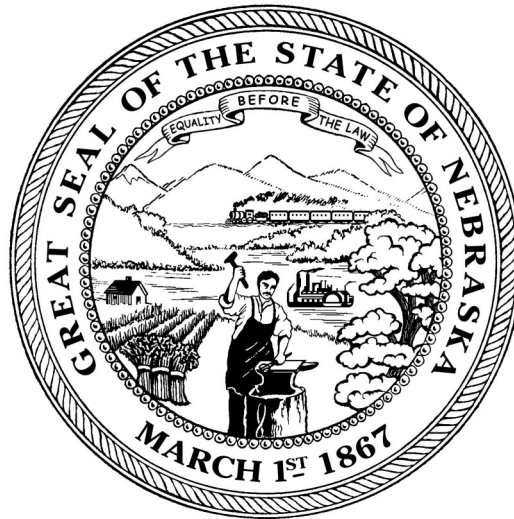


State of Nebraska



Executive Budget 2025-2027 Biennium



Handwritten signature of Jim Pillen.

Jim Pillen
Governor

January 15, 2025

Executive Budget in Brief

2025-2027 Biennium

Presented by
Administrative Services – State Budget Division
Room 1320, State Capitol
Lincoln, Nebraska 68509
(402) 471-2526
budget.nebraska.gov

Presented January 15, 2025

A complete copy of State agencies, boards and commissions' FY 2024-25 supplemental appropriation requests and 2025-2027 Biennial budget requests are available on the State Budget Division website at budget.nebraska.gov.

This [Executive Budget in Brief, 2025-2027 Biennium](#) and [Executive Budget, 2025-2027 Biennium](#) are available on the State Budget Division website at budget.nebraska.gov. The [Executive Budget, 2025-2027 Biennium](#) provides a summary report at the agency and program level of agency vision, mission, goals, historical appropriation/spending, and requested amounts for the 2025-2027 Biennium. This publication also includes the Governor's appropriation recommendation for each program for the 2025-2027 Biennium. The number referenced behind each agency in the narrative section may be useful in cross-referencing information presented in other sections of the [Executive Budget in Brief, 2025-2027 Biennium](#) and [Executive Budget, 2025-2027 Biennium](#) publications.

Pursuant to section 81-125, R.S. SUPP., 2022 and sections 77-385 and 77-5731, R.R.S. 2018, the following Nebraska Department of Revenue reports are included with the budget presented by the Governor to the Legislature as supplemental information:

- State of Nebraska, Tax Expenditure Report, 2024:
[https://revenue.nebraska.gov/sites/default/files/doc/research/tax-expenditure/2024 Tax Expenditure Report.pdf](https://revenue.nebraska.gov/sites/default/files/doc/research/tax-expenditure/2024_Tax_Expenditure_Report.pdf)
- Nebraska Tax Incentives, 2024 Annual Report to the Nebraska Legislature:
[https://revenue.nebraska.gov/sites/default/files/doc/incentives/annual_report/2024 Incentives Annual Report.pdf](https://revenue.nebraska.gov/sites/default/files/doc/incentives/annual_report/2024_Incentives_Annual_Report.pdf)

Additional summary tables regarding the current and recommended appropriations for State agencies, boards and commissions are also available at budget.nebraska.gov.



Jim Pillen
Governor

STATE OF NEBRASKA

OFFICE OF THE GOVERNOR
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January 15, 2025

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 budget recommendations to you for the 2025–2027 Biennium accompanied with recommendations to invest in our kids, reduce state spending, and build on our momentum to deliver more property tax relief.

First, we must deliver a strong, conservative, and balanced budget to overcome the \$432 million budget gap identified in the November Tax Rate Review report and address the significant decrease in annual federal funds for mandated Medicaid and health service costs. Our annual share of these costs will rise by an additional \$200 million by FY 2026-27, a total cost of \$351.6 million in the biennium. We must balance the budget, we must reduce spending to offset these costs, and we must have the courage to say “No”. My recommendation holds the line on spending and taps into excess funds and pillowcase money to deliver critical government services. We have to use what we have before we ask for more. I ask you to stand with me in saying “No” to spending increases to deliver a fiscally conservative budget.

An unprecedented number of legislative bills have been passed in the last five years, including distribution of federal relief funds, expansion of state incentives and aid programs and colossal “Christmas tree bills” sometimes cramming 20 or 30 bills together into one package. It is time to reverse some of these expansions to return to normal pre-pandemic spending levels, reevaluate incentive programs in light of declining tax rates, and develop a fiscally responsible and conservative state budget. My recommendation reverses \$120 million of these expansions to balance the budget and reduce government spending.

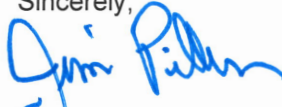
My overall budget recommendations for the 2025–2027 Biennium reduces spending with a two-year average reduction of 0.5%. We are committed to being effective stewards of taxpayer dollars by treating nickels like manhole covers without compromising on the quality of state services. This spending restraint and continued improvement will create opportunities to provide ongoing tax relief to the hard-working taxpayers of Nebraska.

We can do more with less. My recommendation invests more in our kids, grows property tax relief, increases developmental disability aid, staffs the new correctional Reception and Treatment Center expansion, and provides public servants with a 3% salary increase each year. It increases reimbursements to Medicaid Managed Care Organizations through an assessment match to draw down additional federal funds. My recommendation also supports the STRATCOM mission at the Offutt Air Force Base by investing \$30 million for the Nuclear Command, Control, and Communications Center to safeguard our nation's nuclear security.

For many Nebraskans 2025 will be the first year they pay less in taxes than the year before, and we must keep the momentum going. During the special session income tax credits were repealed to instead fund upfront relief for a direct reduction to school district property taxes paid. The recommendation supports legislation to grow property tax relief, delivering an additional \$302 million in FY 2025-26 and \$370 million in FY 2026-27 through the Property Tax Credit Fund, the School District Property Tax Credit Fund, and the Homestead Exemption Program. This provides a total of \$672 million in property tax relief for the biennium.

Together we can deliver a strong conservative budget, reduce the tax burden for Nebraskans, invest in our kids, and make sure Nebraska is the greatest state in the union to live, work, and raise a family.

Sincerely,



Jim Pillen
Governor

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General Fund Financial Status

The General Fund Financial Status provides a summary of the State's financial position including the impact of the Governor's budget recommendations for the 2025–2027 Biennium. While Nebraska operates with a biennial budget, the version of the financial 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 current fiscal year and the upcoming biennium that were adopted by the Nebraska Economic Forecasting Advisory Board at its meeting in October 2024. The net receipts projected for the following 2027–2029 Biennium were presented to the Tax Rate Review Committee in November 2024 by the Legislative Fiscal Office. Structural Receipts compares projected revenue and ongoing revenue impacts with annual appropriations.

The recommendation includes projected revenue increases for legislation to reverse spending and incentive expansions, increase fees charged for Department of Motor Vehicle data, and expand property tax relief. These proposals will increase revenue by \$637.9 million for the 2025–2027 Biennium and allow for additional transfers to the Education Future Fund and the School District Property Tax Relief Credit Fund.

The Governor recommends the following transfers from the General Fund: \$780 million in FY 2025-26 and \$808 million in FY 2026-27 to the School District Property Tax Relief Credit Fund, \$422 million in FY 2025-26 and \$442 million in FY 2026-27 to the Property Tax Credit Relief Fund, \$266 million in FY 2025-26 and \$279 million in FY 2026-27 to the Community College Future Fund, \$250 million annually to the Education Future Fund, \$1 million annually to the Cultural Preservation Fund, and \$1 million annually to the Public Advocacy Funds. The recommendation also includes one-time excess fund balance transfers from various funds including \$10 million in FY 2024-25, \$166 million in FY 2025-26, and \$5 million in FY 2026-27.

The Governor also recommends the following usual and customary transfers to the General Fund: \$34 million in FY 2025-26 and \$28 million in FY 2026-27 from the Securities Act Cash Fund, \$14 million in FY 2025-26 and \$11 million in FY 2026-27 from the Department of Insurance Cash Fund, \$9.5 million annually from the Tobacco Products Administration Fund, and \$295,957 each year from the State Settlement Fund.

The appropriations shown for FY 2024-25 are those adopted during the 2023 Legislative Session and further amended in the 2024 Legislative Session and the 2024 Special Legislative Session. The Governor's recommendations are shown for the current FY 2024-25 and for the 2025–2027 Biennium and represent a 0.5% two-year average reduction over FY 2024-25 appropriations.

The Governor's recommendation provides for a 3.6% General Fund reserve for the 2025-2027 Biennium. The biennium ending General Fund balance is \$388.5 million with a \$62.4 million variance above the minimum reserve requirement.

The following 2027–2029 Biennium is shown for planning purposes. As noted, the tax receipt forecasts are from the November 2024 Tax Rate Review Committee Report. Spending growth is shown at 2% with a biennium ending General Fund balance of \$341 million and a \$5.6 million variance above the minimum reserve requirement.

General Fund Financial Status

	Current Year FY 2024-25	Upcoming Biennium FY 2025-26	Upcoming Biennium FY 2026-27	Following Biennium FY 2027-28	Following Biennium FY 2028-29	
1	<u>Beginning Balance</u>					
2	Beginning Cash Balance	1,843,296,751	624,682,279	636,658,935	388,456,090	253,470,524
3	Cash Reserve Fund transfer-Automatic	(38,746,104)				
4	Unexpended FY24 Carryover	(437,528,028)				
5	Lapse of Carryover	75,685,500		(5,000,000)		(5,000,000)
6	Unobligated Beginning Balance	1,442,708,119	624,682,279	631,658,935	388,456,090	248,470,524
7	<u>Revenues</u>					
8	Net Receipts - (Oct NEFAB; LFO Capped Ave. Outyears)	6,335,000,000	6,950,000,000	6,965,000,000	7,258,740,000	7,673,308,000
9	New General Fund transfers - in	10,175,000	167,224,974	6,045,957		
10	New General Fund Interest Accruals		37,708,231	36,708,231	35,708,231	34,708,231
11	General Fund transfers - out	(1,693,376,713)	(1,719,988,849)	(1,781,288,291)	(1,840,252,706)	(1,901,915,341)
12	Cash Reserve Fund transfers	4,000,000				
13	Education Future Fund Transfers		(120,000,000)	(135,000,000)	(150,000,000)	(165,000,000)
14	School District Property Tax Relief Fund Transfers		(230,000,000)	(245,000,000)	(245,000,000)	(245,000,000)
15	Legislation - DMV Assessments		7,500,000	7,725,000	7,956,750	8,195,453
16	Legislation - Excise & Sales Taxes		233,885,200	246,779,400	246,621,800	246,828,194
17	Legislative Repeals		64,389,667	77,656,667	81,329,167	81,920,667
18	General Fund Net Revenues	4,655,798,287	5,390,719,223	5,178,626,964	5,395,103,242	5,733,045,204
19	<u>Appropriations</u>					
20	Expenditure/Appropriations	5,413,727,981	5,413,727,981	5,413,727,981	5,413,727,981	5,413,727,981
21	Appropriation Recommendation	60,096,146	72,859,756	176,896,998	288,709,498	402,758,247
22	Legislation - Fire Marshal & Agriculture Fees		(5,500,000)	(5,500,000)	(5,500,000)	(5,500,000)
23	Legislation - Health Information Exchange		(4,750,000)	(4,750,000)	(4,750,000)	(4,750,000)
24	Legislation - Managed Care Organization Tax		(57,500,000)	(118,450,000)	(122,003,500)	(125,663,605)
25	Legislation - Retirement Contribution		(40,095,170)	(40,095,170)	(40,095,170)	(40,095,170)
26	General Fund Appropriations	5,473,824,127	5,378,742,567	5,421,829,809	5,530,088,809	5,640,477,453
27	<u>Ending Balance</u>					
28	Dollar ending balance	624,682,279	636,658,935	388,456,090	253,470,524	341,038,274
29	Minimum Biennial Reserve Requirement			326,039,664		335,435,084
30	Variance from Minimum Reserve			62,416,426		5,603,190
31	Biennial Reserve (%)			3.6%		3.1%
32	Annual % Change - Appropriations	2.2%	-1.7%	0.8%	2.0%	2.0%
33	Two Year Average	3.0%	--	-0.5%	--	2.0%
34	Annual % Change - Actual, Prelim NEFAB, Econometric	-11.5%	9.7%	0.2%	4.2%	5.7%
35	Two Year Average	-0.3%	--	4.9%	--	5.0%
36	Structural Receipts v. Expend./Approps.	(818,025,840)	11,976,656	(243,202,845)	(134,985,567)	92,567,750

Cash Reserve Fund Financial 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 funding 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 provides that the variance between actual General Fund revenues at the end of FY 2024-25 exceeding the certified forecast are to be transferred to the Cash Reserve Fund. If the actual receipts exceeding the certified forecast also exceeds FY 2023-24 actual receipts by 3%, the variance between the amount exceeding the certified forecast and the amount exceeding 103% of FY 2023-24 receipts is instead transferred to the School District Property Tax Relief Credit Fund.

Transfers to or from the Cash Reserve Fund under current law for FY 2024-25 includes \$29.5 million to the Nebraska Capital Construction Fund, and \$40.9 million to five other state cash funds including \$25 million to the Governor's Emergency Fund, \$3.5 million to the Health and Human Services Cash Fund, and \$2.4 million to the Public Safety Communications Systems Revolving Fund, \$5 million to the State Insurance Fund, and \$5 million to the Municipality Infrastructure Aid Fund. Current law also provides for a \$4 million transfer from the Cash Reserve Fund to the General Fund.

The Governor proposes two transfers in the 2025–2027 Biennium: \$11.5 million to the Nebraska Capital Construction Fund and \$10 million to the Governor's Emergency Fund, both in FY 2025-26. The \$200 million transfer in current law to the General Fund in FY 2026-27 is also shifted to FY 2028-29 and would instead be transferred to the School District Property Tax Relief Fund. The Cash Reserve Fund Status also reflects the contingent transfer in current law of \$50 million per year through FY 2030-31 for the University of Nebraska Medical Center's Project NEXt.

The 2025–2027 Biennium ending unobligated Cash Reserve Fund Balance is \$755.7 million which represents 13.9% of General Fund appropriation in FY 2026-27.

Cash Reserve Fund Status

		Current Year FY 2024-25	Upcoming Biennium FY 2025-26 FY 2026-27		Following Biennium FY 2027-28 FY 2028-29	
1	Beginning Balance	912,817,475	877,179,779	805,679,779	755,679,779	705,679,779
2	Transfer Amounts Above Forecasts	38,746,104				
3	To/From General Fund (in forecast)	(4,000,000)				
4	To Nebr Capital Construction Fund (NCCF)	(29,458,800)	(11,500,000)			
5	To/From Governors Emergency Fund	(25,000,000)	(10,000,000)			
6	To Health & Human Services Cash Fund	(3,500,000)				
7	To Public Safety Comm Systems Revolving Fund	(2,425,000)				
8	To State Insurance Fund	(5,000,000)				
9	To Municipality Infrastructure Aid Fund	(5,000,000)				
10	To University Next Project		(50,000,000)	(50,000,000)	(50,000,000)	(50,000,000)
11	To Education Future Fund					(200,000,000)
12	Ending Balance	<u>877,179,779</u>	<u>805,679,779</u>	<u>755,679,779</u>	<u>705,679,779</u>	<u>455,679,779</u>

General Fund Transfers - Out

To Fund Name	Type	FY 2024-25	FY 2025-26	FY 2026-27
School District Property Tax Relief Credit Fund	Cash Fund	750,000,000	780,000,000	808,000,000
Property Tax Credit Cash Fund	Cash Fund	395,000,000	422,000,000	442,000,000
Education Future Fund	Cash Fund	250,000,000	250,000,000	250,000,000
Community College Future Fund	Cash Fund	253,322,713	265,988,849	279,288,291
Nebraska Cultural Preservation Endowment Fund	Trust Fund	1,000,000	1,000,000	1,000,000
Hall of Fame Trust Fund	Trust Fund	10,000	0	0
Water Sustainability Cash Fund	Cash Fund	2,519,000	0	0
Economic Recovery Contingency Fund	Cash Fund	40,000,000	0	0
School Emergency Response Mapping Fund	Cash Fund	525,000	0	0
Commission on Public Advocacy Operations Cash Fund	Cash Fund	1,000,000	1,000,000	1,000,000
Total		1,693,376,713	1,719,988,849	1,781,288,291

General Fund Transfers - In

From Fund Name	Type	FY 2024-25	FY 2025-26	FY 2026-27
Securities Act Cash Fund	Customary (In Receipts)	39,500,000	34,000,000	28,000,000
Department of Insurance Cash Fund	Customary (In Receipts)	12,000,000	14,000,000	11,000,000
Tobacco Products Administration Cash Fund	Customary (In Receipts)	9,000,000	9,000,000	9,000,000
Tobacco Products Administration Cash Fund	Excess Fund Balance	0	500,000	500,000
State Settlement Cash Fund	Customary, FY25 transfer in Receipts	5,295,957	295,957	295,957
Cash Reserve Fund	Current Law (In Receipts)	4,000,000	0	0
Employment Security Special Contingent Fund	Excess Fund Balance, FY25 in Receipts	2,500,000	1,500,000	0
Charitable Gaming Operations Fund	Excess Fund Balance, FY25 in Receipts	1,500,000	500,000	500,000
Revenue Enforcement Fund	Excess Fund Balance, FY25 in Receipts	1,000,000	2,000,000	2,000,000
Motor Vehicle Cash Fund	Current Law (In Receipts)	526,716	0	0
Behavioral Health Services Fund	Current Law (In Receipts)	2,000,000	0	0
HHS Pharmacy Fund	Current Law (In Receipts)	500,000	0	0
HHS Wholesale Drug Distributor	Current Law (In Receipts)	500,000	0	0
HHS X-Ray Fund	Current Law (In Receipts)	750,000	0	0
Civic and Community Center Financing Fund	Current Law (In Receipts)	4,000,000	0	0
Site and Building Development Fund	Current Law (In Receipts)	9,000,000	0	0
Job Training Fund	Remaining Balance, FY25 in Receipts	2,600,000	800,000	0
Water Recreation Enhancement Fund	Excess Fund Balance	0	65,000,000	0
Jobs and Economic Development Initiative Fund	Excess Fund Balance	0	6,000,000	0
Economic Development Cash Fund	Excess Fund Balance	0	20,153,739	0
Intern Nebraska Cash Fund	Remaining Balance	0	12,894,500	0
Economic Recovery Contingency Fund	Excess Fund Balance	0	10,000,000	0
Lead Service Line Cash Fund	Remaining Balance	0	10,000,000	0
Affordable Housing Trust Fund	Excess Fund Balance	0	8,000,000	0
VTR Replacement and Maintenance Cash Fund	Excess Fund Balance	0	5,500,000	1,500,000
MCS System Replace and Maintenance Fund	Excess Fund Balance	0	4,000,000	1,000,000
Property Tax Credit Cash Fund	Transfer Reduction	0	5,000,000	0
State Visitors Promotion Fund	Excess Fund Balance	0	4,000,000	0
Financial Institution Assessment Fund	Excess Fund Balance	0	3,000,000	0
Custom Job Training Cash Fund	Remaining Balance	0	2,000,000	0
Rural Workforce Housing Investment Fund	Remaining Balance (Sunset)	0	2,000,000	0
Nebraska Training and Support Cash Fund	Excess Fund Balance	0	1,750,000	0
Records Management Cash Fund	Excess Fund Balance	0	1,000,000	0
Workforce Development Program Cash Fund	Excess Fund Balance	0	1,000,000	0
Unclaimed Property Fund	Excess Fund Balance	0	1,000,000	0
Securities Settlement Fund	Excess Fund Balance	0	750,000	0
DMV Ignition Interlock Fund	Excess Fund Balance	0	500,000	250,000
Treasury Management Fund	Excess Fund Balance	0	500,000	0
Engineers and Architects Regulation Fund	Excess Fund Balance	0	400,000	0
HHS Parkinson's Registry Cash	Excess Fund Balance	0	354,000	0
PSC Regulation Fund	Excess Fund Balance	0	250,000	0
Banking Settlement Cash Fund	Excess Fund Balance	0	250,000	0
Sector Partner Program Fund	Excess Fund Balance	0	200,000	0
Real Property Appraising Fund	Excess Fund Balance	0	200,000	0
Nuclear and Hydrogen Development Fund	Excess Fund Balance	0	200,000	0
Appraisal Management Company Fund	Excess Fund Balance	0	150,000	0
Job Creation & Mainstreet Revitalization Fund	Excess Fund Balance	0	150,000	0
Historical Society Cash Fund	Excess Fund Balance	0	100,000	0
Contractor & PEO Registration Cash Fund	Excess Fund Balance	0	100,000	0
Nebraska Statutes Cash Fund	Excess Fund Balance	0	100,000	0
NLSIS/Statutory Data Tapes	Remaining Balance	0	75,000	0
Support Nebraska History Cash Fund	Remaining Balance	0	38,000	0
PSL Pipeline Regulation Fund	Remaining Balance	0	26,243	0
211 Cash Fund	Remaining Balance	0	25,000	0
Lead-Based Paint Hazard Control Fund	Remaining Balance	0	8,383	0
Biotechnology Development Cash Fund	Remaining Balance	0	1,500	0
Miscellaneous Receipts Fund	Remaining Balance	0	1,264	0
NE Leg GIS Cash Fund	Remaining Balance	0	1,156	0
Nebraska Competitive Telephone Marketplace Fund	Remaining Balance	0	232	0
Flex Spending Fund	Excess Fund Balance	1,800,000	0	0
State Insurance Fund	Excess Fund Balance	8,250,000	0	0
Resource Recycling Fund	Excess Fund Balance	125,000	0	0
Total		104,847,673	229,274,974	54,045,957

Interest Reallocations to General Fund

From Fund Name	Type	FY 2024-25	FY 2025-26	FY 2026-27
Perkins County Canal Project Fund	Cash Fund	0	18,550,800	18,550,800
Economic Recovery Contingency Fund	Cash Fund	0	6,411,899	6,411,899
Universal Service Fund	Cash Fund	0	3,425,344	3,425,344
911 Service System Fund	Cash Fund	0	303,062	303,062
Inland Port Authority Fund	Cash Fund	0	17,127	17,127
NCCF	Cash Fund	0	9,000,000	8,000,000
Total		0	37,708,232	36,708,232

Budget Adjustments: Agency Operations General Fund Only

Agency Name	FY 2025-26 over FY 2024-25	FY 2025-26 Annual % Chg	FY 2026-27 over FY 2025-26	FY 2026-27 Annual % Change	FY 2026-27 over FY 2024-25	FY 2026-27 Biennial % Chg
Asian American Commission	143,880	100.00%	0	0.00%	143,880	100.00%
Auditor	415,827	10.42%	434,821	5.18%	850,648	21.32%
Blind & Visually Impaired	107,351	4.46%	111,252	2.26%	218,603	9.08%
Military Department	238,756	4.66%	123,197	1.18%	361,953	7.07%
Labor	24,352	3.29%	25,295	1.68%	49,647	6.71%
Administrative Services	369,247	3.72%	296,656	1.47%	665,903	6.70%
Health & Human Services	6,121,149	1.86%	13,826,898	2.08%	19,948,047	6.06%
Corrections	11,162,024	3.16%	9,361,873	1.31%	20,523,897	5.82%
Parole Board	44,002	2.74%	45,657	1.40%	89,659	5.57%
Deaf & Hard of Hearing	31,689	2.62%	32,903	1.34%	64,592	5.33%
Ed Lands & Funds	9,314	1.94%	9,596	0.99%	18,910	3.93%
Veterans Affairs	532,533	0.97%	1,588,054	1.44%	2,120,587	3.86%
Tax Equalization & Review	-17,349	-1.17%	44,460	1.51%	27,111	1.83%
Equal Opportunity Commission	0	0.00%	0	0.00%	0	0.00%
Educational Television	0	0.00%	0	0.00%	0	0.00%
Lt. Governor	0	0.00%	0	0.00%	0	0.00%
Agriculture	0	0.00%	0	0.00%	0	0.00%
State Patrol	0	0.00%	0	0.00%	0	0.00%
Governor	0	0.00%	0	0.00%	0	0.00%
Liquor Commission	0	0.00%	0	0.00%	0	0.00%
Arts Council	0	0.00%	0	0.00%	0	0.00%
African American Commission	0	0.00%	0	0.00%	0	0.00%
Historical Society	0	0.00%	0	0.00%	0	0.00%
State Colleges/Board	0	0.00%	0	0.00%	0	0.00%
Industrial Relations	0	0.00%	0	0.00%	0	0.00%
Fire Marshal	0	0.00%	0	0.00%	0	0.00%
Supreme Court	0	0.00%	0	0.00%	0	0.00%
Attorney General	0	0.00%	0	0.00%	0	0.00%
Latino-American Commission	0	0.00%	0	0.00%	0	0.00%
Foster Care Review Office	0	0.00%	0	0.00%	0	0.00%
Indian Affairs	0	0.00%	0	0.00%	0	0.00%
Education	-68,129	-0.19%	0	0.00%	-68,129	-0.19%
Natural Resources	-120,000	-1.11%	50,000	0.23%	-70,000	-0.65%
Legislative Council	-420,242	-1.50%	204,800	0.37%	-215,442	-0.77%
Revenue	-1,221,840	-3.56%	817,137	1.21%	-404,703	-1.18%
Library Commission	-57,598	-1.80%	0	0.00%	-57,598	-1.80%
University of Nebraska	-14,325,347	-2.07%	0	0.00%	-14,325,347	-2.07%
Postsecondary Coord.	24,024	1.53%	-100,000	-3.15%	-75,976	-4.82%
Secretary of State	-166,819	-5.09%	0	0.00%	-166,819	-5.09%
Environment & Energy	-1,189,979	-17.54%	0	0.00%	-1,189,979	-17.54%
Public Service Commission	-564,582	-20.10%	-7,699	-0.15%	-572,281	-20.38%
Crime Commission	-2,408,629	-22.52%	94,795	0.50%	-2,313,834	-21.63%
Accountability & Disclosure	-151,792	-22.55%	0	0.00%	-151,792	-22.55%
Economic Development	-5,330,919	-36.05%	77,900	0.32%	-5,253,019	-35.52%
Game & Parks	-5,000,000	-37.50%	0	0.00%	-5,000,000	-37.50%
Treasurer	-803,349	-40.78%	801	0.03%	-802,548	-40.74%
Oil & Gas Commission	-75,000	-100.00%	0	0.00%	-75,000	-100.00%
Total Operations Changes	-12,697,426	-0.62%	27,038,396	0.66%	14,340,970	0.70%

Notes:

FY 2024-25 base appropriation prior to 2025 session

Budget Adjustments: Aid to Local Governments, Individuals, and Other General Fund Only

Aid Description	FY 2025-26 over FY 2024-25	FY 2025-26 Annual % Chg	FY 2026-27 over FY 2025-26	FY 2026-27 Annual % Change	FY 2026-27 over FY 2024-25	FY 2026-27 Biennial % Chg
Medicaid	139,250,188	13.75%	42,586,040	1.97%	181,836,228	17.96%
Developmental Disabilities Aid	15,094,972	7.64%	16,723,948	4.08%	31,818,920	16.11%
Children's Health Insurance	3,705,785	14.12%	37,310	0.07%	3,743,095	14.26%
Judges Retirement	89,187	6.51%	52,101	1.84%	141,288	10.31%
School Employees Retirement	2,650,444	5.55%	1,273,425	1.30%	3,923,869	8.22%
Homestead Exemption	317,000	0.21%	186,000	0.06%	503,000	0.34%
Access College Early Program	-100,000	-6.67%	100,000	3.45%	0	0.00%
Child Welfare Aid	-250,000	-0.14%	0	0.00%	-250,000	-0.14%
TEEOSA State Aid	-20,542,638	-2.03%	6,674,893	0.33%	-13,867,745	-1.37%
Health Aid	-545,289	-7.42%	0	0.00%	-545,289	-7.42%
Nebraska Opportunity Grant Prog.	-1,000,000	-12.36%	0	0.00%	-1,000,000	-12.36%
Patrol Retirement	-418,590	-5.77%	-834,870	-5.93%	-1,253,460	-17.28%
Other State Aid	-1,454,558	-19.69%	0	0.00%	-1,454,558	-19.69%
Public Health Aid	-5,531,000	-48.89%	0	0.00%	-5,531,000	-48.89%
Medical Student Assistance	-1,500,000	-68.78%	0	0.00%	-1,500,000	-68.78%
Municipal Airport Aid	-3,000,000	-100.00%	0	0.00%	-3,000,000	-100.00%
Rural Projects Aid	-4,896,460	-100.00%	0	0.00%	-4,896,460	-100.00%
Nonprofit Security Aid	-411,683	-100.00%	0	0.00%	-411,683	-100.00%
Riparian Vegetation Aid	-706,000	-100.00%	0	0.00%	-706,000	-100.00%
Small Business Aid	-4,214,050	-100.00%	0	0.00%	-4,214,050	-100.00%
Broadband Bridge Aid	-20,697,004	-100.00%	0	0.00%	-20,697,004	-100.00%
Water & Soil Conservation	-1,806,112	-100.00%	0	0.00%	-1,806,112	-100.00%
Urban Development Aid	-9,827,010	N/A	0	0.00%	-9,827,010	N/A
Educational Scholarships	-9,250,000	N/A	0	0.00%	-9,250,000	N/A
Property Tax Credit Aid	10,600,000	N/A	10,200,000	96.23%	20,800,000	N/A
Total Aid Changes	85,557,182	3.16%	76,998,847	1.40%	162,556,029	6.00%

Budget Adjustments: Major Categories General Fund Only

	FY 2025-26 over FY 2024-25	FY 2025-26 Annual % Chg	FY 2026-27 over FY 2025-26	FY 2026-27 Annual % Change	FY 2026-27 over FY 2024-25	FY 2026-27 Biennial % Chg
State Aid						
Aid to Individuals	120,786,459	7.13%	69,647,298	1.99%	190,433,757	11.25%
Aid to Local Governments	-35,229,277	-2.15%	7,351,549	0.23%	-27,877,728	-1.70%
Total State Aid	85,557,182	2.57%	76,998,847	1.14%	162,556,029	4.88%
Agency Operations	-12,697,426	-0.62%	27,038,396	0.66%	14,340,970	0.70%
Capital Construction	0	0.00%	0	0.00%	0	0.00%
Total Appropriation Changes	72,859,756	1.35%	104,037,243	0.95%	176,896,999	3.27%

Notes:

FY 2024-25 base appropriation prior to 2025 session

General Fund Budget: Major Categories
General Fund Only

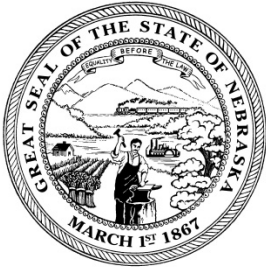
Appropriation Type	FY 2024-25 Current	FY 2025-26 Recommendation	FY 2026-27 Recommendation
Agency Operations	2,061,969,883	2,049,272,457	2,076,310,853
State Aid			
Aid to Individuals	1,693,313,357	1,814,099,816	1,883,747,114
Aid to Local Governments	1,637,140,813	1,601,911,536	1,609,263,085
Total State Aid	3,330,454,170	3,416,011,352	3,493,010,199
Capital Construction	21,303,928	21,303,928	21,303,928
Total Appropriation	5,413,727,981	5,486,587,737	5,590,624,980

Dollar Change vs. FY 2024-25 Current	FY 2025-26 Recommendation	FY 2026-27 Recommendation
Agency Operations		
State Aid		
Aid to Individuals	120,786,459	190,433,757
Aid to Local Governments	-35,229,277	-27,877,728
Total State Aid	85,557,182	162,556,029
Capital Construction	0	0
Total Dollar Change	72,859,756	176,896,999

Annual Percent Change	FY 2025-26 Recommendation	FY 2026-27 Recommendation
Agency Operations	-0.37%	0.94%
State Aid		
Aid to Individuals	7.13%	11.25%
Aid to Local Governments	-2.15%	-1.70%
Total State Aid	2.57%	4.88%
Capital Construction	100.00%	100.00%
Total Percentage Change	1.83%	3.75%

% of Total Appropriation	FY 2024-2025 Current	FY 2025-26 Recommendation	FY 2026-27 Recommendation
Agency Operations	38.09%	37.26%	37.05%
State Aid			
Aid to Individuals	31.28%	32.91%	33.54%
Aid to Local Governments	30.24%	29.06%	28.65%
Total State Aid	61.52%	61.96%	62.19%
Capital Construction	0.39%	0.77%	0.76%
Total	100.00%	100.00%	100.00%

Note:
FY 2024-25 base appropriation prior to 2025 session



Summary of Governor's Recommendations

Summary of Governor's Recommendations

CONSERVATIVE BALANCED BUDGET

Solving the Budget Gap – We must deliver a strong, conservative, and balanced budget and overcome the \$432 million budget gap identified in the November Tax Rate Review report. The certified revenue forecast was reduced in October by \$141.3 million in FY 2024-25, \$127.2 million in FY 2025-26, and \$20 million in FY 2026-27. Several federal health spending mandates will further compound this variance, resulting in additional required state spending increases of \$141.8 million in FY 2025-26 and \$180.9 million in FY 2026-27. Despite these challenges this recommendation will result in an overall 0.4% General Fund spending reduction and will deliver over \$100 million more to the Education Future Fund each year. This is accomplished by holding the line on spending growth, reducing excess cash funds on hand, and making strategic cuts to reverse spending expansion in prior years.

Agency Budget Reductions – Across-the-board cuts are common strategies used to address budget gaps and are a healthy exercise for organizations to refocus operations on the organization's priorities, especially after a period of expansion. A statewide across-the-board cut is not recommended for the 2025–2027 Biennium; however, a 0% General Fund increase is recommended for many budget programs including programs for the Governor, Legislature, Supreme Court, and other constitutional officers. Holding appropriation flat leverages excess appropriation balances, carryover funding, and cash fund balances.

Legislative Repeals – An unprecedented number of legislative bills have been passed in the last five years, including distribution of federal relief funds, expansion of state incentives and aid programs and colossal “Christmas tree bills” sometimes cramming 20 or 30 bills together into one package. It is time to reverse some of these expansions to return to normal pre-pandemic spending levels, reevaluate incentive programs in light of declining tax rates, and develop a fiscally responsible and conservative state budget.

Reducing Government Spending – We must have the courage to say “No” to more, including over \$90 million worth of requested annual General Fund spending increases and an additional \$124 million of General Fund capital construction requests. Specific reductions also include a \$14 million reduction in the University budget, a mere 0.4% reduction from the University's total \$3.2 billion budget. Eliminating 90-day vacant positions has also reduced state spending by \$2.1 million and ongoing reviews will continue to move us toward more efficient and conservative government operations.

DOING MORE WITH LESS

Property Tax Relief – For many Nebraskans 2025 will be the first year they pay less in taxes than the year before, and we must keep the momentum going. During the special session income tax credits were repealed to instead fund upfront relief for a direct reduction to school district property taxes paid. The recommendation grows property tax relief by an additional \$302 million in FY 2025-26 and \$370 million in FY 2026-27 through the Property Tax Credit Fund, the School District Property Tax Credit Fund, and the Homestead Exemption Program.

Education Future Fund – Every kid in Nebraska deserves a fair shot at receiving a quality education that encourages them to pursue the careers of their dreams in our great state. The recommendation expands the State's investment in K-12 education by providing an additional \$120 million to Education Future Fund in FY 2025-26 and grows each year, providing an additional \$365 million in FY 2028-29. This fund secures our commitment to special education in our schools and provides opportunities for career technical educational programs and teacher retention so we are giving school districts the tools to succeed in educating our kids.

Strategic Investments – We are doing more with less, including strategic investments in public servants, healthcare providers, and military support. A 3% annual salary increase is included in the recommendation, and \$4.5 million is provided to staff the new correctional Reception and Treatment Center expansion. Reimbursements to Medicaid Managed Care Organizations are increased through an assessment match to draw down additional federal funds, and \$8 million is provided each year to eliminate the developmental disability waitlist. We are also supporting the STRATCOM mission at the Offutt Air Force Base by investing \$30 million in the Nuclear Command, Control, and Communications Center to safeguard our nation’s nuclear security.

Streamlining Agencies – Running government like business means finding better, more efficient ways to operate. Merging the Department of Environment and Energy with the Department of Natural Resources will better align agency objectives and improve the oversight of our invaluable land, water, and air natural assets. Additional internal flexibility is also provided in budget programs for the Legislature and Governor to allow excess funds to be moved between programs to use the unused appropriation instead of adding more resources. The Chief Information Officer is also provided similar internal flexibility and is working to reduce costs for agencies by converting contractors to public servants and improving the IT business model.

Summary of Tax Receipt Forecast and Governor Budget Recommendations

Tax Receipts and Cash Reserve Fund – The Nebraska Economic Forecasting Advisory Board (NEFAB) revised its net General Fund tax receipt forecast for FY 2024-25 and established its initial forecasts for the 2025–2027 Biennium at its October 2024 meeting. The board will meet again in February and April 2025 to update its estimate of net tax receipts prior to enactment of the state budget for the upcoming biennium. The revised tax receipt forecast is \$6.34 billion for FY 2024-25. The initial forecast is \$6.95 billion for FY 2025-26 and \$6.97 billion for FY 2026-27. Nominal growth in net General Fund receipts is increased by 9.7% in FY 2025-26, which is inflated by the timing of \$672 million in Pass-Through Entity Tax (PTET) revenue reduction in FY 2024-25. Additional growth in the following year is then forecasted to increase by a mere an 0.2% in FY 2026-27.

The FY 2023-24 actual General Fund tax receipts fell below the FY 2023-24 certified forecast by \$10.6 million. Any increase in the February NEFAB FY 2024-25 forecast would be transferred into the Cash Reserve Fund and any amount of the excess receipts that is above 103% of prior year receipts is transferred to the School District Property Tax Relief Fund. All FY 2024-25 excess receipts would therefore be expected to be transferred to the Cash Reserve Fund.

The Governor’s recommendation shifts the current law of \$200 million transfer from the Cash Reserve Fund to the General Fund in FY 2026-27 to the Education Future Fund in FY 2028-29. The recommendation includes a transfer of \$11.5 million from the Cash Reserve Fund to the Nebraska Capital Construction Fund (NCCF) for capital construction projects, and \$10 million to the Governor’s Emergency Fund. This would allow for the Cash Reserve Fund to have an unobligated balance of \$855.7 million in FY 2026-27, the equivalent of 15.9% of General Fund appropriations for the year.

Appropriations for FY 2024-25 and the 2025–2027 Biennium – The Governor’s recommendation includes a net General Fund appropriation increase of \$60.1 million in FY 2024-25, including a \$55.1 million increase directly related to the decrease in annual federal funds for mandated Medicaid costs. The recommendation for the 2025–2027 Biennium represents a two-year average reduction in nominal General Fund spending of 0.5%. Additional information is contained in the Governor’s budget book within each specific agency’s narrative.

Summary of Governor's Recommendations

AGRICULTURE, ENVIRONMENT, AND NATURAL RESOURCES

AGRICULTURE, DEPARTMENT OF (18)

Eliminate Hemp Program – The recommendation includes the agency requested cash fund appropriation reduction of \$70,976 and \$64,306 Personal Service Limitation (PSL) in FY 2025-26 and FY 2026-27. The agency is completing the process of eliminating the Hemp Program as directed by LB 262 (2024).

Public Servant Salary and Health Increase – The recommendation includes a FY 2025-26 appropriation increase of \$411,636 cash funds, \$58,459 federal funds, \$6,317 revolving funds, and \$253,045 PSL and a FY 2026-27 appropriation increase of \$838,669 cash funds, \$119,291 federal funds, \$12,853 revolving funds, and \$513,681 PSL for public servant salary and health insurance increases. Current General Fund appropriations are sufficient for the salary and health insurance increases.

Reduce Total PSL – The recommendation includes the agency requested PSL appropriation reduction of \$592,869 in FY 2025-26 and FY 2026-27. This allows for the agency to right size total PSL after positions were closed and reduced in LB 3 (2024 Special Session).

BRAND COMMITTEE, NEBRASKA (39)

Administrative Rates – The recommendation includes the agency requested cash fund appropriation increase of \$10,346 in FY 2025-26 and FY 2026-27 for administrative rate changes.

CORN BOARD, NEBRASKA (88)

Corn Marketing & Engagement – The recommendation includes a cash fund appropriation increase of \$2,145,500 in FY 2025-26 and \$3,325,000 in FY 2026-27 to use additional revenue from the check-off fee increase directed by LB 262 (2024) for local, regional, and international marketing.

DAIRY INDUSTRY DEVELOPMENT BOARD, NEBRASKA (61)

The recommendation maintains the FY 2024-25 base appropriation for FY 2025-26 and FY 2026-27 as requested by the agency.

DRY BEAN COMMISSION (86)

The recommendation for the 2025–2027 Biennium includes only those items identified as “Enterprise Issues” – Public Servant Salary Increase and Public Servant Health Insurance.

DRY PEA AND LENTIL COMMISSION (95)

Agency Operations – The recommendation does not include the agency requested increase of cash fund appropriation for additional operations.

ENVIRONMENT AND ENERGY, DEPARTMENT OF (84)

Annualize LB 1317A (2024) Nitrate Sensors – The recommendation includes the agency requested General Fund appropriation reduction of \$850,000 in FY 2025-26 and FY 2026-27 related to one-time appropriation for nitrate sensor monitoring in wells across the state.

Excess Fund Balances – The recommendation includes an excess balance transfer of the remaining balance in FY 2025-26 from the Lead Service Line Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Federal Climate Pollution Reduction Grants – The recommendation includes the agency requested appropriation increase of \$32,340,000 federal funds and \$292,853 Personal Service Limitation (PSL) in FY 2025-26 and an appropriation increase of \$32,434,000 federal funds and \$301,639 PSL in FY 2026-27 to reduce greenhouse gas emissions and other air pollution.

Petroleum Release Transfer to Superfund – The recommendation includes a continuation of the Petroleum Release Fund transfer to the Superfund Cash Fund in FY 2025-26 and FY 2026-27 to pay for the State's share of operation and maintenance costs for Superfund site cleanups.

Public Servant Salary and Health Increase – Current General Fund appropriations are sufficient for the salary and health insurance increases. The recommendation includes a FY 2025-26 appropriation increase of \$276,025 cash funds, 385,857 federal funds, and \$369,713 PSL and a FY 2026-27 appropriation increase of \$562,235 cash funds, \$785,939 federal funds, and \$5,750,517 PSL for public servant salary and health insurance increases.

Rebase State Revolving Fund Program Appropriations – The recommendation includes the agency requested cash fund appropriation reduction of \$2 million in FY 2025-26 and FY 2026-27 to reduce unused appropriation in the State Revolving Fund programs.

Vacant Position Reduction – The recommendation includes a FY 2025-26 and FY 2026-27 reduction of \$339,979 General Funds, \$376,642 cash funds, 129,105 federal funds, and \$734,962 PSL to close long-term vacant positions.

ETHANOL BOARD (60)

Reduced Staffing – The recommendation includes the agency requested reduction of \$70,522 cash fund appropriation and \$61,244 Personal Service Limitation in FY 2025-26 and FY 2026-27 for a position that was eliminated.

FAIR BOARD, STATE (52)

The recommendation maintains the FY 2024-25 base appropriation for FY 2025-26 and FY 2026-27 as requested by the agency.

GAME AND PARKS COMMISSION (33)

Administrative Rates – The recommendation includes the agency requested cash fund appropriation increase of \$334,734 in FY 2025-26 and \$340,872 in FY 2026-27 for administrative rate changes, including IT, postage, and printing costs. The recommendation does not include the agency requested increase in General Funds as current appropriations are sufficient to address the agency request without the need for additional resources.

Administration Staffing – The recommendation includes the agency requested increase of \$180,000 cash fund appropriation and \$71,139 Personal Service Limitation (PSL) in FY 2025-26, and \$171,500 cash fund appropriation and \$73,891 PSL in FY 2026-27 for an additional IT application developer.

Bighorn Sheep Recovery Pens – The recommendation includes the agency requested increase of \$40,320 cash fund appropriation and \$31,495 PSL in a FY 2025-26, and \$115,500 cash fund appropriation and \$32,440 PSL in a FY 2026-27 to build and manage at least five pens to hold, observe, and reestablish bighorn sheep into their native range.

Conservation and Environmental Review Software – The recommendation does not include the agency requested General Fund appropriation increase to develop an in-house replacement for the conservation and environmental review tool. Current General Fund appropriations are sufficient to address the agency request without the need for additional resources.

Conservation Officers & Equipment – The recommendation includes the agency requested appropriation increase of \$1,667,034 cash funds and \$233,906 PSL in FY 2025-26 and an appropriation increase of \$1,000,431 cash funds and \$240,924 PSL in FY 2026-27 to add five new conservation officers for underserved areas in Nebraska and additional law enforcement equipment. Additional equipment includes the replacement for aging vehicles and boats. Current General Fund appropriations are sufficient to address the agency request without the need for additional resources.

Cowboy Trail – The recommendation includes the agency requested cash fund appropriation increase of \$30,000 in FY 2025-26 and FY 2026-27 to use donation and right-of-way lease revenue for Cowboy Trail maintenance.

Cowboy Trail Staffing – The recommendation includes the agency requested increase of \$71,300 cash fund appropriation and \$22,317 PSL in FY 2026-27 for a Cowboy Trail seasonal maintenance position.

Credit Card Payment Device Compliance – The recommendation includes the agency requested cash fund appropriation increase of \$137,000 in FY 2025-26 to update expiring park payment terminals.

Engineering – The recommendation includes a cash fund appropriation increase of \$325,000 in FY 2025-26 and FY 2026-27 for building rent, computers, heavy equipment, repairs on agency-operated lands, software, travel, and vehicles related to engineering.

Field Office Program Manager – The recommendation includes the agency requested cash fund appropriation increase of \$24,200 in FY 2025-26 and FY 2026-27 for a program manager position within the Watershed Ecology Program.

Fish and Wildlife Volunteer Program – The recommendation includes the agency requested cash fund appropriation increase of \$22,500 in FY 2025-26 and FY 2026-27 to educate Nebraska youth through the Nebraska Master Naturalist volunteer program.

Fisheries Supplies and Equipment – The recommendation includes the agency requested cash fund appropriation increase of \$389,000 in FY 2025-26 and FY 2026-27 for supplies and equipment expenditures required for fishery management.

Habitat Management Aid – The recommendation includes the agency requested cash fund appropriation increase of \$100,000 in FY 2025-26 and FY 2026-27 to provide funds for the Open Fields and Waters Program which allows greater access to private lands for fishing, hunting, or trapping purposes.

Habitat Management Equipment – The recommendation includes the agency requested cash fund appropriation increase of \$250,000 in FY 2025-26 and FY 2026-27 to replace aging equipment needed for habitat management including a truck and skid unit.

Habitat Staffing – The recommendation includes the agency requested increase of \$126,673 cash fund appropriation and \$64,124 PSL in FY 2025-26, and \$120,290 cash fund appropriation and \$66,140 PSL in FY 2026-27 for a GIS IT analyst position.

Mormon Island Staffing – The recommendation includes the agency requested appropriation increase of \$50,000 cash funds and \$39,000 PSL in FY 2026-27 for increased staffing to manage operations at the Mormon Island State Recreation Area.

Nebraska Environmental Trust Funding – The Nebraska Environmental Trust receives lottery dollars for the purpose of conserving, enhancing, and restoring the natural physical and biological environment in Nebraska. To this end, the recommendation directs a portion of these funds to support Department of Natural Resources and Nebraska Game and Parks Commission programs that fulfill the Trust's mission to conserve and enhance natural environments. The recommendation includes a General Fund appropriation reduction of \$5 million in FY 2025-26 and FY 2026-27 and a corresponding cash fund appropriation increase of \$5 million in FY 2025-26 and FY 2026-27.

The recommendation does not include the agency requested cash fund appropriation reduction in FY 2025-26 and cash fund appropriation increase in FY 2025-26 for forecasted lottery proceeds and grant applications.

Nebraska Environmental Trust Meetings – The recommendation does not include the agency requested cash fund appropriation increase for additional travel expenditure for Nebraska Environmental Trust meetings.

Niobrara Council Aid – The recommendation does not include the agency requested General Fund appropriation increase to replace reduced federal funding from the National Park Service.

Nongame and Endangered Species Projects – The recommendation includes the agency requested cash fund appropriation increase of \$550,000 in FY 2025-26 and FY 2026-27 for study and survey projects such as bats, native pollinators, and herpetofauna.

Parks Educational Display Upgrades – The recommendation includes the agency requested cash fund appropriation increase of \$25,000 in FY 2025-26 and FY 2026-27 to replace and repair educational displays at state historical parks.

Parks Increased Operation and Maintenance Costs – The recommendation includes the agency requested cash fund appropriation increase of \$273,000 in FY 2025-26 and FY 2026-27 for park operations and maintenance.

Parks Lodging and Conference Facility Furniture – The recommendation includes the agency requested cash fund appropriation increase of \$100,000 in FY 2025-26 and FY 2026-27 to replace furniture in cabins, lodges, and state park facilities.

Parks Reservation System – The recommendation includes the agency requested cash fund appropriation increase of \$900,000 in FY 2025-26 to rebid the contract for maintenance of the park reservation system.

Public Servant Salary and Health Increase – The recommendation includes a FY 2025-26 appropriation increase of \$1,579,568 cash funds, \$72,779 federal funds, and \$984,751 PSL, and a FY 2026-27 appropriation increase of \$3,216,326 cash funds, \$148,076 federal funds, and \$1,998,962 PSL for public servant salary and health insurance increases. Current General Fund appropriations are sufficient for the salary and health insurance increases.

Recreation Road Fund Transfer – The recommendation includes a transfer of \$5 million from the Recreation Road Fund to the State Park Revolving Cash Fund in FY 2024-25. This transfer will have a corresponding General Fund reduction of \$5 million in FY 2024-25 from the Parks Operations Program.

Standing Bear Museum and Visitor Center – The recommendation does not include the agency requested cash fund appropriation increase for the Standing Bear Museum and Visitor Center grants.

Vehicle Replacement – The recommendation includes the agency requested cash fund appropriation increase of \$70,000 in FY 2025-26 in FY 2026-27 to replace high mileage vehicles.

Website Maintenance – The recommendation includes the agency requested cash fund increase of \$150,000 in FY 2025-26 and FY 2026-27 for website enhancements.

Weigand Marina – The recommendation does not include the agency requested cash fund appropriation increase for additional operational expenses for the Weigand Marina expansion at Lewis and Clark State Recreation Area.

Wildlife Crop Depredation – The recommendation includes the agency requested cash fund appropriation reduction of \$5 million in FY 2025-26 and FY 2026-27 to reduce appropriation authority for wildlife damage payments. This appropriation has not been utilized because depredation payments violate US Fish and Wildlife restrictions on eligible uses of the State Game Fund.

The recommendation also includes the agency requested appropriation increase of \$165,600 cash fund and \$50,862 PSL in FY 2025-26, and \$75,140 cash fund and \$52,388 PSL in a FY 2026-27 for a Fish and Wildlife Biologist II to assist public servants with wildlife crop depredation issues and services.

Woodland Management – The recommendation includes the agency requested cash fund appropriation increase of \$100,000 in FY 2025-26 and FY 2026-27 for removal of invasive or diseased trees, as well as trees infested with the Emerald Ash Borer.

GRAIN SORGHUM BOARD (92)

Vacant Position Reduction – The recommendation includes a reduction of \$35,430 cash fund appropriation, and \$30,782 Personal Service Limitation (PSL) in FY 2025-26 and FY 2026-27 to close a long-term vacant position.

HEMP COMMISSION (89)

Agency Decommission – The recommendation includes a cash fund appropriation reduction of \$10,000 in FY 2025-26 and FY 2026-27. The agency was terminated January 2025, and all funds will be transferred to the Department of Agriculture’s Noxious Weed Cash Fund as directed by LB 262 (2024).

NATURAL RESOURCES, DEPARTMENT OF (29)

Administrative Rates – The recommendation includes the agency requested General Fund appropriation increase of \$130,000 in FY 2025-26 and \$180,000 in FY 2026-27 for administrative rate changes related to GIS services.

Agency Operations – The recommendation does not include the agency requested General Fund increase to restore prior appropriation reductions.

Excess Fund Transfer – The recommendation includes an excess balance transfer of \$6 million in FY 2025-26 from the Jobs and Economic Development Initiative Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Public Servant Salary and Health Insurance – The recommendation includes a FY 2025-26 appropriation increase of \$21,871 cash funds, \$63,067 federal funds, and \$54,611 PSL and a FY 2026-27 appropriation increase of \$44,614 cash funds, \$93,365 federal funds, and \$75,809 PSL for public servant salary and health insurance increases. Current General Fund appropriations are sufficient for the salary and health insurance increases.

Resilient Soils and Water Quality – The recommendation includes a General Fund appropriation reduction of \$250,000 in FY 2025-26 and FY 2026-27 to repeal a directive to provide technical and legal assistance to promote education on soil health best practices.

Soil and Conservation Funding Source – The recommendation includes the agency requested cash fund appropriation increase of \$2.5 million in FY 2025-26 and \$2.5 million in FY 2026-27. In addition, the recommendation includes the agency requested General Fund appropriation reduction of \$1,806,112 in FY 2025-26 and \$1,806,112 in FY 2026-27. The recommendation also includes a \$2.5 million transfer from the Nebraska Environmental Trust Fund for program expenses which follow the mission of the trust, such as payments to agricultural producers for soil and water conservation.

OIL AND GAS COMMISSION (57)

Carbon Sequestration Reduction – The recommendation includes a General Fund reduction of \$75,000 in FY 2025-26 and FY 2026-27 and repeals the Carbon Sequestration Act which created a carbon sequestration database of all carbon underground sequestration permit applications. There have been no applications since the 2021 enactment date.

POWER REVIEW BOARD (74)

The recommendation for the 2025–2027 Biennium includes only those items identified as “Enterprise Issues” – Public Servant Salary Increase and Public Servant Health Insurance.

WHEAT BOARD, NEBRASKA (56)

Vacant Position Reduction – The recommendation includes a cash fund appropriation reduction of \$50,055 in FY 2025-26 and FY 2026-27 and a corresponding Personal Service Limitation (PSL) reduction of \$43,488 in FY 2025-26 and FY 2026-27 to close a long-term vacant position.

ECONOMIC DEVELOPMENT AND REGULATORY

ABSTRACTERS, BOARD OF EXAMINERS (66)

Public Servant Salary Increase – The recommendation does not include a cash fund appropriation and Personal Service Limitation increase for public servant salary increases. Current appropriations are sufficient for the salary increases.

ACCOUNTABILITY AND DISCLOSURE COMMISSION (87)

Administrative Rates – The recommendation includes the agency requested General Fund appropriation reduction of \$1,792 in FY 2025-26 and FY 2026-27 for administrative rate changes.

General Fund Appropriation Reduction – The recommendation includes an excess General Fund appropriation reduction of \$150,000 in FY 2025-26 and FY 2026-27. The adjusted appropriation amount is sufficient for ongoing agency operations and will not impact services.

Public Servant Salary and Health Insurance – The recommendation includes a FY 2025-26 appropriation increase of \$22,730 cash funds and \$11,946 Personal Service Limitation (PSL) and a FY 2026-27 appropriation increase of \$44,977 cash funds and \$24,251 PSL for public servant salary and health insurance increases. Current General Fund appropriations are sufficient for the salary and health insurance increases.

BANKING, DEPARTMENT OF (19)

Excess Fund Transfers – The recommendation includes an excess balance transfer of \$3 million in FY 2025-26 from the Financial Institution Assessment Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

The recommendation includes an excess balance transfer of \$1 million in FY 2025-26 from the Department of Banking and Finance Settlement Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

Public Servant Salary and Health Insurance – The recommendation does not include a cash fund and Personal Service Limitation increase for public servant salary and health insurance increases. Current appropriations are sufficient for the salary and health insurance increases.

BARBER EXAMINERS, BOARD OF (45)

Public Servant Salary and Health Insurance – The recommendation does not include a cash fund and Personal Service Limitation increase for public servant salary and health insurance increases. Current appropriations are sufficient for the salary and health insurance increases.

ECONOMIC DEVELOPMENT, DEPARTMENT OF (72)

Annualize Appropriation for Various Legislative Bills – The recommendation includes the agency requested net General Fund appropriation reduction of \$4,590,950 in FY 2025-26 and \$4,667,838 in FY 2026-27, and a cash fund appropriation reduction of \$169,906,270 in FY 2025-26 and FY 2026-27 to recognize sunset provisions, one-time base year impacts, and out-year above-base impacts of the following legislative bills:

Bill	Session	Description	Fund	FY26	FY27
LB40	2021	Rural Projects Act Fund	General	-\$4,896,460	-\$4,896,460
LB608	2023	Shovel-Ready	Cash	-\$30,000,000	-\$30,000,000
LB617	2023	CHIPS Training	Cash	-\$15,000,000	-\$15,000,000
LB785	2023	Economic Recovery Act	Cash	-\$120,000,000	-\$120,000,000
LB600	2024	Municipality Infrastructure	Cash	-\$4,406,270	-\$4,406,270
LB644	2024	Site Studies	Cash	\$500,000	\$500,000
LB937	2024	Tax Credits	General	\$325,730	\$248,842
LB1344	2024	Innovation Hubs	General	-\$20,220	-\$20,220

Business Innovation Act – The recommendation includes a General Fund appropriation reduction of \$5 million in FY 2025-26 and FY 2026-27 to reverse the 2021 expansion of Business Innovation Act aid and return to the prior appropriation amount.

Development District Act – The recommendation includes a General Fund appropriation reduction of \$530,000 in FY 2025-26 and FY 2026-27 to reverse the 2020 and 2021 expansions of development district aid and return to the prior appropriation amount.

Excess Fund Balances – The recommendation includes an excess balance transfer of \$800,000 in FY 2025-26 from the Job Training Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes a transfer of the remaining balance in FY 2025-26 from the Lead-Paint Based Hazard Control Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes a transfer of the remaining balance in FY 2025-26 from the Intern Nebraska Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes an excess balance transfer of \$8 million in FY 2025-26 from the Affordable Housing Trust Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes an excess balance transfer of \$2 million in FY 2025-26 from the Rural Workforce Housing Investment Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes an excess balance transfer of \$2 million in FY 2025-26 from the Customized Job Training Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes a transfer of the remaining balance in FY 2025-26 from the Nuclear and Hydrogen Development Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes a transfer of the remaining balance in FY 2025-26 from the Economic Development Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes an excess balance transfer of \$10 million in FY 2025-26 from the Economic Recovery Contingency Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

Marketing Campaign – The recommendation includes a General Fund appropriation reduction of \$5 million in FY 2025-26 and FY 2026-27 to reduce marketing campaign spending.

Nuclear Command, Control, and Communications Enterprise Center – The recommendation includes a cash fund appropriation increase of \$25.5 million in FY 2025-26 for the Nuclear Command, Control, and Communications (NC3) Enterprise Center. The recommendation also includes a corresponding \$25.5 million transfer from the Military Installation Development and Support Fund to the Site and Building Development Fund (SBDF) and utilizes \$4.5 million of the SBDF excess balance for a \$30 million total investment in the NC3 Enterprise Center.

Rural Projects – The recommendation includes a General Fund appropriation reduction of \$4.9 million in FY 2025-26 and FY 2026-27 for the Nebraska Rural Projects Act.

Small Business Assistance Act – The recommendation includes a General Fund appropriation reduction of \$5 million in FY 2025-26 and FY 2026-27 to repeal the Small Business Assistance Act.

Urban Redevelopment Act – The recommendation includes a \$4.3 million General Fund appropriation reduction in FY 2026-27 to wind down the Urban Redevelopment Act grant program and maintains the existing cash fund balance to preserve current obligations.

ELECTRICAL DIVISION, STATE (30)

Public Servant Salary and Health Insurance – The recommendation does not include a cash fund appropriation and Personal Service Limitation increase for public servant salary and health insurance increases. Current appropriations are sufficient for the salary and health insurance increases.

ENGINEERS AND ARCHITECTS, BOARD OF (58)

Administrative Rates – The recommendation does not include the agency requested cash fund appropriation increase for administrative rate changes. Current appropriations are sufficient to address the agency request without the need for additional resources.

Agency Operations – The recommendation does not include the agency requested cash fund appropriation reduction, and instead leverages the available appropriation to offset other requested appropriation increases.

Board Member Per Diem – The recommendation does not include the agency requested cash fund appropriation and Personal Service Limitation (PSL) increase for additional participation in national committee meetings.

Database Conversion – The recommendation does not include the agency requested cash fund appropriation increase for database conversion costs. Current appropriations are sufficient to address the agency request without the need for additional resources.

Excess Fund Balances – The recommendation includes an excess balance transfer of \$400,000 in FY 2025-26 from the Engineers and Architects Regulation Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

Public Servant Salary and Health Insurance – The recommendation includes a PSL increase of \$11,834 in FY 2025-26 and \$24,023 in FY 2026-27 for public servant salary increases. Current cash fund appropriations are sufficient for the salary increase.

Travel Expenses – The recommendation does not include the agency requested cash fund appropriation increase for additional travel expenditure.

GEOLOGISTS, BOARD OF (59)

Administrative Rates – The recommendation includes the agency requested cash fund appropriation reduction of \$23 in FY 2025-26 and FY 2026-27 for administrative rate changes.

E-Commerce Compliance – The recommendation includes the agency requested cash fund appropriation increase of \$500 in FY 2025-26 and FY 2026-27 for licensure payment processing compliance changes.

Shared Administration – The recommendation includes the agency requested cash fund appropriation increase of \$849 in FY 2025-26 and \$1,417 in FY 2026-27 for administrative services, office space and supplies, equipment and software provided by the Nebraska Board of Engineers and Architects.

Travel Expenses – The recommendation does not include the agency requested cash fund appropriation increases for additional travel expenditures.

INSURANCE, DEPARTMENT OF (22)

Excess Balance Funds – The recommendation includes an excess balance transfer of \$500,000 in FY 2025-26 and FY 2026-27 from the Tobacco Products Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

Public Servant Salary and Health Insurance – The recommendation does not include a cash fund and Personal Service Limitation (PSL) increase for public servant salary and health insurance increases. Current appropriations are sufficient for the salary and health insurance increases.

Vacant Position Reduction – The recommendation includes an appropriation reduction of \$109,931 cash funds and \$151,632 PSL in FY 2025-26 and FY 2026-27 to close long-term vacant positions.

LABOR, DEPARTMENT OF (23)

Excess Fund Transfers – The recommendation includes an excess balance transfer of \$1.75 million in FY 2025-26 from the Nebraska Training and Support Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

The recommendation includes an excess balance transfer of \$1.5 million in FY 2025-26 from the Employment Security Administration Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

The recommendation includes an excess balance transfer of \$1 million in FY 2025-26 from the Workforce Development Program Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

The recommendation includes an excess balance transfer of \$200,000 in FY 2025-26 from the Sector Partnership Program Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

The recommendation includes an excess balance transfer of \$100,000 in FY 2025-26 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.

Workforce Development Grant Administration – The recommendation includes a cash fund appropriation increase of \$116,613 in FY 2025-26 and \$119,742 in FY 2026-27 to use investment interest for the administrative costs of the Workforce Development Program.

LAND SURVEYORS, BOARD OF EXAMINERS (62)

The recommendation maintains the FY 2024-25 base appropriation for FY 2025-26 and FY 2026-27 as requested by the agency.

LANDSCAPE ARCHITECTS, NEBRASKA STATE BOARD OF (73)

Administrative Rates – The recommendation does not include the agency requested cash fund appropriation increases for administrative rate changes. Current appropriations are sufficient to address the agency request without the need for additional resources.

E-Commerce Compliance – The recommendation does not include the agency requested cash fund appropriation increase for licensure payment processing compliance changes. Current appropriations are sufficient to address the agency request without the need for additional resources.

Member Dues – The recommendation does not include the agency requested cash fund appropriation increase for an increase in Council of Landscape Architectural Registration Boards (CLARB) membership dues. Current appropriations are sufficient to address the agency request without the need for additional resources.

Shared Administration – The recommendation does not include the agency requested cash fund appropriation increase for shared administrative costs, office space, supplies, equipment, and software provided by the Nebraska Board of Engineers and Architects. Current appropriations are sufficient to address the agency request without the need for additional resources.

Travel Expenses – The recommendation does not include the agency requested cash fund appropriation increase for additional travel expenditures.

PUBLIC ACCOUNTANCY, BOARD OF (63)

Public Servant Salary and Health Insurance – The recommendation includes a Personal Service Limitation increase of \$6,750 in FY 2025-26 and \$13,702 in FY 2026-27 for public servant salary and health insurance increases. Current cash fund appropriations are sufficient for the salary and health insurance increases.

PUBLIC SERVICE COMMISSION (14)

Broadband Incentive Programs – The recommendation includes an appropriation reduction of \$21,020,899 General Funds and \$213,204 Personal Service Limitation (PSL) in FY 2025-26 and FY 2026-27 to repeal the Broadband Bridge and Precision Agriculture broadband incentive programs which are redundant to the \$405 million in federal Broadband, Equity, Access, and Deployment (BEAD) Program funds.

Consumer Advocacy Shift – The recommendation includes the agency requested General Fund appropriation reduction of \$14,444 in FY 2025-26 and \$14,967 in FY 2026-27, and the corresponding agency requested cash fund appropriation increase of \$14,444 in FY 2025-26 and \$14,967 in FY 2026-27 to reflect a shift in internal resource allocations from communications to the State 911 Department.

Excess Balance Transfers – The recommendation includes an excess balance transfer of \$3.8 million in FY 2025-26 from the Universal Service Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

The recommendation includes an excess balance transfer of \$400,000 in FY 2025-26 from the 911 Service System Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

The recommendation includes an excess balance transfer of \$250,000 in FY 2025-26 from the Public Service Commission Regulation Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

The recommendation includes an excess balance transfer of \$26,243 in FY 2025-26 from the Public Service Commission Pipeline Regulation Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

The recommendation includes an excess balance transfer of \$25,000 in FY 2025-26 from the 211 Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

The recommendation includes an excess balance transfer of \$232 in FY 2025-26 from the Nebraska Competitive Telephone Marketplace Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Federal Broadband Appropriation – The recommendation includes the agency requested appropriation reduction of \$3,032,062 federal funds and \$470,319 PSL in FY 2025-26 and FY 2026-27 to remove excess federal appropriation related to the BEAD Program which is now administered by the Department of Transportation Broadband Office.

Moisture Testing Cash Fund Shift – The recommendation includes the agency requested General Fund appropriation reduction of \$172,014 in FY 2025-26 and \$177,503 in FY 2026-27, and the corresponding agency requested cash fund appropriation increase of \$172,014 in FY 2025-26 and \$177,503 in FY 2026-27 to reflect a shift in internal resource allocations from common carrier enforcement to grain moisture testing and examinations.

Public Servant Salary and Health Insurance – The recommendation includes an appropriation increase of \$115,523 cash funds and \$73,297 Personal Service Limitation (PSL) in FY 2025-26 and \$235,145 cash funds and \$148,797 PSL in FY 2026-27 for public servant salary and health insurance increases. Current General Fund appropriations are sufficient for the salary and health insurance increases.

Telecommunication Relay System Fund Shift – The recommendation includes the agency requested General Fund appropriation reduction of \$54,229 in FY 2025-26 and \$55,916 in FY 2026-27, and the corresponding agency requested cash fund appropriation increase of \$54,229 in FY 2025-26 and \$55,916 in FY 2026-27 to reflect a shift in internal resource allocations from common carrier enforcement to the expanded Nebraska Specialized Telecommunications Program (NSTEP).

Vacant Position Reduction – The recommendation includes a FY 2025-26 and FY 2026-27 reduction of \$70,747 General Funds, \$316,813 cash funds, and \$336,717 PSL to close long-term vacant positions.

RACING AND GAMING COMMISSION, NEBRASKA STATE (36)

Gaming Tax – The recommendation includes a cash fund appropriation increase of \$25 million in FY 2025-26 and FY 2026-27. This amount reflects the projected amount of casino tax revenue generated each fiscal year. Currently 25% of the tax revenue goes to the cities/counties where the casinos are located. These distributions to local government need to be categorized as a state aid appropriation and expenditure within the State's accounting system. To ensure the agency does not need a deficit request every biennium and mid-biennium, a new budget program will be created with an estimated appropriation. All expenditures in this new program will be for state aid and all operations will be within their current budget programs.

REAL ESTATE COMMISSION (41)

Administrative Rates – The recommendation includes the agency requested cash fund appropriation reduction of \$1,952 in FY 2025-26 and \$1,950 in FY 2026-27 for administrative rate changes.

Chief Investigator – The recommendation does not include the agency requested cash fund appropriation and PSL increase for an additional Chief Investigator position.

Director Retirement Payout – The recommendation does not include the agency requested cash fund appropriation and Personal Service Limitation (PSL) increase in FY 2024-25 related to leave payout for a previous director. Current appropriations are sufficient to address the request without the need for additional resources.

Public Servant Recruitment – The recommendation does not include the agency requested cash fund appropriation and PSL increase for public servant recruitment. Current appropriations are sufficient to address the agency request without the need for additional resources.

Public Servant Salary and Health Insurance – The recommendation does not include a cash fund and PSL increase for public servant salary and health insurance increases. Current appropriations are sufficient for the salary and health insurance increases.

REAL PROPERTY APPRAISER BOARD (53)

Administrative Rates – The recommendation does not include the agency requested cash fund appropriation increases for administrative rate changes. Current appropriations are sufficient to address the agency request without the need for additional resources.

Board Member Travel – The recommendation does not include the agency requested cash fund appropriation increase for board member travel.

Excess Balance Transfers – The recommendation includes an excess balance transfer of \$200,000 in FY 2025-26 from the Real Property Appraiser Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes an excess balance transfer of \$150,000 in FY 2025-26 from the Appraisal Management Company Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

Health Insurance Plan Changes – The recommendation does not include the agency requested cash fund appropriation increase for differences in health insurance plans elected by the agency's public servants. Current appropriations are sufficient to address the agency request without the need for additional resources.

Public Servant Salary and Health Insurance – The recommendation includes a Personal Service Limitation increase of \$6,626 in FY 2025-26 and \$13,450 in FY 2026-27 for public servant salary increases. Current cash fund appropriations are sufficient for the salary and health insurance increases.

SECRETARY OF STATE (09)

Annualization of LB 20A (2024) – The recommendation includes the agency requested cash fund appropriation reduction of \$8,900 in FY 2025-26 and FY 2026-27 to remove one-time funding added to the base in LB 20A (2024).

Annualization of LB 287A (2024) – The recommendation includes the agency requested cash fund appropriation reduction of \$120,800 in FY 2025-26 and FY 2026-27 to remove one-time funding added to the base in LB 287A (2024).

Business Filing System – The recommendation includes the agency requested cash fund appropriation increase of \$1 million in FY 2025-26 and \$400,000 in FY 2026-27 to complete a new business services filing system implementation and for the ongoing annual software license and maintenance costs.

Election Equipment Replacement – The recommendation does not include the agency requested new cash fund appropriation for election equipment replacement. Current appropriations are sufficient to address the agency request without the need for additional resources.

Election Business Analyst – The recommendation does not include the agency requested General Fund appropriation Personal Service Limitation (PSL) increase for a new elections analyst position for analyzing election data.

Emergency Management Grant Funding match – The recommendation includes the agency requested cash fund appropriation increase of \$50,601 in FY 2025-26 and \$50,601 in FY 2026-27 for the Nebraska Emergency Management Agency (NEMA) grant fund match requirement elections security.

Excess Balance Transfers – The recommendation includes an excess balance transfer of \$1 million in FY 2025-26 from the Records Management Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Leased Space Continuation – The recommendation does not include the agency requested cash fund appropriation increase in FY 2026-27 to remain in the temporary space that has been used while displaced by the Capitol HVAC renovation project.

Public Servant Salary and Health Insurance – The recommendation includes an appropriation increase of \$138,106 cash funds, \$12,386 revolving funds, and \$84,081 PSL in FY 2025-26 and \$281,326 cash funds, \$25,241 revolving funds, and \$170,683 PSL in FY 2026-27 for public servant salary and health insurance increases. Current General Fund appropriations are sufficient for the salary and health insurance increases.

Vacant Position Reduction – The recommendation includes a FY 2025-26 and FY 2026-27 reduction of \$55,491 General Funds, \$94,538 cash funds, \$34,513 revolving funds, and \$160,331 PSL to close long-term vacant positions.

TOURISM COMMISSION, NEBRASKA (91)

Annualization of LB1412 (2024) – The recommendation includes a cash fund appropriation reduction of \$1.5 million in FY 2025-26 and FY 2026-27 to remove one-time funding added to the base in LB 1412 (2024).

Excess Fund Transfers – The recommendation includes an excess balance transfer of \$4 million in FY 2025-26 from the State Visitors Promotion Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Marketing Spending – The recommendation does not include the agency requested cash fund appropriation increase for expanded marketing outreach.

Public Servant Salary and Health Insurance – The recommendation does not include a cash fund and PSL appropriation increase for public servant salary and health insurance increases. Current appropriations are sufficient for the salary and health insurance increases.

EDUCATION AND CULTURAL DEVELOPMENT

AFRICAN AMERICAN AFFAIRS, COMMISSION ON (90)

Public Servant Salary and Health Insurance – The recommendation does not include a General Fund and PSL increase for public servant salary and health insurance increases. Current appropriations are sufficient for the salary and health insurance increases.

ARTS COUNCIL, NEBRASKA (69)

Administrative Rates – The recommendation does not include the agency requested General Fund appropriation increase for administrative rate changes. Current General Fund appropriations are sufficient to address the agency request without the need for additional resources.

Creative District Program Funding – The recommendation does not include the agency requested General Fund appropriation increase to expand the Nebraska Creative District Program, nor does the recommendation include the agency requested General Fund appropriation increase to replace the funds shifted from the Nebraska Creative District Program to the agency's administrative program in 2023.

Public Servant Salary and Health Insurance – The recommendation includes a FY 2025-26 appropriation increase of \$14,928 cash funds, \$15,938 federal funds, and \$19,241 Personal Service Limitation (PSL) and a FY 2026-27 appropriation increase of \$30,304 cash funds, \$32,531 federal funds, and \$39,059 PSL for public servant salary and health insurance increases. Current General Fund appropriations are sufficient for the salary and health insurance increases.

ASIAN AMERICAN AFFAIRS, COMMISSION ON (97)

Annualization of LB 1300A (2024) – The recommendation includes the agency requested General Fund increase of \$143,880 in FY 2025-26 and \$146,926 in FY 2026-27 to enable the newly established agency to annualize unused funds appropriated in LB 1300 (2024).

BLIND AND VISUALLY IMPAIRED, NEBRASKA COMMISSION FOR THE (81)

Blind Deaf Support Program Expansion – The recommendation does not include the agency requested General Fund appropriation increase for expansion of the deaf blind support services provider program. Current appropriations are sufficient to address the agency request without the need for additional resources.

COMMUNITY COLLEGE AID, NEBRASKA (83)

Agency Operations – The recommendation does not include the agency requested General Fund appropriation increase for additional community college operations spending.

Community College Future Fund Allocation Increase – The recommendation includes a cash fund appropriation increase of \$12,666,136 in FY 2025-26 and \$25,965,578 in FY 2026-27 to account for the estimated growth in the 2025–2027 Biennium.

Community College Future Fund Base Adjustment – The recommendation includes the agency requested cash fund appropriation increase of \$6,822,827 in FY 2024-25, FY 2025-26, and FY 2026-27 to align state aid with the certified annual growth increase of state distributions to community colleges in lieu of colleges levying property taxes.

Dual Enrollment – The recommendation does not include the agency requested General Fund appropriation increase for expansion of the dual enrollment program for high school students.

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

The recommendation for the 2025–2027 Biennium includes only those items identified as “Enterprise Issues” – Public Servant Salary Increase, and Public Servant Health Insurance.

EDUCATION, DEPARTMENT OF (13)

Administrative Rates – The recommendation includes the agency requested FY 2025-26 appropriation increase of \$5,875 cash funds and \$182,325 federal funds, and a FY 2026-27 appropriation increase of \$9,717 cash funds and \$301,544 federal funds for administrative rate changes, including commercial leases. The recommendation does not include the agency requested General Fund appropriation increase for administrative rate changes. Current General Fund appropriations are sufficient to address the agency request without the need for additional resources.

Annualization of LB 1284A (2024) – The recommendation recognizes the stated fiscal impact of LB 1284A (2025) and includes the following appropriation changes:

- Cash fund appropriation reduction of \$500,000 in FY 2025-26 and FY 2026-27 related to the one-time appropriation for dyslexia research.
- Cash fund appropriation increase of \$250,000 in FY2025-26 to carry out a pilot program for menstrual products distribution.
- General Fund appropriation reduction of \$68,129 and a corresponding reduction in Personal Service Limitation (PSL) of \$41,131 in FY 2025-26 and FY 2026-27 to recognize the stated fiscal impact of changes to the Teach in Nebraska Today Act.

Building Maintenance – The recommendation does not include the agency requested General Fund appropriation increase to for repairs and deferred maintenance of leased building space.

Data Management and Software – The recommendation does not include the agency requested General Fund appropriation increase for the agency’s increased share of the cost to support the Nebraska Statewide Workforce and Educational Reporting System (NSWERS), Azure cloud services, DataState software, Power BI software, and Qualtrics survey software.

Early Childhood Data System – The recommendation does not include the agency requested General Fund appropriation increase for an application developer for the Nebraska Early Childhood Integrated Data System (ECIDS).

Educational Service Units – The recommendation does not include the agency requested General Fund appropriation increase to provide additional funding for Educational Service Unit core services.

Educational Service Unit Aid – The recommendation includes a General Fund appropriation reduction of \$716,809 in FY 2025-26 and FY 2026-27 to reverse a one-time 2020 expansion of aid to Educational Service Units.

Excess Balance Transfers – The recommendation includes an excess balance transfer of \$3.25 million in FY 2025-26 from the Early Childhood Education Endowment Cash Fund to the Education Future Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes an excess balance transfer of \$1.7 million in FY 2025-26 from the Nebraska Education Improvement Fund to the Education Future Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes an excess balance transfer of \$1 million in FY 2025-26 from the Certification Fund to the Education Future Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes an excess balance transfer of \$800,000 in FY 2025-26 from the State Department of Education Cash Fund to the Education Future Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes an excess balance transfer of \$300,000 in FY 2025-26 from the Tuition Recovery Cash Fund to the Education Future Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes an excess balance transfer of \$250,000 in FY 2025-26 from the Early Childhood Program Training Fund to the Education Future Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes an excess balance transfer of \$200,000 in FY 2025-26 from the Private Postsecondary Career Schools Cash Fund to the Education Future Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes an excess balance transfer of \$250,000 in FY 2025-26 from the Expanded Learning Opportunity Grant Fund to the Education Future Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

Federal Grant Awards – The recommendation includes a federal fund appropriation increase of \$31,971,866 in FY 2025-26 and FY 2026-27 for continuation of federal awards and subrecipient pass-through aid.

Information Security – The recommendation does not include the agency requested General Fund appropriation increase and PSL increase for an information security analyst and server.

Priority School Administration – The recommendation does not include the agency requested General Fund appropriation increase to expand internal capacity to support additional priority schools.

Professional Practices to Certification Authority – The recommendation includes a cash fund appropriation increase of \$100,000 in FY 2024-25, and \$160,000 in FY 2025-26 and FY 2026-27 to provide authority to spend funds transferred from the former Professional Practices Commission.

Public Servant Salary and Health Insurance – The recommendation includes a FY 2025-26 appropriation increase of \$36,111 cash funds, \$1,469,813 federal funds, and \$1,145,068 PSL and a FY 2026-27 appropriation increase of \$73,457 cash funds, \$2,992,844 federal funds, and \$2,324,476 PSL for public servant salary and health insurance increases. Current General Fund appropriations are sufficient for the salary and health insurance increases.

Retiree Leave Payout – The recommendation includes an increase of \$188,873 federal fund appropriation and \$196,457 PSL in FY 2024-25 for retiree leave payouts. The recommendation does not include the related agency requested General Fund appropriation increase. Current appropriation is sufficient to accommodate the agency request.

School of the Blind Staffing Capacity – The recommendation does not include the agency requested General Fund appropriation increase for expanded educational services support and training.

Special Education – The recommendation includes a cash fund appropriation increase of \$67,558,187 in FY 2024-25, FY 2025-26, and FY 2026-27 to align the 80% special education reimbursement projection with the certified special education expenditures from FY 2023-24.

State Department of Education Improvement Grant Fund Transfer – The recommendation includes a reduction in the FY 2024-25 transfer from the State Department of Education Improvement Grant Fund to the Education Future Fund from \$5 million to \$2 million.

Statewide Assessment Services – The recommendation does not include the agency requested General Fund appropriation increase for the implementation of a new student assessment system.

Student Assessment Mandate – The recommendation includes a \$1.5 million General Fund reduction in FY 2025-26 and FY 2026-27 to repeal the student assessment mandate and associated funding created in 2021.

Teacher Payment System – The recommendation does not include the agency requested General Fund appropriation increase and PSL increase for an integrated and comprehensive teacher payment system.

TEEOSA School Aid Premium Tax Adjustment – The actual insurance premium taxes allocated for TEEOSA in FY 2024-25 exceeded the estimate by \$575,679. The recommendation includes a corresponding General Fund appropriation reduction of \$575,679 in FY 2024-25 to reflect the actual amount of insurance premium taxes allocated to school finance.

TEEOSA School Aid Projections – The agency did not request a General Fund appropriation increase related to the Tax Equity and Educational Opportunities Support Act (TEEOSA) school aid formula.

Analysis for FY 2025-26 TEEOSA school aid projects a total state-supported need of \$1,145,842,818. The recommendation includes a General Fund appropriation reduction of \$19,825,829 and an Education Future Fund appropriation increase of \$423,823 in FY 2025-26 from the FY 2024-25 base to fully fund the TEEOSA formula.

Analysis for FY 2026-27 TEEOSA school aid projects a total state-supported need of \$1,154,404,370. The recommendation includes a General Fund appropriation reduction of \$13,150,936 and an Education Future Fund appropriation increase of \$610,480 in FY 2026-27 from the FY 2024-25 base to fully fund the TEEOSA formula.

TEEOSA School Aid

	FY 2024-25	FY 2025-26	FY 2026-27
Governor’s Recommendation	<u>Enacted</u>	<u>Recommended</u>	<u>Recommended</u>
– General Fund	1,010,135,323	990,309,493	996,984,388
– Education Future Fund	112,309,502	112,733,325	112,919,982
– Insurance Premium Tax	41,000,000	42,800,000	44,500,000
Total State Support	1,163,444,825	1,145,842,818	1,154,404,370
– Annual Change	-16,581,144	-17,602,007	+8,561,552
– Annual % Change	-1.4%	-1.5%	+0.7%

TEEOSA School District Adjustments – The recommendation includes the agency requested General Fund appropriation reduction of \$73,006 in FY 2024-25 to reduce excess TEEOSA appropriation resulting from school district boundary and annexation changes between school districts.

EDUCATIONAL LANDS AND FUNDS, BOARD OF (32)

Land Survey Record Digitization – The recommendation includes a cash fund appropriation reduction of \$5,000 in FY 2025-26 and FY 2026-27. The agency requested a cash fund appropriation reduction of \$15,000 because the projected cost to digitize county land survey records exceeded the actual need. The recommendation was lowered to a cash fund appropriation reduction of \$5,000 to offset the partial shift of enterprise public servant salary and health insurance increases from the General Fund to cash funds.

Public Servant Salary and Health Insurance – The recommendation includes a FY 2025-26 appropriation increase of \$9,314 General Funds, \$4,562 cash funds, and \$7,918 PSL, and a FY 2026-27 appropriation increase of \$18,910 General Funds, \$9,353 cash funds, and \$16,074 PSL for public servant salary and health insurance increases.

State Surveyor Salary – The recommendation includes the agency requested Personal Service Limitation (PSL) increase of \$12,000 in FY 2025-26 and \$13,163 in FY 2026-27 to provide a salary increase to the State Surveyor. The salary increase will be offset by a reduction in other operational expenditures and requires no additional appropriation.

EDUCATIONAL TELECOMMUNICATIONS COMMISSION, NEBRASKA (47)

Administrative Rates – The recommendation does not include the agency requested General Fund appropriation increase for administrative rate changes. Current General Fund appropriations are sufficient to address the agency request without the need for additional resources.

Agency Operations – The recommendation does not include the agency requested General Fund appropriation increase for a 5% growth in spending including annual fees, maintenance and repair costs, and technical supplies.

New Radio Sites – The recommendation does not include the agency requested appropriation increase for operating costs of three new radio sites.

Public Servant Salary and Health Insurance Increase – The recommendation includes a cash fund appropriation increase of \$135,555 in FY 2025-26 and \$276,069 in FY 2026-27 and a corresponding Personal Service Limitation increase of \$79,012 in FY 2025-26 and \$160,395 in FY 2026-27 for public servant salary and health insurance increases. Current General Fund appropriations are sufficient for the salary and health insurance increases.

TV Equipment Replacement – The recommendation does not include the agency requested General Fund appropriation increase for equipment upgrades.

TV Production Services – The recommendation does not include the agency requested General Fund appropriation increase for a 2% annual growth in production services spending.

Utility Costs – The recommendation does not include the agency requested General Fund appropriation increase for utility cost increases at the main office building and statewide television and radio networks.

HISTORICAL SOCIETY, STATE (54)

Excess Fund Balances – The recommendation includes an excess balance transfer of \$150,000 in FY 2025-26 from the Job Creation and Mainstreet Revitalization Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes an excess balance transfer of \$100,000 in FY 2025-26 from the Historical Society Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes an excess balance transfer of \$38,000 in FY 2025-26 from the Support Nebraska History Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

Public Servant Salary and Health Insurance – The recommendation includes an appropriation increase of \$161,242 cash funds and \$25,929 federal funds in FY 2025-26 and an appropriation increase of \$328,415 cash funds and \$52,850 federal funds in FY 2026-27 for public servant health insurance. Current General Fund and Personal Service Limitation appropriations are sufficient for the salary and health insurance increases.

INDIAN AFFAIRS, NEBRASKA COMMISSION ON (76)

Additional Cash Fund Appropriation – The recommendation does not include the agency requested cash fund appropriation increase for additional operations. Current cash fund appropriations are sufficient to address the agency request without the need for additional resources.

Broaden Cash Fund Authority – The recommendation includes the agency requested expanded use of the Native American Scholarship and Leadership Fund. This will allow the agency to provide more education and scholarships related to Indian American community.

Grant Writing Contractor – The recommendation does not include the agency requested General Fund appropriation increase for contracted grant writing services.

Public Servant Salary and Health Insurance – The recommendation does not include the agency requested General Fund appropriation increase for public servant salary and health insurance costs.

LATINO AMERICAN COMMISSION (68)

Additional Agency Support Positions – The recommendation does not include the agency requested increase in General Fund and cash fund appropriation for additional agency support positions.

LIBRARY COMMISSION, NEBRASKA (34)

NebraskaAccess – The recommendation does not include the agency requested General Fund appropriation increase for inflationary costs related to the searchable database tool accessible to libraries and schools.

Nebraska eReads – The recommendation includes the agency requested General Fund appropriation increase of \$35,722 in FY 2025-26 and FY 2026-27 to support the rising demand for borrowing books in electronic formats.

Public Library Aid – The recommendation does not include the agency requested General Fund appropriation increase for an additional 5% in state aid to public libraries.

Public Servant Salary and Health Insurance Increase – The recommendation includes an increase of \$42,029 federal fund appropriation and \$72,100 PSL in FY 2025-26, and \$85,656 federal fund appropriation and \$146,362 PSL in FY 2026-27 for public servant salary and health insurance increases. Current General Fund appropriations are sufficient for the salary and health increases.

Reader Zone – The recommendation includes the agency requested General Fund appropriation increase of \$9,720 in FY 2025-26 and FY 2026-27 to continue funding of the Reader Zone subscription used to host reading programs.

Regional Library Systems – The recommendation does not include the agency requested General Fund appropriation increase for a 5% growth in operational and personnel spending within the regional library system.

Shift Operational Funding to Aid – The recommendation includes a General Fund appropriation reduction of \$45,442 in FY 2025-26 and FY 2026-27 from the agency's operations program to fund the increased appropriations for Nebraska eReads and Reader Zone.

Vacant Position Reduction – The recommendation includes an appropriation reduction of \$12,156 General Funds, \$17,100 federal funds, and \$25,409 Personal Service Limitation (PSL) in FY 2025-26 and FY 2026-27 to close a long-term vacant position.

POSTSECONDARY EDUCATION, COORDINATING COMMISSION FOR (48)

Access College Early Program – The recommendation does not include the agency requested FY 2025-26 reassignment of General Fund appropriation from aid to operations for an upgrade to the Access College Early (ACE) web-based application.

Administrative Rate and Inflationary Increases – The recommendation does not include the agency requested General Fund appropriation increase for administrative rate changes and other administrative inflationary increases. Current General Fund appropriation is sufficient to address the agency request without the need for additional resources.

Annualization of LB 705 (2023) Excellence in Teaching Program – The recommendation recognizes the stated fiscal impact of LB 705 (2023) and includes a cash fund appropriation increase of \$750,000 in FY 2025-26 and FY 2026-27 for the Excellence in Teaching Program.

Excellence in Teaching Software – The recommendation includes the agency requested cash fund appropriation increase of \$24,170 in FY 2025-26 and FY 2026-27 for the costs associated with managing the web-based application developed for the Excellence in Teaching student loan program.

Excess Balance Transfers – The recommendation includes an excess balance transfer of \$3 million in FY 2025-26 from the Community College Gap Assistance Program Fund to the Education Future Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes an excess balance transfer of \$5 million in FY 2025-26 from the Nebraska Opportunity Grant Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

Nebraska Opportunity Grant Program – The recommendation includes the agency requested cash fund appropriation increase of \$500,000 in FY 2025-26 and FY 2026-27 for the Nebraska Opportunity Grant (NOG) scholarship program. The recommendation also includes a General Fund appropriation reduction of \$1 million in FY 2025-26 and FY 2026-27 to reverse a 2020 expansion of scholarship aid. This scholarship program fund also receives 25.8% of the lottery fund distribution.

New Public Servant Health Insurance – The recommendation includes a cash fund appropriation increase of \$25,349 in FY 2025-26 and \$26,617 in FY 2026-27 for health insurance benefits of new public servants. The agency request included both General Fund and cash fund appropriation, but the request can be fully funded with cash funds.

Vacant Position Reduction – The recommendation includes a General Fund appropriation reduction of \$75,976 in FY 2025-26 and FY 2026-27 and a corresponding Personal Service Limitation (PSL) reduction of \$65,986 in FY 2025-26 and FY 2026-27 to close a long-term vacant position.

Travel Expenses – The recommendation does not include the agency requested General Fund appropriation increase for inflationary travel costs.

Public Servant Salary and Health Insurance Increase – The recommendation includes a cash fund appropriation increase of \$4,173 in FY 2025-26 and \$8,483 in FY 2026-27 and a corresponding PSL increase of \$31,322 in FY 2025-26 and \$63,583 in FY 2026-27 for public servant salary and health insurance increases. Current General Fund appropriations are sufficient for the salary and health insurance increases.

STATE COLLEGE SYSTEM, NEBRASKA (50)

Administrative Rates – The recommendation does not include the agency requested General Fund appropriation increase for administrative rate changes for worker's compensation, accounting assessments, motor vehicle liability and physical damage assessments, and vehicle lease and mileage rate changes.

Operating Expenses – The recommendation does not include the agency requested General Fund appropriation increase for inflationary increases in operating expenses.

Public Servant Salary and Health Insurance Increase – The recommendation does not include the agency requested General Fund appropriation increases to support State College benefits cost increases and base salary increases.

Scholarship Programs – The recommendation does not include the agency requested General Fund appropriation increases to expand funding for the Grow Grand Island Career Scholarship program and for Rural Health Opportunities Program (RHOP) Scholarships for State Colleges.

Technology Investments – The recommendation does not include the agency requested General Fund appropriation increase for new technology support costs and increasing cost share for current technologies.

Utility Expenses – The recommendation does not include the agency requested General Fund appropriation increase for rate changes in electricity, natural gas, wood chips, water and sewer, and trash hauling.

Wage Increase Requests – The recommendation does not include the agency requested General Fund appropriation increase for adjunct pay by 20% per credit and for minimum wage and overtime requirement changes, and an increase in adjunct pay.

UNIVERSITY OF NEBRASKA (51)

Annualization of LB 829A (2024) – The recommendation includes a General Fund appropriation increase of \$19,777 in FY 2025-26 and FY 2026-27 to annualize funding provided in LB 829A (2024) related to expanded colorectal screening.

General Operations – The recommendation includes a General Fund appropriation reduction of \$14,345,124 in FY 2025-26 and FY 2026-27, equivalent to a 2% reduction of the total current General Fund appropriation.

Remove LB 1412 (2024) Cash Fund Appropriation – The recommendation includes a cash fund appropriation reduction of \$500,000 in FY 2025-26 and FY 2026-27 that was used to provide legal services to low-income families facing eviction. The University does not receive A-bill cash fund appropriation due to the Board of Regents vs Exon (1977) Supreme Court judgement that all University System cash funds are independently controlled by the Board of Regents outside of the legislative appropriation process.

GENERAL GOVERNMENT

GOVERNOR, OFFICE OF (07)

Governor Umbrella Program – The recommendation includes a Governor Operations Umbrella budget program to provide flexibility for the agency to move unused appropriation and Personal Service Limitation to programs that need it without the need for additional appropriation.

Public Servant Salary and Health Increase – The recommendation includes a Personal Service Limitation increase of \$40,868 in FY 2025-26 and \$82,962 in FY 2026-27 for public servant salary and health increases. Current General Fund appropriations are sufficient for the salary and health insurance increases.

LEGISLATIVE COUNCIL (03)

Annualization of LB 247 (2021) – The recommendation includes a General Fund appropriation reduction of \$4,000 in FY 2025-26 and FY 2026-27 to remove one-time funding added to the base in LB 247 (2021) for the Mental Health Crisis Hotline Task Force.

Carryover Funds – The recommendation includes carryover of unused funds from FY 2024-25 to FY 2025-26, which will provide adequate funding for requests not financed with additional General Funds. The agency expended 89% of their overall General Fund appropriations in FY 2023-24 allowing for \$13.8 million in carryover.

Excess Balance Transfers – The recommendation includes an excess balance transfer of \$100,000 in FY 2025-26 from the Nebraska Statutes Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes an excess balance transfer of \$76,156 in FY 2025-26 from the Nebraska Legislature Shared Information System Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes transfer of the remaining balance in FY 2025-26 from the Biotechnology Development Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Executive Assistant Position – The recommendation includes the agency requested reduction of \$87,582 General Fund appropriation and \$79,683 PSL in FY 2026-27 to reduce an executive position to part-time, and instead leverages the available appropriation and PSL to offset other requested increases.

January 2025 1% Pay Advancement – The recommendation does not include the agency requested appropriation and Personal Service Limitation (PSL) increase to fund and annualize a January 2025, pay increase in excess of the enterprise public servant salary increases provided.

Long/Short Session – The recommendation includes the agency requested General Fund appropriation reduction of \$289,382 in FY 2025-26 and General Fund appropriation increase of \$3,000 in FY 2026-27 with a corresponding PSL reduction of \$62,963 in FY 2025-26 to recognize the reduced expenses related to the shorter 60-day session in FY 2025-26 and the longer 90-day session in FY 2026-27.

Operating Adjustments – The recommendation does not include the agency requested General Fund appropriation increase for new funds in lieu of carryover, general increases and reductions, software licenses, printer refresh, additional legal counsel for the office of the revisor, a base adjustment for the office of the clerk, and a PSL base adjustment. Current appropriation and carryover funding is sufficient to address this request without the need for additional resources.

Public Servant Salary and Health Increase – The recommendation includes a Personal Service Limitation increase of \$518,292 in FY 2025-26 and \$1,052,138 in FY 2026-27. Current appropriations are sufficient for the salary and health insurance increases.

Special Session Appropriation – The recommendation includes the agency requested General Fund appropriation reduction of \$126,860 in FY 2025-26 and FY 2026-27 with a corresponding PSL reduction of \$25,193 to remove one-time funding added the base for the 2024 Special Session.

Special Session Per Diems – The recommendation does not include the deficit request for special session per diems. Current appropriation and carryover funding is sufficient to address this request without the need for additional resources.

Umbrella Program Changes – The recommendation reinstates the Legislative Council Operations Umbrella budget program to provide flexibility for the agency to move unused appropriation and PSL to programs that need it.

LIEUTENANT GOVERNOR, OFFICE OF (08)

Public Servant Salary and Health Increase – The recommendation includes a Personal Service Limitation increase of \$389 in FY 2025-26 and \$798 in FY 2026-27 for the public servant salary increase. Current appropriations are sufficient for the salary and health insurance increases.

HEALTH AND HUMAN SERVICES

FOSTER CARE REVIEW OFFICE (70)

Public Servant Salary and Health Insurance – The recommendation does not include the agency requested appropriation increase for public servant salary and health insurance costs.

HEALTH AND HUMAN SERVICES, DEPARTMENT OF (25)

Administrative Rates – The recommendation includes the agency requested appropriation reduction of \$1,261,668 General Funds, increase of \$14,511 cash funds, and reduction of \$1,897,514 federal funds in FY 2025-26 and appropriation increases of \$868,051 General Funds, \$61,247 cash funds, and \$890,306 federal funds in FY 2026-27 for administrative rate changes.

Annualization of Tobacco Prevention and Control Funding – The recommendation includes a cash fund appropriation reduction of \$1,082,146 in FY 2025-26 and FY 2026-27 from the Nebraska Health Care Cash Fund. This annualization will remove funding added from a one-time tobacco settlement related to JUUL e-cigarettes for tobacco prevention for minors.

Beatrice State Developmental Center Reappropriation – The recommendation includes the agency's request for reappropriation of \$8 million General Funds from Beatrice State Developmental Center (BSDC) to address the developmental disabilities waitlist.

Behavioral Health Aid Reappropriation – The recommendation includes the agency's request to reappropriate unspent General Fund appropriation in the Behavioral Health Aid Program.

Certified Community Behavioral Health Clinic Act (CCBHC) – The recommendation includes the agency requested appropriation increase of \$1,171,182 General Funds and \$3,682,452 federal funds in FY 2025-26 and \$2,342,364 General Funds and \$7,364,905 federal funds FY 2026-27 related to new services beginning in 2026 under the Certified Community Behavioral Health Clinic Act.

Child Advocacy Centers – The recommendation includes a General Fund appropriation reduction of \$250,000 in FY 2025-26 and FY 2026-27 for child advocacy centers which are eligible for federal Temporary Assistance for Needy Families (TANF) funding.

Child Welfare Program – The recommendation includes the agency requested General Fund appropriation increase of \$15 million in the Child Welfare Program, and the corresponding agency requested \$15 million General Fund appropriation reduction in the Public Assistance Program in FY 2024-25, which will not impact the services in the program and will use surplus Public Assistance Program funds to cover increased Child Welfare Program costs, and allows for \$10 million of General Fund reappropriation into FY 2025-26 to maintain existing rates.

Citizen Advocacy Aid – The recommendation includes a General Fund appropriation reduction of \$70,289 in FY 2025-26 and FY 2026-27 to reverse a 2021 expansion of citizen advocacy aid to support disability advocacy and return to the prior \$485,000 spending level.

Competency Restoration Evaluations – The recommendation includes a General Fund appropriation reduction of \$901,600 in FY 2025-26 and FY 2026-27 to repeal the county jail reimbursement requirement for incarcerated defendants waiting for competency restoration at the Lincoln Regional Center.

Consolidating Administration Program Umbrella – The recommendation includes the agency request to merge the Medicaid expansion administration program into the Medicaid administration program, the children and family services administration program into the protection and safety administration program, and the developmental disabilities service coordination program into the developmental disabilities administration program.

Continuous Eligibility for Kids – The recommendation includes the agency requested FY 2024-25 appropriation increase of \$7,000,062 General Funds, \$3 million cash funds, and \$15,877,998 federal funds, the FY 2025-26 appropriation increase of \$13,000,062 General Funds, \$3 million cash funds, and \$21,585,335 federal funds, and the FY 2026-27 appropriation increase of \$13,130,063 General Funds, \$3 million cash funds, and \$21,801,188 federal funds for the 2024 federal mandate requiring states to increase continuous eligibility from 6 months to 12 months for children under the age of 19 in Medicaid and the Children's Health Insurance Program.

Developmental Disabilities Waitlist Elimination – The recommendation includes the agency requested FY 2025-26 appropriation increase of \$7,821,499 General Funds, \$11 million Nebraska cash funds from the Health Care Cash Fund (HCCF), and \$22,766,983 federal funds, and FY 2026-27 appropriation increases of \$16,647,104 General Funds, \$11 million cash funds from the HCCF, and \$22,571,075 federal funds to offer more individuals home and community-based developmental disability services.

The Developmental Disability Program currently receives \$5 million annually from the HCCF, which increases to \$16 million to eliminate the waitlist for services. The recommendation includes a corresponding \$11 million reduction of HCCF funding for recruitment and retention of university biomedical research faculty and capital improvements. There is \$4 million in HCCF funding that remains available for recruitment and retention of Creighton University and Boys Town research faculty and capital improvements.

Facility Umbrella Programs – The recommendation changes and adds budget programs to reflect changes to the youth facilities. The Youth Residential Treatment Centers (YRTC)-Geneva budget program will be renamed YRTC-Hastings. A new program will be created for YRTC-Lincoln, and a new program will be created for the Whitehall Psychiatric Residential Treatment Facility, moving the program out of the Lincoln Regional Center budget program.

Federal Medical Assistance Percentage (FMAP) – Nebraska will see a change to its Federal Medical Assistance Percentage (FMAP), which determines the State's share of Medicaid costs, beginning October 2025 in Federal Fiscal Year (FFY) 2026. The FMAP will reduce from 57.52% to 55.94%. The recommendation includes the agency requested General Fund appropriation increase of \$38,383,014 in FY 2024-2025, \$117,016,840 in FY 2025-26, and \$155,960,076 in FY 2026-27 for the reduced FMAP for the Children's Health Insurance Program and the Medical Assistance Program, and \$7,273,473 in FY 2025-26 and \$15,171,816 in FY 2026-27 for the Developmental Disabilities Program. The recommendation includes a corresponding federal fund reduction of \$38,383,014 in FY 2024-25, \$117,016,840 in FY 2025-26, and \$155,960,076 in FY 2026-27 for the reduced FMAP for the Children's Health Insurance Program and the Medical Assistance Program, and \$7,273,473 in FY 2025-26 and \$15,171,816 in FY 2026-27 for the Developmental Disabilities Program.

Health Insurer Assessment – The recommendation does not include the requested appropriation change for the health insurer assessment, but instead supports legislation to create a new assessment on Managed Care Organizations in Nebraska, similar to the hospital assessment enacted by LB 1087 (2024). The assessment would result in additional federal funding and reduce General Fund appropriation by \$57.5 million in FY 2025-26 and \$118.45 million in FY 2026-27. The assessment is anticipated to be approved by 2026, and a half year of impact is reflected in the FY 2025-26 recommendation.

High-Cost Drugs – The recommendation includes the agency requested appropriation increase of \$2,022,467 General Funds and \$3,286,410 federal funds in FY 2025-26 and \$4,399,508 General Funds and \$7,323,281 federal funds FY 2026-27 for mandated coverage of new high-cost drugs entering the market. Medicaid programs are required to cover drugs that are approved by the federal Food and Drug Administration (FDA).

Incarcerated Youth Medicaid – The recommendation includes the agency requested appropriation increase of \$388,080 General Funds and \$511,920 federal funds in FY 2025-26 and \$389,970 General Funds and \$510,030 federal funds FY 2026-27 for the federal Medicaid programs mandate to provide screening and diagnostic services to juveniles within 30 days of release from incarceration, and to provide coverage for targeted case management services for 30 days preceding and 30 days following release.

Lincoln Regional Center – The recommendation includes an appropriation increase of \$4.5 million General Funds and \$6.3 million PSL in FY 2024-25 for operational improvements at the Lincoln Regional Center.

An additional \$3 million of reallocated unused American Rescue Plan Act (ARPA) has also been provided already in FY 2024-25. The recommendation also includes a \$1.5 million General Fund appropriation reduction in FY 2025-26 to utilize \$1.5 million of the federal ARPA dollars expected to carry over into FY 2025-26.

Local Public Health Department Aid – The recommendation includes a General Fund appropriation reduction of \$5,531,000 in FY 2025-26 and FY 2026-27 to reverse 2020 and 2021 public health department aid expansions return to a normal pre-pandemic spending level. The reductions

include \$1 million increased in 2020, \$3 million increased in 2021, \$500,000 directed to federally qualified health centers in 2020, and \$531,000 directed to a tribal wellness center in 2021.

Medical Assistance Program Federal Authority Increase – The recommendation includes a federal fund appropriation increase of \$420 million in FY 2025-26 and FY 2026-27 to align the program with current levels of federal funding.

Medicaid Federal Clawback Premium Increase – The recommendation includes the agency requested General Fund appropriation increase of \$15,711,755 in FY 2024-25, \$11,809,696 in FY 2025-26 and FY 2026-27 and the corresponding federal fund appropriation reduction of \$21,042,769 in FY 2025-26 and FY 2026-27, for the projected increases in clawback payments mandated by the federal government. The amount the state is required to reimburse the federal government for Medicaid/Medicare Dual eligible prescription drug costs is projected to increase \$30,616,755, beginning in FY 2025-26, however the agency will leverage current appropriation and has only requested an increase of \$11,809,696 across the Medical Assistance and Children's Health Insurance programs.

Maintain Developmental Disabilities Provider Rates – The recommendation recognizes the Department of Health and Human Services intention to maintain the temporary Developmental Disability Program rate increases that were given in FY 2022-23, FY 2023-24, and FY 2024-25 for developmental disability providers.

Medicaid Translator Services – The recommendation recognizes a General Fund appropriation reduction of \$1,452,354 in FY 2025-26 and FY 2026-27 for legislation to repeal mandated Medicaid coverage of translation and interpretation services. These services were already provided by hospitals and covered by Managed Care Organizations (MCOs) and the recommendation reverses the cost shift from these organizations to the State. The recommendation allows the use of \$1,452,354 from the MCO Excess Profit Fund for other Medicaid services.

Office of Juvenile Services Operations – The recommendation includes the agency requested Personal Service Limitation (PSL) increase of \$500,000 in FY 2024-25, FY 2025-26, and FY 2026-27 for the Office of Juvenile Services Operation Program to accommodate current staffing levels.

Post Acute Care Pilot – The recommendation includes a General Fund appropriation reduction of \$1 million in FY 2025-26 and FY 2026-27 to repeal an acute care transition pilot program.

Prescription Drug Donation Program – The recommendation includes a General Fund appropriation reduction of \$528,352 in FY 2025-26 and FY 2026-27 to repeal assistance to a nonprofit organization designated for receiving and dispensing prescription drug donations.

Public Assistance Program – The recommendation includes the agency requested federal fund appropriation increase of \$80 million in FY 2025-26 and FY 2026-27 to align the program with current levels of federal funding.

Public Health Professional Education Debt Repayments – The recommendation includes a General Fund appropriation reduction of \$1.5 million in FY 2025-26 and FY 2026-27 to reverse a 2021 expansion in debt repayment aid and return to the normal pre-pandemic \$1.9 million spending level.

Public Health Program – The recommendation includes the agency requested federal fund appropriation increase of \$30 million in FY 2025-26 and FY 2026-27 to align the program with current levels of federal funding.

Parkinson's Registry Funding – The recommendation includes a cash fund appropriation reduction of \$26,000 in FY 2025-26 and FY 2026-27 and a transfer of \$354,000 from the Health and Human Services Cash Fund to the General Fund. There is no alternative ongoing funding available beyond the original one-time \$820,000 transferred to the Nebraska Health Care Cash Fund for collecting and sharing personal health information for a Parkinson's disease registry.

YRTC - Geneva Construction – The recommendation includes the agency’s request to reappropriate \$2.25 million General Funds from the Administration Program to the YRTC Facility Improvements Program to build an additional cottage at YRTC-Geneva.

INDUSTRIAL RELATIONS, COMMISSION OF (77)

Public Servant Salary and Health Insurance Increase – The recommendation includes a Personal Service Limitation increase of \$5,103 in FY 2025-26 and \$10,359 in FY 2026-27. Current appropriations are sufficient for the salary and health insurance increases.

VETERANS’ AFFAIRS, DEPARTMENT OF (28)

Annualization of LB 771A (2024) – The recommendation includes a cash fund appropriation reduction of \$200,000 in FY 2025-26 and FY 2026-27 to remove one-time funding added to the base in LB 771A (2024).

Military Installation Development and Support Fund – The recommendation includes a transfer of \$25.5 million from the Military Installation Development and Support Fund to the Site and Building Development Fund (SBDF) and utilizes \$4.5 million of the SBDF excess balance for a \$30 million total investment in the Nuclear Command, Control, and Communications (NC3) Enterprise Center.

LAW ENFORCEMENT AND PUBLIC SAFETY

ATTORNEY GENERAL, NEBRASKA (11)

Agency Operations – The recommendation includes a cash fund appropriation increase of \$600,000 in FY 2025-26 and FY 2026-27 for operating expenses of additional public servants hire in recent years.

Assistant Attorney General Positions – The recommendation does not include the agency requested General Fund appropriation increase and cash fund appropriation decrease to shift the funding of two public servants from cash funds to General Funds.

Elder Justice Attorney – The recommendation does not include the agency requested increase for an Elder Justice Attorney.

Fund Transfers – The recommendation includes continuation of the transfers from the State Settlement Cash Fund of \$200,000 to the State Patrol Cash Fund, \$295,957 to the General Fund, and \$150,000 to the Legal Education for Public Service and Rural Practice Loan Repayment Assistance Fund but does not include continuation of the \$500,000 transfer to the Financial Literacy Cash Fund.

General Counsel – The recommendation does not include the agency requested increase for an additional General Counsel.

Interstate Water Litigation – The recommendation does not include the agency requested increase for interstate water litigation. Current appropriations are sufficient to address the agency request without the need for additional resources.

Medicaid Fraud Cash Fund – The recommendation includes a cash fund appropriation increase of \$100,000 in FY 2025-26. Medicaid Fraud Cash Fund revenue has diminished, and additional cash appropriation from the State Settlement Cash Fund can be used to address ongoing expenditures.

Public Servant Salary and Health Insurance – The recommendation includes a FY 2025-26 appropriation increase of \$325,274 cash funds, \$32,343 federal funds, \$70,575 revolving funds, and \$366,445 PSL, and a FY 2026-27 appropriation increase of \$661,117 cash funds, \$65,755 federal funds, \$143,444 revolving funds, and \$743,883 PSL. Current General Fund appropriations are sufficient for the salary and health insurance increases.

Tobacco Administration – The recommendation includes a cash fund appropriation increase of \$250,000 in FY 2025-26 and FY 2026-27 for data collection related to state laws and regulations on the tobacco industry.

CORRECTIONAL SERVICES, DEPARTMENT OF (46)

Administrative Rates – The recommendation does not include the agency requested increase for administrative rate changes. Current appropriations are sufficient to address the agency request without the need for additional resources.

Food Service Salaries – The recommendation does not include the agency requested increase for food service salaries. Current appropriations are sufficient to address the agency request without the need for additional resources.

Intel Analysis and Investigation System – The recommendation does not include the agency requested increase for an intel analysis and investigation system. Current appropriations are sufficient to address the agency request without the need for additional resources.

Nursing Salaries – The recommendation includes the agency requested \$850,000 Personal Service Limitation (PSL) for FY 2025-26 and FY 2026-27. The agency is in the process of converting contracted nurses to public servants. No additional appropriation is necessary, but PSL is needed as the current base is budgeted for contract positions.

Parole Shortfall – The recommendation does not include the agency requested increase for the parole shortfall from LB 631A (2024). Current appropriations are sufficient to address the agency request without the need for additional resources.

Regional Treatment Center Specialty Unit Staffing – The recommendation includes appropriation increases of \$4,858,192 General Fund and \$3,462,749 PSL in FY 2025-26 and \$4,629,086 General Fund and \$3,462,749 PSL in FY 2026-27 for additional staffing needed to ensure proper care of the additional 96 beds at the Regional Treatment Center.

Special Wage Adjustments – The recommendation does not include the agency requested special wage adjustments. Current appropriations and PSL are sufficient to address the agency request without the need for additional resources.

Utilize One-Time Cash – The recommendation includes the agency requested \$5 million cash fund appropriation increase and a \$1.5 million General Fund appropriation reduction in FY 2025-26. Additional cash funds were received from insurance payouts for a flooded housing unit at the state penitentiary and from other sources such as rent from work release. These additional cash funds will be used for demolition of the flooded housing unit and other operational costs.

Vocational and Life Skills Programming – The recommendation includes a cash fund appropriation increase of \$3.5 million in FY 2026-27 for services related to vocational and life skills programming. The agency will be able to use reallocated federal American Rescue Plan Act (ARPA) funding in FY 2025-26.

EQUAL OPPORTUNITY COMMISSION (67)

The recommendation does not include the agency requested General and federal funds appropriation increase for public servant salary and health insurance increases. Current General Fund appropriations are sufficient for the salary and health insurance increases.

FIRE MARSHAL, STATE (21)

Elevator Inspector – The recommendation includes the agency requested \$126,000 cash funds and \$66,000 Personal Service Limitation (PSL) in FY 2025-26 and \$130,000 cash funds and \$69,500 PSL in FY 2026-27 for an additional inspector to reduce the need for contracted inspections throughout the State.

Hazardous Materials Emergency Preparedness Training Grants – The recommendation includes the agency requested \$153,000 federal funds and \$47,500 PSL in FY 2025-26 and FY 2026-27. The agency will apply for the US Department of Transportation grants directly instead of receiving a sub-award from the Nebraska Emergency Management Agency. This federal grant funds training activities of the Nebraska Hazardous Incident Team and HazMat training.

Lease Vehicle Replacement – The recommendation includes the agency requested appropriation increase of \$141,498 cash funds and \$22,790 federal funds in FY 2025-26 and FY 2026-27 to replace leased vehicles.

Public Servant Salary and Health Insurance Increase – The recommendation includes a FY 2025-26 appropriation increase of \$237,145 cash funds, \$47,713 federal funds, and \$ 202,982 PSL and a FY 2026-27 appropriation increase of \$482,317 cash funds, \$96,916 federal funds, and \$412,057 PSL. Current General Fund appropriations are sufficient for the salary and health insurance increases.

Statewide Radio System – The recommendation includes a cash fund appropriation increase of \$15,756 in FY 2025-26 and \$29,100 in FY 2026-27 for statewide radio system administrative rates.

Wildland Incident Response Coordinator – The recommendation includes a cash fund appropriation increase of \$198,000 and a PSL increase of \$77,000 in FY 2025-26 and a cash fund appropriation increase of \$158,000 and a PSL increase of \$79,300 in FY 2026-27 for a Wildland Incident Response Assistance Team (WIRAT) dedicated position for coordinating local and state wildfire responses.

LAW ENFORCEMENT AND CRIMINAL JUSTICE, COMMISSION ON (78)

Grant Match – The recommendation does not include the agency requested increase for the Office of Juvenile Justice and Delinquency Prevention Grant Match. Current appropriations are sufficient to address the agency request without the need for additional resources.

IT Applications Developer – The recommendation does not include the agency requested increase for an IT applications developer. Current appropriations are sufficient to address the agency request without the need for additional resources.

Systems and Research – The recommendation does not include the agency requested increase for three IT business systems analyst positions for processing federal grants. Current appropriations are sufficient to address the agency request without the need for additional resources.

LIQUOR CONTROL COMMISSION (35)

IT Project Reappropriation – The recommendation includes the agency request to reappropriate unspent General Fund appropriation to complete the liquor licensing technology modernization project.

Public Servant Salary and Health Insurance Increase – The recommendation does not include the agency requested appropriation increase for public servant salary and health insurance increases. Current General Fund appropriation is sufficient to accommodate public servant salary and health insurance increases.

MILITARY DEPARTMENT (31)

Airport Runway Annualization – The recommendation includes the agency requested General Fund appropriation reduction of \$3 million in FY 2025-26 and FY 2026-27 to remove one-time funding added to the base in LB 1412 (2024) to expand an airport runway. All funds will be spent or encumbered by the end of FY 2024-25.

Critical Maintenance – The recommendation includes a FY 2025-26 appropriation increase of \$46,624 General Funds, \$139,872 federal funds, and \$146,054 Personal Service Limitation (PSL) and a FY 2026-27 appropriation increase of \$47,560 General Funds, \$142,682 federal funds, and \$148,989 PSL For additional public servants to resolve maintenance issues onsite instead of contracting for the same services.

Nonprofit Security Grant Program – The recommendation includes a General Fund appropriation reduction of \$500,000 in FY 2025-26 and FY 2026-27 to repeal a security measure improvement grant program for nonprofit organizations.

Operations and Maintenance of Facilities – The recommendation includes an appropriation increase of \$112,500 General Funds and \$172,500 federal funds in FY 2025-26 and FY 2026-27 to resolve minor maintenance issues at all state operated locations.

Recruiting Program – The recommendation includes a \$50,000 General Fund appropriation increase in FY 2025-26 and FY 2026-27 for a National Guard recruiting program. These funds will be allocated as state aid to recruit Nebraskans to serve in the National Guard.

PAROLE/PARDONS, NEBRASKA BOARD OF (15)

General Fund and PSL Shortfall – The recommendation includes the agency requested \$150,000 General Fund and \$220,120 Personal Service Limitation (PSL) increase in FY 2024-25. The timing of LB 631A (2024) enactment resulted in the agency paying a full pay period of staffing costs before the transfer to the Department of Corrections was effective. This used up most of the remaining appropriation and PSL, and additional funds are needed to ensure the agency can pay for the remaining ongoing agency operations.

PUBLIC ADVOCACY, COMMISSION ON (94)

Additional Office Space – The recommendation does not include the agency requested appropriation increase for additional office space. Current appropriations are sufficient to address the agency request without the need for additional resources.

Additional Staff – The recommendation does not include the agency requested increase for an additional attorney and paralegal. Current appropriations are sufficient to address the agency request without the need for additional resources.

Administrative Rates – The recommendation does not include the agency requested reduction for administrative rate changes, including voice and data services, commercial leases, and accounting services. Current appropriations are sufficient to address the agency request without the need for additional resources.

Conference Registrations – The recommendation does not include the agency requested increase for conference registrations.

Contracted Law Clerks – The recommendation does not include the agency requested increase for contracted law clerks. Current appropriations are sufficient to address the agency request without the need for additional resources.

Expert Legal Services – The recommendation does not include the agency requested increase for expert legal services. Current appropriations are sufficient to address the agency request without the need for additional resources.

Record Storage Software – The recommendation does not include the agency requested increase for Software As A Service (SAAS) costs including third party IT services for storing records. Current appropriations are sufficient to address the agency request without the need for additional resources.

STATE PATROL, NEBRASKA (64)

Administrative Rates – The recommendation includes an appropriation reduction of \$223,859 General Funds and \$46,069 cash funds in FY 2025-26 and \$485,533 General Funds and \$60,723 cash funds in FY 2026-27, and a revolving fund appropriation increase of \$114 in FY 2025-26 and FY 2026-27 for administrative rate changes.

Aviation Support Costs – The recommendation includes the agency requested General Fund appropriation increase of \$178,693 in FY 2025-26 and \$28,693 in FY 2026-27 for aviation insurance increases and mandated engine overhaul.

Communication Equipment – The recommendation includes the agency requested cash fund appropriation increase of \$2.21 million in FY 2025-26 and \$1.8 million in FY 2026-27 to replace the Computer Aided Dispatch System (CAD), body-worn cameras, and vehicle radio repeaters using a master lease program.

Crime Lab Supplies – The recommendation includes the agency requested \$108,023 General Fund appropriation increase in FY 2025-26 and FY 2026-27 for inflationary increases to supplies needed in the Crime Lab for effective and timely testing.

Crime Lab Toxicology Testing – The recommendation includes the agency requested General Fund appropriation increase of \$750,000 in FY 2025-26 for equipment to assist law enforcement and the judicial system by utilizing newly required blood samples instead of urine samples for driving under the influence offenses.

Drone Equipment and Maintenance – The recommendation includes a General Fund appropriation increase of \$282,000 in FY 2025-26, and a cash fund appropriation reduction of \$65,500 in FY 2025-26 and \$72,500 in FY 2026-27. Shifting small, unmanned aircraft (SUA) costs from the Public Safety Cash Fund to General Funds will ensure continuing sustainability of the Public Safety Cash Fund.

Gasoline – The recommendation includes the agency requested appropriation reduction of \$295,099 General Funds, \$96,395 cash funds, and \$40,349 federal funds in FY 2025-26 and FY 2026-27 due to lower gasoline price projections.

Investigative Services Equipment and Software – The recommendation does not include the agency requested General Fund appropriation increase for investigative services equipment and software.

Law Enforcement Equipment – The recommendation does not include the agency requested General Fund appropriation increase for law enforcement equipment. Current appropriations are sufficient to address the agency request without the need for additional resources.

Proposed Base Reduction – The recommendation includes the agency requested \$3 million General Fund appropriation reduction and \$2,391,391 PSL reduction in FY 2025-26 and FY 2026-27 which will leverage available excess appropriation to offset other requested appropriation increases.

Salary Adjustments for Position Changes – The recommendation includes a General Fund appropriation reduction of \$42,631 in FY 2025-26 and FY 2026-27 for reclassifications over the prior biennium of various public servants.

Training Expenses – The recommendation includes a General Fund appropriation increase of \$100,000 in FY 2025-26 to reduce reliance on the Public Safety Cash Fund.

Wage Compression – The recommendation includes the agency requested appropriation increases of \$223,706 General Funds, \$26,576 cash funds, \$5,233 federal funds, \$5,642 revolving funds, and 208,274 PSL in FY 2025-26 and FY 2026-27 to address wage compression resulting from wages of State Law Enforcement Bargaining Council (SLEBC) public servants, (including Troopers, Sergeants, Investigators, and Investigative Sergeants), by increasing by a higher percentage than rules covered public servants (Lieutenants, Captains, Majors, and Lieutenant Colonels).

Workzone Agreement – The recommendation does not include the agency requested cash fund appropriation increase and General Fund reduction for the agreement with the Nebraska Department of Transportation for services performed in construction zones. Current appropriations are sufficient to address the agency request without the need for additional resources.

SUPREME COURT (05)

Administrative Rates – The recommendation does not include the agency requested increase for administrative rate changes. Current appropriations are sufficient to address the agency request without the need for additional resources.

Annualization of LB 253 (2024) Veteran Justice Program – The recommendation does not include the agency requested increase for Annualization of LB 253 (2024) Veteran Justice Program. The Supreme Court is able to develop a process independently to address critical veteran justice needs.

Base Adjustment – The recommendation does not include the agency requested increase for agency operations. Current appropriations are sufficient to address the agency request without the need for additional resources.

Federal Fund Authority – The recommendation includes the agency requested shift of federal fund appropriation from the Statewide Probation Program to the Juvenile Justice Program of \$148,500 in FY 2025-26 and FY 2026-27 for federal juvenile services grants.

Interpreters – The recommendation does not include the agency requested increase for interpreters. Current appropriations are sufficient to address the agency request without the need for additional resources.

IT Migration – The recommendation does not include the agency requested increase for IT migration. Current appropriations are sufficient to address the agency request without the need for additional resources.

Probation Position Transfers – The recommendation includes the agency requested shift of \$5,540,090 General Fund and \$4,406,640 Personal Service Limitation (PSL) appropriation in FY 2025-26 and FY 2026-27 from the Intensive Supervision Probation Program to the Probation Community Correction Program to consolidate all expenditures related to the supervision of high-risk adult clients in one budget program.

Public Servant Salary and Health Insurance Increase – The recommendation does not include the agency requested increases for Public Servant Salary and Health insurance increases. Current appropriations are sufficient for the salary and health insurance increases.

WORKERS' COMPENSATION COURT (37)

Public Servant Salary and Health Insurance Increase – The recommendation includes the agency requested increases in Personal Services Limitation (PSL) for the public servant salary increase.

PUBLIC FINANCE

ADMINISTRATIVE SERVICES, DEPARTMENT OF (65)

IT Site Support Leased Vehicles – The recommendation does not include the agency requested revolving fund appropriation to replace vehicles for the Office of the Chief Information Officer (OCIO) site support travel.

Leased Vehicles – The recommendation includes the agency requested revolving fund appropriation increase of \$88,200 for FY 2025-26 and FY 2026-27 to lease six additional vehicles for the State Fire Marshal and replace three vehicles for the Department of Environment and Energy. The appropriation increase reflects the cost to master lease and operate the vehicles.

Materiel Pass-Thru Expense, Copy – The recommendation includes the agency requested revolving fund appropriation increase of \$50,000 in FY 2025-26 and \$100,000 in FY 2026-27 for ongoing pass-thru maintenance costs for copier equipment throughout the State.

Materiel and Mail – The recommendation includes the agency requested revolving fund appropriation increase of \$550,000 for FY 2025-26 and \$650,000 for FY 2026-27 to reflect the rising postage rate increases by the US Postal Service.

Omaha State Office Building – The recommendation includes the agency requested revolving fund appropriation increase in FY 2025-26 to provide replacement office space for public servants currently working in the Omaha State Office Building. The agency is considering selling the current building, and an overall gain and ongoing savings is anticipated following the sale of the building.

State Accounting – The recommendation includes the agency requested revolving fund appropriation increase of \$1.1 million for FY 2025-26 and FY 2026-27 for the Workday Help component of the State's human capital management system.

Statewide GPS Program – The recommendation includes an appropriation increase of \$412,730 revolving funds and \$45,046 PSL in FY 2025-26 and \$696,835 revolving funds and \$46,397 PSL in FY 2026-27 to install and manage GPS hardware for 2,350 agency owned vehicles.

Vacant Position – The recommendation includes an appropriation reduction of \$114,801 General Funds, \$1,933,292 revolving funds, and \$1,282,882 Personal Service Limitation (PSL) in FY 2025-2026 and FY 2026-2027 to close long-term vacant positions.

Vehicle Operational Costs – The recommendation includes the agency requested revolving fund appropriation increase of \$500,000 for FY 2025-26 and FY 2026-27 for increases in fuel and operational costs of repair and maintenance.

CAPITOL COMMISSION, OFFICE OF THE

Capitol Commission Operational Costs – The recommendation includes the agency requested appropriation increases of \$426,282 General Funds and \$20,000 cash funds in FY 2025-26 and \$659,282 General Funds and \$20,000 cash funds in FY 2026-27 related to rising operational costs.

HVAC Project Manager – The recommendation includes the agency requested appropriation reduction of \$86,401 General Funds and PSL in FY 2025-26 and \$97,222 in FY 2026-27. The project manager role will no longer be needed for planning stages as the Capitol HVAC project is entering the final phase and will be completed in FY 2026-27.

Salary Increases – The recommendation includes the agency requested General Fund appropriation increase of \$62,684 for FY 2025-26 and \$64,565 FY 2026-27 for salary increases to an architect, maintenance manager, maintenance technician, and a tourism guide.

CHIEF INFORMATION OFFICER, OFFICE OF THE (OCIO)

Department of Health and Human Services Public Servants – The recommendation includes the agency requested revolving fund appropriation reduction of \$5,829,828 for FY 2025-26 and FY 2026-27 to transfer 50 public servants to the Department of Health and Human Services (DHHS), which are currently billed through OCIO to DHHS but are dedicated full-time to DHHS activity, physically located within DHHS, and daily job functions are directly overseen by DHHS.

New Program Structure – The recommendation includes the agency request to consolidate five budget programs into one budget program. This recommendation has no budgetary impact but will provide internal flexibility to the Office of the Chief Information Officer (OCIO) to remove outdated functional divisions and improve the IT business model.

New Public Servants, Communications – The recommendation does not include the agency requested revolving fund appropriation increase for eight new infrastructure and site support public servants.

New Public Servants, IMS – The recommendation Includes the agency requested appropriation increase of \$9,496,502 revolving funds and \$5,993,357 PSL in FY 2025-26 and \$9,833,300 revolving funds and \$6,173,158 PSL in FY 2026-27. Additional funding is needed to hire 89 public servants to replace contracted help that will meet the need of the other agencies.

Leased Vehicle Costs – The recommendation does not include the agency requested revolving fund appropriation increase for the lease of eight additional vehicles for site support public servants.

Operational Costs – The recommendation includes the agency requested revolving fund appropriation reduction of \$8,370,522 for FY 2025-26 and \$8,662,460 for FY 2026-27. The agency currently outsources web services, data management, and other services to contractors and plans to move these services to in-house public servants, reducing the operational costs to the State.

AUDITOR OF PUBLIC ACCOUNTS (10)

Agency Operations – The recommendation includes a cash fund appropriation increase of \$62,500 in FY 2025-26 and \$44,00 in FY 2026-27 for operating expenses.

Professional Development and Staff Increases – The recommendation includes the agency requested General Fund appropriation increase of \$292,943 in FY 2025-26 and \$600,532 in FY 2026-27 for professional development and staff increases.

Staff Member Retirement – The recommendation does not include the agency requested General Fund appropriation increase related to leave payout for an anticipated future retirement.

INVESTMENT COUNCIL, NEBRASKA (75)

Administrative Rates – The recommendation does not include the agency requested cash fund appropriation increases for administrative rate changes. Current appropriations are sufficient to address the agency request without the need for additional resources.

Compensation – The recommendation does not include the agency requested cash fund appropriation and Personal Service Limitation (PSL) increase in FY 2025-26 and FY 2026-27 for compensation adjustments in excess of the enterprise public servant salary increases provided.

Dues and Subscriptions – The recommendation does not include the agency requested cash fund appropriation increase for investment software tool expenses. Current appropriations are sufficient to address the agency request without the need for additional resources.

Management Consultant Services – The recommendation includes the agency requested cash fund appropriation increase of \$450,000 in FY 2025-26 and \$530,000 in FY 2026-27 for specialty investment management consultants.

Public Servant Salary and Health – The recommendation includes a PSL increase of \$42,277 in FY 2025-26 and \$85,823 in FY 2026-27 for public servant salary increases. Current appropriations are sufficient for the salary and health insurance increases.

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 \$2,321,041 for FY 2025-26 and \$2,811,697 in FY 2026-27.

Additional Public Servants – The recommendation does not include the agency requested cash fund appropriation and PSL increase for three additional public servants.

Administrative Rates – The recommendation does not include the agency requested cash fund appropriation increases for administrative rate changes. Current appropriations are sufficient to address the agency request without the need for additional resources.

Board Member Per Diem – The recommendation does not include the agency requested cash fund appropriation and Personal Service Limitation (PSL) increase for additional board member per diems.

Class V School Employee Retirement Plan – The recommendation includes a General Fund appropriation increase of 433,834 in FY 2025-26 and \$360,366 in FY 2026-27 to fully fund the required 2% of salary contribution, and a General Fund appropriation reduction of \$167,638 in FY 2025-26 and \$101,782 in FY 2026-27 for the State’s contribution for the Omaha Service Annuity. The retirement plan is not part of the State Public Employees Retirement System and there is no annual required contribution for the State.

Compliance Audit – The recommendation does not include the agency requested cash fund appropriation increase for a compliance audit of the retirement systems administered by the agency. Current appropriations are sufficient to address the agency request without the need for additional resources.

Experience Study – The recommendation does not include the agency requested cash fund appropriation increase for an experience study of the retirement systems administered by the agency. Current appropriations are sufficient to address the agency request without the need for additional resources.

Judges Retirement Plan – The recommendation includes a General Fund appropriation increase of \$89,187 for FY 2025-26 and \$141,288 for FY 2026-27 to fully fund the required 5% of salary contribution. The actuary has determined no other annual required contribution is needed and the plan has been over 100% funded for four consecutive years.

Public Servant Salary and Health – The recommendation includes a Personal Service Limitation (PSL) increase of \$90,730 in FY 2025-26 and \$184,183 in FY 2026-27 for public servant salary increases. Current appropriations are sufficient for the salary and health insurance increases.

School Employee Retirement Plan – The recommendation includes a \$2,384,248 increase in General Fund appropriation in FY 2025-26 and \$3,665,285 in FY 2026-27 to fully fund the required 2% of salary contribution. The actuary has determined no other annual required contribution is needed and the plan is 99.9% funded.

State Patrol Retirement Plan – The recommendation includes a \$418,590 reduction in General Fund appropriation in FY 2025-26 and \$1,253,460 in FY 2026-27 for the actuarially determined annual required contribution.

REVENUE, DEPARTMENT OF (16)

Administrative Rates – The recommendation does not include the agency requested increase for projected administrative rate changes. Current appropriations are sufficient to address the agency request without the need for additional resources.

Annualize Appropriation for Various Legislative Bills – The recommendation includes the agency requested net appropriation reduction of \$547,805 General Funds and \$305,883 cash funds in FY 2025-26 and \$398,805 General Funds and \$277,883 cash funds in FY 2026-27, to recognize one-time base year impacts and out-year above-base impacts of the following legislative bills:

Bill	Session	Description	Fund	FY26	FY27
LB1023	2024	New Residents	General	-\$242,573	-\$242,573
LB1204	2024	Lottery Bill	Cash	-\$315,883	-\$315,883
LB126	2024	Homestead	General	-\$392,184	-\$285,684
LB1317	2024	Misc Revenue Bill Package	General	-\$392,184	-\$285,684
LB1317	2024	Misc Revenue Bill Package	Cash	-\$20,000	-\$20,000
LB1344	2024	Innovation Hubs	General	-\$147,144	-\$147,144
LB1394	2024	National Guard Exception	General	-\$65,087	-\$65,087
LB34	2024-SS	Property Tax Act	General	-\$156,000	-\$156,000
LB34	2024-SS	Property Tax Act	Cash	\$30,000	\$58,000
LB937	2024	Tax Credits	General	\$530,367	\$280,367
LB126	2024	Homestead	General	\$317,000	\$503,000

Collections Contract – The recommendation includes a \$200,000 shift of appropriations from General Fund to cash funds in FY 2025-26 and FY 2026-27 to use the Department of Revenue Enforcement Fund to pay for the Multistate Tax Commission contract.

Excess Balance Transfers – The recommendation includes an excess balance transfer of \$2 million in FY 2025-26 and FY 2026-27 from the Department of Revenue Enforcement Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes an excess balance transfer of \$250,000 in FY 2025-26 from the Marijuana and Controlled Substances Fund to the Property Assessment Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes a transfer of the remaining balance in FY 2025-26 from the Miscellaneous Receipts Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes an excess balance transfer of \$500,000 in FY 2025-26 and FY 2026-27 from the Charitable Gaming Operations Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

Homestead Exemption Reimbursement to Political Subdivisions – The recommendation includes the agency requested General Fund appropriation increase of \$2 million in FY 2024-25, \$10.6 million in FY 2025-26, and \$20.8 million in FY 2026-27 to provide direct relief from property taxes to eligible property owners by exempting up to the full valuation of the homestead from taxation. The agency has revised its estimate of the homestead exemption reimbursement to \$151 million for FY 2024-25, \$159.6 million for FY 2025-26, and \$169.8 million for FY 2026-27. The State reimburses local governments for the tax loss related to the exemption to provide direct property tax relief to eligible Nebraskans.

Lottery Vendor Contract – The recommendation includes the agency requested cash fund appropriation increase of \$190,453 in FY 2025-26 and \$542,926 in FY 2026-27 related to projected lottery receipts and corresponding vendor rates.

TAX EQUALIZATION AND REVIEW COMMISSION (93)

Vacant Position Reduction – The recommendation includes a reduction of \$60,344 General Funds and \$52,404 Personal Service Limitation (PSL) in FY 2025-26 and FY 2026-27 to close a long-term vacant administrative assistant position.

TREASURER, STATE (12)

Administrative Rates – The recommendation includes the agency requested appropriation reduction of \$1,447 General Funds, \$4,592 cash funds, and \$2,171 federal funds in FY 2025-26 and FY 2026-27 for administrative rate changes.

Building Rent Expenses – The recommendation does not include the agency requested appropriation increases for building rent expenses. Current appropriations are sufficient to address the request without the need for additional resources.

Education Scholarship Repeal – The recommendation includes a General Fund appropriation reduction of \$10 million in FY 2025-26 and FY 2026-27 reflecting the Initiative 435 to eliminate the funding and scholarship provisions of LB 1402 (2024).

Excess Balance Transfers – The recommendation includes an excess balance transfer of \$500,000 in FY 2025-26 from the Treasury Management Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

The recommendation includes an excess balance transfer of \$1 million in FY 2025-26 from the Unclaimed Property Cash Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A - Funds Analysis.

Public Servant Salary and Health Increase – The recommendation includes an appropriation increases of \$763 General Funds, \$77,852 cash funds, and \$43,184 Personal Service Limitation (PSL) in FY 2025-26 and \$1,564 General Funds, \$127,219 cash funds, and \$87,664 PSL in FY 2026-27 for public servant salary increases. Current General Fund appropriations are sufficient for the salary and health insurance increases outside of the Constitutional Officer health insurance.

Vacant Position Reduction – The recommendation includes a FY 2025-26 and FY 2026-27 reduction of \$52,665 General Funds, \$95,296 cash funds, \$44,368 federal funds, and \$167,024 PSL to close long-term vacant positions.

TRANSPORTATION

MOTOR VEHICLE LICENSING BOARD (40)

Investigator Pay Increase – The recommendation does not include the agency requested cash fund appropriation increase for pay equity for investigator positions. Current appropriations are sufficient to address the agency request without the need for additional resources.

Vacant Position Reduction – The recommendation includes an appropriation reduction of \$142,203 cash funds and \$123,547 PSL in FY 2025-26 and FY 2026-27 to close long-term vacant positions.

MOTOR VEHICLES, DEPARTMENT OF (24)

Administrative Rates – The recommendation includes the agency requested cash fund appropriation reduction of \$244,122 in FY 2025-26 and cash fund appropriation increase of \$1,193,245 in FY 2026-27 for administrative rate changes.

County Title and Registration System – The recommendation includes the agency requested cash fund appropriation reduction of \$285,691 in FY 2025-26 and a cash fund appropriation increase of \$210,476 in FY 2026-27 to renew the contract for maintaining county treasurer vehicle, title, and registration records.

Driver License System Modernization – The recommendation includes the agency requested cash fund appropriation increase of \$16,450,703 in FY 2025-26 and \$4,029,980 in FY 2026-27 for the completion of the mandated modernization of the driver's license system ahead of the original deployment date. The recommendation also includes the agency requested increase in Personal Service Limitation (PSL) of \$370,803 in FY 2025-26 and \$381,927 in FY 2026-27 to staff the project deployment.

Excess Balance Transfers – The recommendation includes an excess balance transfer of \$5.5 million in FY 2025-26 and \$1.5 million in FY 2026-27 from the Vehicle Title Registration System Replacement and Maintenance Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

The recommendation includes an excess balance transfer of \$4 million in FY 2025-26 and \$1 million in FY 2026-27 from the Motor Carrier Services System Replacement and Maintenance Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

The recommendation includes an excess balance transfer of \$500,000 in FY 2025-26 and \$250,000 in FY 2026-27 from the Department of Motor Vehicles Ignition Interlock Fund to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

Fraud Investigator Position – The recommendation includes the agency requested appropriation increase of \$147,211 cash funds and \$79,029 PSL in FY 2025-26 and \$127,615 cash funds and \$81,400 PSL in FY 2026-27 for additional fraud investigators to assist with a backlog of fraud and identity theft cases.

Improved Service Delivery – The recommendation includes the agency requested appropriation increase of \$427,569 cash funds and \$39,507 PSL in FY 2025-26 and \$993,718 cash funds and \$40,692 PSL in FY 2026-27 to change from an in-person service model to a service center model across the state.

Indigent Interlock Payments – The recommendation includes the agency requested cash fund appropriation increase of \$20,000 in FY 2025-26 and \$20,000 in FY 2026-27 to assist with increased demand for the indigent interlock program.

License Plate Production – The recommendation includes the agency requested cash fund appropriation increase of \$356,829 in FY 2025-26 and a cash fund appropriation reduction of \$609,155 in FY 2026-27 to accommodate increased specialty plate requests above prior projections.

Motor Carriers Modernization – The recommendation includes the agency requested cash fund appropriation reduction of \$2,866,430 in FY 2025-26 and \$2,938,555 in FY 2026-27 due to completion of the modernization project below expected cost.

Print On Demand License Plates – The recommendation includes the agency requested appropriation increase of \$1,503,016 cash funds and \$41,606 PSL in FY 2025-26 and \$622,450 cash funds and \$42,854 PSL in FY 2026-27 to phase in print on demand registrations, decals, and license plates.

TRANSPORTATION, DEPARTMENT OF (27)

Administrative Rates – The recommendation includes the agency requested cash fund appropriation increase of \$463,000 in FY 2025-26 and \$523,000 in FY 2026-27 for administrative rate changes.

Broadband Federal Funding – The recommendation includes the agency requested federal fund appropriation increase of \$139,960,000 in FY 2025-26 and \$93,640,000 in FY 2026-27 for the federal match formula to administer and distribute aid from the Nebraska Broadband, Equity, Access and Deployment (BEAD) program to provide broadband service to unserved Nebraskans. The recommendation also includes the agency request to establish a separate budget program for these broadband funds.

Public Airports Federal Funding – The recommendation includes the agency requested federal fund appropriation increase of \$20 million in FY 2025-26 and \$12 million in FY 2026-27 to manage Airport improvement Program federal grants.

State Match for Federal Highway Funding – The recommendation includes the agency requested federal fund appropriation increase of \$37.7 million in FY 2025-26 and \$39.5 million in FY 2026-27 to match the increased Federal Highway Administration formula funding.

SALARY AND HEALTH BENEFITS

STATE OFFICIALS AND PUBLIC SERVANT SALARIES

The recommendation was completed before agreements were reached and ratified with state public servants represented by the National Association of Public Employees Local 61 of the American Federation of State, County, and Municipal Employees (NAPE/AFSCME), the State Law Enforcement Bargaining Council (SLEBC), the Fraternal Order of Police (FOP) No. 88, and the State Code Agencies Teachers Association (SCATA).

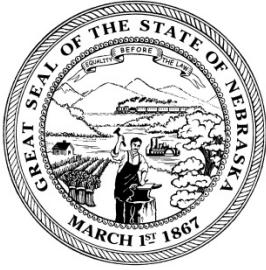
All constitutional offices, agencies, boards, and commissions were instructed to submit requests for 3% performance-based increases in FY 2025-26 and FY 2026-27 for their public servants. The recommendation includes funding for a 3% performance-based increase in FY 2025-26 and an additional 3% performance-based increase in FY 2026-27 for public servants of constitutional offices, non-higher education agencies, boards, and commissions whose employees are discretionary, non-classified, or represented by NAPE, SLEBC, FOP, or SCATA.

Current law does not provide a general salary increase for constitutional officers during FY 2025-26 and FY 2026-27. No additional funding has been included in the recommendation for constitutional officers. The recommendation includes \$14.6 million General Funds, \$8.6 million cash funds, \$6 million federal funds, and \$1.6 million revolving funds for FY 2025-26 and \$30.5 million General Funds, \$17.4 million cash funds, \$12.1 million federal funds, and \$3.3 million revolving funds for FY 2026-27. This provides an overall appropriation increase of \$30.8 million in FY 2025-26 and \$63.3 million in FY 2026-27 to finance the recommendations noted for non-higher education public servants.

STATE PUBLIC SERVANT HEALTH BENEFITS

The recommendation includes funding for an 11% increase in public servant health insurance premiums in FY 2025-26 and an additional 11% increase in public servant health insurance premiums in FY 2026-27 for non-higher education state agencies, boards, and commissions.

In aggregate the recommendation includes \$7.7 million General Funds, \$4.7 million cash funds, \$3.3 million federal funds, and \$770,000 revolving funds for FY 2025-26 and \$15.9 million General Funds, \$9.6 million cash funds, \$6.8 million federal funds, and \$1.6 million revolving funds for FY 2026-27. This provides an overall appropriation increase of \$16.4 million in FY 2025-26 and \$33.9 million in FY 2026-27 to finance the health insurance benefit recommendation.



Capital Construction

Capital Construction

PROJECTS TO BE REAFFIRMED

Administrative Services, Department of (65)

309 Task Force for Building Renewal Projects – The recommendation includes cash fund reaffirmation of \$21,273,930 for FY 2025-26 and FY 2026-27 to carry out the provisions of the Deferred Building Renewal Act, which includes deferred repair, fire, and life safety projects, and compliance with the federal Americans with Disabilities Act (ADA) of 1990. This request is for the continued appropriation of cash revenue from cigarette tax, rental surcharge, and investment income from the State Building Renewal Assessment Fund.

Capitol HVAC, Office of the Capitol Commission – The recommendation includes a Nebraska Capital Construction Fund reaffirmation of \$5,886,886 in FY 2025-26 for completion of the Nebraska State Capitol HVAC project.

CORRECTIONAL SERVICES, DEPARTMENT OF (46)

Agency-Wide Fire Alarm Replacement – The recommendation includes the agency requested lapse of reaffirmation appropriation of \$8,030,000. The construction bids for this project were lower than the anticipated costs and the additional appropriation will not be needed.

Replacement Prison – In the agency capital construction budget request, the agency proposed to continue construction on the multi-custody level correctional facility to replace the aging Nebraska State Penitentiary (NSP). The project has already received an appropriation of \$205,850,000 leaving \$145 million to be appropriated.

The Legislature has already transferred the full amount needed for the NSP replacement project into the Nebraska Capital Construction Fund (NCCF). The recommendation includes a NCCF appropriation increase of \$135 million in FY 2025-26 and \$10 million in FY 2026-27 to fully appropriate the project.

STATE COLLEGE SYSTEM, NEBRASKA (50)

The recommendation maintains funding for four current capital projects previously approved:

Chadron State College Math Science Building – The recommendation reaffirms the \$2,216,000 General Fund appropriation in FY 2025-26 and FY 2026-27 for the Chadron State College Math Science renovation and addition project.

Facilities Fee Fund Projects – The recommendation reaffirms the \$930,000 revolving fund appropriation in FY 2025-26 and FY 2026-27 for continued deferred capital improvement projects relating to the Capital Improvement Fee (CIF).

State Colleges Facilities Program – The recommendation reaffirms the \$1,125,000 General Fund and \$1,440,000 revolving fund appropriation in FY 2025-26 and FY 2026-27 for facilities projects approved by the Board of Trustees at Nebraska State Colleges.

State Colleges Sports Facilities Projects – The recommendation reaffirms the \$300,000 cash fund appropriation in FY 2025-26 and FY 2026-27 to renovate, construct, or improve facilities for intercollegiate athletics, student fitness, recreation, and sports activities.

UNIVERSITY OF NEBRASKA (51)

The recommendation maintains funding for two current capital projects previously approved:

Ag Innovation Facility – The recommendation includes the continued \$25 million NCCF reappropriation for the agricultural innovation facility planned for construction on the Nebraska Innovation Campus in Lincoln.

University Facilities Projects – The recommendation reaffirms the \$13.5 million General Fund appropriation in FY 2025-26 and FY 2026-27. All funds appropriated are for deferred maintenance, repair, renovation, facility renovation, and facility replacement construction projects.

University Facilities Renewal – The recommendation reaffirms the \$4,462,928 General Fund appropriation in FY 2025-26 and FY 2026-27. After the terms of any long-term financing agreements have been met, the annual \$2,165,928 General Fund appropriation for the Veterinary Diagnostic Center, the annual \$1,477,000 General Fund appropriation for the College of Nursing - Lincoln Division, and the annual \$820,000 General Fund appropriation for the Nebraska College of Technical Agriculture at Curtis Education Center are to be continued through 2062 and shall be used for renewal, renovations, or repair of existing university facilities.

NEW CAPITAL CONSTRUCTION PROJECTS

CORRECTIONAL SERVICES, DEPARTMENT OF (46)

Infrastructure and Maintenance – The recommendation includes a \$4 million NCCF appropriation in FY 2025-26 and FY 2026-27 to continue various high priority infrastructure and maintenance projects related to facility roofing, electrical, boiler/chiller/HVAC, fire life safety, and other needs that Task Force for Building Renewal projects are unable to fully address.

Security System – The recommendation includes \$2.5 million Nebraska Capital Construction Fund (NCCF) appropriation in FY 2025-26 and FY 2026-27 to upgrade security system components at various facilities statewide, including replacement of door controls, perimeter detection systems, upgrade of existing video equipment, and upgrade and replacement of security camera systems.

EDUCATION, DEPARTMENT OF (13)

School for the Blind Capital Projects – The recommendation does not include the agency requested General Fund appropriation for various ADA, structural improvement, and new construction projects pertaining to the building and grounds at the Nebraska Center for the Education of Children who are Blind or Visually Impaired (NCECBVI).

EDUCATIONAL TELECOMMUNICATIONS COMMISSION, NEBRASKA (47)

KUON-TV – The recommendation does not include the agency requested General Fund appropriation for a comprehensive upgrade to the radio transmission system of the KUON-TV PBS station.

Translator Tower – The recommendation includes a Nebraska Capital Construction Fund appropriation increase of \$150,000 in FY 2025-26 to update a translator tower to provide better quality service to the citizens of northwest Nebraska.

GAME AND PARKS COMMISSION (33)

Administrative Facilities – The recommendation includes the agency requested cash fund appropriation increase of \$2.61 million in FY 2025-26 and \$445,000 in FY 2026-27 for roof upkeep at the agency's district offices in Alliance, Bassett, Norfolk, North Platte, Kearney, and Lincoln.

Angler Access Projects – The recommendation includes the agency requested cash fund appropriation increase of \$1.5 million in FY 2025-26 and FY 2026-27 to enhance access to Nebraska's public waters at Fort Robinson State Park's Soldier Creek, Windmill State Recreation Area, Smith Lake, Holmes Lake, Elwood Reservoir canal, East Twin Reservoir, Alexandria Lakes, and Iron Horse Reservoir.

Bighorn Sheep Pens – The recommendation includes the agency requested cash fund appropriation increase of \$475,000 in FY 2025-26 and \$365,000 in FY 2026-27 to build and maintain bighorn sheep populations in Pine Ridge for species recovery and propagation.

Cowboy Trail Emergency Repairs – The recommendation includes the agency requested cash fund appropriation increase of \$544,000 in FY 2025-26 and \$250,000 in FY 2026-27 to repair the Plum Creek culvert and Bridge 211 along the Cowboy Trail to ensure more costly repairs are not need in the future.

Emergency State Park Repairs – The recommendation includes the cash fund appropriation increase of \$500,000 in FY 2025-26 and FY 2026-27 for emergency maintenance repairs within the parks system.

Fish Production – The recommendation includes a cash fund appropriation increase of \$2.5 million in FY 2025-26 and FY 2026-27 for upgrades, maintenance, and repairs of fisheries facilities across the State.

Fort Robinson and Soldier Creek Upgrades – The recommendation includes the lapse of reappropriation for several Fort Robinson projects including the Buffalo soldier barracks, reconstructed bakery building, reconstructed playhouse, and additional officer quarters. The recommendation also expands the use of reappropriation to allow the agency to remove the high-hazard dam at the Carter P. Johnson Lake to expand angler access along Soldier Creek and ensure there are excellent fishing opportunities at Fort Robinson.

Marina and Lake Study Funding – The recommendation includes a transfer from the Water Recreational Enhancement Fund of \$65 million in FY 2025-26 to the General Fund and a fund adjustment to allow the agency to complete infrastructure upgrades at State Park areas. Upgrades include additional campground sites, updated roadways, and other investments that enhance the State Park areas.

State Parks Facility Improvements – The recommendation includes a cash fund appropriation increase of \$1.2 million in FY 2025-26 to complete rehabilitation projects at Verdel Landing, Swanson State Recreation Area (SRA), Big Akali, Branched Oak SRA, Palisade Pits, Rockford Lake, Shell Lake, Kirkman's Cove, Pibel Lake, Omaha Lakes, and additional locations identified in the Nebraska Boat Launch Facility Prioritization Plan.

State Parks-Maintenance – The recommendation includes a cash fund appropriation increase of \$5.5 million in FY 2025-26 and FY 2026-27 for state park area deferred maintenance, replacement, and renovation projects.

Wildlife Emergency Management Funds – The recommendation includes the agency requested cash fund appropriation increase of \$685,000 in FY 2025-26 and \$151,000 in FY 2026-27 to meet the Federal Emergency Management Agency (FEMA) match of \$534,000 for flood repairs at the Oak Valley Wildlife Management Area and George Says Wildlife Management Area.

MILITARY DEPARTMENT (31)

Access Control Building – The recommendation includes \$160,000 NCCF appropriation and \$481,805 federal appropriation in FY 2025-26 to replace the access control building at the Lincoln Readiness Center.

HVAC Replacement Projects – The recommendation includes \$784,155 NCCF appropriation and \$1,193,465 federal fund appropriation in FY 2025-26 for HVAC system replacements at the Joint Force Headquarters Building and the York Readiness Center.

Sidney Readiness Center Renovation – The recommendation includes \$719,800 NCCF appropriation and \$719,800 NCCF appropriation in FY 2025-26 for interior remodels at the Sidney Readiness Center, including interior finishes, fire alarm, HVAC, and latrine remodel.

Weatherized Wall System Replacement – The agency uses a specific program to manage projects related to military master capital project agreements with the National Guard Bureau, which are funded by a federal/state match formula. The recommendation includes \$594,750 Nebraska Capital Construction Fund (NCCF) appropriation and \$1,784,250 federal appropriation in FY 2025-26 for the replacement of translucent insulated panel Kalwall systems at the Greenlief National Guard Reserve Center and the Mead Readiness Center.

STATE COLLEGE SYSTEM, NEBRASKA (50)

The recommendation does not include the following agency requested new capital construction requests from the State College System:

- **Systemwide Maintenance and Repair Projects**
- **Chadron State College Hildreth Hall Demolition**
- **Chadron State College Nelson Physical Activities Center**
- **Chadron State College Music Building and Memorial Hall**
- **Chadron State College Reta King Library**
- **Peru State College A.V. Larson Building**
- **Peru State College Al Wheeler Activities Center**
- **Peru State College Hoyt Science Building**
- **Peru State College Indoor Recreation Complex**
- **Peru State College Oak Bowl Stadium**
- **Wayne State College Athletic and Recreational Complex**
- **Wayne State College Brandenburg Education Building**
- **Wayne State College Humanities Building**
- **Wayne State College Memorial Stadium**

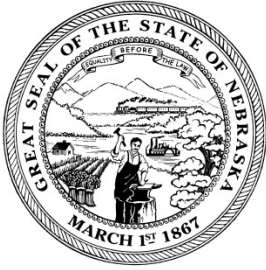
TRANSPORTATION, DEPARTMENT OF (27)

Facility Improvements – The recommendation includes a \$4.8 million cash fund appropriation in FY 2026-2027 for replacing the Falls City maintenance facility on the current site and updating restrooms at several locations.

University of Nebraska (51)

Peter Kiewit Institute – The recommendation does not include the agency requested General Fund appropriation for an addition and renovation of the Peter Kiewit Institute building.

UNMC College of Allied Health – The recommendation does not include the agency requested General Fund appropriation for the expansion and modernization of building space for the College of Allied Health Professions.

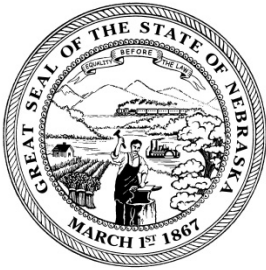


American Rescue Plan Act (ARPA)

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). ARPA funds that agencies indicated could not be obligated by December 31, 2024, were reallocated pursuant to section 112 of LB 1412 (2024) to ensure all ARPA funding could be obligated by December 31, 2024, and fully expended by December 31, 2026. Below is a summary that identifies those programs impacted by this reallocation.

Ag No.	Agency Name	Pgm	Issue Name	Total	Reductions	Additions
023	Labor	031	Internship & Workforce	10,000,000	-2,600,000	
023	Labor	031	Workforce Facility Expansions	900,000	-900,000	
025	Health & Human Services	038	Pediatric Mental Health Services Tech.	1,800,000	-187,740	
025	Health & Human Services	176	Nurse & Behavioral Health Professional Loan Repayments	5,000,000	-60,000	
025	Health & Human Services	347	Childcare Capacity	4,000,000	-1,500	
025	Health & Human Services	354	Child Welfare Case Count and Provider Rates	25,000,000		10,000,000
025	Health & Human Services	365	Public Health and Safety Premium Pay	7,047,420		3,007,058
025	Health & Human Services	424	Developmental Disabilities Provider Rates	20,000,000	-4,321	
025	Health & Human Services	502	HIV Surveillance & Prevention	500,000	-74,000	
025	Health & Human Services	514	DHHS Model System of Care	5,000,000	-1,449,519	
029	Natural Resources	334	Data Collection	2,400,000	-1,500,000	
031	Military Department	191	ARPA Administration	5,000,000	-2,178,560	
031	Military Department	191	OCIO Utilization Increases	10,000,000	-1,004,575	
046	Corrections	200	Recidivism Mitigation	1,000,000		6,500,000
065	Administrative Services	560	Wyuka Cemetery Stormwater	2,175,000	-1,568	
072	Economic Development	603	Nuclear Reactor Study	863,000	-165,000	
072	Economic Development	603	Shovel-Ready Capital Projects	100,000,000		5,000,000
072	Economic Development	611	Economic Recovery Act	70,800,000	-1,811,670	300,000
078	Crime Commission	903	Law Enforcement Training Center	47,700,000	-12,500,000	
082	Deaf & Hard of Hearing	578	Interpreting & Legal Communication	500,000	-305,348	
084	Environment & Energy	513	Reverse Osmosis System Grants	4,000,000	-63,257	
Grand Total				323,685,420	-24,807,058	24,807,058



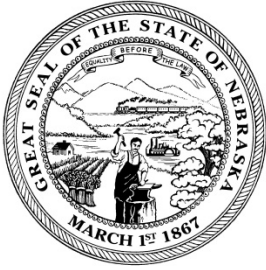
Vacant Positions

Vacant Position Summary

Vacant positions are reviewed for all state agencies as directed by Executive Order 24-03 and pursuant to § 81-1113 for positions that are still not filled after 90 days. Over 500 positions have been closed since the executive order. An additional, more comprehensive review has also identified non-classified positions outside of the regular quarterly reviews, many of which have been vacant for hundreds of days and are recommended to be closed.

The recommendation includes appropriation reductions for the eliminated positions that were still within agency budgets and for the additional positions recommended for elimination. In total, the reductions include \$693,040 General Funds, \$1,409,213 cash funds, \$190,573 federal funds, \$1,993,292 revolving funds, and \$3,093,191 Personal Service Limitation in FY 2025-26 and FY 2026-27 for long-term vacant position elimination.

Agency Name	Position Name	FTE	Avg. Days Vacant	Salary
Administrative Services	Accountant I	1	187	35,809
Administrative Services	Attorney III	2	761	150,696
Administrative Services	Automotive Technician	1	547	40,061
Administrative Services	Interior Space Planner II	1	460	45,670
Administrative Services	IT Application Developer Sr	1	131	87,545
Administrative Services	IT Business Systems Analyst	1	3,382	62,955
Administrative Services	IT Computer Operations Supervisor	1	2,420	48,069
Administrative Services	IT Infrastructure Support Analyst Sr	2	4,291	120,873
Administrative Services	IT Manager I	1	390	102,602
Administrative Services	IT Systems Programmer Sr	1	240	70,333
Administrative Services	Mail/Material Specialist	4	649	110,481
Administrative Services	Maintenance Specialist I	1	162	87,094
Administrative Services	Marketing & Communications Specialist III	1	436	50,721
Administrative Services	Paralegal I	1	229	43,705
Administrative Services	Process Improvement Manager	1	180	75,159
Administrative Services	Procurement Officer	1	676	54,174
Administrative Services	Supply Tech II	.5	404	14,962
Environment & Energy	Engineer - Construction Permits	1	343	71,799
Environment & Energy	Environmental Manager	1	1,200	115,187
Environment & Energy	Environmental Specialist II	2	250	117,753
Environment & Energy	Environmental Specialist III	1	314	66,352
Environment & Energy	Federal Aid Administrator II	1	2,016	53,663
Environment & Energy	IT Infrastructure Support Analyst Sr	1	2,067	69,593
Environment & Energy	Legislative Coordinator	1	682	62,247
Environment & Energy	Process Improvement Coordinator II	1	365	70,479
Environment & Energy	Professional Engineer II	1	2,812	107,891
Grain Sorghum Board	Office Technician	1	562	30,782
Insurance	Examiner/Actuarial	2	436	118,439
Insurance	Office Specialist	1	557	33,193
Library Commission	Office Specialist	1	1,255	25,406
Motor Vehicles	Marketing & Communications Specialist II	1	954	53,069
Motor Vehicles	Process Improvement Coordinator II	1	462	70,479
Postsecondary Education	Research Analyst I	1	663	65,986
Public Service Commission	Administrative Assistant	2	2,803	99,290
Public Service Commission	Assistant Director	1	2,093	86,625
Public Service Commission	Consumer Advocate	1	2,520	49,920
Public Service Commission	Housing Inspection Supervisor	1	2,400	62,294
Public Service Commission	Technology Specialist	1	907	38,588
Secretary of State	Dep. Sec. of State/Bus Services & Licensing	1	1,086	56,460
Secretary of State	Filing Officer II	1	1,119	45,049
Secretary of State	Training & Implementation Coordinator	1	942	58,822
State Treasurer	Accountant I	1	799	46,384
State Treasurer	Administrative Assistant	1	529	38,588
State Treasurer	Staff Assistant	1	995	40,492
State Treasurer	Staff Assistant I	1	949	41,560
Tax Equalization	Administrative Assistant II	1	1,359	52,404
Wheat Board	Office Specialist	1	1,256	43,488
Total				3,093,191



Legislative Bill Reduction

Legislative Bill Reductions

An unprecedented number of legislative bills have been passed in the last five years, including distribution of federal relief funds, expansion of state incentives and aid programs and colossal “Christmas tree bills” sometimes cramming 20 or 30 bills together into one package. It is time to reverse some of these expansions to return to normal pre-pandemic spending levels, reevaluate incentive programs in light of declining tax rates, and develop a fiscally responsible and conservative state budget.

The recommendation reverses the impact of 26 appropriation expansions summarized in the table below.

Agency Name	Issue Name	Session	Bill	FY 2026	FY 2027
Economic Development	Small Business Assistance Grants	2022	LB 450	\$ 5,000,000	\$ 5,000,000
Economic Development	Business Innovation Act Expansion	2021	LB 526	\$ 5,000,000	\$ 5,000,000
Economic Development	Urban Redevelopment Act	2021	LB 544	\$ 4,297,010	\$ 4,297,010
Economic Development	Development District Aid Increase	2021	LB 208	\$ 300,000	\$ 300,000
Economic Development	Development District Aid Increase	2020	LB 1098	\$ 230,000	\$ 230,000
Education	ACT funding shift	2021	LB 380	\$ 1,500,000	\$ 1,500,000
Education	Aid to ESUs	2020	LB 1008	\$ 716,809	\$ 716,809
Health & Human Services	Local Public Health Departments	2021	LB 585	\$ 3,000,000	\$ 3,000,000
Health & Human Services	Repay Health Professional Education Debt	2021	LB 421	\$ 1,500,000	\$ 1,500,000
Health & Human Services	Aid to Local Health Departments	2020	LB1018	\$ 1,500,000	\$ 1,500,000
Health & Human Services	Medicaid Translator Services	2024	LB 62	\$ 1,452,354	\$ 1,452,354
Health & Human Services	Post Acute Care Transfer Pilot Program	2023	LB 227	\$ 1,000,000	\$ 1,000,000
Health & Human Services	Corrections Program Evaluation	2022	LB 921	\$ 901,600	\$ 901,600
Health & Human Services	LeRoy Tribal Health & Wellness Center	2021	LB 185	\$ 531,000	\$ 531,000
Health & Human Services	Prescription Drug Donation	2024	LB 1035	\$ 528,352	\$ 528,352
Health & Human Services	Federally Qualified Health Center Aid	2020	LB 1019	\$ 500,000	\$ 500,000
Health & Human Services	Child Advocacy Centers	2020	LB 779	\$ 250,000	\$ 250,000
Health & Human Services	Increase for Citizen Advocacy	2021	LB 380	\$ 70,289	\$ 70,289
Legislative Council	Mental Health Crisis Hotline Task Force	2021	LB 247	\$ 4,000	\$ 4,000
Military Department	Nebraska Nonprofit Security Grant Program	2024	LB 1300	\$ 500,000	\$ 500,000
Natural Resources	Resilient Soils & Water Quality	2022	LB 925	\$ 250,000	\$ 250,000
Oil & Gas Commission	Geologic Storage of CO2 Act	2021	LB 650	\$ 75,000	\$ 75,000
Postsecondary Education	Opportunity Grant Increase	2020	LB 1050	\$ 1,000,000	\$ 1,000,000
Public Service Commission	Broadband Bridge Act	2021	LB 388	\$ 20,000,000	\$ 20,000,000
Public Service Commission	Precision Ag Grant Program	2023	LB 361	\$ 1,000,000	\$ 1,000,000
Supreme Court	Veteran Court Program	2024	LB 253	\$ 4,698,575	\$ 4,698,575
Total				\$55,804,989	\$55,804,989

The recommendation also includes legislation to reverse 20 incentive expansions that reduced state revenue as summarized in the table below.

Issue Name	Session	Bill	FY 2026	FY 2027	FY 2028	FY 2029
Relocation Incentives	2024	LB 1023	\$ 23,320,000	\$ 21,221,000	\$ 21,221,000	\$ 21,221,000
Purchasing Agent Exemption Expansion	2023	LB 727	\$ -	\$ 12,562,000	\$ 14,046,000	\$ 14,046,000
NE Advantage Rural Development Act Expansion	2022	LB 1261	\$ 6,920,000	\$ 6,920,000	\$ 6,920,000	\$ 6,920,000
Renewable Chemical Production Tax Credit Act	2020	LB 1107	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
Internet Access Tower Exemption	2021	LB 595	\$ 5,307,000	\$ 5,307,000	\$ 5,307,000	\$ 5,307,000
Good Life Transformational Projects (5M)	2023	LB 727	\$ 4,986,000	\$ 5,135,000	\$ 5,290,000	\$ 5,290,000
Non-Resident Convenience Rule	2024	LB 1023	\$ 5,498,000	\$ 5,052,000	\$ 5,052,000	\$ 5,052,000
Sales Tax Collection Fee Increase	2022	LB 984	\$ 4,494,667	\$ 4,494,667	\$ 4,494,667	\$ 4,494,667
CHIEF Act	2024	LB 1344	\$ 900,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Sports Arena Financing - Sports Complexes	2021	LB 39	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Biofuel Credit Expansion	2024	LB 937	\$ 500,000	\$ 500,000	\$ 1,408,500	\$ 1,500,000
Cast & Crew Tax Credits	2024	LB 937	\$ 500,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Reverse Osmosis Tax Credits	2024	LB 937	\$ 500,000	\$ 500,000	\$ 1,000,000	\$ 1,000,000
Rural Development Act Cap Increase	2023	LB 727	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Shortline Rail Tax Credits	2024	LB 937	\$ 500,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Large Stadium Turnback Tax	2024	LB 1317	\$ -	\$ -	\$ 625,000	\$ 625,000
Food Donation Tax Credit	2024	LB 937	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Sustainable Aviation Fuel Tax Credits	2024	LB 937	\$ -	\$ -	\$ -	\$ 500,000
Net Wrap Exemption	2022	LB 984	\$ 405,000	\$ 405,000	\$ 405,000	\$ 405,000
Twine Exemption	2023	LB 727	\$ 59,000	\$ 60,000	\$ 60,000	\$ 60,000
			\$ 64,389,667	\$ 77,656,667	\$ 81,329,167	\$ 81,920,667

Relocation Incentives – Income tax exemptions were provided to individuals relocating to Nebraska and tax credits were provided to businesses for expenses of relocating expenses from out-of-state.

Purchasing Agent Exemption – Manufacturing, machinery, and equipment sales tax exemptions for exempt entities were extended to their contracted purchasing agents for construction materials and items physically annexed into eligible structures and real estate. The exemption was set to begin in July 2026.

Nebraska Advantage Rural Development – Nebraska Advantage Rural Development tax credits were increased from \$50,000 to \$500,000 and the annual cap was raised from \$1 million to \$10 million. The sunset was extended from December 2022 to 2027.

Renewable Chemical Production – Tax credit were provided for chemical producers generating over 1 million pounds annually. Eligible products included fuel additives, pharmaceuticals, and other bio-based chemicals.

Internet Access Tower Exemption – Gross receipts of lease and use of internet towers and structures was exempted from sales tax.

Good Life Transformational Projects – State sales tax in designated development districts was decreased from 5.5% to 2.75% for 25 years with a requirement to generate 20% of sales from out-of-state, generate a minimum number of jobs, and attract 3 million visitors annually for urban projects, 600,000 from out-of-state.

Nonresident Income Tax Convenience Rule – Nonresident compensation was excluded from taxable income out-of-state remote workers and for conferences and training that is seven days or less and is under \$5,000. Nonresident compensation for board of directors were also exempted from income tax.

Sales Tax Collection Fee – The fee paid to retailers for collecting sales tax was increased from 2.5% of the first \$3,000 each month to 3% of the first \$5,000 each month.

CHIEF Act – The Community Development Assistance Act, which provided tax credits for contributions to certified community betterment organizations serving areas of chronic economic distress was changed to the Creating High Impact Economic Futures (CHIEF) Act. Nonrefundable tax credits were increase from 40% to 100% of contributions. The annual limit was increased from \$350,000 to \$900,000, \$300,000 for each congressional district. The annual limit was set to rise again beginning 2027 to \$3 million, \$1 million for each congressional district. Eligible entities were expanded to include inland port authorities, agribusinesses, and innovation hubs. Eligible activities were also expanded to include inland port operations, innovation hub operations, agribusiness operations, sports complex operations, sports venue operations, construction and operation of shovel-ready sites, and accelerator programs providing education and mentorships. Eligible \$100 million projects were also expanded to include sanitary improvement districts in counties with populations under 100,000.

Sports Complex Financing – Sports arena financing turnback tax was expanded to include sports complexes. Eligible facilities include minimum competitive sports venue depending on the city size ranging from twelve venues in Omaha down to four venues in villages or redevelopment zones.

Biofuel Credits – The annual cap for higher biofuel blend tax credits for retail fuel dealers was increased from \$1 million to \$1.5 million beginning FY 26. The sunset for the program was extended by one year through 2029.

Cast & Crew Act – The Department of Economics film office grant program 2025 sunset provision was repealed and two new unfunded film office grant programs were created. The film office contractor was directed to maintain a roster of actors and film crew expatriates and develop a screen credit logo. Film production companies were given income tax credits for 20% of qualifying pre-production through post-production expenditures including scouting, photography, daily per diems for each production support employee, and utilization of Nebraska-based “loan out companies” which are similar to a creative talent focused staffing agency. Tax credit escalators were provided for in-state screentime wages paid to Nebraska residents, and first-time actors and production staff. Total annual credits were capped at \$500,000 beginning in FY 26, then set to increase to \$1 million.

Reverse Osmosis – Households that install reverse osmosis systems were given refundable tax credits for 50% of the installation cost up to \$1,000 at primary residences that meet contaminant testing result requirements. Total annual credits were capped at \$500,000 beginning FY 25, then set to increase to \$1 million in FY 28.

Large Public Stadium Financing – Sports arena turnback tax financing was expanded to large public open-air stadiums opening after March 2025 in Omaha with 5,500-7,500 seats with a max capacity of 10,000. The full cost of the project up to \$25 million was eligible for turnback of all state sales tax from new businesses in the 600-yard tax diversion area for up to 20 years beginning July 2027 and limited to \$1.25 million annually.

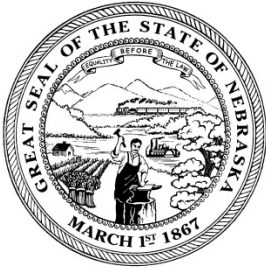
Food Donation Credits – An unfunded food donation tax credit established in 2023 was provided an annual limit of \$500,000 beginning in FY 26. Grocery stores, restaurants, and ag producers would be eligible for income tax credits for 50% of the value of food donated to food banks and food pantries.

Sustainable Aviation Fuel Credits – Producers of sustainable aviation fuel were given income tax credits beginning 2027 for 75 cents per gallon plus an additional 1 cent for every percentage reduction of greenhouse gas emissions above 50%, up to 50 cents. Total annual credits were capped at \$500,000 beginning FY 28 and the program sunsets in 2035.

Net Wrap Exemption – Hay baling net wraps were exempted from sales tax.

Twine Exemption – Twine and baling wire were exempted from sales tax when used for baling of livestock feed or bedding.

Shortline Rail Credits – Shortline Class III rail companies were given income tax credits for 50% of qualified rail maintenance expenses up to \$1,500 per mile of track owned or leased. Unused credits carry forward up to 5 years and may be transferred. The tax credit program sunsets in 2034 and annual credits were capped at \$500,000 in FY 26, then set to increase to \$1 million.



Current Biennium Appropriation Changes

FY 2024-25 Deficit Requests and Governor's Recommendations

Ag No.	Agency	Pgm#	Program Name	Issue	Type	Fund	FY 2024-25		
							Request	Recommendations	
003	Legislative Council	085	Legislative Operations	Special Session Per Diems	Operations	General	46,274	0	
013	Education	025	Departmental Administration	Additional Appropriation/PSL for Vacation/Sick Payouts	Operations	General	42,193	0	
013	Education	025	Departmental Administration	Additional Appropriation/PSL for Vacation/Sick Payouts	Operations	Federal	188,873	188,873	
013	Education	025	Departmental Administration	Additional Appropriation/PSL for Vacation/Sick Payouts	PSL	PSL	196,457	196,457	
013	Education	025	Departmental Administration	Professional Practices to Certification Authority	Operations	Cash	100,000	100,000	
013	Education	158	Education Aid	Reduce Appropriation for TEEOSA State Aid	Aid	General	-73,006	-73,006	
013	Education	158	Education Aid	Adjust TEEOSA Aid for Insurance Premium	Aid	General	0	-575,679	
015	Parole Board	358	Board of Parole	PSL & General Fund Shortfall	Operations	General	150,000	150,000	
015	Parole Board	358	Board of Parole	PSL & General Fund Shortfall	PSL	PSL	220,120	220,120	
025	Health & Human Services	250	Juvenile Services	Program 250 PSL Increase	PSL	PSL	500,000	500,000	
025	Health & Human Services	344	Children's Health Insurance	Program 344 CHIP Cash Authority	Aid	Federal	0	14,300,000	
025	Health & Human Services	344	Children's Health Insurance	Program 344 CHIP Deficit	Aid	General	6,000,000	6,000,000	
025	Health & Human Services	344	Children's Health Insurance	Program 344 CHIP Deficit	Aid	Cash	14,300,000	3,000,000	
025	Health & Human Services	347	Public Assistance	Program 347 Transfer to Child Welfare	Aid	General	-15,000,000	-15,000,000	
025	Health & Human Services	348	Medicaid	Program 348 Medicaid Deficit Request	Aid	General	55,094,831	55,094,831	
025	Health & Human Services	348	Medicaid	Program 348 Medicaid Deficit Request	Aid	Federal	-36,805,016	-36,805,016	
025	Health & Human Services	354	Child Welfare Aid	Program 354 Transfer to Child Welfare	Aid	General	15,000,000	15,000,000	
025	Health & Human Services	365	Mental Health Operations	Program 363 Lincoln Regional Center	Operations	General	6,000,000	4,500,000	
025	Health & Human Services	365	Mental Health Operations	Program 363 Lincoln Regional Center	PSL	PSL	6,300,000	6,300,000	
033	Game & Parks	549	Parks - Administration and Opera	Rec Road Fund General Fund Offset	Operations	General	0	-5,000,000	
033	Game & Parks	549	Parks - Administration and Opera	Rec Road Fund General Fund Offset	Operations	Cash	0	5,000,000	
041	Real Estate Commission	077	Real Estate Standards	Director Retirement Payout	Operations	Cash	67,845	0	
083	Community Colleges	152	Career Scholarships	Community College Future Fund Deficit	Aid	Cash	6,822,827	6,822,827	
Total Funding							General	67,260,292	60,096,146
							Cash	21,290,672	14,922,827
							Federal	-36,616,143	-22,316,143
							Total	51,934,821	52,702,830
							Salary Limit	916,577	7,216,577

FY 2024-25 Budget Adjustments

Legislative Bill _____. This legislation amends the appropriations for the general operations of state government and for state aid and provides for the transfer of funds in the current 2024-25 fiscal year.

2025-2027 Biennial Budget

Legislative Bill _____. This legislation appropriates funds for the general operations of state government, postsecondary education, state aid, capital construction, and fund transfers.

Legislative Bill _____. This legislation appropriates funds for salaries of members of the Legislature.

Legislative Bill _____. This legislation appropriates funds for salaries and benefits of constitutional officers.

Legislative Bill _____. This legislation provides for fund transfers and changes provisions relating to certain funds and budget adjustments.

Governor Initiatives and Agency Legislation

Agriculture Data Bill – Nebraska producers must understand the great value of data produced on their operations through advancements in precision agriculture technology, this bill will help farmers and ranchers maintain ownership over their own production data. Nebraska will be leading the national conversation on this important issue would be the first in the nation to craft and enforce a law quite specific to protecting agricultural data.

Boards and Commissions – Legislation to eliminate more than 40 boards and commissions currently in statute. This will help create government efficiencies for agencies.

Child Pornography Prevention Act Update – Legislation to update the Child Pornography Prevention Act to include computer-generated images and provide criminal penalties for coercing, possessing, creating, and distributing such content.

Community Provider Prevention Resources – Legislation to allow the Department of Health and Human Services to expand community-based prevention services to help keep children safely in their homes and prevent entry into foster care. This legislation would create a pathway to reduce the number of children entering foster care and allow the State to capture additional federal funds, reducing the burden on Nebraska taxpayers.

Department of Agriculture and State Fire Marshal Fees – Legislation to expand State Fire Marshal and Department of Agriculture fees allowing agencies reducing their reliance on tax dollars.

Department of Environment and Energy and Department of Natural Resources Merger – The Governor seeks to merge two agencies with the specific focus of putting water quantity and quality under the same leadership. This will improve long-range planning for water and natural resource management issues such as nitrogen management and soil health among other efficiencies.

Electricity Rates – This bill adds an excise tax to electricity rates charged to cryptocurrency mining facilities in Nebraska. Nebraska has historically had lower industrial electricity rates as compared to our neighboring states. The excise tax will make the Nebraska electricity rate for crypto-mining about equal to the rate that miners would pay in neighboring states. The bill also provides statutory flexibility for public power providers when setting electricity rates.

Excise and Sales Taxes – Legislation to expand property tax relief through targeted excise taxes and tax exemption repeals including candy, soft drinks, tobacco and hemp products, spirits, gambling, and data mining.

Health Information Exchange – Legislation to reduce the state cost of maintaining the health information exchange.

Juvenile Justice Reform – Legislation to change the criteria for detention to give greater authority to the courts to detain juveniles in a physically restrictive facility for the safety of juveniles and the community. This bill proposal will require a court hearing to review juvenile placement unless waived by both parties and lower the minimum age at which juveniles may be detained from age 13 to age 11. This bill proposal will also lower the age at which a juvenile can be charged as an adult for the most serious crimes from age 14 to age 12.

Lab Grown Meat – Nebraska is the Beef State. Our state relies on the economic output of the beef industry, and we should not entertain out-of-state interests who seek to undermine traditional meat production here at home. This bill will define “Cultivated Food Protein” as artificially created from animal tissue and will label those products as “adulterated food products” under the Pure Food Act. This, in practice, bans lab grown meat from being manufactured, distributed, or sold within the State of Nebraska.

Managed Care Organization Tax – Legislation to create a new assessment on Managed Care Organizations in Nebraska, similar to the hospital assessment enacted by LB 1087 (2024) to provide additional federal funding.

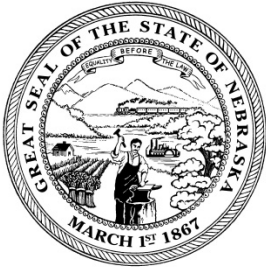
Motor Vehicle Data Fees – Legislation to increase the fees charged to large data processors utilizing data provided by the Department of Motor Vehicles.

Phones Free Schools – Legislation to require school districts to adopt a policy to prohibit a student from using an electronic device while on school property or attending a school function.

Reverse Incentive Expansion – Legislation to reverse spending and incentive expansions to return to a normal pre-pandemic level of spending and balance the state budget.

School Finance Reform – Legislation to increase the foundation aid by 6% and then 3% each year thereafter, lower the local effort rate by \$0.15 to \$0.90 total, and make technical changes to how CEP is calculated in the TEEOSA formula.

Social Media and Youth – Legislation to protect youth from the negative impacts of social media.



Agency Operations and Aid Totals by Fund Type

General Funds

Agency Operations and Aid

Ag#	Agency Name	FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26		FY 2026-27		FY 2026-27		
		Actual Expenditures	Actual Expenditures	Appropriation	Agency Request	Agency Request	Agency Request	Agency Request	Agency Request	Agency Request	Agency Request	Governor's Recommendation	Governor's Recommendation	
003	Legislative Council	23,296,835	23,492,676	27,929,882	33,661,171							27,509,640	35,251,261	27,714,440
005	Supreme Court	198,589,487	235,902,923	233,085,953	253,314,595							233,085,953	259,016,169	233,085,953
007	Governor	1,883,393	1,973,107	2,211,929	2,274,584							2,211,929	2,340,350	2,211,929
008	Lt. Governor	129,810	117,713	160,748	161,196							160,748	161,667	160,748
009	Secretary of State	2,280,508	2,943,683	3,279,347	3,310,184							3,112,528	3,350,815	3,112,528
010	Auditor	2,885,249	3,777,416	3,989,059	4,612,110							4,404,886	5,036,008	4,839,707
011	Attorney General	7,254,355	7,614,695	8,061,298	9,999,842							8,061,298	10,220,444	8,061,298
012	Treasurer	2,900,639	1,017,573	11,220,027	11,247,631							1,166,678	11,275,640	1,167,479
013	Education	1,335,480,940	1,313,407,706	1,317,692,990	1,324,488,294							1,295,582,223	1,327,559,695	1,302,257,116
014	Public Service Commission	13,160,825	22,137,222	23,505,409	23,323,866							2,243,823	23,377,382	2,236,124
015	Parole Board	9,750,724	11,239,859	1,608,545	1,642,762							1,652,547	1,678,160	1,698,204
016	Revenue	148,355,197	172,239,939	183,314,429	182,587,932							193,009,589	183,611,329	204,212,726
018	Agriculture	6,764,396	7,788,499	7,417,428	7,591,724							6,711,428	7,772,010	6,711,428
021	Fire Marshal	4,482,706	4,713,732	5,685,061	6,045,753							5,685,061	6,170,911	5,685,061
023	Labor	605,641	694,002	739,805	760,477							764,157	781,878	789,452
025	Health & Human Services	1,903,347,476	1,947,712,259	1,929,003,793	1,952,191,697							2,085,349,598	1,993,414,558	2,158,523,794
027	Transportation	57,184		0	0							0	0	0
028	Veterans Affairs	39,769,249	48,646,554	54,893,760	55,166,108							55,426,293	56,480,968	57,014,347
029	Natural Resources	13,767,921	14,000,993	12,634,538	11,628,303							10,708,426	11,992,135	10,758,426
031	Military Department	14,231,201	12,307,714	14,587,004	12,234,067							11,414,077	12,363,152	11,537,274
032	Ed Lands & Funds	422,753	431,752	481,080	495,089							490,394	510,035	499,990
033	Game & Parks	12,491,972	12,637,403	13,385,147	14,452,408							8,385,147	14,376,883	8,385,147
034	Library Commission	4,283,825	4,329,110	4,633,591	4,816,781							4,621,435	4,998,935	4,621,435
035	Liquor Commission	2,604,704	3,220,501	2,009,807	2,009,807							2,009,807	2,009,807	2,009,807
036	Racing and Gaming Comm.	57,370		0	0							0	0	0
046	Corrections	323,589,195	323,154,849	356,905,164	375,557,967							368,067,188	386,663,855	377,429,061
047	Educational Television	10,685,399	11,803,782	11,557,557	11,956,227							11,557,557	12,287,757	11,557,557
048	Postsecondary Coord.	10,070,459	10,573,466	19,168,456	20,233,371							18,092,480	21,280,344	18,092,480
050	State Colleges	68,469,988	74,489,695	76,121,555	78,255,313							76,121,555	82,522,088	76,121,555
051	University of Nebraska	668,296,243	684,931,310	717,275,990	731,926,425							702,950,643	764,592,720	702,950,643
054	Historical Society	5,044,782	4,920,699	5,286,038	5,404,774							5,286,038	5,527,594	5,286,038
057	Oil & Gas Commission	41,554	74,392	75,000	75,000							0	75,000	0
064	State Patrol	68,720,271	80,857,702	90,739,673	94,017,775							90,739,673	93,788,632	90,739,673
065	Administrative Services	19,956,773	8,815,506	9,932,076	16,941,546							10,301,323	11,532,236	10,597,979

Ag#	Agency Name	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2026-27	
		Actual Expenditures	Actual Expenditures	Appropriation	Agency Request	Governor's Recommendation	Agency Request	Governor's Recommendation
067	Equal Opportunity Comm.	1,214,592	1,304,785	1,456,854	1,489,413	1,456,854	1,523,108	1,456,854
068	Latino-American Comm.	268,376	287,122	299,086	567,180	299,086	580,166	299,086
069	Arts Council	10,589,649	2,393,524	2,628,779	3,714,385	2,628,779	3,742,680	2,628,779
070	Foster Care Review Office	2,693,950	2,897,204	3,086,432	3,152,384	3,086,432	3,220,578	3,086,432
072	Economic Development	24,935,145	55,097,421	44,800,939	45,362,515	20,532,500	45,550,757	20,610,400
076	Indian Affairs	265,519	279,644	295,530	404,340	295,530	413,454	295,530
077	Industrial Relations	219,166	270,998	333,982	341,942	333,982	349,359	333,982
078	Crime Commission	12,076,367	15,453,893	18,047,392	18,580,666	15,638,763	18,702,185	15,733,558
081	Blind/Visually Impaired	2,367,291	2,363,019	2,788,092	3,226,326	2,895,443	3,398,280	3,006,695
082	Deaf/Hard of Hearing	1,088,080	1,116,199	1,211,665	1,242,409	1,243,354	1,275,809	1,276,257
083	Community Colleges	109,804,330	111,939,172	114,116,711	128,003,618	114,116,711	133,026,566	114,116,711
084	Environment and Energy	5,650,609	6,503,643	6,783,302	6,060,308	5,593,323	6,191,730	5,593,323
085	Retirement Board	57,826,161	60,972,169	66,700,303	66,800,000	69,021,344	67,800,000	69,512,000
087	Accountability & Disclosure	589,864	641,036	673,169	692,577	521,377	708,075	521,377
090	African American Comm.	94,312	142,333	287,760	296,195	287,760	302,947	287,760
093	Tax Equalization & Review	777,432	1,146,493	1,481,966	1,520,796	1,464,617	1,560,869	1,509,077
097	Asian American Commission	0	0	143,880	287,760	287,760	290,806	287,760
State Total		5,154,189,868	5,314,777,088	5,413,727,981	5,534,127,593	5,486,587,737	5,640,657,787	5,590,624,980

Cash Funds

Agency Operations and Aid

Ag#	Agency Name	FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26		FY 2026-27		FY 2026-27		
		Actual	Expenditures	Actual	Expenditures	Appropriation	Agency Request	Agency Request	Agency Request	Agency Request	Agency Request	Agency Request	Agency Request	Agency Request
		Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		Expenditures
003	Legislative Council	132,182	203,827	285,434	317,437	285,434	324,323	285,434	324,323	285,434	324,323	285,434	324,323	
005	Supreme Court	6,971,561	10,556,328	17,726,718	17,808,768	17,726,718	17,845,893	17,726,718	17,845,893	17,726,718	17,845,893	17,726,718	17,845,893	
009	Secretary of State	6,306,245	6,437,850	8,325,842	9,477,180	8,325,842	9,161,464	9,367,126	9,161,464	9,367,126	9,161,464	8,910,346	9,161,464	
010	Auditor	1,731,428	1,717,894	2,787,609	2,787,609	2,787,609	2,787,609	2,927,152	2,787,609	2,927,152	2,787,609	2,988,350	2,787,609	
011	Attorney General	2,994,012	4,520,165	7,908,683	8,264,934	7,908,683	8,426,546	9,264,655	8,426,546	9,264,655	8,426,546	9,585,230	8,426,546	
012	Treasurer	20,457,808	21,649,606	48,267,864	48,339,654	48,267,864	48,417,867	18,245,766	48,417,867	18,245,766	48,417,867	18,326,455	48,417,867	
013	Education	8,026,084	374,984,643	354,750,211	355,177,064	354,750,211	355,209,114	422,684,207	355,209,114	422,684,207	355,209,114	422,662,052	355,209,114	
014	Public Service Commission	43,340,728	71,004,482	113,921,435	114,310,496	113,921,435	114,471,680	113,926,261	114,471,680	113,926,261	114,471,680	114,091,597	114,471,680	
015	Parole Board	380,339	203,903	0	0	0	0	0	0	0	0	0	0	
016	Revenue	342,356,208	392,532,624	1,196,643,126	1,197,234,311	1,196,643,126	1,197,883,196	1,259,406,970	1,197,883,196	1,259,406,970	1,197,883,196	1,303,015,234	1,197,883,196	
018	Agriculture	8,621,378	8,713,920	9,451,729	9,547,779	9,451,729	9,720,628	9,792,389	9,720,628	9,792,389	9,720,628	10,219,422	9,720,628	
019	Banking	7,583,265	7,808,286	9,944,458	10,165,821	9,944,458	10,386,873	9,944,458	10,386,873	9,944,458	10,386,873	9,944,458	10,386,873	
021	Fire Marshal	2,342,136	2,367,986	5,128,389	5,467,812	5,128,389	5,546,360	5,901,353	5,546,360	5,901,353	5,546,360	6,181,163	5,546,360	
022	Insurance	9,156,475	10,112,622	13,440,090	13,822,835	13,440,090	14,218,241	13,265,486	14,218,241	13,265,486	14,218,241	13,265,486	14,218,241	
023	Labor	2,821,434	12,509,587	13,733,311	14,109,800	13,733,311	14,146,753	13,886,505	14,146,753	13,886,505	14,146,753	13,927,516	14,146,753	
024	DMV	39,277,353	37,550,205	42,410,711	58,462,592	42,410,711	47,164,936	58,365,831	47,164,936	58,365,831	47,164,936	47,117,160	47,164,936	
025	Health & Human Services	146,543,920	249,470,266	904,361,292	1,013,068,755	904,361,292	1,013,580,618	906,802,603	1,013,580,618	906,802,603	1,013,580,618	907,403,838	1,013,580,618	
027	Transportation	1,222,201,436	1,281,404,799	1,290,638,524	1,343,029,435	1,290,638,524	1,351,356,462	1,335,622,664	1,351,356,462	1,335,622,664	1,351,356,462	1,349,358,456	1,351,356,462	
028	Veterans Affairs	9,898,600	15,779,323	16,236,475	16,273,449	16,236,475	16,311,651	16,083,992	16,311,651	16,083,992	16,311,651	16,133,266	16,311,651	
029	Natural Resources	20,638,923	38,380,130	89,523,805	92,039,827	89,523,805	92,056,428	92,045,676	92,056,428	92,045,676	92,056,428	92,068,419	92,056,428	
030	Electrical Board	2,081,374	2,127,771	2,567,470	2,644,571	2,567,470	2,724,274	2,567,470	2,724,274	2,567,470	2,724,274	2,567,470	2,724,274	
031	Military Department	7,044,223	600,709	1,359,835	1,370,418	1,359,835	1,380,497	1,370,336	1,380,497	1,370,336	1,380,497	1,381,237	1,380,497	
032	Ed Lands & Funds	13,827,028	14,604,070	21,144,887	21,205,865	21,144,887	21,286,323	21,229,507	21,286,323	21,229,507	21,286,323	21,322,427	21,286,323	
033	Game & Parks	114,002,413	105,217,737	111,859,082	144,800,794	111,859,082	127,131,853	135,337,711	127,131,853	135,337,711	127,131,853	131,068,841	127,131,853	
034	Library Commission	2,092	21,022	45,484	45,484	45,484	45,484	45,484	45,484	45,484	45,484	45,484	45,484	
035	Liquor Commission	21,012	32,967	70,719	70,719	70,719	70,719	70,719	70,719	70,719	70,719	70,719	70,719	
036	Racing and Gaming Comm.	2,006,886	3,521,339	6,404,722	67,010,903	6,404,722	67,148,629	31,493,975	67,148,629	31,493,975	67,148,629	31,586,509	67,148,629	
037	Workers Compensation	6,078,015	5,924,561	7,168,933	7,559,147	7,168,933	7,820,713	7,168,933	7,820,713	7,168,933	7,820,713	7,168,933	7,820,713	
039	Brand Committee	5,626,113	5,872,549	6,331,108	6,506,014	6,331,108	6,676,656	6,524,146	6,676,656	6,524,146	6,676,656	6,713,941	6,676,656	
040	Motor Vehicles Dealers	810,807	761,401	936,862	1,012,093	936,862	1,041,549	962,571	1,041,549	962,571	1,041,549	989,267	1,041,549	
041	Real Estate Commission	1,254,860	1,377,920	1,536,168	1,564,241	1,536,168	1,591,900	1,534,216	1,591,900	1,534,216	1,591,900	1,534,218	1,591,900	
045	Barber Examiners	152,598	162,473	199,101	204,474	199,101	210,036	199,101	210,036	199,101	210,036	199,101	210,036	
046	Corrections	4,641,161	7,441,561	7,386,125	15,886,125	7,386,125	7,386,125	12,386,125	7,386,125	12,386,125	7,386,125	10,886,125	7,386,125	
047	Educational Television	525,098	0	340,097	340,097	340,097	340,097	475,652	340,097	475,652	340,097	616,166	340,097	

Ag#	Agency Name	FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26		FY 2026-27		FY 2026-27	
		Actual Expenditures	Actual Expenditures	Actual Expenditures	Appropriation	Agency Request	Governor's Recommendation	Agency Request	Governor's Recommendation	Agency Request	Governor's Recommendation	Agency Request	Governor's Recommendation
048	Postsecondary Coord.	17,031,337	17,754,683	20,515,131	20,515,131	22,091,542	21,818,823	22,099,236	21,824,401	22,099,236	21,824,401	22,099,236	21,824,401
050	State Colleges	48,786,648	49,604,968	45,813,892	45,813,892	46,113,892	46,113,892	46,113,892	46,113,892	46,113,892	46,113,892	46,113,892	46,113,892
051	University of Nebraska	497,536,118	516,327,020	488,650,106	488,650,106	506,650,106	506,650,106	506,650,106	506,650,106	506,650,106	506,650,106	506,650,106	506,650,106
052	Board of Agriculture	5,494,314	5,472,450	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
053	Real Estate Appraisers	383,634	381,873	444,285	444,285	479,933	444,285	491,893	444,285	491,893	444,285	491,893	444,285
054	Historical Society	1,988,408	1,887,717	2,954,012	2,954,012	3,029,636	3,115,254	3,107,999	3,115,254	3,107,999	3,282,427	3,107,999	3,282,427
056	Nebraska Wheat Board	741,560	1,615,328	1,680,797	1,680,797	1,692,740	1,637,900	1,705,077	1,637,900	1,705,077	1,645,281	1,705,077	1,645,281
057	Oil & Gas Commission	837,083	942,415	1,392,633	1,392,633	1,416,649	1,419,099	1,417,433	1,419,099	1,417,433	1,446,477	1,417,433	1,446,477
058	Engineers & Architects	693,833	769,247	953,937	953,937	985,031	953,937	1,010,352	953,937	1,010,352	953,937	1,010,352	953,937
059	Geologists	30,920	33,207	33,998	33,998	40,591	35,324	41,159	35,324	41,159	35,892	41,159	35,892
060	Ethanol Board	703,110	686,790	853,481	853,481	794,987	800,128	807,113	800,128	807,113	817,925	807,113	817,925
061	Dairy Industry Board	1,393,161	1,302,227	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000
062	Land Surveyors	20,782	18,531	30,874	30,874	30,874	30,874	30,874	30,874	30,874	30,874	30,874	30,874
063	Public Accountancy	408,608	398,670	480,274	480,274	489,652	480,274	499,341	480,274	499,341	480,274	499,341	480,274
064	State Patrol	19,025,892	20,562,811	29,350,202	29,350,202	32,153,296	32,210,983	32,095,015	32,210,983	32,095,015	32,235,941	32,095,015	32,235,941
065	Administrative Services	16,829,729	17,943,100	4,541,131	4,541,131	4,589,461	4,596,227	4,616,464	4,596,227	4,616,464	4,632,646	4,616,464	4,632,646
066	Abstracter's Board	27,729	44,610	56,266	56,266	56,266	56,266	56,266	56,266	56,266	56,266	56,266	56,266
068	Latino-American Comm.	3,980	0	5,000	5,000	15,000	5,000	15,000	5,000	15,000	5,000	15,000	5,000
069	Arts Council	71,003	547,268	1,834,763	1,834,763	1,834,763	1,849,691	1,834,763	1,849,691	1,834,763	1,865,067	1,834,763	1,865,067
070	Foster Care Review Office	156,852	173,677	214,594	214,594	220,634	214,594	226,890	214,594	226,890	214,594	226,890	214,594
072	Economic Development	42,717,409	175,344,207	240,775,393	240,775,393	66,145,067	95,970,712	66,323,223	95,970,712	66,323,223	66,086,576	66,323,223	66,086,576
073	Landscape Architects	23,699	23,997	30,214	30,214	38,487	30,214	39,716	30,214	39,716	30,214	39,716	30,214
074	Power Review Board	572,337	589,709	765,983	765,983	767,983	781,649	774,983	781,649	774,983	797,931	774,983	797,931
075	Investment Council	3,043,546	3,091,400	3,389,706	3,389,706	3,960,697	3,839,706	4,145,752	3,839,706	4,145,752	3,919,706	4,145,752	3,919,706
076	Indian Affairs	1,500	40,000	40,000	40,000	60,000	40,000	60,000	40,000	60,000	40,000	60,000	40,000
078	Crime Commission	1,062,238	1,131,910	1,839,374	1,839,374	1,857,958	1,872,482	1,880,906	1,872,482	1,880,906	1,906,825	1,880,906	1,906,825
081	Blind/Visually Impaired	33,780	21,680	148,746	148,746	148,746	148,746	148,746	148,746	148,746	148,746	148,746	148,746
082	Deaf/Hard of Hearing	12,298	21,159	36,600	36,600	36,600	36,600	36,600	36,600	36,600	36,600	36,600	36,600
083	Community Colleges	0	0	246,499,886	246,499,886	267,239,554	265,988,849	281,997,023	265,988,849	281,997,023	279,288,291	281,997,023	279,288,291
084	Environment and Energy	30,321,321	27,495,325	43,186,124	43,186,124	41,395,917	41,085,507	41,613,000	41,085,507	41,613,000	41,371,717	41,613,000	41,371,717
085	Retirement Board	6,044,259	7,446,487	8,876,139	8,876,139	9,298,543	8,876,139	9,396,311	8,876,139	9,396,311	8,876,139	9,396,311	8,876,139
086	Dry Bean Board	469,497	399,065	666,752	666,752	674,293	669,525	679,091	669,525	679,091	672,395	679,091	672,395
087	Accountability & Disclosure	94,043	115,903	302,827	302,827	309,450	324,900	316,298	324,900	316,298	347,804	316,298	347,804
088	Corn Board	7,609,703	8,026,518	10,020,075	10,020,075	19,821,599	12,186,541	19,843,905	12,186,541	19,843,905	13,387,714	19,843,905	13,387,714
089	Hemp Commission	43	0	10,000	10,000	10,000	0	10,000	0	10,000	0	10,000	0
090	African American Comm.	0	0	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
091	Tourism Commission	7,541,827	8,195,796	9,083,744	9,083,744	9,123,791	7,583,744	9,165,153	7,583,744	9,165,153	7,583,744	9,165,153	7,583,744

Ag#	Agency Name	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27
		Actual Expenditures	Actual Expenditures	Appropriation	Agency Request	Governor's Recommendation	Agency Request	Governor's Recommendation
092	Grain Sorghum Board	155,682	119,030	318,687	322,853	286,673	327,160	290,219
093	Tax Equalization & Review	69,460	82,631	86,789	86,789	86,789	86,789	86,789
094	Public Advocacy	3,067,681	3,456,046	5,533,837	5,957,107	5,533,837	6,201,608	5,533,837
095	Dry Pea and Lentil Comm.	58,417	70,437	144,211	336,211	144,211	336,211	144,211
State Total		2,774,918,635	3,567,712,419	5,490,561,762	5,656,368,201	5,610,995,673	5,646,237,845	5,638,810,781

Federal Funds

Agency Operations and Aid

Ag#	Agency Name	FY 2022-23 Actual Expenditures	FY 2023-24 Actual Expenditures	FY 2024-25 Appropriations	FY 2025-26 Agency Request	FY 2025-26 Governor's Recommendation	FY 2026-27 Agency Request	FY 2026-27 Governor's Recommendation
003	Legislative Council	0	0	39,270	39,270	39,270	39,270	39,270
005	Supreme Court	1,364,916	1,404,900	949,808	1,002,517	949,808	1,024,612	949,808
009	Secretary of State	753,903	532,552	1,239,818	1,239,818	1,239,818	1,239,818	1,239,818
011	Attorney General	1,366,634	1,209,375	1,874,825	1,907,460	1,917,935	1,941,180	1,962,653
012	Treasurer	1,262,773	1,406,265	1,888,708	1,928,280	1,842,169	1,969,843	1,842,169
013	Education	651,528,146	700,457,946	422,217,785	455,680,163	455,841,789	457,151,904	457,484,039
014	Public Service Commission	0	107,065	3,032,062	0	0	0	0
015	Parole Board	44,709	324,037	0	0	0	0	0
018	Agriculture	11,002,693	6,715,823	4,556,258	4,610,607	4,614,717	4,666,901	4,675,549
021	Fire Marshal	703,964	789,105	510,769	699,002	737,768	711,883	790,643
022	Insurance	1,212,414	1,160,146	1,457,703	1,473,961	1,457,703	1,490,792	1,457,703
023	Labor	33,047,106	45,723,597	48,763,229	49,539,418	49,593,278	50,341,523	50,453,684
024	DMV	47,196	124,284	48,446	48,446	48,446	48,446	48,446
025	Health & Human Services	3,678,382,676	3,516,621,938	4,684,422,945	5,154,295,321	5,123,865,527	5,134,582,372	5,092,570,652
027	Transportation	0	1,360,109	0	159,987,866	159,987,866	105,668,702	105,668,702
028	Veterans Affairs	31,079,134	24,903,192	26,680,304	27,188,982	27,318,958	27,715,086	27,981,535
029	Natural Resources	2,705,549	10,981,988	2,144,722	2,198,290	2,207,789	2,218,615	2,238,087
031	Military Department	188,290,120	244,868,735	28,184,067	29,039,131	28,884,730	29,424,301	29,290,340
033	Game & Parks	15,403,364	17,425,693	8,454,151	8,460,573	8,526,930	8,467,187	8,602,227
034	Library Commission	1,680,759	1,842,149	1,640,891	1,640,891	1,665,820	1,640,891	1,709,447
037	Workers Compensation	44,969	36,599	64,358	64,358	64,358	64,358	64,358
046	Corrections	1,308,794	3,172,164	2,296,659	2,296,659	8,796,659	2,296,659	2,296,659
048	Postsecondary Coord.	8,021,026	37,923,704	0	0	0	0	0
050	State Colleges	46,634,805	44,065,061	52,120,000	52,120,000	52,120,000	52,120,000	52,120,000
051	University of Nebraska	552,168,158	596,447,211	549,670,000	549,670,000	549,670,000	549,670,000	549,670,000
054	Historical Society	971,014	1,041,515	940,921	964,673	966,850	989,282	993,771
057	Oil & Gas Commission	3,364,565	8,619,848	84,633	96,949	96,730	97,350	109,277
064	State Patrol	12,797,877	15,785,393	4,855,302	5,146,838	5,201,064	5,384,255	5,495,476
065	Administrative Services	264,681	1,129,746	0	0	0	0	0
067	Equal Opportunity Comm.	793,186	864,379	1,066,455	1,096,239	1,088,807	1,127,065	1,111,829
069	Arts Council	1,015,553	1,200,651	766,502	766,502	782,440	766,502	799,033
070	Foster Care Review Office	339,565	235,210	521,561	542,445	521,561	564,022	521,561

Ag#	Agency Name	FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26		FY 2025-26		FY 2026-27	
		Actual Expenditures	122,586,914	Actual Expenditures	138,380,804	Appropriations	75,694,093	Agency Request	75,782,639	Agency Request	75,754,526	Agency Request	75,874,173
072	Economic Development												
078	Crime Commission	17,412,794	15,017,954	20,324,239	20,343,532	20,343,532	20,343,532	20,349,376	20,363,444	20,363,444	20,363,444	20,375,435	20,375,435
081	Blind/Visually Impaired	3,800,921	4,904,101	4,512,243	4,512,243	4,512,243	4,512,243	4,526,974	4,512,243	4,512,243	4,512,243	4,542,406	4,542,406
082	Deaf/Hard of Hearing	19,559	40,298	0	0	0	0	0	0	0	0	0	0
083	Community Colleges		5,000,000	0	0	0	0	0	0	0	0	0	0
084	Environment and Energy	52,855,868	79,404,452	48,881,694	81,577,728	81,577,728	81,577,728	81,478,446	81,946,141	81,946,141	81,946,141	81,878,528	81,878,528
091	Tourism Commission	29,941	1,389,181	0	0	0	0	0	0	0	0	0	0
State Total		5,444,306,246	5,532,617,170	5,999,904,421	6,695,960,801	6,695,960,801	6,695,960,801	6,672,158,112	6,626,118,820	6,626,118,820	6,626,118,820	6,584,800,366	6,584,800,366

Revolving Funds

Agency Operations and Aid

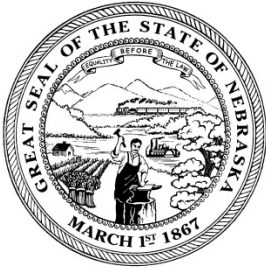
Ag#	Agency Name	FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26		FY 2025-26		FY 2026-27	
		Actual Expenditures	Actual Expenditures	Appropriations	Agency Request	Agency Request	Governor's Recommendation	Agency Request	Governor's Recommendation	Agency Request	Governor's Recommendation		
009	Secretary of State	645,365	636,351	1,028,648	1,038,334	1,041,035	1,048,309	1,053,890					
011	Attorney General	1,754,413	2,088,161	2,093,308	2,158,784	2,183,916	2,226,308	2,277,819					
013	Education	343,448	445,031	2,107,325	2,107,325	2,107,325	2,107,325	2,107,325					
018	Agriculture	167,803	196,574	435,436	445,120	441,753	455,111	448,289					
046	Corrections	24,996,633	18,948,704	22,760,256	23,009,103	23,048,268	23,266,408	23,347,190					
050	State Colleges	11,621,020	14,443,353	10,239,058	12,609,058	12,609,058	12,609,058	12,609,058					
051	University of Nebraska	675,100,500	720,714,818	809,290,000	809,290,000	809,290,000	809,290,000	809,290,000					
064	State Patrol	1,629,451	1,550,993	1,880,909	1,973,029	1,986,146	2,025,641	2,052,504					
065	Administrative Services	263,546,948	247,132,653	285,420,841	284,188,638	323,373,041	286,648,099	285,871,082					
State Total		979,805,580	1,006,156,638	1,135,255,781	1,136,819,391	1,176,080,542	1,139,676,259	1,139,057,157					

All Funds Agency Operations and Aid

Ag#	Agency Name	FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26		FY 2025-26		FY 2026-27		FY 2026-27	
		Actual Expenditures	Actual Expenditures	Actual Expenditures	Appropriation	Agency Request	Agency Request	Agency Request	Agency Request	Agency Request	Agency Request	Agency Request	Agency Request	Agency Request	Agency Request
003	Legislative Council	23,429,017	23,696,503	28,254,586	34,017,878	27,834,344	35,614,854	28,039,144							
005	Supreme Court	206,925,963	247,864,152	251,762,479	272,125,880	251,762,479	277,886,674	251,762,479							
007	Governor	1,883,393	1,973,107	2,211,929	2,274,584	2,211,929	2,340,350	2,211,929							
008	Lt. Governor	129,810	117,713	160,748	161,196	160,748	161,667	160,748							
009	Secretary of State	9,986,021	10,550,437	13,873,655	15,065,516	13,873,655	14,800,406	14,760,507							
010	Auditor	4,616,677	5,495,310	6,776,668	7,399,719	6,776,668	7,823,617	7,332,038							
011	Attorney General	13,369,415	15,432,396	19,938,114	22,331,020	19,938,114	22,814,478	21,427,804							
012	Treasurer	24,621,220	24,073,444	61,376,599	61,515,565	61,376,599	61,663,350	21,254,613							
013	Education	1,995,378,618	2,389,295,326	2,096,768,311	2,139,552,846	2,096,768,311	2,142,028,038	2,176,215,544							
014	Public Service Commission	56,501,553	93,248,768	140,458,906	137,634,362	140,458,906	137,849,062	116,170,084							
015	Parole Board	10,175,772	11,767,799	1,608,545	1,642,762	1,608,545	1,678,160	1,652,547							
016	Revenue	490,711,405	564,772,563	1,379,957,555	1,379,822,243	1,379,957,555	1,381,494,525	1,452,416,559							
018	Agriculture	26,556,269	23,414,815	21,860,851	22,195,230	21,860,851	22,614,650	21,560,287							
019	Banking	7,583,265	7,808,286	9,944,458	10,165,821	9,944,458	10,386,873	9,944,458							
021	Fire Marshal	7,528,805	7,870,823	11,324,219	12,212,567	11,324,219	12,429,154	12,324,182							
022	Insurance	10,368,888	11,272,768	14,897,793	15,296,796	14,897,793	15,709,033	14,723,189							
023	Labor	36,474,181	58,927,185	63,236,345	64,409,695	63,236,345	65,270,154	64,243,940							
024	DMV	39,324,548	37,674,489	42,459,157	58,511,038	42,459,157	47,213,382	58,414,277							
025	Health & Human Services	5,728,274,071	5,713,804,464	7,517,788,030	8,119,555,773	7,517,788,030	8,141,577,548	8,116,017,728							
027	Transportation	1,222,258,620	1,282,764,907	1,290,638,524	1,503,017,301	1,290,638,524	1,457,025,164	1,495,610,530							
028	Veterans Affairs	80,746,983	89,329,069	97,810,539	98,628,539	97,810,539	100,507,705	98,829,243							
029	Natural Resources	37,112,394	63,363,111	104,303,065	105,866,420	104,303,065	106,267,178	104,961,891							
030	Electrical Board	2,081,374	2,127,771	2,567,470	2,644,571	2,567,470	2,724,274	2,567,470							
031	Military Department	209,565,544	257,777,157	44,130,906	47,434,021	44,130,906	48,868,400	45,848,463							
032	Ed Lands & Funds	14,249,781	15,035,822	21,625,967	21,700,954	21,625,967	21,796,358	21,719,901							
033	Game & Parks	141,897,749	135,280,833	133,698,380	167,713,775	133,698,380	149,975,923	152,249,788							
034	Library Commission	5,966,676	6,192,281	6,319,966	6,503,156	6,319,966	6,685,310	6,332,739							
035	Liquor Commission	2,625,716	3,253,467	2,080,526	2,080,526	2,080,526	2,080,526	2,080,526							
036	Racing and Gaming Comm.	2,064,256	3,521,339	6,404,722	67,010,903	6,404,722	67,148,629	31,493,975							
037	Workers Compensation	6,122,984	5,961,161	7,233,291	7,623,505	7,233,291	7,885,071	7,233,291							
039	Brand Committee	5,626,113	5,872,549	6,331,108	6,506,014	6,331,108	6,676,656	6,524,146							
040	Motor Vehicles Dealers	810,807	761,401	936,862	1,012,093	936,862	1,041,549	962,571							
041	Real Estate Commission	1,254,860	1,377,920	1,536,168	1,564,241	1,536,168	1,591,900	1,534,216							

Ag#	Agency Name	FY 2022-23		FY 2023-24		FY 2024-25		FY 2025-26		FY 2025-26		FY 2026-27		FY 2026-27	
		Actual Expenditures	Actual Expenditures	Actual Expenditures	Appropriation	Agency Request	Governor's Recommendation	Agency Request	Governor's Recommendation	Agency Request	Governor's Recommendation	Agency Request	Governor's Recommendation		
045	Barber Examiners	152,598	162,473	199,101	199,101	204,474	199,101	204,474	199,101	210,036	199,101	210,036	199,101	199,101	199,101
046	Corrections	354,535,784	352,717,279	389,348,204	389,348,204	423,249,854	389,348,204	423,249,854	405,798,240	426,113,047	405,798,240	426,113,047	413,959,035	413,959,035	413,959,035
047	Educational Television	11,210,497	11,803,782	11,897,654	11,897,654	13,296,324	11,897,654	13,296,324	12,033,209	14,127,854	12,033,209	14,127,854	12,173,723	12,173,723	12,173,723
048	Postsecondary Coord.	35,122,822	66,251,853	39,683,587	39,683,587	42,324,913	39,683,587	42,324,913	39,911,303	43,379,580	39,911,303	43,379,580	39,916,881	39,916,881	39,916,881
050	State Colleges	175,512,461	182,603,077	184,294,505	184,294,505	231,230,273	184,294,505	231,230,273	186,964,505	266,606,049	186,964,505	266,606,049	186,964,505	186,964,505	186,964,505
051	University of Nebraska	2,393,101,018	2,518,420,359	2,564,886,096	2,564,886,096	2,668,859,459	2,564,886,096	2,668,859,459	2,567,740,749	2,701,525,754	2,567,740,749	2,701,525,754	2,567,740,749	2,567,740,749	2,567,740,749
052	Board of Agriculture	5,494,314	5,472,450	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
053	Real Estate Appraisers	383,634	381,873	444,285	444,285	479,933	444,285	479,933	444,285	491,893	444,285	491,893	444,285	444,285	444,285
054	Historical Society	8,004,203	7,849,932	9,180,971	9,180,971	9,399,083	9,180,971	9,399,083	9,368,142	9,624,875	9,368,142	9,624,875	9,562,236	9,562,236	9,562,236
056	Nebraska Wheat Board	741,560	1,615,328	1,680,797	1,680,797	1,692,740	1,680,797	1,692,740	1,637,900	1,705,077	1,637,900	1,705,077	1,645,281	1,645,281	1,645,281
057	Oil & Gas Commission	4,243,201	9,636,655	1,552,266	1,552,266	1,588,598	1,552,266	1,588,598	1,515,829	1,589,783	1,515,829	1,589,783	1,555,754	1,555,754	1,555,754
058	Engineers & Architects	693,833	769,247	953,937	953,937	985,031	953,937	985,031	953,937	1,010,352	953,937	1,010,352	953,937	953,937	953,937
059	Geologists	30,920	33,207	33,998	33,998	40,591	33,998	40,591	35,324	41,159	35,324	41,159	35,892	35,892	35,892
060	Ethanol Board	703,110	686,790	853,481	853,481	794,987	853,481	794,987	800,128	807,113	800,128	807,113	817,925	817,925	817,925
061	Dairy Industry Board	1,393,161	1,302,227	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000
062	Land Surveyors	20,782	18,531	30,874	30,874	30,874	30,874	30,874	30,874	30,874	30,874	30,874	30,874	30,874	30,874
063	Public Accountancy	408,608	398,670	480,274	480,274	489,652	480,274	489,652	480,274	499,341	480,274	499,341	480,274	480,274	480,274
064	State Patrol	102,173,491	118,756,898	126,826,086	126,826,086	133,290,938	126,826,086	133,290,938	130,137,866	133,293,543	130,137,866	133,293,543	130,523,594	130,523,594	130,523,594
065	Administrative Services	300,598,131	275,021,006	299,894,048	299,894,048	305,719,645	299,894,048	305,719,645	338,270,591	302,796,799	338,270,591	302,796,799	301,101,707	301,101,707	301,101,707
066	Abstracter's Board	27,729	44,610	56,266	56,266	56,266	56,266	56,266	56,266	56,266	56,266	56,266	56,266	56,266	56,266
067	Equal Opportunity Comm.	2,007,777	2,169,165	2,523,309	2,523,309	2,585,652	2,523,309	2,585,652	2,545,661	2,650,173	2,545,661	2,650,173	2,568,683	2,568,683	2,568,683
068	Latino-American Comm.	272,357	287,122	304,086	304,086	582,180	304,086	582,180	304,086	595,166	304,086	595,166	304,086	304,086	304,086
069	Arts Council	11,676,205	4,141,443	5,230,044	5,230,044	6,315,650	5,230,044	6,315,650	5,260,910	6,343,945	5,260,910	6,343,945	5,292,879	5,292,879	5,292,879
070	Foster Care Review Office	3,190,367	3,306,091	3,822,587	3,822,587	3,915,463	3,822,587	3,915,463	3,822,587	4,011,490	3,822,587	4,011,490	3,822,587	3,822,587	3,822,587
072	Economic Development	190,239,469	368,822,432	361,270,425	361,270,425	187,290,221	361,270,425	187,290,221	192,257,738	187,748,153	192,257,738	187,748,153	162,514,237	162,514,237	162,514,237
073	Landscape Architects	23,699	23,997	30,214	30,214	38,487	30,214	38,487	30,214	39,716	30,214	39,716	30,214	30,214	30,214
074	Power Review Board	572,337	589,709	765,983	765,983	767,983	765,983	767,983	781,649	774,983	781,649	774,983	797,931	797,931	797,931
075	Investment Council	3,043,546	3,091,400	3,389,706	3,389,706	3,960,697	3,389,706	3,960,697	3,839,706	4,145,752	3,839,706	4,145,752	3,919,706	3,919,706	3,919,706
076	Indian Affairs	267,020	319,644	335,530	335,530	464,340	335,530	464,340	335,530	473,454	335,530	473,454	335,530	335,530	335,530
077	Industrial Relations	219,166	270,998	333,982	333,982	341,942	333,982	341,942	333,982	349,359	333,982	349,359	333,982	333,982	333,982
078	Crime Commission	30,551,399	31,603,757	40,211,005	40,211,005	40,782,156	40,211,005	40,782,156	37,860,621	40,946,535	37,860,621	40,946,535	38,015,818	38,015,818	38,015,818
081	Blind/Visually Impaired	6,201,992	7,288,800	7,449,081	7,449,081	7,887,315	7,449,081	7,887,315	7,571,163	8,059,269	7,571,163	8,059,269	7,697,847	7,697,847	7,697,847
082	Deaf/Hard of Hearing	1,119,937	1,177,656	1,248,265	1,248,265	1,279,009	1,248,265	1,279,009	1,279,954	1,312,409	1,279,954	1,312,409	1,312,857	1,312,857	1,312,857
083	Community Colleges	109,804,330	116,939,172	360,616,597	360,616,597	395,243,172	360,616,597	395,243,172	380,105,560	415,023,589	380,105,560	415,023,589	393,405,002	393,405,002	393,405,002
084	Environment and Energy	88,827,798	113,403,420	98,851,120	98,851,120	129,033,953	98,851,120	129,033,953	128,157,276	129,750,871	128,157,276	129,750,871	128,843,568	128,843,568	128,843,568
085	Retirement Board	63,870,420	68,418,656	75,576,442	75,576,442	76,098,543	75,576,442	76,098,543	77,897,483	77,196,311	77,897,483	77,196,311	78,388,139	78,388,139	78,388,139
086	Dry Bean Board	469,497	399,065	666,752	666,752	674,293	666,752	674,293	669,525	679,091	669,525	679,091	672,395	672,395	672,395
087	Accountability & Disclosure	683,906	756,939	975,996	975,996	1,002,027	975,996	1,002,027	846,277	1,024,373	846,277	1,024,373	869,181	869,181	869,181

Ag#	Agency Name	FY 2022-23 Actual Expenditures	FY 2023-24 Actual Expenditures	FY 2024-25 Appropriation	FY 2025-26 Agency Request	FY 2025-26 Governor's Recommendation	FY 2026-27 Agency Request	FY 2026-27 Governor's Recommendation
088	Corn Board	7,609,703	8,026,518	10,020,075	19,821,599	12,186,541	19,843,905	13,387,714
089	Hemp Commission	43	0	10,000	10,000	0	10,000	0
090	African American Comm.	94,312	142,333	312,760	321,195	312,760	327,947	312,760
091	Tourism Commission	7,571,767	9,584,977	9,083,744	9,123,791	7,583,744	9,165,153	7,583,744
092	Grain Sorghum Board	155,682	119,030	318,687	322,853	286,673	327,160	290,219
093	Tax Equalization & Review	846,892	1,229,124	1,568,755	1,607,585	1,551,406	1,647,658	1,595,866
094	Public Advocacy	3,067,681	3,456,046	5,533,837	5,957,107	5,533,837	6,201,608	5,533,837
095	Dry Pea and Lentil Comm.	58,417	70,437	144,211	336,211	144,211	336,211	144,211
097	Asian American Commission	0	0	143,880	287,760	287,760	290,806	287,760
State Total		14,353,220,328	15,421,263,315	18,039,449,945	19,151,121,329	18,942,681,384	19,210,955,100	18,952,473,284



Appendix A – Funds Analysis

2025 - 2027 Biennium Recommendations - Funds Analysis

003 Legislative Council - Nebraska Statutes Cash Fund # 20310				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	244,578	239,033	233,886	186,306	186,706	87,106
Reprod and Publications	66,012	64,717	30,545	70,000	70,000	70,000
Investment Income	3,443	5,136	5,363	5,400	5,400	5,400
Misc Revenue	0	0	0	0	0	0
Revenue Total	69,455	69,853	35,908	75,400	75,400	75,400
Transfers Out					100,000	0
Expenditures Total	75,000	75,000	83,488	75,000	75,000	75,000
EOY Fund Total	239,033	233,886	186,306	186,706	87,106	87,506
<i>25% of Expenditures</i>	18,750	18,750	20,872	18,750	18,750	18,750

003 Legislative Council - NE Leg Shared Info System Cash Fund # 20300				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	90,385	97,880	84,800	94,334	83,534	16,578
Sale of Services	1,031	1,425	1,300	1,500	1,500	1,500
Reprod and Publications	5,069	5,071	5,521	5,000	5,000	5,000
Investment Income	1,395	2,118	2,713	2,700	2,700	2,700
Revenue Total	7,495	8,614	9,534	9,200	9,200	9,200
Transfers Out					76,156	0
Expenditures Total	0	21,694	0	20,000	0	20,000
EOY Fund Total	97,880	84,800	94,334	83,534	16,578	5,778
<i>25% of Expenditures</i>	0	5,424	0	5,000	0	5,000

003 Legislative Council - Biotechnology Development Cash Fund # 20350				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	1,439	1,460	1,491	1,530	1,570	115
Investment Income	21	31	39	40	45	50
Revenue Total	21	31	39	40	45	50
Transfers Out					1,500	0
Expenditures Total	0	0	0	0	0	0
EOY Fund Total	1,460	1,491	1,530	1,570	115	165
<i>25% of Expenditures</i>	0	0	0	0	0	0

009 Secretary of State - Records Management Cash Fund # 20931				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	3,402,140	3,972,370	5,680,714	4,175,418	5,425,773	5,928,873
Sale of Services	4,266,842	4,292,596	4,324,133	4,294,524	4,303,751	4,307,469
Investment income	56,067	95,042	150,244	93,048	131,410	144,175
Other	4,058	3,369	0	2,476	1,948	1,475
Revenue Total	4,326,967	4,391,007	4,474,377	4,390,047	4,437,109	4,453,118
Transfers Out			3,000,000		1,000,000	
Expenditures Total	3,756,738	2,682,663	2,979,672	3,139,691	2,934,009	3,017,791
EOY Fund Total	3,972,370	5,680,714	4,175,418	5,425,773	5,928,873	7,364,201
<i>25% of Expenditures</i>	939,185	670,666	744,918	784,923	733,502	754,448

012 State Treasurer - Treasury Management Cash Fund # 21180				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	379,178	567,919	697,462	855,133	952,280	522,947
Sales of Services	1,181,222	1,214,750	1,310,580	1,410,026	1,454,725	1,529,208
Investment Income	8,733	17,142	24,981	30,628	34,108	36,639
Other Miscellaneous	2,620	897	-5	0	0	0
Revenue Total	1,192,576	1,232,789	1,335,556	1,440,654	1,488,833	1,565,847
Transfers Out				500,000		
Expenditures Total	1,003,834	1,103,247	1,177,885	1,343,507	1,418,166	1,486,317
EOY Fund Total	567,919	697,462	855,133	952,280	522,947	602,477
<i>25% of Expenditures</i>	250,959	275,812	294,471	335,877	354,541	371,579

012 State Treasurer - Unclaimed Property Cash Fund # 21200				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	930,027	1,029,919	1,150,772	1,281,925	1,315,354	338,015
Investment Income	24,588	38,257	53,464	59,560	61,113	62,166
Transfers In	1,394,639	1,429,424	1,487,897	1,518,675	1,549,220	1,583,061
Other Miscellaneous	797	880	1,487	1,470	1,470	1,470
Revenue Total	1,420,025	1,468,561	1,542,848	1,579,705	1,611,803	1,646,697
Transfers Out				1,000,000		
Expenditures Total	1,320,132	1,347,708	1,411,696	1,546,275	1,589,142	1,633,311
EOY Fund Total	1,029,919	1,150,772	1,281,925	1,315,354	338,015	351,401
<i>25% of Expenditures</i>	330,033	336,927	352,924	386,569	397,285	408,328

013 Department of Education - Early Childhood Education Endowment Cash Fund # 21365				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	4,273,107	3,967,693	4,343,511	5,265,893	5,919,456	2,831,749
Private Donations/Gifts	1,415,000	1,300,000	1,300,000	1,500,000	1,300,000	1,300,000
Investment Income	54,887	74,530	114,025	128,563	137,293	62,394
Transfers In	25,416,322	1,148,620	2,757,401	1,900,000	1,600,000	1,600,000
Revenue Total	26,886,209	2,523,150	4,171,426	3,528,563	3,037,293	2,962,394
Transfers Out	24,225,903	0	697,875	0	3,250,000	0
Expenditures Total	2,965,721	2,147,332	2,551,170	2,875,000	2,875,000	2,875,000
EOY Fund Total	3,967,693	4,343,511	5,265,893	5,919,456	2,831,749	2,919,143
<i>25% of Expenditures</i>	741,430	536,833	637,793	718,750	718,750	718,750

013 Department of Education - Nebraska Education Improvement Fund # 21336				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	2,496,160	2,803,668	2,934,698	3,237,225	3,299,142	1,652,691
Investment Income	40,557	58,011	78,232	81,982	83,550	41,854
Transfers In	9,749,582	752,913	955,847	725,000	725,000	725,000
Revenue Total	9,790,140	810,924	1,034,079	806,982	808,550	766,854
Transfers Out	8,871,371	453	6,718	5,000	1,705,000	5,000
Expenditures Total	611,261	679,441	724,834	740,065	750,000	750,000
EOY Fund Total	2,803,668	2,934,698	3,237,225	3,299,142	1,652,691	1,664,545
<i>25% of Expenditures</i>	152,815	169,860	181,208	185,016	187,500	187,500

013 Department of Education - Certification Fund # 21390				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	995,896	997,577	1,308,028	1,782,733	1,942,557	1,096,849
Registration Fees	591,145	796,286	958,385	725,000	725,000	725,000
Investment Income	14,776	22,892	39,309	49,825	54,292	30,655
Other Fees & Revenue	61,500	65,388	64,870	65,000	65,000	65,000
Revenue Total	667,421	884,566	1,062,564	839,825	844,292	820,655
Transfers Out	0	0	0	0	1,000,000	0
Expenditures Total	665,739	574,116	587,859	680,000	690,000	700,000
EOY Fund Total	997,577	1,308,028	1,782,733	1,942,557	1,096,849	1,217,504
<i>25% of Expenditures</i>	166,435	143,529	146,965	170,000	172,500	175,000

013 Department of Education - State Department of Education Cash Fund # 21300				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	1,214,069	1,237,362	1,251,175	1,424,250	1,464,050	648,096
Grants & Intergov't Revenue	226,931	24,481	127,114	94,000	95,000	100,000
Sales and Charges	20,644	58,892	145,103	160,000	75,000	75,000
Investment Income	2,101	3,256	5,171	8,800	9,046	4,004
Transfers In	0	4,434	17,500	0	0	0
Other Revenue	13,570	23,750	9,545	42,000	25,000	25,000
Revenue Total	263,246	114,813	304,434	304,800	204,046	204,004
Transfers Out	0	0	21,934	50,000	800,000	0
Expenditures Total	239,953	100,999	109,425	215,000	220,000	220,000
EOY Fund Total	1,237,362	1,251,175	1,424,250	1,464,050	648,096	632,100
<i>25% of Expenditures</i>	59,988	25,250	27,356	53,750	55,000	55,000

013 Department of Education - Tuition Recovery Cash Fund # 21480				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	349,958	355,442	363,627	373,433	383,532	93,895
Investment Income	5,158	7,605	9,493	9,749	10,013	2,451
Other Private Sources	326	581	313	350	350	350
Transfers In	176,014	0	0	0	0	0
Revenue Total	181,498	8,186	9,806	10,099	10,363	2,801
Transfers Out	176,014	0	0	0	300,000	0
Expenditures Total	0	0	0	0	0	0
EOY Fund Total	355,442	363,627	373,433	383,532	93,895	96,696
<i>25% of Expenditures</i>	0	0	0	0	0	0

013 Department of Education - Early Childhood Program Training Fund # 21360				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	295,168	346,519	377,775	405,457	450,025	180,645
Sales and Charges	46,678	47,997	25,776	40,000	45,000	45,000
Investment Income	4,673	7,837	9,586	9,568	10,620	4,263
Operating Grants	0	0	83,754	85,000	20,000	20,000
Other Revenues	0	-45	-560	0	0	0
Revenue Total	51,351	55,789	118,556	134,568	75,620	69,263
Transfers Out	0	0	0	0	250,000	0
Expenditures Total	0	24,533	90,875	90,000	95,000	95,000
EOY Fund Total	346,519	377,775	405,457	450,025	180,645	154,908
<i>25% of Expenditures</i>	0	6,133	22,719	22,500	23,750	23,750

013 Department of Education - Private Postsecondary Career Schools Cash Fund # 21320				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	190,344	215,782	246,733	265,054	319,200	148,204
Sales and Charges	94,935	111,927	101,763	140,000	115,000	115,000
Investment Income	3,021	5,033	6,653	6,646	8,004	3,716
Other Revenues	200	0	0	0	0	0
Revenue Total	98,156	116,960	108,415	146,646	123,004	118,716
Transfers Out	0	0	0	0	200,000	0
Expenditures Total	72,718	86,009	90,095	92,500	94,000	94,000
EOY Fund Total	215,782	246,733	265,054	319,200	148,204	172,921
<i>25% of Expenditures</i>	18,179	21,502	22,524	23,125	23,500	23,500

013 Department of Education - Expanded Learning Opportunity Grant Fund # 21337				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	697,564	757,979	885,419	749,559	747,392	475,174
Investment Income	9,639	16,806	22,651	17,833	17,782	11,305
Transfers In	919,229	245,934	243,968	380,000	385,000	390,000
Revenue Total	928,868	262,740	266,619	397,833	402,782	401,305
Transfers Out	703,810	151	2,239	0	250,000	0
Expenditures Total	164,642	135,148	400,239	400,000	425,000	425,000
EOY Fund Total	757,979	885,419	749,559	747,392	475,174	451,479
<i>25% of Expenditures</i>	41,161	33,787	100,060	100,000	106,250	106,250

014 Public Service Commission - 911 Service System Fund # 20455				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	8,438,086	8,233,471	10,116,726	14,374,747	16,356,540	18,667,136
Surcharges	10,026,043	12,555,526	13,459,251	12,013,607	12,676,128	12,716,329
Other	114,553	207,115	290,926	204,198	234,080	243,068
Vendor payment		-21,046	12,328	0	0	0
Revenue Total	10,140,596	12,741,595	13,762,505	12,217,805	12,910,208	12,959,396
Transfers Out					400,000	
Expenditures Total	10,345,211	10,858,340	9,504,484	10,236,012	10,199,612	9,980,036
EOY Fund Total	8,233,471	10,116,726	14,374,747	16,356,540	18,667,136	21,646,497
<i>25% of Expenditures</i>	2,586,303	2,714,585	2,376,121	2,559,003	2,549,903	2,495,009

014 Public Service Commission - NE Comp Telephone Market Fund # 20470				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	30,784	31,238	31,906	913	0	0
Investment Income	454	668	833	0	0	0
Revenue Total	454	668	833	0	0	0
Transfers Out	0	0	31,826	913	0	0
Expenditures Total	0	0	0	0	0	0
EOY Fund Total	31,238	31,906	913	0	0	0
<i>25% of Expenditures</i>	0	0	0	0	0	0

014 Public Service Commission - PSC Regulation Fund # 21409				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	397,179	535,453	657,254	779,599	776,334	523,070
Sale of Services	58,256	121,050	320,082	330,000	330,000	330,000
Other Private Sources	512,500	512,500	522,752	515,917	517,056	518,575
Other	8,060	14,495	25,667	35,818	44,679	53,160
Revenue Total	578,816	648,045	868,501	881,735	891,735	901,735
Transfers Out				250,000		
Expenditures Total	440,542	526,244	746,156	885,000	895,000	905,000
EOY Fund Total	535,453	657,254	779,599	776,334	523,070	519,805
<i>25% of Expenditures</i>	110,136	131,561	186,539	221,250	223,750	226,250

014 Public Service Commission - 211 Cash Fund # 21415				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	0	2,614	19,540	362,222	882,026	1,146,830
Investment Income	2,614	16,926	22,682	19,804	19,804	20,763
Revenue Total	2,614	16,926	22,682	19,804	19,804	20,763
Transfers Out	300,000	955,000	1,275,000	1,455,000	1,200,000	1,225,000
Expenditures Total	300,000	955,000	955,000	955,000	955,000	955,000
EOY Fund Total	2,614	19,540	362,222	882,026	1,146,830	1,437,593
<i>25% of Expenditures</i>	75,000	238,750	238,750	238,750	238,750	238,750

014 Public Service Commission - Universal Service Fund # 21460				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	96,867,633	110,494,361	133,003,527	130,345,543	132,181,920	131,096,336
Surcharges	44,257,434	47,295,490	47,458,551	46,337,158	47,030,400	46,942,036
Investment Income (2%)	1,504,456	2,588,954	3,425,344	2,606,911	2,643,638	2,621,927
Fines	8,700	9,900	7,600	8,733	8,744	8,359
Other	3,894,399	3,369,677	5,751,648	4,338,575	4,486,633	4,858,952
Revenue Total	49,664,989	53,264,021	56,643,143	53,291,377	54,169,416	54,431,274
Transfers	300,000	955,000	1,275,000	1,455,000	5,255,000	1,455,000
Expenditures Total	35,738,261	29,799,855	58,026,127	50,000,000	50,000,000	50,000,000
EOY Fund Total	110,494,361	133,003,527	130,345,543	132,181,920	131,096,336	134,072,610
<i>25% of Expenditures</i>	8,934,565	7,449,964	14,506,532	12,500,000	12,500,000	12,500,000

014 Public Service Commission - PSC Pipeline Regulation Fund # 21465				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	24,377	24,736	25,265	25,924	26,599	0
Investment Income	359	529	659	675	680	0
Revenue Total	359	529	659	675	680	0
Transfers Out	0	0	0	0	27,279	0
Expenditures Total	0	0	0	0	0	0
EOY Fund Total	24,736	25,265	25,924	26,599	0	0
<i>25% of Expenditures</i>	0	0	0	0	0	0

016 Department of Revenue - Revenue Enforcement Fund # 21540				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	1,741,353	2,975,352	1,516,214	5,672,557	2,275,644	3,687,578
Cash Device	1,088,250	1,568,000	1,716,500	1,900,000	1,900,000	1,900,000
Investment Interest	31,807	78,456	135,211	149,665	149,665	149,665
Transfers In	1,173,219	1,214,753	1,362,269	1,362,269	1,362,269	1,362,269
Transfers Out			4,000,000	1,000,000		
Revenue Total	2,293,275	2,861,209	7,213,979	4,411,934	3,411,934	3,411,934
Transfers Out				2,000,000	2,000,000	
Expenditures Total	1,059,276	1,344,995	1,541,422	2,136,289	2,191,158	2,248,123
EOY Fund Total	2,975,352	1,516,214	5,672,557	2,275,644	3,687,578	2,851,388
<i>25% of Expenditures</i>	264,819	336,249	385,356	534,072	547,790	562,031

016 Department of Revenue - Marijuana & Controlled Substances Tax Administration Cash Fund # 21570				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	255,453	239,004	316,008	292,624	328,388	114,809
Excise Tax	20,439	74,174	-28,593	30,000	30,000	30,000
Investment Interest	2,864	4,608	6,119	6,775	7,468	3,334
Other Miscellaneous	-38,101	38	55	0	0	0
Revenue Total	-14,798	78,820	-22,419	36,775	37,468	33,334
Transfers Out				250,000		
Expenditures Total	1,651	1,816	965	1,010	1,047	1,086
EOY Fund Total	239,004	316,008	292,624	328,388	114,809	147,057
<i>25% of Expenditures</i>	413	454	241	253	262	272

016 Department of Revenue - Miscellaneous Receipts Cash Fund # 21650				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	64,942	1,192	1,217	1,249	1,082	0
Motor Vehicle Sales & Use Tax	-5,000	0	0	0	0	0
Investment Interest	750	25	32	33	28	0
Transfers In	0	0	0	0	0	0
Revenue Total	-4,250	25	32	33	28	0
Transfers Out				1,082		
Expenditures Total	59,500	0	0	200	0	
EOY Fund Total	1,192	1,217	1,249	1,082	28	0
<i>25% of Expenditures</i>	14,875	0	0	50	0	0

016 Dept. of Revenue - Charitable Gaming Operations Fund # 21660				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	3,168,581	4,514,500	6,024,268	455,107	89,454	182,840
Lottery Tax	7,617,133	7,817,537	7,637,499	7,461,608	7,289,767	7,121,884
Lottery Tax Refund	-1,715	-258	-600	-500	-500	-500
Lottery Licenses	63,425	35,150	65,740	65,000	65,000	65,000
Cash Device Tax	0	0	0	0	600,000	600,000
Investment Interest	60,677	119,319	180,166	13,611	2,675	5,468
Other	-3,206	219	-1,275	-300	-300	-300
Revenue Total	7,736,313	7,971,967	7,881,530	7,539,419	7,956,643	7,791,552
Transfers Out				500,000	500,000	
Expenditures Total	6,390,394	6,462,199	13,450,690	7,905,072	7,363,257	7,363,200
EOY Fund Total	4,514,500	6,024,268	455,107	89,454	111,192	111,192
<i>25% of Expenditures</i>	1,597,599	1,615,550	3,362,673	1,976,268	1,840,814	1,840,800

016 Department of Revenue - Tobacco Products Administration Cash Fund # 21670				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	1,262,218	3,909,290	6,548,568	1,113,703	1,208,388	799,031
Tobacco Tax (Net)	9,715,134	9,613,595	9,477,471	9,199,500	9,199,500	9,199,500
Tobacco Licenses (Net)	500	675	1,690	875	875	875
Investment Interest	59,090	141,834	236,546	40,776	44,196	29,409
Transfers Out	-7,000,000	-7,000,000	-15,000,000	-9,000,000	-9,000,000	-9,000,000
Revenue Total	2,774,724	2,756,105	-5,284,293	241,151	244,571	229,784
Transfers Out				500,000	500,000	
Expenditures Total	127,652	116,827	150,572	146,466	153,928	162,253
EOY Fund Total	3,909,290	6,548,568	1,113,703	1,208,388	799,031	366,562
25% of Expenditures	31,913	29,207	37,643	36,616	38,482	40,563

019 Department of Banking & Finance - Settlement Cash Fund # 21930				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	479,261	532,822	852,273	1,344,246	1,354,971	357,043
Investment Income	7,113	14,893	30,979	51,225	52,072	15,160
Reimb. Non-Govt	48,760	354,558	520,763	0	0	0
Revenue Total	55,873	369,451	551,742	51,225	52,072	15,160
Transfers Out				1,000,000		
Expenditures Total	2,312	50,000	59,769	40,500	50,000	50,000
EOY Fund Total	532,822	852,273	1,344,246	1,354,971	357,043	322,203
25% of Expenditures	578	12,500	14,942	10,125	12,500	12,500

023 Labor - Employment Special Contingent Fund # 22320				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	3,107,669	3,776,617	5,503,605	5,440,482	3,234,531	2,527,851
Revenues	1,959,996	2,523,132	2,545,386	835,916	1,362,310	1,362,200
Revenue Total	1,959,996	2,523,132	2,545,386	835,916	1,362,310	1,362,200
Transfers Out	1,223,371	534,447	2,869,696	3,035,080	2,061,960	561,960
Expenditures Total	67,677	261,697	-261,187	6,786	7,030	7,030
EOY Fund Total	3,776,617	5,503,605	5,440,482	3,234,531	2,527,851	3,321,062
25% of Expenditures	16,919	65,424	-65,297	1,697	1,757	1,757

023 Labor - Contractor & Professional Employer Org Registration Cash Fund # 22330				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	1,431,737	1,481,034	1,509,062	553,212	349,831	254,870
Revenues	577,460	497,988	535,052	576,207	523,044	520,736
Revenue Total	577,460	497,988	535,052	576,207	523,044	520,736
Transfers Out	114,509	0	1,000,000	0	100,000	0
Expenditures Total	413,653	469,961	490,902	779,588	518,005	551,688
EOY Fund Total	1,481,034	1,509,062	553,212	349,831	254,870	223,918
25% of Expenditures	103,413	117,490	122,726	194,897	129,501	137,922

023 Labor - Sector Partnership Program Fund # 22385				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	565,063	402,834	261,555	222,564	324,865	213,392
Revenues	369,102	311,247	310,837	313,651	308,122	305,335
Revenue Total	369,102	311,247	310,837	313,651	308,122	305,335
Transfers Out	59,012	0	0	0	200,000	0
Expenditures Total	472,319	452,527	349,828	211,350	219,596	228,379
EOY Fund Total	402,834	261,555	222,564	324,865	213,392	290,347
25% of Expenditures	118,080	113,132	87,457	52,837	54,899	57,095

023 Labor - Nebraska Training & Support Cash Fund # 22390				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	3,403,395	2,997,874	3,092,239	2,857,002	2,412,827	1,106,366
Revenues	1,172,089	2,063,365	2,063,365	1,061,971	1,866,205	855,804
Revenue Total	1,172,089	2,063,365	2,063,365	1,061,971	1,866,205	855,804
Transfers Out	381,176	331,752	1,267,018	300,000	2,050,000	300,000
Expenditures Total	1,196,435	1,637,249	1,031,584	1,206,146	1,122,666	1,230,510
EOY Fund Total	2,997,874	3,092,239	2,857,002	2,412,827	1,106,366	431,660
25% of Expenditures	299,109	409,312	257,896	301,537	280,667	307,628

023 Labor - Workforce Development Program # 22395				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	0	0	0	40,000,000	40,958,459	31,107,709
Revenues	0	0	40,000,000	1,000,000	1,023,961	777,693
Revenue Total	0	0	40,000,000	1,000,000	1,023,961	777,693
Transfers Out	0	0	0	0	1,000,000	0
Expenditures Total	0	0	0	41,541	9,874,711	9,895,699
EOY Fund Total	0	0	40,000,000	40,958,459	31,107,709	21,989,703
25% of Expenditures	0	0	0	10,385	2,468,678	2,473,925

024 Department of Motor Vehicles - MCS System Replace & Maintenance # 22420				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	0	3,659,211	7,592,348	10,080,487	8,826,604	6,470,603
Fleet Proration Fees	3,641,634	3,878,249	3,844,540	2,037,892	2,058,271	2,078,854
Investment Income	17,577	110,246	223,611	297,403	312,273	321,641
Revenue Total	3,659,211	3,988,495	4,068,151	2,335,295	2,370,544	2,400,495
Transfers Out					4,000,000	1,000,000
Expenditures Total	0	55,358	1,580,012	3,589,178	726,544	658,352
EOY Fund Total	3,659,211	7,592,348	10,080,487	8,826,604	6,470,603	7,212,746
25% of Expenditures	0	13,840	395,003	897,295	181,636	164,588

024 Department of Motor Vehicles - DMV Ignition Interlock # 22460				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	254,940	387,475	517,295	632,781	754,821	856,861
Government Aid	159,245	163,265	166,598	170,040	170,040	170,040
Revenue Total	159,245	163,265	166,598	170,040	170,040	170,040
Transfers					500,000	250,000
Expenditures Total	26,710	33,445	51,112	48,000	68,000	68,000
EOY Fund Total	387,475	387,475	387,475	387,475	387,475	387,475
25% of Expenditures	6,678	8,361	12,778	12,000	17,000	17,000

024 Department of Motor Vehicles - VTR Replacement & Maintenance # 22470				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	6,470,900	6,899,788	7,214,040	7,721,891	8,192,958	2,966,600
Vehicle Fees	3,156,436	3,232,085	3,378,735	3,255,752	3,353,425	3,454,027
Investment income	100,188	154,375	199,412	205,394	0	0
Other	9,753	6,752	6,148	7,551	7,778	8,011
Revenue Total	3,266,377	3,393,212	3,584,295	3,468,697	3,361,202	3,462,038
Transfers Out					5,500,000	1,500,000
Expenditures Total	2,837,489	3,078,960	3,076,444	2,997,631	3,087,560	3,180,187
EOY Fund Total	6,899,788	7,214,040	7,721,891	8,192,958	2,966,600	1,748,451
25% of Expenditures	709,372	769,740	769,111	749,408	771,890	795,047

027 Department of Transportation - Recreation Road Fund # 26720				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	11,379,661	10,516,615	10,644,691	11,432,225	11,694,786	6,986,277
Vehicle Registration & Plate Fees	3,833,606	3,872,904	3,913,795	4,031,209	4,152,145	4,276,709
Investment Income	164,079	221,694	268,368	231,352	259,346	157,481
Revenue Total	3,997,685	4,094,598	4,182,163	4,262,561	4,411,491	4,434,191
Transfers Out	0	0	0	0	5,000,000	0
Expenditures Total	4,860,731	3,966,522	3,394,629	4,000,000	4,120,000	4,243,600
EOY Fund Total	10,516,615	10,644,691	11,432,225	11,694,786	6,986,277	7,176,867
<i>25% of Expenditures</i>	1,215,183	991,631	848,657	1,000,000	1,030,000	1,060,900

048 Coordinating Commission for Postsecondary Education - Nebraska Opportunity Grant Fund # 24820				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	17,110,761	15,581,349	14,739,362	13,709,303	12,634,246	6,537,246
Investment Income	196,116	253,515	316,673	279,815	257,872	133,429
Transfers In	13,499,770	15,247,884	15,126,017	15,000,000	15,500,000	15,500,000
Revenue Total	13,695,886	15,501,399	15,442,690	15,279,815	15,757,872	15,633,429
Transfers Out	143,813	9,370	138,845	0	5,000,000	0
Expenditures Total	15,081,485	16,334,017	16,333,904	16,354,872	16,854,872	16,854,872
EOY Fund Total	15,581,349	14,739,362	13,709,303	12,634,246	6,537,246	5,315,803
<i>25% of Expenditures</i>	3,770,371	4,083,504	4,083,476	4,088,718	4,213,718	4,213,718

048 Coordinating Commission for Postsecondary Education - Community College Gap Assistance Program Fund # 24840				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	3,637,240	4,946,975	6,558,769	7,478,648	7,372,605	4,264,521
Investment Income	38,373	85,313	139,405	143,957	141,916	82,088
Transfers In	1,959,644	2,213,403	2,195,712	1,750,000	1,750,000	1,750,000
Revenue Total	1,998,017	2,298,716	2,335,117	1,893,957	1,891,916	1,832,088
Transfers Out	1,360	0	0	0	3,000,000	0
Expenditures Total	686,922	686,922	1,415,238	2,000,000	2,000,000	2,000,000
EOY Fund Total	4,946,975	6,558,769	7,478,648	7,372,605	4,264,521	4,096,609
<i>25% of Expenditures</i>	171,731	171,731	353,809	500,000	500,000	500,000

053 Real Property Appraiser Board - Real Property Appraiser Fund 25310				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	380,255	372,059	412,670	394,700	411,602	182,070
Sales and Charges	223,998	263,255	221,117	260,622	218,906	258,016
Investment Income	5,969	9,006	11,365	11,706	12,058	12,419
Misc. Revenue	326	381	3,685	3,796	3,910	4,027
Revenue Total	230,293	272,642	236,168	276,124	234,874	274,462
Transfers Out					200,000	
Expenditures Total	238,489	232,031	254,139	259,222	264,406	269,694
EOY Fund Total	372,059	412,670	394,700	411,602	182,070	186,838
<i>25% of Expenditures</i>	59,622	58,008	63,535	64,805	66,102	67,424

053 Real Property Appraiser Board - Appraisal Management Company Fund 25320				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	380,255	372,059	412,670	394,700	411,602	232,070
Sales and Charges	223,998	263,255	221,117	260,622	218,906	258,016
Investment Income	5,969	9,006	11,365	11,706	12,058	12,419
Misc. Revenue	326	381	3,685	3,796	3,910	4,027
Revenue Total	230,293	272,642	236,168	276,124	234,874	274,462
Transfers Out					150,000	
Expenditures Total	238,489	232,031	254,139	259,222	264,406	269,694
EOY Fund Total	372,059	412,670	394,700	411,602	232,070	236,838
<i>25% of Expenditures</i>	59,622	58,008	63,535	64,805	66,102	67,424

054 Nebraska State Historical Society - Job Creation and Mainstreet Revitalization Fund # 25420				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	63,958	26,051	121,804	218,378	299,745	238,485
Sales and Charges	26,537	123,442	121,551	110,000	120,000	120,000
Investment Interest	516	2,010	3,819	6,367	8,740	6,953
Revenue Total	27,053	125,451	125,370	116,367	128,740	126,953
Transfers Out	0	0	0	0	150,000	0
Expenditures Total	64,960	29,699	28,796	35,000	40,000	42,000
EOY Fund Total	26,051	121,804	218,378	299,745	238,485	323,439
<i>25% of Expenditures</i>	16,240	7,425	7,199	8,750	10,000	10,500

054 Nebraska State Historical Society - Historical Society Fund # 25410				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	1,104,085	1,144,722	720,767	1,293,337	989,523	708,766
Grants and Donations	182,968	97,043	1,026,243	100,000	250,000	325,000
Sales and Charges	1,385,288	1,091,305	1,293,184	1,305,000	1,335,000	1,345,000
Investment Income	18,379	18,964	18,988	31,687	24,243	17,365
Transfers In	40,119	43,171	481	35,000	35,000	35,000
Other Revenue	367,372	203,449	77,869	125,000	150,000	150,000
Revenue Total	1,994,125	1,453,931	2,416,765	1,596,687	1,794,243	1,872,365
Transfers Out	0	0	0	0	100,000	0
Expenditures Total	1,953,489	1,877,886	1,844,195	1,900,500	1,975,000	2,050,000
EOY Fund Total	1,144,722	720,767	1,293,337	989,523	708,766	531,131
<i>25% of Expenditures</i>	488,372	469,472	461,049	475,125	493,750	512,500

054 Nebraska State Historical Society - Support Nebraska History Cash Fund # 25460				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	0	0	11,402	30,437	53,701	15,931
Sales and Charges	0	11,348	18,561	22,000	18,000	15,000
Investment Income	0	54	473	1,264	2,230	661
Revenue Total	0	11,402	19,035	23,264	20,230	15,661
Transfers Out	0	0	0	0	38,000	0
Expenditures Total	0	0	0	0	20,000	20,000
EOY Fund Total	0	11,402	30,437	53,701	15,931	11,592
<i>25% of Expenditures</i>	0	0	0	0	5,000	5,000

058 Board of Engineers and Architects - Engineers and Architects Regulation Fund 25810				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	872,894	954,864	1,066,494	1,108,581	1,094,253	679,996
Sales and Charges	729,022	759,571	772,245	795,412	819,274	843,852
Investment Income	13,777	22,503	28,862	29,728	30,620	31,538
Misc. Revenue	12,923	23,389	10,226	10,533	10,849	11,175
Revenue Total	755,722	805,463	811,333	835,673	860,743	886,565
Transfers Out				400,000		
Expenditures Total	673,752	693,833	769,247	850,000	875,000	900,000
EOY Fund Total	954,864	1,066,494	1,108,581	1,094,253	679,996	666,562
<i>25% of Expenditures</i>	168,438	173,458	192,312	212,500	218,750	225,000

072 Dept. of Economic Development - Job Training Cash Fund # 27230				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	4,650,189	3,425,700	3,427,714	3,370,097	2,374,370	993,585
Investment Interest	55,783	72,500	87,410	85,941	35,048	20,237
Transfers In	0	0	0	0	0	0
Other Miscellaneous (Total)	0	0	0	0	0	0
Revenue Total	55,783	72,500	87,410	85,941	35,048	20,237
Transfers Out				800,000		
Expenditures Total	1,280,272	70,486	145,027	1,081,668	615,833	618,484
EOY Fund Total	3,425,700	3,427,714	3,370,097	2,374,370	993,585	395,338
<i>25% of Expenditures</i>	320,068	17,622	36,257	270,417	153,958	154,621

072 Dept. of Economic Development - Lead-Paint Based Hazard Control Cash Fund # 27235				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	4,557	4,624	8,070	8,281	8,498	0
Investment Interest	67	3,446	211	217	228	0
Transfers In	0	250,000	0	0	0	0
Transfers Out	0	0	0	0	0	0
Revenue Total	67	253,446	211	217	228	0
Transfers Out				8,726		
Expenditures Total	0	250,000	0	0	0	0
EOY Fund Total	4,624	8,070	8,281	8,498	0	0
<i>25% of Expenditures</i>	0	62,500	0	0	0	0

072 Dept. of Economic Development - Intern Nebraska Cash Fund # 27236				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	728,027	586,971	20,725,797	21,155,135	11,600,556	0
Investment Interest	9,560	350,870	540,221	551,412	302,371	0
Transfers In	0	20,000,000	0	0	0	0
Revenue Total	9,560	20,350,870	540,221	551,412	302,371	0
Transfers Out				11,902,927		
Expenditures Total	150,616	212,044	110,883	10,105,991	0	0
EOY Fund Total	586,971	20,725,797	21,155,135	11,600,556	0	0
<i>25% of Expenditures</i>	37,654	53,011	27,721	2,526,498	0	0

072 Dept. of Economic Development - Affordable Housing Trust Fund # 27240				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	23,053,419	31,643,409	36,296,013	36,264,290	13,581,766	7,278,800
Doc Stamp Tax	17,194,812	15,625,578	14,281,057	16,000,000	16,000,000	16,000,000
Investment Interest	397,246	729,613	949,771	948,941	355,399	399,806
Other	0	0	80,000	0	0	0
Transfers Out	0	-250,000	0	-25,000,000	0	0
Revenue Total	17,592,059	16,105,191	15,310,828	-8,051,059	16,355,399	16,399,806
Transfers Out					8,000,000	
Expenditures Total	9,002,069	11,452,587	15,342,551	14,631,465	14,658,365	14,685,648
EOY Fund Total	31,643,409	36,296,013	36,264,290	13,581,766	7,278,800	8,992,958
<i>25% of Expenditures</i>	2,250,517	2,863,147	3,835,638	3,657,866	3,664,591	3,671,412

072 Dept. of Economic Development - Rural Workforce Housing Investment Fund # 27245				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	6,874,354	487,339	30,818,876	8,614,984	6,110,982	758,803
Investment Interest	39,441	562,767	531,679	148,623	105,425	47,594
Transfers In	0	30,000,000	0	12,500,000	0	0
Other Misc.	0	213,659	0	0	0	0
Revenue Total	39,441	30,776,426	531,679	12,648,623	105,425	47,594
Transfers Out					2,000,000	
Expenditures Total	6,426,456	444,889	22,735,571	15,152,625	3,457,604	0
EOY Fund Total	487,339	30,818,876	8,614,984	6,110,982	758,803	806,397
<i>25% of Expenditures</i>	1,606,614	111,222	5,683,893	3,788,156	864,401	0

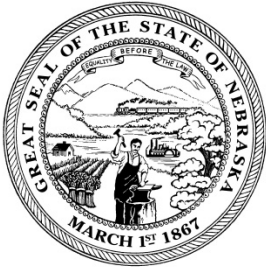
072 Dept. of Economic Development - Customized Job Training Cash Fund # 27248				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	0	2,519,098	2,572,966	2,640,114	2,709,014	779,713
Investment Interest	19,098	53,868	67,148	68,900	70,699	72,544
Transfers In	2,500,000	0	0	0	0	0
Revenue Total	2,519,098	53,868	67,148	68,900	70,699	72,544
Transfers Out					2,000,000	
Expenditures Total	0	0	0	0	0	0
EOY Fund Total	2,519,098	2,572,966	2,640,114	2,709,014	779,713	852,257
<i>25% of Expenditures</i>	0	0	0	0	0	0

072 Dept. of Economic Development - Nuclear & Hydrogen Development Fund # 27261				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	0	0	200,000	205,049	211,200	0
Investment Interest	0	0	5,049	6,151	228	0
Transfers In	0	200,000	0	0	0	0
Transfers Out	0	0	0	0	0	0
Revenue Total	0	200,000	5,049	6,151	228	0
Transfers Out					211,428	
Expenditures Total	0	0	0	0	0	0
EOY Fund Total	0	200,000	205,049	211,200	0	0
<i>25% of Expenditures</i>	0	0	0	0	0	0

072 Dept. of Economic Development - Economic Development Cash Fund # 27264				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	0	0	0	20,000,000	20,153,739	0
Investment Interest	0	0	0	153,739	0	0
Transfers In	0	0	20,000,000	0	0	0
Transfers Out	0	0	0	0	0	0
Revenue Total	0	0	20,000,000	153,739	0	0
Transfers Out					20,153,739	
Expenditures Total	0	0	0	0	0	
EOY Fund Total	0	0	20,000,000	20,153,739	0	0
<i>25% of Expenditures</i>	0	0	0	0	0	0

072 Dept. of Economic Development - Economic Recovery Contingency Fund # 27275				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	0	55,000,000	76,744,882	247,524,362	21,409,844	18,540,675
Investment Interest	0	654,639	6,411,899	5,870,899	0	0
Investment Interest Transferred In	0	21,090,243	20,333,573	9,666,427	0	0
Transfers In	55,000,000	0	250,000,000	40,000,000	40,000,000	0
Transfers Out	0	0	-30,000,000	0	0	0
Revenue Total	55,000,000	21,744,882	246,745,472	55,537,326	40,000,000	0
Transfers Out					10,000,000	
Expenditures Total	0	0	75,965,992	281,651,844	32,869,169	
EOY Fund Total	55,000,000	76,744,882	247,524,362	21,409,844	18,540,675	18,540,675
<i>25% of Expenditures</i>	0	0	18,991,498	70,412,961	8,217,292	0

084 Department of Environment and Energy - Lead Service Line Cash Fund # 28406				Projected		
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Beginning Balance	0	0	0	10,000,000	0	0
Operating Transfer In	0	0	10,000,000	0	0	0
Investment Income	0	0	0	101,800	0	0
Revenue Total	0	0	10,000,000	0	0	0
Transfers Out	0	0	0	-9,340,000	0	0
Expenditures Total	0	0	0	660,000	0	0
EOY Fund Total	0	0	10,000,000	0	0	0
<i>25% of Expenditures</i>	0	0	0	165,000	0	0



Appendix B – Staff Listing

ADMINISTRATIVE SERVICES – STATE BUDGET DIVISION

STAFF LISTING

Neil Sullivan, State Budget Administrator

Jacob Leaver, Deputy State Budget Administrator

BUDGET ANALYSTS AND THEIR AGENCY ASSIGNMENTS

Kimberly Burns – 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

Gary Bush – Capitol Commission, Equal Opportunity, Industrial Relations, Labor, Workers' Compensation Court

Jacob Leaver – Attorney General, Correctional Services, Criminal Justice, Fire Marshal, Liquor Control, Military Department, Parole, Public Advocacy, Racing and Gaming Commission, State Patrol, Supreme Court

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

Joe Massey – African American Affairs Commission, Agriculture, Asian American Affairs, Brand Committee, Corn Board, Dairy Industry Development Board, Dry Bean Commission, Dry Pea and Lentil Commission, Indian Affairs Commission, Latino American Commission, Environment & Energy, Ethanol Board, State Fair Board, Game & Parks, Grain Sorghum Board, Hemp Commission, Motor Vehicles, Motor Vehicle Licensing Board, Natural Resources, Oil & Gas Commission, Power Review Board, Public Service Commission, Secretary of State, Transportation, Wheat Board

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, Treasurer, Tourism Commission

Ryan Yang – Administrative Services, Economic Development, Revenue, Tax Equalization & Review

SUPPORT STAFF

Diane Regner, Business Manager