields, the Aviation Trust Account, and federal Airport Improvement Program grants.

**Colorado Settlement Funds - Natural Resources**

Legislation adopted in 2018 directed that funds received from a settlement regarding Colorado's past use of water under the Republican River Compact would be deposited in the Water Resources Cash Fund. The Department of Natural Resources requested that $4,000,000 be appropriated in FY19-20 to allow for the funds to be used in the Republican River Basin. The agency is working cooperatively with surface water users in the Republican River basin to develop projects that would receive grant funding from the Water Resources Cash Fund. The enacted budget approved the use of the fund as requested by the department.

**Volkswagen Settlement Fund - DEQ**

The budget establishes the Volkswagen Settlement Cash Fund in the Department of Environmental Quality. The fund will receive revenue allocated to Nebraska from Volkswagen settlement trust fund, and will be used by the department to carry out the state use plan. It is estimated that approximately $12,200,000 will be allocated to Nebraska over the life of the program. The state use plan as developed by the Department of Environmental Quality would allocate grant funding to 1) school bus diesel and alternative fuel replacements; 2) zero emission vehicle charging infrastructure and 3) activities authorized under the Diesel Emissions Reduction Act. The agency request for an annual $2,500,000 cash fund appropriation was approved for both FY19-20 and FY20-21.

**Property Tax Credit Fund**

Under this program transfers are made to the Property Tax Credit Cash Fund at the discretion of the Legislature. Based on the amount of funds available, monies are then allocated to counties by the ratio of the real property valuation in the county to the real property valuation in the state. Counties then allocate funds as credit to each tax payer again based on their proportionate value. Enacted in 2007, the amount available for credits was $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. In the 2015 session, the credit was increased by $64 million increase to a total of $204 million.

In the 2016 session, LB 958 made several changes dealing with the Property Tax Credit Act. Previously the property tax credit was distributed based on 100% of the taxable value of real property. Under LB 958, the credit is distributed using “credit allocation valuation” which is 120% of agricultural and horticultural land taxable value and 100% for all other real property except agricultural and horticultural land. This change would shift $20 million of the property tax credit amounts from residential, commercial and industrial, and public service sectors to agriculture so to hold these other sectors harmless, LB958 provided language that the credit amount should be increased by $20 million to a total of $224 million.

The enacted budget increases the property tax credit by $51 million to a total of $275 million.
Table 32 shows the allocation amounts, credit valuations (valuation on which the credit allocation is derived), amount of credit per $100,000 of credit valuation and the property tax credit amount as a percent of property taxes levied. The 2019 figures shown are estimates based on calculations using the 2019 estimated valuations used for TEEOSA calculations at the October 2018 joint meeting as 2019 valuations are not yet set.

Table 32 Property Tax Credit Allocations

<table>
<thead>
<tr>
<th>Tax Year</th>
<th>Fiscal Yr</th>
<th>State Total</th>
<th>$ Change</th>
<th>% Change</th>
<th>Credit Per $100,000 Ag Land</th>
<th>Credit Per $100,000 Non-Ag Land</th>
<th>Credit as % of Taxes Levied</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007</td>
<td>FY2007-08</td>
<td>$105,000,000</td>
<td>--</td>
<td>--</td>
<td>$83.22</td>
<td>$83.22</td>
<td>4.1%</td>
</tr>
<tr>
<td>2008</td>
<td>FY2008-09</td>
<td>$115,000,000</td>
<td>10,000,000</td>
<td>9.5%</td>
<td>$86.13</td>
<td>$86.13</td>
<td>4.2%</td>
</tr>
<tr>
<td>2009</td>
<td>FY2009-10</td>
<td>$115,000,000</td>
<td>0</td>
<td>0.0%</td>
<td>$82.22</td>
<td>$82.22</td>
<td>4.0%</td>
</tr>
<tr>
<td>2010</td>
<td>FY2010-11</td>
<td>$115,000,000</td>
<td>0</td>
<td>0.0%</td>
<td>$78.91</td>
<td>$78.91</td>
<td>3.8%</td>
</tr>
<tr>
<td>2011</td>
<td>FY2011-12</td>
<td>$115,000,000</td>
<td>0</td>
<td>0.0%</td>
<td>$75.31</td>
<td>$75.31</td>
<td>3.7%</td>
</tr>
<tr>
<td>2012</td>
<td>FY2012-13</td>
<td>$115,000,000</td>
<td>0</td>
<td>0.0%</td>
<td>$71.50</td>
<td>$71.50</td>
<td>3.6%</td>
</tr>
<tr>
<td>2013</td>
<td>FY2013-14</td>
<td>$115,000,000</td>
<td>0</td>
<td>0.0%</td>
<td>$65.97</td>
<td>$65.97</td>
<td>3.4%</td>
</tr>
<tr>
<td>2014</td>
<td>FY2014-15</td>
<td>$140,000,000</td>
<td>25,000,000</td>
<td>21.7%</td>
<td>$71.54</td>
<td>$71.54</td>
<td>3.9%</td>
</tr>
<tr>
<td>2015</td>
<td>FY2015-16</td>
<td>$204,000,000</td>
<td>64,000,000</td>
<td>45.7%</td>
<td>$94.09</td>
<td>$94.09</td>
<td>5.4%</td>
</tr>
<tr>
<td>2016</td>
<td>FY2016-17</td>
<td>$204,000,000</td>
<td>0</td>
<td>0.0%</td>
<td>$89.57</td>
<td>$89.57</td>
<td>5.2%</td>
</tr>
<tr>
<td>2017</td>
<td>FY2017-18</td>
<td>$224,000,000</td>
<td>20,000,000</td>
<td>9.8%</td>
<td>$109.70</td>
<td>$87.95</td>
<td>5.5%</td>
</tr>
<tr>
<td>2018</td>
<td>FY2018-19</td>
<td>$224,000,000</td>
<td>0</td>
<td>0.0%</td>
<td>$103.81</td>
<td>$86.50</td>
<td>5.4%</td>
</tr>
<tr>
<td>2019 est*</td>
<td>FY2019-20</td>
<td>$275,000,000</td>
<td>51,000,000</td>
<td>22.8%</td>
<td>$124.43</td>
<td>$104.31</td>
<td>6.3%</td>
</tr>
</tbody>
</table>

* based on 2019 estimated valuations used for TEEOSA calculations at the October 2018 joint meeting

The distribution of the property tax credits by sector i.e. agriculture, residential, commercial and industrial and public service and railroad companies is shown in Table 33. Since the property tax credit is distributed solely based on valuation, the agricultural sector has seen a significant increase in its portion of the total due to high growth in agricultural land values and flat valuation in residential. However, in the last three years valuation growth has switched with agricultural land valuation declining and residential increasing and a reversal of the prior trend. Note again that at this point in time 2019 numbers are estimates.

Table 33 Property Tax Credit by Sector

<table>
<thead>
<tr>
<th>Tax Year</th>
<th>Agricultural % of Total Property Tax Credit</th>
<th>Residential</th>
<th>Comm/Indust</th>
<th>PS/RR</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007</td>
<td>24.1%</td>
<td>55.7%</td>
<td>18.7%</td>
<td>1.5%</td>
</tr>
<tr>
<td>2008</td>
<td>25.1%</td>
<td>54.5%</td>
<td>18.8%</td>
<td>1.6%</td>
</tr>
<tr>
<td>2009</td>
<td>26.8%</td>
<td>52.7%</td>
<td>18.7%</td>
<td>1.7%</td>
</tr>
<tr>
<td>2010</td>
<td>28.7%</td>
<td>51.2%</td>
<td>18.1%</td>
<td>1.9%</td>
</tr>
<tr>
<td>2011</td>
<td>30.6%</td>
<td>49.4%</td>
<td>17.8%</td>
<td>2.1%</td>
</tr>
<tr>
<td>2012</td>
<td>32.1%</td>
<td>46.9%</td>
<td>18.8%</td>
<td>2.1%</td>
</tr>
<tr>
<td>2013</td>
<td>36.2%</td>
<td>43.9%</td>
<td>17.8%</td>
<td>2.0%</td>
</tr>
<tr>
<td>2014</td>
<td>41.5%</td>
<td>40.3%</td>
<td>16.3%</td>
<td>1.9%</td>
</tr>
<tr>
<td>2015</td>
<td>44.5%</td>
<td>38.1%</td>
<td>15.5%</td>
<td>2.0%</td>
</tr>
<tr>
<td>2016</td>
<td>45.0%</td>
<td>37.9%</td>
<td>15.1%</td>
<td>1.9%</td>
</tr>
<tr>
<td>2017</td>
<td>48.0%</td>
<td>35.9%</td>
<td>14.3%</td>
<td>1.8%</td>
</tr>
<tr>
<td>2018</td>
<td>46.0%</td>
<td>37.2%</td>
<td>14.9%</td>
<td>1.9%</td>
</tr>
<tr>
<td>2019 est*</td>
<td>43.7%</td>
<td>39.0%</td>
<td>15.4%</td>
<td>1.9%</td>
</tr>
</tbody>
</table>
Health Care Cash Fund

The Health Care Cash Fund receives funding from the Medicaid Intergovernmental Trust Fund and the Tobacco Settlement Trust Fund. The revenue source for the Medicaid Intergovernmental Trust Fund was a previously allowable intergovernmental transfer of extra Medicaid reimbursements to the state from publicly-owned nursing facilities. The source of the Tobacco Settlement Trust Fund is payments from tobacco companies pursuant to a nationwide settlement entered into several years ago. Each year the state investment officer determines the amount of the transfer from each of these respective funds totaling the amount required by statute.

The chart below shows the program appropriations from the Health Care Cash Fund for the current biennium and enacted for FY 2019-20 and FY2020-21.

Table 34 Health Care Cash Fund

<table>
<thead>
<tr>
<th>Agency</th>
<th>Prog</th>
<th>Activity</th>
<th>FY2017-18</th>
<th>FY2018-19</th>
<th>Budgeted FY2019-20</th>
<th>Budgeted FY2020-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Leg Council</td>
<td>122 Human Service Studies</td>
<td>75,000</td>
<td>75,000</td>
<td>75,000</td>
<td>75,000</td>
</tr>
<tr>
<td>11</td>
<td>Attorney Gen 507 Attorney General Settlement Enforcement</td>
<td>595,807</td>
<td>595,807</td>
<td>595,807</td>
<td>595,807</td>
<td></td>
</tr>
<tr>
<td>14 PSC</td>
<td>64 211 Information and Referral Network (LB 641)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>300,000</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Revenue 102 Revenue Auditor/Settlement Enforcement</td>
<td>316,482</td>
<td>316,482</td>
<td>316,482</td>
<td>316,482</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Revenue 164 Gamblers Assistance</td>
<td>250,000</td>
<td>250,000</td>
<td>250,000</td>
<td>250,000</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>DHHS 30 Tobacco Prevention and Control</td>
<td>2,570,000</td>
<td>2,570,000</td>
<td>2,570,000</td>
<td>2,570,000</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>DHHS 30 One-time, Tobacco Prevention and Control</td>
<td>500,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>DHHS 33 Respite Care Regions Staff and Operating</td>
<td>1,214,643</td>
<td>1,214,643</td>
<td>1,214,643</td>
<td>1,214,643</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>DHHS 33 EMS Technicians Regulation</td>
<td>13,688</td>
<td>13,688</td>
<td>13,688</td>
<td>13,688</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>DHHS 33 Parkinson’s Disease Registry</td>
<td>26,000</td>
<td>26,000</td>
<td>26,000</td>
<td>26,000</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>DHHS 33 LB 439 Inspection Staff (two years)</td>
<td>2,500,000</td>
<td>2,500,000</td>
<td>2,500,000</td>
<td>2,500,000</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>DHHS 33 Continue the ADRCs (two years)</td>
<td>321,182</td>
<td>321,182</td>
<td>321,182</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>DHHS 38 Behavioral Health Rate Increase</td>
<td>10,100,000</td>
<td>10,100,000</td>
<td>10,100,000</td>
<td>10,100,000</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>DHHS 38 MH/SA Regions Service Capacity</td>
<td>6,500,000</td>
<td>6,500,000</td>
<td>6,500,000</td>
<td>6,500,000</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>DHHS 38 Emergency Protective Service Funding</td>
<td>1,500,000</td>
<td>1,500,000</td>
<td>1,500,000</td>
<td>1,500,000</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>DHHS 179 Public Health</td>
<td>5,705,000</td>
<td>5,705,000</td>
<td>5,705,000</td>
<td>5,705,000</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>DHHS 250 Mental Health Service Capacity</td>
<td>1,000,000</td>
<td>1,000,000</td>
<td>1,000,000</td>
<td>1,000,000</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>DHHS 344 Children’s Health Insurance Aid</td>
<td>6,835,700</td>
<td>6,835,700</td>
<td>6,835,700</td>
<td>6,835,700</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>DHHS 348 Medicaid Smoking Cessation</td>
<td>450,000</td>
<td>450,000</td>
<td>450,000</td>
<td>450,000</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>DHHS 424 Developmental Disability Aid</td>
<td>5,000,000</td>
<td>5,000,000</td>
<td>5,000,000</td>
<td>5,000,000</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>DHHS 502 Minority Health</td>
<td>3,095,000</td>
<td>3,095,000</td>
<td>3,095,000</td>
<td>3,095,000</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>DHHS 502 FQHC patient counts</td>
<td>750,000</td>
<td>750,000</td>
<td>750,000</td>
<td>750,000</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>DHHS 514 Poison Control Center</td>
<td>200,000</td>
<td>200,000</td>
<td>200,000</td>
<td>200,000</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>DHHS 514 Cannabidiol Study</td>
<td>250,000</td>
<td>250,000</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>25 DHHS 514 Brain Injury Trust (LB 481)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>500,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>DHHS 571 Continue the ADRCs (two years from HCCF)</td>
<td>613,912</td>
<td>631,912</td>
<td>631,912</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>DHHS 621 Stem Cell Research</td>
<td>450,000</td>
<td>450,000</td>
<td>450,000</td>
<td>450,000</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>DHHS 623 Biomedical Research</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td></td>
</tr>
</tbody>
</table>

Total - Use of Health Care Cash Fund | 62,397,320 | 62,855,618 | 62,630,094 | 62,147,320 |
Two additions in the use of Health Care Cash Fund monies are LB 481 which creates the Brain Injury Trust Fund and allocates $500,000 each year beginning in FY 2021 and LB 641 which provides a one-time allocation of $300,000 in FY 2021 to cover the first year costs of the 211 Information and Referral Network.

Federal Funds

Federal funds account for monies received from the federal government either as grants, contracts, or matching funds. Unlike other fund sources, federal fund appropriations are an estimate and agencies are not limited to the amount shown in the appropriation bills though receipts must meet expenditures. Similar to cash funds, there are numerous individual federal funds contained in the accounting system and they are generally limited to specific uses as authorized by the federal program from which the funds came from. Of the 77 state agencies, 34 receive some level of federal funds.

The large increase in FY 2020-21 can be largely attributed to the Medicaid expansion aid starting in October 2020.

<table>
<thead>
<tr>
<th>FEDERAL FUNDS</th>
<th>FY2018-19</th>
<th>FY2019-20</th>
<th>FY2020-21</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>DHHS</td>
<td>1,829,577,329</td>
<td>1,926,241,966</td>
<td>2,347,015,984</td>
<td>61.3%</td>
</tr>
<tr>
<td>University of Nebraska</td>
<td>530,551,594</td>
<td>530,551,594</td>
<td>530,551,594</td>
<td>16.9%</td>
</tr>
<tr>
<td>Education</td>
<td>375,110,099</td>
<td>386,504,278</td>
<td>387,197,081</td>
<td>12.3%</td>
</tr>
<tr>
<td>State Colleges</td>
<td>46,739,698</td>
<td>46,739,698</td>
<td>46,739,698</td>
<td>1.5%</td>
</tr>
<tr>
<td>Labor</td>
<td>47,502,185</td>
<td>40,923,996</td>
<td>41,327,520</td>
<td>1.3%</td>
</tr>
<tr>
<td>Environmental Quality</td>
<td>32,242,681</td>
<td>40,217,572</td>
<td>40,361,571</td>
<td>1.3%</td>
</tr>
<tr>
<td>Veterans Affairs</td>
<td>24,898,861</td>
<td>25,414,794</td>
<td>25,870,637</td>
<td>0.8%</td>
</tr>
<tr>
<td>Military Dept</td>
<td>24,680,684</td>
<td>25,073,400</td>
<td>25,270,173</td>
<td>0.8%</td>
</tr>
<tr>
<td>Economic Development</td>
<td>21,239,453</td>
<td>24,268,830</td>
<td>24,293,299</td>
<td>0.8%</td>
</tr>
<tr>
<td>Crime Commission</td>
<td>19,825,031</td>
<td>20,110,576</td>
<td>20,132,980</td>
<td>0.6%</td>
</tr>
<tr>
<td>All Other</td>
<td>43,932,558</td>
<td>73,963,558</td>
<td>49,795,370</td>
<td>2.4%</td>
</tr>
<tr>
<td><strong>Total - Federal Funds</strong></td>
<td><strong>2,996,300,173</strong></td>
<td><strong>3,140,010,262</strong></td>
<td><strong>3,538,555,907</strong></td>
<td><strong>100.0%</strong></td>
</tr>
</tbody>
</table>

$ Change 37,888,106 143,710,089 398,545,645
% Change 1.3% 4.8% 12.7%

Revolving / Other Funds

Revolving funds account for transactions where one agency provides goods or services to another agency. For example, the Dept. of Education pays Dept. of Administrative Services (DAS) Building Division rent for the State Office Building. The expenditure is charged against the Dept. of Education budget (be it General, Cash, or Federal). DAS then receives these funds which are credited to a revolving fund from which DAS then pays staff salaries, utilities, cleaning costs, etc... This in essence double-counts expenditures; once when an agency pays...
another agency for goods/services rendered, the second time when the receiving agency then pays for costs incurred in providing the goods or services.

Like cash and federal funds, there are numerous individual revolving funds within the state system. Excluding the University and State Colleges, DAS accounts for 90% of all revolving funds. The Dept. of Correctional Services (through Cornhusker State Industries) accounts for another 7.7%.

About 67% of all revolving fund appropriations are contained within the University and State Colleges. However, unlike the revolving fund definition noted above, revolving funds used by the University and State Colleges account for revenues from dormitories, student unions, agricultural experiment stations, other "enterprise" operations. This separates these revenues from those generated from student tuition and fees that are accounted for as cash funds.

Appropriations from the Nebraska Capital Construction Fund (NCCF) are also accounted for in this category as "Other Funds" but are noted separately in the table below. The source of funds for the NCCF has recently been transfers from the Cash Reserve Fund or General Fund for major projects. In past years this included projects such as Innovation Campus, UNMC cancer research towers, and the Central Nebraska Veterans Home.

In FY19-20 there is $34.9 in reaffirmations related to the Dept of Correctional Services Reception and Treatment Center (RTC) construction project and $2.1 million for initial funding for the new high security units at the RTC. In FY20-21 there is $31.2 million for the second year costs of those new high security housing units.

<table>
<thead>
<tr>
<th>REVOLVING / OTHER</th>
<th>Biennial Budget</th>
<th>% of</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY2018-19</td>
<td>FY2019-20</td>
</tr>
<tr>
<td>University of Nebraska</td>
<td>662,750,000</td>
<td>662,750,000</td>
</tr>
<tr>
<td>Admin Services</td>
<td>235,426,089</td>
<td>241,639,062</td>
</tr>
<tr>
<td>Corrections</td>
<td>19,949,835</td>
<td>20,115,066</td>
</tr>
<tr>
<td>State Colleges</td>
<td>9,428,071</td>
<td>9,428,071</td>
</tr>
<tr>
<td>Attorney General</td>
<td>1,589,787</td>
<td>1,627,300</td>
</tr>
<tr>
<td>All Other</td>
<td>32,935,896</td>
<td>20,777,394</td>
</tr>
<tr>
<td>Subtotal - Revolving Funds Only</td>
<td>951,061,820</td>
<td>945,281,522</td>
</tr>
<tr>
<td>Nebr Capital Const Fund (NCCF)</td>
<td>40,781,159</td>
<td>45,192,673</td>
</tr>
<tr>
<td>Total - Revolving/Other Funds</td>
<td>991,842,979</td>
<td>990,474,195</td>
</tr>
</tbody>
</table>

$ Change: 50,352,425 | (1,368,784) | (9,938,128) | % Change:
5.3% | -0.1% | -1.0%
## Appropriations by Bill – All Funds

### Table 35  Breakdown by Mainline Bills and A Bills

<table>
<thead>
<tr>
<th></th>
<th>General</th>
<th>Cash</th>
<th>Federal</th>
<th>Rev/Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FY2019-20 All Funds by Bill</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LB 294 Mainline Budget Bill</td>
<td>4,555,511,682</td>
<td>2,546,276,572</td>
<td>3,090,502,728</td>
<td>939,031,522</td>
<td>11,131,322,504</td>
</tr>
<tr>
<td>LB 295 Legislator Salaries</td>
<td>632,982</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>632,982</td>
</tr>
<tr>
<td>LB 296 Constitutional Officers Salaries</td>
<td>28,781,790</td>
<td>1,539,819</td>
<td>0</td>
<td>0</td>
<td>30,321,609</td>
</tr>
<tr>
<td>LB 297 Capital Construction</td>
<td>38,265,811</td>
<td>57,799,484</td>
<td>46,924,946</td>
<td>51,442,673</td>
<td>194,432,914</td>
</tr>
<tr>
<td><strong>Mainline Bills</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4,623,192,265</td>
<td>2,605,615,875</td>
<td>3,137,427,674</td>
<td>990,474,195</td>
<td>11,356,710,009</td>
</tr>
<tr>
<td><strong>&quot;A&quot; Bills</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1,479,593</td>
<td>2,242,762</td>
<td>2,582,588</td>
<td>0</td>
<td>6,304,943</td>
</tr>
<tr>
<td><strong>Total per 2019 Session</strong></td>
<td>4,624,671,858</td>
<td>2,607,858,637</td>
<td>3,140,010,262</td>
<td>990,474,195</td>
<td>11,363,014,952</td>
</tr>
</tbody>
</table>

| **FY2020-21 All Funds by Bill** |         |         |         |           |            |
| LB 327 Mainline Budget Bill   | 4,666,776,774 | 2,491,729,077 | 3,528,890,999 | 942,010,067 | 11,629,406,917 |
| LB 328 Legislator Salaries    | 632,982  | 0       | 0       | 0         | 632,982    |
| LB 329 Constitutional Officers Salaries | 28,888,584  | 1,545,720 | 0       | 0         | 30,434,304 |
| LB 330 Capital Construction   | 27,489,461 | 55,505,308 | 7,524,000 | 38,528,000 | 129,044,769 |
| **Mainline Bills**            |         |         |         |           |            |
|                             | 4,723,787,801 | 2,548,780,105 | 3,536,414,999 | 980,536,067 | 11,789,518,972 |
| **"A" Bills**                 |         |         |         |           |            |
|                             | 5,726,403  | 2,671,743 | 2,140,908 | 0         | 10,539,054  |
| **Total per 2019 Session**    | 4,729,514,204 | 2,551,451,848 | 3,538,555,907 | 980,536,067 | 11,800,058,026 |
### Table 36 “A” Bills Enacted – 2019 Session

<table>
<thead>
<tr>
<th>Description</th>
<th>Fund</th>
<th>FY2019-20</th>
<th>FY2020-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>LB 25 Additional fees, create Patient Safety Cash Fund</td>
<td>Cash</td>
<td>0</td>
<td>187,500</td>
</tr>
<tr>
<td>LB 31 Work plan, state PERB manage Omaha retirement plan</td>
<td>Cash</td>
<td>73,810</td>
<td>0</td>
</tr>
<tr>
<td>LB 33 Various changes, Invest Council and Retirement Board</td>
<td>Cash</td>
<td>3,500</td>
<td>3,500</td>
</tr>
<tr>
<td>LB 86 Changes, Affordable Housing Fund, documentary stamp tax</td>
<td>General</td>
<td>58,188</td>
<td>0</td>
</tr>
<tr>
<td>LB 112 Waiver of certain occupational and licensing fees</td>
<td>Cash</td>
<td>102,382</td>
<td>100,382</td>
</tr>
<tr>
<td>LB 130 Adopt radon resistant new construction requirements</td>
<td>Cash</td>
<td>66,647</td>
<td>89,695</td>
</tr>
<tr>
<td>LB 186 Adopt the Online Notary Public Act</td>
<td>General</td>
<td>82,167</td>
<td>27,682</td>
</tr>
<tr>
<td>LB 192 Changes, veteran designations on drivers licenses and ID cards</td>
<td>Cash</td>
<td>55,000</td>
<td>0</td>
</tr>
<tr>
<td>LB 237 Change county collection fee, sales tax on motor vehicles</td>
<td>Cash</td>
<td>15,000</td>
<td>0</td>
</tr>
<tr>
<td>LB 300 Change judges' salaries</td>
<td>General</td>
<td>729,685</td>
<td>1,492,868</td>
</tr>
<tr>
<td>LB 300 Change judges' salaries</td>
<td>Cash</td>
<td>36,956</td>
<td>75,606</td>
</tr>
<tr>
<td>LB 309 Increase, district court judges in Douglas County</td>
<td>General</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>LB 309 Increase, district court judges in Douglas County</td>
<td>Cash</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>LB 334 Eliminate Angel Invest, funds to Business Innovation, Gov Emerg</td>
<td>General</td>
<td>100,000</td>
<td>4,000,000</td>
</tr>
<tr>
<td>LB 354 Change provisions, sealing of juvenile records</td>
<td>Cash</td>
<td>75,000</td>
<td>0</td>
</tr>
<tr>
<td>LB 447 Exempt certain Hist Society positions from State Personnel</td>
<td>Cash</td>
<td>182,355</td>
<td>182,355</td>
</tr>
<tr>
<td>LB 460 Change criminal background check, residential child care</td>
<td>General</td>
<td>509,553</td>
<td>205,853</td>
</tr>
<tr>
<td>LB 460 Change criminal background check, residential child care</td>
<td>Cash</td>
<td>637,016</td>
<td>624,295</td>
</tr>
<tr>
<td>LB 460 Change criminal background check, residential child care</td>
<td>Federal</td>
<td>1,469,893</td>
<td>1,972,338</td>
</tr>
<tr>
<td>LB 481 Create the Brain Injury Trust Fund</td>
<td>Cash</td>
<td>0</td>
<td>500,000</td>
</tr>
<tr>
<td>LB 532 Change provisions relating to protection orders</td>
<td>Cash</td>
<td>75,000</td>
<td>0</td>
</tr>
<tr>
<td>LB 538 Change provisions, Mechanical Amusement Device Tax Act</td>
<td>Cash</td>
<td>126,900</td>
<td>113,700</td>
</tr>
<tr>
<td>LB 556 Changes, prescription drug monitoring program</td>
<td>Federal</td>
<td>1,069,125</td>
<td>125,000</td>
</tr>
<tr>
<td>LB 570 Changes, strategic plan for services for persons with disabilities</td>
<td>Cash</td>
<td>43,570</td>
<td>43,570</td>
</tr>
<tr>
<td>LB 570 Changes, strategic plan for services for persons with disabilities</td>
<td>Federal</td>
<td>43,570</td>
<td>43,570</td>
</tr>
<tr>
<td>LB 571 Data base of grievance procedures from assisted-living facilities</td>
<td>Cash</td>
<td>16,471</td>
<td>0</td>
</tr>
<tr>
<td>LB 600 Continue childrens commission, expand Bridge to Independence</td>
<td>Cash</td>
<td>179,779</td>
<td>181,437</td>
</tr>
<tr>
<td>LB 610 - Scholarships, Meadowlark, Employer and Low-Income Matching</td>
<td>Cash</td>
<td>7,500</td>
<td>0</td>
</tr>
<tr>
<td>LB 610 - Scholarships, Meadowlark, Employer and Low-Income Matching</td>
<td>Cash</td>
<td>7,500</td>
<td>0</td>
</tr>
<tr>
<td>LB 641 Provide grants, 211 Information and Referral Network</td>
<td>General</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>LB 641 Provide grants, 211 Information and Referral Network</td>
<td>Cash</td>
<td>300,000</td>
<td>300,000</td>
</tr>
<tr>
<td>LB 657 Adopt the Nebraska Hemp Act</td>
<td>Cash</td>
<td>50,000</td>
<td>110,000</td>
</tr>
<tr>
<td>LB 660 Changes, Brand Committee exec director and chief investigator</td>
<td>Cash</td>
<td>119,376</td>
<td>124,703</td>
</tr>
<tr>
<td>LB 675 Change various education provisions, FY20 base limitation to 2%</td>
<td>General</td>
<td>savings</td>
<td>savings</td>
</tr>
<tr>
<td>LB 686 Change provisions, criminal justice and corrections</td>
<td>General</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>LB 719 Provide for reporting, motor vehicle wreckers and salvage dealers</td>
<td>Cash</td>
<td>69,000</td>
<td>35,000</td>
</tr>
</tbody>
</table>

| General                      | 1,479,593 | 5,726,403 |
| Cash                        | 2,242,762 | 3,671,743 |
| Federal                     | 2,582,598 | 2,140,908 |
| Revolving                   | 0         | 0         |
| Total                       | 6,304,943 | 10,539,054 |
Historical Appropriations-All Funds

Table 37 contains historical appropriations from all fund sources for the past 20 years. All years exclude deficit appropriations. Also shown are average growth figures for the past 20 years as well as historical growth in biennial budgets.

### Table 37 Historical Appropriations-All Funds

<table>
<thead>
<tr>
<th></th>
<th>General Funds</th>
<th>Cash Funds</th>
<th>Federal Funds</th>
<th>Revolving/Other</th>
<th>Total Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY1997-98 Approp</td>
<td>1,979,767,634</td>
<td>1,121,968,313</td>
<td>1,179,866,825</td>
<td>393,815,064</td>
<td>4,675,417,836</td>
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<tr>
<td>FY1998-99 Approp</td>
<td>2,228,579,121</td>
<td>937,301,414</td>
<td>1,288,860,855</td>
<td>445,357,561</td>
<td>4,900,098,951</td>
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<tr>
<td>FY1999-00 Approp</td>
<td>2,323,943,947</td>
<td>1,100,726,077</td>
<td>1,390,725,054</td>
<td>470,160,784</td>
<td>5,285,555,862</td>
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<tr>
<td>FY2000-01 Approp</td>
<td>2,458,789,233</td>
<td>1,130,234,910</td>
<td>1,528,364,447</td>
<td>472,171,086</td>
<td>5,589,559,676</td>
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<tr>
<td>FY2001-02 Approp</td>
<td>2,606,951,336</td>
<td>1,210,661,243</td>
<td>1,602,142,264</td>
<td>492,780,254</td>
<td>5,912,535,097</td>
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<tr>
<td>FY2002-03 Approp</td>
<td>2,621,296,239</td>
<td>1,252,852,263</td>
<td>1,750,158,602</td>
<td>516,844,018</td>
<td>6,141,151,122</td>
</tr>
<tr>
<td>FY2003-04 Approp</td>
<td>2,655,289,608</td>
<td>1,285,728,367</td>
<td>1,814,045,740</td>
<td>509,307,018</td>
<td>6,264,370,733</td>
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<tr>
<td>FY2004-05 Approp</td>
<td>2,756,082,724</td>
<td>1,346,606,437</td>
<td>2,150,399,990</td>
<td>538,111,896</td>
<td>6,795,901,047</td>
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<tr>
<td>FY2005-06 Approp</td>
<td>2,972,439,069</td>
<td>1,599,561,441</td>
<td>2,183,758,870</td>
<td>546,381,840</td>
<td>7,302,141,220</td>
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<tr>
<td>FY2006-07 Approp</td>
<td>3,180,850,777</td>
<td>1,515,042,477</td>
<td>2,293,382,276</td>
<td>600,297,850</td>
<td>7,589,573,380</td>
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<tr>
<td>FY2007-08 Approp</td>
<td>3,305,700,963</td>
<td>1,637,701,761</td>
<td>2,215,900,086</td>
<td>643,850,466</td>
<td>7,803,153,276</td>
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<tr>
<td>FY2008-09 Approp</td>
<td>3,461,660,742</td>
<td>1,737,598,483</td>
<td>2,294,400,979</td>
<td>712,318,113</td>
<td>8,225,978,317</td>
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<tr>
<td>FY2009-10 Approp</td>
<td>3,380,864,343</td>
<td>1,762,003,199</td>
<td>2,554,199,664</td>
<td>716,159,796</td>
<td>8,413,227,002</td>
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<tr>
<td>FY2010-11 Approp</td>
<td>3,405,101,292</td>
<td>1,786,208,029</td>
<td>2,783,940,522</td>
<td>733,611,968</td>
<td>8,708,861,811</td>
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<td>FY2011-12 Approp</td>
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<td>1,848,428,337</td>
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<td>740,656,170</td>
<td>8,695,675,094</td>
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<tr>
<td>FY2012-13 Approp</td>
<td>3,632,423,755</td>
<td>1,854,087,842</td>
<td>2,676,111,718</td>
<td>843,560,595</td>
<td>9,006,183,910</td>
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<tr>
<td>FY2013-14 Approp</td>
<td>3,838,168,907</td>
<td>2,054,629,664</td>
<td>2,875,826,629</td>
<td>816,730,442</td>
<td>9,585,355,707</td>
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<tr>
<td>FY2015-16 Approp</td>
<td>4,271,803,869</td>
<td>2,293,125,964</td>
<td>2,974,745,612</td>
<td>871,770,089</td>
<td>10,411,445,534</td>
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<tr>
<td>FY2016-17 Approp</td>
<td>4,411,690,837</td>
<td>2,319,254,524</td>
<td>3,000,808,771</td>
<td>914,772,042</td>
<td>10,646,526,174</td>
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<tr>
<td>FY2017-18 Approp</td>
<td>4,398,012,616</td>
<td>2,374,171,987</td>
<td>2,958,412,067</td>
<td>941,490,554</td>
<td>10,672,087,224</td>
</tr>
<tr>
<td>FY2018-19 Approp</td>
<td>4,456,283,615</td>
<td>2,418,546,661</td>
<td>2,996,300,173</td>
<td>991,842,979</td>
<td>10,862,973,428</td>
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<tr>
<td>FY2017-18 Enacted</td>
<td>4,624,671,858</td>
<td>2,607,858,637</td>
<td>3,140,010,262</td>
<td>990,474,195</td>
<td>11,363,014,952</td>
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<tr>
<td>FY2018-19 Enacted</td>
<td>4,729,514,204</td>
<td>2,551,451,848</td>
<td>3,538,555,907</td>
<td>980,536,067</td>
<td>11,800,058,026</td>
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Average Annual Growth

<table>
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<tr>
<th></th>
<th>General Funds</th>
<th>Cash Funds</th>
<th>Federal Funds</th>
<th>Revolving/Other</th>
<th>Total Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY06 / FY07 Biennium</td>
<td>7.4%</td>
<td>6.0%</td>
<td>3.3%</td>
<td>5.6%</td>
<td>5.7%</td>
</tr>
<tr>
<td>FY08 / FY09 Biennium</td>
<td>4.6%</td>
<td>7.1%</td>
<td>0.0%</td>
<td>8.9%</td>
<td>4.1%</td>
</tr>
<tr>
<td>FY10 / FY11 Biennium</td>
<td>-1.1%</td>
<td>1.4%</td>
<td>10.2%</td>
<td>1.5%</td>
<td>2.9%</td>
</tr>
<tr>
<td>FY12 / FY13 Biennium</td>
<td>3.3%</td>
<td>1.9%</td>
<td>-2.0%</td>
<td>7.2%</td>
<td>1.7%</td>
</tr>
<tr>
<td>FY14 / FY15 Biennium</td>
<td>6.3%</td>
<td>7.6%</td>
<td>4.5%</td>
<td>0.1%</td>
<td>5.5%</td>
</tr>
<tr>
<td>FY16 / FY17 Biennium</td>
<td>3.7%</td>
<td>4.0%</td>
<td>1.4%</td>
<td>4.0%</td>
<td>3.1%</td>
</tr>
<tr>
<td>FY18 / FY19 Biennium</td>
<td>0.5%</td>
<td>2.1%</td>
<td>-0.1%</td>
<td>4.1%</td>
<td>1.0%</td>
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<tr>
<td><strong>FY19 / FY20 Biennium</strong></td>
<td><strong>3.0%</strong></td>
<td><strong>2.7%</strong></td>
<td><strong>8.7%</strong></td>
<td><strong>-0.6%</strong></td>
<td><strong>4.2%</strong></td>
</tr>
</tbody>
</table>

Avg FY00 to FY10 (10 yr)          | 3.3%          | 4.7%       | 6.2%          | 4.5%            | 4.5%        |
Avg FY10 to FY20 (10 yr)          | 3.3%          | 3.6%       | 2.4%          | 2.9%            | 3.1%        |
Avg FY00 to FY20 (20 yr)          | 3.3%          | 4.2%       | 4.3%          | 3.7%            | 3.8%        |
## Appropriations by Agency - All Funds
### FY20 / FY21 Biennial Budget as Enacted in the 2019 Legislative Session

<table>
<thead>
<tr>
<th>Fund</th>
<th>w/o Deficits FY2018-19</th>
<th>Enacted FY2019-20</th>
<th>Enacted FY2020-21</th>
<th>FY20 vs Prior Year</th>
<th>FY21 vs Prior Year</th>
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<tr>
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<tr>
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<td>Supreme Court</td>
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<td>217,433,848</td>
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<td>2,058,577</td>
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<tr>
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<tr>
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<td>Fed</td>
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<tr>
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<td>Rev</td>
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</tr>
<tr>
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<td>Total</td>
<td>2,151,585</td>
<td>2,058,577</td>
<td>2,102,805</td>
<td>(93,008)</td>
</tr>
<tr>
<td>8</td>
<td>Lt. Governor</td>
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<tr>
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<td>Secretary of State</td>
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</table>

State of Nebraska Biennial Budget (2019 Session) Page 88
<table>
<thead>
<tr>
<th>Fund</th>
<th>w/o Deficits FY2018-19</th>
<th>Enacted FY2019-20</th>
<th>Enacted FY2020-21</th>
<th>FY20 vs Prior Year $ Chnge</th>
<th>% Chnge</th>
<th>FY21 vs Prior Year $ Chnge% Chnge</th>
</tr>
</thead>
<tbody>
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<td>12 Treasurer</td>
<td>Gen 1,157,357,1,154,310,1,171,439 (3,047) -0.3% 17,129 1.5%</td>
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<td></td>
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</tr>
<tr>
<td></td>
<td>Cash 12,176,205,13,719,408,13,609,432,1,543,203 12.7% (109,976) -0.8%</td>
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<tr>
<td></td>
<td>Fed 1,708,371,1,657,284,1,883,125 (51,087) -3.0% 25,841 1.6%</td>
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<tr>
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<td>Rev 0 0 0 0 na 0 na</td>
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<tr>
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<td>Total 15,041,933,16,531,002,16,463,996,1,489,069 9.9% (67,006) -0.4%</td>
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<td>13 Education</td>
<td>Gen 1,252,963,206,1,319,907,668,1,329,407,819 66,944,462 5.3% 9,500,151 0.7%</td>
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<td>Cash 12,371,584,12,393,543,12,411,456 21,959 0.2% 17,913 0.1%</td>
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<td>Rev 204,728,500,000,500,000 295,272 144.2% 0 0.0%</td>
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<td>Total 1,640,649,617,1,719,305,489,1,729,516,356 78,655,872 4.8% 10,210,867 0.6%</td>
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<tr>
<td>14 Public Service</td>
<td>Gen 2,325,823,2,233,960,2,269,242 (91,863) -3.9% 35,282 1.6%</td>
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<tr>
<td>Commission</td>
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<tr>
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<tr>
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<td>15 Parole Board</td>
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<tr>
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<td>0.0%</td>
<td>142,782</td>
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| 21 Fire Marshal       |                       |                  |                  |                    |                    |
| Gen                   | 4,172,967            | 4,231,522        | 4,345,277        | 58,555             | 1.4%               | 113,755              | 2.7% |
| Cash                  | 2,005,421            | 2,061,683        | 2,108,546        | 56,272             | 2.8%               | 46,853               | 2.3% |
| Fed                   | 445,344              | 457,650          | 464,623          | 12,306             | 2.8%               | 6,973                | 1.5% |
| Rev                   | 0                    | 0                | 0                | na                  | 0                   | na                   |
| Total                 | 6,623,732            | 6,750,865        | 6,918,446        | 127,133             | 1.9%               | 167,581              | 2.5% |

| 22 Insurance          |                       |                  |                  |                    |                    |
| Gen                   | 12,267,155           | 12,237,358       | 12,396,420       | (29,797)            | -0.2%              | 159,062              | 1.3% |
| Cash                  | 2,157,529            | 2,135,580        | 2,148,643        | (21,949)            | -1.0%              | 13,063               | 0.6% |
| Fed                   | 0                    | 0                | 0                | na                  | 0                   | na                   |
| Rev                   | 0                    | 0                | 0                | na                  | 0                   | na                   |
| Total                 | 14,424,684           | 14,372,938       | 14,545,063       | (51,746)            | -0.4%              | 172,125              | 1.2% |

| 23 Labor              |                       |                  |                  |                    |                    |
| Gen                   | 621,982               | 641,042          | 657,218          | 19,060              | 3.1%               | 16,176               | 2.5% |
| Cash                  | 4,627,902            | 4,662,432        | 4,841,663        | 34,530              | 0.7%               | 179,231              | 3.8% |
| Fed                   | 47,502,185           | 40,923,996       | 41,327,520       | (6,578,189)         | -13.8%             | 403,524              | 1.0% |
| Rev                   | 0                    | 0                | 0                | na                  | 0                   | na                   |
| Total                 | 52,752,069           | 46,227,470       | 46,826,401       | (6,524,599)         | -12.4%             | 598,931              | 1.3% |

| 24 Motor Vehicles     |                       |                  |                  |                    |                    |
| Gen                   | 0                    | 0                | 0                | na                  | 0                   | na                   |
| Cash                  | 34,951,669           | 36,893,441       | 27,737,395       | 1,941,772           | 5.6%               | (9,156,046)          | -24.8% |
| Fed                   | 205,293              | 205,293          | 205,293          | 0                   | 0.0%               | 0                   | 0.0% |
| Rev                   | 0                    | 0                | 0                | na                  | 0                   | na                   |
| Total                 | 35,156,962           | 37,098,734       | 27,942,688       | 1,941,772           | 5.5%               | (9,156,046)          | -24.7% |

| 25 DHHS System        |                       |                  |                  |                    |                    |
| Gen                   | 1,629,172,986        | 1,654,961,307    | 1,719,723,595    | 25,788,321          | 1.6%               | 64,762,288          | 3.9% |
| Cash                  | 169,208,806          | 170,990,017      | 169,905,453      | 1,781,211           | 1.1%               | (1,084,564)         | -0.6% |
| Fed                   | 1,829,577,329        | 1,926,241,966    | 2,347,015,984    | 96,664,637          | 5.3%               | 420,774,018         | 21.8% |
| Rev                   | 0                    | 0                | 0                | na                  | 0                   | na                   |
| Total                 | 3,627,959,121        | 3,752,193,290    | 4,236,645,032    | 124,234,169         | 3.4%               | 484,451,742         | 12.9% |

| 27 Transportation     |                       |                  |                  |                    |                    |
| Gen                   | 904,771,262          | 997,081,404      | 964,814,006      | 92,310,142          | 10.2%              | (32,367,398)         | -3.2% |
| Cash                  | 0                    | 0                | 0                | na                  | 0                   | na                   |
| Fed                   | 0                    | 0                | 0                | na                  | 0                   | na                   |
| Rev                   | 0                    | 0                | 0                | na                  | 0                   | na                   |
| Total                 | 904,771,262          | 997,081,404      | 964,814,006      | 92,310,142          | 10.2%              | (32,367,398)         | -3.2% |

State of Nebraska Biennial Budget (2019 Session)  Page 90
<table>
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<th>Enacted FY2019-20</th>
<th>Enacted FY2020-21</th>
<th>FY20 vs Prior Year $ Chnge</th>
<th>% Chnge</th>
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<td>(365,761)</td>
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<td>(34,542)</td>
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<td>6,300,153</td>
<td>6,417,172</td>
<td>6,534,331</td>
<td>117,019</td>
<td>1.9%</td>
<td>117,159</td>
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<tr>
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<td>6,300,153</td>
<td>6,417,172</td>
<td>6,534,331</td>
<td>117,019</td>
<td>1.9%</td>
<td>117,159</td>
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<td>52,674</td>
<td>55,233</td>
<td>57,221</td>
<td>2,559</td>
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<td>6,591,552</td>
<td>119,578</td>
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<td>119,147</td>
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<td>5,048,502</td>
<td>5,794,231</td>
<td>5,386,898</td>
<td>745,729</td>
<td>14.8%</td>
<td>(407,333)</td>
</tr>
<tr>
<td>Gen</td>
<td>5,048,502</td>
<td>5,794,231</td>
<td>5,386,898</td>
<td>745,729</td>
<td>14.8%</td>
<td>(407,333)</td>
</tr>
<tr>
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<tr>
<td>Total</td>
<td>5,048,502</td>
<td>5,794,231</td>
<td>5,386,898</td>
<td>745,729</td>
<td>14.8%</td>
<td>(407,333)</td>
</tr>
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<td>874,871</td>
<td>809,264</td>
<td>98,467</td>
<td>12.7%</td>
<td>(65,607)</td>
</tr>
<tr>
<td>Gen</td>
<td>776,404</td>
<td>874,871</td>
<td>809,264</td>
<td>98,467</td>
<td>12.7%</td>
<td>(65,607)</td>
</tr>
<tr>
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<td>na</td>
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</tr>
<tr>
<td>Total</td>
<td>776,404</td>
<td>874,871</td>
<td>809,264</td>
<td>98,467</td>
<td>12.7%</td>
<td>(65,607)</td>
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<td>1,595,493</td>
<td>1,375,451</td>
<td>1,395,101</td>
<td>(220,042)</td>
<td>-13.8%</td>
<td>(19,650)</td>
</tr>
<tr>
<td>Gen</td>
<td>1,595,493</td>
<td>1,375,451</td>
<td>1,395,101</td>
<td>(220,042)</td>
<td>-13.8%</td>
<td>(19,650)</td>
</tr>
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<td>1,595,493</td>
<td>1,375,451</td>
<td>1,395,101</td>
<td>(220,042)</td>
<td>-13.8%</td>
<td>(19,650)</td>
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<td><strong>45 Barber Examiners</strong></td>
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<td>170,936</td>
<td>174,124</td>
<td>3,482</td>
<td>2.1%</td>
<td>3,188</td>
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<tr>
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<td>167,454</td>
<td>170,936</td>
<td>174,124</td>
<td>3,482</td>
<td>2.1%</td>
<td>3,188</td>
</tr>
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<tr>
<td>Total</td>
<td>167,454</td>
<td>170,936</td>
<td>174,124</td>
<td>3,482</td>
<td>2.1%</td>
<td>3,188</td>
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<td>Enacted FY2020-21</td>
<td>FY20 vs Prior Year % Chnge</td>
<td>FY21 vs Prior Year % Chnge</td>
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<td>FY21 vs Prior Year</td>
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<td>8,091,740</td>
<td>(293,433)</td>
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| 56 Nebraska Wheat Board | Gen 0                  | 0                 | 0                 | na                | 0                 |
|                        | Cash 1,614,103         | 1,620,852         | 1,627,752         | 6,749             | 6,900             |
|                        | Fed 0                  | 0                 | 0                 | na                | 0                 |
|                        | Rev 0                  | 0                 | 0                 | na                | 0                 |
|                        | Total 1,614,103        | 1,620,852         | 1,627,752         | 6,749             | 6,900             |

| 57 Oil & Gas Commission | Gen 0                  | 0                 | 0                 | na                | 0                 |
|                        | Cash 890,488           | 1,138,768         | 1,154,783         | 248,280           | 16,015            |
|                        | Fed 81,500             | 73,192            | 74,923            | (8,308)           | 1,731             |
|                        | Rev 0                  | 0                 | 0                 | na                | 0                 |
|                        | Total 971,988          | 1,211,960         | 1,229,706         | 239,972           | 17,746            |

| 58 Engineers Architects | Gen 0                  | 0                 | 0                 | na                | 0                 |
|                        | Cash 837,430           | 822,244           | 807,152           | (15,186)          | (15,092)          |
|                        | Fed 0                  | 0                 | 0                 | na                | 0                 |
|                        | Rev 0                  | 0                 | 0                 | na                | 0                 |
|                        | Total 837,430          | 822,244           | 807,152           | (15,186)          | (15,092)          |

| 59 Geologists Board    | Gen 0                  | 0                 | 0                 | na                | 0                 |
|                        | Cash 31,843            | 32,903            | 33,692            | 1,060             | 789               |
|                        | Fed 0                  | 0                 | 0                 | na                | 0                 |
|                        | Rev 0                  | 0                 | 0                 | na                | 0                 |
|                        | Total 31,843           | 32,903            | 33,692            | 1,060             | 789               |

| 60 Ethanol Board       | Gen 0                  | 0                 | 0                 | na                | 0                 |
|                        | Cash 735,507           | 750,842           | 767,312           | 15,335            | 16,470            |
|                        | Fed 0                  | 0                 | 0                 | na                | 0                 |
|                        | Rev 0                  | 0                 | 0                 | na                | 0                 |
|                        | Total 735,507          | 750,842           | 767,312           | 15,335            | 16,470            |

<p>| 61 Dairy Board         | Gen 0                  | 0                 | 0                 | na                | 0                 |
|                        | Cash 1,560,000         | 1,600,000         | 1,640,000         | 40,000            | 40,000            |
|                        | Fed 0                  | 0                 | 0                 | na                | 0                 |
|                        | Rev 0                  | 0                 | 0                 | na                | 0                 |
|                        | Total 1,560,000        | 1,600,000         | 1,640,000         | 40,000            | 40,000            |</p>
<table>
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<th>Enacted FY2019-20</th>
<th>Enacted FY2020-21</th>
<th>FY20 vs Prior Year $ Chnge</th>
<th>% Chnge</th>
<th>FY21 vs Prior Year $ Chnge</th>
<th>% Chnge</th>
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<td>63   Public Accountancy</td>
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<tr>
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<td>Cash</td>
<td>423,948</td>
<td>430,690</td>
<td>436,083</td>
<td>6,742</td>
<td>1.6%</td>
<td>5,393</td>
</tr>
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<td>na</td>
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<tr>
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<td>Total</td>
<td>423,948</td>
<td>430,690</td>
<td>436,083</td>
<td>6,742</td>
<td>1.6%</td>
<td>5,393</td>
</tr>
<tr>
<td>64   State Patrol</td>
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<td>60,309,294</td>
<td>62,871,629</td>
<td>64,198,023</td>
<td>2,562,335</td>
<td>4.2%</td>
<td>1,326,394</td>
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<td>22,587,253</td>
<td>22,932,982</td>
<td>265,407</td>
<td>8.9%</td>
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<td>2,997,343</td>
<td>3,262,750</td>
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<td>1,813,667</td>
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<td>65   Admin Services (DAS)</td>
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<td>8,902,707</td>
<td>8,772,731</td>
<td>350,800</td>
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<td>(129,976)</td>
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<td>3,019,587</td>
<td>2,774,394 (6,720,315)</td>
<td>54,305</td>
<td>4.2%</td>
<td>235,426</td>
</tr>
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<td>235,426,089</td>
<td>241,639,062</td>
<td>244,390,551</td>
<td>2,751,489</td>
<td>1.1%</td>
<td>2,376,320</td>
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<td>241,639,062</td>
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<td>255,937,676</td>
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<td>2,376,320</td>
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<td>66   Abstractor's Board</td>
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<td>51,204</td>
<td>51,608</td>
<td>523</td>
<td>1.0%</td>
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<tr>
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<td>Total</td>
<td>50,681</td>
<td>51,204</td>
<td>51,608</td>
<td>523</td>
<td>1.0%</td>
<td>404</td>
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<td>67   Equal Opportunity Commission</td>
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<td>1,260,357</td>
<td>1,261,453</td>
<td>1,287,346</td>
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<td>74,014</td>
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<td>41,432</td>
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<td>256,904</td>
<td>262,746</td>
<td>45,881</td>
<td>21.7%</td>
<td>5,842</td>
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<tr>
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<tr>
<td>69 Arts Council</td>
<td>1,483,586</td>
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<td>1,524,363</td>
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<td>1,981,200</td>
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<tr>
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<td>9,229</td>
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<td>1.7%</td>
<td>(115,843)</td>
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<td>5,746,330</td>
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<td>(72,627)</td>
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<td>29,057</td>
<td>27,312</td>
<td>27,857</td>
<td>(1,745)</td>
<td>-6.0%</td>
<td>545</td>
<td>2.0%</td>
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<tr>
<td>Total</td>
<td>29,057</td>
<td>27,312</td>
<td>27,857</td>
<td>(1,745)</td>
<td>-6.0%</td>
<td>545</td>
<td>2.0%</td>
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<tr>
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<td>677,646</td>
<td>686,255</td>
<td>9,664</td>
<td>1.4%</td>
<td>8,609</td>
<td>1.3%</td>
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<td>677,646</td>
<td>686,255</td>
<td>9,664</td>
<td>1.4%</td>
<td>8,609</td>
<td>1.3%</td>
</tr>
<tr>
<td>75 Investment Council</td>
<td>2,908,193</td>
<td>2,783,480</td>
<td>2,874,395</td>
<td>(124,713)</td>
<td>-4.3%</td>
<td>90,915</td>
<td>3.3%</td>
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<tr>
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<td>2,783,480</td>
<td>2,874,395</td>
<td>(124,713)</td>
<td>-4.3%</td>
<td>90,915</td>
<td>3.3%</td>
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<td>FY21 vs Prior Year</td>
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<td>298,176</td>
<td>309,318</td>
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<td>11,142</td>
<td>3.7%</td>
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<tr>
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<td>100,547,391</td>
<td>102,558,339</td>
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<td>FY21 vs Prior Year</td>
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<td>% Chnge</td>
<td>$ Chnge</td>
<td>% Chnge</td>
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<td>651,352</td>
<td>1,546</td>
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<td>649,770</td>
<td>651,352</td>
<td>1,546</td>
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<td>9,112,885</td>
<td>9,900,971</td>
<td>9,902,776</td>
<td>788,086</td>
<td>1,805</td>
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<td>605,238</td>
<td>158,782</td>
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<td>7,228,003</td>
<td>7,386,785</td>
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<td>300,832</td>
<td>1,669</td>
<td>1,242</td>
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<td>Enacted FY2020-21</td>
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<td>FY21 vs Prior Year</td>
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<td>5,201,910</td>
<td>5,224,979</td>
<td>32,204</td>
<td>0.6%</td>
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| 99 Capital Construction |            |                  |                   |                   |                   |
| Gen         | 21,739,000 | 38,265,811      | 27,489,461        | 16,526,811        | 76.0%             |
| Cash        | 40,080,930 | 57,799,484      | 55,505,308        | 17,718,554        | 44.2%             |
| Fed         | 2,015,000  | 37,930,946      | 14,683,000        | 35,915,946        | 1782.4%            |
| Rev         | 59,594,015 | 51,442,673      | 38,526,000        | (8,151,342)       | -13.7%             |
| Total       | 123,428,945| 185,438,914     | 136,203,769       | 62,009,969        | 50.2%              |

| STATE TOTALS |            |                  |                   |                   |                   |
| Gen         | 4,456,283,615 | 4,624,671,858 | 4,729,514,204 | 168,388,243 | 3.8% |
| Cash        | 2,418,546,661 | 2,607,858,637 | 2,551,451,848 | 189,311,976 | 7.8% |
| Fed         | 2,996,300,173 | 3,140,010,262 | 3,538,555,907 | 143,710,089 | 4.8% |
| Rev         | 991,842,979  | 990,474,195    | 980,536,067      | (1,368,784)      | -0.1%             |
| Total       | 10,862,973,428 | 11,363,014,952 | 11,800,058,026 | 500,041,524 | 4.6% |

State of Nebraska Biennial Budget (2019 Session)    Page 99
CAPITAL CONSTRUCTION
Capital Construction Summary

*New Construction* refers to projects initiated in the 2019 Session while *Reaffirmations* refers to funding needed to complete projects authorized and initial funding provided in prior legislative sessions.

The Nebraska Capital Construction Fund (NCCF) was originally created in the early 70’s to account for a five cent cigarette tax earmark to build the Devaney Sports Center. Over time, the cigarette tax that had originally flowed to the NCCF has been basically reallocated and earmarked for other items. Amounts appropriated from the NCCF for the FY20/FY21 biennium are derived from excess from completed projects, investment income generated on the invested NCCF balance, and a $54.7 million transfer from the Cash Reserve Fund.

### Table 38 Capital Construction by Fund and Year

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<th>Reaffirmations</th>
<th>New Projects</th>
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<td>22,931,378</td>
<td>55,505,308</td>
</tr>
<tr>
<td>Federal Funds</td>
<td>0</td>
<td>14,683,000</td>
<td>14,683,000</td>
</tr>
<tr>
<td>Revolving/Other Funds</td>
<td>2,100,000</td>
<td>0</td>
<td>2,100,000</td>
</tr>
<tr>
<td>Nebr Capital Const Fund (NCCF)</td>
<td>0</td>
<td>36,426,000</td>
<td>36,426,000</td>
</tr>
<tr>
<td><strong>Total FY2020-21</strong></td>
<td>62,135,391</td>
<td>74,068,378</td>
<td>136,203,769</td>
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<tr>
<td><strong>FY2021-22</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Funds</td>
<td>28,922,000</td>
<td>4,381,928</td>
<td>33,303,928</td>
</tr>
<tr>
<td>Cash Funds</td>
<td>32,573,930</td>
<td>0</td>
<td>32,573,930</td>
</tr>
<tr>
<td>Federal Funds</td>
<td>0</td>
<td>2,335,000</td>
<td>2,335,000</td>
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<tr>
<td>Revolving/Other Funds</td>
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<td>0</td>
<td>2,100,000</td>
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<tr>
<td>Nebr Capital Const Fund (NCCF)</td>
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<td>15,391,000</td>
<td>15,391,000</td>
</tr>
<tr>
<td><strong>Total FY2021-22</strong></td>
<td>63,595,930</td>
<td>22,107,928</td>
<td>85,703,858</td>
</tr>
<tr>
<td><strong>FY2022-23</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>General Funds</td>
<td>24,310,327</td>
<td>4,381,928</td>
<td>28,692,255</td>
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<tr>
<td>Cash Funds</td>
<td>32,573,930</td>
<td>0</td>
<td>32,573,930</td>
</tr>
<tr>
<td>Federal Funds</td>
<td>0</td>
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<tr>
<td>Revolving/Other Funds</td>
<td>2,100,000</td>
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</tr>
<tr>
<td>Nebr Capital Const Fund (NCCF)</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total FY2022-23</strong></td>
<td>58,984,257</td>
<td>4,417,928</td>
<td>63,402,185</td>
</tr>
</tbody>
</table>

About 68% of the General Funds and NCCF funds for capital construction are reaffirmations of projects initiated in prior sessions. This includes $12.1 million in each year for the state’s share of deferred maintenance and repair projects at the University of Nebraska and State Colleges as authorized under LB605 (2006) and LB 957 (2016), $24.5 million over the two years for the...
State Capitol HVAC project, and $34.9 million for the last year of the corrections Reception and Treatment Center project.

Table 39 contains a complete listing of General Fund and NCCF projects. A narrative description of the major new construction items and a complete list of all reaffirmations and new construction projects, including all fund sources, follow.

### Table 39 General Fund and NCCF Listing-Capital Construction Projects

<table>
<thead>
<tr>
<th>Project Description</th>
<th>Fund</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
<th>2022-23</th>
<th>Future Yrs</th>
</tr>
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<tbody>
<tr>
<td><strong>REAFFIRMATIONS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>#46-Corrections</td>
<td>Reception and Treatment Center - DEC &amp; LCC</td>
<td>NCCF</td>
<td>34,882,173</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>#50-Colleges</td>
<td>Deferred maintenance/repair (LB605-2006 and LB957-2016)</td>
<td>General</td>
<td>1,125,000</td>
<td>1,125,000</td>
<td>1,125,000</td>
<td>1,125,000</td>
</tr>
<tr>
<td>#50-St-Colleges</td>
<td>WSC Conn Library &amp; CSC Rangeland Center (bond payment)</td>
<td>General</td>
<td>2,216,000</td>
<td>2,216,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>#51-University</td>
<td>UNMC College of Nursing Lincoln Facility (bond payment)</td>
<td>General</td>
<td>1,477,000</td>
<td>1,477,000</td>
<td>1,477,000</td>
<td>103,327</td>
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<tr>
<td>#51-University</td>
<td>Deferred maintenance/repair (LB605-2006 and LB957-2016)</td>
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<td>11,000,000</td>
<td>11,000,000</td>
<td>11,000,000</td>
<td>11,000,000</td>
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<tr>
<td>#51-University</td>
<td>NCTA Education Center</td>
<td>General</td>
<td>820,000</td>
<td>820,000</td>
<td>820,000</td>
<td>582,000</td>
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<tr>
<td>#51-University</td>
<td>IANR Veterinary Diagnostic Center (bond payment)</td>
<td>General</td>
<td>5,101,000</td>
<td>2,733,600</td>
<td>0</td>
<td>0</td>
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<tr>
<td>#65-DAS</td>
<td>State Capitol HVAC system replacement</td>
<td>General</td>
<td>16,391,811</td>
<td>8,089,861</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>#65-DAS</td>
<td>State Capitol HVAC system replacement</td>
<td>NCCF</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>#65-DAS</td>
<td>State Capitol improvements</td>
<td>General</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>NEW CONSTRUCTION</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>#28-Vet Affairs</td>
<td>Eastern Nebraska Veterans Home addition</td>
<td>NCCF</td>
<td>3,308,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>#31-Military Dept</td>
<td>Pennerman Readiness Center Medical Addition (Lincoln)</td>
<td>NCCF</td>
<td>687,500</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>#31-Military Dept</td>
<td>1776 Readiness Center Remodel / HVAC Replacement (Lincoln)</td>
<td>NCCF</td>
<td>100,000</td>
<td>500,000</td>
<td>500,000</td>
<td>0</td>
</tr>
<tr>
<td>#46-Corrections</td>
<td>High Security Housing Units - RTC (LCC)</td>
<td>NCCF</td>
<td>2,080,000</td>
<td>31,989,000</td>
<td>14,891,000</td>
<td>0</td>
</tr>
<tr>
<td>#46-Corrections</td>
<td>Security System Upgrades</td>
<td>NCCF</td>
<td>1,250,000</td>
<td>1,250,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>#46-Corrections</td>
<td>Infrastructure and Maintenance</td>
<td>NCCF</td>
<td>2,000,000</td>
<td>2,000,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>#46-Corrections</td>
<td>State Penitentiary Dormitory project</td>
<td>NCCF</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>#47-NETC</td>
<td>Radio Transmission Equipment Replacement</td>
<td>NCCF</td>
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<td>120,000</td>
<td>0</td>
<td>0</td>
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<tr>
<td>#47-NETC</td>
<td>KLNE Lexington Transmitter</td>
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<td>0</td>
<td>0</td>
</tr>
<tr>
<td>#47-NETC</td>
<td>Tower Lighting Projects</td>
<td>General</td>
<td>135,000</td>
<td>28,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>#47-NETC</td>
<td>Tower Lighting Projects</td>
<td>NCCF</td>
<td>135,000</td>
<td>140,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>#47-NETC</td>
<td>KONE Norfolk Transmitter</td>
<td>NCCF</td>
<td>0</td>
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<td>0</td>
<td>0</td>
</tr>
<tr>
<td>#50-St-Colleges</td>
<td>CSC - Math/Science Building Project (bond payment)</td>
<td>General</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>#51-University</td>
<td>Renewal, renovations, or repair existing buildings (LB 562)</td>
<td>General</td>
<td>0</td>
<td>0</td>
<td>2,165,928</td>
<td>2,165,928</td>
</tr>
</tbody>
</table>

**Eastern Nebraska Veterans Home addition (Veterans Affairs)**

The budget includes funding for a skilled nursing addition to the Eastern Nebraska Veterans Home in Omaha. Subsequent to the move of the Grand Island Veterans Home to Kearney, the agency has the opportunity to use 25-30 of the skilled bed licenses issued to the state to expand the Eastern Nebraska Veterans Home to address the waiting list for the facility. Land was acquired when the home was designed to accommodate an expansion to a facility of 150 beds. The licensed capacity is 120 beds now and operating capacity is 115 beds.

The agency is compiling information to submit a project application by April 15. Certification of state matching funds is due to the federal government on August 1 in order to be prioritized for the next federal fiscal year.
Reception and Treatment Center High Security Expansion
(Correctional Services)

The budget includes funding for additional high security housing units for the Dept. of Correctional Services. This $49 million project, financed with a Cash Reserve Fund transfer to the Nebraska Capital Construction Fund, is for 384 beds capable of housing maximum security male inmates. It consists of two housing units, one housing unit is for 128 beds (single occupancy cells), and the other housing unit is for 256 beds (double occupancy cells). The Single Occupancy cells are sized to have the ability to accommodate 128 additional inmate bunks in the future should the need arise. If the Single Occupancy cells are turned into Double Occupancy cells, this would increase the total beds from 384 to 512. Also included are support components providing educational and rehabilitative programming and adjoining outdoor recreation areas.

The new inmate beds will be housed in two new buildings placed on the grounds of Lincoln Correctional Center (LCC) and connected either by exterior walkways or enclosed corridors. The new housing units will utilize services of the existing LCC and the newly created Reception and Treatment Center (RTC) for support functions such as food service, medical, visitation, and administration.

Completion of construction is estimated for November 2021 with projected operating costs estimated at $3,722,530 per year.

<table>
<thead>
<tr>
<th>Year</th>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2019-20</td>
<td>NCCF</td>
<td>2,080,000</td>
</tr>
<tr>
<td>FY2020-21</td>
<td>NCCF</td>
<td>31,989,000</td>
</tr>
<tr>
<td>FY2021-22</td>
<td>NCCF</td>
<td>14,891,000</td>
</tr>
<tr>
<td>Project Total</td>
<td>NCCF</td>
<td>48,960,000</td>
</tr>
</tbody>
</table>

Lincoln Penterman Readiness Center Medical Addition
(Military Dept)

The project will alter 4,000 SF of existing space and add 6,200 SF to support the requirements of the NEARNG medical detachment. The current space does not have sufficient waiting and queuing areas, exam rooms, lab space, or records space to meet the mission of providing routine health, dental, and vision exams and monitoring. This project will result in increased readiness of all soldiers due to faster and higher quality care. Less time will be spent on drill weekends and pre/post deployments completing medical requirements. One unit (Army Band) will vacate space and move to the East Campus Readiness Center.

<table>
<thead>
<tr>
<th>Year</th>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2019-20</td>
<td>NCCF</td>
<td>687,500</td>
</tr>
<tr>
<td>FY2019-20</td>
<td>Federal</td>
<td>2,062,500</td>
</tr>
<tr>
<td>Project Total</td>
<td></td>
<td>2,750,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2019-20</td>
<td>NCCF</td>
<td>2,080,000</td>
</tr>
<tr>
<td>FY2020-21</td>
<td>NCCF</td>
<td>31,989,000</td>
</tr>
<tr>
<td>FY2021-22</td>
<td>NCCF</td>
<td>14,891,000</td>
</tr>
<tr>
<td>Project Total</td>
<td>NCCF</td>
<td>48,960,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2019-20</td>
<td>NCCF</td>
<td>687,500</td>
</tr>
<tr>
<td>FY2019-20</td>
<td>Federal</td>
<td>2,062,500</td>
</tr>
<tr>
<td>Project Total</td>
<td></td>
<td>2,750,000</td>
</tr>
</tbody>
</table>

The new inmate beds will be housed in two new buildings placed on the grounds of Lincoln Correctional Center (LCC) and connected either by exterior walkways or enclosed corridors. The new housing units will utilize services of the existing LCC and the newly created Reception and Treatment Center (RTC) for support functions such as food service, medical, visitation, and administration.
Lincoln 1776 Readiness Center Remodel / HVAC (Military Dept)

This project has two phases. Design funds of $200,000 are requested in FY19-20, and phase 1 construction of $1,000,000 is requested in FY20-21. Phase 2 construction funding of $1,000,000 will be requested in a future biennium (FY21-22) to complete the project. All funding is 50/50 state/federal.

Work will include the replacement of four different HVAC systems with one system, and will address issues with interior walls, finishes, ceilings and the electrical system. This readiness center is a state-owned building that was constructed in 1957.

<table>
<thead>
<tr>
<th>Year</th>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019-20</td>
<td>NCCF</td>
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</tr>
<tr>
<td>2019-20</td>
<td>Federal</td>
<td>100,000</td>
</tr>
<tr>
<td>2020-21</td>
<td>NCCF</td>
<td>500,000</td>
</tr>
<tr>
<td>2020-21</td>
<td>Federal</td>
<td>500,000</td>
</tr>
<tr>
<td>2021-22</td>
<td>NCCF</td>
<td>500,000</td>
</tr>
<tr>
<td>2021-22</td>
<td>Federal</td>
<td>500,000</td>
</tr>
<tr>
<td>Project Total</td>
<td></td>
<td>2,200,000</td>
</tr>
</tbody>
</table>

Chadron State College Math Science Building Renovation and Addition (State Colleges)

LB198 [2013] authorizes the Board of Trustees of the Nebraska State Colleges to construct a Rangeland Center at Chadron State College and renovate the U.S. Conn Library at Wayne State College. The bill authorizes the Board to enter into agreements to finance the projects over a term not to extend beyond June 30, 2021 and provided that $2,216,000 (General Funds) be appropriated annually for 2013-14 through 2020-21 to retire related bonds issued by the Nebraska State Colleges Facilities Corporation. The Nebraska State College System requested that the annual appropriation of $2,216,000 (General Fund) be extended so as to facilitate debt financing to support renovation of and construction of an addition to the Math Science Building at Chadron State College.

The enacted budget includes provisions to extend annual appropriations of $2,216,000 (General Fund) through 2034-35 to accommodate debt financing for the project.

<table>
<thead>
<tr>
<th>Year</th>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2019-20</td>
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<tr>
<td>FY2020-21</td>
<td>General</td>
<td>0</td>
</tr>
<tr>
<td>FY2021-22</td>
<td>General</td>
<td>2,216,000</td>
</tr>
<tr>
<td>FY2022-23</td>
<td>General</td>
<td>2,216,000</td>
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<tr>
<td>Future</td>
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<tr>
<td>Project Total</td>
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<td>31,024,000</td>
</tr>
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</table>

Renewal, renovations, or repair existing buildings (University)

LB 562 provided language that it was the intent of the Legislature, after the terms of the long-term financing contracts for three University of Nebraska capital construction projects have been met, continue the annual General Fund appropriation be continued through 2050. The annual General Fund appropriation is to be used for renewal, renovation, or repair of existing university facilities. The enacted budget includes this provision.
The three capital construction projects and the associated annual General Fund appropriation are the Education Center - College of Technical Agriculture ($820,000), Veterinary Diagnostic Center – IANR ($2,165,928), and College of Nursing Building – Lincoln Division – UNMC ($1,477,000). Total annual amount starting in FY2023-24 when all three projects are completed is $4,462,928.

The Board of Regents may enter into long-term financing contracts with any person, firm, or corporation to finance the university renewal, renovation or repair projects. The repayment of the costs of these projects may occur over a contract period not to extend beyond June 30, 2050.

The cost of continuing the annual General Fund appropriation through 2050, after the terms of the long-term financing contracts for the 3 projects have been met, is estimated at $124,830,912.

<table>
<thead>
<tr>
<th>FY</th>
<th>General</th>
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</thead>
<tbody>
<tr>
<td>FY2019-20</td>
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<tr>
<td>FY2020-21</td>
<td>2,165,928</td>
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</tr>
<tr>
<td>FY2021-22</td>
<td>2,165,928</td>
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</tr>
<tr>
<td>FY2022-23</td>
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<tr>
<td>Future</td>
<td>124,830,912</td>
<td></td>
</tr>
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</table>

**Planning funds for office / parking structure at 17th & 'K' Street (geothermal well field) site (DAS)**

The enacted budget includes $4,000,000 (Revolving Fund) appropriated to the Department of Administrative Services as requested by the agency to support project planning documents for construction of a combination office / parking structure proposed to be located at the 17th and 'K' Street geothermal well field site for the ongoing Capitol HVAC system replacement project. The appropriation is intended to support planning documents which include a program statement as well schematic design, design development, and construction documents for the project.

Financing to meet construction costs for the office / parking structure is proposed to be supported by a lease-purchase mechanism under which the state will retain ownership of the project site with state ownership of the structure to occur upon satisfaction of terms of a lease-purchase agreement. Office and parking rental charges would be the source of operating costs of the facility as well as any payments under the lease-purchase agreement.

**Study and Analysis of State Capitol parking (DAS)**

LB171 referenced to the Appropriations Committee provided $150,000 Revolving Funds for FY 2019-20 to contract with a parking consultant for a professional analysis of existing parking and future parking needs around the State Capitol. Funds and language for this study are included in the mainline capital construction bill, LB297.
### Project Listing - Reaffirmations

<table>
<thead>
<tr>
<th>Reaffirmations</th>
<th>Fiscal Yr</th>
<th>Dollar Amt</th>
<th>Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reception and Treatment Center - DEC &amp; LCC</td>
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<td>34,882,173</td>
<td>NCCF</td>
</tr>
<tr>
<td>State Colleges Facilities Program (LB 605 - 2006)</td>
<td>2019-20</td>
<td>1,125,000</td>
<td>Gen</td>
</tr>
<tr>
<td>State Colleges Facilities Program (LB 605 - 2006)</td>
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</tr>
<tr>
<td>State Colleges Facilities Program (LB 957 - 2016)</td>
<td>2020-21</td>
<td>1,125,000</td>
<td>Gen</td>
</tr>
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<td>State Colleges Facilities Program (LB 957 - 2016)</td>
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</tr>
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</tr>
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<td>Board facilities fee fund projects</td>
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<tr>
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## Project Listing – New Construction Projects

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ADJUSTMENT OF CURRENT YEAR (FY2018-19) APPROPRIATIONS
Narrative Description of Major Deficits

When the new appropriation amount for the current fiscal year is revised, this is commonly referred to as a “deficit”. The General Fund total for FY18-19 amounts to a reduction of $2,557,266.

The table below highlights all the General Fund deficit appropriation changes as proposed by the Appropriations Committee followed by a table that lists lapses of reappropriated balances. A complete listing of all FY2018-19 items starts on page 114.

**TEEOSA Aid, Revised Insurance Premium Tax**  TEEOSA certified aid is paid first using insurance premium tax earmarked for schools and then General Funds for the remainder. When the budget is originally enacted only an estimate of insurance premium tax is available. This adjustment reconciles the General Fund amounts based on the actual Insurance Tax amounts. In FY2018-19 insurance premium tax amounts were higher allowing for a $1.9 million reduction in the General Fund amount.

**Homestead Exemption:** Total certificates for FY18-19 reimbursements are $85,316,693 which is higher than the current appropriation of $85.4 million requiring a $1.3 million increase from the current appropriation.

**Lapse Excess Funds: Courts, Corrections, and DHH**  As part of the budget review process, current year spending of the various operations and aid programs was evaluated based on actual expenditures through March and estimates for the remaining three months. Based on these estimated spending levels, and an allowance for encumbrances, there will be an excess of General Fund appropriations in these three programs which is comprised of both FY19 new appropriations and reappropriations from prior years. Rather than allowing the unused funds to “lapse” at the end of the fiscal year, the committee budget reduces the appropriation to recapture these funds.

These are NOT cuts in the programs but simply eliminating an accumulation of unexpended funds in all three instances. Total savings amounts to $27 million as shown below:

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<th>Amount</th>
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<tr>
<td>DHHS</td>
<td>(3,000,000)</td>
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<tr>
<td>Corrections</td>
<td>(12,000,000)</td>
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**Develop disability provider payment, weekends & holidays**  LB 202 provided that the FY2018-19 appropriation to DHHS for Program 424 – Developmental Disability Aid include $2,699,569 General Funds for state aid for services rendered on or after October 1, 2018 for which no federal funds were used in the rates paid to providers.

In the process of revising the federal Medicaid waivers a discrepancy in definitions and billing rates was found. There was duplicated billing for day programming beyond 35 hours per week for residential service providers. The Centers for Medicare and Medicaid Services (CMS) indicated the unallowable payments needed to cease and desist and all previous claims for these services should be reviewed for overpayments. The amount of overbilling had to be paid back to CMS.

Beginning October 1, 2016, in response to the directive by CMS, the payments to developmental disability providers for these services only included the state share of funding for over 35 hours per week of service. The Legislature provided funding in 2017 to replace the federal funds that were not received by providers for a five month period from October 2016.
through February 2017. An additional $4,663,144 plus an unobligated balance of $1,636,856 was appropriated in LB 22 (2017). However, a delay in approving the federal Medicaid waiver meant funds were lost through April 2017. The Legislature appropriated $2.7 million of general funds in FY2017-18 to reimburse providers for about 50% of the $5,399,138 that was not for received for FY2016-17 services.

The remaining $2,699,569 has not been reimbursed to providers and is included in the deficits in LB293.

## FY2018-19 Appropriations General Fund Adjustments

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>Courts Reduce reappropriation - Juvenile Justice ($12,000,000)</td>
<td>Oper</td>
<td>YES $12M</td>
</tr>
<tr>
<td>13</td>
<td>Education TEEOSA Aid; revised Insurance Premium tax</td>
<td>Aid</td>
<td>(1,901,294)</td>
</tr>
<tr>
<td>14</td>
<td>PSC Commissioner Health Insurance</td>
<td>Oper</td>
<td>8,185</td>
</tr>
<tr>
<td>16</td>
<td>Revenue Homestead exemption deficit</td>
<td>Aid</td>
<td>1,300,000</td>
</tr>
<tr>
<td>25</td>
<td>DHHS Reduce reappropriation - Juvenile Services ($3,000,000)</td>
<td>Oper</td>
<td>YES $3M</td>
</tr>
<tr>
<td>25</td>
<td>DHHS Shift funds to Medicaid to cover encumbrances</td>
<td>Aid</td>
<td>(3,000,000)</td>
</tr>
<tr>
<td>25</td>
<td>DHHS Shift funds to Medicaid to cover encumbrances</td>
<td>Aid</td>
<td>(8,000,000)</td>
</tr>
<tr>
<td>25</td>
<td>DHHS Shift funds to Medicaid to cover encumbrances</td>
<td>Aid</td>
<td>19,000,000</td>
</tr>
<tr>
<td>25</td>
<td>DHHS Shift funds to Medicaid to cover encumbrances</td>
<td>Aid</td>
<td>(8,000,000)</td>
</tr>
<tr>
<td>25</td>
<td>DHHS Develop disability provider payment, weekends &amp; holidays (LB 202)</td>
<td>Aid</td>
<td>2,699,569</td>
</tr>
<tr>
<td>46</td>
<td>Corrections Reduce reappropriation - Adult Services ($12,000,000)</td>
<td>Oper</td>
<td>YES $12M</td>
</tr>
<tr>
<td>47</td>
<td>NETC Increase the appropriation for KHNE (Hastings) tower lighting project</td>
<td>Const</td>
<td>86,000</td>
</tr>
<tr>
<td>47</td>
<td>NETC Increase the appropriation for KHNE (Hastings) TV transmitter</td>
<td>Const</td>
<td>100,000</td>
</tr>
<tr>
<td>65</td>
<td>DAS State Claims (LB 464)</td>
<td>Oper</td>
<td>233,313</td>
</tr>
<tr>
<td>87</td>
<td>Account/Disclosure Leave payouts, retiring employee ($27,680 PSL)</td>
<td>Oper</td>
<td>31,843</td>
</tr>
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</table>

### Lapse of Prior Year General Fund Reappropriations

<table>
<thead>
<tr>
<th>Program</th>
<th>Description</th>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Courts</td>
<td>Prog 437 Juvenile Justice</td>
<td>Oper</td>
<td>(12,000,000)</td>
</tr>
<tr>
<td>DHHS</td>
<td>Prog 250 Juvenile Services</td>
<td>Oper</td>
<td>(3,000,000)</td>
</tr>
<tr>
<td>Corrections</td>
<td>Prog 200 Adult Services</td>
<td>Oper</td>
<td>(12,000,000)</td>
</tr>
<tr>
<td>Total Lapsed Appropriations</td>
<td>Gen</td>
<td>(27,000,000)</td>
<td></td>
</tr>
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</table>
### Adjustments to FY2018-19 Appropriations - All Funds

<table>
<thead>
<tr>
<th>Agency / Issue</th>
<th>Fund</th>
<th>Type</th>
<th>Enacted</th>
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</thead>
<tbody>
<tr>
<td>#05 Supreme Court</td>
<td>Gen</td>
<td>Oper</td>
<td>YES $12M</td>
</tr>
<tr>
<td>Reduce re appropriation - Juvenile Justice ($12,000,000)</td>
<td>Gen</td>
<td>Oper</td>
<td></td>
</tr>
<tr>
<td>#09-Secretary of State</td>
<td>Cash</td>
<td>Oper</td>
<td>174,847</td>
</tr>
<tr>
<td>45 HAVA Grant State Match</td>
<td>Cash</td>
<td>Oper</td>
<td></td>
</tr>
<tr>
<td>#12 State Treasurer</td>
<td>Cash</td>
<td>Oper</td>
<td>80,000</td>
</tr>
<tr>
<td>505 RFP for Program Manager</td>
<td>Cash</td>
<td>Oper</td>
<td></td>
</tr>
<tr>
<td>512 Increase PSL for Unclaimed property $(20,000)</td>
<td>PSL</td>
<td>Oper</td>
<td>0</td>
</tr>
<tr>
<td>#13 Dept of Education</td>
<td>Gen</td>
<td>Oper</td>
<td></td>
</tr>
<tr>
<td>25 Reading Specialist ($64,019 PSL)</td>
<td>Gen</td>
<td>Oper</td>
<td>0</td>
</tr>
<tr>
<td>158 TEEOSA Aid; revised Insurance Premium tax</td>
<td>Gen</td>
<td>Aid</td>
<td>(1,901,294)</td>
</tr>
<tr>
<td>#14 Public Service Commission</td>
<td>Gen</td>
<td>Oper</td>
<td>8,185</td>
</tr>
<tr>
<td>14 Commissioner Health Insurance</td>
<td>Gen</td>
<td>Oper</td>
<td></td>
</tr>
<tr>
<td>#16 Dept of Revenue</td>
<td>Gen</td>
<td>Aid</td>
<td></td>
</tr>
<tr>
<td>108 Homestead exemption deficit</td>
<td>Gen</td>
<td>Aid</td>
<td>1,300,000</td>
</tr>
<tr>
<td>109 Personal Property Tax Relief Act deficit</td>
<td>Gen</td>
<td>Aid</td>
<td>0</td>
</tr>
<tr>
<td>#25-Health &amp; Human Services</td>
<td>Gen</td>
<td>Oper</td>
<td></td>
</tr>
<tr>
<td>250 Reduce re appropriation - Juvenile Services ($3,000,000)</td>
<td>Gen</td>
<td>Oper</td>
<td>YES $3M</td>
</tr>
<tr>
<td>344 Shift funds to Medicaid to cover encumbrances</td>
<td>Gen</td>
<td>Aid</td>
<td>(3,000,000)</td>
</tr>
<tr>
<td>347 Shift funds to Medicaid to cover encumbrances</td>
<td>Gen</td>
<td>Aid</td>
<td>(8,000,000)</td>
</tr>
<tr>
<td>348 Shift funds to Medicaid to cover encumbrances</td>
<td>Gen</td>
<td>Aid</td>
<td>19,000,000</td>
</tr>
<tr>
<td>354 Shift funds to Medicaid to cover encumbrances</td>
<td>Gen</td>
<td>Aid</td>
<td>(8,000,000)</td>
</tr>
<tr>
<td>424 Develop disability provider payment, weekends &amp; holidays (LB 202)</td>
<td>Gen</td>
<td>Aid</td>
<td>2,699,569</td>
</tr>
<tr>
<td>#28 Veterans Affairs</td>
<td>Cash</td>
<td>Oper</td>
<td></td>
</tr>
<tr>
<td>36 Install Internet Network Access</td>
<td>Cash</td>
<td>Oper</td>
<td>102,000</td>
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<tr>
<td>#30 Electrical Board</td>
<td>Cash</td>
<td>Oper</td>
<td></td>
</tr>
<tr>
<td>197 Hiring additional SOS staffing inspectors, flood inspections</td>
<td>Cash</td>
<td>Oper</td>
<td>100,000</td>
</tr>
<tr>
<td>#37 Workers Comp Court</td>
<td>Gen</td>
<td>Oper</td>
<td></td>
</tr>
<tr>
<td>-- Eliminate/reduce scheduled $1.5 million transfer to GF</td>
<td>Gen</td>
<td>Oper</td>
<td>0</td>
</tr>
<tr>
<td>#39 Brand Committee</td>
<td>Cash</td>
<td>Oper</td>
<td></td>
</tr>
<tr>
<td>75 Reorganization of Full Time &amp; Intermittant Staff ($422,694 PSL)</td>
<td>Cash</td>
<td>Oper</td>
<td>435,000</td>
</tr>
<tr>
<td>75 Retirement Sick Leave, Comp &amp; Vacation Payouts ($75,000 PSL)</td>
<td>Cash</td>
<td>Oper</td>
<td>75,000</td>
</tr>
<tr>
<td>#46 Correctional Services</td>
<td>Gen</td>
<td>Oper</td>
<td>YES $12M</td>
</tr>
<tr>
<td>200 Reduce re appropriation - Adjust Services ($12,000,000)</td>
<td>Gen</td>
<td>Oper</td>
<td></td>
</tr>
<tr>
<td>Agency / Issue</td>
<td>Fund</td>
<td>Type</td>
<td>Enacted</td>
</tr>
<tr>
<td>----------------</td>
<td>------</td>
<td>--------</td>
<td>---------</td>
</tr>
<tr>
<td>#47 Nebr Educational Telecommunications</td>
<td>900</td>
<td>Increase appropriation for KHNE (Hastings) tower lighting project</td>
<td>Gen Const</td>
</tr>
<tr>
<td></td>
<td>900</td>
<td>Increase appropriation for KHNE (Hastings) TV transmitter</td>
<td>Gen Const</td>
</tr>
<tr>
<td>#65 Administrative Services</td>
<td>101</td>
<td>Rural Broadband Task Force Cash Appropriation</td>
<td>Cash Oper</td>
</tr>
<tr>
<td></td>
<td>536</td>
<td>State Claims (LB 464)</td>
<td>Gen Oper</td>
</tr>
<tr>
<td></td>
<td>536</td>
<td>State Claims (LB 464)</td>
<td>Cash Oper</td>
</tr>
<tr>
<td></td>
<td>536</td>
<td>State Claims (LB 464)</td>
<td>Rev Oper</td>
</tr>
<tr>
<td>#82 Deaf and Hard of Hearing</td>
<td>578</td>
<td>Increase Cash Appropriations</td>
<td>Cash Oper</td>
</tr>
<tr>
<td>#87 Accountability and Disclosure</td>
<td>94</td>
<td>Leave payouts, retiring employee ($27,680 PSL)</td>
<td>Gen Oper</td>
</tr>
<tr>
<td>#92 Grain Sorghum Board</td>
<td>406</td>
<td>Director Retirement Payoff ($27,943 PSL)</td>
<td>PSL Oper</td>
</tr>
<tr>
<td></td>
<td>406</td>
<td>Staffing ($15,479 PSL)</td>
<td>PSL Oper</td>
</tr>
</tbody>
</table>

General Funds 2,557,616
Cash Funds 1,006,847
Federal Funds 0
Revolving Funds 1,393,850
Total 4,958,313
### Chronology of FY2018-19 Appropriations

**GENERAL FUNDS**

<table>
<thead>
<tr>
<th></th>
<th>Operations</th>
<th>State Aid</th>
<th>Construction</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Per 2017 Session</strong></td>
<td>1,601,110,898</td>
<td>2,840,565,879</td>
<td>21,739,000</td>
<td>4,463,415,777</td>
</tr>
<tr>
<td>2018 Session-Committee Proposed</td>
<td>(17,640,437)</td>
<td>10,519,873</td>
<td>0</td>
<td>(7,120,564)</td>
</tr>
<tr>
<td>2018 Session-Floor Actions</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>2018 Session-Mainline Governor Vetoes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>2018 Session-Mainline Veto Overrides</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>2018 Session &quot;A&quot; bills</td>
<td>(11,598)</td>
<td>0</td>
<td>0</td>
<td>(11,598)</td>
</tr>
<tr>
<td>Post 2018 Session</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>2018 Session - Midbiennium Adjustments</strong></td>
<td>(17,652,035)</td>
<td>10,519,873</td>
<td>0</td>
<td>(7,132,162)</td>
</tr>
<tr>
<td><strong>Total Per 2018 Session</strong></td>
<td>1,583,458,863</td>
<td>2,851,085,752</td>
<td>21,739,000</td>
<td>4,456,283,615</td>
</tr>
<tr>
<td>2019 Session Deficits</td>
<td>40,028</td>
<td>2,098,275</td>
<td>186,000</td>
<td>2,324,303</td>
</tr>
<tr>
<td>2019 Session State Claims</td>
<td>233,313</td>
<td>0</td>
<td>0</td>
<td>233,313</td>
</tr>
<tr>
<td>2019 Session &quot;A&quot; bills</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>2019 Session - Deficits</strong></td>
<td>273,341</td>
<td>2,098,275</td>
<td>186,000</td>
<td>2,557,616</td>
</tr>
<tr>
<td><strong>Final per 2019 Session</strong></td>
<td>1,583,732,204</td>
<td>2,853,184,027</td>
<td>21,925,000</td>
<td>4,458,841,231</td>
</tr>
</tbody>
</table>

**ALL FUNDS**

<table>
<thead>
<tr>
<th></th>
<th>General</th>
<th>Cash</th>
<th>Federal</th>
<th>Rev/Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Per 2017 Session</strong></td>
<td>4,463,415,777</td>
<td>2,369,035,973</td>
<td>2,998,567,135</td>
<td>948,049,295</td>
<td>10,779,068,180</td>
</tr>
<tr>
<td>2018 Session Mainline Changes</td>
<td>(7,120,564)</td>
<td>3,361,154</td>
<td>(14,711,690)</td>
<td>18,502,020</td>
<td>30,920</td>
</tr>
<tr>
<td>2018 Session Vetoes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>2018 Session Overrides</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>2018 Session &quot;A&quot; bills</td>
<td>(11,598)</td>
<td>5,714,417</td>
<td>23,014</td>
<td>0</td>
<td>5,725,833</td>
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<tr>
<td>Post 2018 Session</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>2018 Session Midbiennium</strong></td>
<td>(7,132,162)</td>
<td>9,075,571</td>
<td>(14,688,676)</td>
<td>18,502,020</td>
<td>5,756,753</td>
</tr>
<tr>
<td><strong>Total Per 2018 Session</strong></td>
<td>4,456,283,615</td>
<td>2,378,111,544</td>
<td>2,983,878,459</td>
<td>966,551,315</td>
<td>10,784,824,933</td>
</tr>
<tr>
<td>Update cash/federal estimates</td>
<td>0</td>
<td>40,435,117</td>
<td>12,421,714</td>
<td>25,291,664</td>
<td>78,148,495</td>
</tr>
<tr>
<td><strong>Adjusted Per 2018 Session</strong></td>
<td>4,456,283,615</td>
<td>2,418,546,661</td>
<td>2,996,300,173</td>
<td>991,842,979</td>
<td>10,862,973,428</td>
</tr>
<tr>
<td>2019 Session Deficits</td>
<td>2,324,303</td>
<td>1,006,847</td>
<td>0</td>
<td>0</td>
<td>3,331,150</td>
</tr>
<tr>
<td>2019 Session State Claims</td>
<td>233,313</td>
<td>0</td>
<td>0</td>
<td>1,393,850</td>
<td>1,627,163</td>
</tr>
<tr>
<td>2019 Session &quot;A&quot; bills</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>2019 Deficits</strong></td>
<td>2,557,616</td>
<td>1,006,847</td>
<td>0</td>
<td>1,393,850</td>
<td>4,958,313</td>
</tr>
<tr>
<td><strong>Final per 2019 Session</strong></td>
<td>4,458,841,231</td>
<td>2,419,553,508</td>
<td>2,996,300,173</td>
<td>993,236,829</td>
<td>10,867,931,741</td>
</tr>
</tbody>
</table>
DEFINITION OF TERMS
State Biennial Budget

A biennium is the time period for which the same Legislature exists. For example, the 106th Legislature will exist for two years, with the first session held in 2019, the second session in 2020. Although the State Constitution prohibits one Legislature from enacting appropriations that are binding on a future Legislature, the first session of the 106th Legislature can bind the second session of the same 106th Legislature. Therefore the 106th Legislature, meeting in 2019, can enact appropriations for FY2019-20 and FY2020-21 without binding the 107th Legislature. The biennial budget then is the sum of all appropriations made by the Legislature (both the first and second sessions) for these two succeeding fiscal years. These budgets as initially set in the 2019 session, can be revised and amended in subsequent legislative sessions, up until the end of a fiscal year.

The biennial budget can't be found in any single legislative bill. The phrase "the sum of all appropriations" was appropriately used as appropriations are contained in many different bills. What's referred to as the "mainline" budget bills are basically the appropriations to carry out the functions of state government as they exist at the beginning of a legislative session, and are normally contained in several different bills; legislator salaries, constitutional officer salaries, a main budget, and capital construction. New legislation enacted during a legislative session carries a companion appropriation bill if an appropriation is necessary to carry out the new law. This companion bill, referred to as an "A" bill, is a separate bill using the original bill number with the letter "A" following. In this manner, the appropriation to carry out the provisions of this legislation is only enacted if in fact the new legislation is enacted.

Fiscal Year

The time period for which appropriations are made is the states' fiscal year that runs from July 1st through June 30th of the following year. The fiscal year covering the period July 1, 2019 through June 30, 2020 is referred to as FY2019-20, FY19-20, or simply FY20. Within this 12-month period, agencies are limited to only those appropriations made for FY2019-20. The fiscal year covering the period July 1, 2020 through June 30, 2021 is referred to as FY2020-21, FY20-21, or simply FY21.

Fund Types

The State of Nebraska utilizes several different types of funds for appropriating and accounting for revenue sources. This structure is somewhat similar to a bank that has several general categories of accounts such as commercial, individual, and trust accounts while under these general types of accounts are many separate and distinct individual accounts. In the state system, the broad types of funds are listed below:

General Fund - This fund accounts for all the receipts not specified by statute to be credited to another fund. There is only a single General Fund. The majority of General Fund revenues come from sales and use taxes, and individual and corporate income taxes. Because appropriations from this fund determine the level of sales and income tax rates, most discussion on "balancing the budget" relates to the General Fund. Also deposited into the General Fund are liquor taxes, and approximately half of the cigarette tax and insurance premium taxes.
Cash Funds - These funds are used to account for the revenues and expenditures of dedicated fees and charges. Unlike the single General Fund, there are more than 250 individual cash funds contained in 70 different agencies. In many instances, an agency has multiple cash funds. For example, the Department of Agriculture has over 20 different cash funds. Monies held in these funds generally can only be used for the specific purpose for which the fund was created. Cash funds are used to account for revenues such as University and State College tuition and fees, institution patient revenues, hunting/fishing permits, highway revenues (gas tax and sales tax on motor vehicles), and agricultural commodity check-off fees. In addition, most inspection, regulatory, and license fees and charges, are dedicated to and accounted for through the use of cash funds. The Department of Roads accounts for about 40% of cash fund revenues/expenditures.

Federal Funds - Federal funds account for monies received from the federal government either as grants, contracts, or matching funds. Unlike other fund sources, federal fund appropriations are an estimate and agencies are not limited to the amount shown in the appropriation bills though receipts must meet expenditures. Similar to cash funds, there are numerous individual federal funds contained in the accounting system and they are generally limited to specific uses as authorized by the federal program from which the funds came from. About 61% of the federal funds are expended in the Health and Human Services System, a large portion for programs such as Medicaid, ADC, and other public assistance program. Federal funds in the Dept. of Education account for 13% of the total mostly flow through monies to local K-12 schools for programs such as Title 1, School Lunch, and Special Education.

Revolving Funds - These types of funds account for transactions where one agency provides goods or services to another agency. For example, the Dept of Education pays DAS-Building Division (SBD) for office rent in a state office building. The expenditure is charged against Education's budget (be it General, Cash, or Federal) as rent expenses. DAS-SBD then receives these funds which are credited to a revolving fund from which DAS-SBD pays staff salaries, utilities, custodial costs, repairs, etc... This in essence double-counts an expenditure; once when an agency pays another for goods/services rendered, the second time when the receiving agency then pays for costs incurred in providing the goods or services. Like cash and federal funds, there are numerous individual revolving funds within the state system. The University and State Colleges also use revolving funds but to account for revenues from dormitories, student unions, agricultural experiment stations, and other "enterprise" operations.

Other Funds - In the appropriation figures, this type includes a very small amount of private donations in capital construction, and the Nebraska Capital Construction Fund (NCCF). Because these amounts are historically both relatively small, they are combined with Revolving Funds for purposes of this report.

Operations, State Aid, Construction

In this report, there are instances where appropriations by fund type are also broken down into three categories: operations, state aid, and capital construction. And within the "state aid" category, there are two kinds: state aid to individuals and state aid to local governments.
Agency Operations accounts for the costs of operating state agencies including items such as employee salaries and benefits, data processing, utilities, vehicle and equipment purchases, fuel and oil, etc...

Aid to Individuals includes programs such as Medicaid, Aid to Dependent Children (ADC), child welfare services and student scholarships where state funds are provided for the direct benefit of an individual. This area also includes aid to quasi-government units, which are those local agencies that do not have the authority to levy property taxes. This would include entities such as area agencies on aging, mental health regions and developmental disability regions.

Aid to Local Governments accounts for aid payments to local governments that have the authority to levy a property tax such as cities, counties, K-12 schools, community colleges, natural resource districts (NRD’s), and educational services units (ESU’s). This category includes programs such as state aid to schools (TEEOSA), special education, homestead exemption reimbursements and property tax relief through direct aid payments to cities, counties, NRD’s, community colleges, and ESU’s. State payments to fund part of the K-12 teacher retirement plan are not included under this category as those amounts are credited directly to the teacher retirement fund and are not checks written to school districts nor do those amounts show up as a school revenue or subsequent expenditure.

Capital Construction includes costs for new construction and major repairs and renovation of state-owned facilities. The term "major" is used with respect to repair and renovations as relatively small or on-going projects are routinely done within agencies operating budgets. Highway and road construction and maintenance is not included in this category. This is included under cash fund agency operations.

Agency and Program Structure

Although only agency total figures are shown in this report, the state uses a program structure to which all appropriations are made. Budget programs are set out in the appropriations bills and are intended to follow functional lines within an agency. Overall there are approximately 350 budget programs within 82 state agencies. A lump sum appropriation is made to each program by fund type. Individual line items of expenditure (i.e., salaries, data processing, equipment, supplies) are identified in the agency request and subsequently during the expenditure of the appropriated funds, but not for purposes of appropriations.

The only legally valid appropriations are made to budget programs with agency totals being for informational purposes only. Funds can only be shifted from one program to another by action of the Legislature. In some cases an entire agency is contained in one budget program. This normally occurs when it is a small agency with basically one purpose. A good example is the Board of Barber Examiners. However, there are some examples of very large agencies that are also contained in only one program, for example the Dept. of Correctional Services. In this case, the need for flexibility in terms of reallocating funding among the various institutions dictates a broader budget program. In these instances, more detailed data is available through the use of sub-programs during the request and expenditure process.
Budget Process and Chronology

The budgetary process is a biennial cycle of submissions, reviews, and appropriations. The full cycle takes almost one complete 12-month period. The following steps basically comprise the cycle as it works during the preparation of a biennial budget.

**Step 1 - Budget Request Instructions**  By July 15, statutes require the Department of Administrative Services (DAS) Budget Division to issue instructions and forms for state agencies to use in submitting the budget request for the next two fiscal years.

**Step 2 - Agency Budget Requests**  By September 15, agencies must submit their requests to DAS with a copy to the Legislative Fiscal Office (LFO).

**Step 3 - Staff Review**  From September through December, analysts for the DAS Budget Division and LFO review agency requests and collect and analyze information justifying the request levels. The DAS-Budget analysis is conducted for the use of the Governor in developing his/her recommendations, the LFO analysis is provided for the Appropriations Committee and Legislature.

**Step 4 - Governor's Recommendation**  By statute, the Governor’s budget is due by January 15th of each year. In the first year of his/her term, this time is extended until February 15th.

**Step 5 - Appropriations Committee Initial Review and Preliminary Budget**  From the middle of January to mid to late February, the Appropriations Committee reviews agency requests and develops a preliminary budget. This preliminary budget becomes the basis for the agency budget hearings as well as a Preliminary Report required by legislative rules. This report is due 20-30 legislative days after the Governor’s budget is submitted during odd numbered years (15-20 legislative days in even numbered years).

**Step 6 - Agency Budget Hearings**  From mid-February to mid-March, approximately 4-5 weeks are used to conduct public hearings on the agency request, the Governor's recommendations and Appropriations Committee preliminary recommendation. During these hearings, agencies, interest groups, and the general public submit requested changes to the Committee preliminary recommendation. Although not done frequently, other standing committees of the Legislature may have hearings on the budgets of those agencies under their subject jurisdiction during this time.

**Step 7 - Committee Final Recommendation**  From mid-March to the mid to late April, another four weeks is used to review all requests subsequent to the hearings and finalize the Appropriations Committee recommendation that will be sent to the full Legislature. By rule, the budget bills must be submitted to the Legislature as a whole by the 70th legislative day in 90 day sessions, and the 40th day in 60 day sessions, otherwise the Governor's bills are considered as introduced. When the Appropriations Committee sends their recommendations to the entire Legislature, the other standing committees again have the opportunity to review and/or hold hearings on the recommendations for the agencies under their jurisdiction.

**Step 8 - General File**  Like all other bills, budget bills are subject to amendment on the floor of the Legislature. The only difference is that for budget bills, all amendments must have 25 votes where a simple majority of those voting can amend other bills. This is the first of three stages a legislative bill must follow on its' way to passage.

**Step 9 - Select File**  This is the second and last stage of floor debate and again the budget bills are subject to debate and amendment.
Step 10 - Final Reading  The number of votes required for passage of budget bills depends on whether the bill has the emergency clause (ie.. the bill becomes law immediately after signed by the Governor), and whether the appropriation exceeds the Governor's recommendation. Any bill with the emergency clause (including budget bills) requires a 2/3 vote of the 49 members of the Legislature (33 votes). Since the fiscal year starts on July 1, and voting on budget bills normally occurs at the end of May or first part of June, the mainline budget bills will require the emergency clause in order for agencies to have funding available by the start of the new fiscal year. Some appropriations can go into effect after the fiscal year has begun as the mainline bill provides adequate cash flow until 90 days after the session ends when bills without the emergency clause go into effect. In cases of bills without the emergency clause the number of votes depends on whether the appropriation is in excess of the Governor's recommendation (30 votes) or at or below the Governor's recommendation (simple majority, 25 votes). By legislative rule, all bills which have a General Fund impact (ie.. General Fund "A" bill or General Fund revenue loss) are held on the final stage of consideration until the mainline budget bills have been passed.

Step 11 - Governor Vetoes  The Governor has five calendar days (excluding Sunday) to sign bills as enacted, let the bill become law without his/her signature, or return the bill with vetoes. In addition to the authority to veto a bill in total, the Governor also has the authority to line-item veto which means the Governor can strike a number and insert a lower number for any specific item of appropriation.

Step 12 - Veto Overrides  By legislative rule, if more than one item in a bill is vetoed, the Appropriations Committee must make a report to the Legislature within one legislative day. The rules further lay out the order for considering override attempts: (1) the Committee may offer to override the entire bill; (2) the Committee may offer to override selected line item vetoes; (3) any member of the Legislature may then offer a motion to override the entire bill; and (4) any member may then offer motions to override selected line item vetoes. In the Committee report, the Appropriations Committee can either recommend or not recommend overrides, or as in some cases, remain silent on the disposition of vetoes. In all cases, veto overrides require 30 votes.

Step 13 - Deficit Appropriations  A budget enacted for a fiscal year can be amended or changed up to the last day of that fiscal year. Deficit appropriations are changes made to the originally enacted appropriations. There are several chances to amend a biennial budget once it has been enacted. For example, the FY19-20 and FY20-21 biennial budget was enacted in the 2019 Session. Both years can be changed during the 2020 Session, even though at that time, the state will be nine months into FY19-20. The second year of the biennial budget (FY2020-21) can also be subject to change prospectively during the 2020 Session and again during the 2021 Session as a “deficit” during the fiscal year.
LEGISLATIVE FISCAL OFFICE

Agency Assignments and Staff
## Agency Assignments
(Agencies in numerical order)

<table>
<thead>
<tr>
<th>Agency</th>
<th>Analyst</th>
</tr>
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<tbody>
<tr>
<td>#03 Legislative Council</td>
<td>Tom Bergquist</td>
</tr>
<tr>
<td>#05 Supreme Court</td>
<td>Doug Nichols</td>
</tr>
<tr>
<td>#07 Governor/PRO/Energy</td>
<td>Scott Danigole</td>
</tr>
<tr>
<td>#08 Lieutenant Governor</td>
<td>Scott Danigole</td>
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<tr>
<td>#09 Secretary of State</td>
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<tr>
<td>#10 State Auditor</td>
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<td>Scott Danigole</td>
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<tr>
<td>#12 State Treasurer</td>
<td>Scott Danigole</td>
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<tr>
<td>#13 Dept of Education</td>
<td>Sandy Sostad</td>
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<tr>
<td>#14 Public Service Commission</td>
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<tr>
<td>#15 Board of Pardons and Parole</td>
<td>Doug Nichols</td>
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<tr>
<td>#16 Dept of Revenue</td>
<td>Keisha Patent</td>
</tr>
<tr>
<td>#17 Dept of Aeronautics merged into #27 Dept of Transportation</td>
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<tr>
<td>#18 Dept of Agriculture</td>
<td>Jeanne Glenn</td>
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<tr>
<td>#19 Dept of Banking</td>
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<tr>
<td>#21 State Fire Marshal</td>
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<td>#22 Dept of Insurance</td>
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<tr>
<td>#23 Dept of Labor</td>
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<tr>
<td>#24 Dept of Motor Vehicles</td>
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<tr>
<td>#25 Dept of Health &amp; Human Services System</td>
<td>Sandy Sostad, Liz Hruska</td>
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<tr>
<td>Behavioral Health, Developmental Disabilities</td>
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<tr>
<td>All Other DHHS Programs</td>
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<tr>
<td>#27 Dept of Transportation</td>
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<tr>
<td>#28 Dept of Veterans Affairs</td>
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<td>#29 Dept of Natural Resources</td>
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<td>#30 State Electrical Board</td>
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<td>#31 Military Department</td>
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<td>#32 Board of Educational Lands and Funds</td>
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<td>#37 Workers' Compensation Court</td>
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<td>#39 Brand Committee</td>
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<tr>
<td>#40 Motor Vehicle Industry Licensing Board</td>
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<td>#41 Real Estate Commission</td>
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<td>#45 Board of Barber Examiners</td>
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<td>#46 Dept of Correctional Services</td>
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<td>#47 Educational Telecommunications Commission</td>
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<td>#48 Coordinating Commission Postsecondary Ed</td>
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<td>#58 Board of Examiners for Engineers and Architects</td>
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<td>#59 Board of Geologists</td>
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<td>#65 Dept of Administrative. Services</td>
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<tr>
<td>Personnel, Employee Relations, Risk Management, Building Division,</td>
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<tr>
<td>Capitol Comm, 309 Task Force, All Other Divisions</td>
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<td>#66 Abstractors Board of Examiners</td>
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<td>#67 Equal Opportunity Commission</td>
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<td>#68 Mexican American Commission</td>
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<td>#70 Foster Care Review Board</td>
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<td>#71 Nebraska Energy Office</td>
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<td>#72 Dept of Economic Development</td>
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<td>#73 Bd of Examiners for Landscape Architects</td>
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<td>#75 Investment Council</td>
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<td>#76 Commission on Indian Affairs</td>
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<td>#77 Commission of Industrial Relations</td>
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<td>#78 Crime Commission</td>
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<td>#81 Commission for the Blind and Visually Impaired</td>
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<td>#82 Commission on the Deaf and Hard of Hearing</td>
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<td>#84 Dept of Environmental Quality</td>
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<td>#85 Public Employees Retirement Board</td>
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<td>#86 Dry Bean Commission</td>
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<td>#87 Political Accountability and Disclosure</td>
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<td>#88 Corn Board</td>
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<td>#91 Nebraska Tourism Commission</td>
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<td>#92 Grain Sorghum Board</td>
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<tr>
<td>#93 Tax Equalization and Review Commission</td>
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<tr>
<td>#94 Commission on Public Advocacy</td>
<td>Doug Nichols</td>
</tr>
</tbody>
</table>
## Legislative Fiscal Office Staff

<table>
<thead>
<tr>
<th>Name</th>
<th>Phone</th>
<th>Email</th>
<th>Responsibilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bergquist, Tom</td>
<td>471-0062</td>
<td><a href="mailto:Tbergquist@leg.ne.gov">Tbergquist@leg.ne.gov</a></td>
<td>Director&lt;br&gt;Property Tax, Historical Data</td>
</tr>
<tr>
<td>Lovelace, Mike</td>
<td>471-0050</td>
<td><a href="mailto:Mlovelace@leg.ne.gov">Mlovelace@leg.ne.gov</a></td>
<td>Deputy Director&lt;br&gt;Fiscal Note Coordinator</td>
</tr>
<tr>
<td>McNally, Wanda</td>
<td>471-2263</td>
<td><a href="mailto:Wmcnally@leg.ne.gov">Wmcnally@leg.ne.gov</a></td>
<td>Fiscal Assistance</td>
</tr>
<tr>
<td>Diarrassouba, Malik</td>
<td>471-0061</td>
<td><a href="mailto:Mdiarrassouba@leg.ne.gov">Mdiarrassouba@leg.ne.gov</a></td>
<td>Economic and Tax Research Analyst, Revenue Forecasting</td>
</tr>
<tr>
<td>Name</td>
<td>Phone</td>
<td>Email</td>
<td>Department/Commissions</td>
</tr>
<tr>
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<tr>
<td>Hovis, Phil</td>
<td>471-0057</td>
<td><a href="mailto:Phovis@leg.ne.gov">Phovis@leg.ne.gov</a></td>
<td>Banking, Library Commission, Postsecondary Ed Coordinating Commission, State College System, DAS Building Division/Task Force for Building Renewal/Capitol Commission, Community Colleges</td>
</tr>
<tr>
<td>Hruska, Liz</td>
<td>471-0053</td>
<td><a href="mailto:Lhruska@leg.ne.gov">Lhruska@leg.ne.gov</a></td>
<td>Health &amp; Human Services, Barber Examiners Board, Equal Opportunity Commission, Mexican-American Commission, Foster Care Review Board, Indian Affairs Commission, Hearing Impaired Commission</td>
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<tr>
<td>Malson, Sam</td>
<td>471-0051</td>
<td><a href="mailto:SMalson@leg.ne.gov">SMalson@leg.ne.gov</a></td>
<td>Transportation (includes Aeronautics), Military Department, Game &amp; Parks Commission, Real Estate Commission, Real Property Appraisers Board, Public Accountancy Board</td>
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<tr>
<td>Nichols, Doug</td>
<td>471-0052</td>
<td><a href="mailto:Dnichols@leg.ne.gov">Dnichols@leg.ne.gov</a></td>
<td>Supreme Court, Board of Pardons and Parole, Workers' Compensation Court, Corrections, State Patrol, Crime Commission, Commission on Public Advocacy</td>
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<tr>
<td>Sostad, Sandy</td>
<td>471-0054</td>
<td><a href="mailto:Ssostad@leg.ne.gov">Ssostad@leg.ne.gov</a></td>
<td>Education, Insurance, Health &amp; Human Services (Behavioral Health &amp; Developmental Disabilities), Veterans Affairs, Motor Vehicles, Educational Lands &amp; Funds Board, Motor Vehicle Industry Licensing Board, Commission for the Blind and Visually Impaired</td>
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<tr>
<td>Tenopir, Kathy</td>
<td>471-0058</td>
<td><a href="mailto:Ktenopir@leg.ne.gov">Ktenopir@leg.ne.gov</a></td>
<td>Educational Television Commission, University of Nebraska, DAS Personnel Division, DAS Employee Relations Division, DAS Risk Mgmt Division/State Claims, Commission on Industrial Relations, Investment Council, Public Employees Retirement Board</td>
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