

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2024-25</b>		<b>FY 2025-26</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	See below	See below	See below	See below

**Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.**

LB 1412 contains the Governor’s recommendation for adjustments to the FY23-24 and FY24-25 budget as originally enacted in the 2023 session. Dollar changes are shown below:

	<b>FY23-24</b>	<b>FY22-23</b>
General Fund	\$14,596,673	(\$34,149,490)
Cash Fund	\$119,785,244	\$48,215,867
NCCF	(\$8,590,245)	\$0
Federal Fund	\$55,424,885	\$7,678,697
Revolving Fund	(\$7,676,138)	(\$657,535)
<b>Total</b>	<b>\$173,180,419</b>	<b>\$21,087,539</b>

The change in General Fund reappropriations (increases in General Fund balance) include:

Flooding Emergency	Military Dept. Program 192	\$20,000,000
Supreme Court Operations	Supreme Court Program 52	\$5,000,000
Community Corrections	Supreme Court Program 435	\$5,000,000
Law Enforcement Training Ctr	Crime Commission Program 199	\$1,300,000
<b>Total</b>		<b>\$31,300,000</b>

Changes to transfers from the General Fund in FY24-25 in LB 1412 include:

- Reduction of the transfer to the Water Sustainability Fund from \$11 million to \$2,519,000; and
- Elimination of the \$1.5 million transfer to the Community College State Dependents Fund.

Increases in transfers to the General Fund in FY23-24 in LB 1412 include:

- Additional \$8 million from the Tobacco Products Administration Cash Fund;
- Additional \$13.5 million from the Securities Act Cash Fund;
- Additional \$24 million from the Department of Insurance Cash Fund; and
- Additional \$10 million from the State Settlement Cash Fund.

Increases in transfers to the General Fund in FY24-25 in LB 1412 include:

- Additional \$2 million from the Tobacco Products Administration Cash Fund;
- Additional \$13.5 million from the Securities Act Cash Fund;
- Additional \$4 million from the Department of Insurance Cash Fund; and
- Additional \$5 million from the State Settlement Cash Fund.

The following link provides details of the Governor’s recommendation for mid-biennium budget adjustments:

<https://das.nebraska.gov/budget/publications/docs/2023-2025/2024/Governor's%20Budget%20Recommendations,%202023-2025%20Mid-Biennium%20Adjustments.pdf>