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|  | $\begin{gathered} \text { Actual } \\ \text { FY2022-23 } \\ \hline \end{gathered}$ | Biennial Budget |  | Est for Following Biennium |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | FY2023-24 | FY2024-25 | FY2025-26 | FY2026-27 |
| ${ }_{1}$ Beginning Balance |  |  |  |  |  |
| 2 Beginning Cash Balance | \$2,494,107,852 | \$1,853,785,088 | \$1,424,884,900 | \$901,355,409 | \$761,438,230 |
| 3 Cash Reserve Fund transfer-automatic | $(1,287,998,995)$ | $(2,982,492)$ | $(36,519,738)$ | 0 | 0 |
| 4 Carryover obligations from FY23 | 0 | $(555,832,617)$ | 0 | 0 | 0 |
| 5 Lapse FY23 Obligations | 0 | 126,449,292 | 0 | 0 | 0 |
| 6 Lapse FY23 Committee 2024 | 0 | 31,300,000 | 0 | 0 | 0 |
| 7 Allocation for potential deficits | 0 | 0 | $(5,000,000)$ | $(5,000,000)$ | $(5,000,000)$ |
| 8 Unobligated Beginning Balance | 1,206,108,857 | 1,452,719,271 | 1,383,365,162 | 896,355,409 | 756,438,230 |
| 9 Estimated Receipts |  |  |  |  |  |
| 10 Net Receipts | 6,367,982,492 | 7,020,000,000 | 5,840,000,000 | 6,359,890,000 | 6,267,132,000 |
| 11 General Fund transfers-out (LB 814 and 818) | $(518,053,459)$ | $(1,399,760,000)$ | $(944,028,886)$ | $(952,417,382)$ | $(976,636,640)$ |
| 12 General Fund transfers-in (2023) | in forecast | in forecast | in forecast | 0 | 0 |
| 13 General Fund transfers-in (new - 2024) | 0 | 146,416,542 | 51,376,716 | 0 | 0 |
| 14 Cash Reserve Fund transfers (2023) | $(50,000,000)$ | (440,000,000) | 1,000,000 | 0 | 0 |
| 15 Cash Reserve Fund transfers (new - 2024) | 0 | 0 | 3,000,000 | 0 | 0 |
| 16 Accounting Adjustment | 1,937,066 | 0 | 0 | 0 | 0 |
| 17 Bills Enacted Into Law | 0 | 0 | 0 | 0 | 0 |
| 18 Bills Passed | 0 | 0 | 0 | 0 | 0 |
| 19 General Fund Net Receipts | $\overline{5,801,866,099}$ | $\overline{5,326,656,542}$ | $\overline{4,951,347,830}$ | $5, \overline{4,407,472,618}$ | $\overline{5,290,495,360}$ |
| ${ }_{20}$ Appropriations |  |  |  |  |  |
| 212023 Appropriations Bills | 5,154,189,868 | 5,349,434,421 | 5,370,345,881 | 5,506,137,585 | 5,622,427,685 |
| ${ }_{22} 2024$ TEEOSA Adjustments | 0 | $(2,134,335)$ | 65,272,568 | 41,513,078 | 29,654,713 |
| ${ }_{23} 2024$ Mid-biennium Adjustments | 0 | 17,090,827 | 7,739,134 | 4,739,134 | 4,739,134 |
| ${ }_{24}$ Select File amendments | 0 | $(10,000,000)$ | $(10,000,000)$ | $(10,000,000)$ | $(10,000,000)$ |
| 252024 State Claims | 0 | 100,000 | 0 | 0 | 0 |
| ${ }_{26}$ Bills Enacted Into Law | 0 | 0 | 0 | 0 | 0 |
| 27 Bills Passed | 0 | 0 | 0 | 0 | 0 |
| 28 General Fund Appropriations | 5,154,189,868 | 5,354,490,913 | 5,433,357,583 | 5,542,389,797 | 5,646,821,532 |
| ${ }_{29}$ Ending Balance |  |  |  |  |  |
| ${ }_{30}$ \$ Ending balance (Financial Status as Shown) | 1,853,785,088 | 1,424,884,900 | 901,355,409 | 761,438,230 | 400,112,057 |
| 31 \$ Ending balance at Minimum Reserve (3\%) | -- | -- | 352,202,541 | -- | 337,844,370 |
| 32 Difference = Variance from Minimum Reserve | -- | -- | 549,152,868 | -- | 62,267,687 |
| 33 Biennial Reserve (\%) | -- | -- | 6.6\% | -- | 3.6\% |
| 34 Annual Spending Growth (w/o deficits) | 6.4\% | 3.9\% | 1.5\% | 2.0\% | 1.9\% |
| ${ }_{35}$ Two Year Average Growth | 3.8\% | -- | 2.7\% | -- | 1.9\% |
| ${ }_{36} \quad$ Est. Revenue Growth (rate/base adjusted) | 1.7\% | 6.5\% | 0.5\% | 6.0\% | 3.6\% |
| ${ }^{37}$ Two Year Average | 10.7\% | -- | 3.5\% | -- | 4.8\% |


| CASH RESERVE FUND | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | FY2026-27 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Beginning Balance | 927,523,568 | 1,637,852,563 | 912,817,475 | 904,953,413 | 854,953,413 |
| Transfer amounts above forecasts (line 3) | 1,287,998,995 | 2,982,492 | 36,519,738 | 0 | 0 |
| To/from Gen Fund per current law | 40,000,000 | 440,000,000 | $(1,000,000)$ | 0 | 0 |
| To/from Gen Fund (2024 Committee) | 0 | 0 | $(3,000,000)$ | 0 | 0 |
| To Nebr Capital Construction Fund (NCCF) | $(216,120,000)$ | $(166,673,580)$ | $(29,458,800)$ | 0 | 0 |
| To University Next project (LB1107-2020) | 0 | 0 | 0 | $(50,000,000)$ | $(50,000,000)$ |
| To Perkins County Canal Fund | $(53,500,000)$ | $(574,500,000)$ | 0 | 0 | 0 |
| To Jobs \& Econ Develop Initiative (STARWARS) | 0 | $(52,000,000)$ | 0 | 0 | 0 |
| To Nebr Rural Projects Act (LB 788-2022) | $(50,000,000)$ | 0 | 0 | 0 | 0 |
| To Trail Develop/Improve Fund (LB 813-2022) | $(8,300,000)$ | 0 | 0 | 0 | 0 |
| To Rural Workforce Housing fund | $(30,000,000)$ | 0 | 0 | 0 | 0 |
| To Surface Water Irrigation Fund (LB 1074) | $(50,000,000)$ | 0 | 0 | 0 | 0 |
| To Intern Nebraska Cash Fund (LB 1167) | $(20,000,000)$ | 0 | 0 | 0 | 0 |
| To Site \& Building Development Fund | $(20,000,000)$ | $(2,000,000)$ | 0 | 0 | 0 |
| To Military Base Development fund (LB 1233) | $(30,000,000)$ | , | 0 | 0 | 0 |
| To Middle Income Housing fund | $(20,000,000)$ | 0 | 0 | 0 | 0 |
| To Roads Operations Cash Fund | $(100,000,000)$ | 0 | 0 | 0 | 0 |
| To State Indemnification Revolving Fund | (18,750,000) | 0 | 0 | 0 | 0 |
| From Gov Emergency Fund | 0 | 15,841,000 | 0 | 0 | 0 |
| To Econ Recovery Contingency | 0 | $(240,000,000)$ | 0 | 0 | 0 |
| To Shovel Ready Capital Recovery Fund | 0 | $(70,000,000)$ | 0 | 0 | 0 |
| To Critical Infrastructure Facilities Fund | 0 | $(10,000,000)$ | 0 | 0 | 0 |
| To Economic Development Cash Fund | 0 | (20,000,000) | 0 | 0 | 0 |
| To Public Safety Fund | 0 | $(1,115,000)$ | 0 | 0 | 0 |
| To Accounting Division Revolving Fund | 0 | $(1,100,000)$ | 0 | 0 | 0 |
| To Health and Human Services Cash Fund | 0 | $(11,320,000)$ | $(3,500,000)$ | 0 | 0 |
| To Risk Loss Trust (State Colleges) | 0 | $(3,000,000)$ | 0 | 0 | 0 |
| To Youth Outdoor Education Fund | 0 | $(10,000,000)$ | 0 | 0 | 0 |
| To Public Safety Comm Systems Revolving Fund | 0 | $(5,000,000)$ | $(2,425,000)$ | 0 | 0 |
| To Materiel Division Revolving Fund | 0 | $(2,500,000)$ | 0 | 0 | 0 |
| To State Building Revolving Fund | 0 | $(1,400,000)$ | 0 | 0 | 0 |
| To School Safety and Security Fund (LB 705-2023) | 0 | $(10,000,000)$ | 0 | 0 | 0 |
| To State Insurance Fund | 0 | $(3,250,000)$ | $(5,000,000)$ | 0 | 0 |
| To Revitalize Rural Nebraska Fund (LB 531-2023) | $(1,000,000)$ | 0 | 0 | 0 | 0 |
| Projected Ending Balance | 1,637,852,563 | 912,817,475 | 904,953,413 | 854,953,413 | 804,953,413 |
|  | FY2022-23 | Current Biennium |  | Est for Following Biennium |  |
| IMPACT OF BILLS PENDING |  | FY2023-24 | FY2024-25 | FY2025-26 | FY2026-27 |
| ${ }_{37}$ Final Reading + E \& R Final --------------> | 0 | $(152,793)$ | $(5,787,026)$ | $(5,583,098)$ | $(11,237,537)$ |
| ${ }_{38}$ Variance from Minimum Reserve |  |  | 543,285,179 |  | 39,887,527 |
| ${ }^{\text {39 }}$ Select File + E \& R Initial ---------------->> | 0 | $(1,250,000)$ | $(427,054,512)$ | $(676,137,463)$ | $(678,030,733)$ |
| ${ }_{40}$ Variance from Minimum Reserve | -- |  | 126,935,016 |  | 1,691,291,516) |

## BILLS WITH GENERAL FUND IMPACT

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(\# Indicates bill has both revenue and spending impact *Estimate pending revised fiscal note)

| Appropriations | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | FY2026-27 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Final Reading / E\&R Final |  |  |  |  |  |
| LB 20-Change voting provisions | 0 | 0 | 8,900 | 0 | 0 |
| LB 52-Eliminate limitation on tuition assistance | 0 | 152,793 | 152,793 | 152,793 | 152,793 |
| LB 204-Change pharmacy dispensing fees | 0 | 0 | 75,000 | 0 | 2,585,597 |
| LB 262-Change grain, hemp, and pure food act provisions | 0 | 0 | 72,250 | 72,250 | 72,250 |
| \#LB 287-Change election and Open Meetings provisions | 0 | 0 | 120,800 | 0 | 0 |
| LB 358-Increase dental services reimbursement rates | 0 | 0 | 0 | 0 | 3,452,712 |
| LB 600-Adopt the Municipality Infrastructure Aid Act | CRF transfer | (\$10 million) | 0 | 0 | 0 |
| \#LB 685-Change mechanical amusement device fees | 0 | 0 | 1,596,870 | 141,870 | 0 |
| LB 829-Change provisions relating to insurance | 0 | 0 | 19,777 | 39,554 | 39,554 |
| LB 856-Change child care provisions* | 0 | 0 | 0 | 500,000 | 500,000 |
| LB 876-Adopt the Newborn Safe Haven Act | 0 | 0 | 65,000 | 10,000 | 10,000 |
| LB 1035-Adopt the prescription Drug Donation Act | 0 | 0 | 551,218 | 528,352 | 528,352 |
| LB 1200-Change motor vehicles and 911 system provisions | 0 | 0 | $(23,339)$ | $(23,339)$ | $(23,339)$ |
| LB 1301-Adopt the Foreign-owned Real Estate Nat'l Security Act | 0 | 0 | 82,703 | 126,275 | 126,275 |
| \#LB 1344-Change provisions of the NE Innovation Hub Act* | 0 | 0 | 416,494 | 248,870 | 248,870 |
| LB 1368-Adopt the Nitrogen Reduction Incentive Act | 0 | 0 | 107,005 | 107,005 | 107,005 |
| \#LB 1394-Exempt National Guard income from tax | 0 | 0 | 65,087 | 0 | 0 |
| Appropriations Bills-Final Reading and E \& R Final | 0 | 152,793 | 3,310,558 | 1,903,630 | 7,800,069 |
| Select File / E\&R Initial |  |  |  |  |  |
| LB 62-Change Medical Assistance Act provisions | 0 | 0 | 11,470 | 0 | 0 |
| LB 126-Change homestead exemption | 0 | 0 | 382,617 | 71,284,975 | 76,914,975 |
| LB 196-Change State Patrol retirement provisions | 0 | 0 | 2,770,810 | 2,770,810 | 2,770,810 |
| LB 233-Provide for child support payment disregard* | 0 | 0 | 0 | 500,000 | 2,167,527 |
| LB 253-Change veteran court provisions | 0 | 0 | 0 | 4,548,575 | 4,548,575 |
| LB 631-Change provisions related to Board of Parole* | 0 | 0 | 2,380,000 | 1,150,000 | 1,150,000 |
| LB 870-Amend Sexual Assault Victims' Bill of Rights* | 0 | 0 | 8,820 | 0 | 0 |
| \#LB 937-Change income tax credits | 0 | 0 | 1,364,697 | 602,602 | 602,602 |
| \#LB 1023-Provide for deductions for research expenditures | 0 | 0 | 242,573 | 0 | 0 |
| LB 1074-Change banking and finance law | 0 | 0 | 31,103 | 43,545 | 43,545 |
| \#LB 1284-Provide for education programs | 0 | 1,250,000 | 17,340,871 | 11,274,046 | 11,274,046 |
| LB 1300-Adopt the Pacific Conflict Stress Test Act | 0 | 0 | 763,880 | 1,107,760 | 1,107,760 |
| \#LB 1317-Change tax provisions* | 0 | 0 | 2,500,000 | 250,000 | 350,000 |
| LB 1329-Change provisions of Career Scholarship Act | 0 | 0 | 4,994,500 | 0 | 0 |
| \#LB 1331-Change TEEOSA provisions | 0 | 0 | $(16,169,496)$ | $(87,005,850)$ | $(86,066,107)$ |
| Appropriations Bills-Select File and E \& R Initial | 0 | 1,250,000 | 16,621,845 | 6,526,463 | 14,863,733 |
| Revenues | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | FY2026-27 |
| Final Reading / E\&R Final |  |  |  |  |  |
| \#LB 287-Change election and Open Meetings provisions | 0 | 0 | $(1,011,468)$ | $(1,011,468)$ | $(1,011,468)$ |
| \#LB 685-Change mechanical amusement device fees | 0 | 0 | 404,000 | 463,000 | 490,000 |
| \#LB 1344-Change provisions of the NE Innovation Hub Act* | 0 | 0 | $(900,000)$ | $(900,000)$ | $(900,000)$ |
| \#LB 1394-Exempt National Guard income from tax | 0 | 0 | $(969,000)$ | $(2,231,000)$ | $(2,016,000)$ |
| Revenue Bills-Final Reading and E \& R Final | 0 | 0 | $(2,476,468)$ | $(3,679,468)$ | $(3,437,468)$ |
| Select File / E\&R Initial |  |  |  |  |  |
| \#LB 937-Change income tax credits | 0 | 0 | $(8,476,000)$ | $(21,166,000)$ | $(24,885,000)$ |
| \#LB 1023-Provide for deductions for research expenditures | 0 | 0 | $(8,591,667)$ | $(53,168,000)$ | $(67,048,000)$ |
| LB 1197-Change Sports Arena Facility Financing Act | 0 | 0 | indeterminate, but could be up to $\$ 20$ mil per year |  |  |
| \#LB 1284-Provide for education programs | 0 | 0 | $(3,500,000)$ | $(2,250,000)$ | $(2,250,000)$ |
| \#LB 1317-Change tax provisions* | 0 | 0 | 12,000,000 | 7,600,000 | 7,000,000 |
| \#LB 1331-Change TEEOSA provisions | 0 | 0 | $(401,865,000)$ | $(600,627,000)$ | (575,984,000) |
| Revenue Bills-Select File and E \& R Initial | 0 | 0 | $(410,432,667)$ | $(669,611,000)$ | $(663,167,000)$ |
| 218 and 285 were removed from the list at the Speaker's request |  |  |  |  |  |

