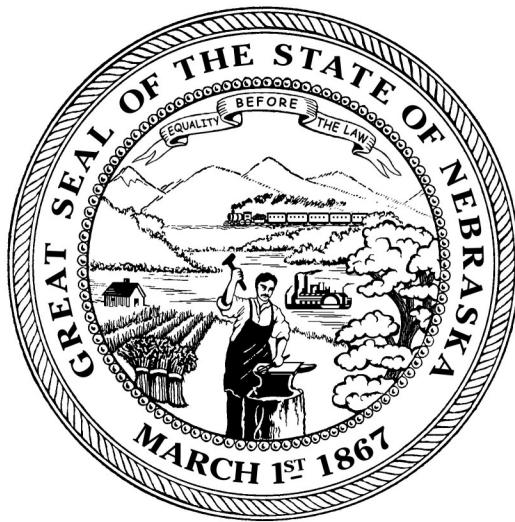


**State of Nebraska**

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**Mid-Biennium  
Budget Adjustments  
2025–2027 Biennium**



A handwritten signature in black ink, which appears to read "Jim Pillen".

**Jim Pillen**  
Governor

January 15, 2026



# **Mid-Biennium Budget Adjustments**

## **2025-2027 Biennium**

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

Presented January 15, 2026





**Jim Pillen**  
*Governor*

## STATE OF NEBRASKA

### OFFICE OF THE GOVERNOR

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January 15, 2026

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

Dear Mr. President and Members of the Legislature:

My priorities are clear – invest in our kids, lower taxes, support agriculture, and protect Nebraska values. Nebraskans deserve smaller government that lets families keep more of their hard-earned money and focuses on the things that matter most. My recommendation adds nearly one billion dollars to the State's bottom line this biennium, broadens the sales tax base to relieve pressure on property taxes, protects our tax dollars from biased DEI spending initiatives, and invests in our future by bolstering education and workforce opportunities.

I am always fighting to drive down the size and cost of government, and we have made historic progress. Budget deficits are easy to fix when we have the courage to reduce spending and say "No" to more government. Nebraska's finances are in great shape. Our credit rating has never been higher, and we have over a billion dollars on reserve. Sales tax revenue is on track to grow \$150 million higher than last year and total revenue is projected to be over \$500 million higher than when I assumed office, even with three consecutive years of historic income tax cuts for Nebraskans. The real story is that a \$471 million biennial deficit is less of an increase, and it simply means we can't grow spending as much as some politicians and special interests would prefer. My recommendation delivers a strong, conservative, and balanced budget that reduces spending by 1.1% this biennium.

Nebraska is open for business. Companies that got their start through the Business Innovation Act have created over 1,100 jobs in our state. My recommendation expands this program to \$15 million and provides for a public-private partnership that I expect will contribute even more to growth in our state. The Workforce Development Program is another place we're investing. This program is boosting our workforce by helping kids graduate, supporting apprenticeships, and providing scholarships in key industries that are growing our state's economy. My recommendation provides for another \$4 million to strengthen and expand this program. Nebraska is developing a strong and skilled workforce, cutting tax rates lower than ever before, and reducing red tape bureaucracy. There is no better place to do business than right here in Nebraska.

We have made progress every year on the property tax emergency, but there's still a ton of work to do. Last year, many Nebraskans saw their first ever reduction in property taxes paid thanks to local spending caps and state relief funds. There is more work to do to fix our unbalanced tax system, and it is clear that we need a broader sales tax if we want to shift the pressure off of property taxes. Every sales tax exemption added to the books was sold as tax relief, but what it really did is shift the tax base onto our homes and property. It's time to fix our tax system, and we do it by ending special interest exemptions, providing state relief, reducing property tax burdens, and championing smaller government and less spending both for state and local governments. My recommendation increases property tax relief by another \$170 million to a total of \$1.61 billion every year in relief to Nebraskans paying taxes on their homes and property.

Running government like a business means ensuring the rates we charge for services are comparable, competitive, and sufficient to cover costs. It also means negotiating fair prices paid for contract services instead of giving broad-based increases without any tie to better outcomes. My recommendation provides over \$138 million to the bottom line from more strategic approaches to setting rates and prices.

The partnerships we have built with President Trump's team have paid off in a big way. Nebraska will receive \$218 million this year, and at least another \$400 million over the next four years, for a once-in-a-generation opportunity to Make Rural Nebraska Healthy Again. I also championed state directed payments which have already begun dispersing over a billion dollars each year to hospitals throughout our state. Nebraska's Department of Health and Human Services has also identified an unprecedented net savings of \$152 million this biennium. We are delivering better outcomes for families at a lower cost to taxpayers, and healthcare in Nebraska has never been better.

Water is the most important resource we have in our state. It is absolutely vital to our farmers and to our economy. My recommendation leverages \$40.3 million from environmental funding to bolster our precious water resources throughout the state, a common sense use of these underutilized funds.

Our kids are the future of a growing and vibrant Nebraska, and it starts with investing in their education and promoting good family values. My recommendation holds the line on rising special education costs by still providing \$527 million in funds and also invests another \$60 million into the Education Future Fund. Special education costs are running rampant, growing \$80 million in just the past two years. If we don't address the underlying problems we don't stand a chance.

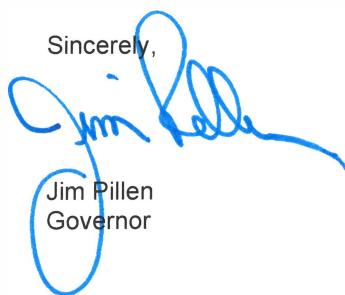
Every kid in Nebraska deserves a fair shot at receiving a quality education that encourages them to pursue the careers of their dreams in our great state. My recommendation provides \$7 million to support school choice for those families in need that are seeking an alternative to the public schools available to their kids.

My mid-biennium adjustments contain a comprehensive analysis of cash funds that contain excessive fund balances, which can be leveraged for additional tax reform efforts. It is not the job of state government to hoard cash. We must give it back to Nebraskans. This includes \$192.6 million in net transfers and adjustments from multiple state agency cash funds. Additionally, to fortify school funding and bolster the Education Future Fund, I recommend transfers of \$60 million. With these actions we will finish the biennium with a General Fund backed by over a billion dollars in total reserve funds on hand.

The General Fund financial status allows for a balance of \$458.9 million at the end of FY 2026-27, with a positive variance from the minimum reserve of \$125.3 million. Altogether, the General Fund and Cash Reserve Fund are estimated to have a combined \$1.2 billion at the end of the biennium. This represents a 24% total reserve over appropriations in FY 2026-27.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Jim Pillen".

Jim Pillen  
Governor

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# General Fund Financial Status

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The General Fund Financial Status provides a summary of the State's financial condition including the impact of the 2025-2027 mid-biennium recommendations. While Nebraska operates with a biennial budget, the version of the status shown in this document includes an additional two years of estimated revenues and appropriations for planning purposes.

The revenue portion of the status shows the net General Fund tax receipts for the most recently completed fiscal year, the forecast for the next two fiscal years of the 2025-2027 Biennium as adopted by the Nebraska Economic Forecasting Advisory Board at its October 2025 meeting, and the average of the Department of Revenue and Legislative Fiscal Office for the out-year projections. Revenue is increased to account for the Governor's recommended transfers of excess balances from various funds to the General Fund, legislative repeals and initiatives including several legislative packages that are outlined on page 63. The recommendation also includes transfers to increase annual property tax relief to \$1.61 billion.

A listing of all adjusted and additional transfers can be found in Appendix A.

The current appropriations shown for the 2025-2027 Biennium are those adopted during the 2025 regular legislative session. The Governor's mid-biennium budget adjustment recommendation provides for a net General Fund reduction of \$94 million in FY 2025-26 and \$208.6 million in FY 2026-27. Of the \$94 million shown in FY 2025-26, \$23.5 million is reappropriation reductions from the previous biennium.

The Governor's recommendation reduces the Two-Year Average of General Fund appropriation from a positive 1% as passed by the 109<sup>th</sup> 1<sup>st</sup> Session Legislature to a negative 1.3%. This recommendation also leaves \$145.9 million above the required three percent General Fund reserve requirement.

**General Fund Financial Status**

	Actual FY 2024-25	Current Biennium FY 2025-26	FY 2026-27	Upcoming Biennium FY 2027-28	FY 2028-29
<b>1 Beginning Balance</b>					
2 Beginning Cash Balance	1,843,296,751	792,515,104	448,192,675	458,902,814	422,076,324
3 Cash Reserve Fund transfer-Automatic	(38,746,104)				
4 FY 25 Obligations		(313,227,424)			
5 Potential Deficits					(5,000,000)
6 Unobligated Beginning Balance	1,804,550,647	479,287,680	448,192,675	458,902,814	417,076,324
<b>7 Revenues</b>					
8 Net Receipts - (Oct NEFAB; Econometric Outyears)	6,159,041,662	6,950,000,000	6,800,000,000	<b>6,842,853,250</b>	<b>6,988,609,000</b>
9 Current General Fund Transfers - Out	(1,694,747,425)	(1,716,331,476)	(1,777,903,800)	(1,856,279,740)	(1,918,243,227)
<b>10 New &amp; Adjusted General Fund Transfers - In</b>		<b>125,153,185</b>	<b>67,416,858</b>	<b>(2,007,424)</b>	<b>(2,007,424)</b>
<b>12 Cash Reserve Fund Transfers</b>	4,000,000			<b>152,000,000</b>	
<b>13 Legislative Repeals &amp; Initiatives</b>			<b>383,561,779</b>	<b>288,222,123</b>	<b>300,503,421</b>
<b>14 Property Tax Relief Transfers</b>			<b>(170,000,000)</b>	<b>(170,000,000)</b>	<b>(170,000,000)</b>
15 Accounting Adjustment	(5,664,537)				
<b>16 General Fund Net Revenues</b>	<b>4,462,629,700</b>	<b>5,358,971,709</b>	<b>5,303,074,837</b>	<b>5,254,788,209</b>	<b>5,198,861,770</b>
<b>17 Appropriations</b>					
18 Expenditure/Appropriations	5,474,665,244	5,484,551,944	5,520,851,181	5,520,851,181	5,520,851,181
<b>19 Mid-Biennium Budget Recommendations</b>		<b>(93,965,168)</b>	<b>(208,560,228)</b>	<b>(208,560,228)</b>	<b>(208,560,228)</b>
<b>20 Governor Legislation</b>		<b>(520,062)</b>	<b>(19,926,254)</b>	<b>(20,676,254)</b>	<b>(20,676,254)</b>
<b>21 General Fund Appropriations</b>	<b>5,474,665,244</b>	<b>5,390,066,714</b>	<b>5,292,364,699</b>	<b>5,291,614,699</b>	<b>5,291,614,699</b>
<b>22 Ending Balance</b>					
23 Dollar ending balance	792,515,104	448,192,675	458,902,814	422,076,324	324,323,395
24 Minimum Biennial Reserve Requirement			333,628,009		317,841,343
<b>25 Variance from Minimum Reserve</b>			<b>125,274,804</b>		<b>6,482,051</b>
26 Biennial Reserve (%)			7.2%		3.1%
27 Annual % Change - Appropriations	2.2%	-0.4%	-1.8%	0.0%	0.0%
<b>28 Two Year Average</b>	3.0%	--	<b>-1.1%</b>	--	0.0%
29 Annual % Change - Actual, Prelim NEFAB, Econometric	-13.9%	12.8%	3.4%	-0.8%	0.8%
30 Two Year Average	-1.7%	--	8.0%	--	0.7%
31 Structural Receipts v. Expend./Approps.	(1,012,035,544)	(31,095,005)	10,710,138	(36,826,490)	(92,752,929)

## Cash Reserve Fund Status

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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.

The recommendation includes a new transfer from the Cash Reserve Fund to the Self Insured Liability Fund for \$150,000 in FY 2025-26. The recommendation also includes shifting the \$152 million transfer from the Cash Reserve Fund to the General Fund from FY 2026-27 to FY 2026-2028.

The 2025-2027 Biennium ending unobligated Cash Reserve Fund balance with the recommendations is \$821 million which represents 15.5% of General Fund appropriation in FY 2026-27.

The total amount in reserves between the General Fund and Cash Reserve Fund is \$1.28 billion which represents 24.19% of total General Fund appropriations in FY 2026-27.

### Cash Reserve Fund Status

		Actual FY 2024-25	Current Biennium FY 2025-26	Upcoming Biennium FY 2027-28	FY 2028-29
1	Beginning Balance	912,817,475	877,179,779	821,132,779	821,132,779
2	Transfer Amounts Above Forecasts	38,746,104			
3	To/From General Fund (Enacted 2025)	(4,000,000)			<b>(152,000,000)</b>
4	To Nebr Capital Construction Fund (NCCF)	(29,458,800)	(45,897,000)		
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)
<b>11</b>	<b>To Self Insured Liability Fund</b>		<b>(150,000)</b>		
<b>12</b>	<b>Ending Balance</b>	<b>877,179,779</b>	<b>821,132,779</b>	<b>821,132,779</b>	<b>619,132,779</b>
<b>13</b>	<i>Balance as Percent of Appropriation</i>	<i>16.0%</i>	<i>15.2%</i>	<i>15.5%</i>	<i>11.7%</i>
<b>14</b>	<i>Total General &amp; CRF Reserve</i>	<i>1,154,760,788</i>	<i>1,280,035,593</i>	<i>936,974,122</i>	<i>886,974,122</i>
<b>15</b>	<i>Balance of General &amp; CRF as Percent of Total Appropriation</i>	<i>14.48%</i>	<i>29.74%</i>	<i>24.19%</i>	<i>25.68%</i>
					<i>22.89%</i>

### Recommended Transfers

#### Adjustments to Current Transfers In Current Law

From Fund Name	To Fund Name	FY 2025-26	FY 2026-27	FY 2027-28
General Fund	Commission on Public Advocacy Operations Cash Fund	875,000	150,000	0
Governor's Emergency Cash Fund	General Fund	-3,250,000	3,250,000	0
Engineering Plan Review Cash Fund	General Fund	-100,000	100,000	0
State Department of Education Cash Fund	Education Future Fund	-800,000	0	0
Site and Building Development Fund	General Fund	-4,500,000	4,500,000	0
Tobacco Products Administration Cash Fund	General Fund	-9,500,000	-9,500,000	-9,000,000
	<b>Total</b>	<b>-17,275,000</b>	<b>-1,500,000</b>	<b>-9,000,000</b>

#### Increase of Transfers in Current Law

From Fund Name	To Fund Name	FY 2025-26	FY 2026-27	FY 2027-28
Water Recreation Enhancement Fund	General Fund	50,700,000	0	0
Economic Recovery Contingency Fund	General Fund	159,032	18,000,000	0
Department of Insurance Cash Fund	General Fund	3,200,000	5,800,000	5,800,000
Health and Human Services Cash Fund	General Fund	7,806,629	1,000,000	0
Records Management Cash Fund	General Fund	5,000,000	0	0
Surface Water Irrigation Infrastructure Fund	General Fund	5,000,000	0	0
Trail Development and Maintenance Fund	General Fund	4,900,000	0	0
Racetrack Gaming Fund	General Fund	2,000,000	2,000,000	0
Workers Compensation Court Cash Fund	General Fund	2,224,023	1,731,264	738,576
Nebraska Outdoor Recreation & Development Fund	General Fund	2,000,000	0	0
JEDI Fund	General Fund	1,400,000	0	0
Treasury Management Cash Fund	General Fund	500,000	750,000	0
Unclaimed Property Cash Fund	General Fund	1,000,000	0	0
VTR Replacement Fund	General Fund	1,000,000	0	0
HHS Professional & Occupational Credentialing Fund	General Fund	865,299	0	0
Community College Dependents Fund	General Fund	500,000	0	0
Job Creation & Mainstreet Revitalization Fund	General Fund	0	125,000	0
State Energy Cash Fund	General Fund	100,000	0	0
Appraisal Management Company Fund	General Fund	100,000	0	0
Job Training Cash Fund	General Fund	3,324	0	0
	<b>Total</b>	<b>88,458,307</b>	<b>29,406,264</b>	<b>6,538,576</b>

#### New General Fund Transfers - In

From Fund Name	Transfer Type	FY 2025-26	FY 2026-27	FY 2027-28
Nebraska Capital Construction Fund	Excess Fund Balance	10,000,000	13,883,562	0
Nebraska Cultural Preservation Endowment Fund	Remaining Balance	0	15,000,000	0
Federal Clearing Fund	Remaining Balance	8,977,251	0	0
Homeless Shelter Assistance Trust Fund	Excess Fund Balance	5,000,000	1,500,000	0
Perkins County Canal Project Fund	Excess Fund Balance	5,747,931	0	0
Secretary of State Cash Fund	Excess Fund Balance	2,500,000	2,500,000	0
Game & Parks Commission Capital Maintenance Fund	Excess Fund Balance	2,000,000	2,000,000	0
American Rescue Plan Act Fund	Excess Fund Balance	3,017,316	0	0
Grade Crossing Construction Fund	Excess Fund Balance	1,250,000	1,250,000	0
Nebraska Rural Projects Fund	Excess Fund Balance	2,420,286	0	0
Motor Fuel Trust Fund	Excess Fund Balance	1,730,000	0	0
Clean Air Title V Cash Fund	Excess Fund Balance	700,000	600,000	0
Public Service Commission Regulation Fund	Excess Fund Balance	1,000,000	0	0
Wildlife Conservation Fund	Excess Fund Balance	1,000,000	0	0
Pet Remediation Aviation Fuel Fund	Excess Fund Balance	450,000	450,000	0
Department of Education Trust Williams	Excess Fund Balance	800,000	0	0
Aeronautics Cash Fund	Excess Fund Balance	750,000	0	0
Safe Drinking Water Act Cash Fund	Excess Fund Balance	400,000	250,000	0
NEBASE Fund	Remaining Balance	578,269	0	0
Oil & Gas Conservation Fund	Excess Fund Balance	500,000	0	0
Integrated Solid Waste Management Cash Fund	Excess Fund Balance	250,000	250,000	0
Nebraska Film Office Fund	Remaining Balance	455,476	0	0
Boiler Inspection Cash Fund	Excess Fund Balance	450,000	0	0
Shovel-Ready Capital Recovery and Investment Fund	Excess Fund Balance	300,000	149,000	0
Food Distribution Program	Remaining Balance	417,709	0	0
Certified Public Accounts Fund	Excess Fund Balance	200,000	200,000	0
Municipality Infrastructure Aid	Excess Fund Balance	400,000	0	0
Superfund Cash Fund	Remaining Balance	0	400,000	0
Nebraska Environmental Response Cash Fund	Remaining Balance	0	324,032	0

Game Law Investigation Cash Fund	Excess Fund Balance	300,000	0	0
Comm. Corrections Uniform Data Analysis Cash Fund	Remaining Balance	0	300,000	0
Radiation Transportation Emergency Response Fund	Remaining Balance	168,135	0	0
Abstracters Board of Examiners Cash Fund	Excess Fund Balance	150,000	0	0
Arts Maintenance Fund	Excess Fund Balance	150,000	0	0
Violence Prevention Cash Fund	Remaining Balance	134,939	0	0
Health Plan Fund	Remaining Balance	112,611	0	0
Tuition Recovery Cash Fund	Excess Fund Balance	100,000	0	0
NCBVI Fund	Remaining Balance	61,237	0	0
Foster Care Review Office Cash Fund	Remaining Balance	58,584	0	0
Bioscience Innovation Cash Fund	Remaining Balance	51,602	0	0
Department of Education Revolving Data Systems Fund	Remaining Balance	42,495	0	0
Rural Broadband Task Force Fund	Remaining Balance	37,323	0	0
Niobrara Council Easement Def. Fund	Remaining Balance	34,140	0	0
Panhandle Improvement Project Cash Fund	Remaining Balance	31,346	0	0
Nebraska Arts Council Cash Fund	Remaining Balance	27,465	0	0
Nebraska Snowmobile Trail Cash Fund	Remaining Balance	25,000	0	0
Nursing Faculty Student Loan Cash Fund	Remaining Balance	23,419	0	0
Department of Education Revolving Color PRT Fund	Remaining Balance	19,770	0	0
Grain Warehouse Surveillance Fund	Remaining Balance	15,723	0	0
Capitol Restoration - Tours Fund	Remaining Balance	14,590	0	0
Tractor Permit Cash Fund	Remaining Balance	9,173	0	0
NE Comm. College Student Perfor. & Occup. Ed Grant Fund	Remaining Balance	7,039	0	0
Multi-State Trust Fund	Remaining Balance	5,253	0	0
Self Exclusion Fund	Remaining Balance	4,790	0	0
Native Youth Leadership Fund	Remaining Balance	4,343	0	0
Soil and Plant Analysis Laboratory Cash Fund	Remaining Balance	3,030	0	0
Small Watersheds Flood Control Fund	Remaining Balance	2,304	0	0
Capitol Restoration - Archives Fund	Remaining Balance	1,651	0	0
JAIBG Fund	Remaining Balance	933	0	0
Welfare & Club Accounts Sub Funds	Remaining Balance	829	0	0
Federal Miscellaneous Fund	Remaining Balance	564	0	0
Public Service Commission Pipeline Regulation Fund	Remaining Balance	535	0	0
Leaking Underground Storage Tanks	Remaining Balance	512	0	0
Department of Education Revolving Lan Usage	Remaining Balance	333	0	0
Juvenile Accountability Fund	Remaining Balance	265	0	0
NE Comp Telephone Market	Remaining Balance	233	0	0
Niobrara Council Fund	Remaining Balance	228	0	0
State Apiary Cash Fund	Remaining Balance	165	0	0
Petro Products & Haz Substances Storage & Handling Fund	Remaining Balance	69	0	0
Designated Collection Fund	Remaining Balance	12	0	0
		Total	52,894,878	39,056,594
				0

#### New Education Future Fund Transfers - In

From Fund Name	Fund Type	FY 2025-26	FY 2026-27	FY 2027-28
Permanent School Fund	Trust	0	40,000,000	0
GAP Assistance	Cash	0	2,000,000	0
Land Exchanges	Cash	2,000,000	0	0
Excellence in Teaching	Cash	2,000,000	0	0
Teachers Certification Fund	Cash	1,000,000	0	0
Nebraska Education Improvement Fund	Cash	0	500,000	0
State Lottery Prize	Interest	70,000	70,000	70,000
State Lottery Operation	Cash + Interest	4,694,064	200,000	200,000
Ag & Univ Land Lease Fund	Trust	2,500,000	0	0
Education Savings Plan Admin Fund	Cash	2,000,000	0	0
Education Savings Plan Expense Fund	Cash	3,000,000	0	0
	Total	17,264,064	42,770,000	270,000

#### Other New Transfers

From Fund Name	To Fund Name	FY 2025-26	FY 2026-27	FY 2027-28
Tobacco Products Administration Cash Fund	Revenue Enforcement Fund	11,500,000	12,500,000	12,500,000
Nebraska Environmental Trust Fund	Water Recreation Enhancement Fund	32,700,000	0	0
Nebraska Opioid Recovery Trust	Probation Program Cash Fund	6,500,000	6,500,000	0
Nebraska Environmental Trust Fund	Water Resources Cash Fund	0	8,000,000	0
Nebraska Veterans' Aid Fund	Department of Veterans' Affairs Cash Fund	2,500,000	2,500,000	0
911 Service System Fund	988 Emergency Lifeline Cash Fund	0	3,478,000	0
Rural Workforce Housing Investment Fund	Affordable Housing Trust Fund	1,737,052	0	0
Middle Income Workforce Housing Investment Fund	Affordable Housing Trust Fund	1,398,386	0	0

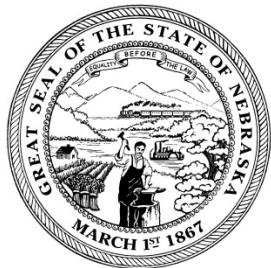
Davis Scholarship Trust Fund	Nebraska Opportunity Grant Fund	430,000	0	0
Nebraska State Historical Society Collections Trust Fund	Historical Society Fund	174,975	0	0
	Total	56,940,413	32,978,000	12,500,000

**New Interest Reallocations to the General Fund**

From Fund Name	Fund Type	FY 2025-26	FY 2026-27	FY 2027-28
Aeronautics Cash Fund	Cash	275,000	275,000	275,000
Motor Fuel Trust Fund	Trust	0	119,000	119,000
State Energy Cash Fund	Cash	0	60,000	60,000
	Total	275,000	454,000	454,000

**Cash Reserve Fund Adjustments**

From Fund Name	Fund Type	FY 2025-26	FY 2026-27	FY 2027-28
Cash Reserve Fund	General Fund	0	-152,000,000	152,000,000
Cash Reserve Fund	State Self-Insured Liability Fund	150,000	0	0
	Total	150,000	-152,000,000	152,000,000



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## Mid-Biennium Budget Adjustments



# Summary of Governor's Recommendations

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## INTRODUCTION

### **CONSERVATIVE BALANCE BUDGET**

**Solving the Budget Gap** – We must deliver a strong, conservative, and balanced budget and overcome the \$471 million budget gap identified in the November Tax Rate Review report. The certified revenue forecast was reduced in October by \$119.8 million in FY 2025-26 and \$247.1 million in FY 2026-27. The State is in great financial health. Our credit rating has never been higher, and we have over a billion dollars on reserve. Sales tax revenue is on track to grow \$150 million higher than last year. Despite three consecutive years of historic income tax cuts for Nebraskans, total revenue is still projected to be more than \$500 million higher than when the tax cuts began. The real story is that a \$471 million biennial deficit is less of an increase, and it simply means we can't grow spending as much as some special interests would prefer. The recommendation delivers a strong, conservative, and balanced budget that reduces spending by 1.1% this biennium. This is accomplished by holding the line on spending growth, reducing \$331.1 million in excess cash funds on hand, and making strategic cuts to drive the size and cost of government down.

**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. A statewide across-the-board cut is not recommended for the 2025–2027 mid-biennium; however, strategic cuts have been identified to recognize operational improvements, to reverse prior spending expansions, and to leverage available resources.

**Reducing Government Spending** – We must have the courage to say “No” to more, including over \$14.1 million worth of requested General Fund spending increases. Eliminating 90-day vacant positions has also reduced state spending by \$3 million and ongoing reviews will continue to move us toward more efficient and conservative government operations. The Department of Health and Human Services has also identified an unprecedented net savings of \$152.4 million this biennium.

### **DOING MORE WITH LESS**

**Property Tax Relief** – For many Nebraskans 2025 was the first year they paid less in taxes than the year before, but there's still a ton of work that must be done to fix our broken tax system. It is clear that we need a broader sales tax if we want to shift the pressure off of property taxes. This provides an additional \$170 million for property tax, bringing annual relief from the state to a total of \$1.61 billion. We must also partner with our local governments to drive the size and cost of government down. Some places like Broken Bow, Chase County, and Scottsbluff Public Schools are doing the right thing and reducing tax levies, but every Nebraskan deserves good government. Our new property tax dashboard and school district dashboard provides useful trends and summaries and deep dive datasets, making it easier than ever to see what government is doing in your hometown. The dashboards can be explored at [das.nebraska.gov/budget/data](http://das.nebraska.gov/budget/data).

**Investing in Education** – When it comes to educating our kids, we need to ensure that every student has the best opportunity for education they can get. Some kids thrive in public schools while others may struggle. The recommendation invests \$7 million to support school choice for those families in need that are seeking an alternative to the public schools available to their kids. The recommendation also holds the line on rising special education costs and also invests another \$56 million into the Education Future Fund. This is done by putting school funds to work for schools as the constitution intended, rather than holding back school distributions to grow a fund balance well over a billion dollars.

**Nebraska is Open for Business** – Companies that got their start through the Business Innovation Act have created over 1,100 jobs in our state. The recommendation expands this support to \$15 million, provides for a public-private partnership to administer the program, and funds it through Unemployment Insurance Tax contributions. The Unemployment Insurance Trust Fund has continued to grow from \$456 million in FY 2018-19 to \$542 million, far more than has ever been needed. These funds can instead be leveraged to cover the valuable Business Innovation Act program and to expand other workforce development program which is currently boosting our workforce by helping kids graduate, supporting apprenticeships, and providing scholarships in key industries that are growing our state's economy. The recommendation also provides \$1 million to expand military sector workforce opportunities and grow the national impact of the Offutt Air Force Base

### **2025-2027 Mid-Biennium Budget Recommendation**

The state budget for the 2025–2027 Biennium was enacted during the 2025 legislative session. Following the enactment of the budget, the State collected \$86 million less in General Fund net tax receipts than the certified forecast for FY 2024-25. In October 2025, the Nebraska Economic Forecasting Advisory Board (NEFAB) revised the forecast downward for the biennium by \$367 million total, a \$119.8 million reduction in FY 2025-26 and a \$247.1 million reduction in FY 2026-27. NEFAB will meet again in February 2026 to review net tax receipts for this two-year period prior to final consideration of mid-biennium budget adjustments by the Legislature.

As noted in the budget instructions issued to agencies in September 2025, a mid-biennium budget request should only be submitted to address the most critical situations that cannot be managed within existing appropriations and other requirements of the enacted appropriation laws. The total mid-biennium deficit requests for General Fund appropriation was an unprecedented net total reduction of \$156.5 million for the current 2025–2027 Biennium.

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

Transfers are recommended from various cash funds to the General Fund totaling \$130 million in FY 2025-26 and \$61.2 million in FY 2026-27. Transfers out of the General Fund are also reduced by \$875,000 in FY 2025-26 and \$150,000 in FY 2026-27.

The mid-biennium budget adjustment recommendation provides for a net General Fund appropriation reduction of \$71 million in FY 2025-26 and a net reduction of \$228.5 million in FY 2026-27. The recommendation also includes a lapse of carryover funds of \$23.5 million. Current biennium FY 2025-2027 revenue is increased by \$213.6 million accounting for changes to our tax structure. The total unobligated reserve balance at the end of the 2025–2027 Biennium is projected to be \$1.15 billion.

## AGRICULTURE, ENVIRONMENT, AND NATURAL RESOURCES

### **AGRICULTURE, DEPARTMENT OF (18)**

**AgrAbility Program** – The recommendation does not include the requested change to AgrAbility funding.

**Animal Health Funding** – The recommendation includes the agency requested General Fund reduction of \$550,000 and a corresponding cash fund appropriation increase in FY 2026-27. The agency will use the Commercial Feed Administration Cash Fund for animal health programs currently charged to the General Fund.

**Lapse Inactive Funds** – The recommendation repeals two inactive funds and lapses the remaining balance to the General Fund in FY 2025-26:

- The Soil and Plant Analysis Laboratory Cash fund has not been used in the past two years.
- The State Apiary Cash Fund has not been used in the past three years; the certificate will be retained without a fee.
- The Tractor Permit Fund has not been used since 2014; the permit will be retained without a fee.

**Riparian Aid** – The recommendation includes a General Fund appropriation reduction of \$353,000 in FY 2026-27 for the remaining duplicative Riparian Aid budget. Riparian aid can be requested through the Nebraska Environmental Trust Program.

**Vacant Position Closed** – The recommendation includes the agency requested General Fund appropriation reduction of \$261,996 and \$204,361 Personal Service Limitation (PSL) in FY 2025-26 and a General Fund appropriation reduction of \$297,366 and \$233,416 PSL in FY 2026-27 to close a vacant office specialist position and a vacant trade representative position.

### **GAME AND PARKS COMMISSION (33)**

**Capital Project Estimated Appropriation** – The recommendation does not include the agency requested change to allow for administrative cash fund appropriation increases. Current language allows for enough flexibility in emergency programs.

**Conservation Officer Salaries** – The recommendation does not include the agency requested cash fund appropriation and Personal Service Limitation (PSL) increase for conservation officer salary increases. Current funding levels are sufficient for staffing needs.

**Fishery Project** – The recommendation includes the agency requested cash fund appropriation increase of \$2.5 million in FY 2025-26 and the corresponding reduction of \$2.5 million in FY 2026-27 to align appropriation with the anticipated Valentine Fish Hatchery project timeline.

**Health Insurance** – The recommendation includes the agency requested cash fund appropriation increase of \$861,739 in FY 2025-26 for additional health care insurance costs but does not include the cash fund appropriation increase in FY 2026-27 as the additional health care insurance surcharge expense is only anticipated for one year.

**Lapse Inactive Funds** – The recommendation repeals one fund and lapses the remaining balance of two funds to the General Fund in FY 2025-26:

- The Niobrara Council Fund has not been used since 2021.
- The Niobrara Council Easement Deferment Subfund has not been used in at least 20 years.

**Transfer from the Game and Parks Commission Capital Maintenance Fund** – The recommendation includes an excess balance transfer of \$2 million from the Game and Parks Commission Capital Maintenance Fund to the General Fund in FY 2025-26 and FY 2026-27. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Fund Analysis.

**Transfer from the Game Law Investigation Fund** – The recommendation includes an excess balance transfer of \$300,000 from the Game Law Investigation Fund to the General Fund in FY 2025-26. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Fund Analysis.

**Transfer from the Nebraska Outdoor Recreational Development Act Fund** – The recommendation includes an additional excess balance transfer of \$2 million from the Nebraska Outdoor Recreational Development Act Fund to the General Fund in FY 2025-26. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Fund Analysis.

**Transfer from the Nebraska Snowmobile Trail Cash Fund** – The recommendation includes an excess balance transfer of \$25,000 from the Nebraska Snowmobile Trail Cash Fund to the General Fund in FY 2025-26. There are few snowmobile trails in the state and fund usage has been limited.

**Transfer from the Trail Development and Maintenance Fund** – The recommendation includes an excess balance transfer of \$4.9 million dollars from the Trail Development and Maintenance Fund to the General Fund in FY 2025-26. The proposed trail project has struggled with achieving local support in areas that are impacted and progress has been impeded by local approval processes.

**Transfer from the Water Recreation Enhancement Fund** – The recommendation includes an excess balance transfer of \$18 million from the Water Recreation Enhancement Fund to the General Fund in FY 2025-26. The \$32 million Lewis and Clark marina project will be changed from General Funds to Environmental Trust Funds to support shoreline aquatic habitat restoration and enhance public access to this unique part of our state for hunting, fishing, and outdoor recreation. Local financing and park revenue options should be explored for the proposed \$18 million road projects near Lake McConaughy, but the projects will not receive state funding.

**Transfer from the Wildlife Conservation Fund** – The recommendation includes an excess balance transfer of \$1 million from the Wildlife Conservation Fund to the General Fund in FY 2025-26. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Fund Analysis.

**Vacant Position Closed** – The recommendation includes a cash fund appropriation reduction of \$63,106 and \$54,804 PSL in FY 2026-27 to close a vacant surveyor position.

## **OIL AND GAS COMMISSION (57)**

**Transfer from the Oil and Gas Conservation Fund** – The recommendation includes an excess balance transfer of \$500,000 from the Oil and Gas Conservation Fund to the General Fund in FY 2025-26. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

## **WATER, ENERGY, AND ENVIRONMENT, DEPARTMENT OF (84)**

**Administrative Cost Savings** – The recommendation includes the agency requested General Fund appropriation reduction of \$500,000 in FY 2025-26 for efficiencies gained with no impact to delivering services. The agency has identified efficiencies through combined human resources services after the merger along with unnecessary subscriptions, professional memberships, and specialized parking.

**Environmental Management Fee Increase** – The recommendation includes the agency requested General Fund appropriation reduction of \$525,000 and a corresponding cash fund appropriation increase in FY 2026-27 for legislation increasing the livestock, well registration, and hazardous waste disposal fees to regionally comparative rates that ensure operational costs are covered.

**Lapse Inactive Funds** – The recommendation repeals the inactive Small Watersheds Flood Control Fund and lapses the remaining balance to the General Fund. The fund has not been used since 2015.

**Organizational IT Savings** – The recommendation includes the agency requested General Fund appropriation reduction of \$25,000 in FY 2025-26 and \$50,000 in FY 2026-27. The agency identified opportunities across IT operations using alternative software at lower cost.

**Transfer from the Clean Air Title V Cash Fund** – The recommendation includes an excess balance transfer of \$700,000 in FY 2025-26 and \$600,000 in FY 2026-27 from the Clean Air Title V Cash Fund to the General Fund. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Fund Analysis.

**Transfer from the Engineering Plan Review Cash Fund** – The recommendation changes the \$200,000 transfer from the Engineering Plan Review Cash Fund to the General Fund in FY 2025-26 to instead transfer \$100,000 in FY 2025-26 and FY 2026-27.

**Transfer from the Integrated Solid Waste Management Cash Fund** – The recommendation includes an excess balance transfer of \$250,000 from the Integrated Solid Waste Management Cash Fund to the General Fund in FY 2025-26 and FY 2026-27. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Fund Analysis.

**Transfer from the Jobs and Economic Development Initiative Fund** – The recommendation includes an excess balance transfer of \$1.4 million from the Jobs and Economic Development Initiative (JEDI) Fund to the General Fund in FY 2025-26. The fund balance is higher than current project obligations. Further analysis demonstrating sustainability can be found in Appendix A – Fund Analysis.

**Transfer from the Leaking Underground Storage Tank Fund** – The recommendation lapses the remaining balance of the Leaking Underground Storage Tank Fund to the General Fund in FY 2025-26. The fund was administratively created and used as a passthrough for payments from responsible parties to contractors. It has not been used since 2014.

**Transfer from the Nebraska Environmental Response Cash Fund** – The recommendation lapses the remaining balance of the Nebraska Environmental Response Cash Fund to the General Fund in FY 2026-27. The fund was created in 2022 in response to the remediation project in Mead. At the conclusion of this project the fund can be closed.

**Transfer from the Perkins County Canal Project Fund** – The recommendation includes a transfer of \$5.7 million in accumulated interest from the Perkins County Canal Project Fund to the General Fund in FY 2025-26.

**Transfer from the Petroleum Products and Hazardous Substances Storage and Handling Fund** – The recommendation lapses the remaining balance of the Petroleum Products and Hazardous Substances Storage and Handling Fund to the General Fund in FY 2025-26. A balance of interest earnings has accumulated and should be lapsed and redirected to the General Fund.

**Transfer from the Petroleum Remediation Aviation Fuel Subfund** – The recommendation includes an excess balance transfer of \$450,000 from the Petroleum Remediation Aviation Fuel subfund to the General Fund in FY 2025-26 and FY 2026-27. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Fund Analysis.

**Transfer from the Safe Drinking Water Act Cash Fund** – The recommendation includes an excess balance transfer of \$400,000 in FY 2025-26 and \$250,000 in FY 2026-27 from the Safe Drinking Water Act Cash Fund to the General Fund. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Fund Analysis.

**Transfer from the State Energy Cash Fund** – The recommendation includes an excess balance transfer of \$100,000 from the State Energy Cash Fund to the General Fund in FY 2025-26 and credits future interest to the General Fund. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Fund Analysis.

**Transfer from the Surface Water Irrigation Infrastructure Fund** – The recommendation includes an excess balance transfer of \$5 million from the Surface Water Irrigation Infrastructure Fund to the General Fund in FY 2025-26. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Fund Analysis.

**Transfer from the Superfund Cost Share Cash Fund** – The recommendation includes an excess balance transfer of \$400,000 from the Superfund Cost Share Cash Fund to the General Fund in FY 2026-27. These projects will be funded from the Litter Reduction Cash Fund going forward.

**Transfer to the Water Resources Cash Fund** – The recommendation includes an agency requested transfer of \$8 million from the Nebraska Environmental Trust to the Water Resources Cash Fund in FY 2026-27 for program expenses which follow the mission of the trust and flexibility to use a portion for operational expenses in administering the programs.

**Vacant Positions Closed** – The recommendation includes the agency requested General Fund reduction of \$880,835 and \$676,548 Personal Service Limitation (PSL) for FY 2025-26 and FY 2026-27 to close vacant positions including an environmental specialist, three deputy directors, director, administrative specialist, office specialist, IT application developer, accountant, professional engineer, attorney, and legal counsel.

## **ECONOMIC DEVELOPMENT AND REGULATORY**

### **ABSTRACTORS EXAMINERS, BOARD OF (66)**

**Transfer from the Abstractors Board of Examiners Cash Fund** – The recommendation includes a transfer of \$150,000 from the Abstractors Board of Examiners Cash Fund to the General Fund in FY 2025-26. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

## **ACCOUNTABILITY AND DISCLOSURE COMMISSION (87)**

**Director Salary Fund Shift** – The recommendation includes a General Fund appropriation reduction of \$185,623 and a corresponding cash fund appropriation increase in FY 2026-27 to pay the director's annual salary from the Nebraska Accountability and Disclosure Cash Fund.

**Form Updates** – The recommendation does not include the agency requested increase for form updates. Existing appropriations are sufficient to address the agency request without the need for additional resources.

**Health Insurance Surcharge** – The recommendation does not include the agency requested appropriation increases for health insurance surcharges. Existing appropriations are sufficient to address the agency request without the need for additional resources.

**Reinstate Budget Reduction** – The recommendation does not include the agency requested increase to reinstate previous budget reductions. Existing appropriations are sufficient to address the agency's operational needs.

**Reward Payouts** – The recommendation does not include the agency requested increase for potential informant reward payouts created by LB 644 (2025). Existing appropriations are sufficient to address the anticipated need without additional resources.

**Server Migration Expense** – The recommendation does not include the agency requested increase for server migration expenses. Existing appropriations are sufficient to address the agency request without the need for additional resources.

## **ECONOMIC DEVELOPMENT, DEPARTMENT OF (72)**

**Business Innovation Act** – The recommendation includes a General Fund appropriation reduction of \$12 million and a corresponding \$15 million cash fund appropriation increase for FY 2026-27 to boost the Business Innovation Act Program and change the source of funding for the program. The portion of State Unemployment Insurance Tax proceeds that go to the Workforce Development Program Cash Fund will be increased and used to fund this program which has demonstrated great success in creating jobs in our state. The agency expects even better outcomes next year as a private-sector partner will be selected to administer this program.

**Development Districts** – The recommendation includes a General Fund appropriation reduction of \$700,000 in FY 2026-27. The agency is focusing local development support through the Six Regions One Nebraska initiative, which aims to better organize economic development coalitions and deliver resources more efficiently.

**Director Fund Mix** – The recommendation includes a General Fund appropriation reduction of \$34,672 in FY 2025-26 and \$46,230 in FY 2026-27 and corresponding cash fund appropriation increases. The director's salary can be allocated to cash funds managed by the agency.

**Economic Recovery** – The recommendation includes a General Fund reappropriation lapse of \$19,810,440 in FY 2025-26. All obligated awards will be paid from the Economic Recovery Contingency Fund, and the remaining reappropriated General Funds will not be needed.

**Lapse Inactive Funds** – The recommendation repeals six inactive funds and lapses the remaining balance to the General Fund in FY 2025-26:

- The HOME Revolving Loan Fund has not been used in at least 20 years.
- The Job Training Cash Fund is no longer used, and workforce programs have been consolidated under the Department of Labor.
- The Panhandle Improvement Project Cash Fund has received and dispersed \$1 million in one-time funds and the excess accrued interest can be lapsed.
- The Bioscience Innovation Cash Fund has received and awarded all obligated revenues directed to the fund, and the fund is no longer needed.
- The Innovation Hub Cash Fund was designed to receive application fees on behalf of the Department of Economic Development. The application fees can instead be received by the Department of Economic Development Administration Cash Fund.
- The Lead-Based Paint Hazard Control Cash Fund has not been used since 2023.

**Transfer from the Film Office Cash Fund** – The recommendation repeals the Film Office Cash Fund and lapses the remaining balance to the General Fund in FY 2025-26. The agency has received no viable applicants since 2024.

**Transfer from the Middle-Income Workforce Housing Investment Fund** – The recommendation includes a transfer of the remaining unobligated balance from The Middle-Income Workforce Housing Investment Fund to the Affordable Housing Trust Fund in FY 2025-26. Housing programs will be consolidated under the Affordable Housing Trust Fund.

**Transfer from the Municipality Infrastructure Aid Fund** – The recommendation includes an excess balance transfer of \$400,000 from the Municipality Infrastructure Aid Fund to the General Fund in FY 2025-26. The fund balance is higher than current project obligations. Further analysis demonstrating sustainability can be found in Appendix A – Fund Analysis.

**Transfer from the Nebraska Rural Projects Fund** – The recommendation includes an excess balance transfer of \$2,420,286 from the Nebraska Rural Projects Fund to the General Fund in FY 2025-26. The fund balance is higher than current project obligations. Further analysis demonstrating sustainability can be found in Appendix A – Fund Analysis.

**Transfer from the Rural Workforce Housing Investment Fund** – The recommendation includes a transfer of the remaining unobligated balance from the Rural Workforce Housing Investment Fund into the Affordable Housing Trust Fund in FY 2025-26. Housing programs will be consolidated under the Affordable Housing Trust Fund.

**Transfer from the Shovel-Ready Capital Recovery and Investment Fund** – The recommendation includes an excess balance transfer of \$300,000 from the Shovel-Ready Capital Recovery and Investment Fund to the General Fund in FY 2025-26 and \$149,000 in FY 2026-27. The fund balance is higher than current project obligations.

**Transfer Increase from the Economic Recovery Contingency Fund** – The recommendation includes an additional transfer from the Economic Recovery Contingency Fund to the General fund of \$18 million in FY 2026-27 for the projected lapse of unused funds from awards not fully utilized.

**Transfer Reduction for Economic Recovery Contingency Fund** – The recommendation includes a transfer of \$159,032 of accumulated interest from the Economic Recovery Contingency Fund to the General Fund in FY 2025-26.

**Vacant Positions Closed** – The recommendation includes a General Fund appropriation reduction of \$114,526 in FY 2025-26 and FY 2026-27 to close vacant positions including two economic development consultants and an administrative technician.

## **INSURANCE, DEPARTMENT OF (22)**

**Transfer from the Department of Insurance Cash Fund** – The recommendation includes an increase in the excess balance transfer from the Department of Insurance Cash Fund to the General Fund from \$14 million to \$17.2 million in FY 2025-26 and from \$11 million to \$16.8 million in FY 2026-27 for an increased non-resident producer license fee and a new retaliatory license fee that treats out-of-state insurers the same as Nebraska companies would be treated in their home state. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

## **LABOR, DEPARTMENT OF (23)**

**Administrative Revenue** – The recommendation includes a General Fund appropriation reduction of \$779,383 and a corresponding cash fund appropriation increase of \$3.5 million and federal fund appropriation reduction of \$4,678,261 in FY 2026-27. The agency's federal administrative grants and funding have been reduced, resulting in unused federal appropriation. An administrative filing fee on Combined Tax and Wage Reports provides funding to offset the reduction in federal funding for these programs in order to maintain services. This fee is consistent with comparative fees for professional employer organizations and contractor registration.

**Professional Employer Organization** – The recommendation includes a General Fund appropriation reduction of \$266,358 in FY 2025-26 and \$272,186 in FY 2026-27 and corresponding cash fund appropriation increases. Professional employer organizations (PEOs) are now required to have their health insurance plans certified by an actuary as directed by LB 293 (2025). General Funds were appropriated for an actuary to assist the agency with review of financial statements submitted by PEOs, but the agency has determined that using a contractor for the reviews is cheaper than using a full-time position, and that reinstated registration and filing fees will provide sufficient cash fund revenue to cover the ongoing administrative costs.

**School Choice** – When it comes to educating our kids, we need to ensure that every student is in an environment that allows them to succeed. Every family deserves to send their kids to the school that is the best match for them, and for some that may be a private school. The State invests over \$2 billion in public schools, and the recommendation provides \$7 million to support those families in need that are seeking an alternative to the public schools available to their kids.

**Workforce Development** – The recommendation includes a \$4 million cash fund appropriation increase in FY 2026-27 to develop effective workforce development programs that help young adults enter high paying, rewarding careers, and keeps the Good Life open for business. The portion of State Unemployment Insurance Tax proceeds that go to the Workforce Development Program Cash Fund will be increased and used to fund these additional programs along with a boost to the Business Innovation Act which has demonstrated great success in creating jobs in our state. The Unemployment Insurance Trust Fund has continued to grow from \$456 million in FY 2018-19 to \$542 million in FY 2025-26, far more than has ever been needed. The recommendation increases the amount allowed to be used for workforce programs from 20% to 50%, providing flexibility to ensure we have a healthy unemployment insurance fund and boost job creation and workforce development in Nebraska.

## **PUBLIC ACCOUNTANCY, BOARD OF (63)**

**Transfer from the Certified Public Accountants Fund** – The recommendation includes an excess balance transfer of \$200,000 from the Certified Public Accountants Fund to the General Fund in FY 2025-26 and FY 2026-27. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

## **PUBLIC SERVICE COMMISSION (14)**

**Emergency 988 Suicide and Crisis Lifeline Fund** – The recommendation includes an excess balance transfer of \$3,478,000 in FY 2026-27 from the 911 Service System Fund to the 988 Emergency Lifeline cash fund to pay for emergency suicide and crisis lifeline response services with available emergency response funding. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Lapse Inactive Funds** – The recommendation repeals one fund and lapses the remaining balance of three inactive funds to the General Fund in FY 2025-26:

- The Nebraska Grain Warehouse Surveillance Fund has not been used since 2014.
- The Nebraska Competitive Telephone Market Fund has not been used since 2011.
- The PSC Pipeline Regulation Fund has not been used since 2019.

**Transfer from the Public Service Commission Regulation Fund** – The recommendation includes an excess balance transfer of \$1 million from the Public Service Commission Regulation Fund to the General Fund in FY 2025-26. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**211 Services from Health Care Cash Fund** – The recommendation includes a cash fund appropriation increase of \$700,000 in FY 2026-27 to use the Health Care Cash Fund to support the 211 service system.

## **RACING AND GAMING COMMISSION, NEBRASKA STATE (36)**

**Transfer from the Racetrack Gaming Cash Fund** – The recommendation increases the excess balance transfer from \$2 million to \$4 million from the Racetrack Gaming Cash Fund to the General Fund in FY 2025-26 and FY 2026-27. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Transfer from the Self-Exclusion Cash Subfund** – The recommendation includes a transfer of the remaining balance of the Self-Exclusion subfund created under the Racetrack Gaming Cash Fund to the General Fund in FY 2025-26.

**Veterinarian and Lab Services** – The recommendation includes a cash fund appropriation increase of \$350,000 in FY 2025-26 and FY 2026-27 to meet the needs of racetrack expansions and increased racing days, primarily from opening the new racetrack and casino in Ogallala.

## **REAL PROPERTY APPRAISER BOARD (53)**

**Agency Health Insurance Cost Increase** – The recommendation does not include the agency requested appropriation increase for the health insurance surcharge expense. Existing appropriations are sufficient to address the agency request without the need for additional resources.

**Transfer from the Appraisal Management Company Fund** – The recommendation increases the excess balance transfer from the Appraisal Management Company Fund to the General Fund in FY 2025-26 from \$100,000 to \$200,000. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

## **SECRETARY OF STATE (09)**

**Secretary of State Salary Fund Shift** – The recommendation includes a General Fund appropriation reduction of \$97,877 and a corresponding cash fund appropriation increase in FY 2026-27 and allows for available cash funds to be used for the Secretary of State's salary.

**Transfer from the Records Management Cash Fund** – The recommendation includes an excess balance transfer of \$5 million from the Records Management Cash Fund to the General Fund in FY 2025-26. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Transfer from the Secretary of State Cash Fund** – The recommendation includes an excess balance transfer of \$2.5 million from the Secretary of State Cash Fund to the General Fund in FY 2025-26 and FY 2026-27. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

# **EDUCATION AND CULTURAL DEVELOPMENT**

## **AFRICAN AMERICAN AFFAIRS, COMMISSION ON (90)**

**Commission on African American Affairs Cash Fund** – The recommendation includes a one-time General Fund appropriation reduction of \$25,000 and a corresponding cash fund appropriation increase in FY 2025-26 to use the available cash funds on hand and then restore the ongoing base General Fund budget.

## **ARTS COUNCIL, NEBRASKA (69)**

**Creative District Program** – The recommendation does not include the agency requested General Fund appropriation increase to expand the Nebraska Creative District Program.

**Cultural Preservation Endowment Fund** – The recommendation includes a General Fund appropriation increase of \$600,000 and a corresponding cash fund appropriation reduction in FY 2026-27 and repeals the Cultural Preservation Endowment Fund and lapses the remaining balance to the General Fund in FY 2026-27. The endowment fund originated from General Fund transfers, and an ongoing General Fund base appropriation will be better for the agency and more stable than the current fluctuations in aid awards that vary each year depending on how much interest is earned each year.

**Transfer from Nebraska Arts Council Cash Fund** – The recommendation includes an excess balance transfer of \$27,465 from the Nebraska Arts Council Cash Fund to the General Fund in FY 2025-26. The recommendation also includes an excess balance transfer of \$150,000 from the Arts Maintenance subfund within the Nebraska Arts Council Cash Fund to the General Fund in FY 2025-26. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

## **BLIND AND VISUALLY IMPAIRED, COMMISSION FOR THE (81)**

**Lapse Inactive Funds** – The recommendation lapses the remaining balance of an inactive Commission for the Blind and Visually Impaired subfund to the General Fund. The fund has not been used since 2020.

## **COMMUNITY COLLEGE AID, NEBRASKA (83)**

**Community College Future Fund** – The recommendation includes a cash fund appropriation increase of \$5,457,627 in FY 2025-26 and \$5,730,509 in FY 2026-27 to align state aid with the certified annual growth increase of state community college funding for FY 2025-26 plus a 5% growth projection for FY 2026-27.

**Lapse Inactive Funds** – The recommendation repeals two inactive funds and lapses the remaining balance to the General Fund in FY 2025-26:

- The Community College Aid Fund was intended to provide state aid pursuant to the Community College Aid Act, but the referenced fund was never established because state aid is paid directly from the General Fund.
- The Nebraska Community College Student Performance and Occupational Education Grant Fund has not been used since 2003.

## **EDUCATION, DEPARTMENT OF (13)**

**Early Childhood Education Fund Mix Shift** – The recommendation includes a General Fund appropriation reduction of \$1 million, and a corresponding cash fund appropriation increase in FY 2025-26 and FY 2026-27 for the Early Childhood Education Grant Program. The Early Childhood Education Endowment Cash Fund balance has consistently grown in the last three years and can sufficiently support an additional \$1 million in aid. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Federal USDA Projects Fund Mix Shifts** – The recommendation includes a General Fund appropriation reduction of \$653,172 and a corresponding federal fund appropriation increase in FY 2025-26 and FY 2026-27 for nutrition aid programs. The NDE Fed Project USDA Audits Fund (fund 41348) and NDE Fed Project USDA Fund (fund 41480) both carry excess balances that can be applied to existing school nutrition programs that typically use General Funds.

**Health Insurance** – The recommendation does not include the agency requested General Fund, cash fund, and federal fund appropriation for health insurance premium surcharge increases enacted in FY 2025-26. Existing appropriations are sufficient to address the agency request without the need for additional resources.

**Lapse Inactive Funds** – The recommendation lapses the remaining balance of two inactive subfunds to the General Fund in FY 2025-26:

- The Department of Education Revolving LAN Usage subfund within the State Department of Education Revolving Fund has not been used since 2020.
- The Department of Education Revolving Data Syst subfund within the State Department of Education Revolving Fund has not been used in the last two years.

**Retirement and Resignation Leave Payouts** – The recommendation does not include the agency requested General Fund and federal fund appropriation and Personal Service Limitation (PSL) increases for retiree vacation and sick leave payouts. Existing appropriations are sufficient to address the agency request without the need for additional resources.

**Special Education Reimbursement** – The recommendation includes a cash fund appropriation reduction of \$18,449,033 in FY 2026-27 to preserve the budgeted FY 2025-26 level of special education reimbursement paid from the Education Future Fund through the remainder of the biennium. The rapid growth in special education expenditures over the last two years is not sustainable in the long term, and the excessive costs must be examined to uncover the underlying cause of runaway growth in special education costs. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Teacher and Principal Effectiveness Administrator** – The recommendation includes a General Fund appropriation reduction of \$125,000 in FY 2026-27. The funding was originally for a Teacher and Principal Effectiveness Administrator. The initial grant funding and program ended in FY 2020-21, but the General Fund appropriation for the position had not been reduced.

**TEEOSA School Aid Premium Tax Adjustment** – The actual insurance premium taxes allocated under the Tax Equity and Educational Opportunities Support Act (TEEOSA) in FY 2025-26 exceeded the estimate by \$858,118. The recommendation includes a corresponding General Fund appropriation reduction in FY 2025-26 to reflect the actual amount of insurance premium taxes allocated to school finance.

**TEEOSA School Aid Projections** – On November 14, 2025, the agency revised its estimate of state aid needed under TEEOSA for FY 2026-27 to \$1,195,000,000. This revision requires a General Fund appropriation increase of \$11,952,475 and Education Future Fund appropriation increase of \$8,876 in FY 2026-27.

**TEEOSA School District Recalculation** – The TEEOSA state aid FY 2025-26 recalculation completed in November 2025 produced a change in the fund mix contribution, which resulted in a General Fund increase of \$149,904 and a corresponding Education Future Fund appropriation reduction in FY 2025-26.

**Transfer from the Certification Fund** – The recommendation includes an excess balance transfer of \$1 million from the Certification Fund to the Education Future Fund in FY 2025-26. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Transfer from the Department of Education Revolving Color Prt Subfund** – The recommendation includes an excess balance transfer of \$19,770 from the Department of Education subfund within the State Department of Education Revolving Fund to the General Fund in FY 2025-26. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Transfer from the Department of Education Trust Williams Subfund** – The recommendation includes an excess balance transfer of \$800,000 from the Department of Education Trust Williams subfund within the State Department of Education Trust Fund to the General Fund in FY 2025-26. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Transfer from the Nebraska Education Improvement Fund** – The recommendation includes an excess balance transfer of \$500,000 from the Nebraska Education Improvement Fund to the Education Future Fund in FY 2026-27. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Transfer from the State Department of Education Cash Fund** – The recommendation repeals an excess balance transfer of \$800,000 in FY 2025-26 from the State Department of Education Cash Fund to the Education Future Fund. The updated cash fund analysis indicates the balance is insufficient to accommodate the transfer as written in current law.

**Transfer from the Tuition Recovery Cash Fund** – The recommendation includes an excess balance transfer of \$100,000 from the Tuition Recovery Cash Fund to the General Fund in FY 2025-26. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

## **EDUCATIONAL LANDS AND FUNDS, BOARD OF (32)**

**Transfer from the Ag & University Land Lease Subfund** – The recommendation includes an excess balance transfer of \$2.5 million in FY 2025-26 from the Ag & University Land Lease subfund to a new subfund within the Education Future Fund directed for the support and maintenance of the common schools. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Transfer from the Land Exchanges Subfund** – The recommendation includes an excess balance transfer of \$2 million in FY 2025-26 from the Land Exchanges subfund to a new subfund within the Education Future Fund directed for the support and maintenance of the common schools. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Transfer from the Permanent School Fund** – The recommendation includes a transfer of \$40 million in FY 2026-27 from the Permanent School Fund to a new subfund within the Education Future Fund that will preserve the original principal and the intent of the Permanent School Fund for the support and maintenance of the common schools. Only short-term revenue and interest earnings are currently used for common schools, while other growth in the fund's value is set aside, growing the fund to over \$1 billion. This transfer will allow these funds to finally be used to support our schools as directed by the constitution. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

## **EDUCATIONAL TELECOMMUNICATIONS COMMISSION, NEBRASKA (47)**

**General Operations** – The recommendation includes a General Fund appropriation reduction of \$1,182,722 in FY 2025-26 and FY 2026-27 for a 10% reduction in operational costs across both the network and public radio programs. The agency is strongly encouraged to partner with the philanthropic community to supplement funding in areas where operational deficiencies may exist.

## **HISTORICAL SOCIETY, STATE (54)**

**Cemetery Registry** – The recommendation includes the agency requested General Fund appropriation reduction of \$17,000 in FY 2025-26 and FY 2026-27 to eliminate the unused portion of the statewide Cemetery Registry appropriation originally awarded for \$20,011 in LB 211 (2005).

**General Operations** – The recommendation includes the agency requested General Fund appropriation reduction of \$528,604 in FY 2025-26 and FY 2026-27 to address excess appropriations received over previous budget cycles.

**Restoration, Exhibits, and Archeology Services** – The recommendation includes the agency requested cash fund appropriation increase of \$430,628 in FY 2025-26 and FY 2026-27 for repairs at the Kennard House, the return of the Nebraska History Museum's core exhibits, the development of 'America 250' exhibits, and the agency's support agreement with the Nebraska Department of Transportation for highway archeological services.

**Transfer from the Nebraska Job Creation and Mainstreet Revitalization Fund** – The recommendation includes the agency requested excess balance transfer of \$125,000 from the Nebraska Job Creation and Mainstreet Revitalization Fund to the General Fund in FY 2026-27. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Transfer from the Nebraska State Historical Society Collections Trust Fund** – The recommendation includes the agency requested one-time General Fund appropriation reduction of \$180,000 in FY 2025-26 and a corresponding cash fund appropriation increase. The cash fund appropriation increase will be funded through a \$174,975 transfer from the Nebraska State Historical Society Collections Trust Fund to the Historical Society Cash Fund and set aside for use in the Library/Archives program.

### **INDIAN AFFAIRS, COMMISSION OF (76)**

**Lapse Inactive Funds** – The recommendation repeals one fund and lapses the remaining balance of two inactive funds to the General Fund in FY 2025-26:

- The Native Youth Leadership Fund has not been used in the last three years and is no longer administered.
- The Designated Collection Fund has not been used since 2014 and was terminated in 2018.

### **LIBRARY COMMISSION, NEBRASKA (34)**

**General Operations** – The recommendation includes a General Fund appropriation reduction of \$36,000 in FY 2025-26 and FY 2026-27 to reduce administrative overhead costs.

**Transfer from the NEBASE Fund** – The recommendation includes an excess balance transfer of \$578,269 from the administratively-created distributive fund named NEBASE to the General Fund in FY 2025-26 from accumulated interest.

### **POSTSECONDARY EDUCATION, NEBRASKA COMMISSION ON (48)**

**Access College Early Scholarship Funding** – The recommendation includes a General Fund appropriation reduction of \$50,000 in FY 2025-26 and \$150,000 in FY 2026-27 to align the Access College Early scholarship appropriation with usual spending.

**Nebraska Opportunity Grants** – The recommendation includes a one-time General Fund appropriation reduction of \$430,000 and a corresponding cash fund appropriation increase in FY 2025-26, and a corresponding \$430,000 transfer from the Nebraska State College System's Davis Scholarship Trust Fund to the Nebraska Opportunity Grant Fund. The Davis Scholarship Trust Fund has not awarded funds in the last two years, and the funding is well aligned with the high value Nebraska Opportunity Grant program which provides scholarships to low-income students.

**Postsecondary Education Subfund** – The recommendation includes a one-time General Fund appropriation reduction of \$39,120 in FY 2025-26 to offset increased spending for a targeted study from the CCPE Trust Fund subfund within the Coordinating Commission for Postsecondary Education Trust Fund.

**Transfer from Community College Gap Assistance Program Fund** – The recommendation includes an excess balance transfer of \$2 million from the Community College Gap Assistance Program Fund to the Education Future Fund in FY 2026-27. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Transfer from Excellence in Teaching Cash Fund** – The recommendation includes an excess balance transfer of \$2 million from the Excellence in Teaching Cash Fund to the Education Future Fund in FY 2025-26. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

## **STATE COLLEGE SYSTEM, NEBRASKA (50)**

**Wayne State and Chadron State Fund Mix** – The recommendation includes a General Fund appropriation reduction of \$4 million and a corresponding cash fund appropriation increase in FY 2025-26 and FY 2026-27. Both the Wayne Cash Fund and the Chadron Cash Fund have excess cash balances that can be used to offset the General Fund appropriation reduction. Further analysis demonstrating cash fund sustainability can be found in Appendix A – Funds Analysis.

## **GENERAL GOVERNMENT**

### **LEGISLATIVE COUNCIL (03)**

**Administrative Rates** – The recommendation includes a General Fund appropriation reduction of \$21,988 in FY 2025-26 and \$8,795 in FY 2026-27 for administrative rate reductions.

## **HEALTH AND HUMAN SERVICES**

### **FOSTER CARE REVIEW BOARD (70)**

**Lapse Inactive Funds** – The recommendation repeals the inactive Foster Care Review Office Cash Fund and lapses the remaining balance to the General Fund. The fund has not been used since 2020.

### **HEALTH AND HUMAN SERVICES, DEPARTMENT OF (25)**

**Administrative Rates** – The recommendation includes a General Fund appropriation reduction of \$5,457,470 in FY 2025-26 and \$131,611 in FY 2026-27 for administrative rate reductions.

**Aged and Disabled Waiver Administration** – The recommendation includes the agency requested appropriation reduction of \$219,147,895 General Funds and \$180,101,322 federal funds in FY 2026-27 in the Medical Assistance Program and corresponding General Fund and federal fund appropriation increases in FY 2026-27 in the Developmental Disabilities Aid Program, which moves the base appropriation for the Aged and Disabled Waiver from Medicaid to Developmental Disabilities. This change consolidates Medicaid waiver funding which will all be paid from the Developmental Disabilities program going forward.

**Aged and Disabled Waiver Limits** – The recommendation includes the agency requested appropriation reduction of \$14,118,676 General Funds and reduction of \$17,179,653 federal funds in FY 2026-27 for limitations to align Aged and Disabled Medicaid waiver limitations with the other Medicaid waiver programs. The agency has taken a more analytical and strategic approach to rates and payment thresholds that are competitive and comparable and lead to the best health outcomes for Nebraskans.

**Beatrice State Developmental Center** – The recommendation includes the agency requested General Fund appropriation reduction of \$5.75 million and corresponding appropriation increase of \$2.5 million cash funds, and \$1 million federal funds in FY 2025-26, and the General Fund appropriation reduction of \$2.25 million in FY 2026-27 to align with historical spending for the Beatrice State Developmental Center and to allow for increased use of available cash and federal funds.

**Behavioral Health Aid Carryover** – The recommendation includes the agency requested General Fund reappropriation reduction of \$12 million in FY 2025-26 for the Behavioral Health Aid Program as these carryover funds are not needed.

**Center for Nursing** – The recommendation includes the agency requested General Fund appropriation reduction of \$3 million in FY 2025-26 and FY 2026-27 as these costs are now funded through the Hospital Quality Assurance and Access Assessment Cash Fund.

**Children and Family Services** – The recommendation includes the agency requested General Fund appropriation increase of \$32,798,175 in FY 2025-26 and the appropriation increase of \$11,729,357 General Funds and \$3,883,432 cash funds in FY 2026-27 for increased costs in the Child Welfare Program. Cash funds from the Nebraska Health Care Cash Fund will be used.

**Children's Health Insurance Program** – The recommendation includes the agency requested cash fund appropriation increase of \$36 million for the Children's Health Insurance Program in FY 2025-26 and FY 2026-27 for payments under the Hospital Quality Assurance and Assessment Act.

**Concurrent Medicaid Enrollment** – The recommendation includes the agency requested appropriation reduction of \$15 million General Funds and \$19,356,390 federal funds in FY 2025-26 and the appropriation reduction of \$15 million General Funds and \$18,252,051 federal funds in FY 2026-27 for clients found to be ineligible for Nebraska Medicaid due to being simultaneously enrolled in another state's Medicaid program.

**Consultive Assessments** – The recommendation includes the agency requested appropriation reduction of \$2.8 million General Funds and \$3,407,049 federal funds in FY 2026-27 to remove consultative assessment services from federal Developmental Disability Waivers as this service is already available under the Medicaid State Plan as an Applied Behavioral Analysis Behavior Identification Assessment.

**Contractor Conversion** – The recommendation includes the agency requested Personal Service Limitation (PSL) increase of \$25,875,000 in FY 2025-26 and FY 2026-27 for the conversion of approximately 360 contractors to in-house positions. The agency is in the process of converting IT staff, public health epidemiology staff, and foster care staff to in-house positions. Estimated annual General Fund savings when conversion is complete is \$5.5 million.

**Critical Incident Stress Management** – The recommendation includes the agency requested General Fund appropriation reduction of \$442,500 in FY 2025-26 and FY 2026-27 as this appropriation has remained unused for several years because most critical responders are already covered by an employee assistance program provided by their employer. There have been no requests for this funding.

**Dementia Advisory Council** – The recommendation includes the agency requested General Fund appropriation reduction of \$99,326 and a corresponding cash fund appropriation increase in FY 2026-27 to shift the Dementia Advisory Council expenses to the Nebraska Health Care Cash Fund.

**Dental Health Director** – The recommendation includes the agency requested General Fund appropriation reduction of \$238,562 and a corresponding cash fund appropriation increase in FY 2026-27 to shift the Dental Health Director expenses to the Nebraska Health Care Cash Fund.

**Developmental Disabilities High-Cost Threshold** – The recommendation includes the agency requested appropriation reduction of \$1.5 million General Funds and \$1,935,639 federal funds in FY 2025-26 and reduction of \$2.5 million General Funds and \$3,042,008 federal funds in FY 2026-27 to limit funding for waiver services above the cost of care at the Beatrice State Developmental Center.

**Developmental Disability Efficiencies** – The recommendation includes the agency requested appropriation reduction of \$3,318,016 General Funds and \$4,037,373 federal funds in FY 2026-27 for savings from providing waiver service coordination services in-house.

**Education Staffing Requirement** – The recommendation includes the agency requested General Fund appropriation reduction of \$2 million in FY 2026-27 for a change to the licensing of the Youth Rehabilitation Treatment Centers (YRTCs) allowing the youth to remain associated with their home school district while at a YRTC and eliminate bloated bureaucracy and overhead within the education management structure at the facilities.

**Emergency 988 Suicide and Crisis Lifeline** – The recommendation includes the agency requested General Fund appropriation reduction of \$3,478,000 and corresponding cash fund appropriation increase in FY 2026-27. The recommendation also includes a transfer from the 911 Service System Fund to the newly created 988 Emergency Lifeline Cash Fund to pay for emergency suicide and crisis lifeline response services with available emergency response funding.

**Every Woman Matters Program** – The recommendation includes the agency requested General Fund appropriation reduction of \$218,000 and a corresponding cash fund appropriation increase in FY 2026-27 to shift the Every Woman Matters preventative health program expenses to the Nebraska Health Care Cash Fund.

**Family Support Service Cap** – The recommendation includes the agency requested General Fund appropriation reduction of \$1,401,500 in FY 2025-26 and \$5,605,998 in FY 2026-27 to implement a 6-month cap to the number of months family support services will be billable by a provider. The program is intended for only the initial transition into family support services but in some cases were extended longer than reasonable without improvement in outcomes for the children and families.

**Health Care Cash Fund Reductions** – The recommendation includes the agency requested appropriation reductions to allow for other uses of the Health Care Cash Fund (HCCF). The University of Nebraska Medical Center (UNMC) now receives \$148.5 million each year from the hospital assessment directed payments. The allocations to the University programs should be self-funded by the University rather than drawing on additional state tax dollars. The tobacco prevention and minority health allocations from the HCCF are reduced to reflect historical spending in those programs. The smoking cessation allocation is reduced because the funding is not used. The respite services allocation has also been underutilized and can be absorbed within the public assistance program instead.

HCCF Reductions by Program	FY 2025-26	FY 2026-27
UNMC Biomedical Research	(1,150,000)	(15,000,000)
UNMC Perinatal Quality Improvement Collaborative		(130,000)
UNMC Pediatric Cancer		(2,700,000)
UNMC Cancer Screening		(500,000)
Tobacco Prevention	(750,000)	(750,000)
Respite Services		(810,000)
Minority Health	(650,000)	(650,000)
Smoking Cessation	(450,000)	(450,000)
<b>Total</b>	<b>(3,000,000)</b>	<b>(20,990,000)</b>

**HCCF New Allocations** – The recommendation includes the following programs to be funded from the HCCF including education for state wards, preventative health outreach, referral services, child welfare services, and support of dementia and dental health.

HCCF New Allocations by Program	FY 2025-26	FY 2026-27
State Ward Education	3,000,000	15,560,680
Stay in the Game Cancer Screening Program		290,000
Every Woman Matters Screening Program		218,000
Dementia Advisory Council		99,326
Dental Director		238,562
Child Welfare Deficit		3,883,432
211 Referral Line		700,000
<b>Total</b>	<b>3,000,000</b>	<b>20,990,000</b>

**Health Information Exchange** – The recommendation includes the agency requested General Fund appropriation reduction of \$4,774,890 in FY 2026-27 for the Health Information Exchange as the agency works with the Nebraska Hospital Association to utilize funding available through the hospital assessment and directed payment program.

**Hospital Assessment** – The recommendation includes the agency requested General Fund appropriation reduction of \$22.5 million in FY 2025-26 and FY 2026-27 to utilize cash funding available from the directed payment hospital assessment, which the agency previously received authority to spend but hadn't received yet. Now that the funding has been received it can be used to offset the cost of Medicaid.

**Kinship Foster Care** – The recommendation includes the agency requested General Fund appropriation reduction of \$6 million in FY 2025-26 and \$16 million in FY 2026-27 to internalize case management and support for kinship foster care, which places children with relatives or trusted family friends.

**Lapse Inactive Funds** – The recommendation repeals one fund and lapses the remaining balances of four inactive funds to the General Fund in FY 2025-26:

- The Nursing Faculty Student Loan Cash Fund has not been used since 2011.
- The Radiation Transportation Emergency Response Cash Fund has not been used since 2013, the balance is lapsed but the fund is not repealed.
- The Reg of Health Professions subfund (fund 28004) and the Prof&Occ Cred/A&D subfund (fund 28005) within the Professional and Occupational Credentialing Cash Fund. The primary fund will be used going forward and the subfunds are no longer needed.

**Lincoln Regional Center Deficit** – The recommendation includes the agency requested General Fund appropriation increase of \$15 million in FY 2025-26 and \$7.5 million in FY 2026-27 and PSL increase of \$18.7 million for staffing costs related to increased census and reopening a building at the Regional Center. PSL is needed for converting expensive contract nurses to in-house nursing positions.

**Low Income Children Prior Period Adjustment** – The recommendation includes the agency requested General Fund appropriation reduction of \$8 million and corresponding federal fund appropriation increase in FY 2025-26 for a higher rate of federal funding secured for low-income children.

**Managed Care Organization (MCO) Excess Profit Fund** – The recommendation includes the agency requested appropriation increase of \$2,441,593 General Funds and \$6,012,947 federal funds in FY 2026-27 to cover the cost of medical services that were earmarked for funding through the MCO Excess Profit Fund. These include home visiting programs, medical respite care, prenatal plus program, continuous glucose monitors, and rural assisted living provider rates. This fund is projected to be depleted in FY 2026-27.

The recommendation also includes the agency requested cash fund appropriation reduction of \$3,380,628 in FY 2025-26 and \$3,774,002 in FY 2026-27 because there are no available funds for the nurse home-visiting expansion, family resource and juvenile assessment centers pilot, Medicaid translation aid, and agencies on aging. These appropriations were made to the Managed Care Organization Excess Profit Fund, which does not have the revenue to support these appropriations. With the General Fund recommendation above Medicaid will have available \$3.1 million for current home visitation services, and the agencies on aging will continue to receive \$18.9 million funding each year.

**Medicaid Cost Sharing** – The recommendation includes the agency requested appropriation reduction of \$2 million General Funds and \$2,433,607 federal funds in FY 2026-27 for lower Medicaid costs related to cost-sharing options, such as premiums and copayments for certain conditions and services for adults in order to promote healthier lifestyles and make Nebraska healthy again.

**Medicaid Deficit** – The recommendation includes the agency requested appropriation increase of \$56,524,781 General Funds and \$72,941,048 federal funds in FY 2025-26 and the appropriation increase of \$19,644,758 General Funds and \$23,903,807 federal funds in FY 2026-27 to cover encumbrance obligations and provide additional funding for the higher than projected increase in Medicaid-eligible individuals.

**Medicaid Federal Clawback** – The recommendation includes the agency requested appropriation increase of \$3,736,222 General Funds and a corresponding federal fund reduction in FY 2025-26 and an increase of \$7,472,444 General Funds and a corresponding reduction in federal funds in FY 2026-27, for the projected increases in clawback payments required by the federal government. Medicare Part D clawback is a mandatory payment from states to the federal government to help cover prescription drug costs for dual-eligible beneficiaries on both Medicare and Medicaid.

**Medicaid Federal Medical Assistance Percentage** – The recommendation includes the agency requested General Fund appropriation reduction of \$3,596,645 and corresponding federal fund appropriation increase of \$3,596,645 in FY 2026-27 to adjust for the final Federal Medical Assistance Percentage (FMAP) for federal fiscal year 2027. The federal share of cost for Nebraska's program increased from 54.36% to 54.54%, reducing the State's share of cost by the same amount.

**Medicaid Rate Corrections** – The recommendation includes the agency requested appropriation reduction of \$12,138,777 General Funds and \$15,664,194 federal funds in FY 2025-26 and the appropriation reduction of \$23,599,252 General Funds and \$28,715,650 federal funds in FY 2026-27 for corrections to Medicaid rates that were identified through program integrity analysis, service analysis, and rebasing studies. Broad-based rate increases had driven reimbursement rates such as the Applied Behavior Analysis (ABA) services far out of line compared to other states to the point that out-of-state companies rushed to Nebraska markets to benefit from the misaligned rate structure. The agency has taken a more analytical and strategic approach to setting rates that are competitive and comparable and lead to the best health outcomes for Nebraskans.

**Medicaid Retro Eligibility** – The recommendation includes the agency requested appropriation reduction of \$18,021,375 General Funds and \$21,928,470 federal funds in FY 2026-27 for the elimination of retroactive Medicaid eligibility. This change encourages early Medicaid enrollment, aligns medical cost reimbursement with normal insurance coverage policies, and ends the practice of paying for costs that were already incurred months before Medicaid coverage began.

**Mental Health First Aid Training** – The recommendation includes the agency requested General Fund appropriation reduction of \$100,000 in FY 2026-27 to remove the mental health first aid training requirement. The program has ambiguous results and can be supported at a community level.

**Operational Efficiencies in Administration** – The recommendation includes the agency requested appropriation reduction of \$2,846,634 General Funds, \$86,435 cash funds, and \$2,138,771 federal funds in FY 2025-26 and appropriation reduction of \$3,712,945 General Funds, \$86,435 cash funds, and \$2,305,082 federal funds in FY 2026-27 for operational efficiencies implemented within agency administration, including an on-demand waiver, increasing developmental disabilities service coordination caseload ratios, eliminating 43 vacant positions, increasing federal Medicaid claiming, and terminating unneeded contracts.

**Operational Efficiencies in Behavioral Health** – The recommendation includes the agency requested appropriation reduction of \$2,987,500 General Funds, an appropriation increase of \$300,000 cash funds, and \$187,500 federal funds in FY 2025-26 and appropriation reduction of \$12.55 million General Funds, \$400,000 cash funds, and \$250,000 federal funds in FY 2026-27 for operational efficiencies implemented within Behavioral Health, including elimination or reduction of contracts, increasing federal Medicaid claiming, and utilizing available housing cash funds. \$9.2 million of the FY 2026-27 reduction is associated with the agency working with the Nebraska Hospital Association to utilize funding available through the hospital assessment and directed payment program.

**Operational Efficiencies in Child Welfare** – The recommendation includes the agency requested General Fund appropriation reduction of \$7,196,676 in FY 2025-26 and \$8,178,901 in FY 2026-27 for operational efficiencies implemented within Child Welfare, including increasing IV-E federal fund claiming, replacing the foster care clothing contract, and providing eligible developmental disability services through Medicaid funding.

**Operational Efficiencies in Public Assistance** – The recommendation includes the agency requested appropriation reduction of \$16,396,819 General Funds and \$271,819 federal funds in FY 2025-26 and appropriation reduction of \$1,362,426 General Funds and \$362,426 federal funds in FY 2026-27 for operational efficiencies implemented within Public Assistance, including eliminating external call center contracts, the expected sunset of childcare subsidy eligibility increase, and increasing the use of Supplemental Nutrition Assistance Program (SNAP) federal funds.

The adjustment to the public assistance program changes the childcare two-tiered income threshold to 130% and 165% of the federal poverty limit (FPL) effective July 1, 2026. The change retains the first-tier 130% threshold and adjusts the second tier to align with the Supplemental Nutrition Assistance (SNAP) program.

**Perinatal Quality Improvement Collaborative** – The recommendation includes the agency requested appropriation reduction of \$70,000 General Funds and \$130,000 cash funds in FY 2026-27 to eliminate funding for the Perinatal Quality Improvement Collaborative through UNMC. The University has sufficient funding to accommodate this program without the need for additional state funding.

**Prescription Drug Dispensing Fee** – The recommendation includes the agency requested appropriation reduction of \$1.4 million General Funds and \$1,703,525 federal funds in FY 2026-27 to standardize prescription practices for chronic conditions by requiring 90 days of medication, rather than 30 days for certain medications, which reduces the frequency of refills and the number of dispensing fees paid by the agency.

**Problem Gambling Commission** – The recommendation reorganizes the gambling addiction services of the Commission on Problem Gambling under the Behavioral Health Division of the Department of Health and Human Services (DHHS) and eliminates the commission. The recommendation includes a cash fund appropriation increase of \$2,570,747 in FY 2026-27. The Commission certifies counselors that provide gambling addiction services and reimburses approved counselors for billable work. DHHS has had operational success in improving the quality of counseling services. The behavioral health provider services managed by DHHS are substantively similar, with many counselors providing both gamblers assistance and behavioral health services. To align funding with projected ongoing costs, the problem gambling allocation of casino tax revenue is also reduced from 2.5% to 1%. This allocation reduction will result in reduced revenue to the Compulsive Gamblers Assistance cash fund by an estimated \$646,500 each fiscal year.

**Rural Health Provider Incentive Program** – The recommendation includes the agency requested General Fund appropriation reduction of \$1.5 million in FY 2026-27 to bring the appropriation back to the pre-pandemic level of \$680,723.

**Serious Mental Illness Waiver** – The recommendation includes the agency requested General Fund appropriation reduction of \$4 million in FY 2025-26 to return funds anticipated for the Serious Mental Illness (SMI) waiver which is no longer needed.

**Skilled Nursing Facility Pilot** – The recommendation includes the agency requested General Fund appropriation reduction of \$500,000 in FY 2025-26 in the Medical Assistance Program to remove the funding from the skilled nursing facility pilot program which was not utilized.

**State Ward Education** – The recommendation includes the agency requested General Fund appropriation reduction of \$3 million and corresponding cash fund appropriation increase in FY 2025-26 and General Fund appropriation reduction of \$15,560,680 and corresponding cash fund appropriation increase in FY 2026-27 to use the Nebraska Health Care Cash Fund for the cost of education for state wards.

**Stay in the Game Program** – The recommendation includes the agency requested General Fund Appropriation reduction of \$290,000 and a corresponding cash fund appropriation increase in FY 2026-27 to shift the Stay in the Game preventative health program expenses to the Nebraska Health Care Cash Fund.

**Supplemental Nutrition Assistance Program** – The recommendation includes the agency requested General Fund appropriation increase of \$11.25 million and a corresponding federal fund appropriation reduction in FY 2026-27 due to the reduction of federal matching funds for the Supplemental Nutrition Assistance Program (SNAP) administration.

**Transfer from the Federal Clearing Fund** – The recommendation includes an excess balance transfer of \$8,977,252 from the Federal Clearing Fund to the General Funds in FY 2025-26 for accumulated interest that is not distributed.

**Transfer from the Food Distribution Fund** – The recommendation includes an excess balance transfer of \$417,709 from the Food Distribution Fund to the General Funds in FY 2025-26. The accumulated balance results primarily from interest accruals.

**Transfer from the Health and Human Service Cash Fund** – The recommendation includes an excess balance transfer of \$7,806,630 in FY 2025-26 and \$1 million in FY 2026-27 from the Health and Human Services Cash Fund to the General Funds. Several unused subfunds make up this transfer.

**Transfer from the Homeless Shelter Assistance Trust Fund** – The recommendation includes an excess balance transfer of \$5 million in FY 2025-26 and \$1.5 million in FY 2026-27 from the Homeless Shelter Assistance Trust Fund to the General Fund. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Youth Rehabilitation & Treatment Center Staff** – The recommendation includes the agency requested PSL increase of \$1.4 million for the Juvenile Services Operations Program in FY 2025-26 and FY 2026-27 for savings from using more in-house nursing positions and reducing reliance on contracted nurse staffing services at the Youth Rehabilitation & Treatment Center (YRTC) facilities.

### **INDUSTRIAL RELATIONS, COMMISSION OF (77)**

**General Funds** – The recommendation includes a General Fund appropriation reduction of \$60 in FY 2026-27. This is a correction of a calculated amount of General Funds provided for administration.

### **VETERANS' AFFAIRS, DEPARTMENT OF (28)**

**Administrative Rates** – The recommendation includes a General Fund appropriation reduction of \$295,172 in FY 2025-26 for administrative rate reductions.

**Director Salary Fund Mix** – The recommendation includes the agency requested General Fund appropriation reduction of \$86,705 and a corresponding cash fund appropriation increase in FY 2026-27. The director's salary can be allocated to cash funds managed by the agency.

**Veterans' Aid Fund** – The recommendation includes the agency requested General Fund appropriation reduction of \$2.5 million and a corresponding cash fund appropriation increase in FY 2025-26 and FY 2026-27 to support the state's highest need veterans by using the Veterans' Aid Fund to bolster services provided at the State Veterans' Homes. The recommendation includes a transfer of \$2.5 million from the Veterans' Aid Fund to the Department of Veterans' Affairs Cash Fund in FY 2025-26 and FY 2026-27.

**Veterans' Home Fund Mix** – The recommendation includes the agency requested General Fund appropriation reduction of \$7.27 million and appropriation increase of \$5.27 million cash funds and \$7.5 million federal funds in FY 2025-26 and the appropriation reduction of \$3.5 million General Funds, and appropriation increase of \$5 million cash funds and \$7.5 million federal funds in FY 2026-27 to use available cash and federal revenue, and to adjust to changes in funding streams. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

## LAW ENFORCEMENT AND PUBLIC SAFETY

### ATTORNEY GENERAL, NEBRASKA (11)

**Water Litigation** – The recommendation includes a General Fund appropriation reduction of \$300,000 and a corresponding cash fun appropriation increase in FY 2026-27. The Perkins County Canal Fund has sufficient funding for litigation costs.

### CORRECTIONAL SERVICES, DEPARTMENT OF (46)

**Administrative Rates** – The recommendation includes a General Fund appropriation reduction of \$1,031,617 in FY 2025-26 and \$14,532 in FY 2026-27 for administrative rate reductions.

**Career Readiness Certificate Pilot and Risk Assessment Tool Study** – The recommendation includes the agency requested General Fund appropriation reduction of \$500,000 in FY 2025-26 associated with LB 631A (2024). Due to ramp-up time for the National Career Readiness Certificate pilot program the funds provided were not fully expended. The Risk Assessment Tool Study was completed in-house, resulting in additional savings.

**Cornhusker Clink** – The recommendation includes the agency requested General Fund appropriation reduction of \$1.9 million in FY 2025-26 and \$10.2 million in FY 2026-27. The agency has contracted with the Department of Homeland Security (DHS) to convert the McCook Work Ethic Camp facility to a U.S. Immigration and Customs Enforcement (ICE) detention facility. DHS will compensate the agency, and the State will save approximately \$14.2 million per year. This facility will be key in providing regional support to ICE officials who are working tirelessly to identify illegal criminals and get them off our streets. This is about keeping Nebraskans and Americans across our country safe.

**Corrections Insurance Proceeds Fund** – The agency received an insurance proceeds payment as a result of a water pipe break in 2022 at the Nebraska State Penitentiary. The fund was administratively created in 2024 which can only exist administratively for a maximum of two fiscal years. The recommendation formally establishes the fund as the Corrections Insurance Proceeds Fund, which shall consist of insurance claim proceeds and shall be used for operating and capital costs.

**Lapse Inactive Funds** – The recommendation closes three inactive administrative funds and lapses the remaining balance to the General Fund in FY 2025-26:

- Welfare & Club Accounts (64652) has not been used since 2016.
- Welfare & Club Accounts (64651) has not been used since 2020.
- Welfare & Club Accounts (64660) has not been used since 2016.

**Nebraska Correctional Youth Facility** – The recommendation includes a General Fund appropriation increase of \$2 million in FY 2025-26 and a \$6 million reduction in FY 2026-27 to repurposing the Nebraska Correctional Youth Facility (NCYF). The agency is working with the Nebraska Department of Health and Human Services (DHHS) to transition the Youth Rehabilitation and Treatment Center – Kearney to the NCYF campus. The current population at NCYF will be relocated to other facilities which have sufficient bed space for this accommodation. This collaboration between the two agencies will have benefits to both youth populations.

**Operational Savings** – The recommendation includes the agency requested General Fund appropriation reduction of \$2.4 million in FY 2026-27. The agency reviewed operating procedures and identified operational efficiencies such as improved overtime management in health services.

**Peru State College Workforce & Development Program** – The recommendation includes the agency requested one-time General Fund appropriation reduction of \$486,733 in FY 2025-26. The program started with fewer students than originally estimated, resulting in an unexpended balance.

### **EQUAL OPPORTUNITY COMMISSION (67)**

**Restore Position Cut** – The recommendation includes a General Fund appropriation and Personal Service Limitation reduction of \$78,697 in FY 2026-27 to reinstate the 2010 position cut for a unit director position that was restored in 2015. The duties of this position have since been distributed among existing staff and the position is no longer necessary.

### **FIRE MARSHAL, STATE (21)**

**Federal Grant Awards** – The recommendation includes the agency requested General Fund appropriation reduction of \$108,175 in FY 2025-26 and \$76,751 in FY 2026-27 and corresponding federal fund appropriation increases. The agency was awarded two federal grants for the 811 Damage Prevention Program. The One-Call Grant and the State Damage Prevention Grant will pay for partial salary and benefit costs associated with the program.

**Training Division Fund Mix** – The recommendation includes the agency requested General Fund appropriation reduction of \$90,000 and a corresponding cash fund appropriation increase in FY 2025-26 and FY 2026-27 to shift the cost of a training coordinator to the Training Division Cash Fund.

**Training Equipment** – The recommendation includes the agency requested General Fund appropriation reduction of \$13,972 in FY 2025-26 and FY 2026-27 to reduce the budget for replacing training-related equipment.

**Transfer from the Boiler Inspection Cash Fund** – The recommendation includes an excess balance transfer of \$450,000 from the Boiler Inspection Cash Fund to the General Fund in FY 2025-26. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Travel Expenses** – The recommendation includes the agency requested \$8,000 General Fund appropriation reduction in FY 2025-26 for travel, training, and overnight lodging expenses.

**Vacant Positions Closed** – The recommendation includes the agency requested General Fund appropriation reduction of \$290,000 and \$148,358 Personal Service Limitation (PSL) in FY 2025-26 and \$266,000 and \$150,983 PSL in FY 2026-27 for an unfilled discretionary position and to close vacant positions, including an office specialist and a deputy inspector.

### **LAW ENFORCEMENT AND CRIMINAL JUSTICE, COMMISSION ON (78)**

**Budget Program Structure** – The recommendation includes the agency request to consolidate 12 programs into five programs to streamline the structure and effectively manage agency resources:

- 1) Juvenile Justice Services Aid.
- 2) Violence Prevention Aid.
- 3) Nebraska Law Enforcement Training Center.
- 4) Edward Byrne Memorial Justice Assistance Grant (JAG) Programs.
- 5) Central Administration-Operations.

This recommendation has no budgetary impact but will provide internal operational flexibility for administering the various aid programs.

**Community Corrections Fund Mix** – The recommendation includes the agency requested General Fund appropriation reduction of \$153,924 in FY 2025-26 and \$156,643 in FY 2026-27 to shift Community Corrections Council expenses to the Community Corrections Uniform Data Analysis Cash Fund. The agency has sufficient cash fund appropriation to support the fund shift.

**General Fund Reappropriation** – The recommendation includes the agency requested General Fund reappropriation reduction of \$1.8 million in FY 2025-26 which will not be needed for this biennium.

**Juvenile Services Aid Consolidation** – The recommendation includes the agency requested General Fund appropriation reduction of \$45,200 in FY 2025-26 and \$603,740 in FY 2026-27 to consolidate the Juvenile Services Act and County Juvenile Services Aid programs through the county plan process. The remaining combined appropriation for the County Juvenile Services program provides \$115,000 to preserve the current portion of Juvenile Services Act program aid that supports truancy programs.

**Lapse Inactive Funds** – The recommendation repeals one inactive fund and closes two inactive funds. The remaining balances lapse to the General Fund in FY 2025-26:

- The Violence Prevention Cash Fund has not been used since 2023.
- The Juvenile Accountability Incentive Block Grant Administrative Fund has not been used since 2015.
- The Juvenile Accountability Administrative Fund has not been used since 2017.

**Law Enforcement Training Center Fund Mix** – The recommendation includes the agency requested General Fund appropriation reduction of \$100,000 and corresponding cash fund appropriation increases in FY 2025-26 and FY 2026-27 for the Nebraska Law Enforcement Training Center. In 2021, the agency requested a General Fund increase due to the low cash funds available at the time. Funding is now sufficient to reverse this action. The recommendation also includes the agency requested Personal Service Limitation (PSL) increase of \$250,000 in FY 2025-26 and \$300,000 in FY 2026-27 for additional instructors.

**Law Enforcement Retention Funding Restored** – The recommendation includes a General Fund appropriation increase of \$2.5 million in FY 2025-26 and FY 2026-27 to restore the 2025 Legislative Session reduction of the Law Enforcement Attraction and Retention (LEAR) funding for retention incentives to local law enforcement officers.

**Office of Violence Prevention** – The recommendation includes the agency requested General Fund appropriation reduction of \$200,000 in FY 2026-27 for the Office of Violence Prevention aid awards to focus aid on outcome driven awards rather than funding existing administrative positions.

**Transfer from the Community Correction Uniform Data Analysis Cash Fund** – The recommendation includes an excess balance transfer of \$300,000 from the Community Corrections Uniform Data Analysis Cash fund to the General Fund in FY 2026-27. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**University Data and Funding** – The recommendation includes a General Fund appropriation reduction of \$300,000 in FY 2026-27 for the County Juvenile Services Aid Program to the University of Nebraska – Omaha (UNO) and does not include a change in FY 2025-26. The agency provides both funding and data to UNO's Juvenile Justice Institute Program. Going forward the program will receive the data but not additional state funding.

**Victims Compensation Fund** – The recommendation leverages the available excess Victims Compensation Fund balance to more broadly support victims and violence prevention. The recommendation includes the agency requested General Fund appropriation reduction of \$700,000 and a corresponding cash fund appropriation increase for the Office of Violence Prevention Program in FY 2025-26, the General Fund appropriation reduction of \$500,000 and corresponding cash fund appropriation increase for the County Juvenile Services Aid Program in FY 2025-26, and the \$400,000 cash fund appropriation increase for the Sexual Assault Payment Program aid within the Victim Witness Assistance Program in FY 2025-26 and FY 2026-27. This allows underutilized victims aid funding to be put to work reducing violent crime in our communities and supporting sexual assault victims.

### **Liquor Control Commission (35)**

**Fund Mix** – The recommendation includes a General Fund reappropriation reduction of \$1.8 million and a cash fund appropriation increase of \$1.2 million in FY 2025-26 and a General Fund appropriation reduction of \$100,000 and a corresponding cash fund appropriation increase in FY 2026-27 to leverage available cash funds. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Medical Cannabis** – The recommendation creates a separate program for medical cannabis and the ability for the Medical Cannabis Commission to establish fees to cover the operations, administration and enforcement of medical cannabis regulation, and creates a Medical Cannabis Cash Fund. The recommendation also redirects General Fund reappropriation of \$750,000 to this program and includes \$150,000 in Personal Service Limitation (PSL) in FY 2025-26 and a cash fund appropriation increase of \$1 million and \$150,000 PSL in FY 2026-27 for medical cannabis regulation.

### **Military Department (31)**

**Administrative Rates** – The recommendation includes a General Fund appropriation reduction of \$10,946 in FY 2025-26 for administrative rate reductions.

**Air Tanker Emergency Funds** – The recommendation includes the agency requested \$362,520 General Fund appropriation reduction in FY 2025-26 and FY 2026-27. The single engine air tanker (SEAT) costs in the Emergency Management Program will be covered by the Governor's Emergency Fund Program. The Governor's Emergency Fund currently covers all costs beyond the initial \$362,520 General Fund budget and is sufficient to sustainably cover the full cost.

**Military Workforce Consultant** – The recommendation includes a General Fund appropriation increase of \$1 million in FY 2026-27. The agency will be partnering with a consultant to expand military sector workforce opportunities and to grow the national impact of the Offutt Air Force Base.

**National Guard Tuition Assistance** – The recommendation includes a General Fund appropriation increase of \$100,000 in FY 2025-26 due to higher than anticipated tuition assistance requests from current National Guard service members. This is a vital recruiting and retention benefit offered by the agency to service members to enroll in approved Nebraska colleges and university coursework leading to completion of a degree or certificate program.

**Readiness Center Capital Project** – The recommendation includes the agency requested General Fund reappropriation reduction of \$72,415 in FY 2025-26 and \$47,912 in FY 2026-27. The projects are complete and the remaining funds are not required.

**Transfer from the American Rescue Plan Act Fund** – The recommendation includes a transfer of \$3 million of accumulated interest from the American Rescue Plan Act (ARPA) Fund to the General Fund in FY 2025-26.

**Transfer from the Governor's Emergency Cash Fund** – The recommendation changes the \$3.2 million transfer from the Governor's Emergency Fund to the General Fund in FY 2025-26 to instead occur prior to June 30, 2027, in order to provide cash flow flexibility until the agency has more certainty for federal fund awards.

**Vacant Position Closed** – The recommendation includes the agency requested General Fund appropriation reduction of \$98,679 in FY 2025-26 and \$132,106 in FY 2026-27 to close a vacant marketing position and a vacant office technician position.

### **PUBLIC ADVOCACY, COMMISSION ON (94)**

**Expert Legal Services** – The recommendation does not include the agency requested appropriation increase for expert legal services. Existing appropriations are sufficient to address the agency's needs.

**General Fund Transfer Reduction** – The recommendation includes a reduction of the General Fund transfer to the Public Advocacy Operations Cash Fund removing the transfer in fiscal year 2026 and reducing the \$875,000 in fiscal year 2027 to \$725,000. The agency has a sufficient cash fund balance to operate at their historical spend rate with salary and health insurance increases approved in the prior session. This reduction will not impact services.

**IT Licenses** – The recommendation does not include the agency requested appropriation increase for IT licenses. Existing appropriations are sufficient to address the agency's needs.

### **STATE PATROL, NEBRASKA (64)**

**Administrative Efficiencies** – The recommendation includes the requested agency General Fund appropriation reduction of \$33,000 in FY 2025-26 and FY 2026-27 for administrative efficiency savings such as reducing phones and IT costs.

**Administrative Rates** – The recommendation includes a General Fund appropriation reduction of \$364,233 in FY 2025-26 for administrative rate reductions.

**Building Rental Expense** – The recommendation includes the agency requested General Fund appropriation reduction of \$3,060 in FY 2025-26 and FY 2026-27 for a lease termination in St. Paul.

**Overtime and Compensatory Time Reduction** – The recommendation includes the agency requested General Fund appropriation reduction of \$628,631 in FY 2025-26 and \$657,610 in FY 2026-27. The agency has developed a more efficient holiday staffing schedule and will reduce the amount of compensatory time payouts by two-thirds the usual cost.

**Position Fund Mix Shift** – The recommendation includes the agency requested General Fund appropriation reduction of \$952,685 in FY 2025-26 and FY 2026-27 and cash fund increases of \$381,527 in FY 2025-26 and FY 2026-27 to shift funding from the General Fund to cash funds for several positions including two communication site managers, an investigative sergeant, an administrative services captain, a forensic scientist, two administrative program officers, and three office specialists. As a result, there is a Personal Service Limitation (PSL) shift from Public Protection umbrella program to the Operational Improvements Program and the Nebraska Safety Communication System Program. The recommendation also includes a \$40 PSL reduction in FY 2026-27 to correct total PSL in the Operations Improvements Program to match the FY 2025-26 amount.

**Recruitment Expense** – The recommendation includes the agency requested General Fund appropriation reduction of \$30,000 in FY 2025-26 and FY 2026-27. The agency reviewed its methods and resources for recruitment and anticipates a cost savings by implementing strategic changes.

**Travel Expenses** – The recommendation includes the agency requested General Fund appropriation reduction of \$147,333 in FY 2025-26 and FY 2026-27. The agency is prioritizing training to meet certifications and reducing travel costs.

**Uniform Expenses** – The recommendation includes the agency requested General Fund appropriation reduction of \$70,250 in FY 2025-26 and FY 2026-27 for lower expected trooper uniforms replacement expenses.

**Vacant Civilian Position Closed** – The recommendation includes the agency requested General Fund appropriation reduction of \$722,532 and PSL of \$572,295 in FY 2025-26 and a General Fund appropriation reduction of \$511,863 and PSL reduction of \$425,894 in FY 2026-27 to close vacant positions, including an attorney, an IT infrastructure support position, an administrative specialist, three forensic scientists, four office specialists, and two administrative technicians.

**Vehicles and Vehicle Equipment** – The recommendation includes a General Fund appropriation reduction of \$728,985 in FY 2025-26 for the agency's vehicle and equipment budget and \$161,485 in FY 2026-27 for the agency's equipment budget.

### **SUPREME COURT (05)**

**Administrative Rates** – The recommendation includes a General Fund appropriation reduction of \$104,208 in FY 2025-26 and \$8,941 in FY 2026-27 for administrative rate reductions.

**Court Fee Legislation** – The recommendation includes a General Fund appropriation reduction of \$11,405,458, and a corresponding cash fund appropriation increase in FY 2026-27 for legislation to create a court fee and cash fund to cover operational expenses for the court system.

**Opioid Settlement Transfer** – The recommendation includes a transfer of \$6.5 million from the Nebraska Opioid Recovery Trust to the Probation Program Cash Fund in FY 2025-26 and FY 2026-27. The Supreme Court will offset current and future General Fund costs related to Drug Courts and services tied to opioids to the Probation Program Cash Fund.

### **WORKERS' COMPENSATION COURT (37)**

**Judges Salaries** – The recommendation includes the agency requested cash fund appropriation increase of \$1 in FY 2025-26 to correct a rounding error in the judges' salary calculation.

**Moving Expenses and Technology Updates** – The recommendation does not include the agency requested appropriation increase for moving expenses and technology updates in FY 2025-26.

**Self-Insured Employer Assessment Fund Mix** – The recommendation allocates 40% of the self-insured worker's compensation insurance assessment revenue back to the General Fund. The assessment was diverted from the General Fund by LB 191 (2023), but the revenue exceeds the needs of the agency, and a middle ground approach is needed to better align revenue with expenditure. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Transfer From the Compensation Court Cash Fund** – The recommendation increases the excess balance transfer from the Compensation Court Cash Fund to the General Fund from \$750,000 to \$2.25 million in FY 2025-26 and \$1 million in FY 2026-27. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

## **PUBLIC FINANCE**

### **ADMINISTRATIVE SERVICES, DEPARTMENT OF (65)**

**Administration Revolving Fund Reduction** – The recommendation includes a \$560,000 revolving fund balance reduction in FY 2025-26 and a corresponding General Fund appropriation reduction for State Personnel Division. The fund has built up a balance higher than what is needed to maintain current operations. As a result, the agency can expense operations from State Personnel Division to this fund.

**Capitol Commission Excess Reduction** – The recommendation includes a General Fund appropriation reduction of \$519,875 in FY 2025-26 and FY 2026-27. The Capitol Commission can leverage reappropriated General Funds to meet operational needs for the biennium.

**Capital Construction Reappropriation** – The recommendation includes the reappropriation of funds for work on the Nebraska State Office Building and State Patrol Troop A Headquarters electrical upgrades.

**Employee Relations Division** – The recommendation includes a General Fund appropriation reduction of \$85,968 in FY 2025-26 and FY 2026-27 to align the Employee Relations Division base appropriation with anticipated annual expenses.

**Lapse Inactive Funds** – The recommendation repeals seven funds and lapses the remaining balance of ten inactive funds to the General Fund in FY 2025-26:

- The Capitol Restoration Tours subfund has not been used since 2013.
- The Capitol Restoration Archives has not been used the last two years.
- The Capitol Commission Revolving Fund has not been used since 2011.
- The State Employees Insurance Fund has not been used since 2011.
- The Insurance Trust Fund has not been used since 2012.
- The Rural Broadband Task Force Cash Fund was repealed in 2023 but still has a fund balance.
- The Miscellaneous Claims Cash Fund has not been used since 2007.
- The Public Safety Communications fund has not been used since 2022.
- The World Day on the Mall Cash Fund was repealed in 2019 but still has a fund balance.
- The Flexible Spending subfund has not been used since 2004 and will be lapsed to the Flexible Spending parent fund.

**Purchasing Fund Rebates** – The recommendation includes an enterprise-wide rebate of \$1 million in FY 2025-26 from the Purchasing Revolving Fund. The fund has built up a balance higher than what is needed to maintain current operations. Agencies will receive a rebate for charges received in FY 2025-26.

**State Budget Division** – The recommendation includes a General Fund appropriation reduction of \$199,041 in FY 2025-26 and FY 2026-27 to align the State Budget Division base appropriation with anticipated annual expenses.

**State Building Division** – The recommendation includes a General Fund appropriation reduction of \$23,005 in FY 2025-26 and FY 2026-27 to align the State Building Division base appropriation with anticipated annual expenses for the Governor's Residence.

**State Insurance** – The recommendation includes a cash fund appropriation reduction of \$100,000 and a revolving fund appropriation increase of \$250,000 in FY 2025-26 for the State Insurance Program. A \$100,000 transfer into the fund was provided in FY 2024-25, but cash fund appropriation of the funds was provided instead of revolving funds. The revolving fund also needs an appropriation increase of \$150,000 and a corresponding \$150,000 transfer from the Cash Reserve Fund in FY 2025-26 for anticipated litigation costs.

**State Personnel Division** – The recommendation includes a General Fund appropriation reduction of \$100,000 in FY 2025-26 and FY 2026-27 to align the State Personnel Division base appropriation with anticipated annual expenses.

**Temporary Employee Pool Rebate** – The recommendation includes an enterprise-wide rebate of \$900,000 in FY 2025-26 from the Temporary Employee Pool Revolving Fund. The fund has built up a balance higher than what is needed to maintain current operations. Agencies will receive a rebate for charges received in FY 2025-26.

**Transfer from the Community College State Dependents Fund** – The recommendation includes an excess balance transfer of \$500,000 from the Community College State Dependents Fund to the General Fund in FY 2025-26. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Transfer IT Positions to State Accounting** – The recommendation includes a revolving fund appropriation reduction of \$729,548 and a Personal Service Limitation (PSL) reduction of \$536,125 in FY 2026-27 for the Office of the Chief Information Officer (OCIO). The recommendation also includes a corresponding PSL increase of \$536,125 for the State Accounting Division. Currently, five full-time positions within OCIO work exclusively on maintaining the state accounting system and OCIO bills State Accounting for their work. State Accounting can more efficiently operate with these positions in-house and will provide funding with existing appropriation.

### **CHIEF INFORMATION OFFICER, OFFICE OF THE (OCIO)**

**Transfer IT Positions to State Accounting** – The recommendation includes a revolving fund appropriation reduction of \$729,548 and a Personal Service Limitation (PSL) reduction of \$536,125 in FY 2026-27 for the Office of the Chief Information Officer (OCIO). The recommendation also includes a corresponding PSL increase of \$536,125 for the State Accounting Division. Currently, five full-time positions within OCIO work exclusively on maintaining the state accounting system and OCIO bills State Accounting for their work. State Accounting can more efficiently operate with these positions in-house and will fund them within existing appropriation.

**Rate Reductions** – The recommendation includes an enterprise-wide savings of \$16,728,366 in FY 2025-26. The OCIO has determined that it can return funds to state agencies. For several fiscal years, OCIO rates for virtual storage, application development, data networks, and network circuits resulted in the OCIO having higher revenue than expenses.

### **AUDITOR OF PUBLIC ACCOUNTS (10)**

**Auditor Salary Fund Shift** – The recommendation includes a General Fund appropriation reduction of \$100,000 and a corresponding cash fund appropriation increase in FY 2026-27 to pay the State Auditor's salary from the Auditor of Public Accounts Cash Fund.

### **RETIREMENT SYSTEMS, NEBRASKA PUBLIC EMPLOYEES (85)**

**Bonus Pay** – The recommendation includes a cash fund appropriation and Personal Services Limitation (PSL) reduction of \$56,600 in FY 2025-26 and FY 2026-27. These funds were inappropriately used last year for broad-based bonus payouts. Use of public funds for incentive pay should be used sparingly and only in cases which deliver clear and significant performance outcomes that improve plan member service.

**Class V School Employee Retirement Plan** – The recommendation includes a General Fund appropriation increase of \$1,087,551 in FY 2026-27 to fully fund the required 2% of salary contribution, and a General Fund appropriation reduction of \$105,559 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.

**Judges Retirement Plan** – The recommendation includes a General Fund appropriation reduction of \$290,792 for the plan in FY 2026-27. The consulting actuary indicates the plan has now reached a funded ratio of 105% and recommends a reduction in the state contribution. The recommendation also includes legislation to provide for automatic threshold tiers of state contributions relative to the actuarial funded ratio, similar to the changes made to the school plan under LB 645 (2025) to protect the stability of the retirement plan while also ensuring state taxpayer dollars are not needlessly used to overfund the plan.

**State Patrol Retirement Plan** – The consulting actuary has estimated additional contributions are required for the plan. The recommendation includes the agency requested General Fund appropriation increase of \$3,416,612 in FY 2026-27.

## **REVENUE, DEPARTMENT OF (16)**

**Administrative Rates** – The recommendation includes a General Fund appropriation reduction of \$544,732 in FY 2025-26 and \$22,562 in FY 2026-27 for administrative rate reductions.

**Charitable Gaming Division** – The recommendation includes a General Fund appropriation reduction of \$141,870 in FY 2025-26. Cash device revenue has come in higher than initially projected and the General Funds appropriated are no longer necessary. Ongoing cash fund revenues are sufficient to maintain operations and services. Consequently, the recommendation includes a cash fund appropriation increase of \$700,000 in FY 2025-26 and FY 2026-27 to meet the contractual costs of the cash device central server.

**Homestead Exemption** – The recommendation includes a General Fund increase of \$1,883,000 in FY 2025-26 and \$2,897,000 in FY 2026-27 consistent with the agency's revised estimates of direct property tax relief to eligible Nebraskans. The Homestead Exemption Program provides direct relief from property taxes to eligible property owners by exempting up to the full valuation of the homestead from local taxation. The State then reimburses local governments for the tax loss related to the exemption. The agency has revised its estimate of the homestead exemption reimbursement to \$161.8 million in FY 2025-26 and \$173.2 million in FY 2026-27.

**Lincoln Office Consolidation** – The recommendation includes a General Fund appropriation reduction of \$458,738 and \$344,528 Personal Service Limitation (PSL) in FY 2025-26 and a General Fund appropriation reduction of \$630,001 and \$473,151 PSL in FY 2026-27. The agency has identified operational efficiencies through consolidating duties and has closed seven revenue agent positions in its Lincoln office. The agency can maintain better taxpayer services and collections results with fewer positions.

The recommendation also includes a cash fund appropriation increase of \$1.9 million in FY 2025-26 and \$2 million in FY 2026-27 to properly characterize the local government allocations of cash device revenue as appropriated aid to local governments.

**Municipal Equalization** – The recommendation includes a cash fund appropriation increase of \$9,040,000 in FY 2026-27. The agency currently collects local sales taxes for political subdivisions. A percentage of those taxes are allocated to the Municipal Equalization Fund for state aid. The recommendation diverts 65% of the collection fee to the Revenue Enforcement Fund to cover the cost of revenue administration, diverts 7% of insurance premium taxes to the General Fund and removes first class cities from the equalization formula. Nebraska's smallest municipalities remain eligible for this funding, and the funding reduction will support an increase in property tax relief.

**Problem Gambling Commission** – The recommendation reorganizes the gambling addiction services of the Commission on Problem Gambling under the Behavioral Health Division of the Department of Health and Human Services (DHHS) and eliminates the commission. The recommendation includes a cash fund appropriation reduction of \$2,570,747 in FY 2026-27. The Commission certifies counselors that provide gambling addiction services and reimburses approved counselors for billable work. DHHS has had operational success in improving the quality of counseling services. The behavioral health provider services managed by DHHS are substantively similar, with many counselors providing both gamblers assistance and behavioral health services. To align funding with projected ongoing costs, the problem gambling allocation of casino tax revenue is also reduced from 2.5% to 1%. This allocation reduction will result in reduced revenue to the Compulsive Gamblers Assistance cash fund by an estimated \$646,500 each fiscal year.

**Property Tax Credit and School District Property Tax Credit** – The recommendation includes a cash fund increase of \$3.7 million in FY 2025-26 for the Property Tax Credit Program and \$18 million in FY 2025-26 for the School Property Tax Credit. Pursuant to Executive Order 25-13, the full available fund balance in the Property Tax Credit Cash Fund and the School District Property Tax Credit Cash Fund may be used to certify state aid to counties for property tax relief. Due to higher-than-expected revenues and return of unused funds, the available funds have exceeded current appropriations by \$21,427,480. Increasing the appropriation and providing future flexibility for administrative increases will ensure taxpayers get the highest amount of property tax relief possible every year.

**Scottsbluff Office Closure** – The recommendation includes a General Fund appropriation reduction of \$357,780 and \$247,963 PSL in FY 2025-26 and a General Fund appropriation reduction of \$490,247 and \$340,537 PSL in FY 2026-27 from closing the agency's Scottsbluff office. The office was originally opened to handle in-person taxpayer assistance but was found to have low foot traffic and inefficient collections results.

**Transfer from the Motor Fuel Trust Fund** – The recommendation includes an excess balance transfer of \$1.73 million from the Motor Fuel Trust Fund to the General Fund in FY 2025-26. The fund has accrued interest, resulting in a higher balance than necessary to pay out bond obligations. The recommendation also credits future interest to the General Fund. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Transfer from the State Lottery Operation Fund** – The recommendation includes a transfer of \$4,694,064 in accumulated interest from the State Lottery Operations Fund to the Education Future Fund in FY 2025-26, and credits future interest to the Education Future Fund.

**Transfer from the State Lottery Prize Fund** – The recommendation includes a transfer of \$70,000 in accumulated interest from the State Lottery Prize Trust Fund to the Education Future Fund in FY 2025-26, and credits future interest to the Education Future Fund.

**Transfer from the Tobacco Products Administration Fund** – The recommendation redirects the usual and customary transfers from the Tobacco Products Administration Fund to the Revenue Enforcement Fund rather than the General Fund. The transfer is further increased from \$9.5 million to \$11.5 million in FY 2025-26, and from \$9.5 million to \$12.5 million in FY 2026-27. The redirected transfer will be used to reduce the General Fund appropriation base accordingly. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis. The recommendation also broadens the allowable use of the Revenue Enforcement Fund to reduce General Funds used for agency administration.

**Travel Expenses** – The recommendation includes a General Fund appropriation reduction of \$37,000 in FY 2025-26 and FY 2026-27. The agency will attend fewer annual conferences.

**Vacant Position Closed** – The recommendation includes a General Fund appropriation reduction of \$740,740 and \$570,093 PSL in FY 2025-26 and a General Fund appropriation reduction of \$820,136 and \$639,043 PSL in FY 2026-27 to close vacant positions, including three auditors, a fiscal compliance analyst, an audit manager, two revenue tax specialists, a paralegal, and two part-time business systems analysts.

**Wind Energy Nameplate Capacity Tax** – The recommendation legislation for a 3% fee on the collection of nameplate capacity taxes. The agency collects nameplate capacity taxes, calculates allocations to local entities, and distributes those taxpayer dollars to the local entities. This fee would be consistent with fees imposed on the collection of car line and air carrier taxes, which are also collected by the agency and reallocated to local governments. Fees collected on nameplate taxes would be used to offset General Fund expenditure.

## **TREASURER, STATE (12)**

**Transfer from the Education Savings Plan Administrative Fund** – The recommendation includes an excess balance transfer of \$2 million from the Education Savings Plan Administrative Fund to the Education Future Fund in FY 2025-26. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Transfer from the Education Savings Plan Expense Fund** – The recommendation includes an excess balance transfer of \$3 million from the Education Savings Plan Expense Fund to the Education Future Fund in FY 2025-26. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Transfer from the Nebraska Capital Construction Fund** – The recommendation includes a transfer of \$10 million in FY 2025-26 and \$13,883,561 in FY 2026-27 from the Nebraska Capital Construction Fund (NCCF) to the General Fund. Since the inception of the NCCF, interest has been accruing, and projects have finished under budget. This has resulted in a fund balance that is higher than the current project obligations.

**Transfer from the Treasury Management Cash Fund** – The recommendation increases the excess balance transfer from the Treasury Management Cash Fund to the General Fund in FY 2025-26 from \$500,000 to \$1 million and an additional \$750,000 in FY 2026-27. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Transfer from the Unclaimed Property Cash Fund** – The recommendation includes an excess balance transfer of \$1 million from the Unclaimed Property Cash Fund to the General Fund in FY 2025-26. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Treasurer Salary Fund Mix** – The recommendation includes a General Fund appropriation reduction of \$52,200 and a corresponding cash fund appropriation increase in FY 2025-26 and FY 2026-27. The State Treasurer's salary can be paid from proceeds of the Unclaimed Property Cash Fund.

## **TRANSPORTATION**

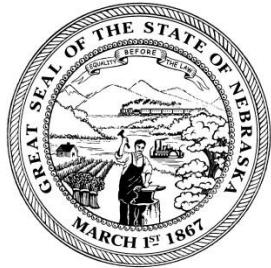
### **MOTOR VEHICLES, DEPARTMENT OF (24)**

**Transfer from the Vehicle Title Registration System Replacement and Maintenance Fund** – The recommendation includes the agency requested excess balance transfer of \$1 million from the Vehicle Title Registration System Replacement and Maintenance Fund to the General Fund in FY 2025-26. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

### **TRANSPORTATION, DEPARTMENT OF (27)**

**Transfers from the Aeronautics Division Cash Fund** – The recommendation includes the agency requested excess balance transfer of \$750,000 from the Aeronautics Division Cash Fund to the General Fund in FY 2025-26. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.

**Transfer from the Grade Crossing Construction Fund** – The recommendation includes the agency requested excess fund balance transfer of \$1.25 million in FY 2025-26 and FY 2026-27 from the Grade Crossing Construction Fund to the General Fund. The remaining balance is sufficient to cover the future spending projections. Further analysis demonstrating sustainability can be found in Appendix A – Funds Analysis.



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## Summary of Mid-Biennium Budget Adjustments



Ag #	Agency Name	Program #	Program Name	Issue Name	Aid Description	Type	Fund	Reappropriation Reduction	FY 2025-26 Request	FY 2025-26 Governor	FY 2026-27 Request	FY 2026-27 Governor
003	Legislative Council	122	Legislative Services	DAS Print Rate Reduction	Agency Operations	Operations	General	0	0	-3,307	0	-1,323
		123	Clerk of the Legislature	DAS Print Rate Reduction	Agency Operations	Operations	General	0	0	-10,335	0	-4,134
		127	Revisor of Statutes	DAS Print Rate Reduction	Agency Operations	Operations	General	0	0	-8,346	0	-3,338
005	Supreme Court	003	Salaries-Supreme Court Judges	Health Insurance Surcharge	Agency Operations	Operations	General	0	28,721	0	31,880	0
		004	Salaries-Appeals Court Judges	Health Insurance Surcharge	Agency Operations	Operations	General	0	24,718	0	27,437	0
		006	Salaries-District Court Judges	Health Insurance Surcharge	Agency Operations	Operations	General	0	231,685	0	257,170	0
		007	Salaries-County Court Judges	Health Insurance Surcharge	Agency Operations	Operations	General	0	204,465	0	226,956	0
		052	Court Operations	AS400 Replacement	Agency Operations	Operations	General	0	0	0	1,000,000	0
				Court Fees	Agency Operations	Operations	General	0	0	0	0	-11,405,458
				Court Fees	Agency Operations	Operations	Cash	0	0	0	0	11,405,458
				DAS Print Rate Reduction	Agency Operations	Operations	General	0	0	-16,527	0	-6,612
				DAS Rate Reductions	Agency Operations	Operations	General	0	0	-22,644	0	0
				Health Insurance Surcharge	Agency Operations	Operations	General	0	1,090,277	0	1,210,208	0
				Health Insurance Surcharge	Agency Operations	Operations	Cash	0	15,131	0	16,795	0
				Health Insurance Surcharge	Agency Operations	Operations	Federal	0	6,544	0	7,264	0
		067	Probation Services	DAS Print Rate Reduction	Agency Operations	Operations	General	0	0	-1,282	0	-513
				DAS Rate Reductions	Agency Operations	Operations	General	0	0	-43,550	0	0
				Health Insurance Surcharge	Agency Operations	Operations	General	0	733,329	0	813,995	0
				Health Insurance Surcharge	Agency Operations	Operations	Federal	0	2,793	0	3,100	0
		235	Probation Contractual Services	Health Insurance Surcharge	Agency Operations	Operations	Cash	0	9,066	0	10,064	0
		420	Specialized Courts	DAS Print Rate Reduction	Agency Operations	Operations	General	0	0	-4	0	-2
				DAS Rate Reductions	Agency Operations	Operations	General	0	0	-2,435	0	0
				Health Insurance Surcharge	Agency Operations	Operations	General	0	154,423	0	171,409	0
		434	Office of Public Guardian	DAS Print Rate Reduction	Agency Operations	Operations	General	0	0	-926	0	-370
				DAS Rate Reductions	Agency Operations	Operations	General	0	0	-1,959	0	0
				Health Insurance Surcharge	Agency Operations	Operations	General	0	70,179	0	77,899	0
		435	Community Corrections	DAS Print Rate Reduction	Agency Operations	Operations	General	0	0	-2,849	0	-1,140
				DAS Rate Reductions	Agency Operations	Operations	General	0	0	-2,126	0	0
				Opioid Settlement Fund Mix Shift	Agency Operations	Operations	General	0	0	-6,500,000	0	-6,500,000
				Opioid Settlement Fund Mix Shift	Agency Operations	Operations	Cash	0	0	6,500,000	0	6,500,000
				Health Insurance Surcharge	Agency Operations	Operations	General	0	572,647	0	635,638	0
		437	Juvenile Justice	DAS Print Rate Reduction	Agency Operations	Operations	General	0	0	-765	0	-306
				DAS Rate Reductions	Agency Operations	Operations	General	0	0	-9,141	0	0
				Health Insurance Surcharge	Agency Operations	Operations	General	0	572,718	0	635,717	0
009	Secretary of State	009	Salary-Secretary Of State	Secretary of State Salary Fund Shift	Agency Operations	Operations	General	0	0	0	0	-97,877
				Secretary of State Salary Fund Shift	Agency Operations	Operations	Cash	0	0	0	0	97,877
		020	Services and Administration	Health Insurance Surcharge	Agency Operations	Operations	General	0	5,000	0	5,000	0
				Health Insurance Surcharge	Agency Operations	Operations	Cash	0	70,000	0	70,000	0
010	Auditor	010	Salary-State Auditor	Auditor Salary Fund Shift	Agency Operations	Operations	General	0	0	0	0	-100,000
				Auditor Salary Fund Shift	Agency Operations	Operations	Cash	0	0	0	0	100,000
011	Attorney General	496	Interstate Water Litigation	Water Litigation Fund Shift	Agency Operations	Operations	General	0	0	0	0	-300,000
				Water Litigation Fund Shift	Agency Operations	Operations	Cash	0	0	0	0	300,000



Ag #	Agency Name	Program #	Program Name	Issue Name	Aid Description	Type	Fund	Reappropriation Reduction	FY 2025-26 Request	FY 2025-26 Governor	FY 2026-27 Request	FY 2026-27 Governor
016	Revenue	111	Motor Fuels	Department Spending Efficiencies	Agency Operations	Operations	Cash	0	-68,149	-68,149	-93,591	-93,591
				Department Spending Efficiencies	PSL	PSL	PSL	0	-51,182	-51,182	-70,290	-70,920
		112	Property Assessment	DAS Print Rate Reduction	Agency Operations	Operations	General	0	0	-2,864	0	-1,146
				DAS Rate Reductions	Agency Operations	Operations	General	0	0	-479	0	0
				OCIO Rate Reductions	Agency Operations	Operations	General	0	0	-15,330	0	0
				Scottsbluff Office Reduction	Agency Operations	Operations	General	0	-73,535	-73,535	-100,804	-100,804
				Scottsbluff Office Reduction	PSL	PSL	PSL	0	-51,770	-51,770	-71,098	-71,098
				Property Tax Credit	State Aid	Aid	Cash	0	3,700,000	0	0	0
				School Property Tax Credit	State Aid	Aid	Cash	0	18,000,000	0	0	0
121			School District Property Tax Credit Program	School District Property Tax Credit Increase	State Aid	Aid	Cash	0	0	18,000,000	0	0
132			Property Tax Credit Program	Property Tax Credit Increase	State Aid	Aid	Cash	0	0	3,700,000	0	0
164			Gamblers Assistance	Problem Gambling Shift	Agency Operations	Operations	Cash	0	0	-2,058,877	0	-2,067,273
				Problem Gambling Shift	State Aid	Aid	Cash	0	0	-1,150,000	0	-1,150,000
				Problem Gambling Shift	PSL	PSL	PSL	0	0	-149,532	0	-154,334
165			Charitable Gaming	Cash Device Aid	State Aid	Aid	Cash	0	0	1,900,000	0	2,000,000
				Cash Device Fee Increase	Agency Operations	Operations	Cash	0	0	582,000	0	0
				Charitable Gaming Revenues	Agency Operations	Operations	General	0	-141,870	-141,870	-141,870	0
				Charitable Gaming Revenues	Agency Operations	Operations	Cash	0	141,870	0	141,870	0
				Mechanical Amusement Cash Device	Agency Operations	Operations	Cash	0	700,000	700,000	700,000	700,000
018	Agriculture	078	Agriculture Department	Agribility Aid Reduction	Agribility	Aid	General	0	0	0	-300,000	0
				Feed Tonnage Increase	Agency Operations	Aid	General	0	0	0	-550,000	-550,000
				Feed Tonnage Increase	Agency Operations	Aid	Cash	0	0	0	550,000	550,000
				International Promotion Reduction in Force	Agency Operations	Aid	General	0	-221,927	-221,927	-242,166	-242,166
				International Promotion Reduction in Force	PSL	PSL	PSL	0	-176,726	-176,726	-193,343	-193,343
				Office Specialist Reduction	Agency Operations	Aid	General	0	-40,069	-40,069	-55,200	-55,200
				Office Specialist Reduction	PSL	PSL	PSL	0	-27,635	-27,635	-40,073	-40,073
				Riparian Aid Reduction	Riparian Vegetation Aid	Aid	General	0	0	0	-353,000	-353,000
021	Fire Marshal	193	Public Protection	Discretionary Position - Reduce Funding	Agency Operations	Operations	General	0	-90,000	-90,000	-90,000	-90,000
				Discretionary Position - Reduce Funding	PSL	PSL	PSL	0	-57,283	-57,283	-57,283	-57,283
				Federal Grant Award Received-Offset GF Expense	Agency Operations	Operations	General	0	-108,175	-108,175	-76,751	-76,751
				Federal Grant Award Received-Offset GF Expense	Agency Operations	Operations	Federal	0	108,175	108,175	76,751	76,751
				Office Specialist - Eliminate Position	Agency Operations	Operations	General	0	-50,000	-50,000	-50,000	-50,000
				Office Specialist - Eliminate Position	PSL	PSL	PSL	0	-39,200	-39,200	-39,200	-39,200
				Reduce expenses associated with overnight lodging	Agency Operations	Operations	General	0	-8,000	-8,000	0	0
				Re-Entry Deputy Eliminate Position	Agency Operations	Operations	General	0	-150,000	-150,000	-126,000	-126,000
				Re-Entry Deputy Eliminate Position	PSL	PSL	PSL	0	-51,875	-51,875	-54,500	-54,500
340		340	Training Division	Training Division - Shift Costs to Cash Funds	Agency Operations	Operations	General	0	-90,000	-90,000	-90,000	-90,000
				Training Division - Shift Costs to Cash Funds	Agency Operations	Operations	Cash	0	90,000	90,000	90,000	90,000
				Training Equipment - Reduce Expenditures	Agency Operations	Operations	General	0	-13,972	-13,972	-13,972	-13,972
023	Labor	031	Division of Employment	Administrative Revenue	Agency Operations	Operations	Cash	0	0	0	2,500,000	2,500,000
				Administrative Revenue	Agency Operations	Operations	Federal	0	0	0	0	-4,678,261
				Workforce Development Aid	State Aid	Aid	Cash	0	0	0	0	4,000,000
194		194	Public Protection	Administrative Revenue	Agency Operations	Operations	Cash	0	0	0	1,000,000	1,000,000
				Reduce General Fund Usage	Agency Operations	Operations	General	0	-266,358	-266,358	-272,186	-1,051,569
				Reduce General Fund Usage	Agency Operations	Operations	Cash	0	266,358	266,358	272,186	272,186
				Reduce General Fund Usage	PSL	PSL	PSL	0	-179,108	-179,108	-184,482	-184,482
480		480	Education Scholarships	Education Scholarships	Agency Operations	Operations	General	0	0	0	0	100,000
				Education Scholarships	Education Scholarships	Aid	General	0	0	0	0	7,000,000
				Education Scholarships	PSL	PSL	PSL	0	0	0	0	100,000

Ag #	Agency Name	Program #	Program Name	Issue Name	Aid Description	Type	Fund	Reappropriation Reduction	FY 2025-26 Request	FY 2025-26 Governor	FY 2026-27 Request	FY 2026-27 Governor
025	Health & Human Services	030	Tobacco Prevention and Control	Tobacco Prevention Reduction	Agency Operations	Operations	Cash	0	0	-750,000	0	-750,000
		033	Administration	BBB SNAP Admin Matching % Reduction	Agency Operations	Operations	General	0	0	0	11,250,000	11,250,000
				BBB SNAP Admin Matching % Reduction	Agency Operations	Operations	Federal	0	0	-11,250,000	-11,250,000	
				Center for Nursing Reduction	Agency Operations	Operations	General	0	-3,000,000	-3,000,000	-3,000,000	
				Converting Contractors to FTEs	PSL	PSL	PSL	0	25,875,000	25,875,000	25,875,000	
				DAS Print Rate Reduction	Agency Operations	Operations	General	0	0	-318,296	0	-127,319
				DAS Rate Reductions	Agency Operations	Operations	General	0	0	-255,080	0	0
				Dementia Advisory Council Fund Shift	Agency Operations	Operations	General	0	0	0	0	-99,326
				Dementia Advisory Council Fund Shift	Agency Operations	Operations	Cash	0	0	0	0	99,326
				Dental Director Fund Shift	Agency Operations	Operations	General	0	0	0	0	-238,562
				Dental Director Fund Shift	Agency Operations	Operations	Cash	0	0	0	0	238,562
				OCIO Rate Reductions	Agency Operations	Operations	General	0	0	-4,751,192	0	0
				Operational Efficiencies (033)	Agency Operations	Operations	General	0	-2,846,634	-2,846,634	-3,712,945	-3,712,945
				Operational Efficiencies (033)	Agency Operations	Operations	Cash	0	-86,435	-86,435	-86,435	-86,435
				Operational Efficiencies (033)	Agency Operations	Operations	Federal	0	-2,138,771	-2,138,771	-2,305,082	-2,305,082
				Family Resource Juvenile Assessment Reduction	Agency Operations	Operations	Cash	0	0	-1,000,000	0	-1,000,000
				Family Resource Juvenile Assessment Reduction	PSL	PSL	PSL	0	0	-60,000	0	-60,000
038	Behavioral Health Aid			Carryover Appropriation Reduction	Behavioral Health Aid	Operations	General	0	-12,000,000	-12,000,000	0	0
				Contractual Efficiencies	Behavioral Health Aid	Aid	General	0	0	0	0	-9,200,000
				Eliminate SMI Waiver	Behavioral Health Aid	Aid	General	0	0	-4,000,000	0	0
				Mental Health First Aid Training Reduction	Behavioral Health Aid	Aid	General	0	0	0	0	-100,000
				Operational Efficiencies (038)	Behavioral Health Aid	Aid	General	0	-2,987,500	-2,987,500	-3,350,000	-3,350,000
				Operational Efficiencies (038)	State Aid	Aid	Cash	0	300,000	300,000	400,000	400,000
				Operational Efficiencies (038)	State Aid	Aid	Federal	0	187,500	187,500	250,000	250,000
				Problem Gambling Shift	State Aid	Aid	Cash	0	0	0	0	2,570,747
				Find Alternative Funding for 988	Behavioral Health Aid	Aid	General	0	0	0	-3,478,000	-3,478,000
				Find Alternative Funding for 988	State Aid	Aid	Cash	0	0	0	3,478,000	3,478,000
175	Rural Health Provider Incentive Prg			Rural Health Provider Incentive Program Reduction	Medical Student Assistance	Aid	General	0	0	0	0	-1,500,000
250	Juvenile Services			DAS Print Rate Reduction	Agency Operations	Operations	General	0	0	-2,256	0	-903
				DAS Rate Reductions	Agency Operations	Operations	General	0	0	-14,955	0	0
				OCIO Rate Reductions	Agency Operations	Operations	General	0	0	-10,182	0	0
				PSL Increases	PSL	PSL	PSL	0	1,400,000	1,400,000	1,400,000	1,400,000
				YRTC Education from Rule 10 to Rule 18	Agency Operations	Operations	General	0	0	0	0	-2,000,000
344	Children's Health Insurance			CHIP Authority	State Aid	Aid	Cash	0	0	36,000,000	0	36,000,000
347	Public Assistance			Operational Efficiencies (347)	Public Assistance	Aid	General	0	-51,396,819	-16,396,819	-26,362,426	-1,362,426
				Operational Efficiencies (347)	State Aid	Aid	Federal	0	271,819	271,819	362,426	362,426
				Respite Reduction	State Aid	Aid	Cash	0	0	0	0	-810,000
348	Medicaid			Concurrent Medicaid Enrollment	Medicaid	Aid	Federal	0	-19,356,390	-19,356,390	-18,252,051	-18,252,051
				Concurrent Medicaid Enrollment	State Aid	Aid	General	0	-15,000,000	-15,000,000	-15,000,000	-15,000,000
				Cost Sharing Options	Medicaid	Aid	General	0	0	0	-2,000,000	-2,000,000
				Cost Sharing Options	State Aid	Aid	Federal	0	0	0	-2,433,607	-2,433,607
				Eliminate Retro Eligibility	Medicaid	Aid	General	0	0	0	-18,021,375	-18,021,375
				Eliminate Retro Eligibility	State Aid	Aid	Federal	0	0	0	-21,928,470	-21,928,470
				Eliminate SNF Pilot	Medicaid	Aid	General	0	0	-500,000	0	0
				Excess Profit Fund	Medicaid	Aid	General	0	0	0	4,941,593	2,441,593
				Excess Profit Fund	State Aid	Aid	Federal	0	0	0	6,012,947	6,012,947
				Hospital Assessment	Medicaid	Aid	General	0	-22,500,000	-22,500,000	-22,500,000	-22,500,000
				Low Income Children PPA	Medicaid	Aid	General	0	-8,000,000	-8,000,000	0	0
				Low Income Children PPA	State Aid	Aid	Federal	0	8,000,000	8,000,000	0	0
				Medicaid Deficit - Encumbrance and Population	Medicaid	Aid	General	0	56,524,781	56,524,781	77,144,758	19,644,758
				Medicaid Deficit - Encumbrance and Population	State Aid	Aid	Federal	0	72,941,048	72,941,048	93,870,001	23,903,807
				Part D Clawback	Medicaid	Aid	General	0	0	3,736,222	0	7,472,444
				Part D Clawback	State Aid	Aid	Federal	0	0	-3,736,222	0	-7,472,444
				Prescription Drug Dispensing Fee	Medicaid	Aid	General	0	0	0	0	-1,400,000
				Prescription Drug Dispensing Fee	State Aid	Aid	Federal	0	0	0	0	-1,703,525
				Rate Corrections (Medicaid)	Medicaid	Aid	General	0	-12,138,777	-12,138,777	-13,599,252	-23,599,252
				Rate Corrections (Medicaid)	State Aid	Aid	Federal	0	-15,664,194	-15,664,194	-16,547,616	-28,715,650
				Smoking Cessation Reduction	State Aid	Aid	Cash	0	0	-450,000	0	-450,000
				Transfer AD Waiver from Medicaid to DD (FY27)	Medicaid	Aid	General	0	0	0	-219,147,895	-219,147,895
				Transfer AD Waiver from Medicaid to DD (FY27)	State Aid	Aid	Federal	0	0	0	-180,101,322	-180,101,322

Ag #	Agency Name	Program #	Program Name	Issue Name	Aid Description	Type	Fund	Reappropriation Reduction	FY 2025-26 Request	FY 2025-26 Governor	FY 2026-27 Request	FY 2026-27 Governor
025	Health & Human Service	348	Medicaid	Medicaid Nursing Home Visitation Reduction	State Aid	Aid	Cash	0	0	-380,628	0	-774,002
				Medicaid Nursing Home Visitation Reduction	State Aid	Aid	Federal	0	0	-694,972	0	-1,377,198
				Medicaid FMAP	Medicaid	Aid	General	0	0	0	-3,596,645	-3,596,645
		354	Child Welfare Aid	Medicaid FMAP	State Aid	Aid	Federal	0	0	0	3,596,645	3,596,645
				Child Advocacy Center Reduction	Child Welfare Aid	Aid	General	0	0	0	0	0
				Children and Family Services Deficit	Child Welfare Aid	Aid	General	0	32,798,175	32,798,175	31,225,579	11,729,357
				Children and Family Services Deficit	State Aid	Aid	Cash	0	0	0	0	3,883,432
				Family Support Service Cap	Child Welfare Aid	Aid	General	0	0	-1,401,500	0	-5,605,998
				Kinship Foster Care	Child Welfare Aid	Aid	General	0	-6,000,000	-6,000,000	-16,000,000	-16,000,000
				Operational Efficiencies (354)	Child Welfare Aid	Aid	General	0	-7,196,676	-7,196,676	-8,178,901	-8,178,901
				State Ward Education (Prob/HCCF)	Child Welfare Aid	Aid	General	0	-3,000,000	-3,000,000	-15,560,680	-15,560,680
		365	Mental Health Operations	State Ward Education (Prob/HCCF)	State Aid	Aid	Cash	0	3,000,000	3,000,000	15,560,680	15,560,680
				DAS Print Rate Reduction	Agency Operations	Operations	General	0	0	-7,305	0	-2,922
				DAS Rate Reductions	Agency Operations	Operations	General	0	0	-43,111	0	0
				LRC Deficit	Agency Operations	Operations	General	0	0	15,000,000	0	7,500,000
				OCIO Rate Reductions	Agency Operations	Operations	General	0	0	-31,826	0	0
				PSL Increases	PSL	PSL	PSL	0	18,700,000	18,700,000	18,700,000	18,700,000
421	Beatrice St Developmental Center (BSDC)			BSDC Base Appropriation Reduction	Agency Operations	Operations	General	0	-5,750,000	-5,750,000	-2,250,000	-2,250,000
				BSDC Base Appropriation Reduction	Agency Operations	Operations	Cash	0	2,500,000	2,500,000	0	0
				BSDC Base Appropriation Reduction	Agency Operations	Operations	Federal	0	1,000,000	1,000,000	0	0
				DAS Print Rate Reduction	Agency Operations	Operations	General	0	0	-1,169	0	-467
				DAS Rate Reductions	Agency Operations	Operations	General	0	0	-13,030	0	0
				OCIO Rate Reductions	Agency Operations	Operations	General	0	0	-9,068	0	0
424	Developmental Disability Aid			AD Waiver Reduction	Developmental Disabilities Aid	Aid	General	0	0	0	0	-14,118,676
				AD Waiver Reduction	State Aid	Aid	Federal	0	0	0	0	-17,179,653
				DD Efficiencies	Developmental Disabilities Aid	Aid	General	0	0	0	0	-3,318,016
				DD Efficiencies	State Aid	Aid	Federal	0	0	0	0	-4,037,373
				Eliminate Consultive Assessments	Developmental Disabilities Aid	Aid	General	0	0	0	0	-2,800,000
				Eliminate Consultive Assessments	State Aid	Aid	Federal	0	0	0	0	-3,407,049
				Reduce Funding Over Risk Tier DD Waiver	Developmental Disabilities Aid	Aid	General	0	0	-1,500,000	0	-2,500,000
				Reduce Funding Over Risk Tier DD Waiver	State Aid	Aid	Federal	0	0	-1,935,639	0	-3,042,008
				Transfer AD Waiver from Medicaid to DD (FY27)	Developmental Disabilities Aid	Aid	General	0	0	0	219,147,895	219,147,895
				Transfer AD Waiver from Medicaid to DD (FY27)	State Aid	Aid	Federal	0	0	0	180,101,322	180,101,322
502	Public Health Aid			Minority Health Reduction	State Aid	Aid	Cash	0	0	-650,000	0	-650,000
514	Health Aid			Eliminate Critical Incident Stress Mngmt Approp	Health Aid	Aid	General	0	-442,500	-442,500	-442,500	-442,500
				Every Woman Matters Fund Shift	Health Aid	Aid	General	0	0	0	0	-218,000
				Every Woman Matters Fund Shift	State Aid	Aid	Cash	0	0	0	0	218,000
				Nebraska Cancer Network Reduction	State Aid	Aid	Cash	0	0	0	0	-500,000
				Pediatric Cancer Reduction	State Aid	Aid	Cash	0	0	0	0	-2,700,000
				Perinatal Quality Improvement Collaborative	Health Aid	Aid	General	0	0	0	0	-70,000
				Perinatal Quality Improvement Collaborative	State Aid	Aid	Cash	0	0	0	0	-130,000
				Stay in the Game Fund Shift	Health Aid	Aid	General	0	0	0	0	-290,000
				Stay in the Game Fund Shift	State Aid	Aid	Cash	0	0	0	0	290,000
571	Community-Based Aging Services			Agencies on Aging Reduction	State Aid	Aid	Cash	0	0	-2,000,000	0	-2,000,000
623	Biomedical Research			Biomedical Research Reduction	State Aid	Aid	Cash	0	0	-1,150,000	0	-15,000,000
624	Health Information Exchange			Contractual Efficiencies	Agency Operations	Operations	General	0	0	0	0	-4,774,860
028	Veterans Affairs	511	Veterans' Affairs	DAS Rate Reductions	Agency Operations	Operations	General	0	0	-169,152	0	0
				NDVA Director's Salary Fund Shift	Agency Operations	Operations	General	0	0	0	-86,705	-86,705
				NDVA Director's Salary Fund Shift	Agency Operations	Operations	Cash	0	0	0	86,705	86,705
				NDVA Fund Mix Issue	Agency Operations	Operations	General	0	-7,270,000	-7,270,000	-3,500,000	-3,500,000
				NDVA Fund Mix Issue	Agency Operations	Operations	Cash	0	5,270,000	5,270,000	5,000,000	5,000,000
				NDVA Fund Mix Issue	Agency Operations	Operations	Federal	0	7,500,000	7,500,000	7,500,000	7,500,000
				NDVA Fund Mix Issue	PSL	PSL	PSL	0	2,000,000	2,000,000	2,000,000	2,000,000
				NDVA Veterans' Aid Fund Issue	Agency Operations	Operations	General	0	-2,500,000	-2,500,000	-2,500,000	-2,500,000
				NDVA Veterans' Aid Fund Issue	Agency Operations	Operations	Cash	0	2,500,000	2,500,000	2,500,000	2,500,000
				OCIO Rate Reductions	Agency Operations	Operations	General	0	0	-126,020	0	0

Ag #	Agency Name	Program #	Program Name	Issue Name	Aid Description	Type	Fund	Reappropriation Reduction	FY 2025-26 Request	FY 2025-26 Governor	FY 2026-27 Request	FY 2026-27 Governor
031	<b>Military Department</b>	544	<b>National &amp; State Guard</b>	Cut One (1) Marketing Position Cut One (1) Office Technician Position DAS Rate Reductions Military Workforce Consultant	Agency Operations Agency Operations Agency Operations Agency Operations	Operations Operations Operations Operations	General General General General	0 0 0 0	-52,763 -45,916 0 0	-52,763 -45,916 -9,730 0	-75,354 -56,752 0 0	-75,354 -56,752 0 0
		545	<b>Emergency Management</b>	DAS Rate Reductions SEAT from Emergency Funds Only	Agency Operations Agency Operations	Operations Operations	General General	0 0	0 -362,520	-1,216 -362,520	0 -362,520	0 -362,520
		548	<b>Tuition Assistance</b>	Tuition Reimbursement Increase	Military Tuition Assistance	Aid	General	0	0	100,000	0	0
		927	<b>State/Federal Match Projects</b>	Reduce Readiness Center Capital Project Funds	Agency Operations	Operations	General	0	-72,416	-72,416	0	0
		992	<b>Statewide Readiness Center Generators</b>	Reduce Readiness Center Capital Project Funds	Agency Operations	Operations	General	0	0	0	-47,912	-47,912
033	<b>Game &amp; Parks</b>	330	<b>Habitat Development</b>	Health Insurance Surcharge	Agency Operations	Operations	Cash	0	122,899	122,899	118,767	0
		336	<b>Wildlife Conservation</b>	Law Enforcement Program Salary Adjustment Law Enforcement Program Salary Adjustment Health Insurance Surcharge	Agency Operations PSL Agency Operations	Operations PSL Operations	Cash PSL Cash	0 0 0	339,203 294,575 653,597	0 0 653,897	553,018 480,259 451,335	0 0 0
		549	<b>Parks - Administration and Operation</b>	Health Insurance Surcharge	Agency Operations	Operations	Cash	0	69,466	69,466	0	0
		617	<b>Engineering &amp; Area Maintenance</b>	Vacant Position Reduction Vacant Position Reduction Health Insurance Surcharge	Agency Operations Agency Operations Agency Operations	Operations Operations Operations	PSL Cash Cash	0 0 0	0 0 15,777	0 0 15,777	-54,804 -63,106 0	0 0 0
		973	<b>Fish Production Facilities</b>	Shift Capital Authority	Capital Construction	Capital	Cash	0	2,500,000	2,500,000	-2,500,000	-2,500,000
034	<b>Library Commission</b>	252	<b>Library Services</b>	Director Fund Mix	Agency Operations	Operations	General	0	0	-36,000	0	-36,000
035	<b>Liquor Commission</b>	073	<b>Enforcement and Regulation</b>	Cannabis Cash Increase Fund Mix shift Fund Mix shift Liquor Cash Increase Liquor Control Commission - Mid-Biennium Request Liquor Control Commission - Mid-Biennium Request Reappropriation Reduction	Agency Operations Agency Operations Agency Operations Agency Operations Agency Operations PSL Agency Operations	Operations Operations Operations Operations Operations PSL Operations	Cash General Cash Cash General PSL General	0 0 0 0 0 	0 0 0 0 1,200,000 854,443 512,500	0 0 0 0 0 150,000 0	0 0 0 0 2,075,413 523,875 0	1,000,000 -100,000 100,000 0 0 150,000 0
036	<b>Racing &amp; Gaming Commission</b>	074	<b>Horseracing Standards</b>	Racing Appropriation	Agency Operations	Operations	Cash	0	350,000	350,000	350,000	350,000
037	<b>Workers Compensation</b>	526	<b>Judges Salaries</b>	Judges Salaries Judges Salaries	Agency Operations PSL	Operations PSL	Cash PSL	0 0	1 1	1 1	0 0	0 0
		530	<b>Court Administration</b>	WCC Cash Fund	Agency Operations	Operations	Cash	0	500,000	0	0	0
046	<b>Corrections</b>	200	<b>Operations</b>	DAS Print Rate Reduction DAS Rate Reductions McCook Work Ethic Camp conversion Miscellaneous savings NCRC Pilot and Risk Assessment Tool Study NCYF Repurposing OCIO Rate Reductions	Agency Operations Agency Operations Agency Operations Agency Operations Agency Operations Agency Operations Agency Operations	Operations Operations Operations Operations Operations Operations Operations	General General General General General General General	0 0 0 0 0 0 0	0 0 -1,900,000 0 -500,000 0 0	-33,839 -163,357 -1,900,000 0 -500,000 2,000,000 -830,046	0 0 -10,200,000 -2,488,863 0 0 0 0	-13,536 0 -10,200,000 -2,488,863 0 -6,000,000 0
		213	<b>Corrections Workforce Recruitment and Development</b>	Peru State College Workforce & Development Program	Agency Operations	Operations	General	0	-486,733	-486,733	0	0

Ag #	Agency Name	Program #	Program Name	Issue Name	Aid Description	Type	Fund	Reappropriation Reduction	FY 2025-26 Request	FY 2025-26 Governor	FY 2026-27 Request	FY 2026-27 Governor	
046	Corrections	214	<b>Vocational and Life Skills</b>		DAS Print Rate Reduction	Agency Operations	Operations	General	0	0	-2,490	0	-996
				DAS Rate Reductions	Agency Operations	Operations	General	0	0	-767	0	0	
				OCIO Rate Reductions	Agency Operations	Operations	General	0	0	-1,119	0	0	
047	Educational Television	533	<b>Network Operations</b>		Base Reduction	Agency Operations	Operations	General	0	0	-1,126,447	0	-1,126,447
		566	Public Radio	Base Reduction	Agency Operations	Operations	General	0	0	-56,275	0	-56,275	
048	Postsecondary Coord.	640	<b>Administration</b>		Operations Fund Shift	Agency Operations	Operations	General	0	0	-39,120	0	0
		690	<b>Nebr Opportunity Grant Program</b>		Davis Scholarship to NOG	Nebraska Opportunity Grant Prog.	Aid	General	0	0	-430,000	0	0
			Davis Scholarship to NOG		State Aid	Aid	Cash	0	0	430,000	0	0	
		691	<b>Access College Early Scholarship Prog.</b>		ACE Scholarship Funding	Access College Early Program	Aid	General	0	0	-50,000	0	-150,000
050	State Colleges/Board	048	<b>Board Office</b>		Fund Mix shift	Agency Operations	Operations	General	0	0	-4,000,000	0	-4,000,000
			Fund Mix shift		Agency Operations	Operations	Cash	0	0	4,000,000	0	4,000,000	
053	Real Estate Appraisers	079	<b>Appraiser Licensing</b>		Health Insurance Surcharge	Agency Operations	Operations	Cash	0	12,263	0	12,876	0
054	Historical Society	648	<b>State Historical Society</b>		10% General Fund reduction	Agency Operations	Operations	General	0	-528,604	-528,604	-528,604	-528,604
			Cemetery Registry Reduction		Agency Operations	Operations	General	0	-17,000	-17,000	-17,000	-17,000	-17,000
			Fund Mix shift		Agency Operations	Operations	General	0	-180,000	-180,000	0	0	0
			Fund Mix shift		Agency Operations	Operations	Cash	0	180,000	180,000	0	0	0
			Increase Cash Fund Appropriation		Agency Operations	Operations	Cash	0	430,628	430,628	430,628	430,628	430,628
064	State Patrol	100	<b>Public Protection</b>		Administrative Efficiencies - Reduction in Costs	Agency Operations	Operations	General	0	-33,000	-33,000	-33,000	-33,000
			Compensatory Time/Overtime Reduction		Agency Operations	Operations	General	0	-628,631	-628,631	-657,610	-657,610	
			Elimination of Civilian Positions		Agency Operations	Operations	General	0	-722,532	-722,532	-511,863	-511,863	
			Elimination of Civilian Positions		PSL	PSL		0	-572,295	-572,295	-425,894	-425,894	
			OCIO Rate Reductions		Agency Operations	Operations	General	0	0	-277,674	0	0	
			Position Fund Mix Shift		Agency Operations	Operations	General	0	-952,685	-952,685	-952,685	-952,685	
			Position Fund Mix Shift		Agency Operations	Operations	Cash	0	313,340	313,340	313,340	313,340	
			Position Fund Mix Shift		PSL	PSL		0	-493,935	-493,935	-493,935	-493,935	
			Recruitment Expense Reductions		Agency Operations	Operations	General	0	-30,000	-30,000	-30,000	-30,000	
			Rent Expense - Buildings Reduction		Agency Operations	Operations	General	0	-3,060	-3,060	-3,060	-3,060	
			Training & Related Travel Reductions		Agency Operations	Operations	General	0	-147,333	-147,333	-147,333	-147,333	
			Uniform Expense Reduction		Agency Operations	Operations	General	0	-70,250	-70,250	-70,250	-70,250	
			Vehicle Budget Reduction		Agency Operations	Operations	General	0	0	-567,500	0	0	
			Vehicle Equipment and Supply Reduction		Agency Operations	Operations	General	0	0	-161,485	0	-161,485	
		325	<b>Operational Improvements</b>		Budget Bill Adjustments Post Sine Die	PSL	PSL		0	0	0	0	-40
			Position Fund Mix Shift		Agency Operations	Operations	Cash	0	68,187	68,187	68,187	68,187	
			Position Fund Mix Shift		PSL	PSL		0	57,896	57,896	57,896	57,896	
630	State Capitol Security		OCIO Rate Reductions		Agency Operations	Operations	General	0	0	-11,181	0	0	
850	Public Safety Communication System		OCIO Rate Reductions		Agency Operations	Operations	General	0	0	-75,378	0	0	
			Position Fund Mix Shift		PSL	PSL		0	436,039	436,039	436,039	436,039	

Ag #	Agency Name	Program #	Program Name	Issue Name	Aid Description	Type	Fund	Reappropriation Reduction	FY 2025-26 Request	FY 2025-26 Governor	FY 2026-27 Request	FY 2026-27 Governor	
065	Administrative Services	174	OCIO Operations	Transfer OCIO FTE to State Accounting Transfer OCIO FTE to State Accounting	Agency Operations PSL	Operations PSL	Revolving PSL	0 0	0 0	0 0	-729,548 -536,125	-729,548 -536,125	
		509	Budget Administration	General Fund Reduction - Budget Office	Agency Operations	Operations	General	0	-199,041	-199,041	-199,041	-199,041	
		560	Building Division	General Fund Reduction - State Building Division	Agency Operations	Operations	General	0	-23,005	-23,005	-23,005	-23,005	
		567	Accounting Division	Transfer OCIO FTE to State Accounting	PSL	PSL	PSL	0	0	0	536,125	536,125	
		594	State Insurance	Cash Fund Reappropriation Reduction State Insurance - Fund Type Correction State Insurance - Fund Type Correction State Insurance - Self-Insured Liability Fund	Agency Operations Agency Operations Agency Operations Agency Operations	Operations Operations Operations Operations	Cash Cash Revolving Revolving	-100,000 0 0 0	0 -100,000 100,000 150,000	0 0 100,000 150,000	0 0 0 0	0 0 0 0	
		605	Personnel Division	Fund Mix shift Fund Mix shift General Fund Reduction - Personnel General Fund Reduction - Personnel	Agency Operations Agency Operations Agency Operations PSL	Operations Operations Operations PSL	General Revolving General PSL	0 0 0 0	0 0 -100,000 -46,357	-560,000 560,000 -100,000 -46,357	0 0 -100,000 -46,357	0 0 -100,000 -46,357	
		608	Employee Relations Division	General Fund Reduction - Employee Relations	Agency Operations	Operations	General	0	-85,968	-85,968	-85,968	-85,968	
		685	Capitol Commission	General Fund Reduction - Capitol Commission Revolving Fund Reduction	Agency Operations Agency Operations	Operations Operations	General Revolving	0 0	-519,875 0	-519,875 -4,750	-519,875 0	-519,875 -4,750	
		591	Tort Claims	Tort Claims Increase	Agency Operations	Operations	Cash	0	0	0	0	40,360	
067	Equal Opportunity Commission	059	Enf Stds-Equal Employment/Housing	Unit Director for Public Education Reduction Unit Director for Public Education Reduction	Agency Operations PSL	Operations PSL	General PSL	0 0	0 0	0 0	0 0	-78,697 -78,697	
069	Arts Council	327	Aid to the Arts	Meet Funding Needs of Creative District Program	Cultural District Aid	Aid	General	0	1,000,000	0	1,000,000	0	
		329	Nebraska Arts and Humanities	Fund Mix shift Fund Mix shift	Arts Aid Arts Aid	Aid Aid	General Cash	0 0	0 0	0 0	0 0	600,000 -600,000	
072	Economic Development	601	Community & Rural Development	Development Districts Vacant Positions Closed Vacant Positions Closed	Development District Aid Agency Operations PSL	Aid Operations PSL	General Federal PSL	0 0 0	0 -60,531 -60,531	0 -60,531 -60,531	-700,000 -60,531 -60,531	-700,000 -60,531 -60,531	
		603	Industry Recruitment	Business Innovation Act Business Innovation Act Business Innovation Act Business Innovation Act Business Innovation Act Director Fund Mix Director Fund Mix Nebraska Operational Assistance Act Vacant Positions Closed Vacant Positions Closed	Agency Operations Agency Operations Business Innovation Act Business Innovation Act Business Innovation Act Agency Operations PSL PSL NE Operational Assistance Aid Agency Operations PSL	Operations Operations Aid Aid Aid Operations PSL PSL Aid Operations PSL	General Cash General Cash General General General General General General General General General PSL	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 -34,672 -34,672 0 0 -46,020 -46,020	0 0 0 0 0 -34,672 0 0 -46,020 -46,020	0 0 0 0 0 -34,672 0 0 -46,020 -46,020	-700,000 -60,531 -60,531 -60,531 -60,531 -1,100,000 0 0 0 0 -11,020,352 13,900,000 -46,230 0 -250,000 0 -46,020 -46,020 -46,020	-700,000 -60,531 -60,531 -60,531 -60,531 -1,100,000 0 0 0 0 -11,020,352 13,900,000 -46,230 0 -250,000 0 -46,020 -46,020 -46,020
		604	Business Incentives	Vacant Positions Closed Vacant Positions Closed	Agency Operations PSL	Operations PSL	General PSL	0 0	-68,506 -68,506	-68,506 -68,506	-68,506 -68,506	-68,506 -68,506	
		611	Economic Recovery	Economic Recovery Reappropriation Reduction	State Aid	Aid	General	-19,810,440	0	0	0	0	
076	Indian Affairs	584	Commission on Indian Affairs	Agency Salary Adjustments Agency Salary Adjustments	Agency Operations PSL	Operations PSL	General PSL	0 0	6,618 5,747	0 0	6,831 5,932	0 0	
077	Industrial Relations	531	Commission of Industrial Relations	Budget Bill Adjustments Post Sine Die	Agency Operations	Operations	General	0	0	0	0	-60	

Ag #	Agency Name	Program #	Program Name	Issue Name	Aid Description	Type	Fund	Reappropriation Reduction	FY 2025-26 Request	FY 2025-26 Governor	FY 2026-27 Request	FY 2026-27 Governor
078	Crime Commission	150	Juvenile Services Act	Budget Restructure	Agency Operations	Operations	General	0	0	-150,188	0	-154,440
				Budget Restructure	Juvenile Services Aid	Aid	General	0	0	-564,300	0	-564,300
				Budget Restructure	PSL	PSL	PSL	0	0	-84,536	0	-87,197
		153	Juvenile Justice Services - Aid	Budget Restructure	Agency Operations	Operations	General	0	0	1,234,504	0	1,256,377
				Budget Restructure	County Juvenile Services Aid	Aid	General	0	0	5,798,000	0	5,798,000
				Budget Restructure	PSL	PSL	PSL	0	0	295,189	0	304,481
				Budget Restructure	PSL	Operations	PSL	0	0	84,536	0	87,197
				Budget Restructure	PSL	Operations	General	0	0	564,300	0	564,300
				Juvenile Services Aid Reduction	County Juvenile Services Aid	Aid	General	0	0	0	115,000	115,000
				Juvenile Services Aid Reduction	Juvenile Services Aid	Aid	General	0	0	0	-564,300	-564,300
				Reappropriation Reduction	Agency Operations	Operations	General	-1,250,000	0	0	0	0
				Restructure Operations Shift	Agency Operations	Operations	General	0	0	-1,189,304	0	-1,101,937
				Restructure Operations Shift	PSL	PSL	PSL	0	0	-379,725	0	-391,678
				Truancy	Agency Operations	Operations	General	0	-45,200	-45,200	-154,440	-154,440
				UNO Contract	County Juvenile Services Aid	Aid	General	0	-300,000	0	-300,000	-300,000
				Victims Compensation Fund	Agency Operations	Operations	General	0	-500,000	-500,000	0	0
				Victims Compensation Fund	Agency Operations	Operations	Cash	0	500,000	500,000	0	0
155	County Juvenile Services Aid			Budget Restructure	Agency Operations	Operations	General	0	0	-1,084,316	0	-1,101,937
				Budget Restructure	County Juvenile Services Aid	Aid	General	0	0	-5,798,000	0	-5,798,000
				Budget Restructure	PSL	PSL	PSL	0	0	-295,189	0	-304,481
198	Central Administration			Base Reduction Program 220	Agency Operations	Aid	General	0	-153,924	-153,924	-156,643	-156,643
				Budget Restructure	Agency Operations	Operations	General	0	0	854,381	0	880,373
				Budget Restructure	Agency Operations	Operations	Cash	0	0	644,913	0	649,134
				Budget Restructure	Agency Operations	Operations	Federal	0	0	631,553	0	637,673
				Budget Restructure	PSL	PSL	PSL	0	0	669,224	0	690,287
				Reappropriation Reduction	Agency Operations	Operations	General	-127,789	0	0	0	0
				Restructure Operations Shift	Agency Operations	Operations	General	0	0	1,376,368	0	1,403,389
				Restructure Operations Shift	Agency Operations	Operations	Cash	0	0	211,781	0	205,829
				Restructure Operations Shift	Agency Operations	Operations	Federal	0	0	1,458,092	0	1,491,711
				Restructure Operations Shift	PSL	PSL	PSL	0	0	1,125,362	0	1,160,789
199	Law Enforcement Training Center			LET C Fund Mix Shift	Agency Operations	Operations	General	0	-100,000	-100,000	-100,000	-100,000
				LET C Fund Mix Shift	Agency Operations	Operations	Cash	0	100,000	100,000	100,000	100,000
				PSL Increase for NLLETC	PSL	PSL	PSL	0	250,000	250,000	300,000	300,000
				Restore Appropriation for LEER	Agency Operations	Operations	General	0	0	2,500,000	0	2,500,000
201	Victim-Witness Assistance			Budget Restructure	Agency Operations	Operations	General	0	0	-127,739	0	-129,506
				Budget Restructure	Agency Operations	Operations	Federal	0	0	-1,451,441	0	-1,484,949
				Budget Restructure	State Aid	Aid	Federal	0	0	-11,172,294	0	-11,172,294
				Budget Restructure	Victim/Witness Assistance	Aid	General	0	0	-50,457	0	-50,457
				Budget Restructure	PSL	PSL	PSL	0	0	-601,548	0	-620,486
202	Crime Victims Reparations			Budget Restructure	Agency Operations	Operations	General	0	0	-7,961	0	-8,096
				Budget Restructure	Agency Operations	Operations	Cash	0	0	-92,215	0	-94,888
				Budget Restructure	Agency Operations	Operations	Federal	0	0	-6,651	0	-6,762
				Budget Restructure	Crime Victims' Reparations	Aid	General	0	0	-19,200	0	-19,200
				Budget Restructure	State Aid	Aid	Cash	0	0	-353,474	0	-353,474
				Budget Restructure	State Aid	Aid	Federal	0	0	-121,980	0	-121,980
				Victim-Witness Assistance	PSL	PSL	PSL	0	0	-49,434	0	-50,991
203	Jail Standards			Budget Restructure	Agency Operations	Operations	General	0	0	-450,582	0	-466,107
				Budget Restructure	PSL	PSL	PSL	0	0	-288,731	0	-297,819
204	Office of Violence Prevention			Budget Restructure	Agency Operations	Operations	General	0	0	-160,204	0	-163,850
				Budget Restructure	Agency Operations	Operations	Cash	0	0	-10,726	0	-10,941
				Budget Restructure	State Aid	Aid	Cash	0	0	-25,000	0	-25,000
				Budget Restructure	Violence Prevention Grants	Aid	General	0	0	-591,160	0	-591,160
				Budget Restructure	PSL	PSL	PSL	0	0	-94,655	0	-97,634

Ag #	Agency Name	Program #	Program Name	Issue Name	Aid Description	Type	Fund	Reappropriation Reduction	FY 2025-26 Request	FY 2025-26 Governor	FY 2026-27 Request	FY 2026-27 Governor
078	Crime Commission	206	<b>Violence Prevention - Aid</b>		Base Reduction Program 204	Violence Prevention Grants	Aid	General	0	0	-200,000	-200,000
					Budget Restructure	Agency Operations	Operations	General	0	0	295,904	0
					Budget Restructure	Agency Operations	Operations	Cash	0	0	102,941	0
					Budget Restructure	Agency Operations	Operations	Federal	0	0	1,458,092	0
					Budget Restructure	Crime Victims' Reparations	Aid	General	0	0	19,200	0
					Budget Restructure	State Aid	Aid	Cash	0	0	378,474	0
					Budget Restructure	State Aid	Aid	Federal	0	0	121,980	0
					Budget Restructure	Victim/Witness Assistance	Aid	General	0	0	50,457	0
					Budget Restructure	Victim/Witness Assistance	Aid	Federal	0	0	11,172,294	0
					Budget Restructure	Violence Prevention Grants	Aid	General	0	0	591,160	0
					Budget Restructure	PSL	PSL	PSL	0	0	745,637	0
					Reappropriation Reduction	Agency Operations	Operations	General	-422,211	0	0	0
					Restructure Operations Shift	Agency Operations	Operations	General	0	0	-187,064	0
					Restructure Operations Shift	Agency Operations	Operations	Cash	0	0	-211,781	0
					Restructure Operations Shift	Agency Operations	Operations	Federal	0	0	-1,458,092	0
					Restructure Operations Shift	PSL	PSL	PSL	0	0	-745,637	0
					Victims Compensation Fund	Agency Operations	Operations	General	0	-108,840	-108,840	0
					Victims Compensation Fund	Agency Operations	Operations	Cash	0	108,840	108,840	0
					Victims Compensation Fund	Victim/Witness Assistance	Aid	Cash	0	400,000	400,000	400,000
					Victims Compensation Fund	Violence Prevention Grants	Aid	General	0	-591,160	-591,160	0
					Victims Compensation Fund	Aid	Cash	Cash	0	591,160	591,160	0
215	CJIS											
					Budget Restructure	Agency Operations	Operations	General	0	0	-249,875	0
					Budget Restructure	Agency Operations	Operations	Federal	0	0	-631,553	0
					Budget Restructure	PSL	PSL	PSL	0	0	-235,746	0
220	Community Corrections Council											
					Budget Restructure	Agency Operations	Operations	General	0	0	-153,924	0
					Budget Restructure	Agency Operations	Operations	Cash	0	0	-644,913	0
					Budget Restructure	PSL	PSL	PSL	0	0	-144,747	0
083	Community Colleges											
		152	Career Scholarships									
					Appropriation Increase for Transfer	State Aid	Aid	Cash	0	0	5,457,627	0
084	Water, Energy, Environment											
		313	Water Sustainability Fund									
					WSF Appropriation	Water Sustainability	Aid	Cash	0	5,172,364	5,172,364	0
		334	Soil & Water Conservation									
					Administrative Spending Modifications	Agency Operations	Operations	General	0	-500,000	-500,000	0
					Organizational IT Savings	Agency Operations	Operations	General	0	-25,000	-25,000	-50,000
					Vacated Positions Not Filled	Agency Operations	Operations	General	0	-537,572	-537,572	-537,572
					Vacated Positions Not Filled	PSL	PSL	PSL	0	-416,500	-416,500	-416,500
					Well Registration Fund Mix Shift	Agency Operations	Operations	General	0	0	0	-210,000
					Well Registration Fund Mix Shift	Agency Operations	Operations	Cash	0	0	0	210,000
					WRCF Transfer from NET	Agency Operations	Operations	Cash	0	1,000,000	0	1,000,000
					WRCF Transfer from NET	State Aid	Aid	Cash	0	0	-1,000,000	0
					WRCF Transfer from NET	Water Resources Cash Fund Aid	Aid	Cash	0	0	8,000,000	0
					WRCF Transfer from NET	PSL	PSL	PSL	0	0	1,384,000	0
		513	Administration									
					Hazardous Waste Disposal Fund Mix Shift	Agency Operations	Operations	General	0	0	0	-75,000
					Hazardous Waste Disposal Fund Mix Shift	Agency Operations	Operations	Cash	0	0	0	75,000
					Livestock Fund Mix Shift	Agency Operations	Operations	General	0	0	0	-240,000
					Livestock Fund Mix Shift	Agency Operations	Operations	Cash	0	0	0	240,000
					Vacated Positions Not Filled	Agency Operations	Operations	General	0	-343,263	-343,263	-343,263
					Vacated Positions Not Filled	PSL	PSL	PSL	0	-260,048	-260,048	-260,048
085	Retirement Board											
		041	Retirement Administration									
					Bonus Reduction	Agency Operations	Operations	Cash	0	0	-56,600	0
					Bonus Reduction	PSL	PSL	PSL	0	0	-56,600	0
		515	Public Employees Retirement									
					Judges Retirement Contribution	Judges Retirement	Aid	General	0	0	0	-290,792
					Omaha Annuity Contribution	Class V School Employees Retirement	Aid	General	0	0	0	-105,559
					Omaha School Contribution	Class V School Employees Retirement	Aid	General	0	0	0	1,087,551
					State Patrol Retirement Contribution	Patrol Retirement	Aid	General	0	0	0	3,416,612

Ag #	Agency Name	Program #	Program Name	Issue Name	Aid Description	Type	Fund	Reappropriation Reduction	FY 2025-26 Request	FY 2025-26 Governor	FY 2026-27 Request	FY 2026-27 Governor
087	Accountability & Disclosure	094	Accountability & Disclosure	Appropriation Inconsistency	Agency Operations	Operations	General	0	0	0	110,000	0
				Appropriation Inconsistency	PSL	PSL	PSL	0	0	0	63,000	0
				Director Fund Mix	Agency Operations	Operations	General	0	0	0	0	-185,623
				Director Fund Mix	Agency Operations	Operations	Cash	0	0	0	0	185,623
				Reward payout created by LB644	Agency Operations	Operations	General	0	50,000	0	50,000	0
				Server migration expense	Agency Operations	Operations	General	0	43,225	0	12,025	0
				Server migration expense	Agency Operations	Operations	Cash	0	23,275	0	6,475	0
				Updates to Form C-1 necessitated by LB644	Agency Operations	Operations	General	0	16,250	0	0	0
				Updates to Form C-1 necessitated by LB644	Agency Operations	Operations	Cash	0	8,750	0	0	0
				Health Insurance Surcharge	Agency Operations	Operations	General	0	15,734	0	17,466	0
				Health Insurance Surcharge	Agency Operations	Operations	Cash	0	8,473	0	9,404	0
090	African American Commission	863	African American Commission	Operations Fund Shift	Agency Operations	Operations	General	0	0	-25,000	0	0
				Operations Fund Shift	Agency Operations	Operations	Cash	0	0	25,000	0	0
094	Public Advocacy	425	Comm on Public Advocacy	Expert Legal Services	Agency Operations	Operations	Cash	0	77,500	0	77,500	0
				IT Service and Support	Agency Operations	Operations	Cash	0	10,000	0	10,000	0

Ag #	Agency Name	Program #	Program Name	Issue Name	Aid Description	Type	Fund	Reappropriation Reduction	FY 2025-26 Request	FY 2025-26 Governor	FY 2026-27 Request	FY 2026-27 Governor
					STATEWIDE TOTALS							
					Operations	General	-3,667,378	-49,920,702	-59,169,991	-33,746,639	-83,925,481	
					Cash	-100,000	26,752,640	35,494,908	37,787,224	66,740,454		
					Federal	0	8,643,578	6,408,873	-3,788,960	-10,717,123		
					Revolving	0	250,000	805,250	-729,548	-734,298		
					<b>Operations Total</b>		<b>-3,767,378</b>	<b>-14,274,484</b>	<b>-16,460,960</b>	<b>-477,923</b>	<b>-28,636,448</b>	
					State Aid	General	-19,810,440	-39,646,396	-11,317,360	-33,226,346	-124,656,163	
					Cash	0	31,163,524	68,020,619	28,388,680	45,477,209		
					Federal	0	46,379,783	41,319,336	44,930,275	-74,770,031		
					<b>State Aid Total</b>		<b>-19,810,440</b>	<b>37,896,911</b>	<b>98,022,595</b>	<b>40,092,609</b>	<b>-153,948,985</b>	
					Capital	Cash	0	2,500,000	2,500,000	-2,500,000	-2,500,000	
					<b>Capital Total</b>		<b>0</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>-2,500,000</b>	<b>-2,500,000</b>	
					STATE TOTALS	General	-23,477,818	-89,567,098	-70,487,351	-66,972,985	-208,581,644	
					Cash	-100,000	60,416,164	106,015,527	63,675,904	109,717,663		
					Federal	0	55,023,361	47,728,209	41,141,315	-85,487,154		
					Revolving	0	250,000	805,250	-729,548	-734,298		
					<b>Total</b>		<b>-23,577,818</b>	<b>26,122,427</b>	<b>84,061,635</b>	<b>37,114,686</b>	<b>-185,085,433</b>	
					PSL		0	46,012,659	44,944,201	47,353,112	44,774,427	

# BUDGET RELATED LEGISLATION AND GOVERNOR'S INITIATIVES

## 2025–2027 Mid-Biennium Budget Adjustments

Legislative Bill \_\_\_\_ This legislation amends the appropriation and articulated transfers currently enacted for the 2025-2027 Biennium for the general operations of state government and postsecondary education and for state aid.

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

## Governor Initiatives and Agency Legislation

**Education Reform** – Education is the great equalizer in America and Nebraska. Each student across our state deserves an education system that allows them to succeed. By giving power back to educators to control their classroom and creating a Reading Gate, Nebraska will ensure that all students are reading by the end of third grade and provide a productive learning environment for all students in our public and private schools.

**Combating Foreign Adversaries** – Nebraska is leading the nation by establishing a proactive security-first framework to protect our land, our code, and our critical infrastructure. This legislative package secures the digital high ground by purging foreign vulnerabilities from our communications networks and creating a robust defense for our agricultural backbone by criminalizing the intentional imports of high-risk pathogens. Further, it hardens vital systems – including energy, water, and data – by banning adversarial technology and empowering the Attorney General to block high-risk foreign investments. By codifying such aggressive protection, Nebraska ensures its' infrastructure is resilient against both physical sabotage and digital warfare.

**Government Efficiencies and Reforms** – This bill will make state government more efficient by eliminating or consolidating outdated and unnecessary reports required to be submitted on a regular basis by state agencies. By eliminating these outdated reports, state employees will be able to focus their time on providing critical services to Nebraskans instead of wasting resources on irrelevant reports.

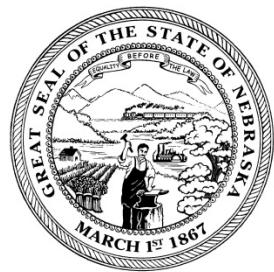
**Ending DEI in Nebraska** – No appropriated funds will be used for diversity, equity, and inclusion (“DEI”) activities. This prohibition will include any activity, program, or training that provides special benefits or preferential treatment to individuals on the basis of race, color, ethnicity, sexual orientation, gender identity, or group marginalization.

**Combating Antisemitism** – Nebraskans respect people from all walks of life, faith, and ethnicity. Nebraska must protect some of our most vulnerable citizens. LB 583 protects students from facing antisemitic and discriminatory behavior. While students are in school, they should be focused on learning and should not have to worry about their own safety. This legislation will require all school districts to adopt a policy related to antisemitism and discrimination.

**Judicial Investments** – Nebraska is proactively addressing the rising costs of judicial administration and digital transformation. This bill creates a dedicated revenue stream from docket fees to maintain the JUSTICE System, the critical software backbone of our courts, ensuring accessibility for all Nebraskans and resiliency against cyber threats. By investing these fees directly into court operations and software maintenance, Nebraska is leading the nation in building a modern, user-funded judiciary that reduces burden on the general taxpayer and enhances the speed and reliability of justice.

**Tort Reform** – This legislation reforms liability standards in civil actions involving commercial motor vehicles to protect Nebraska's commercial trucking industry from frivolous lawsuits. The bill clarifies the conditions under which commercial motor carriers can be held liable for the negligence of their employees or independent contractors; allows the admission of evidence that a person was not wearing a seat belt in any civil proceeding for the purposes of determining liability and mitigation; reduces Nebraska's statute of limitations for personal injury actions from four years to two years; and caps non-economic damages at \$1 million for personal injury actions involving a commercial motor vehicle.

**Protecting Producer Data** – 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.



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## Appendix A – Funds Analysis



009 Secretary of State - Records Management Cash Fund #20931					Projected	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>3,402,140</b>	<b>3,972,370</b>	<b>5,680,714</b>	<b>4,192,005</b>	<b>5,796,697</b>	<b>1,324,012</b>
Sale of Services	4,266,842	4,292,596	4,324,133	4,498,701	4,543,688	4,589,125
Investment income	56,067	95,042	163,244	51,687	71,472	16,325
Other Miscellaneous	4,058	3,369	3,587	2,825	3,460	3,460
Transfers In (20930)	0	0	0	0	593	0
Transfers Out	0	0	-3,000,000	0	-1,000,000	-2,000,000
<b>Revenue Total</b>	<b>4,326,967</b>	<b>4,391,007</b>	<b>1,490,964</b>	<b>4,553,213</b>	<b>3,619,213</b>	<b>2,608,910</b>
<b>Transfers Out</b>					<b>5,000,000</b>	
<b>Expenditures Total</b>	<b>3,756,738</b>	<b>2,682,663</b>	<b>2,979,672</b>	<b>2,948,521</b>	<b>3,091,899</b>	<b>3,091,899</b>
<b>EOY Fund Total</b>	<b>3,972,370</b>	<b>5,680,714</b>	<b>4,192,005</b>	<b>5,796,697</b>	<b>1,324,012</b>	<b>841,023</b>
% of Expenses	106%	212%	141%	197%	43%	27%

009 Secretary of State - Secretary of State Cash Fund #20960					Projected	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>0</b>	<b>4,265,438</b>	<b>5,329,366</b>	<b>5,298,555</b>	<b>6,142,504</b>	<b>3,188,794</b>
Sale of Services	1,245,480	1,203,298	1,224,075	1,241,155	1,253,566	1,266,102
General Business Fees	1,459,236	2,574,949	1,403,291	2,696,457	1,417,324	2,723,422
Registration/License Fees	354,682	508,435	490,599	484,554	489,400	494,294
Other Miscellaneous	18,746	224,358	245,135	364,979	368,629	372,315
Transfers In	3,583,753	0	0	0	0	0
<b>Revenue Total</b>	<b>6,661,897</b>	<b>4,511,040</b>	<b>3,363,100</b>	<b>4,787,145</b>	<b>3,528,918</b>	<b>4,856,132</b>
<b>Transfers Out</b>					<b>2,500,000</b>	<b>2,500,000</b>
<b>Expenditures Total</b>	<b>2,396,459</b>	<b>3,447,112</b>	<b>3,393,911</b>	<b>3,943,196</b>	<b>3,982,628</b>	<b>4,022,454</b>
<b>EOY Fund Total</b>	<b>4,265,438</b>	<b>5,329,366</b>	<b>5,298,555</b>	<b>6,142,504</b>	<b>3,188,794</b>	<b>1,522,472</b>
% of Expenses	178%	155%	156%	156%	80%	38%

012 State Treasurer - Education Savings Plan Administrative Fund #21240					Projected	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>874,936</b>	<b>1,220,779</b>	<b>1,786,226</b>	<b>2,047,648</b>	<b>2,306,172</b>	<b>567,365</b>
Investment Income	21,657	40,239	60,340	85,443	96,231	23,675
Other Miscellaneous	342	425	323	329	300	300
Transfers In from Exp Fund	780,304	788,745	810,227	825,609	836,380	848,070
<b>Revenue Total</b>	<b>802,304</b>	<b>829,409</b>	<b>870,890</b>	<b>911,381</b>	<b>932,911</b>	<b>872,045</b>
<b>Transfers Out</b>					<b>2,000,000</b>	
<b>Expenditures Total</b>	<b>456,461</b>	<b>263,962</b>	<b>609,468</b>	<b>652,857</b>	<b>671,718</b>	<b>686,785</b>
<b>EOY Fund Total</b>	<b>1,220,779</b>	<b>1,786,226</b>	<b>2,047,648</b>	<b>2,306,172</b>	<b>567,365</b>	<b>752,625</b>
% of Expenses	267%	677%	336%	353%	84%	110%

012 State Treasurer - Education Savings Plan Expense Fund #21245					Projected	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>4,063,192</b>	<b>4,281,417</b>	<b>4,110,106</b>	<b>4,111,289</b>	<b>4,243,285</b>	<b>1,315,655</b>
Sales of Service	1,368,574	1,215,509	1,303,970	1,428,045	1,448,438	1,535,608
Investment Income	56,010	81,472	96,673	125,330	129,354	40,076
Transfers Out to Admin Fund	-780,304	-788,745	-810,227	-825,609	-836,380	-848,070
Transfers to NIC Cash Fund	-400,925	-654,425	-568,322	-570,757	-642,067	-638,000
<b>Revenue Total</b>	<b>243,354</b>	<b>-146,190</b>	<b>22,094</b>	<b>157,009</b>	<b>99,344</b>	<b>89,614</b>
<b>Transfers Out</b>					<b>3,000,000</b>	
<b>Expenditures Total</b>	<b>25,130</b>	<b>25,121</b>	<b>20,911</b>	<b>25,013</b>	<b>26,974</b>	<b>27,261</b>
<b>EOY Fund Total</b>	<b>4,281,417</b>	<b>4,110,106</b>	<b>4,111,289</b>	<b>4,243,285</b>	<b>1,315,655</b>	<b>1,378,008</b>
% of Expenses	17037%	16361%	19661%	16964%	4877%	5055%

012 State Treasurer - Treasury Management Cash Fund #21180					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>379,178</b>	<b>567,920</b>	<b>697,462</b>	<b>855,133</b>	<b>1,281,439</b>	<b>739,709</b>
Sale of Services	1,181,222	1,214,750	1,310,580	1,453,542	1,505,328	1,592,052
Investment Income	8,733	17,142	24,981	31,677	47,469	27,402
Other Miscellaneous	2,620	897	-5	1,168	1,241	1,335
Transfers Out	0	0	0	0	-500,000	0
<b>Revenue Total</b>	<b>1,192,576</b>	<b>1,232,789</b>	<b>1,335,556</b>	<b>1,486,387</b>	<b>1,054,038</b>	<b>1,620,788</b>
<b>Transfers Out</b>					<b>500,000</b>	<b>750,000</b>
<b>Expenditures Total</b>	<b>1,003,834</b>	<b>1,103,247</b>	<b>1,177,885</b>	<b>1,060,081</b>	<b>1,095,768</b>	<b>1,130,836</b>
<b>EOY Fund Total</b>	<b>567,920</b>	<b>697,462</b>	<b>855,133</b>	<b>1,281,439</b>	<b>739,709</b>	<b>479,661</b>
<b>% of Expenses</b>	<b>57%</b>	<b>63%</b>	<b>73%</b>	<b>121%</b>	<b>68%</b>	<b>42%</b>

012 State Treasurer - Unclaimed Property Cash Fund #21200					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>930,027</b>	<b>1,029,688</b>	<b>1,150,580</b>	<b>1,281,762</b>	<b>1,468,350</b>	<b>538,812</b>
Transfers In	1,394,639	1,429,424	1,487,897	1,535,274	1,569,561	1,608,036
Investment Income	24,588	38,257	53,464	70,003	80,194	53,867
Other Miscellaneous	566	920	1,517	1,307	950	950
<b>Revenue Total</b>	<b>1,419,793</b>	<b>1,468,601</b>	<b>1,542,878</b>	<b>1,606,584</b>	<b>1,650,705</b>	<b>1,662,853</b>
<b>Transfers Out</b>					<b>1,000,000</b>	
<b>Expenditures Total</b>	<b>1,320,132</b>	<b>1,347,708</b>	<b>1,411,696</b>	<b>1,419,996</b>	<b>1,580,243</b>	<b>1,612,891</b>
<b>EOY Fund Total</b>	<b>1,029,688</b>	<b>1,150,580</b>	<b>1,281,762</b>	<b>1,468,350</b>	<b>538,812</b>	<b>588,774</b>
<b>% of Expenses</b>	<b>78%</b>	<b>85%</b>	<b>91%</b>	<b>103%</b>	<b>34%</b>	<b>37%</b>

013 Department of Education - Early Childhood Education Endowment Cash Fund #21365					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>4,273,107</b>	<b>3,967,693</b>	<b>4,343,511</b>	<b>5,265,893</b>	<b>7,376,657</b>	<b>7,633,599</b>
Investment Income	54,887	74,530	114,025	183,420	256,942	265,891
Private Source Donations	1,415,000	1,300,000	1,300,000	1,701,500	1,500,000	1,500,000
Transfers In (Endowment Trust)	1,190,419	1,148,620	2,757,401	2,676,228	2,000,000	2,000,000
Transfers Out	0	0	-697,875	0	0	0
<b>Revenue Total</b>	<b>2,660,306</b>	<b>2,523,150</b>	<b>3,473,552</b>	<b>4,561,148</b>	<b>3,756,942</b>	<b>3,765,891</b>
<b>Transfers Out</b>						
<b>Expenditures Total</b>	<b>2,965,721</b>	<b>2,147,332</b>	<b>2,551,170</b>	<b>2,450,383</b>	<b>3,500,000</b>	<b>3,500,000</b>
<b>EOY Fund Total</b>	<b>3,967,693</b>	<b>4,343,511</b>	<b>5,265,893</b>	<b>7,376,657</b>	<b>7,633,599</b>	<b>7,899,490</b>
<b>% of Expenses</b>	<b>134%</b>	<b>202%</b>	<b>206%</b>	<b>301%</b>	<b>218%</b>	<b>226%</b>

013 Department of Education - Certification Fund #21390					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>995,896</b>	<b>997,577</b>	<b>1,308,028</b>	<b>1,782,733</b>	<b>2,441,152</b>	<b>703,836</b>
Investment Income	14,776	22,892	39,309	71,423	92,912	26,789
Charges & License Fees	591,145	796,286	958,385	973,600	993,072	1,012,933
Reimb - Non Gov't Sources	61,500	65,388	64,870	72,800	70,000	70,000
Other Miscellaneous	0	0	0	3	0	0
Transfers In	0	0	0	393,713	0	0
Transfers Out	0	0	0	0	-1,000,000	0
<b>Revenue Total</b>	<b>667,421</b>	<b>884,566</b>	<b>1,062,564</b>	<b>1,511,539</b>	<b>155,984</b>	<b>1,109,722</b>
<b>Transfers Out</b>					<b>1,000,000</b>	
<b>Expenditures Total</b>	<b>665,739</b>	<b>574,116</b>	<b>587,859</b>	<b>853,120</b>	<b>893,300</b>	<b>933,453</b>
<b>EOY Fund Total</b>	<b>997,577</b>	<b>1,308,028</b>	<b>1,782,733</b>	<b>2,441,152</b>	<b>703,836</b>	<b>880,106</b>
<b>% of Expenses</b>	<b>150%</b>	<b>228%</b>	<b>303%</b>	<b>286%</b>	<b>79%</b>	<b>94%</b>

013 Department of Education - Nebraska Education Improvement Fund #21336					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>2,496,160</b>	<b>2,803,668</b>	<b>2,934,698</b>	<b>3,237,225</b>	<b>3,049,394</b>	<b>1,251,482</b>
Investment Income	40,557	58,011	78,232	94,042	88,586	36,356
Transfers In (Lottery)	878,212	752,913	955,847	463,533	509,886	520,084
Transfers Out	0	0	0	0	-1,700,000	0
<b>Revenue Total</b>	<b>918,769</b>	<b>810,924</b>	<b>1,034,079</b>	<b>557,575</b>	<b>-1,101,528</b>	<b>556,440</b>
<b>Transfers Out</b>		<b>453</b>	<b>6,718</b>			<b>500,000</b>
<b>Expenditures Total</b>	<b>611,261</b>	<b>679,441</b>	<b>724,834</b>	<b>745,406</b>	<b>696,384</b>	<b>729,246</b>
<b>EOY Fund Total</b>	<b>2,803,668</b>	<b>2,934,698</b>	<b>3,237,225</b>	<b>3,049,394</b>	<b>1,251,482</b>	<b>578,676</b>
% of Expenses	459%	432%	447%	409%	180%	79%

013 Department of Education - Tuition Recovery Cash Fund #21480					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>349,958</b>	<b>355,442</b>	<b>363,627</b>	<b>373,433</b>	<b>387,608</b>	<b>201,195</b>
Investment Income	5,158	7,605	9,493	12,320	12,787	6,637
Private Source Contributions	326	581	313	1,855	800	1,000
Transfers In	176,014	0	0	0	0	0
Transfers Out	-176,014	0	0	0	-100,000	0
<b>Revenue Total</b>	<b>5,484</b>	<b>8,186</b>	<b>9,806</b>	<b>14,175</b>	<b>-86,413</b>	<b>7,637</b>
<b>Transfers Out</b>					<b>100,000</b>	
<b>Expenditures Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EOY Fund Total</b>	<b>355,442</b>	<b>363,627</b>	<b>373,433</b>	<b>387,608</b>	<b>201,195</b>	<b>208,833</b>
% of Expenses						

013 Department of Education - Dept. of Education Williams Trust Subfund #61312					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>1,131,570</b>	<b>1,106,855</b>	<b>1,084,393</b>	<b>1,086,180</b>	<b>1,099,776</b>	<b>285,715</b>
Investment Income	16,297	23,120	28,078	35,495	35,939	9,337
Other Miscellaneous	0	10	0	0	0	0
<b>Revenue Total</b>	<b>16,297</b>	<b>23,130</b>	<b>28,078</b>	<b>35,495</b>	<b>35,939</b>	<b>9,337</b>
<b>Transfers Out</b>					<b>800,000</b>	
<b>Expenditures Total</b>	<b>41,012</b>	<b>45,592</b>	<b>26,291</b>	<b>21,899</b>	<b>50,000</b>	<b>50,000</b>
<b>EOY Fund Total</b>	<b>1,106,855</b>	<b>1,084,393</b>	<b>1,086,180</b>	<b>1,099,776</b>	<b>285,715</b>	<b>245,052</b>
% of Expenses	2699%	2378%	4131%	5022%	571%	490%

013 Department of Education - Dept. of Education Revolving Color Printer Subfund #51327					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>17,998</b>	<b>18,263</b>	<b>18,653</b>	<b>19,140</b>	<b>19,770</b>	<b>401</b>
Investment Income	265	391	487	630	651	13
<b>Revenue Total</b>	<b>265</b>	<b>391</b>	<b>487</b>	<b>630</b>	<b>651</b>	<b>13</b>
<b>Transfers Out</b>					<b>19,770</b>	
<b>Expenditures Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>250</b>
<b>EOY Fund Total</b>	<b>18,263</b>	<b>18,653</b>	<b>19,140</b>	<b>19,770</b>	<b>401</b>	<b>165</b>
% of Expenses					161%	66%

013 Department of Education - Education Future Fund #21351				<u>Projected</u>			
	FY 24	FY 25		FY 26	FY 27	FY 28	FY 29
<b>Beginning Balance</b>	<b>0</b>	<b>666,164,153</b>		<b>564,836,159</b>	<b>431,535,639</b>	<b>312,796,940</b>	<b>160,950,065</b>
Investment Income	22,613,065	28,004,413		23,269,861	17,778,207	12,886,465	6,630,747
Other Miscellaneous	0	70,480		0	0	0	0
Transfers In - Gen Fund	1,000,000,000	250,000,000		242,000,000	242,000,000	250,000,000	250,000,000
Transfers In - Prior Legislation	7,500,000	2,000,000		5,950,000	0	0	0
Transfers Out	0	-1,000,000		-1,500,000	-500,000	-500,000	-500,000
<b>Interest from Other Funds</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>270,000</b>	<b>270,000</b>	<b>270,000</b>
<b>New Transfers In</b>	<b>0</b>	<b>0</b>		<b>17,264,064</b>	<b>42,500,000</b>	<b>0</b>	<b>0</b>
<b>Revenue Total</b>	<b>1,030,113,065</b>	<b>279,074,894</b>		<b>286,983,925</b>	<b>302,048,207</b>	<b>262,656,465</b>	<b>256,400,747</b>
<b>Transfers Out</b>							
<b>Expenditures Total</b>	<b>363,948,912</b>	<b>380,402,888</b>		<b>420,284,445</b>	<b>420,786,906</b>	<b>414,503,339</b>	<b>415,074,079</b>
<b>EOY Fund Total</b>	<b>666,164,153</b>	<b>564,836,159</b>		<b>431,535,639</b>	<b>312,796,940</b>	<b>160,950,065</b>	<b>2,276,733</b>
<b>% of Expenses</b>	<b>183%</b>	<b>148%</b>		<b>103%</b>	<b>74%</b>	<b>39%</b>	<b>1%</b>

014 Public Service Commission - 911 Service System Fund #20455					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>8,438,086</b>	<b>8,233,471</b>	<b>10,116,726</b>	<b>14,374,747</b>	<b>16,356,540</b>	<b>19,067,136</b>
Surcharges	10,026,043	12,555,526	13,459,251	12,013,607	12,676,128	12,716,329
Other Miscellaneous	114,553	207,115	290,926	204,198	234,080	243,068
Vendor payment	0	-21,046	12,328	0	0	0
<b>Revenue Total</b>	<b>10,140,596</b>	<b>12,741,595</b>	<b>13,762,505</b>	<b>12,217,805</b>	<b>12,910,208</b>	<b>12,959,396</b>
<b>Transfers Out</b>						<b>3,478,000</b>
<b>Expenditures Total</b>	<b>10,345,211</b>	<b>10,858,340</b>	<b>9,504,484</b>	<b>10,236,012</b>	<b>10,199,612</b>	<b>9,980,036</b>
<b>EOY Fund Total</b>	<b>8,233,471</b>	<b>10,116,726</b>	<b>14,374,747</b>	<b>16,356,540</b>	<b>19,067,136</b>	<b>18,568,497</b>
<b>% of Expenses</b>	<b>80%</b>	<b>93%</b>	<b>151%</b>	<b>160%</b>	<b>187%</b>	<b>186%</b>

014 Public Service Commission - Public Service Commission Regulation Fund #21409					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>397,179</b>	<b>535,453</b>	<b>657,254</b>	<b>830,755</b>	<b>1,058,205</b>	<b>276,379</b>
Surcharges	58,256	121,050	320,082	217,479	278,188	286,534
Other Miscellaneous	512,500	512,500	522,752	522,752	541,048	557,279
Vendor payment	8,060	14,495	76,823	27,417	21,263	47,939
<b>Revenue Total</b>	<b>578,816</b>	<b>648,045</b>	<b>919,657</b>	<b>767,648</b>	<b>840,499</b>	<b>891,752</b>
<b>Transfers Out</b>						<b>1,000,000</b>
<b>Expenditures Total</b>	<b>440,542</b>	<b>526,244</b>	<b>746,156</b>	<b>540,198</b>	<b>622,325</b>	<b>640,995</b>
<b>EOY Fund Total</b>	<b>535,453</b>	<b>657,254</b>	<b>830,755</b>	<b>1,058,205</b>	<b>276,379</b>	<b>527,136</b>
<b>% of Expenses</b>	<b>122%</b>	<b>125%</b>	<b>111%</b>	<b>196%</b>	<b>44%</b>	<b>82%</b>

016 Department of Revenue - Motor Fuel Trust #62460					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>4,498,015</b>	<b>4,564,285</b>	<b>4,661,886</b>	<b>4,783,549</b>	<b>4,941,047</b>	<b>3,373,730</b>
Investment Interest	66,270	97,602	121,663	157,498	162,684	0
<b>Revenue Total</b>	<b>66,270</b>	<b>97,602</b>	<b>121,663</b>	<b>157,498</b>	<b>162,684</b>	<b>0</b>
<b>Transfers Out</b>						<b>1,730,000</b>
<b>Expenditures Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EOY Fund Total</b>	<b>4,564,285</b>	<b>4,661,886</b>	<b>4,783,549</b>	<b>4,941,047</b>	<b>3,373,730</b>	<b>3,373,730</b>
<b>% of Expenses</b>						

021 State Fire Marshal - Boiler Inspection #22370					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>487,190</b>	<b>508,959</b>	<b>604,802</b>	<b>701,783</b>	<b>773,670</b>	<b>308,885</b>
General Business Fees	450,235	444,707	379,051	441,162	440,000	440,000
Investment Income	7,178	11,415	16,042	22,872	25,215	10,067
Other Miscellaneous	-19	8	80	6,258	0	0
<b>Revenue Total</b>	<b>457,394</b>	<b>456,130</b>	<b>395,173</b>	<b>470,293</b>	<b>465,215</b>	<b>450,067</b>
<b>Transfers Out</b>					<b>450,000</b>	
<b>Expenditures Total</b>	<b>435,625</b>	<b>360,287</b>	<b>298,192</b>	<b>398,406</b>	<b>480,000</b>	<b>502,064</b>
<b>EOY Fund Total</b>	<b>508,959</b>	<b>604,802</b>	<b>701,783</b>	<b>773,670</b>	<b>308,885</b>	<b>256,888</b>
% of Expenses	117%	168%	235%	194%	64%	51%

022 Department of Insurance - Department of Insurance Cash Fund # 22210					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>13,874,642</b>	<b>19,750,783</b>	<b>26,107,131</b>	<b>6,105,863</b>	<b>6,517,157</b>	<b>4,661,459</b>
Registration / License Fees	15,166,323	15,415,722	13,721,233	13,354,364	16,554,364	18,709,364
Examination Fees	5,283,124	5,303,910	4,154,636	7,344,445	8,196,875	8,200,000
Other Sales and Charges	2,460,384	1,985,130	2,400,677	2,568,708	2,610,424	2,863,502
Investment Income	418,300	762,053	1,150,483	981,000	1,047,081	748,935
Other Miscellaneous	78,603	46,007	684,325	-46,453	45,000	45,000
Transfers Out	-8,000,000	-8,000,000	-32,000,000	-12,000,000	-14,000,000	-11,000,000
<b>Revenue Total</b>	<b>15,406,734</b>	<b>15,512,822</b>	<b>-9,888,646</b>	<b>12,202,065</b>	<b>14,453,744</b>	<b>19,566,800</b>
<b>Transfers Out</b>					<b>3,200,000</b>	<b>5,800,000</b>
<b>Expenditures Total</b>	<b>9,530,593</b>	<b>9,156,475</b>	<b>10,112,622</b>	<b>11,790,771</b>	<b>13,109,442</b>	<b>13,355,870</b>
<b>EOY Fund Total</b>	<b>19,750,783</b>	<b>26,107,131</b>	<b>6,105,863</b>	<b>6,517,157</b>	<b>4,661,459</b>	<b>5,072,389</b>
% of Expenses	207%	285%	60%	55%	36%	38%

024 Department of Motor Vehicles - VTR Replacement & Maintenance Fund #22470					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>6,470,900</b>	<b>6,899,789</b>	<b>7,214,040</b>	<b>7,721,891</b>	<b>9,001,587</b>	<b>2,571,956</b>
Other Vehicle Fees	3,156,436	3,232,085	3,378,735	3,533,881	3,425,043	3,527,794
Investment Income	100,188	154,375	199,412	74,374	136,050	140,131
Sale of Services	9,753	6,752	6,148	13,375	9,277	9,555
Transfers Out	0	0	0	0	-5,500,000	-1,500,000
<b>Revenue Total</b>	<b>3,266,377</b>	<b>3,393,211</b>	<b>3,584,295</b>	<b>3,621,629</b>	<b>-1,929,631</b>	<b>2,177,481</b>
<b>Transfers Out</b>					<b>1,000,000</b>	
<b>Expenditures Total</b>	<b>2,837,489</b>	<b>3,078,960</b>	<b>3,076,444</b>	<b>2,341,934</b>	<b>3,500,000</b>	<b>3,500,000</b>
<b>EOY Fund Total</b>	<b>6,899,789</b>	<b>7,214,040</b>	<b>7,721,891</b>	<b>9,001,587</b>	<b>2,571,956</b>	<b>1,249,437</b>
% of Expenses	243%	234%	251%	384%	73%	36%

025 Health and Human Services - Homeless Shelter Assist #27270					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>1,985,451</b>	<b>3,967,318</b>	<b>5,444,038</b>	<b>5,770,031</b>	<b>6,499,123</b>	<b>2,228,216</b>
Other Miscellaneous	4,568,536	4,214,497	3,902,945	4,252,267	4,252,267	4,252,267
<b>Revenue Total</b>	<b>4,568,536</b>	<b>4,214,497</b>	<b>3,902,945</b>	<b>4,252,267</b>	<b>4,252,267</b>	<b>4,252,267</b>
<b>Transfers Out</b>					<b>5,000,000</b>	<b>1,500,000</b>
<b>Expenditures Total</b>	<b>2,586,669</b>	<b>2,737,777</b>	<b>3,576,953</b>	<b>3,523,175</b>	<b>3,523,175</b>	<b>3,523,175</b>
<b>EOY Fund Total</b>	<b>3,967,318</b>	<b>5,444,038</b>	<b>5,770,031</b>	<b>6,499,123</b>	<b>2,228,216</b>	<b>1,457,309</b>
% of Expenses	153%	199%	161%	184%	63%	41%

027 Department of Transportation - Grade Crossing Construction Fund #26710					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>5,540,778</b>	<b>7,466,541</b>	<b>7,913,378</b>	<b>8,267,919</b>	<b>9,770,381</b>	<b>9,354,147</b>
Other Vehicle Fees	1,770,566	1,765,974	1,569,495	1,800,050	1,778,317	1,831,667
Investment Income	360,000	360,000	360,000	360,000	370,800	381,924
Sale of Services	88,360	149,764	203,508	81,273	134,648	138,687
33rd & Cornhusker Project	0	0	0	0	0	-8,000,000
<b>Revenue Total</b>	<b>2,218,927</b>	<b>2,275,739</b>	<b>2,133,003</b>	<b>2,241,323</b>	<b>2,283,765</b>	<b>-5,647,722</b>
<b>Transfers Out</b>					<b>1,250,000</b>	<b>1,250,000</b>
<b>Expenditures Total</b>	<b>293,163</b>	<b>1,828,902</b>	<b>1,778,461</b>	<b>738,860</b>	<b>1,450,000</b>	<b>1,500,000</b>
<b>EOY Fund Total</b>	<b>7,466,541</b>	<b>7,913,378</b>	<b>8,267,919</b>	<b>9,770,381</b>	<b>9,354,147</b>	<b>956,425</b>
% of Expenses	2547%	433%	465%	1322%	645%	64%

027 Department of Transportation - Aeronautics Division Cash Fund #21710					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>7,580,169</b>	<b>6,874,553</b>	<b>5,226,918</b>	<b>8,020,950</b>	<b>8,412,580</b>	<b>9,172,128</b>
Aviation Fuels Tax	1,606,880	1,566,201	1,637,874	1,639,862	1,661,085	1,710,918
Pass-Through Federal Grant	30,017,313	29,823,279	38,524,328	30,185,075	33,101,624	34,094,672
Sale of Services	241,165	215,588	203,426	148,970	208,356	214,607
Transfers In	137,068	140,225	138,915	1,662,897	535,370	551,431
Other Miscellaneous	1,292,640	1,151,269	4,352,114	-2,667,427	1,063,114	1,095,007
Transfers Out	-60,000	-60,000	-63,002	-62,163	-60,000	-60,000
<b>Revenue Total</b>	<b>33,235,065</b>	<b>32,836,562</b>	<b>44,793,655</b>	<b>30,907,214</b>	<b>36,509,548</b>	<b>37,606,634</b>
<b>Transfers Out</b>					<b>750,000</b>	
<b>Expenditures Total</b>	<b>33,940,681</b>	<b>34,484,198</b>	<b>41,999,624</b>	<b>30,515,583</b>	<b>35,000,000</b>	<b>35,000,000</b>
<b>EOY Fund Total</b>	<b>6,874,553</b>	<b>5,226,918</b>	<b>8,020,950</b>	<b>8,412,580</b>	<b>9,172,128</b>	<b>11,778,763</b>
% of Expenses	20%	15%	19%	28%	26%	34%

028 Veterans' Affairs - Veterans' Homes Cash Funds					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>5,303,914</b>	<b>3,217,289</b>	<b>6,961,601</b>	<b>6,523,661</b>	<b>9,953,338</b>	<b>10,127,647</b>
Member Revenue	11,708,779	13,290,194	13,220,988	12,952,098	13,895,376	13,895,376
<b>Revenue Total</b>	<b>11,708,779</b>	<b>13,290,194</b>	<b>13,220,988</b>	<b>12,952,098</b>	<b>13,895,376</b>	<b>13,895,376</b>
<b>Transfers Out</b>						
<b>Expenditures Total</b>	<b>13,795,404</b>	<b>9,545,882</b>	<b>13,658,927</b>	<b>9,522,422</b>	<b>13,721,068</b>	<b>13,721,068</b>
<b>EOY Fund Total</b>	<b>3,217,289</b>	<b>6,961,601</b>	<b>6,523,661</b>	<b>9,953,338</b>	<b>10,127,647</b>	<b>10,301,956</b>
% of Expenses	23%	73%	48%	105%	74%	75%

028 Veterans' Affairs - Veterans' Homes Federal Funds					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>13,319,979</b>	<b>8,378,342</b>	<b>5,886,052</b>	<b>13,257,757</b>	<b>24,475,985</b>	<b>27,516,102</b>
USVA Per Diem	22,604,789	26,806,864	27,975,296	30,497,993	31,134,526	31,134,526
<b>Revenue Total</b>	<b>22,604,789</b>	<b>26,806,864</b>	<b>27,975,296</b>	<b>30,497,993</b>	<b>31,134,526</b>	<b>31,134,526</b>
<b>Transfers Out</b>						
<b>Expenditures Total</b>	<b>27,546,427</b>	<b>29,299,154</b>	<b>20,603,591</b>	<b>19,279,765</b>	<b>28,094,409</b>	<b>28,094,409</b>
<b>EOY Fund Total</b>	<b>8,378,342</b>	<b>5,886,052</b>	<b>13,257,757</b>	<b>24,475,985</b>	<b>27,516,102</b>	<b>30,556,219</b>
% of Expenses	30%	20%	64%	127%	98%	109%

032 Board of Education Lands and Funds - Permanent School Fund #63340					Projected	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>945,143,190</b>	<b>995,619,667</b>	<b>959,830,848</b>	<b>1,032,533,269</b>	<b>1,081,307,245</b>	<b>1,137,255,920</b>
Investment Income	9,024,038	15,047,395	14,433,436	21,085,619	20,977,562	22,062,977
L.T. Invest Gain or Loss	40,723,381	-47,950,066	73,321,322	52,773,217	55,726,537	51,504,830
Mineral Deposits & Royalties	1,124,474	1,264,458	1,181,586	749,790	963,523	954,209
Unclaimed Property	15,082,474	11,382,337	13,712,415	14,769,835	13,058,759	13,074,157
Other Miscellaneous	3,163,916	2,983,767	2,575,509	2,445,596	2,373,376	2,549,172
Transfers Out	-17,569,815	-17,224,316	-31,447,957	-40,961,652	-35,000,000	-35,000,000
<b>Revenue Total</b>	<b>51,548,468</b>	<b>-34,496,425</b>	<b>73,776,312</b>	<b>50,862,405</b>	<b>58,099,757</b>	<b>55,145,344</b>
<b>Transfers Out</b>						<b>40,000,000</b>
<b>Expenditures Total</b>	<b>1,071,991</b>	<b>1,292,394</b>	<b>1,073,890</b>	<b>2,088,429</b>	<b>2,151,082</b>	<b>2,215,614</b>
<b>EOY Fund Total</b>	<b>995,619,667</b>	<b>959,830,848</b>	<b>1,032,533,269</b>	<b>1,081,307,245</b>	<b>1,137,255,920</b>	<b>1,150,185,651</b>
% of Expenses	92876%	74268%	96149%	51776%	52869%	51913%

032 Board of Education Lands and Funds - Land Exchanges Fund #63210					Projected	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>1,982,427</b>	<b>2,020,276</b>	<b>2,096,785</b>	<b>2,202,161</b>	<b>2,347,872</b>	<b>502,330</b>
Investment Income	38,805	79,011	112,000	150,500	160,458	34,330
<b>Revenue Total</b>	<b>38,805</b>	<b>79,011</b>	<b>112,000</b>	<b>150,500</b>	<b>160,458</b>	<b>34,330</b>
<b>Transfers Out</b>					<b>2,000,000</b>	
<b>Expenditures Total</b>	<b>955</b>	<b>2,502</b>	<b>6,624</b>	<b>4,789</b>	<b>6,000</b>	<b>6,000</b>
<b>EOY Fund Total</b>	<b>2,020,276</b>	<b>2,096,785</b>	<b>2,202,161</b>	<b>2,347,872</b>	<b>502,330</b>	<b>530,660</b>
% of Expenses	211492%	83796%	33244%	49030%	8372%	8844%

032 Board of Education Lands and Funds - Ag & University Land Lease Fund #63320					Projected	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>2,372,780</b>	<b>2,540,199</b>	<b>2,687,107</b>	<b>2,875,433</b>	<b>3,115,410</b>	<b>868,503</b>
Investment Income	44,171	74,859	84,787	120,527	130,586	36,404
Land Mgt Ag-Univ	43,182	44,898	48,412	50,314	52,326	54,419
Land Mgt University	47,377	53,454	48,536	60,887	63,931	67,127
Land Mgt State College	2,308	1,521	1,591	820	750	750
Land Mgt Bonus Ag-Univ	24,380	1,700	0	3,830	1,500	1,500
Land Mgt Bonus Univ Fee	6,000	11,800	5,000	3,600	4,000	4,000
<b>Revenue Total</b>	<b>167,419</b>	<b>188,233</b>	<b>188,326</b>	<b>239,977</b>	<b>253,092</b>	<b>164,201</b>
<b>Transfers Out</b>		<b>41,324</b>			<b>2,500,000</b>	
<b>Expenditures Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EOY Fund Total</b>	<b>2,540,199</b>	<b>2,687,107</b>	<b>2,875,433</b>	<b>3,115,410</b>	<b>868,503</b>	<b>1,032,703</b>
% of Expenses						

033 Game and Parks Commission - Game and Parks Capital Maintenance Fund #23470					Projected	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>6,179,632</b>	<b>7,563,078</b>	<b>7,619,362</b>	<b>12,968,330</b>	<b>13,278,868</b>	<b>11,018,464</b>
Sales & Use Tax	7,316,103	7,398,042	7,484,265	6,470,670	6,664,790	6,864,734
Investment Income	117,729	200,889	283,546	129,566	0	0
Grants	214,490	0	153,049	56,103	57,786	59,520
Other Miscellaneous	44,546	24,104	50,779	16,524	17,020	17,530
Transfers Out	0	0	0	-1,270,000	0	0
<b>Revenue Total</b>	<b>7,692,868</b>	<b>7,623,035</b>	<b>7,971,639</b>	<b>5,402,863</b>	<b>6,739,596</b>	<b>6,941,784</b>
<b>Transfers Out</b>					<b>2,000,000</b>	<b>2,000,000</b>
<b>Expenditures Total</b>	<b>6,309,422</b>	<b>7,566,751</b>	<b>2,622,671</b>	<b>5,092,325</b>	<b>7,000,000</b>	<b>7,000,000</b>
<b>EOY Fund Total</b>	<b>7,563,078</b>	<b>7,619,362</b>	<b>12,968,330</b>	<b>13,278,868</b>	<b>11,018,464</b>	<b>8,960,248</b>
% of Expenses	120%	101%	494%	261%	157%	128%

033 Game and Parks Commission - Game and Law Investigation Fund #23360					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>107,991</b>	<b>90,062</b>	<b>310,488</b>	<b>334,063</b>	<b>359,906</b>	<b>86,547</b>
Investment Income	0	24,340	18,300	14,775	19,138	19,712
Other Miscellaneous	1,401	2,758	8,263	11,168	11,503	11,848
Lottery Revenue	0	193,328	37	0	0	0
<b>Revenue Total</b>	<b>1,401</b>	<b>220,426</b>	<b>26,600</b>	<b>25,943</b>	<b>30,641</b>	<b>31,561</b>
<b>Transfers Out</b>					<b>300,000</b>	
<b>Expenditures Total</b>	<b>19,330</b>	<b>0</b>	<b>3,025</b>	<b>100</b>	<b>4,000</b>	<b>4,120</b>
<b>EOY Fund Total</b>	<b>90,062</b>	<b>310,488</b>	<b>334,063</b>	<b>359,906</b>	<b>86,547</b>	<b>113,988</b>
% of Expenses	466%		11043%	359906%	2164%	2767%

033 Game and Parks Commission - Nebraska Outdoor Recreation Development #23380					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>2,911,031</b>	<b>1,823,107</b>	<b>2,564,697</b>	<b>3,061,133</b>	<b>3,728,355</b>	<b>1,781,585</b>
Tobacco Products Tax	1,309,039	1,309,039	1,309,039	1,309,039	1,309,039	1,309,039
Investment income	42,643	42,691	68,853	99,714	102,705	63,472
Other Miscellaneous	20,426	27,617	23,243	40,277	41,485	42,730
Transfers Out	0	0	0	0	-500,000	-500,000
<b>Revenue Total</b>	<b>1,372,108</b>	<b>1,379,347</b>	<b>1,401,135</b>	<b>1,449,030</b>	<b>953,230</b>	<b>915,241</b>
<b>Transfers Out</b>					<b>2,000,000</b>	
<b>Expenditures Total</b>	<b>2,460,032</b>	<b>637,757</b>	<b>904,699</b>	<b>781,808</b>	<b>900,000</b>	<b>900,000</b>
<b>EOY Fund Total</b>	<b>1,823,107</b>	<b>2,564,697</b>	<b>3,061,133</b>	<b>3,728,355</b>	<b>1,781,585</b>	<b>1,796,826</b>
% of Expenses	74%	402%	338%	477%	198%	200%

033 Game and Parks Commission - Wildlife Conservation Fund #23350					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>783,630</b>	<b>966,686</b>	<b>1,186,457</b>	<b>1,254,423</b>	<b>1,409,252</b>	<b>561,967</b>
Vehicle Registration & Plate Fees	47,969	79,764	97,427	109,684	112,975	116,364
Donations	46,930	113,897	50,733	47,391	40,000	40,000
Other Miscellaneous	11,293	74,298	-2,871	36,298	25,000	25,000
Transfers In	229,431	166,426	243,595	204,426	225,000	225,000
<b>Revenue Total</b>	<b>335,623</b>	<b>434,385</b>	<b>388,884</b>	<b>397,799</b>	<b>402,975</b>	<b>406,364</b>
<b>Transfers Out</b>					<b>1,000,000</b>	
<b>Expenditures Total</b>	<b>152,567</b>	<b>214,614</b>	<b>320,918</b>	<b>242,970</b>	<b>250,259</b>	<b>257,767</b>
<b>EOY Fund Total</b>	<b>966,686</b>	<b>1,186,457</b>	<b>1,254,423</b>	<b>1,409,252</b>	<b>561,967</b>	<b>710,564</b>
% of Expenses	634%	553%	391%	580%	225%	276%

035 Liquor Control Commission - Rule & Regulation Cash Fund #23500					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>73,892</b>	<b>99,455</b>	<b>123,587</b>	<b>264,139</b>	<b>1,181,003</b>	<b>142,082</b>
License Registration	26,305	27,110	27,470	27,880	27,470	27,470
Brand Registration	0	0	99,540	861,720	40,000	40,000
Alcohol Server Training Program	10,740	10,425	37,695	18,365	35,000	35,000
Other Miscellaneous	6,632	7,609	8,814	26,239	105,750	16,329
<b>Revenue Total</b>	<b>43,677</b>	<b>45,144</b>	<b>173,519</b>	<b>934,204</b>	<b>208,220</b>	<b>118,799</b>
<b>Transfers Out</b>						
<b>Expenditures Total</b>	<b>18,114</b>	<b>21,012</b>	<b>32,967</b>	<b>17,340</b>	<b>1,247,141</b>	<b>200,000</b>
<b>EOY Fund Total</b>	<b>99,455</b>	<b>123,587</b>	<b>264,139</b>	<b>1,181,003</b>	<b>142,082</b>	<b>60,881</b>
% of Expenses	549%	588%	801%	6811%	11%	30%

036 Nebraska State Racing and Gaming Commission - Racetrack Gaming Fund #23650					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>3,295,876</b>	<b>3,908,299</b>	<b>6,389,377</b>	<b>4,891,357</b>
Investment Interest	0	75,147	126,401	45,941	75,105	57,497
General Business Fees	0	2,812,380	3,577,280	837,210	870,698	905,526
Admin Service Fees	0	600	0	0	0	0
Annual Operator Fees	0	0	0	5,000,000	5,000,000	5,000,000
Sale - Surplus Property/Fixed Asset	0	0	20,716	45,018	46,369	47,760
Reimbursement Non-Gov't	0	2	447	1,000	0	0
Misc. Adjustment	0	2,090,000	0	0	630,669	0
Transfers Out	0	0	0	0	-2,000,000	-2,000,000
<b>Revenue Total</b>	<b>0</b>	<b>4,978,129</b>	<b>3,724,844</b>	<b>5,929,169</b>	<b>4,622,841</b>	<b>4,010,783</b>
<b>Transfers Out</b>					<b>2,000,000</b>	<b>2,000,000</b>
<b>Expenditures Total</b>	<b>0</b>	<b>1,682,253</b>	<b>3,112,421</b>	<b>3,448,091</b>	<b>4,120,861</b>	<b>4,313,634</b>
<b>EOY Fund Total</b>	<b>0</b>	<b>3,295,876</b>	<b>3,908,299</b>	<b>6,389,377</b>	<b>4,891,357</b>	<b>2,588,506</b>
<b>% of Expenses</b>		196%	126%	185%	119%	60%

037 Workers' Compensation Court - Compensation Court Cash Fund #23730					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>5,243,445</b>	<b>4,449,075</b>	<b>3,671,639</b>	<b>5,750,134</b>	<b>6,755,439</b>	<b>4,310,176</b>
Insurance Assessments	4,793,000	5,156,042	7,096,604	7,168,548	7,240,233	7,312,636
Other Sales & Charges	90,063	90,355	88,754	92,766	93,685	94,822
Investment Income	53,217	54,198	64,874	149,229	175,319	111,859
Other Miscellaneous	1,902	-16	2,824	1,546	488	488
Transfers In	0	0	750,000	0	0	0
Transfers Out	0	0	0	0	-750,000	0
Divert Assessment Revenue	0	0	0	0	-724,023	-731,264
<b>Revenue Total</b>	<b>4,938,182</b>	<b>5,300,578</b>	<b>8,003,056</b>	<b>7,412,089</b>	<b>6,035,702</b>	<b>6,788,540</b>
<b>Transfers Out</b>					<b>1,500,000</b>	<b>1,000,000</b>
<b>Expenditures Total</b>	<b>5,732,552</b>	<b>6,078,015</b>	<b>5,924,561</b>	<b>6,406,783</b>	<b>6,980,965</b>	<b>6,786,720</b>
<b>EOY Fund Total</b>	<b>4,449,075</b>	<b>3,671,639</b>	<b>5,750,134</b>	<b>6,755,439</b>	<b>4,310,176</b>	<b>3,311,997</b>
<b>% of Expenses</b>	78%	60%	97%	105%	62%	49%

048 Coordinating Commission for Postsecondary Education - Community College Gap Assistance Program Fund #24840					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>2,638,344</b>	<b>3,637,240</b>	<b>5,247,674</b>	<b>6,147,398</b>	<b>6,237,644</b>	<b>3,443,011</b>
Investment Income	38,373	85,313	139,405	57,619	58,465	32,271
Transfers In (Lottery)	1,959,644	2,213,403	2,195,712	1,407,937	1,548,731	1,579,705
Transfers Out	-20,876	-1,360	-20,155	0	-3,000,000	0
<b>Revenue Total</b>	<b>1,977,141</b>	<b>2,297,356</b>	<b>2,314,962</b>	<b>1,465,556</b>	<b>-1,392,805</b>	<b>1,611,976</b>
<b>Transfers Out</b>						<b>2,000,000</b>
<b>Expenditures Total</b>	<b>978,245</b>	<b>686,922</b>	<b>1,415,238</b>	<b>1,375,310</b>	<b>1,401,828</b>	<b>1,401,924</b>
<b>EOY Fund Total</b>	<b>3,637,240</b>	<b>5,247,674</b>	<b>6,147,398</b>	<b>6,237,644</b>	<b>3,443,011</b>	<b>1,653,063</b>
<b>% of Expenses</b>	372%	764%	434%	454%	246%	118%

048 Coordinating Commission for Postsecondary Education -Excellence in Teaching Cash Fund #21330					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>2,052,225</b>	<b>2,554,498</b>	<b>2,430,182</b>	<b>2,193,536</b>	<b>2,734,318</b>	<b>1,139,421</b>
Investment Income	27,835	46,023	46,203	60,871	75,878	31,619
Loan Interest & Offsets	142,784	194,530	266,282	170,400	180,773	193,097
Transfers In	4,899,919	4,425,721	1,951,744	1,609,069	1,769,976	1,805,375
Other Misc. Revenue	0	40	0	0	0	0
Transfers Out	-3,176,570	-2,459,461	-17,915	0	0	0
<b>Revenue Total</b>	<b>1,893,969</b>	<b>2,206,853</b>	<b>2,246,313</b>	<b>1,840,340</b>	<b>2,026,627</b>	<b>2,030,091</b>
<b>Transfers Out</b>					<b>2,000,000</b>	
<b>Expenditures Total</b>	<b>1,391,696</b>	<b>2,331,169</b>	<b>2,482,959</b>	<b>1,299,558</b>	<b>1,621,523</b>	<b>1,675,028</b>
<b>EOY Fund Total</b>	<b>2,554,498</b>	<b>2,430,182</b>	<b>2,193,536</b>	<b>2,734,318</b>	<b>1,139,421</b>	<b>1,494,484</b>
<b>% of Expenses</b>	<b>184%</b>	<b>104%</b>	<b>88%</b>	<b>210%</b>	<b>70%</b>	<b>89%</b>

050 Nebraska State College System - Wayne Cash Fund #25040					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>21,771,826</b>	<b>13,116,374</b>	<b>8,346,554</b>	<b>11,403,679</b>	<b>15,309,479</b>	<b>15,760,473</b>
Investment Income	338,869	392,788	446,102	427,219	573,543	590,439
Sales, Charges, & Fees	20,625,005	20,330,324	21,094,638	21,662,347	21,987,283	22,427,028
Governmental Grants	1,245,802	1,492,059	1,378,092	1,373,288	1,350,000	1,350,000
Transfers In	42,890	42,988	123,713	96,074	35,000	35,000
Other Miscellaneous	-839,663	1,582,663	369,970	570,269	250,000	250,000
Transfers Out	-11,351,547	-7,757,389	-537,287	-865,720	-1,000,000	-1,000,000
<b>Revenue Total</b>	<b>10,061,356</b>	<b>16,083,434</b>	<b>22,875,228</b>	<b>23,263,477</b>	<b>23,195,826</b>	<b>23,652,467</b>
<b>Transfers Out</b>						
<b>Expenditures Total</b>	<b>18,716,808</b>	<b>20,853,254</b>	<b>19,818,103</b>	<b>19,357,677</b>	<b>22,744,831</b>	<b>23,313,452</b>
<b>EOY Fund Total</b>	<b>13,116,374</b>	<b>8,346,554</b>	<b>11,403,679</b>	<b>15,309,479</b>	<b>15,760,473</b>	<b>16,099,488</b>
<b>% of Expenses</b>	<b>70%</b>	<b>40%</b>	<b>58%</b>	<b>79%</b>	<b>69%</b>	<b>69%</b>

050 Nebraska State College System - Chadron Cash Fund #25010					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>8,321,724</b>	<b>9,684,369</b>	<b>9,283,317</b>	<b>8,581,034</b>	<b>10,096,156</b>	<b>10,542,956</b>
Investment Income	115,272	191,016	209,738	257,580	303,060	316,472
Sales, Charges, & Fees	11,877,800	12,218,902	12,538,239	12,256,177	12,378,739	12,502,526
Governmental Grants	592,952	725,971	805,420	808,498	815,000	825,000
Transfers In	306,979	162,311	301,880	328,710	300,000	300,000
Other Miscellaneous	4,693	37,143	160,218	-237,536	0	0
Transfers Out	-589,901	-1,164,192	-666,039	-836,368	-850,000	-875,000
<b>Revenue Total</b>	<b>12,307,796</b>	<b>12,171,151</b>	<b>13,349,456</b>	<b>12,577,062</b>	<b>12,946,800</b>	<b>13,068,999</b>
<b>Transfers Out</b>						
<b>Expenditures Total</b>	<b>10,945,150</b>	<b>12,572,204</b>	<b>14,051,738</b>	<b>11,061,940</b>	<b>12,500,000</b>	<b>12,500,000</b>
<b>EOY Fund Total</b>	<b>9,684,369</b>	<b>9,283,317</b>	<b>8,581,034</b>	<b>10,096,156</b>	<b>10,542,956</b>	<b>11,111,955</b>
<b>% of Expenses</b>	<b>88%</b>	<b>74%</b>	<b>61%</b>	<b>91%</b>	<b>84%</b>	<b>89%</b>

053 Real Property Appraiser Board - Appraisal Management Company Fund #25320					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>308,999</b>	<b>341,852</b>	<b>326,223</b>	<b>317,832</b>	<b>297,020</b>	<b>68,481</b>
Investment Income	4,920	7,300	8,587	10,225	9,555	8,637
Licensing & Fees	145,450	128,050	110,400	115,300	116,175	124,075
Other Miscellaneous	-19	625	356	872	500	500
Transfers Out	0	0	0	0	-100,000	0
<b>Revenue Total</b>	<b>150,351</b>	<b>135,975</b>	<b>119,343</b>	<b>126,397</b>	<b>26,230</b>	<b>133,212</b>
<b>Transfers Out</b>					<b>100,000</b>	
<b>Expenditures Total</b>	<b>117,498</b>	<b>151,604</b>	<b>127,734</b>	<b>147,208</b>	<b>154,769</b>	<b>157,153</b>
<b>EOY Fund Total</b>	<b>341,852</b>	<b>326,223</b>	<b>317,832</b>	<b>297,020</b>	<b>68,481</b>	<b>44,541</b>
<b>% of Expenses</b>	<b>291%</b>	<b>215%</b>	<b>249%</b>	<b>202%</b>	<b>44%</b>	<b>28%</b>

054 State Historical Society - Nebraska Job Creation and Mainstreet Revitalization Fund #25420					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>63,958</b>	<b>26,051</b>	<b>121,804</b>	<b>218,378</b>	<b>306,035</b>	<b>257,777</b>
Investment Income	516	2,010	3,819	8,076	11,317	9,532
Licensing & Fees	26,537	123,442	121,551	120,508	115,000	115,000
Transfers Out	0	0	0	0	-75,000	0
<b>Revenue Total</b>	<b>27,053</b>	<b>125,451</b>	<b>125,370</b>	<b>128,583</b>	<b>51,317</b>	<b>124,532</b>
<b>Transfers Out</b>					<b>125,000</b>	
<b>Expenditures Total</b>	<b>64,960</b>	<b>29,699</b>	<b>28,796</b>	<b>40,927</b>	<b>99,575</b>	<b>75,702</b>
<b>EOY Fund Total</b>	<b>26,051</b>	<b>121,804</b>	<b>218,378</b>	<b>306,035</b>	<b>257,777</b>	<b>181,607</b>
<b>% of Expenses</b>	<b>40%</b>	<b>410%</b>	<b>758%</b>	<b>748%</b>	<b>259%</b>	<b>240%</b>

057 Oil and Gas Commission - Oil and Gas Conservation Fund #25710					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>492,957</b>	<b>1,241,082</b>	<b>1,241,083</b>	<b>1,327,770</b>	<b>1,132,709</b>	<b>431,797</b>
Business & Franchise Tax	1,474,404	858,026	879,765	692,232	712,999	734,389
General Business Fees	20,900	53,750	26,100	18,800	19,364	19,945
Investment income	10,978	28,140	34,102	40,672	41,892	43,149
Other Miscellaneous	619	-102,832	89,135	2,339	2,409	2,481
<b>Revenue Total</b>	<b>1,506,901</b>	<b>837,084</b>	<b>1,029,102</b>	<b>754,043</b>	<b>776,664</b>	<b>799,964</b>
<b>Transfers Out</b>					<b>500,000</b>	
<b>Expenditures Total</b>	<b>758,776</b>	<b>837,083</b>	<b>942,415</b>	<b>949,104</b>	<b>977,577</b>	<b>1,006,904</b>
<b>EOY Fund Total</b>	<b>1,241,082</b>	<b>1,241,083</b>	<b>1,327,770</b>	<b>1,132,709</b>	<b>431,797</b>	<b>224,856</b>
<b>% of Expenses</b>	<b>164%</b>	<b>148%</b>	<b>141%</b>	<b>119%</b>	<b>44%</b>	<b>22%</b>

063 Nebraska Board of Public Accountancy - Certified Public Accountants Fund #26310					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>563,353</b>	<b>546,459</b>	<b>557,652</b>	<b>571,215</b>	<b>591,728</b>	<b>406,410</b>
Licensing & Fees	340,385	411,005	400,375	434,702	442,901	458,057
Investment Interest	6,745	8,576	11,666	14,697	15,224	10,456
Other Miscellaneous	70	220	192	605	500	500
<b>Revenue Total</b>	<b>347,200</b>	<b>419,801</b>	<b>412,233</b>	<b>450,004</b>	<b>458,625</b>	<b>469,014</b>
<b>Transfers Out</b>					<b>200,000</b>	<b>200,000</b>
<b>Expenditures Total</b>	<b>364,094</b>	<b>408,608</b>	<b>398,670</b>	<b>429,491</b>	<b>443,943</b>	<b>448,483</b>
<b>EOY Fund Total</b>	<b>546,459</b>	<b>557,652</b>	<b>571,215</b>	<b>591,728</b>	<b>406,410</b>	<b>226,941</b>
<b>% of Expenses</b>	<b>150%</b>	<b>136%</b>	<b>143%</b>	<b>138%</b>	<b>92%</b>	<b>51%</b>

065 Department of Administrative Services - Community College Dependents Fund #26590					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>0</b>	<b>500,569</b>	<b>1,384,655</b>	<b>2,189,603</b>	<b>2,117,544</b>	<b>970,483</b>
Investment Interest	569	29,741	56,147	68,436	52,939	25,644
Transfers In	500,000	1,000,000	1,000,000	0	0	0
Transfers Out	0	0	0	0	-500,000	0
<b>Revenue Total</b>	<b>500,569</b>	<b>1,029,741</b>	<b>1,056,147</b>	<b>68,436</b>	<b>-447,061</b>	<b>25,644</b>
<b>Transfers Out</b>					<b>500,000</b>	
<b>Expenditures Total</b>	<b>0</b>	<b>145,655</b>	<b>251,200</b>	<b>140,494</b>	<b>200,000</b>	<b>300,000</b>
<b>EOY Fund Total</b>	<b>500,569</b>	<b>1,384,655</b>	<b>2,189,603</b>	<b>2,117,544</b>	<b>970,483</b>	<b>696,127</b>
% of Expenses	951%	872%	1507%		485%	232%

066 Abstracters Board of Examiners - Abstracters Board of Examiners Cash Fund #26610					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>125,747</b>	<b>188,841</b>	<b>171,815</b>	<b>223,997</b>	<b>189,393</b>	<b>104,921</b>
Sales and Charges	88,495	6,875	92,250	1,250	90,106	4,750
Investment Income	2,046	3,828	4,543	6,948	5,874	3,254
<b>Revenue Total</b>	<b>90,541</b>	<b>10,703</b>	<b>96,793</b>	<b>8,198</b>	<b>95,980</b>	<b>8,004</b>
<b>Transfers Out</b>					<b>150,000</b>	
<b>Expenditures Total</b>	<b>27,447</b>	<b>27,729</b>	<b>44,610</b>	<b>42,802</b>	<b>30,452</b>	<b>31,359</b>
<b>EOY Fund Total</b>	<b>188,841</b>	<b>171,815</b>	<b>223,997</b>	<b>189,393</b>	<b>104,921</b>	<b>81,566</b>
% of Expenses	688%	620%	502%	442%	345%	260%

069 Nebraska Arts Coucil - Nebraska Arts Council Cash Fund #26900 and Arts Maintenance Subfund #26901					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>109,321</b>	<b>128,127</b>	<b>165,590</b>	<b>173,805</b>	<b>219,592</b>	<b>61,933</b>
Investment Income	1,319	2,589	4,328	5,783	7,306	2,061
Sales & Charges (1% for Art)	17,580	42,167	4,828	40,659	15,000	18,000
<b>Revenue Total</b>	<b>18,899</b>	<b>44,756</b>	<b>9,156</b>	<b>46,442</b>	<b>22,306</b>	<b>20,061</b>
<b>Transfers Out</b>					<b>177,465</b>	
<b>Expenditures Total</b>	<b>94</b>	<b>7,292</b>	<b>942</b>	<b>655</b>	<b>2,500</b>	<b>2,500</b>
<b>EOY Fund Total</b>	<b>128,127</b>	<b>165,590</b>	<b>173,805</b>	<b>219,592</b>	<b>61,933</b>	<b>79,494</b>
% of Expenses	136305%	2271%	18452%	33525%	2477%	3180%

072 Department of Economic Development - Municipality Infrastructure Aid Fund #27266					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,112,596</b>	<b>2,625,321</b>
Investment Interest	0	0	0	135,234	139,291	71,526
Transfers In	0	0	0	5,000,000	0	0
<b>Revenue Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,135,234</b>	<b>139,291</b>	<b>71,526</b>
<b>Transfers Out</b>					<b>400,000</b>	
<b>Expenditures Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,638</b>	<b>2,226,566</b>	<b>2,203,104</b>
<b>EOY Fund Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,112,596</b>	<b>2,625,321</b>	<b>493,743</b>
% of Expenses				22584%	118%	22%

072 Department of Economic Development - Nebraska Rural Projects Fund #27249					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	0	3,000	50,598,035	51,691,586	52,092,799	42,507,269
Operating Grants	3,000	0	0	0	0	0
Investment Interest	0	595,035	1,320,497	504,754	0	0
Transfers In	0	50,000,000	0	0	0	0
<b>Revenue Total</b>	3,000	50,595,035	1,320,497	504,754	0	0
<b>Transfers Out</b>					2,420,286	
<b>Expenditures Total</b>	0	0	226,946	103,541	7,095,645	7,095,645
<b>EOY Fund Total</b>	3,000	50,598,035	51,691,586	52,092,799	42,507,269	35,411,624
% of Expenses			22777%	50311%	599%	499%

078 Commission on Law Enforcement and Criminal Justice - Community Corrections Uniform Data Analysis Cash Fund #27850					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	444,469	516,396	468,008	536,038	574,308	551,376
Fines/Penalties	275,258	276,575	300,228	322,576	325,000	325,000
Investment Income	7,087	10,378	12,842	18,124	19,418	9,839
<b>Revenue Total</b>	282,345	286,953	313,070	340,700	344,418	334,839
<b>Transfers Out</b>					300,000	
<b>Expenditures Total</b>	210,418	335,341	245,040	302,430	367,350	377,167
<b>EOY Fund Total</b>	516,396	468,008	536,038	574,308	551,376	209,048
% of Expenses	245%	140%	219%	190%	150%	55%

084 Department of Water, Energy, and Environment - Surface Water Irrigation Infrastructure Fund #22990					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	0	0	49,424,310	44,493,113	40,582,098	27,082,098
Investment Income	0	588,426	1,233,249	1,423,946	0	0
Transfers In	0	50,000,000	0	0	0	0
Transfers Out	0	0	0	0	-2,500,000	-2,500,000
<b>Revenue Total</b>	0	50,588,426	1,233,249	1,423,946	-2,500,000	-2,500,000
<b>Transfers Out</b>					5,000,000	
<b>Expenditures Total</b>	0	1,164,116	6,164,446	5,334,961	6,000,000	6,000,000
<b>EOY Fund Total</b>	0	49,424,310	44,493,113	40,582,098	27,082,098	18,582,098
% of Expenses		4246%	722%	761%	451%	310%

084 Department of Water, Energy, and Environment - Jobs and Economic Development Initiative (JEDI) Fund #22980					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	0	0	22,022,720	26,376,097	23,046,957	11,246,957
Investment Income	0	92,099	2,382,399	606,535	0	0
Transfers In	0	21,930,621	82,534,165	908,899	0	0
Transfers Out	0	0	-78,000,000	0	-4,400,000	0
<b>Revenue Total</b>	0	22,022,720	6,916,564	1,515,434	-4,400,000	0
<b>Transfers Out</b>					1,400,000	
<b>Expenditures Total</b>	0	0	2,563,187	4,844,574	6,000,000	6,000,000
<b>EOY Fund Total</b>	0	22,022,720	26,376,097	23,046,957	11,246,957	5,246,957
% of Expenses			1029%	476%	187%	87%

084 Department of Water, Energy, and Environment - Clean Air Title V Cash Fund #28340					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>3,687,470</b>	<b>3,668,479</b>	<b>2,890,929</b>	<b>3,481,266</b>	<b>2,812,493</b>	<b>2,578,842</b>
General Business Fees	2,157,554	1,550,718	2,702,810	1,208,558	2,400,000	1,200,000
Investment Income	47,484	60,030	67,976	89,399	92,081	94,843
Other Miscellaneous	0	297	0	0	0	0
<b>Revenue Total</b>	<b>2,205,038</b>	<b>1,611,045</b>	<b>2,770,786</b>	<b>1,297,957</b>	<b>2,492,081</b>	<b>1,294,843</b>
<b>Transfers Out</b>					<b>700,000</b>	<b>600,000</b>
<b>Expenditures Total</b>	<b>2,224,029</b>	<b>2,388,595</b>	<b>2,180,449</b>	<b>1,966,730</b>	<b>2,025,732</b>	<b>2,066,247</b>
<b>EOY Fund Total</b>	<b>3,668,479</b>	<b>2,890,929</b>	<b>3,481,266</b>	<b>2,812,493</b>	<b>2,578,842</b>	<b>1,207,439</b>
% of Expenses	165%	121%	160%	143%	127%	58%

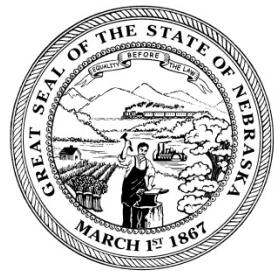
084 Department of Water, Energy, and Environment - Petroleum Remediation Aviation Fuel Subfund #28491					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>596,413</b>	<b>770,622</b>	<b>926,476</b>	<b>876,011</b>	<b>1,047,318</b>	<b>577,298</b>
Aviation Fuels Tax	183,756	165,752	175,740	174,738	179,980	185,380
Other Miscellaneous	0	0	-140,280	0	0	0
<b>Revenue Total</b>	<b>183,756</b>	<b>165,752</b>	<b>35,460</b>	<b>174,738</b>	<b>179,980</b>	<b>185,380</b>
<b>Transfers Out</b>					<b>450,000</b>	<b>450,000</b>
<b>Expenditures Total</b>	<b>9,547</b>	<b>9,898</b>	<b>85,925</b>	<b>3,431</b>	<b>200,000</b>	<b>40,000</b>
<b>EOY Fund Total</b>	<b>770,622</b>	<b>926,476</b>	<b>876,011</b>	<b>1,047,318</b>	<b>577,298</b>	<b>272,677</b>
% of Expenses	8072%	9360%	1020%	30525%	289%	682%

084 Department of Water, Energy, and Environment - Safe Drinking Water Act Cash Fund #22003					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>147,790</b>	<b>316,265</b>	<b>401,013</b>	<b>730,398</b>	<b>679,073</b>	<b>551,698</b>
Examination Fees	324,403	113,009	375,423	113,013	386,686	116,403
Investment Income	3,653	7,735	1,400	22,666	2,371	17,121
Other Miscellaneous	121	-1,151	-1,501	-80	0	0
<b>Revenue Total</b>	<b>328,177</b>	<b>119,593</b>	<b>375,322</b>	<b>135,599</b>	<b>389,056</b>	<b>133,524</b>
<b>Transfers Out</b>					<b>400,000</b>	<b>250,000</b>
<b>Expenditures Total</b>	<b>159,702</b>	<b>34,845</b>	<b>45,937</b>	<b>186,924</b>	<b>116,431</b>	<b>151,677</b>
<b>EOY Fund Total</b>	<b>316,265</b>	<b>401,013</b>	<b>730,398</b>	<b>679,073</b>	<b>551,698</b>	<b>283,545</b>
% of Expenses	198%	1151%	1590%	363%	474%	187%

084 Department of Water, Energy, and Environment - Integrated Solid Waste Management Cash Fund #28380					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>558,736</b>	<b>742,940</b>	<b>1,006,717</b>	<b>1,323,539</b>	<b>1,285,564</b>	<b>999,569</b>
Examination Fees	2,086,917	1,908,701	1,986,162	2,003,430	2,045,747	2,063,533
Investment Income	10,761	23,610	32,393	49,122	50,596	52,114
Other Miscellaneous	500	225,338	469	0	0	0
<b>Revenue Total</b>	<b>2,098,178</b>	<b>2,157,649</b>	<b>2,019,024</b>	<b>2,052,552</b>	<b>2,096,343</b>	<b>2,115,647</b>
<b>Transfers Out</b>					<b>250,000</b>	<b>250,000</b>
<b>Expenditures Total</b>	<b>1,913,974</b>	<b>1,893,872</b>	<b>1,702,202</b>	<b>2,090,527</b>	<b>2,132,338</b>	<b>2,174,984</b>
<b>EOY Fund Total</b>	<b>742,940</b>	<b>1,006,717</b>	<b>1,323,539</b>	<b>1,285,564</b>	<b>999,569</b>	<b>690,232</b>
% of Expenses	39%	53%	78%	61%	47%	32%

084 Department of Water, Energy, and Environment - State Energy Cash Fund #28130					<u>Projected</u>	
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
<b>Beginning Balance</b>	<b>316,443</b>	<b>439,683</b>	<b>489,607</b>	<b>1,205,125</b>	<b>1,924,391</b>	<b>1,640,400</b>
Severance Tax	300,000	300,000	300,000	300,000	300,000	300,000
Misc Adjustment	0	0	500,000	502,592	0	0
Other Miscellaneous	134,242	129,029	168,849	379,620	391,009	342,739
Transfers Out	0	0	0	0	-500,000	-500,000
<b>Revenue Total</b>	<b>434,242</b>	<b>429,029</b>	<b>968,849</b>	<b>1,182,212</b>	<b>191,009</b>	<b>142,739</b>
<b>Transfers Out</b>					<b>100,000</b>	
<b>Expenditures Total</b>	<b>311,003</b>	<b>379,105</b>	<b>253,331</b>	<b>462,946</b>	<b>375,000</b>	<b>375,000</b>
<b>EOY Fund Total</b>	<b>439,683</b>	<b>489,607</b>	<b>1,205,125</b>	<b>1,924,391</b>	<b>1,640,400</b>	<b>1,408,138</b>
% of Expenses	141%	129%	476%	416%	437%	376%





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## Appendix B – Staff Listing

# ADMINISTRATIVE SERVICES – STATE BUDGET DIVISION

## STAFF LISTING

**Neil Sullivan**, State Budget Administrator  
**Ashley Dempsey**, Deputy State Budget Administrator

### BUDGET ANALYSTS AND THEIR AGENCY ASSIGNMENTS

**Jennifer Alcazar** – Correctional Services, Criminal Justice, Fire Marshal, Liquor Control, Military Department, Parole, State Patrol

**Kimberly Burns** – Arts Council, Community College Aid, Coordinating Commission for Postsecondary Education, Education, Educational Lands & Funds, Educational Telecommunications, Historical Society, Library Commission, State College System, University System

**Ashley Dempsey** – Attorney General, Motor Vehicles, Motor Vehicle Licensing Board, Public Advocacy, Supreme Court, Transportation

**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, Secretary of State, Veterans' Affairs

**Joe Massey** – Asian American Affairs Commission, African American Affairs Commission, Brand Committee, Game & Parks, Indian Affairs Commission, Industrial Relations, Labor, Latino American Commission, Oil & Gas Commission, Power Review Board, Public Service Commission, State Fair Board

**Taten Raml** – Agriculture, Corn Board, Dairy Industry Development Board, Dry Bean Commission, Dry Pea and Lentil Commission, Ethanol Board, Grain Sorghum Board, Water, Energy and Environment, Wheat Board

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

**Ryan Yang** – Administrative Services, Economic Development, Equal Opportunity, Racing and Gaming Commission, Revenue, Labor, Tax Equalization & Review,

### SUPPORT STAFF

**Diane Regner**, Business Manager