

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2024-25		FY 2025-26	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	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 1413 contains provisions related to funds and funds transfers pursuant to the Governor’s recommendation for mid-biennium budget adjustments.

Specifically, the bill contains the following new transfers:

Transfers to and from the General Fund	FY23-24	FY24-25
Probation Cash Fund	\$7,500,000	\$0
Administration Cash Fund	\$1,500,000	\$0
Records Management Cash Fund	\$3,000,000	\$3,000,000
Universal Service Fund Interest Accruals	\$11,250,000	\$2,000,000
Charitable Gaming Fund	\$7,000,000	\$1,500,000
Revenue Enforcement Fund	\$4,000,000	\$1,000,000
Institution Assessment Cash Fund	\$2,000,000	\$2,000,000
Contactoer & PEO Fund	\$1,000,000	\$0
Employment Security Admin Fund	\$840,570	\$0
Employment Security Contingency Fund	\$2,500,000	\$2,500,000
State Unemployment Insurance Trust Fund	\$60,000,000	\$0
Training & Support Fund	\$1,000,000	\$0
Unemployment Insurance Admin Fund	\$269,755	\$0
Motor Vehicle Cash Fund	\$1,166,542	\$526,716
Behavioral Health Housing Fund	\$11,000,000	\$4,000,000
Health and Human Services Cash	\$17,000,000	\$1,750,000
Prof & Occup Credentialing Fund	\$7,000,000	\$0
Aquatic Habitat Fund	\$2,500,000	\$0
Water Rec Enhancement Fund	\$6,500,000	\$0
State Game Fund	\$7,000,000	\$0
State Park Fund	\$2,500,000	\$0
Civic & Community Center Fund	\$0	\$5,000,000
Job Training Fund	\$0	\$1,000,000
Site & Building Development Fund	\$0	\$9,000,000
Clean Air Title V Fund	\$500,000	\$500,000
Litter Reduction and Recycling Fund	\$500,000	\$1,000,000
Waste Reduction and Recycling Fund	\$500,000	\$1,000,000
Education Future Fund	(\$2,134,335)	(\$28,862,755)
Total	\$155,892,532	\$6,913,961

Transfers to and from the Cash Reserve Fund	FY23-24	FY24-25
STARWARS Lake Lapse - JEDI Fund	\$35,000,000	0
COVID-19 Cash Fund - FEMA Reimbursement	\$13,841,000	0
NCCF - Crime Lab	(\$2,249,755)	0
NCCF - Troop A Building Savings	18,200,000	0
State Insurance Fund	0	(\$5,000,000)
Total	64,791,245	(\$5,000,000)

New Cash Fund Transfers

From Fund:	To Fund:	FY23-24	FY24-25
JEDI Fund	Critical Infrastructure Facilities Financing Fund	\$50,000,000	\$0
GAP Assistance Fund	Community College Future Fund	\$3,000,000	\$3,000,000
Affordable Housing Fund	Rural Workforce Housing Fund	\$0	\$25,000,000
Education Improvement Fund	Education Future Fund	\$7,000,000	\$5,000,000
Prof Practices Commission Fund	Education Future Fund	\$500,000	\$0
Total		\$60,500,000	\$33,000,000

In addition to transfers authorized in LB 1413, the bill includes the following provisions:

- Creates the Commission on African American Affairs Cash Fund;
- Amends provisions related to the following funds to allow the transfers included in the bill
 - Probation Cash Fund;
 - Secretary of State Administration Cash Fund;
 - Education Improvement Fund;
 - Prof Practices Commission Fund;
 - Universal Services Fund;
 - Institution Assessment Cash Fund;
 - Employment Security Admin Fund;
 - Employment Security Contingency Fund;
 - State Unemployment Insurance Trust Fund;
 - Training and Support Cash Fund;
 - Behavioral Health Housing Fund;
 - Jobs and Economic Development Fund;
 - Aquatic Habitat Fund;
 - State Game Fund;
 - State Park Cash Revolving Fund;
 - Water Recreation Enhancement Fund;
 - Community College GAP Assistance Cash Fund;
 - State Settlement Fund;
 - Job Training Fund;
 - Site and Building Development Fund;
 - Clean Air Title V Fund;
 - Litter Reduction and Recycling Fund; and the
 - Waste Reduction and Recycling Incentive Fund;
- Amends the Critical Infrastructure Facilities Fund to allow the fund to be used for a grant to a city of the primary class for design, construction, and implementation of additional water supply projects; and
- Amends the transfer from the Tobacco Settlement Trust Fund to the Health Care Cash Fund to reduce the amount by \$2.5 million in FY24-25 and \$1.25 million for each year thereafter.