

Revised to include amendments adopted on General File

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	(\$117,146,007)		(\$41,461,007)	
CASH FUNDS	(\$6,500,000)			
FEDERAL FUNDS				
OTHER FUNDS	\$360,567		\$360,567	
TOTAL FUNDS	(\$123,285,440)		(\$41,100,440)	

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

LB 2, as amended by AM39, lapses unexpended and reappropriated funds from the recently completed fiscal year, FY2023-24. As amended, the bill lapses \$75,685,500 unexpended and reappropriated General Funds for FY2023-24 and \$6,500,000 unexpended and reappropriated Cash Funds for FY2023-24, from the following agency budgets: Legislative Council, Governor, Lieutenant Governor, Treasurer, Department of Revenue, Department of Agriculture, State Fire Marshal, Department of Health and Human Services, Department of Natural Resources, Military Department, Game and Parks Commission, Department of Correctional Services, State Historical Society, Oil and Gas Commission, State Patrol, Department of Administrative Services, Commission on Law Enforcement and Criminal Justice, and the Tax Equalization and Review Commission.

The following table shows lapses in the introduced LB 2 and in AM39:

FY24 General Fund Lapses					
Agy	Agency	Prog	Program Name	LB 2 (Introduced)	AM39
003	Legislative Council	122	Legislative Services	(\$3,500,000)	(\$3,500,000)
003	Legislative Council	123	Clerk of the Legislature	(\$1,500,000)	\$0
007	Governor	018	Policy Research Office	(\$250,000)	(\$250,000)
007	Governor	021	Office of the Governor	(\$500,000)	(\$500,000)
008	Lt. Governor	124	Office of the Lt Governor	(\$25,000)	(\$25,000)
009	Secretary of State	045	Election Administration	(\$250,000)	\$0
012	Treasurer	024	State Disbursement Unit	(\$100,000)	(\$100,000)
014	PSC	793	Broadband Bridge	(\$5,000,000)	\$0
016	Revenue	102	Revenue Administration	(\$1,290,000)	(\$1,290,000)
016	Revenue	112	Property Assessment	(\$355,500)	(\$355,500)
018	Agriculture	078	Agriculture Department	(\$500,000)	(\$500,000)
021	Fire Marshal	193	Public Protection	(\$250,000)	(\$250,000)
025	DHHS	033	Administration	(\$15,000,000)	(\$15,000,000)
025	DHHS	038	Behavioral Health Aid	(\$8,000,000)	\$0
025	DHHS	347	Public Assistance	(\$10,000,000)	\$0
025	DHHS	424	Developmental Disability Aid	(\$8,000,000)	\$0
025	DHHS	624	Health Information Exchange	(\$1,250,000)	(\$1,250,000)
028	Veterans Affairs	511	Veterans' Affairs	(\$1,300,000)	\$0
029	Natural Resources	334	Soil & Water Conservation	(\$1,250,000)	(\$1,250,000)
031	Military Department	192	Governor's Emergency Fund	(\$35,000,000)	(\$35,000,000)

FY24 General Fund Lapses					
Agy	Agency	Prog	Program Name	LB 2 (Introduced)	AM39
033	Game & Parks	336	Wildlife Conservation	(\$250,000)	(\$200,000)
033	Game & Parks	337	Administration	(\$100,000)	(\$90,000)
033	Game & Parks	550	Planning and Trails	(\$50,000)	(\$50,000)
033	Game & Parks	617	Engineering & Area Maintenance	(\$100,000)	(\$50,000)
046	Corrections	200	Operations	(\$10,000,000)	(\$10,000,000)
054	Historical Society	648	State Historical Society	(\$500,000)	(\$500,000)
057	Oil & Gas Commission	335	Oil & Gas Commission	(\$100,000)	(\$100,000)
064	State Patrol	100	Public Protection	(\$1,000,000)	(\$2,000,000)
064	State Patrol	850	Public Safety Comm System	(\$1,000,000)	\$0
065	DAS	101	Chief Information Officer	(\$75,000)	(\$75,000)
065	DAS	509	Budget Administration	(\$750,000)	(\$750,000)
065	DAS	608	Employee Relations Division	(\$500,000)	(\$500,000)
065	DAS	685	Capitol Commission	(\$700,000)	(\$700,000)
065	DAS	901	State Capitol Improvements	(\$300,000)	(\$300,000)
070	Foster Care Review	116	Foster Care Review	(\$250,000)	\$0
078	Crime Commission	150	Juvenile Services Act	(\$300,000)	\$0
078	Crime Commission	155	County Juvenile Services Aid	(\$900,000)	\$0
078	Crime Commission	198	State & Local Planning	(\$500,000)	(\$500,000)
078	Crime Commission	199	Law Enforcement Training Ctr	(\$5,000,000)	\$0
078	Crime Commission	203	Jail Standards	(\$100,000)	(\$100,000)
078	Crime Commission	204	Office of Violence Prevention	(\$400,000)	\$0
078	Crime Commission	220	Community Corrections Council	(\$300,000)	(\$300,000)
093	TERC	115	Tax Equalization and Review	(\$200,000)	(\$200,000)
General Fund TOTAL				(\$116,695,500)	(\$75,685,500)

FY24 Cash Fund Lapses					
Agy	Agency	Prog #	Prog Name	LB 2 (Introduced)	AM39
025	DHHS	033	Administration	(\$6,500,000)	(\$6,500,000)

In addition to the lapses of unexpended and reappropriated funds, the bill, as amended by AM39, makes adjustments to FY24-25 appropriation amounts, resulting in a reduction of \$41,461,007 General Funds and an increase of \$360,567 Revolving Funds for budget programs in the following agencies: Treasurer, Department of Revenue, Department of Agriculture, Department of Health and Human Services, Department of Natural Resources, Military Department, Department of Correctional Services, Oil and Gas Commission, Department of Administrative Services, and the Commission on Law Enforcement and Criminal Justice.

The following table shows the appropriations adjustments in LB 2 as introduced and in AM39 by agency, program, and fund source:

Proposed FY24-25 Appropriation Adjustments in LB2

				LB 2 (Introduced)			AM 39		
Agy	Agency Name	Prog	Program Name	General	Cash	Revolving	General	Cash	Revolving
003	Legislative Council	122	Legislative Services	(\$1,750,000)	\$0	\$0	\$0	\$0	\$0
003	Legislative Council	123	Clerk of the Legislature	(\$750,000)	\$0	\$0	\$0	\$0	\$0
009	Secretary of State	045	Election Administration	(\$250,000)	\$0	\$0	\$0	\$0	\$0
012	Treasurer	024	State Disbursement Unit	(\$100,000)	\$0	\$0	(\$100,000)	\$0	\$0
014	PSC	793	Broadband Bridge	(\$5,000,000)	\$0	\$0	\$0	\$0	\$0
016	Revenue	102	Revenue Administration	(\$1,450,000)	\$0	\$0	(\$1,450,000)	\$0	\$0
016	Revenue	112	Property Assessment	(\$306,440)	\$0	\$0	(\$306,440)	\$0	\$0
018	Agriculture	078	Agriculture Department	(\$494,000)	\$1,200,000	\$0	(\$494,000)	\$0	\$0
018	Agriculture	078	Agriculture Department	\$0	\$300,000	\$0	\$0	\$0	\$0
018	Agriculture	078	Agriculture Department	(\$1,006,000)	\$0	\$0	\$0	\$0	\$0
021	Fire Marshal	193	Public Protection	(\$3,500,000)	\$3,500,000	\$0	\$0	\$0	\$0
025	DHHS	033	Administration	(\$25,000,000)	\$0	\$0	(\$25,000,000)	\$0	\$0
025	DHHS	347	Public Assistance	(\$5,000,000)	\$0	\$0	\$0	\$0	\$0
025	DHHS	424	Developmental Disability Aid	\$0	\$8,000,000	\$0	\$0	\$0	\$0
025	DHHS	502	Public Health Aid	(\$7,284,060)	\$7,284,060	\$0	\$0	\$0	\$0
025	DHHS	623	Biomedical Research	\$0	(\$15,000,000)	\$0	\$0	\$0	\$0
025	DHHS	624	Health Information Exchange	(\$1,250,000)	\$0	\$0	(\$1,250,000)	\$0	\$0
028	Veterans Affairs	511	Veterans' Affairs	(\$1,000,000)	\$0	\$0	\$0	\$0	\$0
029	Natural Resources	334	Soil & Water Conservation	(\$2,500,000)	\$1,000,000	\$0	(\$1,500,000)	\$0	\$0
029	Natural Resources	334	Soil & Water Conservation	\$0	(\$1,000,000)	\$0	\$0	\$0	\$0
031	Military Department	545	Emergency Management	(\$200,000)	\$0	\$0	(\$200,000)	\$0	\$0
033	Game & Parks	337	Administration	(\$1,010,596)	\$1,010,596	\$0	\$0	\$0	\$0
033	Game & Parks	549	Parks - Admin	(\$7,816,945)	\$7,816,945	\$0	\$0	\$0	\$0
046	Corrections	200	Operations	(\$10,000,000)	\$0	\$0	(\$10,000,000)	\$0	\$0
057	Oil & Gas Commission	335	Oil & Gas Commission	(\$100,000)	\$0	\$0	(\$100,000)	\$0	\$0
064	State Patrol	100	Public Protection	(\$3,500,000)	\$0	\$0	\$0	\$0	\$0
065	DAS	101	Chief Information Officer	(\$360,567)	\$0	\$360,567	(\$360,567)	\$0	\$360,567
070	Foster Care Review	116	Foster Care Review	(\$250,000)	\$0	\$0	\$0	\$0	\$0
078	Crime Commission	150	Juvenile Services Act	(\$150,000)	\$0	\$0	\$0	\$0	\$0
078	Crime Commission	155	County Juvenile Services Aid	(\$500,000)	\$0	\$0	\$0	\$0	\$0
078	Crime Commission	198	State & Local Planning	(\$534,817)	\$0	\$0	(\$534,817)	\$0	\$0
078	Crime Commission	198	State & Local Planning	(\$165,183)	\$0	\$0	(\$165,183)	\$0	\$0
078	Crime Commission	199	Law Enf Training Center	(\$1,500,000)	\$0	\$0	\$0	\$0	\$0
078	Crime Commission	204	Office of Violence Prevention	(\$150,000)	\$0	\$0	\$0	\$0	\$0
093	TERC	115	Tax Equalization and Review	(\$100,000)	\$0	\$0	\$0	\$0	\$0
TOTAL				(\$82,978,608)	\$14,111,601	\$360,567	(\$41,461,007)	\$0	\$360,567