

Open Sky Candidate Education Session

LEGISLATIVE FISCAL ANALYST

Tom Bergquist

402.471.0062

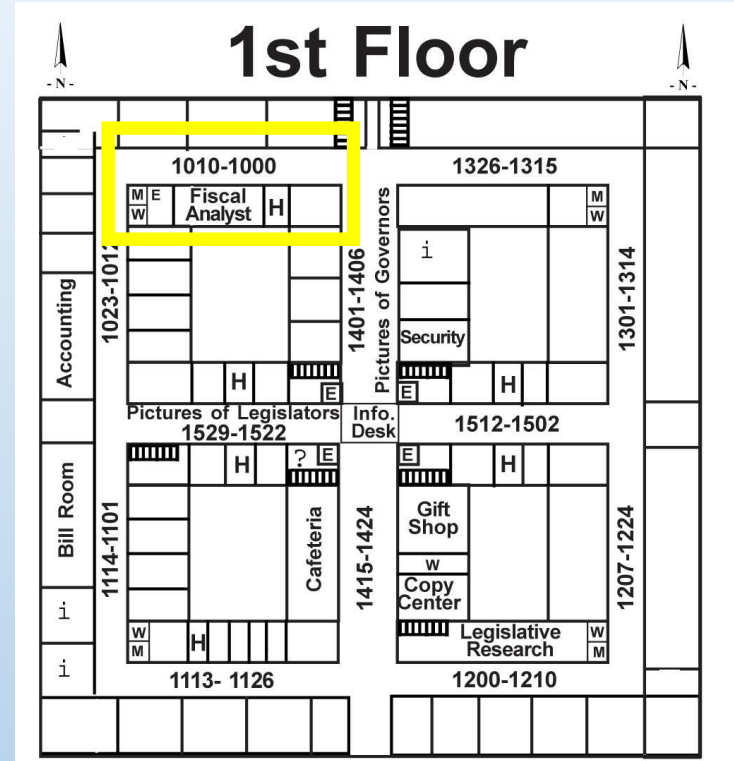
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May 18, 2020

Legislative Fiscal Office (LFO) Staff

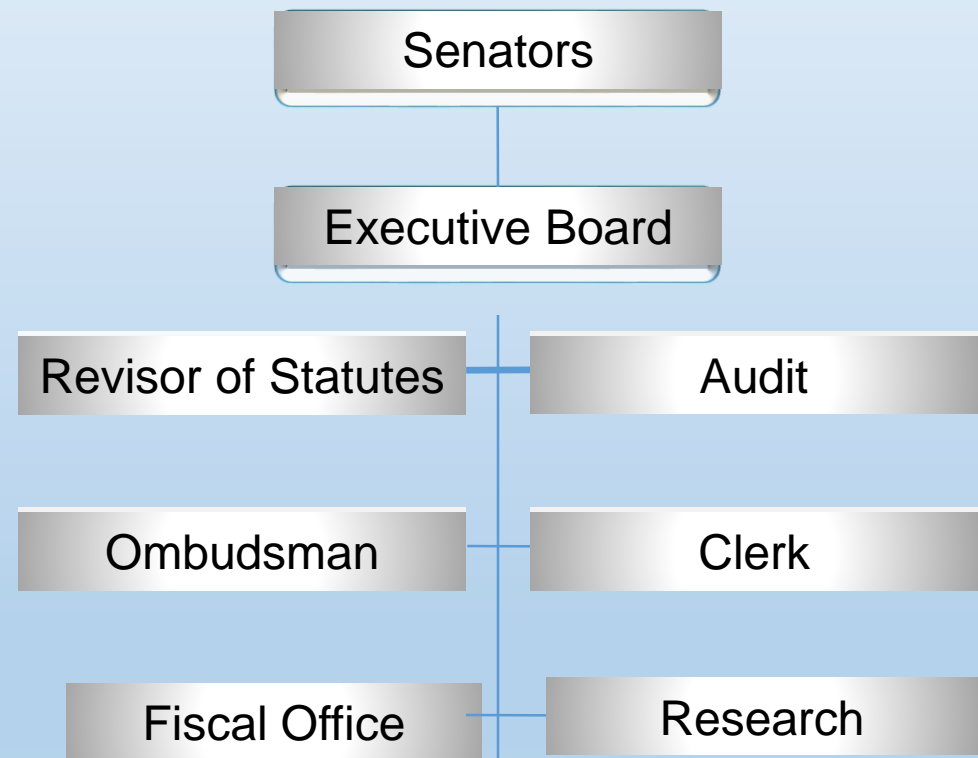
Office Composition

- Director (Tom Bergquist)
- Deputy Director (??)
- 9 Budget/Program Analysts
- Revenue Forecaster
- 1 Support Staff
- Total of 13 Positions
- Duties
 - Assist Appropriations Committee
 - Write Fiscal Notes
 - Revenue Forecasting
 - Oversight
 - Research



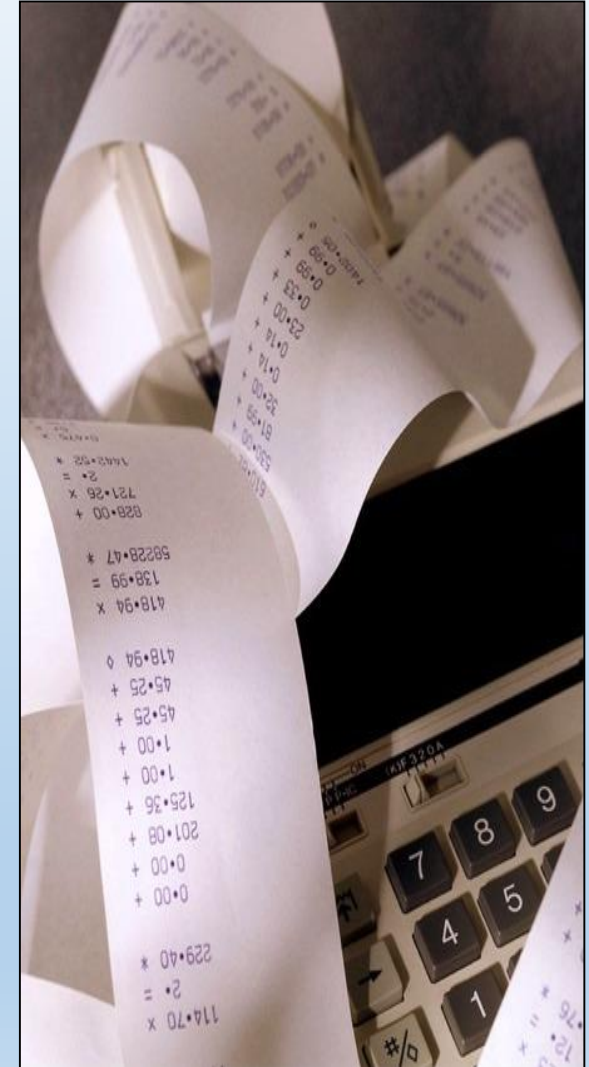
The Legislative Council

- The LFO is a Separate Operating Division
- In addition to the specific divisions we have:
 - (1) Senator personal staff and Committee staff
 - (2) Legislative Accounting



The Budget

1. Long Session; budget for ensuing biennium (2 fiscal years); adjusted in short session.
2. Each year appropriated separately
3. Appropriate by agency, by program, by fund
4. Primary control is Program level.
For example, the Legislative Fiscal Office is a program within the agency Legislative Council
5. Within a program, control is by Fund
 - General Fund
 - Cash Fund(s)
 - Federal Fund(s) - estimates
 - Revolving Fund(s)
6. We don't really have a budget committee; they handle both spending and revenue.



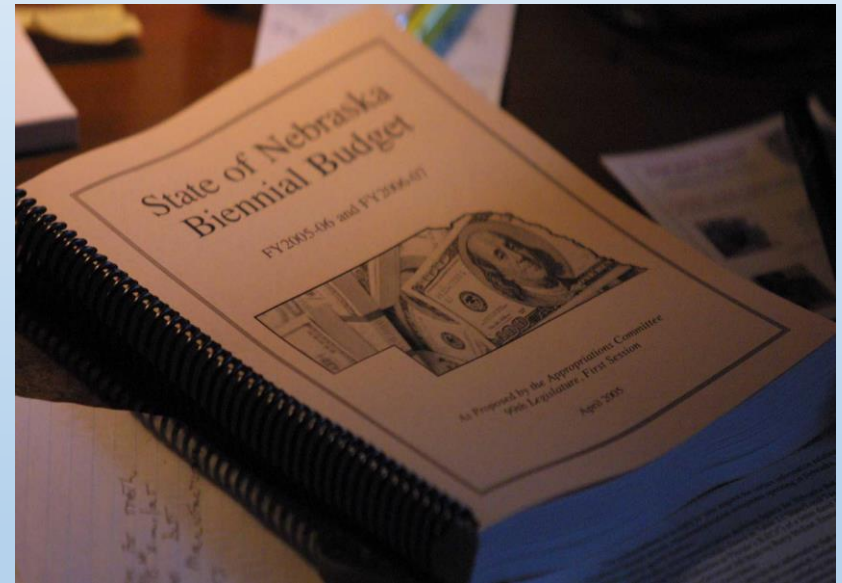
Budget Process

1. Budget instructions, July
2. Agency requests due September 15th
3. Staff review and preparation, Sept to early January
4. Committee initial review of requests, to end of February
5. Preliminary report and hearings, March
6. Post-hearing review and finalize recommendations, April
7. Floor action, late April through May.
8. Governor Vetoes
9. Veto Overrides



Methodology

- Traditional line-item structure with a hint of zero-based budget
- Appearance of traditional “incrementalism” but some aspects of other methods in the process of reviewing issues.
- Build the budget in the same manner you have to explain it
- No substitute for simply going through budgets issue by issue. No “magic bullet”
- Issues may be covered 5-6 times throughout the process



Cash Reserve Fund

- Statutorily defined fund, commonly referred to as the state’s “Rainy Day” fund.
- Originally established in 1983 with sales tax increase for 9 months
- General Fund is the “checking account”, the Cash Reserve Fund is the “savings account”
- Assets came primarily from transfers in from the General Fund
 - Automatic (by statute) transfers in where revenue exceeds estimates for FY
 - Discretionary transfers in/out required statutory change
- Not appropriated but transfers out must be authorized by separate substantive bill, to expending fund



General Fund Financial Status

- This is the equivalent of balancing the state's checkbook.
- Multi-year flow of revenue and expenditures, new budget cycle plus two plan years
- Measures compliance to 3-7% statutory reserve at the end of each biennium
- Builds scenarios as revenue and expenditure plans change, to assess expenditure decisions, forecasts, cash flow and Cash Reserve Fund balance

GENERAL FUND FINANCIAL STATUS					
May 30, 2007 2:53 PM					
FINANCIAL STATUS	Current Yr	Biennial Budget		Est for Following Biennium	
	FY2006-07	FY2007-08	FY2008-09	FY2009-10	FY2010-11
1 Beginning Balance					
2 Beginning Cash Balance	\$565,963,976	\$348,576,180	\$214,243,559	\$204,310,426	\$181,124,132
3 Cash Reserve Fund transfer-automatic	(259,929,524)	(144,105,000)	0	0	0
4 Carryover obligations from FY06	(155,726,041)	0	0	0	0
5 Lapse excess FY07 unexpended funds	0	0	0	0	0
6 Allocation for potential deficits	0	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)
7 Unobligated Beginning Balance	150,308,411	199,471,180	209,243,559	199,310,426	176,124,132
8 Estimated Receipts					
9 Net Receipts (April 06 NEFAB+Hist Avg)	3,361,000,000	3,468,000,000	3,626,000,000	3,874,000,000	4,124,000,000
10 Gen Fund transfer-out	(9,140,000)	(21,000,000)	(2,500,000)	(2,500,000)	(2,500,000)
11 Gen Fund transfer-in	24,350,000	24,350,000	24,000,000	0	0
12 Gen Fund transfer-in (votes)	0	(10,000,000)	(10,000,000)	0	0
13 Cash Reserve Fund transfers - legislative	15,674,107	60,177,767	54,990,505	0	0
14 LB 323 Cash Reserve Fund interest to Gen Fund	0	22,700,000	19,400,000	19,400,000	19,400,000
15 Bills Enacted Into Law	0	(219,099,500)	(231,325,500)	(236,492,500)	(240,890,000)
16 Bills Passed	0	(4,464,079)	(5,235,629)	(5,986,579)	(6,229,012)
17 General Fund Net Receipts	3,367,534,107	3,320,664,188	3,475,329,376	3,648,420,921	3,893,780,988
18 Appropriations					
19 LB 321 Mainline Budget Bill	3,180,850,777	3,268,925,924	3,443,404,511	3,625,399,305	3,824,980,492
20 LB 320 Capital Construction	0	8,150,822	8,150,822	13,650,822	13,650,822
21 LB 319 Legislator Salaries	0	632,982	632,982	632,982	632,982
22 LB 319 Constitutional Officers Salaries	0	20,147,046	20,330,476	20,330,476	20,330,476
23 LB 317 Deficits	(17,211,171)	0	0	0	0
24 LB 88 State Claims	1,626,732	0	0	0	0
25 General File amendments	0	0	0	0	0
26 Select File amendments	1,000,000	35,291	907,991	907,991	907,991
27 Vetoes-Mainline bills	0	(8,619,074)	(14,932,028)	(14,932,028)	(14,932,028)
28 Veto overrides-Mainline bills	0	0	0	0	0
29 Bills Enacted Into Law	3,000,000	2,272,386	2,641,086	1,059,000	1,084,000
30 Bills Passed	0	14,346,432	19,126,669	19,558,667	20,055,212
31 General Fund Appropriations	3,169,266,338	3,305,891,809	3,480,262,509	3,666,607,215	3,866,709,947
32 Ending Balance					
33 \$ Ending balance (Financial Status as Shown)	348,576,180	214,243,559	204,310,426	181,124,132	203,195,173
34 \$ Ending balance (at Minimum Reserve)	--	--	203,897,031	--	225,626,573
35 Difference = Variance from Minimum Reserve	--	--	413,395	--	(22,431,400)
36 Biennial Reserve (%)	--	--	3.0%	--	2.7%
37 Annual Spending Growth (w/o deficits)	7.0%	3.9%	5.3%	5.4%	5.5%
38 Two Year Average Growth	7.4%	--	4.6%	--	5.4%
39 Est. Revenue Growth (rate/base adjusted)	5.7%	4.2%	4.7%	6.4%	6.5%
40 Two Year Average	7.6%	--	4.5%	--	6.5%
IMPACT OF BILLS PENDING					
	FY2006-07	FY2007-08	FY2008-09	FY2009-10	FY2010-11
41 Final Reading + E & R Final ----->	0	190,846	(234,067)	(639,067)	(1,109,067)
42 Variance from Minimum Reserve			310,174		(24,279,748)
CASH RESERVE FUND					
	FY2006-07	FY2007-08	FY2008-09	FY2009-10	FY2010-11
Beginning Balance	273,616,790	504,087,791	494,765,024	423,934,519	423,934,519
Transfer amounts above forecasts (line 3)	259,929,524	144,105,000	0	0	0
To/From Gen Fund per current law	(15,674,107)	(60,177,767)	(54,990,505)	0	0
To NCCF, new Eastern Nebr Vets Home	(1,784,416)	0	0	0	0
To NCCF, Non-long term construction projects (2007)	0	(75,000,000)	(9,590,000)	0	0
To NCCF, Capital Leases - operating (4 month term)	0	0	0	0	0

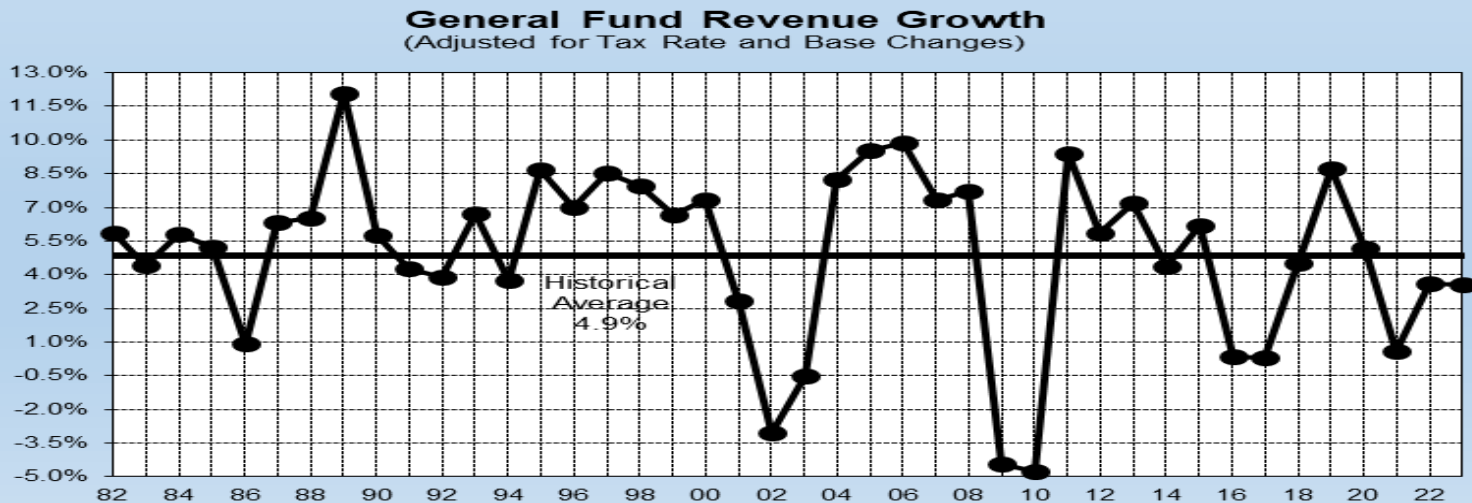
WILL BE COVERED IN MORE DETAIL LATER

Breakdown of General Fund Revenue

NEFAB Forecast (February 2020)	FY2020-21		FY2000-01		20 yr Avg Increase *
	Dollars	% of Total	Dollars	% of Total	
Sales and Use Tax	\$1,820,000,000	35.2%	\$905,023,176	36.8%	3.6%
Individual Income Tax	2,765,000,000	53.4%	1,233,363,552	50.2%	4.1%
Corporate Income Tax	370,000,000	7.1%	138,040,082	5.6%	5.1%
Cigarette Tax	32,000,000	0.6%	21,145,600	0.9%	2.1%
Liquor Tax	32,000,000	0.6%	17,290,156	0.7%	3.1%
Insurance Premium Tax	42,000,000	0.8%	16,410,154	0.7%	4.8%
Interest earned	26,000,000	0.5%	31,440,747	1.3%	-0.9%
Estate Tax	0	0.0%	27,410,966	1.1%	-100.0%
Fund Lapses / Other Miscellaneous	88,000,000	1.7%	66,737,421	2.7%	1.4%
General Fund Total	5,175,000,000	100.0%	2,456,861,855	100.0%	3.8%

Revenue Forecasts

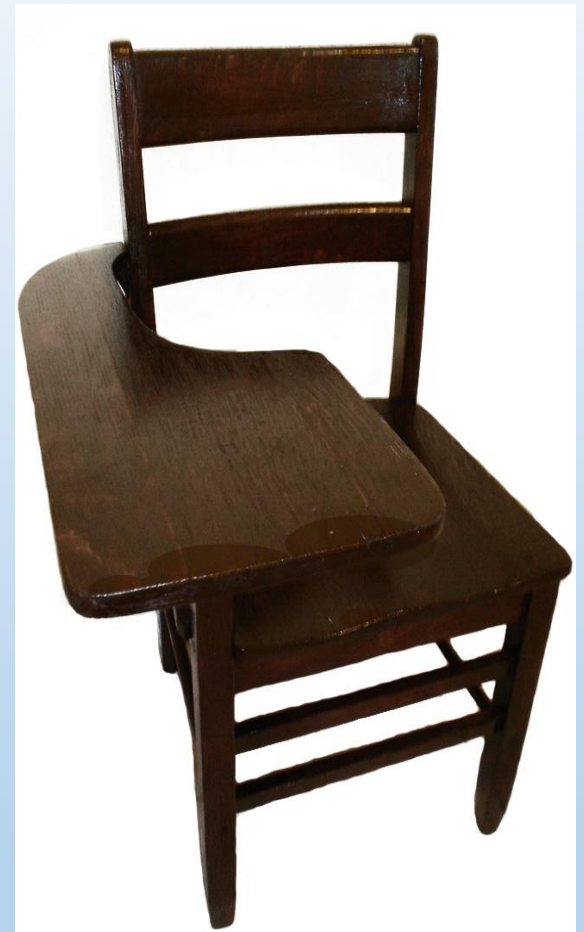
- Work in support of Nebraska Economic Forecast Advisory Board
- Board meets 2-3 times a year; Oct, Feb and April (long session only)
- Forecasts from both the LFO and Dept of Revenue provided
- Both use advanced statistical methods and econometric models
- Board develops estimates of General Fund receipts for a 2-3 year horizon and are considered “official” for purposes of developing and balancing the budget.



Expenditure Types

FY2020-21 GF % only

- Operations (35.5%) — Salaries, benefits and all direct costs of operations of an agency.
- Aid (64.0%) — Expenditures made to another level of government such as K-12 aid “TEEOSA” or to/on behalf of an individual such as Medicaid.
- Capital Construction (Less than 1.0%) — Real property acquisition/construction



Breakdown of General Fund Appropriations

Per 2019 Session	FY2020-21		FY2000-01		20 yr Avg Growth
	Dollars	% of Total	Dollars	% of Total	
University of Nebraska & State Colleges	\$669,462,990	14.2%	\$423,760,683	17.2%	2.3%
Health & Human Services	247,444,292	5.2%	168,724,171	6.9%	1.9%
Correctional Services	227,927,994	4.8%	90,592,253	3.7%	4.7%
Court System (includes probation)	199,189,998	4.2%	49,960,972	2.0%	7.2%
State Patrol	64,198,023	1.4%	34,045,307	1.4%	3.2%
Retirement Board	54,709,000	1.2%	14,523,142	0.6%	6.9%
Revenue	27,674,896	0.6%	23,996,165	1.0%	0.7%
Other 38 Agencies	190,111,424	4.0%	122,660,051	5.0%	2.2%
<i>Agency Operations</i>	1,680,718,617	35.5%	928,262,744	37.8%	3.0%
Medicaid	917,144,136	19.4%	362,313,535	14.7%	4.8%
Child Welfare aid	198,924,830	4.2%	80,296,308	3.3%	4.6%
Developmental disabilities	144,893,404	3.1%	46,574,186	1.9%	5.8%
Public Assistance	90,756,257	1.9%	57,695,196	2.3%	2.3%
Behavioral Health aid	71,995,541	1.5%	24,454,550	1.0%	5.5%
Childrens Health Insurance (SCHIP)	25,527,244	0.5%	0	0.0%	na
Other Aid to Individuals	48,076,218	1.0%	27,002,998	1.1%	2.9%
<i>State Aid to Individuals</i>	1,497,317,630	31.7%	598,336,773	24.3%	4.7%
State Aid to Education (TEEOSA)	1,042,856,698	22.0%	552,343,705	22.5%	3.2%
Property Tax Credit (transfer)	\$275M	--	na	--	--
Special Education	231,079,770	4.9%	139,204,597	5.7%	2.6%
Aid to Community Colleges	102,558,339	2.2%	92,387,138	3.8%	0.5%
Homestead Exemption	92,000,000	1.9%	38,613,302	1.6%	4.4%
All Other Aid to Local Govt programs	55,493,689	1.2%	63,194,116	2.6%	-0.6%
<i>State Aid to Local Governments</i>	1,523,988,496	32.2%	885,742,858	36.0%	2.8%
<i>Capital Construction</i>	27,489,461	0.6%	46,446,858	1.9%	-2.6%
<i>General Fund Total</i>	4,729,514,204	100.0%	2,458,789,233	100.0%	3.3%

Breakdown Significant Increases and Reductions

<i>Amounts shown are \$ change from FY19 base year</i>	Per 2019 Session			% of Total Change
	FY2019-20	FY2020-21	Two Yr total	
1 <u>SIGNIFICANT INCREASES:</u>				
2 TEEOSA Aid to Schools (General Funds only)	61,729,791	68,348,723	130,078,514	29.5%
3 Property Tax Credit program *	transfer	transfer	transfer	
4 Provider rates, DHHS aid programs	30,492,899	53,141,287	83,634,186	18.9%
5 Medicaid (other than FMAP, provider rates, expansion)	23,573,038	55,299,095	78,872,133	17.9%
6 Salaries & Health Insurance (University+Colleges)	18,375,974	41,159,364	59,535,338	13.5%
7 Salaries & Health Insurance (Agencies)	21,760,463	37,163,301	58,923,764	13.3%
8 Medicaid expansion (net)	5,979,812	43,648,572	49,628,384	11.2%
9 Childrens Health Insurance (SCHIP) (special FMAP expires)	8,103,686	19,181,115	27,284,801	6.2%
10 Capital Construction	16,526,811	5,750,461	22,277,272	5.0%
11 Homestead Exemption	4,600,000	7,900,000	12,500,000	2.8%
12 Governors Emergency Program	6,000,000	5,000,000	11,000,000	2.5%
13 Staffing, programs, equipment (Corrections)	4,230,234	4,805,263	9,035,497	2.0%
14 Justice Reinvestment Act, Problem Solving (Courts)	3,650,366	3,650,366	7,300,732	1.7%
15 Special Education	2,265,266	4,553,185	6,818,451	1.5%
16 Operating inflation+DAS rates (State Agencies)	3,113,770	3,632,238	6,746,008	1.5%
17 Community Colleges	1,971,517	3,982,465	5,953,982	1.3%
18 ADA accessibility voter equipment (Sec of State)	4,000,000	0	4,000,000	0.9%
19 Retirement, K-12 School / Judges / Patrol	940,324	2,010,839	2,951,163	0.7%
20 Vocational Rehabilitation	1,200,000	1,200,000	2,400,000	0.5%
21 Judges salaries (Courts)	729,685	1,492,868	2,222,553	0.5%
22 Behavioral Health aid (other than FMAP, provider rates, expansion)	622,798	1,579,669	2,202,467	0.5%
23 Personal Property Tax Relief Act	200,000	600,000	800,000	0.2%
24 Juvenile justice, increased costs (Courts)	264,661	534,614	799,275	0.2%
25 Aid to ESU's	267,558	528,976	796,534	0.2%
26 Annualize LB 259 competency determinations (Courts)	359,493	359,493	718,986	0.2%
27 Aging programs (other than provider rates)	0	613,912	613,912	0.1%
28 Subtotal-Increases Listed	220,958,146	366,135,806	587,093,952	132.9%
29 <u>SIGNIFICANT REDUCTIONS:</u>				
30 Federal Medicaid Match rate (FMAP, op & aid)	(38,955,786)	(84,626,190)	(123,581,976)	-28.0%
31 Information technology / charges (DHHS)	(5,900,000)	(5,900,000)	(11,800,000)	-2.7%
32 Public Assistance (other than FMAP, provider rates, expansion)	(3,384,715)	(3,403,237)	(6,787,952)	-1.5%
33 Resources Development Fund	(3,014,712)	(3,014,712)	(6,029,424)	-1.4%
34 Fund mix (Corrections)	(4,200,000)	0	(4,200,000)	-1.0%
35 Child Welfare aid (other than FMAP & provider rates)	(1,692,559)	(1,692,559)	(3,385,118)	-0.8%
36 Developmental Disability aid (other than FMAP, provider rates)	(198,720)	(198,720)	(397,440)	-0.1%
37 Subtotal-Reductions Listed	(57,346,492)	(98,835,418)	(156,181,910)	-35.4%
38 <u>OTHER NOT LISTED (NET)</u>	4,776,589	5,930,201	10,706,790	2.4%
39 <u>TOTAL GENERAL FUND CHANGE</u>	168,388,243	273,230,589	441,618,832	100.0%

GENERAL FUND		Actual	Biennial Budget		Est for Following Biennium	
FINANCIAL STATUS		FY2018-19	FY2019-20	FY2020-21	FY2021-22	FY2022-23
1	<u>Beginning Balance</u>					
2	Beginning Cash Balance	\$453,601,627	\$736,509,690	\$552,839,701	\$427,310,371	\$595,983,453
3	Cash Reserve Fund transfer-automatic	(61,995,773)	(176,378,178)	(275,893,000)	0	0
4	Carryover obligations from FY19	0	(243,471,041)	0	0	0
5	LB 1008 Lapse FY19 reappropriations	0	10,700,601	0	0	0
6	Allocation for potential deficits	0	0	(5,000,000)	(5,000,000)	(5,000,000)
7	Unobligated Beginning Balance	391,605,854	327,361,072	271,946,701	422,310,371	590,983,453
8	<u>Estimated Receipts</u>					
9	Net Receipts (February 2020 NEFAB + hist avg)	4,893,772,504	5,205,000,000	5,175,000,000	5,364,000,000	5,548,000,000
9A	Revenue impact of COVID-19 outbreak	0	unknown at this time			
10	General Fund transfers-out (current law)	(230,300,000)	(286,800,000)	(286,800,000)	(286,800,000)	(286,800,000)
11	Cash Reserve Fund transfers (current law)	48,000,000	0	0	0	0
12	LB 1009 General Fund transfers-in	0	0	500,000	0	0
13	LB 1008 & 1009 General Fund transfers-out	0	(3,800,000)	(10,000,000)	0	0
14	LB 1198 Cash Reserve Fund transfers	0	to cash fund	0	0	0
15	Bills Enacted Into Law	0	0	1,880	1,880	1,880
16	Bills Passed	0	0	0	0	0
17	General Fund Net Receipts	4,711,472,504	4,914,400,000	4,878,701,880	5,077,201,880	5,261,201,880
18	<u>Appropriations</u>					
19	Expenditures / Appropriations (2019 Session)	4,366,568,668	4,624,671,858	4,729,514,204	4,968,027,056	5,171,044,784
20	LB 1008 Mainline Midbiennium adjustments	0	63,374,369	(6,178,994)	(64,498,258)	(63,421,732)
21	LB 927 State Claims	0	875,144	0	0	0
22	General File amendments	0	0	0	0	0
23	Select File amendments	0	0	0	0	0
24	Bills Enacted Into Law	0	0	3,000	0	0
25	Bills Passed	0	0	0	0	0
26	General Fund Appropriations	4,366,568,668	4,688,921,371	4,723,338,210	4,903,528,798	5,107,623,052
27	<u>Ending Balance</u>					
28	\$ Ending balance (Financial Status as Shown)	736,509,690	552,839,701	427,310,371	595,983,453	744,562,281
29	\$ Ending balance at Minimum Reserve (3%)	--	--	293,514,769	--	313,564,489
30	Difference = Variance from Minimum Reserve	--	--	133,795,602	--	430,997,792
31	Biennial Reserve (%)	--	--	4.4%	--	7.4%
32	Annual Spending Growth (Approp w/o deficits)	-0.7%	3.8%	2.1%	3.8%	4.2%
33	Two Year Average Growth	-0.5%	--	3.0%	--	4.0%
34	Est. Revenue Growth (rate/base adjusted)	8.7%	5.2%	0.6%	3.6%	3.6%

Chronology of Financial Status – Before

	(All numbers in Millions of Dollars)						CRF Balance
	FY18-19	FY19-20	FY20-21	Current Biennium	FY21-22	Following Biennium	
1 Variance from Minimum Reserve - Sine Die 2019				0.2		89.5	322.3
2 Change in actual receipts & revised forecasts	131.4	275.9	130.1	537.4	73.9	0.0	611.3
3 "Above certified" actual & forecast to CRF-automatic	0.0	(131.4)	(275.9)	(407.3)	0.0	0.0	(407.3)
4 Lapse of FY19 unexpended funds	0.0	74.3	0.0	74.3	0.0	0.0	74.3
5 Exclude allocation for deficits	0.0	5.0	0.0	5.0	0.0	0.0	5.0
6 2020 State Claims (LB 927)	0.0	(0.9)	0.0	(0.9)	0.0	0.0	(0.9)
7 Lapse excess FY19 reappropri (mostly Courts)	0.0	10.7	0.0	10.7	0.0	0.0	10.7
8 Committee - Governors Emergency Program	0.0	(55.2)	0.0	(55.2)	0.0	0.0	(55.2)
9 Committee - All Other items (net)	0.0	(8.2)	6.2	(2.0)	64.4	63.4	125.9
10 GF Transfer-Out Critical Infrastructure Facilities	0.0	(3.8)	0.0	(3.8)	0.0	0.0	(3.8)
11 GF Transfer-Out Rural Workforce Housing Investmen	0.0	0.0	(10.0)	(10.0)	0.0	0.0	(10.0)
12 Change in Minimum Reserve, accounting adjustment	(2.6)	0.0	(12.0)	(14.6)	0.0	6.1	(8.5)
13 Variance from Minimum Reserve - Committee Budget 2020				133.8		431.0	731.1

Chronology of Financial Status - After

(All numbers in Millions of Dollars)				Current				CRF
	FY18-19	FY19-20	FY20-21	Biennium	FY21-22	FY22-23	Biennium	Balance
13	Variance from Minimum Reserve - Committee Budget 2020			133.8				731.1
14	LB 1198 - COVID-19 Costs (Cash Reserve transfer)	0.0	cash	0.0	0.0	0.0	0.0	(83.6)
15	Variance from Minimum Reserve - Current Status - 2020			133.8				647.5
16	Assume impact of COVID-19 outbreak	--	(140.0)	(360.0)	(500.0)	(250.0)	(100.0)	(850.0)
17	Income tax deadline from April to July	--	(305.0)	305.0	0.0	0.0	0.0	0.0
18	Cancellation of transfer to CFR, no excess above fore	--	0.0	275.9	275.9	0.0	0.0	275.9
19	Change in Minimum Reserve, accounting adjustment	--	0.0	6.5	6.5	0.0	10.2	16.7
19	Variance from Minimum Reserve - Illustration of COVID-19 Revenue impact			(83.8)				(126.4)

The revenue impact shown is an illustration. No official revenue forecast revisions have been prepared.

Revenue Loss Due to COVID-19 Outbreak

- ***This is biggest unknown.*** LFO and NDR run tax model estimates using input from Moody's and IHS Markit national forecasts.
- Forecast Board won't meet until the Legislature reconvenes its' 2020 session. The longer we can wait in terms of updating or modifying the revenue forecast, the better the information that will be available and the better the forecast.

IHS US Macro Forecast Snapshot

		Baseline (50%)	Pessimistic (45%)	Optimistic (5%)
March	GDP growth	Growth falls to 1.7% in 2020 and remains there in 2021 and 2022	GDP grows at 1.4% in 2020 with a 3-quarter recession starting in the second quarter of 2021.	GDP grows at 2.2% in 2020 and 2.8% in 2021
				Baseline (45%)
April	GDP growth	GDP contracts 7.0% in 2020 with a 3-quarter recession starting in first quarter of 2020. Rebounds 10.1% in 2021 and 2.2% in 2022	GDP contracts 20.9% in 2020 with a 3-quarter recession starting in first quarter of 2020. Rebounds 17.3% in 2021 and 5.4% in 2022	GDP contracts 2.4% in 2020 with a 2-quarter recession starting in first quarter of 2020. Rebounds 6.4% in 2021 and 2.0% in 2022

COVID-19 Federal Assistance

Excludes PPP and direct payments to individuals

Fed Agency	Program	Nebraska (millions)	USA TOTAL (billions)
Treasury	Coronavirus Relief Fund*	1,250,000	150,000,000
Sec HHS	Provider Relief Funds (awards to date)	497,179	52,000,000
Education	Higher Education Fund - General*	67,223	12,507,255
Education	K-12 Fund*	65,085	13,352,265
Transportation	Grants-in-Aid for Airports*	64,603	9,139,689
Transportation	FTA Urbanized & Nonurbanized Formula*	61,774	24,895,000
Children & Families	Child Care and Development Block Grant	20,077	3,500,000
HUD	Community Development Block Grant (CDBG) - State+Local*	15,642	3,000,000
Education	Governor's Fund*	16,358	2,983,980
CDC	CDC Grant (awards to date under P.L. 116-123+CARES)*	11,876	1,502,481
HRSA	Community Health Centers	9,411	1,998,110
Children & Families	Low Income Home Energy Assistance Program*	7,852	900,000
Children & Families	Community Services Block Grant	6,954	984,970
Justice	Justice Assistance Grants - State+Local	6,460	849,996
HRSA	Small Rural Hospital Improvement Program	5,396	150,000
HUD	Homeless Assistance/ ESG - State+Local*	5,432	1,000,000
Labor	UI Base+Supplemental (in P.L. 116-127)	6,073	1,000,000
Children & Families	Head Start	4,120	750,000
Community Living	Congregate and Home-Delivered Meals	3,996	720,000
Independent Agencies	Election Security	3,677	400,000
	Subtotal	2,129,189	281,633,745
	All Other	22,882	5,636,245
	Total	2,152,071	287,269,990

COVID-19 Federal Assistance

Coronavirus Relief Fund

- ***The use of these funds has a huge impact on the overall impact of COVID-19 on the state financial condition.***
- A total of \$1.25 billion allocated to Nebraska. Local governments of 500,000 or more population can apply directly but not to exceed 45% of state allocation.
- State received \$1.084 billion and Douglas County \$166 million
- Use of the funds must meet three conditions:
 - (1) they must be necessary expenditures incurred due to the COVID-19 public health emergency.
 - (2) they must not be accounted for in the state or locality's most recently approved budget (as of the time of the federal law's enactment).
 - (3) the expense must be incurred between March 1 and December 30, 2020.
- **AT THIS TIME THESE FUNDS CAN NOT BE USED TO "BACK FILL" REVENUE LOSSES !**