

Revised due to adoption of amendments on General File

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2023-24		FY 2024-25	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$5,311,630,667		\$5,327,872,565	
CASH FUNDS	\$3,630,865,906		\$3,495,746,567	
FEDERAL FUNDS	\$4,739,046,460		\$4,521,854,974	
OTHER FUNDS	\$1,298,300,050		\$1,280,889,305	
TOTAL FUNDS	\$14,979,843,083		\$14,626,363,411	

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

LB 814, introduced by the Speaker at the request of the Governor, is the mainline appropriation bill for the 2023-2025 biennium. This includes new appropriations, select reappropriations, and transfers between various funds. AM915 is the Appropriations Committee amendment, which replaces the bill and recommendations are described in "State of Nebraska FY 2023-24 and FY 2024-25 Biennial Budget, As Proposed by the Appropriations Committee 108th Legislature, First Session" published May, 2023, and is accessible online at <https://nebraskalegislature.gov/pdf/reports/fiscal/2023budget.pdf>. AM915 also contains the provisions of LB 817, which is a biennial budget appropriations bill that contains appropriations for capital construction, and several other bills, as listed on page 80 of the report.

The bill was also amended on General File by AM1605, AM1596, AM1568, and AM1581. These amendments appropriated funds for the Supreme Court, Department of Health and Human Services, and Public Employees Retirement Board, and amended language in the Department of Correctional Services appropriation.

The following table shows the new appropriation amounts contained in the bill:

Fund	FY 2023-24	FY 2024-25
General Fund	\$5,311,630,667	\$5,327,872,565
Cash Funds	\$3,630,865,906	\$3,495,746,567
Federal Funds	\$4,739,046,460	\$4,521,854,974
Revolving Funds	\$1,298,300,050	\$1,280,889,305
Total Funds	\$14,979,843,083	\$14,626,363,411

Fund transfers from the General Fund as found in section 306 are shown below.

From	To	FY 2023-24	FY 2024-25
General Fund	Property Tax Credit Fund	\$360,000,000	\$395,000,000
General Fund	Water Sustainability Fund	\$11,000,000	\$11,000,000
General Fund	Community College State Dependents Fund	\$1,000,000	\$1,500,000
General Fund	Economic Recovery Contingency Fund	\$10,000,000	\$40,000,000
General Fund	Site and Building Development Fund	\$5,000,000	\$0
General Fund	Compensation Court Cash Fund	\$750,000	\$0
General Fund	Commission on Public Advocacy Operations	\$1,000,000	\$1,000,000
General Fund	Nebraska State Patrol Cash Fund	Up to \$115,000	Up to \$115,000

Fund transfers to the General Fund as found in section 307 are shown below. Section 307 also includes transfers that do not include the General Fund.

From	To	FY 2023-24	FY 2024-25
Tobacco Products Admin. Cash Fund	General Fund	\$7,000,000	\$7,000,000
Securities Act Cash Fund	General Fund	\$24,000,000	\$24,000,000
Dept. of Insurance Cash Fund	General Fund	\$8,000,000	\$8,000,000
State Settlement Cash Fund	General Fund	\$295,597	\$295,957