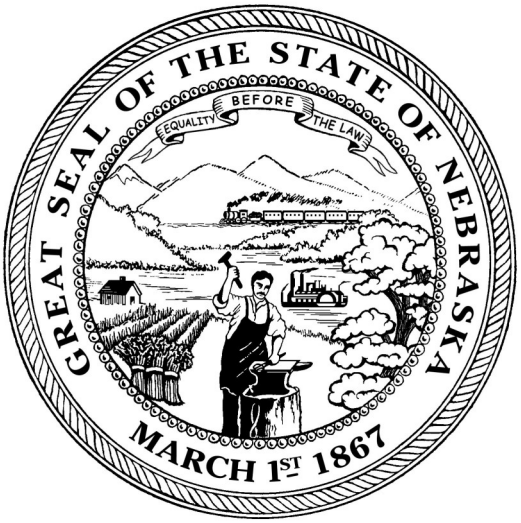
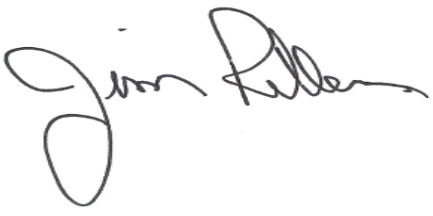
State of Nebraska

Mid-Biennium Budget Adjustments

2023–2025 Biennium





Jim Pillen
Governor

January 18, 2024

Mid-Biennium Budget Adjustments

2023-2025 Biennium

Presented by
Administrative Services – State Budget Division
(402) 471-2526
das.nebraska.gov/budget

Presented January 18, 2024

STATE OF NEBRASKA

Jim Pillen
Governor

OFFICE OF THE GOVERNOR
P.O. Box 94848 • Lincoln, Nebraska 68509-4848
Phone: (402) 471-2244 • jim.pillen@nebraska.gov

January 18, 2024

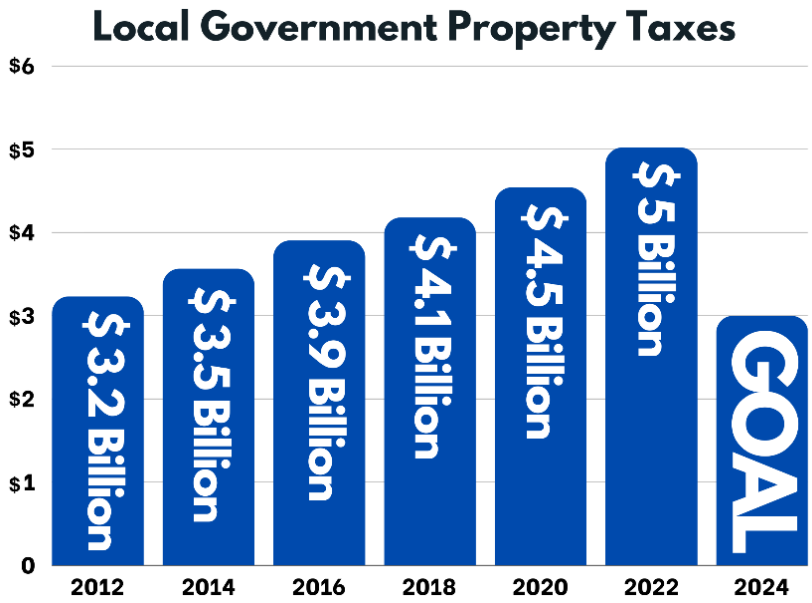
Mr. President, Mr. Speaker,
and Members of the Legislature
State Capitol Building
Lincoln, NE 68509

Dear Mr. President and Members of the Legislature:

Today, I am presenting my mid-biennium adjustments to the enacted 2023-2025 biennial budget. These adjustments represent Nebraskans' expectations in finally addressing our skyrocketing property taxes. Nebraska consistently ranks near the top five states for property taxes. The simple fact is you don't even need to own property to be adversely affected. It is unacceptable that people who have lived in Nebraska all their lives, raised their kids, and have retired, face the possibility of being priced out of their homes. They are so high; renters feel the effect when landlords hike their rates.

My proposal will reduce property taxes by 40% -- dropping them from the nearly $5 billion collected annually, to just under $3 billion. It also calls for a 0% hard cap on property tax growth by local governments, with an allowance based on real growth and a vote of the people in an election year. Simply, we need to ensure that when the value of your home goes up, there is no increase in the amount of property taxes you pay.

The people of Nebraska are demanding property tax reform – reform that is meaningful and stands the test of time. Consider, the graph below:



This represents the growth in property taxes over the past decade. In the last six years alone, state property taxes increased $1.3 billion. The GOAL symbolizes where Nebraskans expect property taxes to land this year.

So, what will it take to get there? First, we need to repurpose the existing retrospective individual income tax credits from LB 1107 (2020) and front-load them. This will result in a reduction of nearly $750 million in annual property taxes, which guarantees dollar for dollar property tax relief, equating to 30% of school taxes paid.

To generate additional revenue, I am asking the Legislature to balance our three-legged stool so that income tax, sales tax and property tax revenue are more level. This will require revenue generation of nearly $1 billion annually to ensure that Nebraska is more competitive with our neighbors.
My recommendation calls for updates to the ImagiNE Nebraska Act, to enhance and improve tax incentives in our state. These changes include utilization of credits for providing on-site and off-site childcare, building workforce housing, and incentivizing investment in rural manufacturing. These improvements will be combined with reducing the amount of tax credits provided through the ImagiNE Act and eliminating the modernization tier.

To ensure we are competitive in attracting and retaining talent to grow our workforce, I am recommending several different programs. The first of these would allot $5 million in FY24-25, to incentive Nebraska businesses to recruit out of state workers to come and put down roots in Nebraska. The Pioneer Tax Credit will also provide $5 million annually in tax credits to those entrepreneurs who are looking to get their business ideas off the ground. The last initiative would provide a tax credit on income earned by serving full or part time in the Nebraska National Guard.

My mid-biennium adjustments provide $87.3 million in ARPA funding to the Department of Transportation (DOT). This comes from adjustments to existing appropriations and reappropriations that are not able to be expended by the December 31, 2026, deadline. This funding will bolster highway construction and asset preservation projects.

My mid-biennium adjustments contain a comprehensive analysis of cash funds that contain excessive fund balances, which can be leveraged for additional tax reform efforts. It is not the job of state government to hoard cash. We must give it back to Nebraskans. This includes $252.9 million in net transfers and adjustments from multiple state agency cash funds to the General Fund. Additionally, to bolster the Cash Reserve Fund, I recommend transfers and adjustments of $67 million. This will bring the balance of the rainy-day fund to $891.7 million by the end of this biennium.

The General Fund financial status allows for a balance of $666.7 million at the end of FY 2024-25, with a positive variance from the minimum reserve of $324 million. This number will increase to $374 million with a positive variance to the minimum reserve of $47 million by the end of FY 2026-27. Altogether, the General Fund and Cash Reserve Fund, are estimated to have a combined $1.571 billion at the end of the biennium. This represents a 29.4% total reserve over appropriations in FY 2024-25.

Even in the most recent year, property taxes went up nearly $300 million or 6% overall. The goal of providing tax reform for our fellow Nebraskans is obtainable, it is sustainable, and it must be done this session. I'm asking state lawmakers to partner with me in achieving this critical goal. If we fail to act now, in another few years, if not sooner, we will be having the same discussion over inflated property taxes. I am happy to entertain all serious suggestions that get us to our GOAL.

I appreciate your service to our state and look forward to our discussions ahead.

Sincerely,



Jim Pillen
Governor

Table of Contents

General Fund Financial Status 6
Cash Reserve Fund Status 8
Mid-Biennium Budget Adjustments 13
Introduction 15
Agriculture, Environment and Natural Resources 16
Agriculture, Department of 16
Environment and Energy, Department of 16
Game and Parks Commission 17
Natural Resources, Department of 18
Economic Development and Regulatory 18
Banking and Finance, Department of 18
Economic Development, Department of 19
Engineers and Architects, Board of 20
Insurance, Department of 20
Labor, Department of 20
Public Service Commission 21
Real Estate Commission 21
Secretary of State 21
Tourism Commission, Nebraska 21
Education and Cultural Development 21
African American Affairs, Commission on 21
Education, Department of 21
Historical Society, State 23
Postsecondary Education, Nebraska Commission on 23
Health and Human Services 23
Health and Human Services, Department of 23
Veterans' Affairs, Department of 25
Deaf and Hard of Hearing, Nebraska Commission for the 25
Law Enforcement and Public Safety 25
Attorney General, Nebraska 25
Correctional Services, Department of 26
Fire Marshal, State 26
Law Enforcement and Criminal Justice, Commission on 26
Liquor Control Commission 26
Military Department 26
Public Advocacy, Commission on 27
State Patrol, Nebraska 27
Supreme Court 27
Public Finance 28
Administrative Services, Department of 28
Retirement Systems, Nebraska Public Employees 30
Revenue, Department of 31
Transportation 32
Motor Vehicles, Department of 32
Transportation, Department of 32
Capital Construction 33
American Rescue Plan Act (ARPA) 37
Summary of Mid-Biennium Budget Adjustments 41
Budget Related Legislation and Governor's Initiatives 51
Appendix A 54
Multi-Agency Adjustments 55
Appendix B 66
Administrative Services – State Budget Division Staff Listing 67

General Fund Financial Status

The General Fund Financial Status provides a summary of the State's financial condition including the impact of the 2023–2025 mid-biennium recommendations. While Nebraska operates with a biennial budget, the version of the status shown in this document includes an additional two years of estimated revenues and appropriations for planning purposes.

The revenue portion of the status shows the net General Fund tax receipts for the most recently completed fiscal year, the forecast for the two fiscal years of the 2023–2025 Biennium as adopted by the Nebraska Economic Forecasting Advisory Board at its October 2023 meeting, and the average of the Department of Revenue and Legislative Fiscal Office outyear projections. Revenue is increased to account for the Governor's recommended transfers of excess balances from various cash funds to the General Fund and decreases are reflected for the Governor's recommendation to enact legislation for the Pioneer Tax Credit and income tax exemptions for new residents and Nebraska National Guard members. The recommendation also includes revenue adjustments for tax reform initiatives necessary to take the right step forward by carrying out a 40% reduction in property taxes.

The current appropriations shown for the 2023–2025 Biennium are those adopted during the 2023 regular legislative session. The Governor's mid-biennium budget adjustment recommendation provide for a net General Fund increase of $14.6 million in FY 2023-24 and a net General Fund appropriation reduction of $34.1 million in FY 2024-25. The status also reflects a recommended decrease of $31.3 million in FY 2022-23 General Fund carryover reappropriation.

The amounts shown for General Fund appropriation increases for the budget base in the following 2025–2027 Biennium for planning purposes represent a three percent growth excluding the FY 2024-25 base reduction in TEEOSA education formula funding. In addition, adjustments are shown to the General Fund appropriations in the following 2025–2027 Biennium to account for the initiatives proposed to begin in the current biennium.

The ending General Fund balance of $674.6 million for the 2023–2025 Biennium exceeds the minimum three percent General Fund reserve requirement of $331.6 million.

General Fund Financial Status

		Actuals	Current Biennium		Upcoming Biennium	
		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1	**Beginning Balance**					
2	Beginning Cash Balance	2,494,107,852	1,853,785,060	905,790,484	679,250,171	582,233,952
3	Cash Reserve Fund transfer-Automatic	(1,287,998,995)	(2,982,492)			
4	Unexpended FY23 Carryover		(555,362,817)			
5	Lapse of Carryover (current)		126,449,292			
6	**Carryover Lapse (new)**		**31,300,000**			
7	Allocation for potential deficits			(5,000,000)	(5,000,000)	(5,000,000)
8	Unobligated Beginning Balance	1,206,108,857	1,453,189,043	900,790,484	674,250,171	577,233,952
9	**Revenues**					
10	Net Receipts - (Oct NEFAB; Econometric Outyears)	6,367,982,492	6,445,000,000	6,365,000,000	6,359,889,250	6,267,131,250
11	**General Fund transfers - in**		**213,526,867**	**60,276,716**		
12	General Fund transfers - out (current)	(518,053,459)	(1,399,760,000)	(946,009,886)	(944,137,382)	(968,066,840)
13	**General Fund transfers - out (new)**		**(2,134,335)**	**(18,881,755)**		
14	Cash Reserve Fund transfers	(50,000,000)	(440,000,000)	1,000,000		
15	**New Resident Income Tax Exemption**			**(5,000,000)**	**(7,500,000)**	**(10,000,000)**
16	**Pioneer Tax Credit**			**(5,000,000)**	**(5,000,000)**	**(5,000,000)**
17	**Nebraska National Guard Income Tax Exemption**			**(969,000)**	**(2,231,000)**	**(2,016,000)**
18	**ImagiNE Incentive Credits**			**(760,000)**	**1,473,500**	**13,764,000**
19	**Tax Reform Initiatives**			**640,000,000**	**1,120,000,000**	**1,160,000,000**
20	**Property Tax Reform**			**(975,000,000)**	**(1,000,000,000)**	**(1,025,000,000)**
21	**Front Load Property Tax Incentive Credit**				**(205,953,800)**	**(153,438,000)**
22	Accounting Adjustment	1,937,066				
23	General Fund Net Revenues	5,801,866,099	4,816,632,532	5,114,656,075	5,316,540,568	5,277,374,410
24	**Appropriations**					
25	Expenditure/Appropriations	5,154,189,896	5,349,434,418	5,370,345,878	5,336,196,388	5,336,196,388
26	Following Biennium Growth Projection				136,163,938	240,218,675
27	**2024 Mid-Biennium Budget Adjustments**		**14,596,673**	**(34,149,490)**	**(63,803,539)**	**(67,203,779)**
28	General Fund Appropriations	5,154,189,896	5,364,031,091	5,336,196,388	5,408,556,787	5,509,211,284
29	**Ending Balance**					
30	Dollar ending balance	1,853,785,060	905,790,484	679,250,171	582,233,952	345,397,078
31	Minimum Biennial Reserve Requirement			343,167,704		328,344,616
32	**Variance from Minimum Reserve**			**336,082,467**		**17,052,462**
33	Biennial Reserve (%)			5.8%		3.2%
34	Annual % Change - Appropriations	7.2%	4.1%	-0.5%	1.4%	1.9%
35	**Two Year Average**	4.3%	--	**1.7%**	--	1.6%
36	Annual % Change - Actual, Oct NEFAB, Econometric	0.3%	1.2%	-6.6%	4.0%	-0.2%
37	Two Year Average	3.4%	--	-2.8%	--	1.9%
38	Structural Receipts v. Expend./Approps.	891,782,596	492,084,606	(241,817,029)	(92,016,219)	(231,836,874)

Cash Reserve Fund Status

The Cash Reserve Fund was created in 1983 to provide a source of funds for temporary transfers to the State General Fund when balances are not sufficient to process expenditure transactions. There have been several instances in which money was moved to and from the Cash Reserve Fund to accomplish policy initiatives. The Legislature has also used the Cash Reserve Fund to finance one-time new capital construction projects.

Current law directed the $3 million variance between actual General Fund revenues at the end of FY 2022-23 exceeding the certified forecast to be transferred to the Cash Reserve Fund.

For FY 2023-24 and each year thereafter, revenues exceeding the certified forecast shall be transferred to the Cash Reserve Fund, but only to the extent that the transfer changes the Cash Reserve Fund balance to at most 16% of the next fiscal year's General Fund appropriation. Additional transfers may be made by the end of the following fiscal year for half of the amount that the increase in receipts exceeds an adjusted 20-year average increase, less the amount of excess receipts already transferred. The Nebraska Economic Forecast Advisory Board at its October 2023 meeting adopted a revised net General Fund tax receipt forecast that exceeds the certified forecast for FY 2023-24 by $7.9 million. The beginning Cash Reserve Fund balance in FY 2024-25 is 17.3% of the recommended FY 2024-25 appropriation and no transfer of excess FY 2023-24 receipts is anticipated.

Fifteen transfers are scheduled in FY 2023-24 under current law to various cash funds totaling $1.1 million, and one $24.5 million transfer to the Nebraska Capital Construction Fund is scheduled under current law for FY 2024-25. Additionally, transfers of $440 million in FY 2023-24 and $1 million in FY 2024-25 are scheduled under current law from the General Fund to the Cash Reserve Fund.

The Governor proposes the following additional Cash Reserve Fund transfers in the 2023-2025 Biennium: $35 million in lake funding from the Jobs and Economic Development Initiative (JEDI) Fund, $13.8 million from the Governors Emergency Fund for FEMA reimbursements, $16 million from the Nebraska Capital Construction Fund, all in FY 2023-24, and $5 million to the State Insurance Fund in FY 2024-25.

The 2025–2027 Biennium ending unobligated Cash Reserve Fund balance is $891.7 million. The total reserve including the minimum General Fund reserve will be $1.2 billion.

Cash Reserve Fund Status

		Actuals	Current Biennium		Upcoming Biennium	
		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1	Beginning Balance	927,522,595	1,547,851,590	923,116,257	891,657,457	891,657,457
2	Transfer Amounts Above Forecasts	1,287,998,995	2,982,492			
3	To/From General Fund (in forecast)	40,000,000	440,000,000	(1,000,000)		
4	**To Nebr Capital Construction Fund (NCCF)**	(216,120,000)	**(166,623,825)**	(25,458,800)		
5	To Military Base Development Fund	(30,000,000)				
6	To/From Site & Building Development Fund	(20,000,000)	(2,000,000)			
7	To Intern Nebraska Cash Fund	(20,000,000)				
8	**To/From JEDI Fund**	(80,000,000)	**35,000,000**			
9	To Middle Income Housing Fund	(20,000,000)				
10	To NE Rural Projects Act	(50,000,000)				
11	To Perkins County Canal Fund	(53,500,000)	(574,500,000)			
12	To Rural Workforce Housing Fund	(30,000,000)				
13	To Surface Water Irrigation Fund	(50,000,000)				
14	To Trail Development Fund	(8,300,000)				
15	**From Governors Emergency Fund**		**15,841,000**			
16	To Accounting Division Revolving Fund		(1,100,000)			
17	To Health & Human Services Cash Fund		(11,320,000)			
18	To NSCS Insurance Risk Loss Trust		(3,000,000)			
19	To Public Safety Fund		(1,115,000)			
20	To Roads Operations Cash Fund	(100,000,000)				
21	To State Building Revolving Fund		(1,400,000)			
22	To Shovel Ready Capital Recovery Fund		(70,000,000)			
23	To Youth Outdoor Education Fund		(10,000,000)			
24	To Public Safety Comm Systems Revolving Fund		(5,000,000)			
25	To Economic Recovery Contingency Fund		(240,000,000)			
26	To Economic Development Cash Fund		(20,000,000)			
27	To Materiel Division Cash Fund		(2,500,000)			
28	To Critical Infrastructure Facilities Fund		(10,000,000)			
29	To State Indemnification Revolving Fund	(18,750,000)				
30	To Revitalize Rural Nebraska Fund (LB531)	(1,000,000)				
31	To School Safety & Security Fund (LB705)	(10,000,000)				
32	**To State Insurance Fund**			**(5,000,000)**		
33	Ending Balance	1,547,851,590	923,116,257	**891,657,457**	891,657,457	891,657,457
34	*Balance as Percent of Appropriation*	*30.0%*	*17.2%*	*16.7%*	*16.5%*	*16.2%*
35	Total General & CRF Reserve		1,266,284,107	1,234,825,307	1,220,002,219	1,220,002,219

Recommended General Fund Budget Adjustments by Type

Adjustment Type	FY 2023-24	FY 2024-25	Biennial Total
Appropriation Adjustments			
2024 Mid-Biennium Appropriation Adjustments	12,519,289	7,861,131	20,380,420
Child Welfare Letters of Agreement	20,000,000	0	20,000,000
Regional Center Staff	15,000,000	0	15,000,000
Homestead Exemption	14,700,000	15,400,000	30,100,000
OCIO Rate Reduction	(10,488,281)	(3,547,866)	(14,036,147)
DHHS Base Reductions	(35,000,000)	(25,000,000)	(60,000,000)
TEEOSA Adjustments	(2,134,335)	(28,862,755)	(30,997,090)
Total Appropriation Changes	**14,596,673**	**(34,149,490)**	**(19,552,817)**
Reappropriation Reductions			
Flooding Emergency	20,000,000	0	20,000,000
Supreme Court	10,000,000	0	10,000,000
Crime Commission	1,300,000	0	1,300,000
Total Reappropriation Changes	**31,300,000**	**0**	**31,300,000**
2024 Session Legislation (Revenue)			
New Resident Income Tax Exemption	0	(5,000,000)	(5,000,000)
Pioneer Tax Credit	0	(5,000,000)	(5,000,000)
Nebraska National Guard Income Tax Exemption	0	(969,000)	(969,000)
ImagiNE Incentive Credits	0	(760,000)	(760,000)
Tax Reform Initiatives	0	635,257,628	635,257,628
Property Tax Reform	0	(975,000,000)	(975,000,000)
Total Revenue Changes	**0**	**(351,471,372)**	**(351,471,372)**

Recommended Transfers

Transfer Name	FY 2023-24	FY 2024-25	Biennial Total
General Fund Transfers Out			
Education Future Fund	(2,134,335)	(28,862,755)	(30,997,090)
Subtotal General Fund Transfers Out	**(2,134,335)**	**(28,862,755)**	**(30,997,090)**
General Fund Transfers Out Reductions			
Water Sustainability Fund	0	8,481,000	8,481,000
Community College Dependent Fund	0	1,500,000	1,500,000
Subtotal General Fund Transfers Out Reductions	**0**	**9,981,000**	**9,981,000**
General Fund Transfers In			
Banking Institution Assessment Cash Fund	2,000,000	2,000,000	4,000,000
Behavioral Health Housing Fund	11,000,000	4,000,000	15,000,000
Charitable Gaming Fund	7,000,000	1,500,000	8,500,000
Civic & Community Center Fund	0	5,000,000	5,000,000
Clean Air Fund	500,000	500,000	1,000,000
Contactor & PEO Fund	1,000,000	0	1,000,000
Employment Security Admin Fund	840,570	0	840,570
Employment Security Contingency Fund	2,500,000	2,500,000	5,000,000
Habitat Fund Interest Accruals	2,500,000	0	2,500,000
HHS Cash Fund Subfunds	17,000,000	1,750,000	18,750,000
Insurance Cash Fund	24,000,000	4,000,000	28,000,000
Job Training Fund	0	1,000,000	1,000,000
Litter Reduction Fund	500,000	1,000,000	1,500,000
Motor Vehicle Cash Fund	1,166,542	526,716	1,693,258
Probation Cash Fund	7,500,000	0	7,500,000
Professional & Occupational Credentialing Fund	7,000,000	0	7,000,000
Records Management Cash Fund	3,000,000	3,000,000	6,000,000
Revenue Enforcement Fund	4,000,000	1,000,000	5,000,000
Secretary of State Admin Cash Fund	1,500,000	0	1,500,000
Securities Cash Fund	13,500,000	13,500,000	27,000,000
Site & Building Development Fund	0	9,000,000	9,000,000
State Game Fund Interest Accruals	7,000,000	0	7,000,000
State Park Fund	2,500,000	0	2,500,000
State Settlement Cash Fund	10,000,000	5,000,000	15,000,000
State Unemployment Insurance Trust Fund	60,000,000	0	60,000,000
Tobacco Products Cash Fund	8,000,000	2,000,000	10,000,000
Training & Support Fund	1,000,000	0	1,000,000
Unemployment Insurance Admin Fund	269,755	0	269,755
Universal Service Fund Interest Accruals	11,250,000	2,000,000	13,250,000
Waste Reduction Fund	500,000	1,000,000	1,500,000
Water Recreation Enhancement Fund	6,500,000	0	6,500,000
Subtotal General Fund Transfers In	**213,526,867**	**60,276,716**	**273,803,583**



Mid-Biennium Budget Adjustments

Summary of Governor's Recommendations

INTRODUCTION

TAX REFORM

Property Tax Reform – The recommendation includes multiple policies that will finally address the property tax issue that impacts every Nebraskan. By diversifying our revenue, we will reduce property taxes by 40%. To ensure these efforts are not in vain, a hard cap will be placed on property tax collections for local governments year over year, with an allowance based on growth and approval of voters during an election year. It is critical that Nebraskans' have certainty that when their home value goes up, the amount they pay in property taxes does not.

National Guard Income Exemption – The recommendation includes the elimination of income taxes on Nebraska National Guard pay. When fully phased in, this revenue reduction will be nearly $2.3 million annually. This exemption will apply to nearly 4,200 current National Guard members to display the state's appreciation for serving our State and our nation.

ImagiNE Act Updates – The recommendation includes updating the ImagiNE Nebraska Act to ensure our tax incentives are providing value for Nebraska businesses and taxpayers. This includes allowing for tax credit incentives to be utilized for childcare payments for employees, workforce housing, and investment in rural manufacturing. These updates will be coupled with a reduction in the overall amount of tax credits provided based on the recent significant reduction in the Nebraska corporate income tax rate.

BUDGET ADJUSTMENTS & FUND TRANSFERS

Cash Fund Transfers – The mid-biennium budget recommendation includes a comprehensive funds analysis review to determine excessive balances available for tax reform. The transfers from multiple cash funds to the General Fund account for $213.6 million in FY 2023-24 and $60.3 million in FY 2024-25. The recommendation also includes an additional $31 million from the General Fund to the Education Future Fund for the biennial period.

ARPA Road Construction – The recommendation includes an increase of federal fund appropriation related to the American Rescue Plan Act (ARPA) of $87.3 million in FY 2023-24 for highway construction and preservation. Inflationary pressures on road construction necessitate an increase funding to ensure our highway projects are not delayed and economic vitality is not hindered.

2023-2025 MID-BIENNIUM BUDGET RECOMMENDATION

The state budget for the 2023-2025 Biennium was enacted during the 2022 legislative session. Following the enactment of the budget, the State collected $3 million more in General Fund net tax receipts than the certified forecast for FY 2022-23. In October 2023, the Nebraska Economic Forecasting Advisory Board (NEFAB) revised the forecast downward for the biennium by $5.4 million total, a $7.8 million increase in FY 2023-24 and a $13.3 million reduction in FY 2024-25. NEFAB will meet again in February 2024 to review net tax receipts for this two-year period prior to final consideration of mid-biennium budget adjustments by the Legislature.

As noted in the budget instructions issued to agencies in September 2023, a mid-biennium budget request should only be submitted to address the most critical situations that cannot be managed within existing appropriations and other requirements of the enacted appropriation laws. The total mid-biennium requests for additional General Fund appropriation totaled $45.3 million for the current 2023-2025 Biennium.

The $3 million in FY 2022-23 receipts exceeding the certified forecast was transferred to the Cash Reserve Fund in July of FY 2023-24. The $7.8 million in FY 2023-24 projected receipts exceeding the certified forecast will remain in the General Fund because the beginning FY 2024-25 Cash Reserve Fund balance is projected to be more than the 16% threshold established by §77-4602.

The recommendation is explained in detail and presented in summary tables in the following pages. More detailed information on agency mid-biennium budget requests can be found at: das.nebraska.gov/budget.

Transfers are recommended from various cash funds to the General Fund totaling $213.6 million in FY 2023-24 and $60.3 million in FY 2024-25. Two FY 2024-25 transfers out of the General Fund are also reduced by a total of $10 million. The state's projected cost to fund the education TEEOSA formula has been reduced by $31 million for the biennium and the recommendation includes a transfer of this General Fund Savings to the Education Future Fund.

The recommendation also includes additional transfers from the Cash Reserve Fund of $2.2 million in FY 2023-24 for crime lab expansion costs and $5 million in FY 2024-25 to bolster the state insurance fund. Also recommended are transfers into the Cash Reserve Fund totaling $67 million from returned funds related to FEMA reimbursements, lake funding, and State Patrol facility funding. The total unobligated Cash Reserve Fund balance at the end of the 2023–2025 Biennium is projected to be $891.7 million.

The mid-biennium budget adjustment recommendation provides for a net General Fund appropriation increase of $14.6 million in FY 2023-24 and a net reduction of $34.1 million in FY 2024-25. The recommendation also includes a lapse of carryover funds of $31.3 million.

Current biennium FY 2023-2025 revenue is increased by $640 million accounting for changes to our tax structure. The new resident incentive program combined with the Pioneer Tax Credit account for a total revenue loss of $10 million for the biennium.

AGRICULTURE, ENVIRONMENT, AND NATURAL RESOURCES

AGRICULTURE, DEPARTMENT OF (18)

ARPA Dairy Study – The American Rescue Plan Act (ARPA) aid related to a dairy industry study has been fully awarded. The recommendation includes a federal ARPA reappropriation reduction of the remaining unused $32,500.

Budget Operations Managers – The recommendation includes a General Fund appropriation reduction of $71,277 in FY 2024-25 for the consolidation of the Center of Operational Excellence.

Projected Rate Adjustments – The recommendation includes a General Fund appropriation reduction of $18,434 in FY 2023-24 and $3,243 in FY 2024-25 related to the Office of the Chief Information Officer (OCIO) rate adjustments for the 2023–2025 Biennium.

ENVIRONMENT AND ENERGY, DEPARTMENT OF (84)

Cedar/Knox Water Project – The recommendation includes a federal fund American Rescue Plan Act (ARPA) reappropriation reduction of $7 million in FY 2023-24. The Cedar/Knox Rural Water Project has received substantial funding from other state and federal sources. Allowing ARPA dollars to be spent on other projects ensures the State is spending these one-time dollars before the deadline of December 31, 2026.

Dredge and Fill Program Reduction – The recommendation includes a reduction of $804,136 General Funds and $385,848 Personal Service Limitation (PSL) in FY 2023-24 and $1,588,372 General Funds and $734,376 PSL in FY 2024-25. LB 809 (2022) allowed for a transfer of responsibility of the 404 Dredge and Fill Program from the Army Corps of Engineers to the agency. The program is still in development and is currently not self-sufficient. The State will not assume responsibility and will instead allow the original federal agency to continue to oversee the program.

Budget Operations Manager – The recommendation includes a FY 2024-25 appropriation reduction of $1,882 General Funds, $3,765 cash funds, $88,474 federal funds, and $75,827 PSL for the consolidation of the Center of Operational Excellence.

Transfers from the Clean Air Title V Fund – The recommendation includes excess balance transfers of $500,000 from the Clean Air Title V Cash Fund in FY 2023-24 and FY 2024-25. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Transfers from the Waste Reduction and Recycling Incentive Fund – The recommendation includes excess balance transfers of $500,000 from the Waste Reduction and Recycling Incentive Fund in FY 2023-24 and $1 million in FY 2024-25. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Transfers from the Litter Reduction and Recycling Fund – The recommendation includes excess balance transfers of $500,000 from the Litter Reduction and Recycling Fund in FY 2023-24 and $1 million in FY 2024-25. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

GAME AND PARKS COMMISSION (33)

Administration PSL Increase – The recommendation includes the agency requested Personal Service Limitation (PSL) increase of $125,000 in FY 2024-25**.** By allowing more of the agency's current appropriation to be spent on salaries, the agency will be better suited to deliver in-person customer service.

Fort Robinson Upgrades – The recommendation does not include the agency requested Cash Reserve Fund transfer for Fort Robinson upgrades. The projects identified were not funded in the 2023 Legislative Session.

Mayhew Cabin Study – The recommendation includes a cash fund appropriation increase of $125,000 in FY 2024-25. LB 531 (2023) directs the Game and Parks Commission to purchase or receive by donation, and subsequently rehabilitate and manage, the Mayhew Cabin historical site located in Nebraska City. Additional appropriation is needed to conduct a full engineering study to determine the cost and viability of needed repairs before the agency rehabilitates and manages the site.

Parks Operations – The recommendation includes the agency requested cash fund appropriation increase of $1.9 million in FY 2023-24 and FY 2024-25. This issue was included in the deficit budget bill, LB 813 (2023), but was not added to the base appropriation for the 2023–2025 Biennium. Increasing cash appropriation will ensure that Game and Parks has the correct funding levels for the current and future biennium.

Nebraska Environmental Trust Appropriation Increase – The recommendation does not include the agency requested appropriation increase for the Nebraska Environmental Trust. Existing appropriations are sufficient to address the agency request without the need for additional resources.

Transfer from the State Game Fund – The recommendation includes an excess balance transfer of $7 million in interest accruals from the State Game Cash Fund to the General Fund in FY 2023-24. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Transfer from the State Habitat Fund – The recommendation includes an excess balance transfer of $2.5 million in interest accruals from the State Habitat Cash Fund to the General Fund in FY 2023-24. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Transfer from the State Park Cash Revolving Fund – The recommendation includes an excess balance transfer of $2.5 million in interest accruals from the State Park Cash Revolving Fund to the General Fund in FY 2023-24. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

NATURAL RESOURCES, DEPARTMENT OF (29)

Lincoln Second Water Source – The recommendation includes a federal fund American Rescue Plan Act (ARPA) appropriation reduction of $50 million and a cash fund appropriation increase of $50 million in FY 2023-24 with a corresponding $50 million transfer of lake funding in the Jobs and Economic Development Initiative (JEDI) Fund to the Critical Infrastructure Facilities Fund for the Lincoln second water source project.

The recommendation allows for the City of Lincoln to still spend a substantial amount of ARPA funds and will replace the ARPA reduction with cash funds which ensures that all ARPA funds are expended before the December 31, 2024, obligation deadline. The project will still have the same amount of total funding.

Transfer from the JEDI Fund – The recommendation includes a transfer of $35 million from the Jobs and Economic Development Initiative (JEDI) Fund to the Cash Reserve Fund in FY 2023-24. The recommendation also includes a cash fund appropriation reduction of $10 million in FY 2023-24 and $25 million in FY 2024-25. The remaining balance of the JEDI Fund will not be used for the proposed lake between Omaha and Lincoln but will instead be used for priority water projects including flood control projects along Wahoo Creek and in Colfax County.

Water Sustainability Fund Reduction – The recommendation includes a $8,481,000 reduction of the transfer in FY 2024-25 and a $8,481,000 cash fund reappropriation reduction. Earmark language is also recommended to ensure that no cash funds will be used for the Cedar/Knox Rural Drinking Water Project. This project has received substantial funding from both state and federal sources.

Projected Rate Adjustments – The recommendation includes a General Fund appropriation reduction of $127,396 in FY 2023-24 and $2,445 in FY 2024-25 related to the Office of the Chief Information Officer (OCIO) rate adjustments for the 2023–2025 Biennium.

ECONOMIC DEVELOPMENT AND REGULATORY

BANKING AND FINANCE, DEPARTMENT OF (19)

Budget Operations Managers – The recommendation includes a FY 2024-25 appropriation reduction of $35,170 cash funds for the consolidation of the Center of Operational Excellence.

Transfers from the Financial Institution Assessment Cash Fund – The recommendation includes excess balance transfers of $2 million in FY 2023-24 and $2 million in FY 2024-25 from the Financial Institution Assessment Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Transfers from the Securities Act Cash Fund – The recommendation includes additional excess balance transfers of $13.5 million in both FY 2023-24 and FY 2024-25 from the Securities Act Cash Fund to the General Fund. The resulting total transfer amounts are $37.5 million in both FY 2023-24 and FY 2024-25. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

ECONOMIC DEVELOPMENT, DEPARTMENT OF (72)

ARPA Housing Land Development – The recommendation adjusts the earmark for the $10 million federal American Rescue Plan Act (ARPA) reappropriation for land parcels due to federal requirements in conflict with the parameters of this program. The earmark changes aid eligibility to align with affordable housing development.

ARPA Nuclear Reactor Study – The ARPA aid related to a feasibility study for nuclear reactors has been fully awarded. The recommendation includes a federal ARPA reappropriation reduction of the remaining unused $137,000.

InterNE Program Salaries – The recommendation does not include the agency requested Personal Salary Limitation (PSL) increase. Current agency resources are sufficient to accommodate the program's needs.

Nuclear & Hydrogen Aid – The recommendation includes the agency requested General Fund appropriation reduction of $250,000 in FY 2023-24 and FY 2024-25 to reduce aid appropriation that was contingent upon a federal regional hub designation.

Bioeconomy Initiative – The recommendation includes a General Fund appropriation increase of $2.5 million in FY 2023-24 to contract with an entity to assist in growing the State's bioeconomy including expansions in the biomanufacturing and biotechnology segments.

State Marketing Campaign – The recommendation includes a General Fund appropriation increase of $5 million in FY 2024-25 for a marketing campaign focused on attracting and retaining talented people to live the Good Life in Nebraska.

US Strategic Command, Control, and Communications Facility – The recommendation includes a cash fund appropriation increase of $20 million in FY 2023-24 to redistribute the $20 million grant returned related to a Site and Building Development Program project for a US military facility.

Budget Operations Managers – The recommendation includes a FY 2024-25 appropriation reduction of $18,758 General Funds, $2,345 cash funds, and $7,867 federal funds for the consolidation of the Center of Operational Excellence.

Transfer from the Affordable Housing Fund – The recommendation does not include the agency requested appropriation increase for spending down the Affordable Housing Trust Fund balance, and instead includes an excess balance transfer of $25 million in FY 2024-25 from the Affordable Housing Trust Fund to the Rural Workforce Housing Investment Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Transfer from the Civic and Community Center Fund – The recommendation includes an excess balance transfer of $5 million in FY 2024-25 from the Civic and Community Center Financing Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Transfer from the Job Training Fund – The recommendation includes a FY 2024-25 transfer of the remaining balance of the Job Training Cash Fund to the General Fund to reflect the wind down of the program previously funded through one-time sources. Approximately $1 million is expected to be transferred.

Transfer from the Site and Building Development Fund – The recommendation includes an excess balance transfer of $9 million in FY 2024-25 from the Site and Building Development Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

ENGINEERS AND ARCHITECTS, BOARD OF (58)

New Position – The recommendation does not include the agency requested cash fund appropriation and Personal Service Limitation (PSL) increase for an additional public servant.

INSURANCE, DEPARTMENT OF (22)

Budget Operations Managers – The recommendation includes a FY 2024-25 appropriation reduction of $52,756 cash funds for the consolidation of the Center of Operational Excellence.

Transfers from the Department of Insurance Cash Fund – The recommendation includes additional excess balance transfers of an $24 million in FY 2023-24 and an $4 million in FY 2024-25 from the Department of Insurance Cash Fund to the General Fund. The resulting total transfer amounts are $32 million in FY 2023-24 and $12 million in FY 2024-25. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

LABOR, DEPARTMENT OF (23)

Budget Operations Managers – The recommendation includes a FY 2024-25 appropriation reduction of $92,487 cash funds and $68,207 Personal Service Limitation (PSL) for the consolidation of the Center of Operational Excellence.

Transfer from the Contractor and Professional Employer Organization Registration Cash Fund – The recommendation includes an excess balance transfer of $1 million in FY 2023-24 from the Contractor and Professional Employer Organization Registration Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Transfers from the Employment Security Special Contingent Fund – The recommendation includes excess balance transfers of $2.5 million in FY 2023-24 and FY 2024-25 from the Employment Security Special Contingent Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Transfer from the Nebraska Training and Support Cash Fund – The recommendation includes an excess balance transfer of $1 million in FY 2023-24 from the Nebraska Training and Support Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Transfer from the State Unemployment Insurance Trust Fund – The recommendation includes an excess balance transfer of $60 million in FY 2023-24 from the State Unemployment Insurance Trust Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Transfer from the Employment Security Administration Fund – The recommendation includes a FY 2023-24 transfer of the remaining fund balance from the Employment Security Administration Fund to the General Fund.

Transfer from the Unemployment Insurance Administration Fund – The recommendation includes a FY 2023-24 transfer of the remaining fund balance from the Unemployment Insurance Administration Fund to the General Fund.

PUBLIC SERVICE COMMISSION (14)

Funding for the Railroad Track Inspection Program – The recommendation includes the agency requested General Fund appropriation increase of $50,149 in FY 2023-24 and $127,613 in FY 2024-25. The recommendation also includes the agency requested corresponding Personal Service Limitation (PSL) increase of $40,000 in FY 2024-25 to enforce track safety standards.

Increased Commissioner Expenses – The recommendation does not include the agency requested appropriation increase for commissioner expenses. Existing appropriations are sufficient to accommodate additional travel and training if it is necessary.

Transfers from the Universal Service Fund – The recommendation includes excess interest accrual balance transfers of $11.25 million in FY 2023-24 and $2 million in FY 2024-25 from the Universal Service Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

REAL ESTATE COMMISSION (41)

Personal Service Limitation Increase – The recommendation includes the agency requested increase for Personal Service Limitation (PSL) of $10,000 in FY 2024-25 for public servant recruitment and retention.

SECRETARY OF STATE (09)

Transfer from the Records Management Cash Fund – The recommendation includes excess balance transfers of $3 million in FY 2023-24 and $3 million in FY 2024-25 from the Records Management Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Transfer from the Secretary of State Cash Fund – The recommendation includes an excess balance transfer of $1.5 million in FY 2023-24 from the Secretary of State Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

TOURISM COMMISSION, NEBRASKA (91)

Spending Authority Increase for Marketing Outreach – The recommendation does not include the agency requested cash fund appropriation increase for marketing outreach purposes.

EDUCATION AND CULTURAL DEVELOPMENT

AFRICAN AMERICAN AFFAIRS, COMMISSION ON (90)

Commission on African American Affairs Cash Fund Establishment and Appropriation – The recommendation includes a cash fund appropriation of $25,000 in FY 2024-25. Additionally, the recommendation includes the creation of the Commission on African American Affairs Cash Fund, which may be used to support the agency's operations.

EDUCATION, DEPARTMENT OF (13)

TEEOSA School Aid – The recommendation includes a General Fund appropriation reduction of $2,134,335 in FY 2023-24 and $28,862,755 in FY 2024-25. The recommendation includes corresponding transfers to the Education Future Fund from the General Fund of $2,134,335 in FY 2023-24 and $28,862,755 in FY 2024-25.

On November 14, 2023, the agency revised its estimate of General Funds needed under the Tax Equity and Educational Opportunities Support Act (TEEOSA) for FY 2024-25 to $916 million, a $28,862,755 decrease in FY 2024-25 General Fund appropriation. The reduction accounts for $2,115,470 in insurance premium tax receipts, and a $18,665 adjustment for land annexed between an equalized school district and two non-equalized school districts.

Special Education – The recommendation includes a cash fund appropriation increase of $27,539,228 in FY 2023-24 to be paid from the Education Future Fund. Beginning in FY 2023-24, the State provides aid to districts for 80% of the allowable excess costs for special education. The agency has revised its estimate of total allowable excess costs for special education programs to $579,438,266. After deducting Medicaid paid in public schools and adding amounts requested for residential services, the agency estimates that 80% of allowable costs to be $462,304,754, a $27,539,228 increase in FY 2023-24 cash fund appropriation.

Public Servant Retirement Benefit Payout – The recommendation includes the agency requested PSL increase of $26,399 in FY 2023-24 for retiree vacation and sick leave payouts. The agency already has sufficient appropriations to fund these payouts and only needs additional PSL.

Career and Technical Education – The recommendation includes the agency requested cash fund appropriation shift of $356,960 in FY 2023-24 and FY 2024-25 and PSL increase of $205,857 in FY 2023-24 and $216,150 in FY 2024-25 for administrative support of Career and Technical Education, also known as the Perkins V grant program. This funding is paid from the Education Future Fund. The intent language contained in the education aid program provides for administrative support but is fully earmarked for state aid, the shift to the administration program allows for the appropriation to be used for the required administrative support.

Federal Pass-Through Education Aid – The recommendation includes the agency requested federal fund appropriation increase of $6,608,811 in FY 2023-24 and FY 2024-25 to add federal pass-through grants for districts to the agency's ongoing budget.

Child Care Development Aid – The recommendation includes the agency requested FY 2024-25 appropriation increase of $4,478,813 federal funds and $687,000 PSL for a new child care development grant.

School for the Visually Impaired – The recommendation includes the agency requested General Fund appropriation increase of $166,724 in FY 2023-24 and FY 2024-25 to recognize the ongoing cost of the FY 2022-23 deficit funding provided for increased costs at the School for the Visually Impaired. This funding was provided in FY 2022-23 but was not added to the agency's biennial budget.

Assessment Services and Lottery Funds – The recommendation does not include the agency requested increases for statewide assessment services and additional authority to expend expiring lottery funds.

Enterprise Public Servant Salary Increases – The recommendation includes the agency requested FY 2023-24 appropriation increase of $415,704 General Funds, $7,908 cash funds, $245,045 federal funds, and $543,638 PSL, and FY 2024-25 appropriation increase of $580,863 General Funds, $4,545 cash funds, $180,848 federal funds, and $565,988 PSL, but does not include the agency requested revolving fund appropriation reductions. This provides funding for approximately 70 positions that were vacant in the October 2022 enterprise salary data analysis but have now been filled.

Projected Rate Adjustments – The recommendation includes a General Fund appropriation reduction of $49,395 in FY 2023-24 and $1,460 in FY 2024-25 related to the Office of the Chief Information Officer (OCIO) rate adjustments for the 2023–2025 Biennium.

The recommendation also includes the agency requested FY 2023-24 appropriation increase of $35,123 General Funds, $3,700 cash funds, and $74,720 federal funds, and FY 2024-25 appropriation increase of $40,956 General Funds, $4,315 cash funds, and $87,131 federal funds for additional costs related to technology identified through revised estimates developed in conjunction with OCIO.

Transfers from the Nebraska Education Improvement Fund – The recommendation includes excess balance transfers of $7 million in FY 2023-24 and $5 million in FY 2024-25 from the Nebraska Education Improvement Fund to the Education Future Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Transfer from the Professional Practices Commission Cash Fund – The recommendation includes an excess balance transfer from the Nebraska Education Improvement Fund to the Education Future Fund of $500,000 in FY 2023-24. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

HISTORICAL SOCIETY, STATE (54)

Skeletal Remains – The recommendation includes a General Fund appropriation increase of $20,000 in FY 2023-24 for the skeletal remains program.

Operating Increases & Reimbursements – The recommendation does not include the agency requested increases for the state capitol store, a new digital archivist position, a new GIS specialist position, the replenishment of lost cash funding from the Historical Society Foundation for the Gerald R. Ford Conservation, nor for reimbursing the agency for the costs incurred for demolition of the Neligh Mill.

POSTSECONDARY EDUCATION, NEBRASKA COMMISSION ON (48)

Transfers from the Gap Assistance Fund – The recommendation includes excess balance transfers of $3 million in FY 2023-24 and FY 2024-25 from the Community College Gap Assistance Program Fund to the Community College Future Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

HEALTH AND HUMAN SERVICES

HEALTH AND HUMAN SERVICES, DEPARTMENT OF (25)

Opioid Settlement – The recommendation includes the agency requested cash fund appropriation increase of $25 million in FY 2023-24 and FY 2024-25 in behavioral health aid, for the distribution of national opioid settlement funds awarded to the State.

Nebraska Homeless Assistance Program – The recommendation includes the agency requested cash fund appropriation increase of $1.2 million in FY 2024-25 to allow the agency to provide more housing assistance across Nebraska.

Medicaid Managed Care Organization (MCO) Excess Profit Fund – The recommendation includes the agency requested cash fund appropriation increase of $38 million in FY 2024-25 to allow for completion of the Medicaid Public Health Emergency Unwind.

Beatrice State Development Center Subfund – The recommendation includes the agency requested cash fund appropriation increase of $4.5 million in FY 2023-24 to offset costs at the Beatrice State Developmental Center (BSDC), which will make available additional funds for the development disabilities aid program.

Behavioral Health Aid Base Reduction – The recommendation includes the agency requested General Fund appropriation decrease of $15 million in FY 2023-24 and FY 2024-25 in behavioral health aid to more accurately reflect historical and future spending without reducing services.

Public Assistance Aid Base Reduction – The recommendation includes the agency requested General Fund appropriation decrease of $20 million in FY 2023-24 and $10 million FY 2024-25 in public assistance aid to more accurately reflect historical and future spending without reducing services.

Child Welfare Aid Increase – The recommendation includes the agency requested General Fund appropriation increase of $20 million in FY 2023-24 for increases in costs of child welfare services.

Tribally-Owned Health Facility Allocations – The recommendation includes the agency request to add an earmark for the aid to tribally-owned, urban-based, federally qualified health centers, to more clearly identify the funding these entities are currently receiving.

Regional Center Public Servants – The recommendation includes the agency requested FY 2023-24 appropriation increase of $15 million General Funds and $12,875,000 Personal Service Limitation (PSL) for additional public servants needed as regional center census has increased back to pre-pandemic levels, and public servant salaries increases in FY 2022-23 were based on a lower number of filled positions. The recommendation does not include the requested increase in FY 2024-25 because dependence on contract nursing staff is expected to decrease.

Health Care Cash Fund Transfer Adjustment – The annual transfer from the Tobacco Settlement Fund to the Nebraska Health Care Cash Fund (HCCF) in LB 814 (2023) did not consider an annual $1.25 million cigarette tax distribution for FY 2023-24 and future years. The recommendation includes a $2.5 million reduction of the transfer to the HCCF in FY 2024-25 and a $1.25 million reduction of the transfer to the HCCF in FY 2025-26 and subsequent years to correct the omission.

Developmental Disabilities (DD) Provider Rate Funding Change – The recommendation includes the agency requested General Fund appropriation increase of $10 million and federal fund appropriation increase of $17.5 million FY 2023-24. The recommendation also includes the agency requested federal American Rescue Plan Act (ARPA) appropriation decreases of $15 million in FY 2023-24 and $12.5 million in FY 2024-25, which results in no change to the total funding for the program. ARPA funds cannot be matched with Medicaid federal funds, but a General Fund appropriation increase allows the agency to leverage additional Medicaid federal funds.

ARPA Nursing Scholarship Program – The recommendation includes the agency request to adjust the earmark language for the ARPA Nursing Scholarship Program to expand the allowable use, increase the scholarship amount, and add eligibility of a traditional Bachelor of Science nursing degree.

ARPA Rural Ambulance Replacement – The recommendation includes the agency request to adjust the earmark language for the ARPA Rural Ambulance Replacement Program to expand the allowable use to include Emergency Medical Serves (EMS) equipment and services. This change will help to ensure the federal funds are able to be fully expended.

ARPA Rural Behavioral Health Acute Care Funding – The recommendation includes the agency requested federal fund ARPA appropriation decrease of $2.5 million in FY 2023-24 due to the inability to spend the funds as indicated.

Budget Operations Managers – The recommendation includes a FY 2024-25 appropriation reduction of $712,222 General Funds, $37,485 federal funds, and $601,007 PSL for the consolidation of the Center of Operational Excellence.

Projected Rate Adjustments – The recommendation includes an appropriation reduction of $7,691,168 General Funds, $994,112 cash funds, and $9,818,778 federal funds in FY 2023-24 and $3,184,163 General Funds, $411,565 cash funds, and $4,064,998 federal funds in FY 2024-25 related to the Office of the Chief Information Officer (OCIO) rate adjustments for the 2023–2025 Biennium.

Transfer from the Professional and Occupational Credentialing Cash Fund – The recommendation includes an excess balance transfer of $7 million in FY 2023-24 from the Professional and Occupational Credentialing Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Transfers from the Behavioral Health Services Fund – The recommendation includes excess balance transfers of $11 million in FY 2023-24 and $4 million in FY 2024-25 from the Behavioral Health Services Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Transfers from the Health and Human Services Cash Fund – The recommendation includes excess balance transfers of $17 million in FY 2023-24 and $1,750,000 in FY 2024-25 from the Health and Human Services Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

VETERANS' AFFAIRS, DEPARTMENT OF (28)

Budget Operations Managers – The recommendation includes a FY 2024-25 appropriation reduction of $84,614 General Funds and $84,728 Personal Service Limitation (PSL) for the consolidation of the Center of Operational Excellence.

Projected Rate Adjustments – The recommendation includes a General Fund appropriation reduction of $27,264 in FY 2023-24 and $10,894 in FY 2024-25 related to the Office of the Chief Information Officer (OCIO) rate adjustments for the 2023–2025 Biennium.

DEAF AND HARD OF HEARING, NEBRASKA COMMISSION FOR THE (82)

ARPA Rural Interpreting – The recommendation adjusts the earmark language for the American Rescue Plan Act (ARPA) funding for rural in-person interpreting and legal communication access to expand the allowable use to include all areas of Nebraska and remove the requirement for in-person services, allowing for increased communication access for the deaf and hard of hearing. This change will help to ensure the federal funds are able to be fully expended.

LAW ENFORCEMENT AND PUBLIC SAFETY

ATTORNEY GENERAL, NEBRASKA (11)

Additional Litigation Spending Authority – The recommendation includes the agency requested cash fund appropriations increase of $1.5 million in both FY 2023-24 and FY 2024-25 for the estimated additional litigation and investigation costs in the consumer protection and antitrust areas.

After further discussion with the Attorney General concerning this issue, the recommendation also includes the agency's additional request for an additional appropriation increase of $750,000 cash funds and $750,000 Personal Service Limitation (PSL) in both FY 2023-24 and FY 2024-25 for additional public servants to help address these concerns.

Transfers from the State Settlement Cash Fund – The recommendation includes excess balance transfers of $10 million in FY 2023-24 and $5 million in FY 2024-25 from the State Settlement Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

CORRECTIONAL SERVICES, DEPARTMENT OF (46)

Recidivism Mitigation and Reentry Tools – The recommendation includes American Rescue Plan Act (ARPA) federal fund appropriations of $500,000 in both FY 2023-24 and FY 2024-25 to allow the Department of Correctional Services to partner with external sources to obtain and utilize enhanced recidivism mitigation and reentry tools.

Budget Operations Managers – The recommendation includes a FY 2024-25 appropriation reduction of $299,650 General Funds and $212,368 Personal Service Limitation (PSL) for the consolidation of the Center of Operational Excellence.

Projected Rate Adjustments – The recommendation includes a General Fund appropriation reduction of $910,506 in FY 2023-24 and $137,035 in FY 2024-25 related to the Office of the Chief Information Officer (OCIO) rate adjustments for the 2023–2025 Biennium.

FIRE MARSHAL, STATE (21)

Budget Operations Managers – The recommendation includes a FY 2024-25 appropriation reduction of $16,631 General Funds and $7,128 cash funds for the consolidation of the Center of Operational Excellence.

Projected Rate Adjustments – The recommendation includes a General Fund appropriation reduction of $64,702 in FY 2023-24 and $1,442 in FY 2024-25 related to the Office of the Chief Information Officer (OCIO) rate adjustments for the 2023–2025 Biennium.

LAW ENFORCEMENT AND CRIMINAL JUSTICE, COMMISSION ON (78)

Increased Personal Service Limitation – The recommendation includes the agency requested increase in Personal Service Limitation (PSL) of $153,871 in FY 2023-24 and $158,487 in FY 2024-25. The additional PSL covers the salary cost of one existing position within the agency, which works with the Board of Pardons and whose PSL has historically been absorbed with vacancy savings, as well as one new previously-unbudgeted FTE.

Budget Operations Managers – The recommendation includes a FY 2024-25 appropriation reduction of $21,154 General Funds for the consolidation of the Center of Operational Excellence.

Reduce Excess General Fund Carryover in the Law Enforcement Training Program – The recommendation reduces excess unexpended General Fund reappropriation in the agency's Law Enforcement Training Center Program from FY 2022-23 into FY 2023-24 by $1.3 million.

LIQUOR CONTROL COMMISSION (35)

Projected Rate Adjustments – The recommendation includes a General Fund appropriation reduction of $73,193 in FY 2023-24 and $5,490 in FY 2024-25 related to the Office of the Chief Information Officer (OCIO) rate adjustments for the 2023–2025 Biennium.

MILITARY DEPARTMENT (31)

ARPA Administrative Funds – The recommendation includes re-allocating $4 million in federal American Rescue Plan Act (ARPA) funds provided for administrative expenses related to the Act from the Nebraska Military Department to the Nebraska Department of Transportation.

State Tuition Assistance Program Funding – The recommendation includes the agency requested increase in General Fund appropriation for the State Tuition Assistance Program of $200,000 in both FY 2023-24 and FY 2024-25 to accommodate increased demand and education costs. These increases are predicated on passage of LB 52 (2023), which is currently pending in the Legislature on Select File.

Reduce Excess General Fund Carryover in the Governor's Emergency Program – The recommendation reduces excess unexpended General Fund reappropriation in the Governor's Emergency Program from FY 2022-23 into FY 2023-24 by $20 million.

Transfer from the Governor's Emergency COVID-19 Cash Fund – The recommendation transfers the unexpended, unobligated cash fund balance on June 30, 2024 (currently estimated at $13,841,000) in the Governor's Emergency Program Cash Fund to the Cash Reserve Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

PUBLIC ADVOCACY, COMMISSION ON (94)

Attorney Salary Increases – The recommendation does not include the agency requested Personal Service Limitation (PSL) increase for additional attorney salary increases.

STATE PATROL, NEBRASKA (64)

Human Trafficking Database System Software License – The recommendation includes a cash fund appropriation increase of $200,000 in FY 2023-24 and $338,000 in FY 2024-25 for a human trafficking database system software license agreement. The recommendation also includes corresponding transfers from the State Settlement Cash Fund to the State Patrol Cash Fund of $200,000 in FY 2023-24 and $338,000 in FY 2024-25.

Capitol Security Cost Increases – Due to increases in security-related salaries, technology, and operating costs, the recommendation includes the agency requested revolving fund appropriation increase of $36,969, and Personal Service Limitation (PSL) increase of $55,000 in both FY 2023-24 and FY 2024-25 for capitol security.

Evidence Facility Upgrades – The recommendation includes the agency requested increase in General Fund appropriation of $75,000 in FY 2023-24 to provide enhanced security upgrades and renovations to an existing evidence facility.

Law Enforcement Professional Liability Insurance – The recommendation includes the agency requested General Fund appropriation increase of $110,725 in both FY 2023-24 and FY 2024-25 for the unbudgeted premium increase for law enforcement professional liability insurance.

Salary Compression Adjustments – During the 2023–2025 Biennium budget preparation process in FY 2022-23, the Nebraska State Patrol identified a need to increase appropriations and PSL for ongoing and developing salary compression issues. At that time, however, the new State Law Enforcement Bargaining Council (SLEBC) and Fraternal Order of Police (FOP) contracts had not been finalized. The salary compression issues have now been calculated based on the enacted labor agreements. The recommendation includes the agency requested FY 2024-25 appropriation increase of $935,261 General Funds, $133,220 cash funds, $21,918 federal funds, $23,631 revolving funds, and $948,514 PSL.

Budget Operations Managers – The recommendation includes a FY 2024-25 appropriation reduction of $93,098 General Funds and $80,835 PSL for the consolidation of the Center of Operational Excellence.

Projected Rate Adjustments – The recommendation includes a General Fund appropriation reduction of $91,313 in FY 2023-24 and $32,277 in FY 2024-25 related to the Office of the Chief Information Officer (OCIO) rate adjustments for the 2023–2025 Biennium.

SUPREME COURT (05)

Interpreter Rate Increase – The recommendation does not include the requested General Fund appropriation increase to provide a 50% increase in the rates for contracted court interpreter services. The Supreme Court already has sufficient appropriation to absorb this additional cost.

Judicial Security – The recommendation does not include the requested General Fund appropriation increase to contract with an outside source to delete judges' personal identifiable information from the internet and other sources. The Supreme Court already has sufficient appropriation to absorb this additional cost.

Problem-Solving Court Expansion – The recommendation does not include the requested General Fund appropriation and Personal Service Limitation (PSL) increase to establish a reentry problem-solving court in the sixth judicial district. The Supreme Court already has sufficient appropriation to absorb this additional cost.

Problem-Solving Court Expeditor – The recommendation does not include the requested General Fund appropriation and PSL increase to create a problem-solving court expeditor position in Douglas County. The Supreme Court already has sufficient appropriation to absorb this additional cost.

Self-Help Center Pilot Project – The recommendation does not include the requested General Fund appropriation and PSL increase to implement a pilot project for a self-help center in Douglas County for self-represented court users. The Supreme Court already has sufficient appropriation to absorb this additional cost.

Increase Office of Public Guardian Cash Fund Appropriation – The recommendation does not include the requested cash fund appropriation increase to double the resources in the Office of Public Guardian. LB 814 (2023) established an estimated cash fund appropriation for this program, and the Supreme Court can therefore request additional cash fund appropriation as needed, without changing the base.

Projected Rate Adjustments – The recommendation includes a General Fund appropriation reduction of $74,755 in FY 2023-24 and of $13,530 in FY 2024-25 related to the Office of the Chief Information Officer (OCIO) rate adjustments for the 2023–2025 Biennium.

Reduce Excess General Fund Carryover – The recommendation includes an excess unexpended General Fund reappropriation reduction of $10 million.

Transfer from the Probation Program Cash Fund – The recommendation includes an excess balance transfer of $7.5 million in FY 2023-24 from the Supreme Court's Probation Program Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

PUBLIC FINANCE

ADMINISTRATIVE SERVICES, DEPARTMENT OF (65)

Personnel SOS Temporary Program – The recommendation includes the agency requested revolving fund appropriation increase of $538,250 in FY 2024-25 and a corresponding Personal Service Limitation (PSL) increase of $500,000 in FY 2024-25 for the SOS Temporary Staffing Program, which has been impacted by increases in the minimum hiring rates. This increase is necessary for the program to continue to provide cost-effective temporary staffing services to agencies.

State Accounting Salary Increases and Compression Adjustments – The recommendation includes the agency requested revolving fund appropriation increase of $311,147 in FY 2024-25 and a corresponding PSL increase of $270,212 in FY 2024-25 to cover the IT Business Systems Analyst position pay line increases that were not budgeted in the 2023–2025 Biennium, and to address salary compression issues for the IT Business Systems Analyst Supervisor and State Financial Systems and Reports Manager positions.

Remove a Transfer to the Community College State Dependents Fund – The recommendation removes the $1.5 million transfer in FY 2024-25 from the General Fund to the Community College State Dependents Fund. The pilot program offering community college tuition reimbursement for dependents of state public servants currently has sufficient funds to sustain the program through the next biennium. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Transfer to the State Insurance Fund – The recommendation includes a transfer of $5 million in FY 2024-25 from the Cash Reserve Fund to the State Insurance Fund. Also provided is a corresponding revolving fund appropriation increase of $2 million in FY 2024-25 to finance the escalating costs of state property insurance. Further analysis demonstrating this need can be found in Appendix A – Funds Analysis.

Budget Operations Managers – The Department of Administrative Services Center of Operational Excellence will be consolidated and reorganized with a focus on operational systems performance management. This approach will improve the efficiency of agency operations and provide significant savings to Nebraska taxpayers through a streamlined flow of work in progress, system constraint management, and alignment of systems to primary customer results.

The recommendation includes elimination of 21 of the 26 process improvement positions. These positions are currently established within 11 agencies and serve an additional five agencies through memorandums of understanding billing arrangements. Five Budget Operations Manager positions will be retained under the State Budget Division of the Department of Administrative Services. These positions will work with state and agency leadership to identify, align, and coordinate operational system improvements, and provide analysis of operational and procurement proposals. The recommended FY 2024-25 appropriation and PSL adjustments are summarized in the table below:

Center of Operational Excellence Consolidation

Agency	Positions	PSL	General	Cash	Federal	Revolving	Appropriation
Corrections	3	212,368	299,650	0	0	0	**299,650**
DMV	1	63,899	0	80,388	0	0	**80,388**
Environment & Energy	1	75,827	1,882	3,765	88,474	0	**94,122**
Health & Human Services	9	601,007	712,222	37,485	0	0	**749,707**
Labor	1	68,207	0	92,487	0	0	**92,487**
Revenue	1	66,431	77,472	5,831	0	0	**83,303**
State Patrol	1	80,835	93,098	0	0	0	**93,098**
Transportation	4	349,448	0	456,692	0	0	**456,692**
*Administrative Services	4	373,614	152,538	0	0	328,598	**481,136**
*Agriculture	0	0	71,277	0	0	0	**71,277**
*Banking	0	0	0	35,170	0	0	**35,170**
*Economic Development	0	0	18,758	2,345	8,206	0	**29,309**
*Fire Marshal	0	0	16,631	7,128	0	0	**23,759**
*Insurance	0	0	0	52,756	0	0	**52,756**
**Veterans Affairs	1	84,728	84,614	0	0	0	**84,614**
**Crime Commission	0	0	21,154	0	0	0	**21,154**
Grand Total	**26**	**1,976,365**	**1,549,296**	**774,046**	**96,681**	**328,598**	**2,748,620**
Agency Reductions	-26	-1,970,471	-1,556,222	-774,046	-96,681	-328,598	**-2,755,546**
Budget Division	5	410,843	525,354	0	0	0	**525,354**
Net Savings	**-21**	**-1,559,628**	**-1,030,868**	**-774,046**	**-96,681**	**-328,598**	**-2,230,192**

*DAS Shared Services Position

**Inter-Agency Shared Position

Projected Rate Adjustments – The recommendation includes a revolving fund appropriation reduction of $430,155 in FY 2023-24 and $33,075 in FY 2024-25 related to the Office of the Chief Information Officer (OCIO) rate adjustments for the 2023–2025 Biennium.

CHIEF INFORMATION OFFICER, OFFICE OF THE (OCIO)

Projected Rate Adjustments – The recommendation includes a revolving fund appropriation reduction of $7,282,950 in FY 2023-24 and $3,205,861 in FY 2024-25 related to the Office of the Chief Information Officer (OCIO) rate adjustments for the 2023–2025 Biennium.

The OCIO's analysis of its operational systems has identified a statewide savings opportunity through improved cash flow management. As a result, agencies will not be billed for the full amounts budgeted in FY 2023-24 and FY 2024-25. A total of $33 million will be saved in FY 2023-24 and $12 million in FY 2024-25. The recommendation includes aggregated appropriation reductions of $10,488,281 General Funds, $3,303,218 cash funds, $9,818,778 federal funds, and $7,713,107 revolving funds in FY 2023-24, and $3,547,866 General Funds, $1,314,189 cash funds, $4,064,998 federal funds, and $3,238,934 revolving funds in FY 2024-25. A summary of the agency appropriation reductions is included in the table below:

OCIO Rate Reductions

Agy	Agency Name	Fund	FY 2023-24	FY 2024-25
005	Supreme Court	General	-74,755	-13,530
013	Education	General	-49,395	-1,458
016	Revenue	General	-1,360,155	-155,889
018	Agriculture	General	-18,434	-3,243
021	Fire Marshal	General	-64,702	-1,442
024	DMV	Cash	-1,166,542	-526,716
025	Health & Human Services	General	-7,691,168	-3,184,163
025	Health & Human Services	Cash	-994,112	-411,565
025	Health & Human Services	Federal	-9,818,778	-4,064,998
027	Transportation	Cash	-1,142,564	-375,908
028	Veterans Affairs	General	-27,264	-10,894
029	Natural Resources	General	-127,396	-2,445
035	Liquor Commission	General	-73,193	-5,490
046	Corrections	General	-910,506	-137,035
064	State Patrol	General	-91,313	-32,277
065	Administrative Services	Revolving	-7,713,107	-3,238,934
Total			**-31,323,384**	**-12,165,987**

RETIREMENT SYSTEMS, NEBRASKA PUBLIC EMPLOYEES (85)

Actuarial Recommendations Adopted by Public Employee Retirement Board – The retirement system's consulting actuary has estimated additional contributions are required for the State Patrol Plan, State School Retirement Plan, and the Judges Retirement Plan. In aggregate, the recommendation includes a net General Fund appropriation increase of $3,561,303 in FY 2024-25.

State Patrol Plan – The consulting actuary indicates a need of additional contributions to the plan. The recommendation includes the agency requested General Fund appropriation increase of $2,553,460 in FY 2024-25.

Judges Retirement Plan – The consulting actuary indicates the State's 5% of salary contribution to the plan has increased for FY 2024-25. The recommendation includes the agency requested General Fund appropriation increase of $31,712 in FY 2024-25.

School Employee Plan – The consulting actuary indicates the State's 2% of salary contribution to the School Employee Retirement System has increased for FY 2024-25. The recommendation includes the agency requested General Fund appropriation increase of $734,715 in FY 2024-25.

Class V School State Contribution – The consulting actuary indicates the State's 2% of salary contribution to the Class V School Employees Retirement System has increased for FY 2024-25. The actuary also indicates the service annuity contribution has decreased. The recommendation includes the agency requested General Fund appropriation net increase of $241,416 in FY 2024-25.

REVENUE, DEPARTMENT OF (16)

Homestead Exemption Reimbursement to Political Subdivisions – The recommendation includes appropriation increases for the Homestead Exemption Program to provide direct relief from property taxes to eligible property owners by exempting up to the full valuation of the homestead from taxation. The State reimburses local governments for the tax loss related to the exemption.

The agency has revised its estimate of the homestead exemption reimbursement to $142.7 million for FY 2023-24, a $14.7 million increase in General Fund appropriation. For FY 2024-25, the agency has revised its exemption estimate to $149 million, a $15.4 million increase in General Fund appropriation. The recommendation includes the requested General Fund appropriation increases consistent with the agency's revised estimates of direct property tax relief to eligible Nebraskans.

Budget Operations Managers – The recommendation includes a FY 2024-25 appropriation reduction of $77,472 General Funds, $5,831 cash funds, and $66,431 Personal Service Limitation (PSL) for the consolidation of the Center of Operational Excellence.

Projected Rate Adjustments – The recommendation includes a General Fund appropriation reduction of $1,360,155 in FY 2023-24 and $155,889 in FY 2024-25 related to the Office of the Chief Information Officer (OCIO) rate adjustments for the 2023–2025 Biennium.

Transfers from the Charitable Gaming Operations Cash Fund – The recommendation includes excess balance transfers of $7 million in FY 2023-24 and $1.5 million in FY 2024-25 from the Charitable Gaming Operations Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Transfers from the Revenue Enforcement Cash Fund – The recommendation includes excess balance transfers of $4 million in FY 2023-24 and $1 million in FY 2024-25 from the Department of Revenue Enforcement Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Transfers from the Tobacco Products Administration Cash Fund – The recommendation includes additional excess balance transfers of $8 million in FY 2023-24 and $2 million in FY 2024-25 from the Tobacco Products Cash Fund to the General Fund. The resulting total transfer amounts are $15 million in FY 2023-24 and $9 million in FY 2024-25. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

TRANSPORTATION

MOTOR VEHICLES, DEPARTMENT OF (24)

License Plate Production – The recommendation includes the agency requested cash fund appropriation increase of $1,562,626 in FY 2023-24 and $411,538 in FY 2024-25. Current appropriation for plate and sticker production is projected to be insufficient to accommodate the actual increase in vehicle registrations and specialty plate orders. This increase will be funded by the Highway Trust Fund and repaid through the sale of plates and stickers.

Budget Operations Managers – The recommendation includes a FY 2024-25 appropriation reduction of $80,388 cash funds, and $63,899 Personal Service Limitation (PSL) for the consolidation of the Center of Operational Excellence.

Projected Rate Adjustments – The recommendation includes a General Fund appropriation reduction of $1,166,542 in FY 2023-24 and $526,716 in FY 2024-25 related to the Office of the Chief Information Officer (OCIO) rate adjustments for the 2023–2025 Biennium.

TRANSPORTATION, DEPARTMENT OF (27)

ARPA Highway Funding – The recommendation includes a federal American Rescue Plan Act (ARPA) appropriation increase of $87,315,087 in FY 2023-24 for highway construction and preservation. A change in ARPA fund eligibility has allowed for these funds to be available for surface infrastructure. The appropriation is reallocated from other projects that could not fully obligate their ARPA fund allocations.

Budget Operations Managers – The recommendation includes a FY 2024-25 appropriation reduction of $456.692 cash funds, and $349,448 Personal Service Limitation (PSL) for the consolidation of the Center of Operational Excellence.

Projected Rate Adjustments – The recommendation includes a General Fund appropriation reduction of $1,142,564 in FY 2023-24 and $375,907 in FY 2024-25 related to the Office of the Chief Information Officer (OCIO) rate adjustments for the 2023–2025 Biennium.



Capital Construction

Capital Construction

ADMINISTRATIVE SERVICES, DEPARTMENT OF (65)

State Patrol Troop A Headquarters Facility – LB 814 (2023) provided the Department of Administrative Services (DAS) a Nebraska Capital Construction Fund (NCCF) appropriation of $32.2 million in FY 2023-24 to rebuild the State Patrol Troop A headquarters facility in Omaha. The DAS State Building Division has since identified an alternate, more cost-effective approach, involving the purchase and renovation of a different building already partially-utilized by the State Patrol. The recommendation includes a NCCF reappropriation reduction of $18.2 million. The recommendation also reduces the FY 2023-24 transfer from the Cash Reserve Fund to the NCCF by a corresponding $18.2 million.

STATE PATROL, NEBRASKA (64)

State Crime Lab Expansion – LB 1011 (2022) provided the State Patrol a Nebraska Capital Construction Fund (NCCF) appropriation of $16,879,209 in FY 2022-23 for renovations and expansion of the State Crime Lab. Design and planning are underway and more detailed schematics for the project have been developed. These processes, in addition to escalating costs of construction materials, have resulted in the need for additional funding to complete the project. The recommendation includes the agency requested NCCF appropriation increase of $9,249,755 in FY 2023-24. The recommendation also transfers an additional $2,249,755 from the General Fund to the NCCF in FY 2023-24 to support the additional appropriation.

GAME AND PARKS COMMISSION (33)

Alliance Office Upgrades – The recommendation includes the agency requested cash fund appropriation increase of $2 million in FY 2024-25. The current district office in Alliance has sewer leakage under the foundation slab and is not compliant with ADA requirements. These upgrades will allow the agency to utilize their district office to its full potential by becoming a one-stop shop for maintenance needs, lab work, storage facility, and other uses.

Fish Hatchery Upgrades – The recommendation includes the agency requested cash fund appropriation increase of $4 million in FY 2024-25. Current infrastructure for fish hatcheries located at North Platte and Valentine needs significant upgrades. North Platte has 15 ponds that have already been upgraded and additional appropriation is needed to fully repair the rest of the pond liners. The Valentine fish hatchery is still utilizing the same water recirculation system that was built when the hatchery was originally opened in 1912.

Water Recreation Enhancement Projects – The recommendation includes a transfer of $6.5 million from the Water Recreation Enhancement Fund to the General Fund in FY 2023-24. The recommendation also includes a cash fund reappropriation reduction of $6.5 million. Reducing the funding and reappropriation will allow the agency to focus on projects identified in LB 1023 (2022).

State Park Improvements – The recommendation adjusts the earmark language within the State Park Improvements capital program in alignment with the agency's plans for the removal of the dam at Carter P. Johnson Lake and restoration of Soldier Creek. This dam was designated as a high hazard and would need significant upgrades to be within compliance. Removing the dam and restoring the portion of Soldier Creek that was changed to create the lake was determined to be the most cost-effective solution.



American Rescue Plan Act (ARPA)

American Rescue Plan Act (ARPA)

The State of Nebraska received $1.04 billion from the Coronavirus State Fiscal Recovery Fund (CSFRF) pursuant to the federal American Rescue Plan Act of 2021, 42 U.S.C. 802 (ARPA). The Legislature appropriated these ARPA funds through five legislative bills in the 2022 Legislative Session and two bills in the 2023 Legislative Session. The unexpended appropriation available in FY 2022-23 was reappropriated to agencies in FY 2023-24.

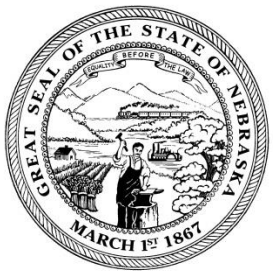
The recommendation includes federal fund ARPA reappropriation reductions totaling $41,164,000, and a FY 2023-24 federal fund ARPA appropriation reduction of $50 million. These reductions are related to funds that could not be fully obligated for the Department of Agriculture, the Department of Economic Development, the Department of Environment and Energy, and the Department Health and Human Services. $50 million related to a Lincoln water source project was also reallocated and will now be financed through a transfer of lake funding in the Jobs and Economic Development Initiative (JEDI) Fund to the Critical Infrastructure Financing Fund. Finally, $4 million of the funds reserved for administration will not be needed.

The U.S. Treasury released a final ARPA rule in August 2023 which included an additional eligible expenditure category for transportation infrastructure projects. The recommendation reallocates $87,315,087 federal fund ARPA appropriation to the Department of Transportation for eligible highway projects. This amount includes the remaining $145,587 that has not been explicitly allocated.

The remaining portion of the ARPA reductions are reallocated to two additional initiatives: $500,000 in FY 2023-24 and FY 2024-25 is allocated to the Department of Corrections for recidivism mitigation, and $3 million in FY 2023-24 is allocated to the Department of Economic Development for regional workforce development initiatives within each community college region of Nebraska.

2024 Session American Rescue Plan Act CSFRF Changes

Agy	Agency Name	Issue Name	Reapprop	FY 2023-24	FY 2024-25
018	Agriculture	Dairy Industry Study	-32,500	0	0
025	Health & Human Services	Developmental Disabilities	-27,500,000	0	0
025	Health & Human Services	Rural BH Acute Care	-2,500,000	0	0
027	Transportation	Highway Projects	0	87,315,087	0
029	Natural Resources	Lincoln Water Project	0	-50,000,000	0
031	Military Department	ARPA Admin	-4,000,000	0	0
046	Corrections	Recidivism Mitigation	0	500,000	500,000
072	Economic Development	Nuclear Reactor Study	-137,000	0	0
072	Economic Development	Regional Workforce Development Initiative	0	3,000,000	0
084	Environment & Energy	Cedar/Knox Rural Water Project	-7,000,000	0	0
Total			**-41,169,500**	**40,815,087**	**500,000**



Summary of Mid-Biennium Budget Adjustments

Agency Mid-Biennium Budget Adjustment Requests and Governor's Recommendations

Ag #	Agency/Program	Issue Name	Aid Description	Type	Fund	Reappropriation Request	Reappropriation Governor	FY 2023-24 Request	FY 2023-24 Governor	FY 2024-25 Request	FY 2024-25 Governor
005	**Supreme Court**										
	052	**Court Operations**									
		Interpreter Rate Increase	Agency Operations	Operations	General	-	-	600,000	-	600,000	-
		Judicial Security	Agency Operations	Operations	General	-	-	145,000	-	145,000	-
		OCIO Rate Reduction	Agency Operations	Operations	General	-	-	-	(74,755)	-	(13,530)
		Reappropriation Lapse	Agency Operations	Operations	General	-	(5,000,000)	-	-	-	-
		Self-help Center Pilot Project	Agency Operations	Operations	General	-	-	-	-	226,455	-
		Self-help Center Pilot Project	PSL	PSL	PSL	-	-	-	-	112,350	-
	420	**Specialized Courts**									
		Problem-solving Court Expansion	Agency Operations	Operations	General	-	-	-	-	244,233	-
		Problem-solving Court Expansion	PSL	PSL	PSL	-	-	-	-	59,900	-
		Problem-solving Court Expeditor	Agency Operations	Operations	General	-	-	-	-	105,933	-
		Problem-solving Court Expeditor	PSL	PSL	PSL	-	-	-	-	59,900	-
	434	**Office of Public Guardian**									
		Office of Public Guardian Cash Fund	Agency Operations	Operations	Cash	-	-	18,000	-	18,000	-
	435	**Community Corrections**									
		Reappropriation Lapse	Agency Operations	Operations	General	-	(5,000,000)	-	-	-	-
011	**Attorney General**										
	290	**State Settlement Funds**									
		Additional Litigation Authority	Agency Operations	Operations	Cash	-	-	1,500,000	2,250,000	1,500,000	2,250,000
		Additional Litigation Authority	PSL	PSL	PSL	-	-	-	750,000	-	750,000
013	**Education**										
	025	**Departmental Administration**									
		2023-25 Salary Increase Issue Correction	Agency Operations	Operations	General	-	-	228,282	228,282	302,456	302,456
		2023-25 Salary Increase Issue Correction	Agency Operations	Operations	Cash	-	-	1,760	1,760	(1,385)	(1,385)
		2023-25 Salary Increase Issue Correction	Agency Operations	Operations	Federal	-	-	121,796	121,796	91,795	91,795
		2023-25 Salary Increase Issue Correction	Agency Operations	Operations	Revolving	-	-	(42,657)	-	(73,311)	-
		2023-25 Salary Increase Issue Correction	PSL	PSL	PSL	-	-	268,503	268,503	277,512	277,512
		Add'l Appropriation/PSL for Vacation/Sick Payouts	Agency Operations	Operations	General	-	-	7,205	-	-	-
		Add'l Appropriation/PSL for Vacation/Sick Payouts	Agency Operations	Operations	Federal	-	-	23,705	-	-	-
		Add'l Appropriation/PSL for Vacation/Sick Payouts	PSL	PSL	PSL	-	-	26,399	26,399	-	-
		Add'l Appropriation for OCIO's Cost Analysis	Agency Operations	Operations	General	-	-	35,067	35,067	40,892	40,892
		Add'l Appropriation for OCIO's Cost Analysis	Agency Operations	Operations	Cash	-	-	2,042	2,042	2,382	2,382
		Add'l Appropriation for OCIO's Cost Analysis	Agency Operations	Operations	Federal	-	-	41,618	41,618	48,530	48,530
		Add'l Appropriation for State Assessment Services	Agency Operations	Operations	General	-	-	2,348,517	-	3,806,277	-
		Appropriation/PSL for Child Care Development Grant	Agency Operations	Operations	Federal	-	-	-	-	2,360,063	2,360,063
		Appropriation/PSL for Child Care Development Grant	PSL	PSL	PSL	-	-	-	-	687,000	687,000
		OCIO Rate Reduction	Agency Operations	Operations	General	-	-	-	(48,816)	-	(1,442)
		Shift Aid to Operations for Career/Technical Educ.	Agency Operations	Operations	Cash	-	-	356,960	356,960	356,960	356,960
		Shift Aid to Operations for Career/Technical Educ.	PSL	PSL	PSL	-	-	205,857	205,857	216,150	216,150
	158	**Education Aid**									
		Add'l Federal Appropriation for Pass-Through Aid	State Aid	Aid	Federal	-	-	6,608,811	6,608,811	6,608,811	6,608,811
		Appropriation/PSL for Child Care Development Grant	State Aid	Aid	Federal	-	-	-	-	2,118,750	2,118,750
		Reduce Appropriation for TEEOSA State Aid	TEEOSA State Aid	Aid	General	-	-	(18,865)	(18,865)	-	-
		Shift Aid to Operations for Career/Technical Educ.	State Aid	Aid	Cash	-	-	(356,960)	(356,960)	(356,960)	(356,960)
		Special Education Calculation	Special Education	Aid	Cash	-	-	-	27,539,228	-	-
		TEEOSA Adjustment	TEEOSA State Aid	Aid	General	-	-	-	600	-	-

Ag #	Agency/Program	Issue Name	Aid Description	Type	Fund	Reappropriation Request	Reappropriation Governor	FY 2023-24 Request	FY 2023-24 Governor	FY 2024-25 Request	FY 2024-25 Governor
		TEEOSA Adjustment - Premium Tax	TEEOSA State Aid	Aid	General	-	-	-	(2,116,070)	-	(28,862,755)
	161	**Education Innovation**									
		2023-25 Salary Increase Issue Correction	Agency Operations	Operations	Cash	-	-	2,459	2,459	2,568	2,568
		2023-25 Salary Increase Issue Correction	PSL	PSL	PSL	-	-	2,136	2,136	2,230	2,230
		Add'l Appropriation for OCIO's Cost Analysis	Agency Operations	Operations	Cash	-	-	918	918	1,070	1,070
		Add'l Authority to Expend Expiring Lottery Funds	State Aid	Aid	Cash	-	-	11,044,239	-	-	-
	351	**Vocational Rehabilitation**									
		2023-25 Salary Increase Issue Correction	Agency Operations	Operations	General	-	-	186,318	186,318	277,251	277,251
		2023-25 Salary Increase Issue Correction	Agency Operations	Operations	Cash	-	-	2,478	2,478	2,118	2,118
		2023-25 Salary Increase Issue Correction	Agency Operations	Operations	Federal	-	-	37,936	37,936	(41,210)	-
		2023-25 Salary Increase Issue Correction	PSL	PSL	PSL	-	-	196,901	196,901	206,825	206,825
		Add'l Appropriation/PSL for Vacation/Sick Payouts	Agency Operations	Operations	Federal	-	-	2,429	-	-	-
		Add'l Appropriation/PSL for Vacation/Sick Payouts	PSL	PSL	PSL	-	-	1,949	1,949	-	-
		Add'l Appropriation for OCIO's Cost Analysis	Agency Operations	Operations	Federal	-	-	19,107	19,107	22,281	22,281
		OCIO Rate Reduction	Agency Operations	Operations	General	-	-	-	(478)	-	(14)
	352	**Disability Determination**									
		2023-25 Salary Increase Issue Correction	Agency Operations	Operations	Federal	-	-	85,313	85,313	89,053	89,053
		2023-25 Salary Increase Issue Correction	PSL	PSL	PSL	-	-	74,088	74,088	77,337	77,337
		Add'l Appropriation/PSL for Vacation/Sick Payouts	Agency Operations	Operations	Federal	-	-	7,117	-	-	-
		Add'l Appropriation/PSL for Vacation/Sick Payouts	PSL	PSL	PSL	-	-	5,772	5,772	-	-
		Add'l Appropriation for OCIO's Cost Analysis	Agency Operations	Operations	Federal	-	-	13,995	13,995	16,320	16,320
	401	**Deaf/Hard Of Hearing Services**									
		2023-25 Salary Increase Issue Correction	Agency Operations	Operations	General	-	-	825	825	862	862
		2023-25 Salary Increase Issue Correction	PSL	PSL	PSL	-	-	716	716	749	749
		Add'l Appropriation for OCIO's Cost Analysis	Agency Operations	Operations	General	-	-	28	28	32	32
		OCIO Rate Reduction	Agency Operations	Operations	General	-	-	-	(50)	-	(1)
	402	**School for the Visually Impaired**									
		2023-25 Salary Increase Issue Correction	Agency Operations	Operations	General	-	-	279	279	294	294
		2023-25 Salary Increase Issue Correction	PSL	PSL	PSL	-	-	242	242	255	255
		Add'l Appropriation for OCIO's Cost Analysis	Agency Operations	Operations	General	-	-	28	28	32	32
		Annualize 2023 Deficit for School of Deaf/Blind	Agency Operations	Operations	General	-	-	166,724	166,724	166,724	166,724
		OCIO Rate Reduction	Agency Operations	Operations	General	-	-	-	(51)	-	(1)
	614	**Professional Practices Comm.**									
		2023-25 Salary Increase Issue Correction	Agency Operations	Operations	Cash	-	-	1,211	1,211	1,244	1,244
		2023-25 Salary Increase Issue Correction	PSL	PSL	PSL	-	-	1,052	1,052	1,080	1,080
		Add'l Appropriation for OCIO's Cost Analysis	Agency Operations	Operations	Cash	-	-	740	740	863	863
014	**Public Service Commission**										
	016	**Expenses-PSC Commissioners**									
		Increased Commissioner Expenses	Agency Operations	Operations	General	-	-	31,447	-	31,447	-
	054	**Enf Of Stds-Common Carriers**									
		Funding for the Railroad Track Inspection Program	Agency Operations	Operations	General	-	-	50,149	50,149	127,613	127,613
		Funding for the Railroad Track Inspection Program	PSL	PSL	PSL	-	-	5,833	-	73,500	40,000
016	**Revenue**										
	102	**Revenue Administration**									
		COE Reduction	Agency Operations	Operations	General	-	-	-	-	-	(77,472)
		COE Reduction	Agency Operations	Operations	Cash	-	-	-	-	-	(5,831)

Ag #	Agency/Program	Issue Name	Aid Description	Type	Fund	Reappropriation Request	Reappropriation Governor	FY 2023-24 Request	FY 2023-24 Governor	FY 2024-25 Request	FY 2024-25 Governor
		COE Reduction	PSL	PSL	PSL	-	-	-	-	-	(66,431)
		OCIO Rate Reduction	Agency Operations	Operations	General	-	-	-	(1,297,346)	-	(148,690)
	108	**Homestead Exemption**									
		Additional Forecasted Homestead Appropriation	Homestead Exemption	Aid	General	-	-	14,700,000	14,700,000	15,400,000	15,400,000
	112	**Property Assessment**									
		OCIO Rate Reduction	Agency Operations	Operations	General	-	-	-	(62,809)	-	(7,199)
018	**Agriculture**										
	078	**Agriculture Department**									
		ARPA Dairy Industry Study	State Aid	Aid	Federal	-	(32,500)	-	-	-	-
		COE Reduction	Agency Operations	Operations	General	-	-	-	-	-	(71,277)
		OCIO Rate Reduction	Agency Operations	Operations	General	-	-	-	(18,434)	-	(3,243)
019	**Banking**										
	065	**Financial Institutions**									
		COE Reduction	Agency Operations	Operations	Cash	-	-	-	-	-	(24,619)
	066	**Securities**									
		COE Reduction	Agency Operations	Operations	Cash	-	-	-	-	-	(10,551)
021	**Fire Marshal**										
	193	**Public Protection**									
		COE Reduction	Agency Operations	Operations	General	-	-	-	-	-	(16,631)
		COE Reduction	Agency Operations	Operations	Cash	-	-	-	-	-	(7,128)
		OCIO Rate Reduction	Agency Operations	Operations	General	-	-	-	(64,702)	-	(1,442)
022	**Insurance**										
	069	**Insurance Standards**									
		COE Reduction	Agency Operations	Operations	Cash	-	-	-	-	-	(52,756)
023	**Labor**										
	031	**Division of Employment**									
		COE Reduction	Agency Operations	Operations	Cash	-	-	-	-	-	(92,487)
		COE Reduction	PSL	PSL	PSL	-	-	-	-	-	(68,207)
024	**DMV**										
	070	**Enf Of Stds-Motor Vehicles**									
		COE Reduction	Agency Operations	Operations	Cash	-	-	-	-	-	(80,388)
		COE Reduction	PSL	PSL	PSL	-	-	-	-	-	(63,899)
		OCIO Rate Reduction	Agency Operations	Operations	Cash	-	-	-	(1,166,542)	-	(526,716)
	090	**License Plates**									
		License Plate Production	Agency Operations	Operations	Cash	-	-	1,562,626	1,562,626	411,538	411,538
025	**Health & Human Services**										
	033	**Administration**									
		COE Reduction	Agency Operations	Operations	General	-	-	-	-	-	(712,222)
		COE Reduction	Agency Operations	Operations	Federal	-	-	-	-	-	(37,485)
		COE Reduction	PSL	PSL	PSL	-	-	-	-	-	(601,007)
		OCIO Rate Reduction	Agency Operations	Operations	General	-	-	-	(7,556,702)	-	(3,128,495)
		OCIO Rate Reduction	Agency Operations	Operations	Cash	-	-	-	(906,964)	-	(375,486)
		OCIO Rate Reduction	Agency Operations	Operations	Federal	-	-	-	(9,774,953)	-	(4,046,854)

Ag #	Agency/Program	Issue Name	Aid Description	Type	Fund	Reappropriation Request	Reappropriation Governor	FY 2023-24 Request	FY 2023-24 Governor	FY 2024-25 Request	FY 2024-25 Governor
	038	**Behavioral Health Aid**									
		Base Reduction: Behavioral Health	Behavioral Health Aid	Aid	General	-	-	(15,000,000)	(15,000,000)	(15,000,000)	(15,000,000)
		Cash Authority: Opioid Settlement	State Aid	Aid	Cash	-	-	25,000,000	25,000,000	25,000,000	25,000,000
	178	**Professional Licensure**									
		OCIO Rate Reduction	Agency Operations	Operations	Cash	-	-	-	(86,899)	-	(35,976)
	250	**Juvenile Services**									
		OCIO Rate Reduction	Agency Operations	Operations	General	-	-	-	(25,214)	-	(10,438)
	347	**Public Assistance**									
		Base Reduction: Public Assistance	Public Assistance	Aid	General	-	-	(20,000,000)	(20,000,000)	(10,000,000)	(10,000,000)
		Cash Authority: Nebraska Homeless Assistance	State Aid	Aid	Cash	-	-	-	-	1,200,000	1,200,000
	348	**Medicaid**									
		ARPA Developmental Disabilities	State Aid	Aid	Federal	-	-	17,500,000	17,500,000	-	-
		Cash Authority: Managed Care Excess Profit Fund	State Aid	Aid	Cash	-	-	-	-	38,000,000	38,000,000
	354	**Child Welfare Aid**									
		Child Welfare Letters of Agreement	Child Welfare Aid	Aid	General	-	-	20,000,000	20,000,000	-	-
	359	**Bridge To Independence**									
		OCIO Rate Reduction	Agency Operations	Operations	Federal	-	-	-	(645)	-	(267)
	365	**Mental Health Operations**									
		OCIO Rate Reduction	Agency Operations	Operations	General	-	-	-	(109,097)	-	(45,166)
		OCIO Rate Reduction	Agency Operations	Operations	Cash	-	-	-	(249)	-	(103)
		OCIO Rate Reduction	Agency Operations	Operations	Federal	-	-	-	(10)	-	(4)
		Regional Centers Increased Staff Costs	Agency Operations	Operations	General	-	-	15,000,000	15,000,000	5,000,000	-
		Regional Centers Increased Staff Costs	PSL	PSL	PSL	-	-	12,875,000	12,875,000	4,292,000	-
	421	**Beatrice St Developmental Center (BSDC)**									
		Cash Authority: HHS Cash Fund BSDC	Agency Operations	Operations	Cash	-	-	4,500,000	4,500,000	-	-
		OCIO Rate Reduction	Agency Operations	Operations	General	-	-	-	(155)	-	(64)
		OCIO Rate Reduction	Agency Operations	Operations	Federal	-	-	-	(43,170)	-	(17,873)
	424	**Developmental Disability Aid**									
		ARPA Developmental Disabilities	State Aid	Aid	General	-	-	10,000,000	10,000,000	-	-
		ARPA Developmental Disabilities	State Aid	Aid	Federal	(27,500,000)	(27,500,000)	-	-	-	-
	514	**Health Aid**									
		Lapse Unspent ARPA Rural BH Acute Care Funding	State Aid	Aid	Federal	-	(2,500,000)	(2,500,000)	-	-	-
027	**Transportation**										
	026	**Administration and Services**									
		OCIO Rate Reduction	Agency Operations	Operations	Cash	-	-	-	(3,750)	-	(1,234)
	568	**Highway Administration**									
		COE Reduction	Agency Operations	Operations	Cash	-	-	-	-	-	(456,692)
		COE Reduction	PSL	PSL	PSL	-	-	-	-	-	(349,448)
		OCIO Rate Reduction	Agency Operations	Operations	Cash	-	-	-	(32,118)	-	(10,567)
	569	**Highway Construction**									
		ARPA Roads	Agency Operations	Operations	Federal	-	-	-	87,315,087	-	-
		OCIO Rate Reduction	Agency Operations	Operations	Cash	-	-	-	(34,377)	-	(11,310)

Ag #	Agency/Program	Issue Name	Aid Description	Type	Fund	Reappropriation Request	Reappropriation Governor	FY 2023-24 Request	FY 2023-24 Governor	FY 2024-25 Request	FY 2024-25 Governor
	572	**Services & Support**									
		OCIO Rate Reduction	Agency Operations	Operations	Cash	-	-	-	(901,878)	-	(296,721)
	574	**Highway Maintenance**									
		OCIO Rate Reduction	Agency Operations	Operations	Cash	-	-	-	(170,384)	-	(56,057)
	596	**State-Owned Aircraft**									
		OCIO Rate Reduction	Agency Operations	Operations	Cash	-	-	-	(57)	-	(19)
028	**Veterans Affairs**										
	511	**Veterans' Affairs**									
		COE Reduction	Agency Operations	Operations	General	-	-	-	-	-	(84,614)
		COE Reduction	PSL	PSL	PSL	-	-	-	-	-	(84,728)
		OCIO Rate Reduction	Agency Operations	Operations	General	-	-	-	(27,264)	-	(10,894)
029	**Natural Resources**										
	313	**Water Sustainability Fund**									
		Water Sustainability Transfer Reduction	State Aid	Aid	Cash	-	(8,481,000)	-	-	-	-
	314	**Critical Infrastructure Facilities**									
		ARPA Water Projects	State Aid	Aid	Cash	-	-	-	50,000,000	-	-
	319	**Water Projects**									
		ARPA Water Projects	State Aid	Aid	Federal	-	-	-	(50,000,000)	-	-
		STARWARS Lake	Agency Operations	Operations	Cash	-	-	-	(10,000,000)	-	(25,000,000)
	334	**Soil & Water Conservation**									
		OCIO Rate Reduction	Agency Operations	Operations	General	-	-	-	(127,396)	-	(2,445)
031	**Military Department**										
	191	**Governor's Emergency Cash Fund**									
		ARPA Admin	Agency Operations	Operations	Federal	-	(4,000,000)	-	-	-	-
	192	**Governor's Emergency Fund**									
		Flooding Fund Lapse	Emergency Response Aid	Aid	General	-	(20,000,000)	-	-	-	-
	548	**Tuition Assistance**									
		State Tuition Assistance Program Increase	Military Tuition Assistance	Aid	General	-	-	200,000	200,000	200,000	200,000
033	**Game & Parks**										
	162	**Environmental Trust**									
		NET Appropriation Increase	State Aid	Aid	Cash	-	-	-	-	5,000,000	-
	337	**Administration**									
		Administration PSL Increase	PSL	PSL	PSL	-	-	-	-	125,000	125,000
	549	**Parks - Administration and Operation**									
		Mayhew Cabin Study	Agency Operations	Operations	General	-	-	125,000	-	-	-
		Mayhew Cabin Study	Agency Operations	Operations	Cash	-	-	-	125,000	-	-
		Parks Operations	Agency Operations	Operations	Cash	-	-	1,900,000	1,900,000	1,900,000	1,900,000
	965	**Water Recreation Enhancement**									
		STARWARS Projects	Capital Construction	Capital	Cash	-	(6,500,000)	-	-	-	-

Ag #	Agency/Program	Issue Name	Aid Description	Type	Fund	Reappropriation Request	Reappropriation Governor	FY 2023-24 Request	FY 2023-24 Governor	FY 2024-25 Request	FY 2024-25 Governor
	972	**Administrative Facilities**									
		Alliance Office Upgrades	Agency Operations	Operations	Cash	-	-	-	-	2,000,000	2,000,000
	973	**Fish Production Facilities**									
		Fish Hatchery Upgrades	Agency Operations	Operations	Cash	-	-	-	-	4,000,000	4,000,000
035	**Liquor Commission**										
	073	**Enforcement and Regulation**									
		OCIO Rate Reduction	Agency Operations	Operations	General	-	-	-	(73,193)	-	(5,490)
041	**Real Estate Commission**										
	077	**Real Estate Standards**									
		Personal Services Limit Shift	PSL	PSL	PSL	-	-	-	-	10,000	10,000
046	**Corrections**										
	200	**Operations**									
		ARPA Recidivism Mitigation	Agency Operations	Operations	Federal	-	-	-	500,000	-	500,000
		COE Reduction	Agency Operations	Operations	General	-	-	-	-	-	(299,650)
		COE Reduction	PSL	PSL	PSL	-	-	-	-	-	(212,368)
		OCIO Rate Reduction	Agency Operations	Operations	General	-	-	-	(910,506)	-	(137,035)
054	**Historical Society**										
	648	**State Historical Society**									
		Capitol Store	Agency Operations	Operations	General	-	-	245,156	-	120,000	-
		Capitol Store	Agency Operations	Operations	Cash	-	-	-	-	50,667	-
		Capitol Store	PSL	PSL	PSL	-	-	7,510	-	31,542	-
		Digital Archivist	Agency Operations	Operations	General	-	-	22,641	-	90,563	-
		Digital Archivist	PSL	PSL	PSL	-	-	13,572	-	54,287	-
		Gerald R. Ford Conservation	Agency Operations	Operations	General	-	-	233,033	-	242,284	-
		Gerald R. Ford Conservation	Agency Operations	Operations	Cash	-	-	(233,033)	-	(242,284)	-
		GIS Specialist	Agency Operations	Operations	General	-	-	13,818	-	50,255	-
		GIS Specialist	Agency Operations	Operations	Cash	-	-	13,818	-	50,255	-
		GIS Specialist	PSL	PSL	PSL	-	-	14,982	-	62,926	-
		Neligh Mill Elevator Demolition Project	Agency Operations	Operations	General	-	-	195,000	-	-	-
		Skeletal Remains	Agency Operations	Operations	General	-	-	20,000	20,000	-	-
058	**Engineers & Architects**										
	082	**Engineers & Architects Standards**									
		New Staff Position	Agency Operations	Operations	Cash	-	-	-	-	80,514	-
		New Staff Position	PSL	PSL	PSL	-	-	-	-	41,648	-
064	**State Patrol**										
	100	**Public Protection**									
		COE Reduction	Agency Operations	Operations	General	-	-	-	-	-	(93,098)
		COE Reduction	PSL	PSL	PSL	-	-	-	-	-	(80,835)
		Evidence Facility Upgrades	Agency Operations	Operations	General	-	-	75,000	75,000	-	-
		Human Trafficking Software	Agency Operations	Operations	Cash	-	-	-	200,000	-	338,000
		Law Enforcement Professional Liability Insurance	Agency Operations	Operations	General	-	-	110,725	110,725	110,725	110,725
		OCIO Rate Reduction	Agency Operations	Operations	General	-	-	-	(91,313)	-	(32,277)
		Salary Compression Adjustments	Agency Operations	Operations	General	-	-	-	-	935,261	935,261
		Salary Compression Adjustments	PSL	PSL	PSL	-	-	-	-	796,306	796,306
	205	**Carrier Enforcement**									
		Salary Compression Adjustments	Agency Operations	Operations	Cash	-	-	-	-	133,220	133,220
		Salary Compression Adjustments	Agency Operations	Operations	Federal	-	-	-	-	21,918	21,918

Ag #	Agency/Program	Issue Name	Aid Description	Type	Fund	Reappropriation Request	Reappropriation Governor	FY 2023-24 Request	FY 2023-24 Governor	FY 2024-25 Request	FY 2024-25 Governor
		Salary Compression Adjustments	PSL	PSL	PSL	-	-	-	-	132,088	132,088
	630	**State Capitol Security**									
		Capitol Security PSL	Agency Operations	Operations	Revolving	-	-	36,969	36,969	36,969	36,969
		Capitol Security PSL	PSL	PSL	PSL	-	-	55,000	55,000	55,000	55,000
		Salary Compression Adjustments	Agency Operations	Operations	Revolving	-	-	-	-	23,631	23,631
		Salary Compression Adjustments	PSL	PSL	PSL	-	-	-	-	20,120	20,120
	904	**Crime Lab Facility**									
		Crime Lab	Capital Construction	Capital	General	-	-	9,249,755	-	-	-
		Crime Lab	Capital Construction	Capital	NCCF	-	-	-	9,249,755	-	-
065	**Administrative Services**										
	049	**Departmental Administration**									
		COE Reduction	Agency Operations	Operations	General	-	-	-	-	-	(152,538)
		COE Reduction	Agency Operations	Operations	Revolving	-	-	-	-	-	(328,598)
		COE Reduction	PSL	PSL	PSL	-	-	-	-	-	(373,614)
		OCIO Rate Reduction	Agency Operations	Operations	Revolving	-	-	-	(27,622)	-	(2,124)
	170	**Intergovernmental Data Services**									
		OCIO Rate Reduction	Agency Operations	Operations	Revolving	-	-	-	(364,148)	-	(160,292)
	171	**Materiel Division**									
		OCIO Rate Reduction	Agency Operations	Operations	Revolving	-	-	-	(21,256)	-	(1,634)
	172	**Information Management Services**									
		OCIO Rate Reduction	Agency Operations	Operations	Revolving	-	-	-	(364,148)	-	(160,293)
	173	**Communications Division**									
		OCIO Rate Reduction	Agency Operations	Operations	Revolving	-	-	-	(5,462,213)	-	(2,404,396)
	180	**Transportation Services Bureau**									
		OCIO Rate Reduction	Agency Operations	Operations	Revolving	-	-	-	(28,514)	-	(2,192)
	245	**Public Safety Communication System**									
		OCIO Rate Reduction	Agency Operations	Operations	Revolving	-	-	-	(1,092,443)	-	(480,879)
	509	**Budget Administration**									
		COE Reduction	Agency Operations	Operations	General	-	-	-	-	-	525,354
		COE Reduction	PSL	PSL	PSL	-	-	-	-	-	410,843
	535	**Risk Management Division**									
		OCIO Rate Reduction	Agency Operations	Operations	Revolving	-	-	-	(1,647)	-	(127)
	560	**Building Division**									
		OCIO Rate Reduction	Agency Operations	Operations	Revolving	-	-	-	(48,843)	-	(3,756)
	567	**Accounting Division**									
		OCIO Rate Reduction	Agency Operations	Operations	Revolving	-	-	-	(234,479)	-	(18,029)
		State Accounting - Increase PSL & Revolving Approp	Agency Operations	Operations	Revolving	-	-	-	-	289,021	311,147
		State Accounting - Increase PSL & Revolving Approp	PSL	PSL	PSL	-	-	-	-	250,995	270,212
	594	**State Insurance**									
		OCIO Rate Reduction	Agency Operations	Operations	Revolving	-	-	-	(55)	-	(4)
		State Insurance Fund	Agency Operations	Operations	Revolving	-	-	-	-	2,000,000	2,000,000

Ag #	Agency/Program	Issue Name	Aid Description	Type	Fund	Reappropriation Request	Reappropriation Governor	FY 2023-24 Request	FY 2023-24 Governor	FY 2024-25 Request	FY 2024-25 Governor
	605	**Personnel Division**									
		OCIO Rate Reduction	Agency Operations	Operations	Revolving	-	-	-	(67,739)	-	(5,208)
		Personnel - Increase PSL & Revolving Approp	Agency Operations	Operations	Revolving	-	-	-	-	538,250	538,250
		Personnel - Increase PSL & Revolving Approp	PSL	PSL	PSL	-	-	-	-	500,000	500,000
	921	**Troop A Headquarters**									
		Troop A Headquarters	Capital Construction	Capital	NCCF	-	-	-	(18,200,000)	-	-
072	**Economic Development**										
	601	**Community & Rural Development**									
		Adjust Aid Authority for Affordable Housing Trust	State Aid	Aid	Cash	-	-	7,250,000	-	7,250,000	-
	603	**Industry Recruitment**									
		ARPA Nuclear Reactor Study	State Aid	Aid	Federal	-	(137,000)	-	-	-	-
		ARPA Regional Development Initiative	State Aid	Aid	Federal	-	-	-	3,000,000	-	-
		Bioeconomy Initiative	Agency Operations	Operations	General	-	-	-	2,500,000	-	-
		COE Reduction	Agency Operations	Operations	General	-	-	-	-	-	(18,758)
		COE Reduction	Agency Operations	Operations	Cash	-	-	-	-	-	(2,345)
		COE Reduction	Agency Operations	Operations	Federal	-	-	-	-	-	(7,867)
		Reallocate OPS to PSL for InterNE Program	PSL	PSL	PSL	-	-	52,718	-	52,718	-
		Reduce Aid Authority for Nuclear & Hydrogen Grants	Hydrogen Hub Aid	Aid	General	-	-	(250,000)	(250,000)	(250,000)	(250,000)
		State Marketing Campaign	Agency Operations	Operations	General	-	-	-	-	-	5,000,000
		US Strategic Command, Control, and Communications Facility	State Aid	Aid	Cash	-	-	-	20,000,000	-	-
078	**Crime Commission**										
	198	**State & Local Planning**									
		COE Reduction	Agency Operations	Operations	General	-	-	-	-	-	(21,154)
		PSL for two positions	PSL	PSL	PSL	-	-	153,871	153,871	158,487	158,487
	199	**Law Enforcement Training Center**									
		Reappropriation Lapse	Agency Operations	Operations	General	-	(1,300,000)	-	-	-	-
084	**Environment & Energy**										
	513	**Administration**									
		COE Reduction	Agency Operations	Operations	General	-	-	-	-	-	(1,882)
		COE Reduction	Agency Operations	Operations	Cash	-	-	-	-	-	(3,765)
		COE Reduction	Agency Operations	Operations	Federal	-	-	-	-	-	(88,474)
		COE Reduction	PSL	PSL	PSL	-	-	-	-	-	(75,827)
		Dredge & Fill	Agency Operations	Operations	General	-	-	-	(804,136)	-	(1,588,372)
		Dredge & Fill	PSL	PSL	PSL	-	-	-	(385,848)	-	(734,736)
	528	**Drinking Water Loan Fund**									
		ARPA Cedar/Knox Rural Water Project	State Aid	Aid	Federal	-	(7,000,000)	-	-	-	-
085	**Retirement Board**										
	515	**Public Employees Retirement**									
		Judges Plan ARC Percent of Pay	Judges Retirement	Aid	General	-	-	-	-	31,712	31,712
		Omaha School Plan ARC Percent of Pay	Class V School Employees Retirement	Aid	General	-	-	-	-	241,416	241,416
		Patrol Plan ARC	Patrol Retirement	Aid	General	-	-	-	-	2,553,460	2,553,460
		School Plan ARC Percent of Pay	School Employees Retirement	Aid	General	-	-	-	-	734,715	734,715
090	**African American Commission**										
	863	**African American Commission**									
		New Cash Fund Appropriation	Agency Operations	Operations	Cash	-	-	-	-	-	25,000

Ag #	Agency/Program	Issue Name	Aid Description	Type	Fund	Reappropriation Request	Reappropriation Governor	FY 2023-24 Request	FY 2023-24 Governor	FY 2024-25 Request	FY 2024-25 Governor
091	**Tourism Commission**										
	618	**Tourism Promotion**									
		Request for Increased Spending Authority	Agency Operations	Operations	Cash	-	-	3,000,000	-	3,000,000	-
094	**Public Advocacy**										
	425	**Comm on Public Advocacy**									
		Teammate Salary Increase	Agency Operations	Operations	Cash	-	-	-	-	69,090	-
		Teammate Salary Increase	PSL	PSL	PSL	-	-	-	-	60,000	-

Ag #	Agency/Program	Issue Name	Aid Description	Type	Fund	Reappropriation Request	Reappropriation Governor	FY 2023-24 Request	FY 2023-24 Governor	FY 2024-25 Request	FY 2024-25 Governor
			STATEWIDE TOTALS	**Operations**	General	-	(11,300,000)	19,840,242	7,081,008	12,624,589	801,962
					Cash	-	-	12,629,979	(2,397,024)	13,336,820	(15,627,173)
					Federal	-	(4,000,000)	353,016	78,316,074	2,608,750	(1,048,864)
					Revolving	-	-	(5,688)	(7,676,138)	2,814,560	(657,535)
				Operations Total		**-**	**(15,300,000)**	**32,817,549**	**75,323,920**	**31,384,719**	**(16,531,610)**
				State Aid	General	-	(20,000,000)	9,631,135	7,515,665	(6,088,697)	(34,951,452)
					Cash	-	(8,481,000)	42,937,279	122,182,268	76,093,040	63,843,040
					Federal	(27,500,000)	(37,169,500)	21,608,811	(22,891,189)	8,727,561	8,727,561
				State Aid Total		**(27,500,000)**	**(65,650,500)**	**74,177,225**	**106,806,744**	**78,731,904**	**37,619,149**
				Capital	General	-	-	9,249,755	-	-	-
					Cash	-	(6,500,000)	-	-	-	-
					NCCF	-	-	-	(8,950,245)	-	-
				Capital Total		**-**	**(6,500,000)**	**9,249,755**	**(8,950,245)**	**-**	**-**
				STATE TOTALS	General	-	(31,300,000)	38,721,132	14,596,673	6,535,892	(34,149,490)
					Cash	-	(14,981,000)	55,567,258	119,785,244	89,429,860	48,215,867
					NCCF	-	-	-	(8,950,245)	-	-
					Federal	(27,500,000)	(41,169,500)	21,961,827	55,424,885	11,336,311	7,678,697
					Revolving	-	-	(5,688)	(7,676,138)	2,814,560	(657,535)
					Total	**(27,500,000)**	**(87,450,500)**	**116,244,529**	**173,180,419**	**110,116,623**	**21,087,539**
					PSL	-	-	13,962,101	14,231,638	8,417,905	2,026,094

BUDGET RELATED LEGISLATION AND GOVERNOR'S INITIATIVES

2023–2025 Mid-Biennium Budget Adjustments

Legislative Bill ____ This legislation amends the appropriation and articulated transfers currently enacted for the 2023–2025 Biennium for the general operations of state government and postsecondary education and for state aid.

Legislative Bill ____ This legislation provides for fund transfers, including Cash Reserve Fund transfers, and changes provisions relating to certain funds.

Governor Initiatives and Agency Legislation

Tax relief

Legislation to provide that income derived from being a Nebraska National Guard member is tax exempt.

Legislation to provide for a hard cap on property tax asking of 2% with exceptions for bonded indebtedness, vote of the people, and allowable growth.

Legislation to accelerate property tax relief by front loading the property tax incentive credit currently received in the following year's income tax refund for school district property taxes which will result in a 30% cut in property tax asking's of school districts.

Legislation to eliminate property tax levying authority from Counties, Municipalities, Natural Resource Districts, Educational Service Units, and other local taxing jurisdictions. The total property tax cut will result in a 40% reduction in property taxes paid by Nebraskans. The overall cut will be as follows: $5.3 billion levied in 2023 to $3 billion levied in 2024.

Workforce Development

Legislation to provide changes to ImagiNE Nebraska tax incentives, including increased incentives for housing, childcare, and investment, and deceleration of overall incentives in alignment with the established phased in tax rate reductions.

Legislation to provide a credit for recruitment of new residents to the state of Nebraska.

Legislation to lower the regulatory burden on the construction of new affordable housing.

Legislation to allow for reciprocity for teachers coming from another state into Nebraska and allow for an easier process to apply for and receive an endorsement.

Legislation to allow for micro-center network, the network would allow for local communities to get creative with existing space and resources to meet the needs of their community.

Legislation to remove barriers and streamline services for those trying to enter the early childcare workforce.

Protection from Foreign Adversaries

Legislation to modernize Nebraska's existing statute on land ownership opportunities for nonresident aliens. Nebraska has laws that date back to 1889 that prohibit many nonresident aliens from owning agricultural land. This bill would tighten up those restrictions and provide a clear directive for enforcement of the statute and recourse for entities found in violation. Additionally, the bill rescinds several exemptions for foreign ownership, such as foreign oil, gas, and mineral development in the state. The world is not the same place as it was in the 1950s, which was the last time these laws were reviewed. It is imperative to keep enemies of our country from owning land in our state, especially near sensitive military installations.

Legislation to prepare the state's supply chains and critical infrastructure for the risk of a Pacific conflict. The legislation directs the Department of Administrative Services and the State Treasurer to audit procurement supply chains and state-managed funds in order to assess the risk of disruption in the event of a Pacific conflict, and to create a contingency plan to mitigate the risk of supply chain disruption. The Act creates the Committee on Pacific Conflict to assess current vulnerabilities in Nebraska in the event of a Pacific conflict, and to develop a plan to address outstanding risks.

Legislation to prohibit companies from countries of concern from bidding upon any state or local procurement contracts for any information, surveillance, LiDAR (light detection and ranging), communications technologies, networks, or related services.

County Zoning

Legislation to streamline county zoning processes, take out the emotion of granting a county special use permit, and allow counties to make an informed decision on the matter before them.

It would codify that a County Board does not need an applicant to complete a Department of Environment and Energy (DEE) permit prior to issuing a county special use permit. The two applications may be sought concurrently.

Additionally, a "shot clock" is established. A county has 90 days to approve or deny a permit from the time they receive a completed application. If action is not taken within that timeframe, the permit is approved by default.

This bill also eliminates the duplicative public hearing in front of a Planning and Zoning committee. The Planning and Zoning committee may still accept public written comment but will not be required to hold a public hearing. This will lower the temperature of the discussion and allow the committee to review the application and determine whether it meets their county zoning requirements prior to consideration by the County Board. The P&Z committee will then refer their recommendation to the County Board, who will then hold a public hearing on the issue. Further, a special use permit shall be granted if it is determined that the applicant has met all the requirements as outlined in the county's zoning regulations.

Removing Nebraska's Certificate of Need (CON) for New Rehabilitation Beds

Nebraska currently has a moratorium on new rehabilitation beds in Nebraska, with limited exceptions. If a health care facility wants to add or expand their number of rehabilitation beds, the facility must obtain permission from the State by submitting a Certificate of Need application showing that the new beds are needed. This "need" is based on the average occupancy for all rehabilitation beds in Nebraska. This stifles competition and prevents new health care providers from entering Nebraska. This moratorium also negatively affects rural Nebraskans who live outside of the metro areas. Health care facilities should not need the State's permission to improve access to health care. We are outright repealing this requirement.



Appendix A – Funds Analysis

2024 Mid-Biennium Recommendation - Funds Analysis

005 Supreme Court - Probation Program Fund #20580					*Projected*	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**7,212,854**	**8,554,790**	**8,363,483**	**9,729,220**	**11,039,251**	**3,661,751**
Probation Program Fees	1,931,246	2,027,040	1,838,089	1,694,462	1,630,000	1,630,000
Enrollment Fees	257,885	275,325	261,190	456,642	232,500	232,500
Investment Income	172,619	136,536	128,887	222,749	130,000	125,000
Miscellaneous Revenue	362,552	313,032	304,168	77,942	250,000	250,000
Revenue Total	**2,724,302**	**2,751,933**	**2,532,334**	**2,451,795**	**2,242,500**	**2,237,500**
Transfers Out	**0**	**0**	**0**	**20,000**	**7,520,000**	**20,000**
Expenditures Total	**1,382,366**	**2,943,240**	**1,166,597**	**1,121,763**	**2,100,000**	**2,500,000**
EOY Fund Total	**8,554,790**	**8,363,483**	**9,729,220**	**11,039,251**	**3,661,751**	**3,379,251**
% of Expenses	*619%*	*284%*	*834%*	*984%*	*174%*	*135%*

009 Secretary of State - Records Management Cash Fund # 20931					*Projected*	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**847,001**	**2,007,485**	**3,402,140**	**3,972,370**	**5,680,714**	**3,412,588**
Sales & Charges	3,980,005	4,106,958	4,270,900	4,295,966	4,350,000	4,350,000
Miscellaneous Revenue	28,998	40,605	56,067	95,042	137,916	83,649
Revenue Total	**4,009,003**	**4,147,562**	**4,326,967**	**4,391,008**	**4,487,916**	**4,433,649**
Transfers Out	**58,294**	**61,130**	**0**	**0**	**3,000,000**	**3,000,000**
Expenditures Total	**2,790,225**	**2,691,777**	**3,756,738**	**2,682,663**	**3,756,042**	**3,773,046**
EOY Fund Total	**2,007,485**	**3,402,140**	**3,972,370**	**5,680,714**	**3,412,588**	**1,073,191**
% of Expenses	*72%*	*126%*	*106%*	*212%*	*91%*	*28%*

009 Secretary of State - Secretary of State Cash Fund # 20960					*Projected*	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**0**	**0**	**0**	**4,265,438**	**5,329,366**	**3,550,055**
Sales & Charges	0	0	3,110,045	4,344,197	3,178,600	3,178,600
Transfers In	0	0	3,583,753	0	0	0
Miscellaneous Revenue	0	0	-31,901	166,843	212,226	162,077
Revenue Total	**0**	**0**	**6,661,897**	**4,511,039**	**3,390,826**	**3,340,677**
Transfers Out	**0**	**0**	**0**	**0**	**1,500,000**	**0**
Expenditures Total	**0**	**0**	**2,396,459**	**3,447,112**	**3,670,137**	**5,412,555**
EOY Fund Total	**0**	**0**	**4,265,438**	**5,329,366**	**3,550,055**	**1,478,178**
% of Expenses			*178%*	*155%*	*97%*	*27%*

011 Attorney General - State Settlement Cash Fund #21160					*Projected*	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**11,660,068**	**14,368,337**	**18,322,189**	**17,448,548**	**27,689,593**	**12,949,234**
Sales of Service	4,214,413	5,948,404	956,052	12,103,950	2,100,000	2,100,000
Investment Income	310,073	237,294	259,432	459,663	600,000	300,000
Revenue Total	**4,524,486**	**6,185,698**	**1,215,484**	**12,563,613**	**2,700,000**	**2,400,000**
Transfers Out	**295,957**	**445,957**	**445,957**	**445,957**	**10,645,957**	**5,783,957**
Expenditures Total	**1,520,260**	**1,785,889**	**1,643,168**	**1,876,611**	**6,794,402**	**7,303,472**
EOY Fund Total	**14,368,337**	**18,322,189**	**17,448,548**	**27,689,593**	**12,949,234**	**2,261,805**
% of Expenses	*945%*	*1,026%*	*1,062%*	*1,476%*	*191%*	*31%*

013 Education - NE Education Improvement Fund # 21336					*Projected*	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**6,642,138**	**7,332,542**	**8,340,839**	**10,211,125**	**13,648,926**	**8,005,332**
Investment Income	143,027	103,989	116,044	231,426	341,223	200,133
Transfers In	4,861,665	5,224,385	30,983,214	5,179,718	6,752,200	2,758,850
Revenue Total	**5,004,692**	**5,328,374**	**31,099,258**	**5,411,144**	**7,093,423**	**2,958,983**
Transfers Out	**233,722**	**501,593**	**26,227,466**	**3,174**	**9,519,336**	**5,000,000**
Expenditures Total	**4,080,565**	**3,818,485**	**3,001,505**	**1,970,170**	**3,217,681**	**3,217,681**
EOY Fund Total	**7,332,542**	**8,340,839**	**10,211,125**	**13,648,926**	**8,005,332**	**2,746,633**
% of Expenses	*180%*	*218%*	*340%*	*693%*	*249%*	*85%*

013 Education - Professional Practices Commission Fund # 21310					*Projected*	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**529,776**	**589,526**	**652,394**	**704,366**	**798,728**	**355,242**
Investment Income	12,311	9,380	9,791	15,770	11,981	5,329
Registration & License Fees	144,349	162,341	170,040	183,163	197,816	197,816
Revenue Total	**156,660**	**171,721**	**179,831**	**198,933**	**209,797**	**203,145**
Transfers Out	**0**	**0**	**0**	**0**	**500,000**	**0**
Expenditures Total	**96,910**	**108,853**	**127,859**	**104,571**	**153,283**	**153,283**
EOY Fund Total	**589,526**	**652,394**	**704,366**	**798,728**	**355,242**	**405,103**
% of Expenses	*608%*	*599%*	*551%*	*764%*	*232%*	*264%*

014 Public Service Commission - Universal Service Fund Interest Transfer					*Projected*	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**63,680,982**	**86,564,103**	**96,867,633**	**110,494,361**	**133,003,894**	**124,285,708**
Surcharges	49,145,229	46,726,897	48,039,640	50,664,674	50,250,000	50,250,000
Investment Income	1,125,575	1,417,726	1,504,456	2,588,954	2,660,078	2,485,714
Fines	11,780	5,000	8,700	9,900	10,000	10,000
Miscellaneous Revenue	30,433	-29,383	112,193	860	1,000	1,000
Revenue Total	**50,313,017**	**48,120,240**	**49,664,989**	**53,264,388**	**52,921,078**	**52,746,714**
Transfers Out			**300,000**	**955,000**	**11,250,000**	**2,000,000**
Expenditures Total	**27,429,896**	**37,816,711**	**35,738,261**	**29,799,855**	**61,639,264**	**67,589,264**
EOY Fund Total	**86,564,103**	**96,867,632**	**110,494,361**	**133,003,894**	**113,035,708**	**107,443,158**
% of Expenses	*316%*	*256%*	*309%*	*446%*	*183%*	*159%*

016 Revenue - Charitable Gaming Operations Fund # 21660					*Projected*	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**2,067,780**	**2,527,978**	**3,168,581**	**4,514,500**	**6,024,268**	**522,610**
Taxes	6,061,793	6,179,675	7,615,417	7,817,280	7,998,000	8,498,000
Licenses	74,440	58,215	61,890	34,695	34,000	35,000
Investment Income	55,944	44,739	60,677	119,319	116,477	10,104
Miscellaneous Revenue	-504	7,763	-1,671	674	0	0
Revenue Total	**6,191,672**	**6,290,392**	**7,736,313**	**7,971,967**	**8,148,477**	**8,543,104**
Transfers Out	**4,040,020**	**4,106,472**	**4,964,883**	**5,105,970**	**12,219,200**	**7,019,800**
Expenditures Total	**1,691,455**	**1,543,317**	**1,425,511**	**1,356,228**	**1,430,935**	**1,493,125**
EOY Fund Total	**2,527,978**	**3,168,581**	**4,514,500**	**6,024,268**	**522,610**	**552,789**
% of Expenses	*149%*	*205%*	*317%*	*444%*	*37%*	*37%*

016 Revenue - Revenue Enforcement Cash Fund # 21540					*Projected*	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**296,605**	**953,557**	**1,741,353**	**2,975,352**	**4,491,606**	**1,328,837**
Cash Device	753,250	851,750	1,088,250	1,568,000	1,000,000	1,000,000
Investment Income	14,730	17,338	31,807	78,456	50,036	50,036
Transfers In	939,417	1,098,021	1,173,219	1,214,753	1,214,753	1,214,753
Miscellaneous Revenue	15,000	1,164	0	40	0	0
Revenue Total	**1,722,397**	**1,968,273**	**2,293,275**	**2,861,249**	**2,264,789**	**2,264,789**
Transfers Out	**0**	**58,192**	**0**	**0**	**4,000,000**	**1,000,000**
Expenditures Total	**1,065,444**	**1,122,285**	**1,059,276**	**1,344,995**	**1,427,558**	**1,497,145**
EOY Fund Total	**953,557**	**1,741,353**	**2,975,352**	**4,491,606**	**1,328,837**	**1,096,481**
% of Expenses	*89%*	*155%*	*281%*	*334%*	*93%*	*73%*

016 Revenue - Tobacco Products Admin Cash Fund # 21670					Projected	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**56,240**	**368,600**	**1,262,218**	**3,909,290**	**6,548,568**	**1,059,932**
Tobacco Tax	9,364,392	9,927,971	9,715,134	9,613,595	9,399,500	9,399,500
Licenses	315	500	500	675	675	675
Investment Income	50,266	46,300	59,090	141,834	237,591	38,456
Miscellaneous Revenue	0	8	0	0	0	0
Revenue Total	**9,414,972**	**9,974,779**	**9,774,724**	**9,756,105**	**9,637,766**	**9,438,631**
Transfers Out	**9,000,000**	**9,000,000**	**7,000,000**	**7,000,000**	**15,000,000**	**9,000,000**
Expenditures Total	**102,612**	**81,161**	**127,652**	**116,827**	**126,401**	**134,912**
EOY Fund Total	**368,600**	**1,262,218**	**3,909,290**	**6,548,568**	**1,059,932**	**1,363,651**
% of Expenses	*359%*	*1,555%*	*3,062%*	*5,605%*	*839%*	*1,011%*

019 Banking and Finance - Financial Institution Assessment Fund # 21910					Projected	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**2,182,625**	**1,957,497**	**2,878,523**	**4,586,251**	**5,312,286**	**3,335,468**
Taxes	3,157,235	3,441,829	3,484,320	3,693,082	3,887,362	4,094,888
Fees	2,068,429	2,768,815	2,849,770	2,442,503	2,509,072	2,633,184
Investment Income	62,173	46,607	69,309	122,684	142,106	89,225
Transfers In	0	0	712,489	397,089	0	0
Miscellaneous Revenue	32,758	60,657	88,225	18,012	10,690	82,968
Revenue Total	**5,320,596**	**6,317,908**	**7,204,113**	**6,673,371**	**6,549,230**	**6,900,265**
Transfers Out					**2,000,000**	**2,000,000**
Expenditures Total	5,545,724	5,396,882	5,496,385	5,947,336	6,526,048	6,797,094
EOY Fund Total	**1,957,497**	**2,878,523**	**4,586,251**	**5,312,286**	**3,335,468**	**1,438,639**
% of Expenses	*35%*	*53%*	*83%*	*89%*	*51%*	*21%*

019 Banking and Finance - Securities Cash Fund # 21920					Projected	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**4,060,592**	**2,205,265**	**8,853,594**	**23,094,070**	**32,965,183**	**26,056,034**
Securities Registrations	20,403,501	27,255,574	26,508,974	27,007,607	23,520,000	24,000,000
License Fees	6,295,410	6,667,285	7,629,130	8,169,940	8,200,000	8,200,000
Investment Income	120,760	97,178	239,177	635,189	906,688	716,656
Miscellaneous Revenue	5,083	2,844	78,481	41,395	40,000	40,000
Revenue Total	**26,824,754**	**34,022,881**	**34,455,762**	**35,854,131**	**32,666,688**	**32,956,656**
Transfers Out	**27,000,000**	**25,750,000**	**18,712,489**	**24,397,089**	**37,500,000**	**37,500,000**
Expenditures Total	1,680,080	1,624,552	1,502,798	1,585,928	2,075,837	2,188,563
EOY Fund Total	**2,205,265**	**8,853,594**	**23,094,070**	**32,965,183**	**26,056,034**	**19,324,127**
% of Expenses	*131%*	*545%*	*1537%*	*2079%*	*1255%*	*883%*

022 Insurance - Department of Insurance Cash Fund # 22210					*Projected*	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**17,835,753**	**15,663,283**	**13,873,910**	**19,676,394**	**26,032,210**	**6,777,839**
Fees	19,711,615	22,095,246	22,898,796	22,701,732	22,113,251	22,150,783
Investment Income	588,130	368,514	418,300	762,053	464,564	496,935
Miscellaneous Revenue	67,134	15,328	15,981	48,506	64,987	45,830
Revenue Total	**20,366,878**	**22,479,088**	**23,333,077**	**23,512,292**	**22,642,802**	**22,693,548**
Transfers Out	**12,500,000**	**13,500,000**	**8,000,000**	**8,000,000**	**32,000,000**	**12,000,000**
Expenditures Total	10,039,348	10,768,461	9,530,593	9,156,475	9,897,174	10,293,061
EOY Fund Total	**15,663,283**	**13,873,910**	**19,676,394**	**26,032,210**	**6,777,839**	**7,178,326**
% of Expenses	*156%*	*129%*	*206%*	*284%*	*68%*	*70%*

023 Labor - Contractor and Professional Employer Organization Registration Cash Fund # 22330					*Projected*	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**1,122,891**	**1,446,950**	**1,431,737**	**1,481,034**	**1,509,061**	**507,988**
General Business Fees	0	270	200	475	495	545
Registration & License Fees	630,680	532,940	441,635	465,505	484,823	484,823
Miscellaneous Revenue	135,229	139,529	135,625	32,008	32,614	10,979
Revenue Total	**765,909**	**672,739**	**577,460**	**497,988**	**517,932**	**496,347**
Transfers Out	**107,395**	**116,675**	**114,509**	**0**	**1,000,000**	**0**
Expenditures Total	**334,454**	**571,277**	**413,653**	**469,961**	**519,005**	**550,801**
EOY Fund Total	**1,446,950**	**1,431,737**	**1,481,034**	**1,509,061**	**507,988**	**453,534**
% of Expenses	*433%*	*251%*	*358%*	*321%*	*98%*	*82%*

023 Labor - Employment Security Special Contingent Fund # 22320					*Projected*	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**5,411,384**	**5,772,603**	**3,107,669**	**3,776,617**	**5,503,605**	**4,629,807**
Sales & Charges	-300	0	90	0	0	0
Transfers In	9,937,296	4,382,627	1,917,918	475,750	600,000	600,000
Miscellaneous Revenue	123,248	68,676	41,988	2,047,382	1,716,202	1,697,748
Revenue Total	**10,060,245**	**4,451,303**	**1,959,996**	**2,523,132**	**2,316,202**	**2,297,748**
Transfers Out	**9,501,609**	**3,908,344**	**1,223,371**	**534,447**	**3,100,000**	**3,100,000**
Expenditures Total	**197,416**	**3,207,893**	**67,677**	**261,697**	**90,000**	**90,000**
EOY Fund Total	**5,772,603**	**3,107,669**	**3,776,617**	**5,503,605**	**4,629,807**	**3,737,555**
% of Expenses	*2,924%*	*97%*	*5,580%*	*2,103%*	*5,144%*	*4,153%*

023 Labor - Nebraska Training and Support Cash Fund # 22390					*Projected*	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**3,714,936**	**3,395,677**	**3,403,595**	**2,998,074**	**2,684,475**	**1,362,067**
SUIT & Investment Interest	1,617,417	1,138,206	1,116,320	1,655,401	1,605,000	1,580,443
Miscellaneous Revenue	41,660	31,906	55,769	0	0	0
Revenue Total	**1,659,077**	**1,170,111**	**1,172,089**	**1,655,401**	**1,605,000**	**1,580,443**
Transfers Out	**373,415**	**367,764**	**381,176**	**331,752**	**1,300,000**	**300,000**
Expenditures Total	**1,604,921**	**794,430**	**1,196,435**	**1,637,249**	**1,627,408**	**1,643,757**
EOY Fund Total	**3,395,677**	**3,403,595**	**2,998,074**	**2,684,475**	**1,362,067**	**998,753**
% of Expenses	*212%*	*428%*	*251%*	*164%*	*84%*	*61%*

023 Labor - State Unemployment Insurance Trust Fund # 62310					*Projected*	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**67,117,248**	**69,724,192**	**71,791,072**	**73,773,563**	**76,607,754**	**19,307,754**
Revenue & Interest	1,544,187	1,089,957	168,950	674,875	1,250,000	1,500,000
Adjustments & Transfers In	2,606,944	2,066,880	1,982,491	2,159,315	1,450,000	1,800,000
Revenue Total	**4,151,131**	**3,156,837**	**2,151,442**	**2,834,191**	**2,700,000**	**3,300,000**
Transfers Out	**1,544,187**	**1,089,957**	**168,950**	**0**	**60,000,000**	**0**
Expenditures Total	**0**	**0**	**0**	**0**	**0**	**0**
EOY Fund Total	**69,724,192**	**71,791,072**	**73,773,563**	**76,607,754**	**19,307,754**	**22,607,754**
% of Expenses						

025 Health and Human Services - Behavioral Health Housing Fund # 22671					*Projected*	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**5,454,903**	**6,648,520**	**7,515,102**	**10,307,618**	**12,689,966**	**3,432,540**
Documentary Stamp Tax	3,715,727	4,227,303	5,429,607	4,934,090	4,580,875	4,580,875
Investment Income	136,246	106,635	127,099	246,586	125,000	125,000
Revenue Total	**3,851,974**	**4,333,938**	**5,556,706**	**5,180,676**	**4,705,875**	**4,705,875**
Transfers Out					**11,000,000**	**4,000,000**
Expenditures Total	**2,658,356**	**3,467,356**	**2,764,190**	**2,798,328**	**2,963,301**	**2,963,301**
EOY Fund Total	**6,648,520**	**7,515,102**	**10,307,618**	**12,689,966**	**3,432,540**	**1,175,114**
% of Expenses	*250%*	*217%*	*373%*	*453%*	*116%*	*40%*

025 Health and Human Services - HHS Cash Fund # 22550 Subfunds					Projected	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**13,108,582**	**14,147,677**	**15,075,881**	**16,618,423**	**18,173,531**	**2,856,999**
Registration & License Fees	1,190,159	1,118,547	1,796,185	1,767,956	1,931,053	1,931,053
Exam Fees	92,034	122,895	166,697	123,561	138,660	138,660
Investment Income	308,415	230,555	238,377	371,596	351,864	351,864
Tobacco Tax	3,427,116	3,427,116	3,427,117	3,427,116	3,427,116	3,427,116
Miscellaneous Revenue	1,980	1,653	4,590	8,415	6,915	6,915
Revenue Total	**5,019,705**	**4,900,765**	**5,632,966**	**5,698,645**	**5,855,608**	**5,855,608**
Transfers Out					**17,000,000**	**1,750,000**
Expenditures Total	**3,980,610**	**3,972,561**	**4,090,424**	**4,143,536**	**4,172,140**	**4,172,410**
EOY Fund Total	**14,147,677**	**15,075,881**	**16,618,423**	**18,173,531**	**2,856,999**	**2,790,197**
% of Expenses	*355%*	*380%*	*406%*	*439%*	*68%*	*67%*

025 Health and Human Services - Prof & Occup Credentialing 28001					Projected	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**12,832,567**	**11,358,525**	**13,161,139**	**13,368,719**	**17,228,503**	**5,049,153**
Registration/License Fees	3,326,696	6,892,302	5,299,931	9,288,950	3,407,084	9,132,768
Exam Fees	901,218	893,141	919,809	1,019,093	900,000	900,000
Investment Income	97,806	55,145	52,954	94,448	121,716	35,671
Miscellaneous Revenue	186,000	160,305	199,025	262,181	78,284	164,329
Revenue Total	**4,511,720**	**8,000,892**	**6,471,718**	**10,664,671**	**4,507,084**	**10,232,768**
Transfers Out					**7,000,000**	
Expenditures Total	**5,985,762**	**6,198,278**	**6,264,138**	**6,804,887**	**9,686,434**	**9,686,434**
EOY Fund Total	**11,358,525**	**13,161,139**	**13,368,719**	**17,228,503**	**5,049,153**	**5,595,487**
% of Expenses	*190%*	*212%*	*213%*	*253%*	*52%*	*58%*

033 Game and Parks - Nebraska Habitat Fund 23340					Projected	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**10,850,320**	**11,013,238**	**12,257,004**	**13,447,589**	**13,611,179**	**10,766,467**
PR Reimbursement	2,614,851	2,795,645	2,860,753	3,769,327	3,598,982	3,598,982
Habitat Stamp	2,576,925	2,910,925	2,706,350	2,480,300	2,706,350	2,706,350
OP Grants - State Agencies	613,521	990,649	560,472	584,351	1,000,000	1,000,000
Miscellaneous Revenue	2,780,176	2,570,838	2,198,785	1,563,609	1,460,556	1,460,556
Revenue Total	**8,585,473**	**9,268,057**	**8,326,360**	**8,397,587**	**8,765,888**	**8,765,888**
Transfers Out	**0**	**0**	**0**	**0**	**2,500,000**	**0**
Expenditures Total	**8,422,555**	**8,024,291**	**7,135,775**	**8,233,997**	**9,110,600**	**9,325,285**
EOY Fund Total	**11,013,238**	**12,257,004**	**13,447,589**	**13,611,179**	**10,766,467**	**10,207,070**
% of Expenses	*131%*	*153%*	*188%*	*165%*	*118%*	*109%*

033 Game and Parks - State Game Fund 23320					*Projected*	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**22,064,936**	**24,046,134**	**28,685,156**	**32,503,716**	**32,007,729**	**17,205,598**
PR Reimbursements	3,355,380	3,299,326	3,623,338	3,936,755	3,829,094	3,829,094
Non-Resident Big Game Deer	2,983,676	3,512,105	4,269,480	3,779,082	4,289,080	4,289,080
Resident Big Game Deer	2,324,784	2,398,156	2,348,380	2,266,100	2,699,943	2,699,943
Miscellaneous Revenue	17,441,603	20,702,314	19,990,003	20,471,562	21,243,378	21,523,688
Revenue Total	**26,105,443**	**29,911,901**	**30,231,201**	**30,453,499**	**32,061,495**	**32,341,805**
Transfers Out	**0**	**0**	**0**	**0**	**7,000,000**	**0**
Expenditures Total	**24,124,245**	**25,272,879**	**26,412,641**	**30,949,486**	**39,863,626**	**37,168,384**
EOY Fund Total	**24,046,134**	**28,685,156**	**32,503,716**	**32,007,729**	**17,205,598**	**12,379,019**
% of Expenses	*100%*	*114%*	*123%*	*103%*	*43%*	*33%*

033 Game and Parks - State Park Cash Revolving Fund 23330					*Projected*	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**18,365,181**	**25,435,777**	**25,287,672**	**26,378,783**	**23,469,372**	**15,924,873**
Tent/Trailer Camping (Tax)	6,218,457	9,086,726	8,116,080	7,329,658	8,616,080	8,616,080
Cabins (Taxable)	2,899,027	6,022,903	7,172,848	6,362,919	7,572,848	7,572,848
Park Entry Annual	4,131,330	4,775,100	4,176,804	4,248,516	4,774,917	5,423,427
Miscellaneous Revenue	20,279,421	10,715,312	13,265,489	18,764,018	21,470,976	18,571,926
Revenue Total	**33,528,235**	**30,600,041**	**32,731,221**	**36,705,111**	**42,434,821**	**40,184,281**
Transfers Out	**0**	**0**	**0**	**0**	**2,500,000**	**0**
Expenditures Total	**26,457,639**	**30,748,146**	**31,640,110**	**39,614,522**	**47,479,320**	**43,497,310**
EOY Fund Total	**25,435,777**	**25,287,672**	**26,378,783**	**23,469,372**	**15,924,873**	**12,611,844**
% of Expenses	*96%*	*82%*	*83%*	*59%*	*34%*	*29%*

048 CCPE - Community College Gap Assistance Program Fund # 24840					*Projected*	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**1,334,203**	**1,569,249**	**2,638,343**	**3,637,240**	**5,247,674**	**3,371,356**
Investment Income	23,718	24,169	38,373	85,313	131,192	84,284
Transfers In	1,678,321	1,925,691	1,959,644	2,213,403	1,963,800	1,679,300
Revenue Total	**1,702,039**	**1,949,860**	**1,998,017**	**2,298,716**	**2,094,992**	**1,763,584**
Transfers Out	**81,098**	**46,590**	**20,876**	**1,360**	**3,000,000**	**3,000,000**
Expenditures Total	**1,385,895**	**834,176**	**978,245**	**686,922**	**971,309**	**971,309**
EOY Fund Total	**1,569,249**	**2,638,343**	**3,637,240**	**5,247,674**	**3,371,356**	**1,163,631**
% of Expenses	*113%*	*316%*	*372%*	*764%*	*347%*	*120%*

065 Administrative Services - Community College State Dependents Fund # 26590					Projected	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**0**	**0**	**0**	**500,569**	**1,384,655**	**2,091,923**
Investment Interest	0	0	569	29,741	82,268	124,290
Transfers In	0	0	500,000	1,000,000	1,000,000	0
Revenue Total	**0**	**0**	**500,569**	**1,029,741**	**1,082,268**	**124,290**
Transfers Out	**0**	**0**	**0**	**0**	**0**	**0**
Expenditures Total	**0**	**0**	**0**	**145,655**	**375,000**	**470,000**
EOY Fund Total	**0**	**0**	**500,569**	**1,384,655**	**2,091,923**	**1,746,213**
% of Expenses				*951%*	*558%*	*372%*

065 Administrative Services - IM Services Revolving Fund # 56560					Projected	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**-2,063,178**	**-7,106,483**	**4,762,542**	**19,069,846**	**31,371,037**	**13,394,971**
Sale of Services	58,125,908	69,801,649	68,224,740	69,060,324	38,563,928	59,794,723
Miscellaneous Revenue	-1,590,634	-250,004	95,417	181,241	383,558	80,589
Revenue Total	**56,535,274**	**69,551,644**	**68,320,157**	**69,241,564**	**38,947,486**	**59,875,312**
Transfers Out	**0**	**0**	**0**	**0**	**0**	**0**
Expenditures Total	**61,578,579**	**57,682,620**	**54,012,852**	**56,940,373**	**56,923,552**	**57,798,156**
EOY Fund Total	**-7,106,483**	**4,762,542**	**19,069,846**	**31,371,037**	**13,394,971**	**15,472,128**
% of Expenses	*-12%*	*8%*	*35%*	*55%*	*24%*	*27%*

065 Administrative Services - State Insurance Fund # 58910					Projected	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**9,865,743**	**9,732,798**	**9,300,126**	**10,374,329**	**8,076,426**	**6,794,181**
Sale of Services	7,288,574	6,878,077	7,949,353	8,418,387	8,590,206	8,590,206
Miscellaneous Revenue	8,234	114,685	115,874	164,382	127,800	107,510
Transfers In	0	0	0	0	0	5,000,000
Revenue Total	**7,296,807**	**6,992,762**	**8,065,228**	**8,582,769**	**8,718,006**	**13,697,716**
Transfers Out	**0**	**0**	**0**	**0**	**0**	**0**
Expenditures Total	**7,429,753**	**7,425,434**	**6,991,024**	**10,880,673**	**10,000,251**	**11,507,900**
EOY Fund Total	**9,732,798**	**9,300,126**	**10,374,329**	**8,076,426**	**6,794,181**	**8,983,997**
% of Expenses	*131%*	*125%*	*148%*	*74%*	*68%*	*78%*

072 Economic Development- Affordable Housing Trust Fund # 27240					*Projected*	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**14,927,667**	**16,942,506**	**23,053,419**	**31,643,409**	**36,296,014**	**28,494,678**
Documentary Stamp Tax	11,767,192	13,387,281	17,194,812	15,625,578	16,000,000	16,000,000
Investment Income	355,069	301,297	397,246	729,613	836,890	657,012
Revenue Total	**12,122,261**	**13,688,578**	**17,592,059**	**16,355,191**	**16,836,890**	**16,657,012**
Transfers Out	**58,188**	**0**	**0**	**250,000**	**0**	**25,000,000**
Expenditures Total	**10,049,233**	**7,577,665**	**9,002,069**	**11,452,587**	**24,638,226**	**14,691,304**
EOY Fund Total	**16,942,506**	**23,053,419**	**31,643,409**	**36,296,014**	**28,494,678**	**5,460,386**
% of Expenses	*169%*	*304%*	*352%*	*317%*	*116%*	*37%*

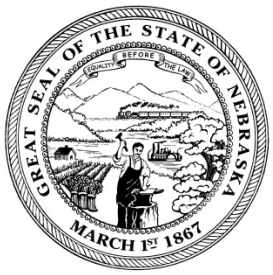
072 Economic Development - Civic & Community Center Financing Fund # 27260					*Projected*	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**3,272,758**	**3,092,128**	**3,746,616**	**2,771,884**	**4,450,076**	**5,189,373**
Investment Income	97,806	55,145	52,954	94,448	151,629	176,820
Transfers In	4,204,992	3,261,936	2,650,195	4,544,756	4,500,000	4,500,000
Miscellaneous Revenue	0	0	0	8,440	0	0
Revenue Total	**4,302,798**	**3,317,081**	**2,703,148**	**4,647,644**	**4,651,629**	**4,676,820**
Transfers Out	**343,900**	**343,900**	**343,900**	**348,098**	**343,900**	**5,343,900**
Expenditures Total	**4,139,528**	**2,318,692**	**3,333,981**	**2,621,354**	**3,568,432**	**3,571,752**
EOY Fund Total	**3,092,128**	**3,746,616**	**2,771,884**	**4,450,076**	**5,189,373**	**950,541**
% of Expenses	*75%*	*162%*	*83%*	*170%*	*145%*	*27%*

072 Economic Development - Site & Building Development Fund # 27215					*Projected*	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**9,431,972**	**8,376,408**	**10,329,280**	**27,670,501**	**35,205,747**	**13,713,388**
Documentary Stamp Tax	3,097,885	3,524,396	4,526,785	4,113,661	4,792,000	4,595,000
Investment Income	206,816	140,744	169,608	1,000,002	1,272,323	495,597
Transfers In	0	0	15,000,000	25,000,000	27,000,000	0
Revenue Total	**3,304,701**	**3,665,140**	**19,696,392**	**30,113,663**	**33,064,323**	**5,090,597**
Transfers Out	**0**	**0**	**0**	**0**	**0**	**9,000,000**
Expenditures Total	**4,360,264**	**1,712,268**	**2,355,171**	**22,578,417**	**54,556,682**	**4,540,683**
EOY Fund Total	**8,376,408**	**10,329,280**	**27,670,501**	**35,205,747**	**13,713,388**	**5,263,302**
% of Expenses	*192%*	*603%*	*1,175%*	*156%*	*25%*	*116%*

084 Environment and Energy - Clean Air Title V Fund 28340					Projected	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**3,386,419**	**3,326,343**	**3,687,470**	**3,668,479**	**2,890,929**	**1,622,260**
General Business Fees	2,414,375	2,474,307	2,157,554	1,550,718	1,431,341	1,750,000
Investment Income	68,295	50,216	47,484	60,328	50,000	50,000
Miscellaneous Revenue	3,290	1,817	0	0	0	0
Revenue Total	**2,485,960**	**2,526,340**	**2,205,038**	**1,611,045**	**1,481,341**	**1,800,000**
Transfers Out	**0**	**0**	**0**	**0**	**500,000**	**500,000**
Expenditures Total	**2,546,036**	**2,165,213**	**2,224,029**	**2,388,595**	**2,250,010**	**2,250,010**
EOY Fund Total	**3,326,343**	**3,687,470**	**3,668,479**	**2,890,929**	**1,622,260**	**672,250**
% of Expenses	*131%*	*170%*	*165%*	*121%*	*72%*	*30%*

084 Environment and Energy - Litter Reduction & Recycling Fund 28400					Projected	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**1,051,204**	**1,811,927**	**2,601,216**	**3,000,778**	**2,784,387**	**2,052,770**
Litter Fee	2,325,601	2,538,860	2,656,718	2,548,130	2,548,130	2,848,130
Investment Income	43,275	41,203	43,922	45,000	45,000	45,000
Litter Fee Refunds	-1,240	-3,397	-9,907	-5,000	-5,000	-5,000
Revenue Total	**2,367,636**	**2,576,666**	**2,690,733**	**2,588,130**	**2,588,130**	**2,888,130**
Transfers Out	**0**	**0**	**0**	**0**	**500,000**	**1,000,000**
Expenditures Total	**1,606,913**	**1,787,377**	**2,291,171**	**2,804,521**	**2,819,747**	**2,835,735**
EOY Fund Total	**1,811,927**	**2,601,216**	**3,000,778**	**2,784,387**	**2,052,770**	**1,105,165**
% of Expenses	*113%*	*146%*	*131%*	*99%*	*73%*	*39%*

084 Environment and Energy - Waste Reduction/Recycling Incentive Fund 28390					Projected	
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Balance	**808,422**	**1,812,505**	**2,004,280**	**2,320,516**	**2,173,709**	**1,706,673**
Tire Fee Receipts	2,509,466	2,540,002	3,113,797	2,559,440	2,099,464	2,099,464
General Business Fees	1,449,415	990,750	1,617,197	-83,390	1,600,000	1,600,000
Waste Red & Recycling Fee	457,421	516,389	586,928	570,153	550,000	550,000
Miscellaneous Revenue	-323,849	402,485	-840,971	1,534,908	33,500	33,500
Revenue Total	**4,092,453**	**4,449,626**	**4,476,951**	**4,581,111**	**4,282,964**	**4,282,964**
Transfers Out	**0**	**0**	**0**	**0**	**500,000**	**1,000,000**
Expenditures Total	**3,088,370**	**4,257,851**	**4,160,715**	**4,727,917**	**4,250,000**	**4,250,000**
EOY Fund Total	**1,812,505**	**2,004,280**	**2,320,516**	**2,173,709**	**1,706,673**	**739,637**
% of Expenses	*59%*	*47%*	*56%*	*46%*	*40%*	*17%*



Appendix B – Staff Listing

ADMINISTRATIVE SERVICES – STATE BUDGET DIVISION
STAFF LISTING

Lee Will, State Budget Administrator
Neil Sullivan, Deputy State Budget Administrator

BUDGET ANALYSTS AND THEIR AGENCY ASSIGNMENTS

Kimberly Burns – Administrative Services, African American Affairs Commission, Indian Affairs Commission, Industrial Relations, Labor, Latino American Commission, Secretary of State

Gary Bush – Arts Council, Community College Aid, Coordinating Commission for Postsecondary Education, Education, Educational Lands & Funds, Educational Telecommunications, Historical Society, Land Surveyors, Library Commission, State College System, University System

Ann Linneman – Auditor of Public Accounts, Blind & Visually Impaired, Deaf and Hard of Hearing, Foster Care Review Office, Governor, Health & Human Services, Legislative Council, Lieutenant Governor, Veterans' Affairs

Jacob Leaver – Agriculture, Brand Committee, Corn Board, Dairy Industry Development Board, Dry Bean Commission, Dry Pea and Lentil Commission, Environment & Energy, Ethanol Board, State Fair Board, Game & Parks, Grain Sorghum Board, Hemp Commission, Natural Resources, Oil & Gas Commission, Power Review Board, Racing and Gaming Commission, Wheat Board

Joe Massey – Motor Vehicles, Motor Vehicle Licensing Board, Public Service Commission, Transportation

Neil Sullivan – Economic Development, Revenue, Tax Equalization & Review, Treasurer

Ryan Walton – Accountability & Disclosure, Abstracters Board of Examiners, Banking, Barber Examiners, Electrical Division, Engineers & Architects, Geologists, Insurance, Investment Council, Landscape Architects, Public Accountancy, Real Estate Commission, Real Property Appraiser Board, Retirement Systems, Tourism Commission

Joe Wilcox – Attorney General, Correctional Services, Criminal Justice, Equal Opportunity, Fire Marshal, Liquor Control, Military Department, Parole, Public Advocacy, State Patrol, Supreme Court, Workers' Compensation Court

SUPPORT STAFF

Diane Regner, Business Manager