

Revised due to amendments adopted on Select File

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2023-24</b>		<b>FY 2024-25</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS	\$5,307,884,781		\$5,319,437,677	
CASH FUNDS	\$3,641,912,156		\$3,510,355,371	
FEDERAL FUNDS	\$4,739,046,460		\$4,521,854,974	
OTHER FUNDS	\$1,298,300,050		\$1,280,889,305	
<b>TOTAL FUNDS</b>	<b>\$14,987,143,447</b>		<b>\$14,632,537,327</b>	

**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 amended on General File by AM1605, AM1596, AM1568, and AM1581. These amendments appropriated \$200,000 per year General Funds to the Supreme Court, \$5 million per year from the Health Care Cash Fund to Department of Health and Human Services, \$10,000 in FY23-24 only to the Public Employees Retirement Board, and amended language in the Department of Correctional Services appropriation.

The bill was amended on Select File by the following:

- AM1653 and FA112, which clarifies the capital construction appropriation to the Game and Parks Commission for Fort Robinson State Park;
- AM1734, which clarifies language related to the Department of Health and Human Services, Behavioral Health Aid appropriation;
- AM1668, which adds language related to the capital construction appropriation to the Department of Correctional Services for a new correctional facility;
- AM1663, which clarifies the language in AM1596, which was adopted on General File;
- AM1662, which adds language related to the Auditor of Public Accounts appropriations; and
- AM1730, which includes numerous provisions, including:
  - Appropriates \$44,699 in FY23-24 (\$15,575 General, \$16,804 Cash, \$10,995 federal, \$1,325 revolving) and \$91,186 in FY24-25 (\$31,773 General, \$34,279 Cash, \$22,430 federal, and \$2,704 revolving) to correct health insurance amounts for Program 78, Department of Agriculture;
  - Adds salary limit in both years for one FTE for Real Property Appraiser Board;
  - Adds salary limit for Commission on Public Advocacy in FY23-24 only;
  - Updates program names in Coordinating Commission for Postsecondary Education and State Department of Education;
  - Appropriates \$600,000 cash funds and \$600,000 salary limit each year to Game and Parks, program 549 each year to correct salary amounts;
  - Clarifies several earmarks;
  - Appropriates \$634,462 General funds each year to Department of Environment and Energy, program 513, for expenses related to the Water Well Standards and Contractors' Practice Act;
  - Reduces the cash fund appropriation to Department of Economic Development, program 603, by \$1,997,409, and instead appropriates \$2 million of ARPA funds for a grant to a city of the first class for riverfront improvements in FY23-24;
  - Reduces the cash fund appropriation to Department of Economic Development, program 611, by \$2 million per year for a grant to a county agricultural society;
  - Appropriates \$426,855 in FY23-24 and \$1,974,525 in FY24-25 to the Public Employees Retirement Board for technology upgrades;

- Reduces the General Fund appropriation to Department of Health and Human Services, Child Welfare Aid, by \$5,395,923 in FY23-24 and \$9,101,123 in FY24-25 for provider rate increases, and includes intent to use reappropriated ARPA funds to provide these rate increases for these two fiscal years only; and
- As amended by AM1726, appropriates \$1 million General Funds in FY23-24 for a grant available for a licensed residential child-care agency which provides outreach services to homeless youth in a city of the primary class.

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

Fund	FY 2023-24	FY 2024-25
General Fund	\$5,307,884,781	\$5,319,437,677
Cash Funds	\$3,641,912,156	\$3,510,355,371
Federal Funds	\$4,739,046,460	\$4,521,854,974
Revolving Funds	\$1,298,300,050	\$1,280,889,305
Total Funds	\$14,987,143,447	\$14,632,537,327

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