

Revised due to adoption of amendments on General File

**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LB 1412 contains the adjustments to the FY23-24 and FY24-25 budget as originally enacted in the 2023 session. As amended by AM2566, total adjustments to appropriations are as follows:

	<b>FY23-24</b>	<b>FY22-23</b>
General Fund	\$14,956,492	\$73,011,702
Cash Fund	\$103,782,123	\$33,324,760
NCCF	(\$8,950,245)	\$1,500,000
Federal Fund	\$49,099,749	\$7,637,487
Revolving Fund	(\$7,676,138)	\$1,767,465
<b>Total</b>	<b>\$151,211,981</b>	<b>\$117,241,414</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 \$15.5 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 \$15.5 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 Appropriations Committee recommendation for mid-biennium budget adjustments:

[https://nebraskalegislature.gov/pdf/reports/fiscal/2024\\_Committee\\_Recommendation\\_Report.pdf](https://nebraskalegislature.gov/pdf/reports/fiscal/2024_Committee_Recommendation_Report.pdf)