

State of Nebraska

FY2025-26 AND FY2026-27

Biennial Budget

As Proposed by the Appropriations Committee
109th Legislature - First Session

April 2025

Appropriations Committee Members

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Sen. Christy Armendariz, Vice Chairperson
Sen. Machaela Cavanaugh
Sen. Myron Dorn
Sen. Robert Dover
Sen. Loren Lippincott
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SUMMARY

GENERAL FUND FINANCIAL STATUS

At Sine Die of the 2024 Special Session, the projected financial status for the FY2025-26/FY2026-27 biennium was \$56.9 million above the minimum reserve. At that point, FY2025-26/FY2026-27 were the “out years” in the five-year financial status, and there was no projection for the FY2027-28/FY2028-29 biennium.

The financial status deteriorated significantly in November 2024 when the Tax Rate Review Committee met. The variance from the minimum reserve went from a positive \$56.9 million to a shortfall of \$432.6 million. This was about \$489.6 million lower than what was shown on the financial status for the FY2025-26/FY2026-27 biennium on the Sine Die 2024 Special Session status.

The most recently published General Fund financial Status (March 6, 2025) showed an amount of \$289.134 million below the minimum reserve. This status accounted for the changes in the Appropriations Committee Preliminary Budget as well as the changes to revenue forecasts at the February 2025 Nebraska Economic Forecast Advisory Board (NEFAB) meeting.

The Appropriations Committee Budget recommendation shows a budget shortfall remaining of \$124.792 million, an improvement of \$164.3 million from the March 6 status. This is due to additional General Fund appropriations changes and increases in revenues from transfers in and investment earnings.

The Appropriations Committee Budget recommendation shows increased General Fund revenue through transfers from cash funds of \$10.575 million in FY2024-25; \$39.745 million in FY2025-26; and \$10.046 million in FY2026-27 to the General Fund, as well as crediting about \$30.7 million per year in FY2025-26, \$19.6 million in FY2026-27, and \$19 million per fiscal year in the following biennium in investments earnings from different cash funds.

General Fund appropriations in the budget recommendation are \$60.956 million in FY2024-25, \$121.286 million in FY2025-26, and \$159.855 million in FY2026-27. For the FY2025-26/FY2026-27 biennium, this represents a 1.5% average annual growth in appropriations (2.2% for FY2025-26 and 0.7% for FY2026-27).

Two legislative bills that have advanced to Select File at the time of publication of this report are LB 645 and LB 650. Each bill would have a significant impact on balancing the General Fund financial status. The provisions of LB 645, at this point in time, result in General Fund appropriation savings \$32.6 million in FY2025-26 and \$51.4 million in FY2026-27. LB 650, at this point in time, increases General Fund revenue by \$7.8 million in FY2025-26 and \$41.7 million in FY2026-27. The total impact of these two bills is \$133.475 million over the biennium, and if passed, would result in \$7.24 million above the minimum reserve on the financial status when combined with the Appropriations Committee Budget Recommendation.

However, additional legislation to increase revenue or reduce appropriations will be needed in the event LB 645 and LB 650 are not enacted by the Legislature to address the \$124.792 million shortfall reflected in the Appropriations Committee Budget recommendation.

GENERAL FUND REVENUES

FY2023-24 actual receipts were \$7.156 billion, and rate and base adjusted revenue growth was 4.7%. The FY2023-24 actual net receipts exceeded the July 2023 certified forecast for FY2023-24 by \$718,684,680. Under section 77-4602, this amount was certified by the Department of Revenue as the excess amount above the

certified forecast. Pursuant to 77-4602(4)(c), the transfer amount was reduced so the balance of the Cash Reserve Fund did not exceed 16% of total General Fund budgeted expenditures for FY2024-25 (new appropriations and reappropriated General Funds). As a result, the automatic transfer to the Cash Reserve Fund is reduced from the excess amount certified to \$38,746,104.

The FY2024-25 forecast was adjusted up to \$6.476 billion following the 2024 Special Session. At the October 2024 meeting, the NEFAB revised the forecast down to \$6.335 billion. The NEFAB also set the first forecast for FY2025-26 and FY2026-27 at \$6.95 billion and \$6.965 billion, respectively.

At the February 2025 meeting, the NEFAB revised the FY2024-25 forecast up by \$100 million, which is estimated to be transferred to the Cash Reserve Fund because it is in excess of the certified forecast (Oct.). The NEFAB revised the forecast for FY2025-26 and FY2026-27 up to \$6.955 billion and \$7.025 billion, respectively. Revenue growth (adjusted for rate and base changes) implied by the current forecast is 2.6% in FY2025-26 and 5.6% in FY2026-27, for a two-year average annual growth of 4.1%.

THE FORECAST BOARD WILL MEET ON FRIDAY, APRIL 25, 2025 TO REVIEW THE CURRENT FORECASTS. CHANGES TO THESE FORECASTS WILL RESULT IN CHANGES TO THE PROJECTED FINANCIAL STATUS.

Utilizing the historical average methodology, revenues for FY2027-28 and FY2028-29 reflect 6.1% two-year average annual rate and base adjusted revenue growth. Revenue estimates are \$7.259 billion in FY2027-28 and \$7.673 billion in FY2028-29.

GENERAL FUND SPENDING GROWTH

Budget growth in the Committee budget recommendation is 2.2% in FY2025-26 and 0.7% in FY2026-27, for a two-year average of 1.5%.

<u>PERCENT CHANGE (w/o deficits)</u>	FY2025-26	FY2026-27
Agency Operations	1.4%	1.9%
State Aid to Ind/Other	3.1%	-0.1%
State Aid to Local Govt	2.5%	-0.1%
Construction	0.0%	0.0%
Total GF Percent Change	2.2%	0.7%

Estimated growth in General Fund appropriations in the following biennium, FY2027-28 and FY2028-29, is 2.6%. This estimation is calculated based on historical average growth in appropriations by area and type, as well as any additional increase due to current law.

CASH RESERVE FUND

The Cash Reserve Fund (CRF) unobligated balance is projected at \$877.2 million at the end of FY2024-25. A transfer of \$10 million in FY2025-26 was approved in LB 3 (2024 Special Session). The Committee Budget recommendation utilizes an additional \$45.897 million in FY2025-26, approving a transfer to the Nebraska Capital Construction Fund for approved new construction projects and the reaffirmation for the final phase of the State Capitol HVAC project. An unobligated balance of \$921 million remains at the end of FY2026-27 after these transfers are taken into account.

BILLS IN COMMITTEE INCLUDED IN BUDGET RECOMMENDATION

Other than the bills containing the Governor’s budget recommendation (LB 260, LB 261, LB 262, LB 263, and LB 264), 35 bills were referred to the Appropriations Committee. The 10 bills listed on the following page are incorporated into the Appropriations Committee Budget recommendation.

2025 Appropriations Committee Bills Included in Recommendation

Bill	Introducer	One-Liner	Agency	Prog	Fund Type	FY25-26	FY26-27
55	Dorn	Medicaid rates for mental health providers	25	348	Cash, Fed	3,934,426	0
57	Dorn	State intent regarding appropriations for medicaid assisted-living facilities	25	348	Cash, Fed	3,225,754	0
173	Prokop	To community colleges for dual enrollment	83	151	Gen	5,000,000	5,000,000
451	Prokop	Transfer funds from Unclaimed Property Trust Fund	12, 65				
452	Prokop	To DHHS for court appointed special advocate state aid	25	514	Fed/TANF	500,000	500,000
505	Prokop	To DHHS for food assistance	25	347	Fed/TANF	10,000,000	0
580	Cavanaugh	To DEE for lead service line replacement	84	513	Cash		
581	Cavanaugh	To DHHS for behavioral health services for youth in a facility with childhood development center	25	38	Cash	500,000	0
621	Dover	To DHHS for aid to community health centers	25	502	Cash	0	500,000
627	Dover	To University for nursing residential facility study	51	781	Gen	250,000	
		TOTAL - ALL FUNDS				23,410,180	6,000,000

PROJECTED GENERAL FUND FINANCIAL STATUS

Table 1 shown below includes the projected General Fund Financial Status based on the Appropriations Committee budget recommendation. Furthermore, for planning purposes, an estimated financial status is also constructed for the following biennium allowing the Legislature to see the future implications of budget actions already taken or being considered.

Table 1 – General Fund Financial Status

	Current Year FY2024-25	Upcoming Biennium		Est for Following Biennium	
		FY2025-26	FY2026-27	FY2027-28	FY2028-29
1 BEGINNING BALANCE					
2 Beginning Cash Balance	1,843,296,751	723,675,897	502,107,395	204,871,443	(92,759,644)
3 Cash Reserve transfers-automatic	(38,746,104)	(100,000,000)	0	0	0
4 Carryover obligations from FY24	(360,102,643)	0	0	0	0
5 Allocation for potential deficits	0	0	(5,000,000)	0	(5,000,000)
6 Unobligated Beginning Balance	1,444,448,004	623,675,897	497,107,395	204,871,443	(97,759,644)
7 REVENUES & TRANSFERS					
8 Net Receipts	6,435,000,000	6,955,000,000	7,025,000,000	7,258,740,000	7,673,308,000
9 General Fund transfers-out (Committee Rec)	(1,694,747,425)	(1,711,998,849)	(1,773,298,291)	(1,850,262,706)	(1,911,925,341)
10 General Fund transfers-in (current law)	in forecast	in forecast	in forecast	in estimate	in estimate
10a General Fund transfers-in (Committee Rec)	10,575,000	139,744,957	10,045,957	0	0
11 Cash Reserve transfers (current law)	4,000,000	0	0	0	0
11a Cash Reserve transfers (Committee Rec)	0	0	0	0	0
12 Inv. Earnings from cash funds (Committee Rec)	0	30,700,000	19,600,000	19,000,000	19,000,000
12 General Fund Net Revenues	4,754,827,575	5,413,446,108	5,281,347,666	5,427,477,294	5,780,382,659
13 APPROPRIATIONS					
14 Expenditures / Appropriations	5,413,727,981	5,413,727,981	5,413,727,981	5,413,727,981	5,413,727,981
15 Mainline Budget (Committee Prelim)	60,956,500	121,286,630	159,855,637	159,855,637	159,855,637
16 Projected budget increase, following biennium	0	0	0	151,524,763	299,109,713
17 State Claims (LB 534)	915,201	0	0	0	0
17 General Fund Appropriations	5,475,599,682	5,535,014,611	5,573,583,618	5,725,108,381	5,872,693,331
18 ENDING BALANCE					
19 \$ Ending balance (per Financial Status)	723,675,897	502,107,395	204,871,443	(92,759,644)	(190,070,315)
20 \$ Ending balance (at Min. Reserve 3.0%)			329,664,165		332,409,652
21 Excess (shortfall) from Minimum Reserve			(124,792,722)		(522,479,968)
22 Biennial Reserve (%)			1.8%		-1.6%
General Fund Appropriations					
23 Annual % Change - Appropriations (w/o deficits)	1.2%	2.2%	0.7%	2.7%	2.6%
24 Two Year Average	2.7%	--	1.5%	--	2.6%
General Fund Revenues					
25 Est. Revenue Growth (rate/base adjusted)	5.0%	2.6%	5.6%	5.3%	6.1%
26 Two Year Average	4.8%	--	4.1%	--	5.7%
27 Five Year Average	8.9%	--	3.9%	--	4.9%
28 Unadjusted % change over prior year	-10.1%	8.1%	1.0%	3.3%	5.7%
29 On-Going Revenues vs Appropriations	(663,815,607)	(121,568,502)	(292,235,952)	(297,631,086)	(92,310,671)

CASH RESERVE FUND

The Cash Reserve Fund (CRF) is not included as part of the "General Fund Reserve" (which is the ending General Fund balance for a biennium) and was created as a separate and distinct fund to cover cash flow needs within short period. The CRF also serves as a "rainy day fund" in that revenues in excess of a "certified forecast" are transferred from the General Fund to CRF at the end of a fiscal year, subject to certain statutory requirements. As the certified forecast is basically the revenue estimate at Sine Die when the budget is finalized, these transfers sequester revenues in excess of that which is needed to balance the budget.

Table 2 Cash Reserve Fund Status

	Estimated	Estimated	Estimated	Estimated	Estimated
CASH RESERVE FUND	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29
Beginning Balance	912,817,475	877,079,779	921,182,779	921,182,779	871,182,779
Excess of certified forecasts (line 3 in Status)	38,746,104	100,000,000	0	0	0
To/from Gen Fund Current Law	(4,000,000)	0	0	0	0
To Nebr Capital Construction Fund (NCCF)	(29,458,800)	(45,897,000)	0	0	0
To Gov Emerg Fund (LB 3 - 2024 Spec Session)	(25,000,000)	(10,000,000)	0	0	0
To University Next project (LB1107-2020)	0	0	0	(50,000,000)	(50,000,000)
To Health and Human Services Cash	(3,500,000)	0	0	0	0
To Public Safety Comm Systems Revolving Fund	(2,425,000)	0	0	0	0
To State Insurance Fund	(5,000,000)	0	0	0	0
To Self-Insured Liability Fund	(100,000)	0	0	0	0
To Municipality Infrastructure Aid Fund (LB 600-2024)	(5,000,000)	0	0	0	0
Projected Unobligated Ending Balance	877,079,779	921,182,779	921,182,779	871,182,779	821,182,779
Ending Balance as % of Revenues	13.6%	13.2%	13.1%	12.0%	10.7%
Ending Balance as % of Expenditures	16.0%	16.6%	16.5%	15.2%	14.0%

Excess of Certified Forecasts

Shown on line 3 of the Financial Status, revenues in excess of "certified" forecasts are required by statute to be transferred from the General Fund to the Cash Reserve Fund (CRF). These would take place in July of the fiscal year following completion of that year.

For FY2023-24 pursuant to section 77-4602, in FY23-24, the method for automatic transfers to the Cash Reserve Fund is as follows:

1. At the completion of the fiscal year, the Tax Commissioner will calculate (1) actual General Fund net receipts for the most recently completed fiscal year minus estimated General Fund net receipts for such fiscal year; and (2) Fifty percent of the product of actual General Fund net receipts for the most recently completed fiscal year times the difference between the annual percentage increase in the actual General Fund net receipts for the most recently completed fiscal year and the average annual percentage increase in the actual General Fund net receipts over the twenty previous fiscal years, excluding the year in which the annual percentage change in actual General Fund net receipts is the lowest.
2. If actual GF net receipts minus estimated GF net receipts is a positive number, the Tax Commissioner shall immediately certify the greater of the two numbers. The State Treasurer shall transfer the certified amount from the General Fund to the Cash Reserve Fund upon certification of such amount. The transfer shall be made as follows:

- An amount equal to the amount actual GF net receipts exceed estimated GF net receipts is transferred immediately; and
 - The remainder, if any, shall be transferred by the end of the subsequent fiscal year.
3. If the transfer causes the balance in the Cash Reserve Fund to exceed sixteen percent of the total budgeted General Fund expenditures for the current fiscal year, such transfer shall be reduced so that the balance of the Cash Reserve Fund does not exceed such amount.

The actual net receipts exceeded the July 2023 Certified forecast by \$718.7 million. This amount is reduced so as not to exceed a balance in the Cash Reserve Fund of more than 16% of General Fund budgeted expenditures. The estimated transfer based on FY2023-24 net receipts from the General Fund to the Cash Reserve Fund, which occurs at the beginning of FY2024-25 and is calculated based on statute section 77-4602, was \$39,968,800 at the end of the 2024 session. The actual transfer to the Cash Reserve Fund is \$38,746,104, which is \$1,222,696 less than the estimated amount.

For fiscal year 2024-25, statutory language regarding transfers in excess of the certified forecast was amended in LB 34 (2024 Special Session). At the time of publication of this report, the estimated automatic transfer to the Cash Reserve Fund in FY2025-26 is \$100 million because the most recent revenue forecast from the NEFAB for FY2024-25 was an increase of this amount from the certified forecast.

Transfers-To & From General Fund

Unlike the automatic transfers that occur after the close of the fiscal year and are statutorily required, other transfers can take place as specifically enacted by the Legislature. The Appropriations Committee has not included any transfers to or from the General Fund from the Cash Reserve Fund in its recommendation at this time.

Transfers To & From Other Funds

In FY2025-26, LB 3 (2024 Special Session) included a transfer of \$10 million to the Governor's Emergency Fund. In addition, the Appropriations Committee budget recommendation includes a transfer of \$45.897 million to the Nebraska Capital Construction Fund in FY2025-26 for construction projects.

The Appropriations Committee budget recommendation includes the intent language to fund future years of obligations under the Transformational Project Act from the Cash Reserve Fund, beginning in FY2027-28.

Table 3 Cash Reserve Fund – Historical Balances

	Beginning Balance	Direct Deposit and Interest	Automatic Transfers (1)	Legislative Transfers (2)		Ending Balance	EB as % of revenues	EB as % of expend
				Gen Fund	Other Funds			
FY1983-84	0	37,046,760	na	0	0	37,046,760	4.7%	4.9%
FY1984-85	37,046,760	(1,472,551)	na	0	0	35,574,209	4.5%	4.4%
FY1985-86	35,574,209	227,855	na	(13,500,000)	0	22,302,064	2.7%	2.7%
FY1986-87	22,302,064	1,428,021	na	0	0	23,730,085	2.7%	2.8%
FY1987-88	23,730,085	1,654,844	na	0	(7,700,000)	17,684,929	1.7%	2.0%
FY1988-89	17,684,929	139,000	na	32,600,000	0	50,423,929	4.4%	5.1%
FY1989-90	50,423,929	113,114	na	(10,500,000)	0	40,037,043	3.5%	3.4%
FY1990-91	40,037,043	0	na	(8,100,000)	0	31,937,043	2.3%	2.3%
FY1991-92	31,937,043	0	na	(5,000,000)	0	26,937,043	1.8%	1.7%
FY1992-93	26,937,043	0	na	(9,500,000)	0	17,437,043	1.1%	1.1%
FY1993-94	17,437,043	0	3,063,462	7,250,000	0	27,750,505	1.7%	1.7%
FY1994-95	27,750,505	0	(8,518,701)	7,250,000	(6,000,000)	20,481,804	1.2%	1.2%
FY1995-96	20,481,804	0	(20,481,804)	18,189,565	0	18,189,565	1.0%	1.0%
FY1996-97	18,189,565	0	19,740,786	3,032,333	0	40,962,684	2.0%	2.2%
FY1997-98	40,962,684	0	91,621,018	0	0	132,583,702	6.3%	6.9%
FY1998-99	132,583,702	0	111,616,422	(96,500,000)	(2,000,000)	145,700,124	6.9%	6.5%
FY1999-00	145,700,124	0	20,959,305	3,500,000	(28,000,000)	142,159,429	5.9%	6.1%
FY2000-01	142,159,429	0	77,576,670	(24,500,000)	(25,000,000)	170,236,099	6.9%	6.9%
FY2001-02	170,236,099	0	0	(59,800,000)	(370,000)	110,066,099	4.7%	4.2%
FY2002-03	110,066,099	66,476,446	0	(87,400,000)	0	59,142,545	2.4%	2.3%
FY2003-04	59,142,545	59,463,461	0	(61,191,862)	(385,807)	87,028,337	3.2%	3.4%
FY2004-05	87,028,337	8,170,556	108,727,007	(26,000,000)	(758,180)	177,167,720	5.8%	6.5%
FY2005-06	177,167,720	0	261,715,297	0	(165,266,227)	273,616,790	8.2%	9.4%
FY2006-07	273,616,790	0	259,929,524	(15,674,107)	(1,784,416)	516,087,791	15.1%	16.5%
FY2007-08	516,087,791	0	191,436,773	(60,177,767)	(101,801,000)	545,545,797	15.6%	16.8%
FY2008-09	545,545,797	0	116,976,571	(54,990,505)	(29,340,000)	578,191,863	17.2%	17.4%
FY2009-10	578,191,863	0	0	(105,000,000)	(5,990,237)	467,201,626	14.6%	14.1%
FY2010-11	467,201,626	0	0	(154,000,000)	0	313,201,626	8.9%	9.4%
FY2011-12	313,201,626	8,422,528	145,155,092	(37,000,000)	3,560,802	428,878,372	11.6%	12.4%
FY2012-13	428,878,372	0	104,789,781	(78,000,000)	(76,008,427)	384,121,402	9.5%	10.7%
FY2013-14	384,121,402	0	285,292,610	49,400,000	251,294	719,065,306	17.5%	18.7%
FY2014-15	719,065,306	0	96,721,232	(67,701,112)	(20,250,000)	727,835,426	16.9%	18.1%
FY2015-16	727,835,426	0	84,599,532	0	(81,779,850)	730,655,108	17.0%	17.4%
FY2016-17	730,655,108	0	0	0	(50,000,000)	680,655,108	16.0%	15.7%
FY2017-18	680,655,108	265,729	0	(225,000,000)	(115,930,772)	339,990,065	7.4%	7.8%
FY2018-19	339,990,065	0	61,995,773	(48,000,000)	(20,436,714)	333,549,124	6.8%	7.6%
FY2019-20	333,549,124	0	176,378,178	0	(83,619,600)	426,307,702	8.6%	9.2%
FY2020-21	426,307,702	0	10,655,528	(30,000,000)	60,000,972	466,964,202	7.8%	10.3%
FY2021-22	466,964,202	0	535,259,366	50,000,000	(124,700,000)	927,523,568	14.6%	19.9%
FY2022-23	927,523,568	0	1,287,998,995	40,000,000	(617,670,000)	1,637,852,563	25.7%	31.8%
FY2023-24	1,637,852,563	0	2,982,492	440,000,000	(1,168,017,580)	912,817,475	12.8%	17.2%
FY2024-25 Est	912,817,475	0	38,746,104	(4,000,000)	(70,383,800)	877,179,779	13.6%	16.0%
FY2025-26 Est	877,179,779	0	100,000,000	0	(55,897,000)	921,282,779	13.2%	16.6%
FY2026-27 Est	921,282,779	0	0	0	0	921,282,779	13.1%	16.5%
FY2027-28 Est	921,282,779	0	0	0	(50,000,000)	871,282,779	12.0%	15.2%
FY2028-29 Est	871,282,779	0	0	0	(50,000,000)	821,282,779	10.7%	14.0%

(1) Automatic transfers reflect the prior year variance from forecast. For example, the \$2.982 million transfer in FY23-24 actually reflects FY22-23 "excess" receipts compared to the certified forecast. Prior to FY95-96, the transfers occurred in all cases; after FY95-96, transfers only occurred if receipts exceeded forecast.

(2) Legislative transfers are enacted by legislation and include transfers to the General Fund or other funds.

GENERAL FUND REVENUES

General Fund Revenue Forecasts

FY2023-24 actual receipts were \$7.156 billion, and rate and base adjusted revenue growth was 4.7%. The FY2023-24 actual net receipts exceeded the July 2023 certified forecast for FY2023-24 by \$718,684,680. Under section 77-4602, this amount was certified by the Department of Revenue as the excess amount above the certified forecast. Pursuant to 77-4602(4)(c), the transfer amount was reduced so the balance of the Cash Reserve Fund did not exceed 16% of total General Fund budgeted expenditures for FY2024-25 (new appropriations and reappropriated General Funds). As a result, the automatic transfer to the Cash Reserve Fund is reduced from the excess amount certified to \$38,746,104.

The FY2024-25 forecast was adjusted up to \$6.476 billion following the 2024 Special Session. At the October 2024 meeting, the NEFAB revised the forecast down to \$6.335 billion. The NEFAB also set the first forecast for FY2025-26 and FY2026-27 at \$6.95 billion and \$6.965 billion, respectively.

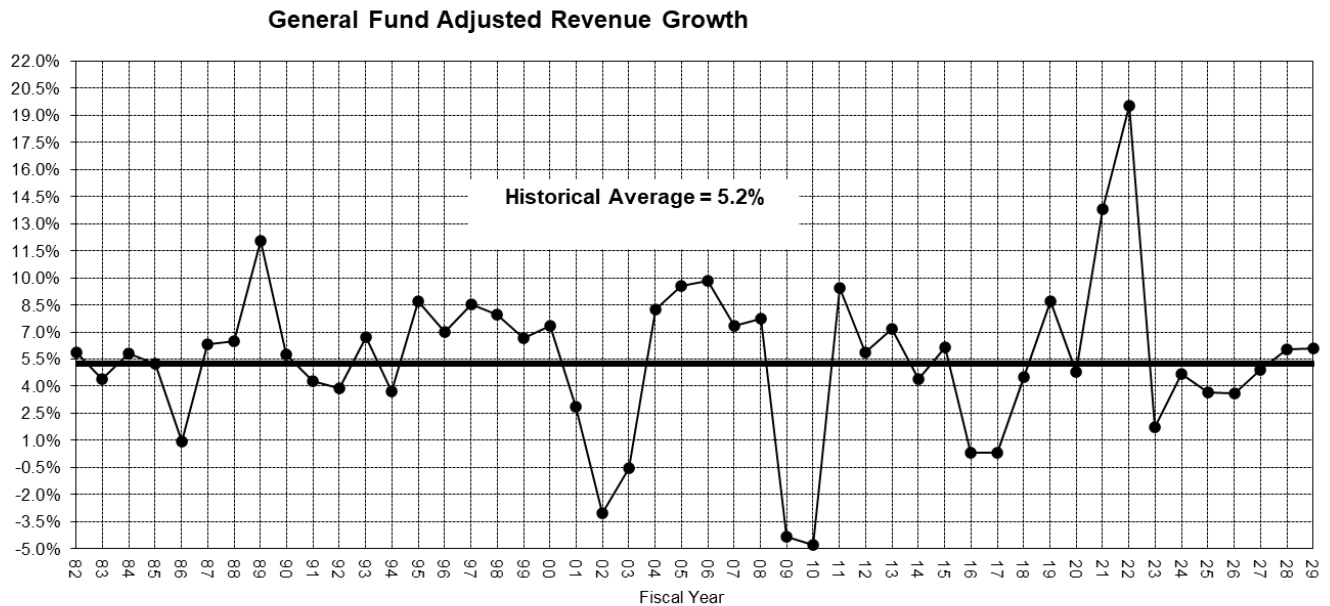
At the February 2025 meeting, the NEFAB revised the FY2024-25 forecast up by \$100 million, which is estimated to be transferred to the Cash Reserve Fund because it is in excess of the certified forecast (Oct.). The NEFAB revised the forecast for FY2025-26 and FY2026-27 up to \$6.955 billion and \$7.025 billion, respectively. Revenue growth (adjusted for rate and base changes) implied by the current forecast is 2.6% in FY2025-26 and 5.6% in FY2026-27, for a two-year average annual growth of 4.1%.

THE FORECAST BOARD WILL MEET ON FRIDAY, APRIL 25, 2025 TO REVIEW THE CURRENT FORECASTS. CHANGES TO THESE FORECASTS WILL RESULT IN CHANGES TO THE PROJECTED FINANCIAL STATUS.

Table 4 General Fund Revenue Forecasts and Growth Rates

	NEFAB FY2024-25	NEFAB FY2025-26	NEFAB FY2026-27	LFO Prelim FY2027-28	LFO Prelim FY2028-29
<u>Actual/Forecast</u>					
Sales and Use Tax	2,500,000,000	2,600,000,000	2,700,000,000	2,921,706,000	3,152,299,000
Individual Income Tax	2,450,000,000	3,150,000,000	3,200,000,000	3,181,620,000	3,268,473,000
Corporate Income Tax	1,135,000,000	885,000,000	825,000,000	843,190,000	911,594,000
Miscellaneous receipts	350,000,000	320,000,000	300,000,000	312,224,000	340,942,000
Total General Fund Revenues	6,435,000,000	6,955,000,000	7,025,000,000	7,258,740,000	7,673,308,000
<u>Adjusted Growth</u>					
Sales and Use Tax	0.4%	3.9%	4.2%	7.9%	7.6%
Individual Income Tax	7.6%	9.4%	8.0%	3.7%	3.7%
Corporate Income Tax	15.0%	-21.6%	-0.2%	6.7%	10.3%
Miscellaneous receipts	-19.2%	-4.5%	0.7%	-0.2%	16.9%
Total General Fund Revenues	5.0%	2.6%	5.6%	5.3%	6.1%
Two Yr Average	4.8%	--	4.1%	--	5.7%
Five Yr Average	8.9%	--	3.9%	--	4.9%

Table 5 General Fund Revenue Growth (Rate and Base Adjusted) Since 1981



Following Biennium (FY2026-27 and FY2027-28)

The NEFAB does not make official forecasts for the following biennium (“out years”). “Out year” estimates have traditionally been derived by the Legislative Fiscal Office (LFO) using a “capped” historical average methodology. This smoothing technique derives “out year” revenue estimates by calculating the level of revenues that would yield a five-year average growth (FY23 to FY27) roughly equal to the 40+ year historical average (5.2%) less 0.25%, which is the projected impact of indexing the tax brackets as enacted in 2014 (LB987). Inherent in this methodology is the concept that within any five-year period, below average revenue growth in some years will be offset by above average growth in others and is visually seen in the line graph of historical adjusted revenue growth. The “capped” provision of this methodology means that the derived growth needed in the out years to achieve the historical average cannot be higher than the “above average” growth years nor lower than the “below average” growth years. Using the methodology has generally allowed for the Legislature to budget to the average over the five-year period.

Over the past 43 years, there were 18 years in which revenue growth was "below average" (1.9% average) and 25 years in which revenue growth was above average (8.3% average). Because the revenue growth in the NEFAB forecasts is below average, using this methodology the revenue growth needed to yield a 4.95% five-year average is 5.3% in FY2027-28 and 6.1% in FY2028-29.

Alternative methods are available for deriving revenue estimates for the following biennium. In addition to LFO’s historical average methodology, both the Nebraska Dept. of Revenue and LFO have calculated revenue estimates for these two “out years” using the same models and input from S&P GLOBAL and Moody’s Analytics, the national forecasting services used as input into the tax forecast models. In the prior biennium, this methodology was utilized, largely due to the unprecedented revenue growth in the prior biennium that was not accounted for in the five-year status period in question. Previously, LFO has been reluctant to use “out year” forecast estimates for projecting revenue for the “out years” because there is some tendency of the forecasts to flatten out and follow current trends into those years without picking up changes in the trend line. This is the case with the current forecast estimates for FY2027-28 and FY2028-29. To more adequately reflect the historical trends of revenue growth, the historical average methodology is utilized.

Table 6 Actual and Projected General Fund Revenues

Fiscal Year	Sales and Use Tax	Individual Income Tax	Corporate Income Tax	Miscellaneous Taxes and Fees	Total Net Receipts	Unadj. % Change	Adjusted Growth**	Hist Avg
FY 2000-01	905,023,176	1,233,363,553	138,040,082	180,435,044	2,456,861,855	2.2%	2.9%	5.2%
FY 2001-02	918,889,782	1,159,810,647	107,628,074	179,180,246	2,365,508,749	-3.7%	-3.0%	5.2%
FY 2002-03	1,028,931,065	1,129,421,651	111,597,405	186,449,714	2,456,399,835	3.8%	-0.5%	5.2%
FY 2003-04	1,114,374,321	1,249,890,025	167,429,431	187,033,230	2,718,727,007	10.7%	8.3%	5.2%
FY 2004-05	1,231,011,089	1,400,076,680	198,380,442	207,726,086	3,037,194,297	11.7%	9.5%	5.2%
FY 2005-06	1,263,678,691	1,545,338,061	262,295,456	280,875,316	3,352,187,524	10.4%	9.9%	5.2%
FY 2006-07	1,303,826,416	1,650,895,394	213,027,010	240,582,953	3,408,331,773	1.7%	7.3%	5.2%
FY 2007-08	1,321,867,139	1,726,145,405	232,851,654	225,298,373	3,506,162,571	2.9%	7.7%	5.2%
FY 2008-09	1,326,161,017	1,600,418,236	198,483,786	232,405,148	3,357,468,187	-4.2%	-4.4%	5.2%
FY 2009-10	1,289,796,877	1,514,830,114	154,332,137	245,720,545	3,204,679,673	-4.6%	-4.8%	5.2%
FY 2010-11	1,372,784,033	1,735,208,600	154,944,966	236,717,493	3,499,655,092	9.2%	9.4%	5.2%
FY 2011-12	1,436,909,373	1,822,884,254	234,266,237	201,828,916	3,695,888,780	5.6%	5.9%	5.2%
FY 2012-13	1,474,942,641	2,101,912,041	275,562,990	199,940,938	4,052,358,610	9.6%	7.2%	5.2%
FY 2013-14	1,524,793,763	2,060,758,896	306,591,027	225,264,546	4,117,408,232	1.6%	4.4%	5.2%
FY 2014-15	1,535,419,516	2,205,463,903	346,477,378	217,738,529	4,305,099,326	4.6%	6.2%	5.2%
FY 2015-16	1,528,023,310	2,221,088,817	307,669,694	251,199,454	4,307,981,275	0.1%	0.3%	5.2%
FY 2016-17	1,548,388,848	2,224,840,053	264,439,713	228,103,331	4,265,771,945	-1.0%	0.3%	5.2%
FY 2017-18	1,602,737,358	2,360,595,935	313,689,521	289,972,959	4,566,995,773	7.1%	4.5%	5.2%
FY 2018-19	1,658,107,133	2,545,680,039	423,737,571	268,853,778	4,896,378,521	7.2%	8.7%	5.2%
FY 2019-20	1,848,235,959	2,445,647,485	391,163,752	254,715,415	4,939,762,611	0.9%	4.8%	5.2%
FY 2020-21	2,009,748,270	3,130,599,324	571,220,324	247,474,510	5,959,042,428	20.6%	13.8%	5.2%
FY 2021-22	2,133,152,081	3,243,237,593	715,152,736	257,452,292	6,348,994,702	6.5%	19.5%	5.2%
FY 2022-23	2,335,899,936	3,005,952,059	692,964,729	333,165,768	6,367,982,492	0.3%	1.7%	5.2%
FY 2023-24	2,458,834,067	2,479,054,187	1,724,908,135	493,014,191	7,155,810,580	12.4%	4.7%	5.2%
FY 2024-25 NEFAB	2,500,000,000	2,450,000,000	1,135,000,000	350,000,000	6,435,000,000	-10.1%	5.0%	5.2%
FY 2025-26 NEFAB	2,600,000,000	3,150,000,000	885,000,000	320,000,000	6,955,000,000	8.1%	2.6%	5.2%
FY 2026-27 NEFAB	2,700,000,000	3,200,000,000	825,000,000	300,000,000	7,025,000,000	1.0%	5.6%	5.2%
FY2027-28 Prelim	2,921,706,000	3,181,620,000	843,190,000	312,224,000	7,258,740,000	3.3%	5.3%	5.2%
FY2028-29 Prelim	3,152,299,000	3,268,473,000	911,594,000	340,942,000	7,673,308,000	5.7%	6.1%	5.2%
Current 5 Year Status	5.0%	2.6%	5.6%	5.3%	6.1%			
Above Average Years	6.0%	10.1%	14.6%	3.9%	8.3%			
Below Average Years	2.5%	2.1%	-1.7%	3.0%	1.9%			
Historical Average	4.5%	6.5%	6.4%	2.1%	5.2%			

** Adjusted growth reflects percent change in revenues when adjusting out the impacts of tax rate and tax base changes.

General Fund Transfers-Out

This area tabulates funds that are transferred from the General Fund to another fund within the state treasury. These items have the same effect as an appropriation in that they reduce available funds, but are not expended as such and thus are shown under the revenue category (on the Financial Status, see line 9).

Table 7 General Fund Transfers Out

	Current Yr	Biennial Budget		Following Biennium	
	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29
Property Tax Credit Fund	(395,000,000)	(422,000,000)	(442,000,000)	(457,000,000)	(472,000,000)
Cultural Preservation Endowment Fund (with LB142)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Water Sustainability Fund	(2,519,000)	0	0	(11,000,000)	(11,000,000)
Hall of Fame Trust Fund (LB 42-2021)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Public Advocacy Cash Fund	(1,000,000)	(1,000,000)	(1,000,000)	0	0
Economic Recovery Act	(40,000,000)	0	0	0	0
Education Future Fund	(250,000,000)	(242,000,000)	(242,000,000)	(250,000,000)	(250,000,000)
Judges' Retirement Fund	(1,370,712)	0	0	0	0
School Mapping Fund (LB 1329-2024)	(525,000)	0	0	0	0
School Property Tax Relief Fund (LB 34-2024 Sp Sess)	(750,000,000)	(780,000,000)	(808,000,000)	(838,000,000)	(870,000,000)
Community College Future Fund (LB 243-2023)	(253,322,713)	(265,988,849)	(279,288,291)	(293,252,706)	(307,915,341)
General Fund Transfers-Out	(1,694,747,425)	(1,711,998,849)	(1,773,298,291)	(1,850,262,706)	(1,911,925,341)
<i>Change in General Fund Transfers-Out (Committee)</i>	0	23,000,000	18,000,000	0	0

School District Property Tax Relief Cash Fund

Created by LB 34 (2024 Special Session), the School District Property Tax Relief Cash Fund is funded by a transfer from the General Fund. Intent language in the statute indicates a transfer amount equal to the required level of relief, which is \$750 million in FY2024-25; \$780 million in FY2025-26; and \$808 million in FY2026-27. Based on the required credit amount, monies are allocated to counties by the ratio property taxes levied by school districts in the prior year in the county to the total property taxes levied by school districts in the prior year for the state. Counties then allocate funds as credit to each tax payer again based on their proportionate amount.

Property Tax Credit Cash Fund

Under this program transfers are made to the Property Tax Credit Cash Fund at the discretion of the Legislature. Based on the amount of funds available, monies are then allocated to counties by the ratio of the real property valuation in the county to the real property valuation in the state. Counties then allocate funds as credit to each tax payer again based on their proportionate value. Enacted in 2007, the amount available for credits was \$105 million in FY07-08, and \$115 million in FY08-09 through FY13-14. During the 2014 session, the FY14-15 amount was increased to \$140 million. In the 2015 session, the credit was increased by \$64 million increase to a total of \$204 million.

In the 2016 session, LB 958 made several changes dealing with the Property Tax Credit Act. Previously the property tax credit was distributed based on 100% of the taxable value of real property. Under LB 958, the credit is distributed using "credit allocation valuation" which is 120% of agricultural and horticultural land taxable value and 100% for all other real property except agricultural and horticultural land.

In the 2019 session, the credit amount was increased in the mainline budget bill to \$275 million per year starting in FY2019-20. In the 2021 session, the amount was increased to \$300 million for FY21-22, and \$313 million for FY22-23. In the 2023 session, the amount was increased to \$363 million for FY23-24 and \$398 million for FY24-25 related to General Fund transfers. LB 243 (2023) also increases the minimum amount of relief under the act for upcoming years, as reflected in the increases in the General Fund transfers out.

The General Fund transfer amounts shown here are \$8 million less than the minimum credit amount in FY2025-26 and \$3 million less than the minimum credit amount in FY2026-27. This is because the credit amount is funded through these General Fund transfers plus any interest that will be earned on the fund balance from the time of transfer to the time of reimbursement payments to the counties and credits calculated but unpaid relating to properties receiving homestead exemptions. Because amounts unpaid due to homestead exemptions and investment earnings have been higher in the previous two years, additional funds are available in the fund from prior credit years, sufficiently to reduce the General Fund transfer in FY2025-26 only. The minimum amount of relief required by statute in FY2025-26 is \$430 million and in FY2026-27 is \$445 million.

In addition, there is also an appropriation to correspond with the casino gaming tax that is directly credited to the Property Tax Credit Cash Fund. This increase is \$34 million in FY2025-26 and \$45 million in FY2025-26 based on estimates of gaming tax to be credited to the fund. Pursuant to section 9-1204, seventy percent of casino gaming tax collected is credited to the Property Tax Credit Cash Fund. The General Fund transfer amount does not take into account the additional credit appropriation due to casino gaming tax. Additional information is included in the cash fund appropriations section of the report.

Nebraska Cultural Preservation Endowment Fund

The Cultural Preservation Endowment Fund was created in 1998 with a transfer of \$5 million from the General Fund. LB 1165 (2008) provided for an additional \$5 million for the endowment fund through a \$1 million transfer from the Cash Reserve Fund and another \$4 million from the General Fund provided over a series of years. After multiple alterations of the fiscal year transfers, the final transfers, which averaged \$500,000 were scheduled to expire at the end of FY2016-17. In FY2021-22, the amount of the transfer increased from \$500,000 to \$1 million per year.

Water Sustainability Fund

This fund was created through LB906 passed in the 2014 session. Monies for the fund came from General Fund transfers; \$21,000,000 in FY2014-15. Of this transfer, \$10,000,000 is considered one-time as it was financed by a like transfer from the Cash Reserve Fund to the General Fund. Intent language was included that \$11,000,000 General Funds be transferred to the Water Sustainability Fund in each fiscal year beginning in FY2015-16. The Appropriations Committee Budget recommendation does not include these transfers from the General Fund for FY2025-26 and FY2026-27. The fund will instead receive a transfer of \$8,000,000 in FY26 from the Nebraska Environmental Trust Fund.

Hall of Fame Trust Fund

An annual transfer of \$10,000 from the General Fund to the Hall of Fame Trust Fund is authorized, but if the balance in the Hall of Fame Trust Fund exceeds \$50,000 at on the last day of the preceding fiscal year, the transfer shall not take place. For purposes of the General Fund financial status, the transfer is shown on an annual basis. The Hall of Fame Trust Fund is administratively supported by the Nebraska State Historical Society and is utilized for the creation, design, size, configuration, and placement of busts or other appropriate objects in the State Capitol or other location approved by the Hall of Fame Commission.

Public Advocacy Cash Fund

Beginning in FY2021-22, annual transfers from the General Fund have been authorized to the Public Advocacy Cash Fund. Due to declining revenue from court fees, the cash fund used for administrative expenses of the Public Advocacy Commission have been insufficient to pay expenses. The Appropriations Committee Budget recommendation includes a transfer to the agency's cash fund of \$1 million in FY2025-26 and \$1 million in FY2026-27.

Community College Future Fund

LB 243 (2023) limits the ability of community college areas to levy property taxes for FY 2024-25 and after. The state distributes funds to community college areas to offset the funds lost by community college areas with the elimination of their levy authority under subdivisions (2) (a) and (c) of section 85-1517 with community colleges retaining the levy authority under (b). The funds are distributed to community college areas by the government of the State of Nebraska in the following manner:

- FY 2024-25: The amount of property taxes levied by the community college area for FY 2023-24 pursuant to subdivisions (2) (a) and (c) of section 85-1517 or the amount of property taxes that would have been generated from a levy of \$0.075 per \$100 of taxable valuation, whichever is greater, with the amount then increased by 3.5% or the percentage increase in the reimbursable educational units of the community college area, whichever is greater.
- FY 2025-26 and after: The amount distributed to the community college area in the prior fiscal year, increased by 3.5% or the percentage increase in the reimbursable educational units of the community college area, whichever is greater.

The amounts are calculated by the Coordinating Commission for Postsecondary Education (Commission). The Commission annually certifies the total amount to be distributed to all community college areas in August of each year. The State Treasurer transfers the certified amount from the General Fund to the newly created Community College Future Fund in 10 equal payments distributed monthly beginning in September and continuing through June. The Commission makes distributions to the community college areas in ten equal payments distributed monthly beginning in September and continuing through June.

The certified aid amount for FY2024-25 is \$253,322,713. This is an increase of approximately 5% from the fiscal year base because of the impact of the growth in reimbursable education units in multiple community college areas exceeding 3.5%. As such, the Appropriations Committee Budget recommendation includes funds for FY2025-26 and thereafter that reflect an increase of 5% per year due to this impact, rather than the minimum annual increase of 3.5% in statute. Additional information is included in the cash fund appropriations section of the report.

Education Future Fund

LB 818 (2023) created the Education Future Fund and transferred \$1 billion to the Nebraska Department of Education (NDE) from the General Fund in FY2023-24 into the newly created fund and \$250 million each year thereafter. The Appropriations Committee Budget recommendation includes the \$242 million transfer per year in FY2025-26 and FY2026-27, a reduction of \$8 million per year during the biennium, with the transfers remaining at \$250 million per year, beginning in FY2027-28.

The Education Future Fund can be utilized for various education expenses, including 24% of total foundation aid to school districts and special education reimbursements. Total appropriations are \$402.2 million in FY25. Estimated appropriations, including the recommendations of the Appropriations Committee Budget recommendation to reflect changes in foundation aid and special education reimbursements, are shown in the

table below. Also included is the remaining balance in the fund as the initial transfer in from the General Fund is drawn down.

Table 8 Education Future Fund Cash Flow

EDUCATION FUTURE FUND DISTRIBUTIONS					
Bill #		FY2023-24 Actual	FY2024-25 Est	FY2025-26 Est	FY2026-27 Est
LB 818	Transfers In	1,000,000,000	250,000,000	250,000,000	250,000,000
LB 1413	Transfers In (from Ed Innovative Grant Fund)	7,500,000	2,000,000		
LB 1284	Transfer Out (To Computer Science & Tech Ed Fund)	-	(1,500,000)	(1,500,000)	(500,000)
Committee	New Transfers In (from cash)			6,750,000	
Committee	Change in GF Transfers in			(8,000,000)	(8,000,000)
	Investment Income*	22,613,065	29,223,681	16,039,051	11,410,586
	Total Revenue	1,030,113,065	279,723,681	263,289,051	252,910,586
LB 705	Extraordinary Increases in Special Education	402,283	2,500,000	2,500,000	2,500,000
LB 705	Nebraska Teacher Apprenticeship Program	144,184	1,000,000	1,000,000	1,000,000
LB 705	Nebraska Teacher Recruitment & Retention Act	-	5,000,000	5,000,000	5,000,000
LB 583	Special Education - 80% (est.)	246,087,379	273,565,676	291,390,830	309,839,863
LB 583	24% of Foundation Aid	112,353,248	112,309,502	112,729,367	113,204,174
LB 814	Career & Technical Education Aid	4,961,818	4,959,040	4,959,040	4,959,040
LB 814	Career & Technical Education Ops	-	356,960	356,960	356,960
LB 1284	Aid to ESUs for regional coaches/training	-	1,851,467	1,851,467	1,851,467
LB 1284	Ops for ESUs for regional coaches/training	-	148,533	148,533	148,533
LB 1284	Dyslexia Research Grant	-	500,000	-	-
LB 1284	Menstrual Products Pilot Program	-	-	250,000	-
	Total:	363,948,912	402,191,178	420,186,197	438,860,037
	Fund Balance:	666,164,153	543,696,656	386,799,511	200,850,059
	*estimates				

General Fund Transfers In

Cash funds are funds which contain earmarked revenue sources and monies in those funds can only be used for the purposes authorized by statute. In many instances (since the 2009 special session) an authorized use of monies in a cash fund is transfers to the General Fund at the discretion of the Legislature. For accounting purposes, these are shown as “Transfers in” and are included as General Fund revenues.

LB 3 (2024 Special Session) included statutory language authorizing transfers from the Securities Act Cash Fund, the Insurance Cash Fund, and the Tobacco Products Administration Cash Fund in FY2025-26, FY2026-27, FY2027-28, and FY2028-29, as reflected in the table. These amounts are already included in the General Fund revenue forecast, as set by the NEFAB, and in the LFO preliminary estimates of General Fund revenue for the following biennium.

The Appropriations Committee Budget recommendation includes additional transfers-in of \$10,575,000 in FY2024-25; \$139,744,957 in FY2025-26; and \$10,045,957 in FY2026-27.

Table 9 General Fund Transfers In

	Current Year	Biennial Budget		Following Biennium	
	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29
Securities Act Cash Fund	39,500,000	34,000,000	28,000,000	28,000,000	28,000,000
Dept of Insurance Cash Fund	12,000,000	14,000,000	11,000,000	11,000,000	11,000,000
Tobacco Products Admin Cash Fund	9,000,000	9,500,000	9,500,000	9,000,000	9,000,000
State Settlement Cash Fund	5,295,957	295,957	295,957	0	0
PSC Regulation Fund	0	0	0	0	0
JEDI Fund	0	4,400,000	0	0	0
Records Management Cash Fund	0	1,000,000	0	0	0
Financial Institution Cash	0	3,000,000	0	0	0
Banking & Finance Settlement	0	1,000,000	0	0	0
State Insurance Fund	8,250,000	0	0	0	0
Charitable Gaming Operations Fund	1,500,000	100,000	500,000	0	0
Dept of Motor Vehicles Ignition Interlock Fund	0	500,000	250,000	0	0
Civic and Community Center Fund	4,000,000	0	0	0	0
Lead Service Line Fund	0	4,000,000	0	0	0
Economic Recovery Contingency Fund	0	15,000,000	0	0	0
State Visitors Promotion Fund	0	1,000,000	1,000,000	0	0
Water Recreation Enhancement Fund	0	27,700,000	0	0	0
Trail Development and Maintenance Fund	0	450,000	0	0	0
Grade Crossing Protection Fund	0	500,000	0	0	0
Workers Compensation Court Cash Fund	0	750,000	0	0	0
Unclaimed Property Fund	0	1,000,000	0	0	0
Treasury Management Cash Fund	0	500,000	0	0	0
Revenue Enforcement Fund	1,000,000	2,000,000	2,000,000	0	0
Contractor & Professional Employer Organization Reg	0	100,000	0	0	0
Department of Motor Vehicles Cash Fund	526,716	0	0	0	0
Vehicle Title & Reg System Replacement Fund	0	5,500,000	1,500,000	0	0
Motor Carrier System Replacement	0	4,000,000	1,000,000	0	0
Engineers and Architects Registration Cash Fund	0	400,000	0	0	0
Appraisal Management Co. Fund	0	100,000	0	0	0
Real Property Appraisers Fund	0	150,000	0	0	0
Economic Development Cash Fund	0	20,500,000	0	0	0
Nuclear & Hydrogen Development Fund	0	215,000	0	0	0
Customized Job Training Cash Fund	0	2,700,000	0	0	0
Intern Nebraska Cash	0	12,000,000	0	0	0
Shovel-Ready Capital Investment Fund	0	400,000	0	0	0
Youth Outdoor Recreation Fund	0	10,200,000	0	0	0
ImagiNE Revolving Loan Fund	0	0	3,000,000	0	0
Middle Income Workforce Housing	0	4,000,000	0	0	0
Rural Workforce Housing	0	4,000,000	0	0	0
211 Cash Fund	0	380,000	0	0	0
Flexible Spending Fund	1,000,000	800,000	0	0	0
Resource Recycling Cash Fund	125,000	0	0	0	0
Community College Dependents Fund	0	500,000	0	0	0
Site and Building Development Fund	9,000,000	4,500,000	0	0	0
Job Training Cash Fund	3,300,000	0	0	0	0
Workforce Development Fund	0	1,000,000	0	0	0
Sector Partnership Fund	0	200,000	0	0	0
Employment Security Contingency Fund	2,500,000	1,500,000	0	0	0
Training and Support Fund	0	1,750,000	0	0	0
Prison Overcrowding Contingency Fund	0	500,000	0	0	0
Behavioral Health Services Cash	2,000,000	0	0	0	0
Job Creation and Mainstreet Revitalization Fund	0	75,000	0	0	0
Historical Society Cash Fund	0	100,000	0	0	0
Support NE History Fund	0	10,000	0	0	0
Health and Human Services Cash Fund	8,250,000	354,000	0	0	0
Miscellaneous funds (2025 Committee Prelim)	0	115,000	0	0	0
<i>Transfers-In already in revenue forecast</i>	96,672,673	57,000,000	48,000,000	48,000,000	48,000,000
Committee Transfers	10,575,000	139,744,957	10,045,957	0	0
Total General Fund Transfers-In	107,247,673	196,744,957	58,045,957	48,000,000	48,000,000

General Fund Credit of Investment Earnings

In LB 3 (2024 Special Session), investment earnings from specific cash and revolving funds were credited to the General Fund, beginning October 1, 2024. The crediting of investment earnings to the General Fund on earnings to the Universal Services Fund was set to continue only through June 30, 2027. For the remaining funds, the change did not have a sunset date. Investment earnings previously approved are included in the revenue forecasts set by NEFAB and in the preliminary estimates for the “out years.”

The Appropriations Committee Budget recommendation includes additional investments earnings on funds to be credited to the General Fund, beginning in FY2025-26. Estimates of these earnings are \$30.7 million in FY2025-26; \$19.6 million in FY2026-27; and \$19 million per fiscal year thereafter.

The Appropriations Committee Budget recommendation directs investments earnings from the following funds, beginning July 1, 2025:

- Perkins County Canal Fund
- Universal Services Fund (To FY2028-29 only)
- 911 Service System Fund
- Economic Recovery Contingency Fund
- Nebraska Capital Construction Fund (FY2025-26 only)
- Surface Water Irrigation Fund (FY2025-26 and FY2026-27 only)

For the Universal Services Fund, through FY2024-25, investment earnings are directed first to the 211 Cash Fund (up to \$1,455,000 per year), and then remaining earnings are credited to the General Fund. The Appropriations Committee Budget recommendation strikes the transfer to the 211 Cash Fund and credits all investment earnings to the General Fund, beginning July 1, 2025, until June 30, 2029. For the other funds listed above, the crediting of investment earnings begins July 1, 2025. For the Nebraska Capital Construction Fund, this redirection of earnings applies only through June 30, 2026. For the Surface Water Irrigation Fund, this redirection of earnings applies only for the two fiscal years of the biennium.

GENERAL FUND APPROPRIATIONS

Table 10 shows a summary of the current FY2024-25 General Fund appropriations (excluding deficits), the Appropriations Committee preliminary budget, and the Appropriations Committee Budget recommendation for FY2025-26 and FY2026-27. Of the total, agency operations comprise 38.4%, state aid to local government comprises 32.7%, state aid to individuals/other comprises 28.6%, and capital construction comprises 0.4%.

Table 10 Committee Budget recommendation– General Funds

	W/o deficits	Prelim Adjust	Prelim Adjust	Committee Preliminary		Post Hrng	Post Hrng	Committee to Floor	
	FY2024-25	FY2025-26	FY2026-27	Prelim FY2025-26	Prelim FY2026-27	FY2025-26	FY2026-27	FY2025-26	FY2026-27
Agency Operations									
University & State /Colleges	759,253,617	(14,325,347)	(14,325,347)	744,928,270	744,928,270	25,274,653	27,097,369	770,202,923	772,025,639
Health & Human Services	329,429,902	6,677,562	20,191,703	336,107,464	349,621,605	2,503,584	4,588,412	338,611,048	354,210,017
Correctional Services	352,905,164	12,615,758	23,614,270	365,520,922	376,519,434	834,904	1,983,806	366,355,826	378,503,240
Courts	232,815,953	0	0	232,815,953	232,815,953	5,771,387	11,101,676	238,587,340	243,917,629
State Patrol	90,739,673	4,616,903	6,050,859	95,356,576	96,790,532	(3,819,411)	(4,348,082)	91,537,165	92,442,450
Retirement Board	66,700,303	2,321,041	2,811,697	69,021,344	69,512,000	0	0	69,021,344	69,512,000
Revenue	34,314,429	(1,071,527)	(400,140)	33,242,902	33,914,289	43,801	(83,006)	33,286,703	33,831,283
Other Agencies	262,511,145	(3,345,789)	5,047,204	259,165,356	267,558,349	(8,025,514)	(11,387,067)	251,139,842	256,171,282
Total-GF Operations	2,128,670,186	7,488,601	42,990,246	2,136,158,787	2,171,660,432	22,583,404	28,953,108	2,158,742,191	2,200,613,540
State Aid to Individuals/Others									
Opportunity Scholarships	9,250,000	(9,250,000)	(9,250,000)	0	0	0	0	0	0
Medicaid	1,012,640,639	141,702,542	184,288,582	1,154,343,181	1,196,929,221	(61,149,788)	(118,799,576)	1,093,193,393	1,078,129,645
Child Welfare Aid	182,756,746	0	0	182,756,746	182,756,746	0	0	182,756,746	182,756,746
Developmental disabilities aid	197,567,183	15,094,972	31,818,923	212,662,155	229,386,106	0	0	212,662,155	229,386,106
Public Assistance	76,380,054	0	0	76,380,054	76,380,054	0	0	76,380,054	76,380,054
Behavioral Health aid	70,132,211	0	0	70,132,211	70,132,211	0	0	70,132,211	70,132,211
Childrens Health Insurance (SCHIP)	26,246,298	3,705,785	3,743,095	29,952,083	29,989,393	0	0	29,952,083	29,989,393
Nebr Broadband Bridge Act	19,795,788	(19,795,788)	(19,795,788)	0	0	0	0	0	0
Business Innovation Act	14,770,352	(5,000,000)	(5,000,000)	9,770,352	9,770,352	1,250,000	1,250,000	11,020,352	11,020,352
Aging Programs	11,722,579	0	0	11,722,579	11,722,579	0	0	11,722,579	11,722,579
Public Health Aid	11,314,060	(1,500,000)	(1,500,000)	9,814,060	9,814,060	(2,731,000)	(2,731,000)	7,083,060	7,083,060
Nebraska Career Scholarships	20,240,000	0	0	20,240,000	20,240,000	340,000	340,000	20,580,000	20,580,000
Higher Ed Student Aid programs	9,593,430	(1,100,000)	(1,000,000)	8,493,430	8,593,430	0	0	8,493,430	8,593,430
Health Aid	7,352,196	0	0	7,352,196	7,352,196	0	0	7,352,196	7,352,196
Nebraska Rural Projects Act	4,896,460	(4,896,460)	(4,896,460)	0	0	0	0	0	0
All Other Aid to Individuals/Other	33,090,857	(4,980,594)	(5,480,594)	28,110,263	27,610,263	642,975	(2,357,025)	28,753,238	25,253,238
Total-GF Aid to Individuals/Other	1,707,748,853	113,980,457	172,927,758	1,821,729,310	1,880,676,611	(61,647,813)	(122,297,601)	1,760,081,497	1,758,379,010
State Aid to Local Govts									
State Aid to Schools (TEEOSA)	1,010,135,323	26,317,981	14,332,126	1,036,453,304	1,024,467,449	0	0	1,036,453,304	1,024,467,449
Special Education - General Fund	235,724,474	0	0	235,724,474	235,724,474	0	0	235,724,474	235,724,474
Aid to Community Colleges	114,116,711	0	0	114,116,711	114,116,711	5,000,000	5,000,000	119,116,711	119,116,711
Homestead Exemption	149,000,000	10,917,000	21,303,000	159,917,000	170,303,000	0	0	159,917,000	170,303,000
Aid to ESU's	13,613,976	0	0	13,613,976	13,613,976	0	0	13,613,976	13,613,976
High ability learner programs	2,342,962	0	0	2,342,962	2,342,962	0	0	2,342,962	2,342,962
Early Childhood programs	11,119,357	0	0	11,119,357	11,119,357	0	0	11,119,357	11,119,357
Community Based Juvenile Services	5,798,000	0	0	5,798,000	5,798,000	0	0	5,798,000	5,798,000
Governors Emergency Program	5,000,000	0	0	5,000,000	5,000,000	0	0	5,000,000	5,000,000
Other Aid to Local Govt	9,154,211	(3,000,000)	(3,000,000)	6,154,211	6,154,211	(353,000)	(353,000)	5,801,211	5,801,211
Total-GF Aid to Local Govt	1,556,005,014	34,234,981	32,635,126	1,590,239,995	1,588,640,140	4,647,000	4,647,000	1,594,886,995	1,593,287,140
Capital Construction									
	21,303,928	0	0	21,303,928	21,303,928	0	0	21,303,928	21,303,928
TOTAL-MAINLINE BUDGET	5,413,727,981	155,704,039	248,553,130	5,569,432,020	5,662,281,111	(34,417,409)	(88,697,493)	5,535,014,611	5,573,583,618

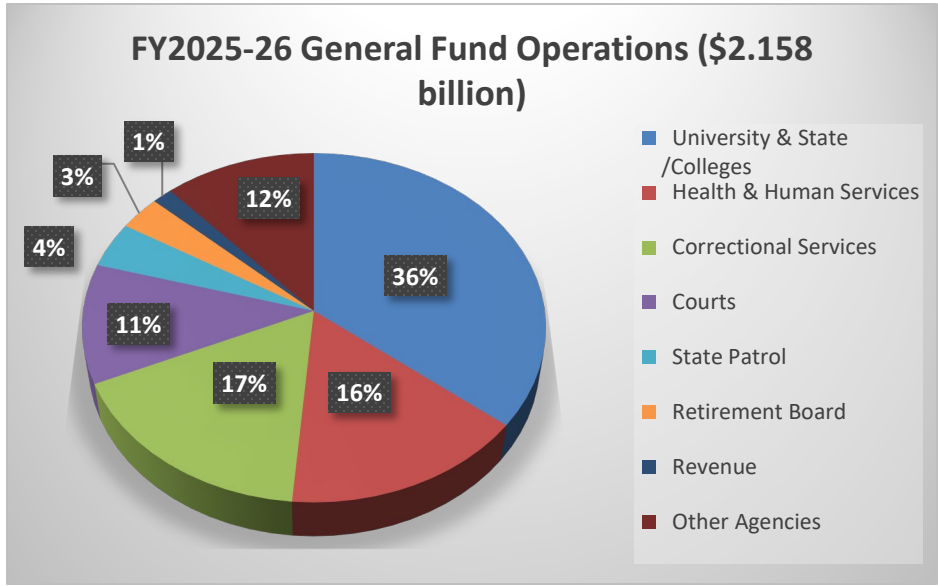
The numbers in the Committee Budget recommendation are the net result of hundreds of individual issues which reflect both increases to and reductions from the current year appropriation. Significant changes, both increases and decreases, in state aid programs and agency operations are listed in Table 11.

Table 11 Significant Increases and Reductions

<i>Amounts shown are \$ change from FY25 base year</i>		Committee Budget - 2025 Session		
		FY2025-26	FY2026-27	Two Yr total
TEEOSA Aid to Schools	Aid-Local	26,317,981	14,332,126	40,650,107
Homestead Exemption	Aid-Local	10,917,000	21,303,000	32,220,000
Community Colleges	Aid-Local	5,000,000	5,000,000	10,000,000
Riparian Vegetation grants (Agriculture)	Aid-Local	(353,000)	(353,000)	(706,000)
Reduction of one-time airport grant	Aid-Local	(3,000,000)	(3,000,000)	(6,000,000)
Other Not Listed (net)	Aid-Local	0	0	0
AID TO LOCAL GOVERNMENTS		38,881,981	37,282,126	76,164,107
Medicaid (with expansion)	Aid-Ind/Other	80,552,754	65,489,006	146,041,760
Developmental Disability aid	Aid-Ind/Other	15,094,972	31,818,923	46,913,895
Childrens Health Insurance (SCHIP)	Aid-Ind/Other	3,705,785	3,743,095	7,448,880
Public Health aid	Aid-Ind/Other	(4,231,000)	(4,231,000)	(8,462,000)
Broadband Bridge and Nebr Precision Ag	Aid-Ind/Other	(20,697,004)	(20,697,004)	(41,394,008)
Higher Ed Student aid programs	Aid-Ind/Other	(1,100,000)	(1,000,000)	(2,100,000)
State aid to development districts	Aid-Ind/Other	(300,000)	(300,000)	(600,000)
Opportunity Scholarships	Aid-Ind/Other	(9,250,000)	(9,250,000)	(18,500,000)
Nebr Water Conservation Fund	Aid-Ind/Other	(1,806,112)	(1,806,112)	(3,612,224)
Nebraska Career Scholarships (Colleges)	Aid-Ind/Other	340,000	340,000	680,000
Small Business Assistance Act	Aid-Ind/Other	(4,214,050)	(4,214,050)	(8,428,100)
Business Innovation Act	Aid-Ind/Other	(3,750,000)	(3,750,000)	(7,500,000)
Nebraska Rural Projects Act	Aid-Ind/Other	(4,896,460)	(4,896,460)	(9,792,920)
Non-profit Security Grant Program	Aid-Ind/Other	(411,683)	(411,683)	(823,366)
Youth Outdoor Recreation Grant	Aid-Ind/Other	3,000,000	0	3,000,000
Grant to state-owned cemetery	Aid-Ind/Other	500,000	0	500,000
Other Not Listed (net)	Aid-Ind/Other	(204,558)	(204,558)	(409,116)
AID TO INDIVIDUALS / OTHER		52,332,644	50,630,157	102,962,801
Salaries (State Agencies, inc. State Colleges)	Oper	27,604,318	54,622,366	82,226,684
Health Insurance (State Agencies, inc. State Colleges)	Oper	10,172,101	20,963,283	31,135,384
DAS related rates (State Agencies)	Oper	(1,086,928)	1,046,406	(40,522)
Regional Centers	Oper	(1,500,000)	0	(1,500,000)
DED Marketing Campaign	Oper	(5,000,000)	(5,000,000)	(10,000,000)
RTC Operations (Corrections)	Oper	4,858,192	4,629,086	9,487,278
Crime Commission Retention and Recruitment	Oper	(2,500,000)	(2,500,000)	(5,000,000)
Game & Parks Operating Fund Shift	Oper	(5,000,000)	(5,000,000)	(10,000,000)
General Operating increases University	Oper	23,336,537	23,086,537	46,423,074
State Patrol Operations	Oper	(1,300,677)	(2,774,655)	(4,075,332)
Retirement, K-12 School / Judges / Patrol	Oper	2,321,041	2,811,697	5,132,738
Other Not Listed (net)	Oper	(21,832,579)	(19,941,366)	(41,773,945)
AGENCY OPERATIONS		30,072,005	71,943,354	102,015,359
Capital Construction	Const	0	0	0
CAPITAL CONSTRUCTION		0	0	0
TOTAL GENERAL FUND CHANGE (without deficits)		121,286,630	159,855,637	281,142,267

General Fund Agency Operations

This area accounts for the costs of actually operating state agencies including costs such as employee salaries and benefits, data processing, utilities, vehicle and equipment purchases, fuel and oil, etc. Although there are 48 state agencies that receive General Fund appropriations, higher education (University of Nebraska and State Colleges) and the six largest agencies (Health and Human Services, Corrections, Courts, State Patrol, Revenue, and Retirement Board) account for about 88% of state operations. Note that all of the General Funds for the Retirement Board are actually state contributions for the K-12 School employee retirement plan. They are not shown under aid to local governments as the monies are placed directly into the retirement fund and are not actually paid to a school district.



General Fund appropriations for agency operations show a net increase of \$30.1 million in FY2025-26 and \$71.9 million in FY2026-27, as compared to the base year FY2024-25. Two-year average annual appropriation growth is 1.7%.

Employee Salary and Health Insurance Increases (State Agencies)

Increases related to state employee salaries and health insurance represent a large portion of the increases in General Fund appropriation. The Appropriations Committee Budget recommendation includes an across-the-board increase of 11% per year for health insurance for most budget programs. The different bargaining units and the negotiated salary increase are as follows:

- Nebraska Association of Public Employees (NAPE):
 - General 2.25% Market Adjustment
 - Special Market Adjustments and Minimum Wage Adjustments
 - Pay for Performance Increase of 1 step or 1%
 - 7/1/26- 2.25% Market Adjustment and 1 step (1%) pay for performance
- Fraternal Order of Police (FOP): Same each year
 - General 3% Market Adjustment
 - Pay for Performance Increase Totaling One Step or 2%
- State Law Enforcement Bargaining Council (SLEBC):
 - Consolidation to 13 steps for State Patrol and State Fire Marshal; Remain 15 steps for Game & Parks
 - General 3% Market Adjustment for State Patrol and State Fire Marshal
 - General Increase of 3% to Step 1 and 10% to Step 15 for Game & Parks
 - One Step Movement on Pay Line
 - 7/1/26- 4% market adjustment and one step/1 movement on the pay line
- State Code Agencies Teachers Association (SCATA):
 - 3% Market Adjustment to Salary Schedule each year
- Non-bargaining (Rules):
 - General 2.25% Market Adjustment

- Special Market Adjustments
- Pay for Performance Increase of 1%
- Anticipated 7/1/26 is 2.25% Market Adjustment and 1% pay for performance

The special market adjustments included wage increases for particular job codes within particular bargaining units, ranging from 6% to 18% in FY2025-26 only, with the increase for those employees following the bargained rates for all employees in that bargaining unit for FY2026-27. A wage differential was also included for certain employees in Department of Motor Vehicles, Game & Parks Commission, and Nebraska Department of Transportation due to bargained increases for multi-lingual employees, employees with a commercial drivers' license, employees who are trainers of those with a commercial drivers' license, and employees who earn shift differential pay.

For the calculation of the component of the wage increase related to performance pay, the full amount (1% or 2%) was included in FY2025-26, and for FY2026-27, the calculation assumes that 90% of employees would meet the performance requirements to earn the increases.

The Appropriations Committee included the amount for salary and health insurance increases recommended by the Governor for the following code agencies that requested such amounts at the agency's budget hearing:

- Department of Revenue
- Department of Agriculture
- Department of Labor
- Department of Health and Human Services
- Department of Veterans' Affairs
- Department of Natural Resources
- Military Department
- Department of Correctional Services
- State Patrol
- Department of Economic Development
- Department of Environment and Energy

The Appropriations Committee did not include funds for salary and health insurance increases, but in most cases did increase salary limit for wage increases, for the following agencies that did not receive an increase in funding in the preliminary budget and did not request such increase at the agency's budget hearing:

- Legislative Council
- Governor
- Lieutenant Governor
- Department of Banking
- Department of Insurance
- Liquor Control Commission
- Worker's Compensation Court
- Post-Secondary Coordinating Commission
- Investment Council
- Retirement Board
- Commission on Public Advocacy

The Appropriations Committee Budget recommendation includes funding as calculated by the Legislative Fiscal Office for the remaining agencies, except for the University and State Colleges. Increases to the University are included as an across-the-board operating increase, rather than a calculation of salary and health insurance

increases. For the State Colleges, half of the calculated increases for salary and health insurance was included in the recommendation, totaling \$1,957,893 in FY2025-26 and \$4,030,609 in FY2026-27.

The Appropriations Committee Budget recommendation for salary increases is an increase of \$6.3 million General Funds in FY2025-26 and \$11.4 million General Funds in FY2026-27 from the preliminary recommendation. The following shows state totals for the preliminary and final recommendation decisions of the Committee for salary increases:

	FY26					FY27				
PRELIMINARY RECOMMENDATION										
	General	Cash	Federal	Rev	PSL	General	Cash	Federal	Rev	PSL
TOTALS	21,258,922	10,458,635	7,375,385	1,913,307	40,392,331	43,237,353	21,271,238	15,000,385	3,891,367	82,151,730
FINAL RECOMMENDATION BASED ON LFO CALC W/SPECIAL WAGES, COMMITTEE PRELIMINARY, AND AGENCY REQUESTS										
	General	Cash	Federal	Rev	PSL	General	Cash	Federal	Rev	PSL
TOTALS	27,604,318	16,862,195	8,439,888	2,043,823	48,678,336	54,622,365	28,336,947	15,107,269	4,011,340	89,852,465

The Appropriations Committee Budget recommendation for health insurance increases is an increase of \$1.3 million General Funds in FY2025-26 and \$2.3 million General Funds in FY2026-27 from the preliminary recommendation. The following shows state totals for the preliminary and final recommendation decisions of the Committee for health insurance increases:

	FY26				FY27			
	General	Cash	Federal	Revolving	General	Cash	Federal	Revolving
Total Prelim	8,831,857	4,976,689	2,233,637	755,926	18,635,218	10,500,813	4,712,972	1,595,005
Total Final Rec	10,172,101	5,332,392	3,104,833	781,155	20,963,283	11,228,890	6,363,509	1,641,193

Department of Correctional Services

The Appropriations Committee Budget recommendation includes a one-time \$5 million cash fund appropriation increase and a \$1.5 million general fund reduction for FY 2026 to cover the demolition of Housing Unit 1 at the Nebraska State Penitentiary, which was a total loss. The project is partially offset by \$3.5 million in insurance proceeds. Increased cash revenues, primarily from work release inmate rent, have exceeded appropriation levels, allowing NDCS to shift funding and better utilize resources. The Appropriations Committee approved the request, authorizing the fund adjustments to proceed.

The Appropriations Committee Budget recommendation includes funding to support 56.0 full-time equivalent (FTE) positions to staff three new specialty units at the Reception and Treatment Center (RTC). These units—a 32-bed geriatric unit, a 32-bed unit for cognitively impaired individuals, and a 32-bed transition unit for individuals moving from acute mental health care to the general population—were previously funded for construction under LB383 (2021) and LB1011 (2022). The facilities are expected to be completed by June 2025 and operational by July 2025.

Commission on Law Enforcement & Criminal Justice

LB 1241 (2022) established the Law Enforcement Attraction and Retention Act to address declining applications by providing tiered retention bonuses, hiring grants for understaffed agencies, and allocating \$5 million annually for these incentives through June 30, 2028. With sufficient funds available and all unexpended amounts reappropriated, the committee approved a \$2.5 million reduction for FY2025-26 and FY2026-27.

Defined Benefit Retirement Plans

Funding for the defined benefit retirement plans for schools, judges, and the State Patrol are based on the actuarial report. Overall, the increase amounts to \$2.3 million in FY2025-26 and \$2.8 million in FY2026-27. The amounts funded are from the November 2024 actuarial experience study and valuations.

Table 12 General Fund Retirement Plan Funding by Plan

	Base	Committee Prelim		Increase - Biennial Basis	
	FY2024-25	FY2025-26	FY2026-27	FY2025-26	FY2026-27
Omaha Service Annuity	1,701,782	1,534,144	1,600,000	(167,638)	(101,782)
2%-State Schools	47,734,715	50,118,963	51,400,000	2,384,248	3,665,285
2%-Omaha Schools	8,639,634	9,073,468	9,000,000	433,834	360,366
Subtotal Schools	58,076,131	60,726,575	62,000,000	2,650,444	3,923,869
State Patrol	7,253,460	6,834,870	6,000,000	(418,590)	(1,253,460)
Subtotal State Patrol	7,253,460	6,834,870	6,000,000	(418,590)	(1,253,460)
Judges	1,370,712	1,459,899	1,512,000	89,187	141,288
Subtotal Judges	1,370,712	1,459,899	1,512,000	89,187	141,288
Total	66,700,303	69,021,344	69,512,000	2,321,041	2,811,697

University of Nebraska

In the Governor’s budget recommendation, a 2% decrease was included, equaling \$14.3 million per fiscal year. The Appropriations Committee included the same reduction in the preliminary budget. However, upon post-hearing review, the Committee increased funding to the University to reflect a 1.25% increase in FY2025-26 only, holding the amount for FY2026-27 on par with FY2025-26.

	Current Base FY24-25	FY25-26	FY26-27
	General Fund Operating Base	691,313,062	700,054,475
Aid - Career Scholarships	8,000,000	8,000,000	8,000,000
General Fund Base Total	699,313,062	708,054,475	708,054,475
\$ increase to FY24-25 Oper. Base		8,741,413	8,741,413
NCTA earmark - FY24-25 Base	3,889,738	3,938,360	3,938,360

State Colleges

In the budget recommendation, general increases for operating costs are not included. The State Colleges received funding of half of calculated salary and health insurance increases for the agency. This represents an approximate 2.9% increase each year, with about two-thirds allocated for salaries and one-third allocated for health insurance. The total General Fund operations appropriation is \$69,898,448 for FY2025-26 and \$71,971,164 in FY2026-27.

State marketing campaign

Initially funded with \$10,000,000 of CARES and then paused until FY24-25 with \$5,000,000 of General Funds per year. The program was an advertising and marketing campaign created with the intent to attract people and businesses into Nebraska. This reduction of \$5,000,000 General Funds per year would cease the program.

Creation of an Umbrella Program (Governor)

The Appropriations Committee Budget recommendation includes combining two budget programs under a single umbrella program. Policy Research Office (Program 18) and Office of the Governor (Program 21) will be combined into a single program: Governor Operations (Program 17). This action results in no additional funding.

Department of Economic Development Reductions

The Appropriations Committee Budget recommendation includes operations reductions in several subprograms of budget program 603, as follows:

- Subprogram 42, International
 - The Committee reduced the operations appropriation by \$1,000,000 each fiscal year. The current appropriation was approximately \$2.2M with historic expenditures around \$800k - \$900k. This would reduce the appropriation to \$1.2M, still allowing for growth.
- Subprogram 17, Advantage Job Training
 - A reduction of \$100,000 in appropriations each fiscal year, making the appropriation \$435,774. Expenditures are approximately \$100,000 each year allowing for expenditure growth.
- Subprogram 39 – Business Intelligence Division
 - Current appropriation is \$971,403, the Appropriations Committee approved a reduction of \$100,000 each fiscal year leaving an appropriation of \$871,403. Expenditures are approximately \$550,000 each year allowing for expenditure growth.
- Subprogram 41 – Business Development and Assistance
 - Current appropriation is \$1,173,969, the Appropriations Committee approved a reduction of \$400,000 each fiscal year leaving an appropriation of \$873,969. Expenditures are approximately \$500,000 each fiscal year, allowing for expenditure growth.

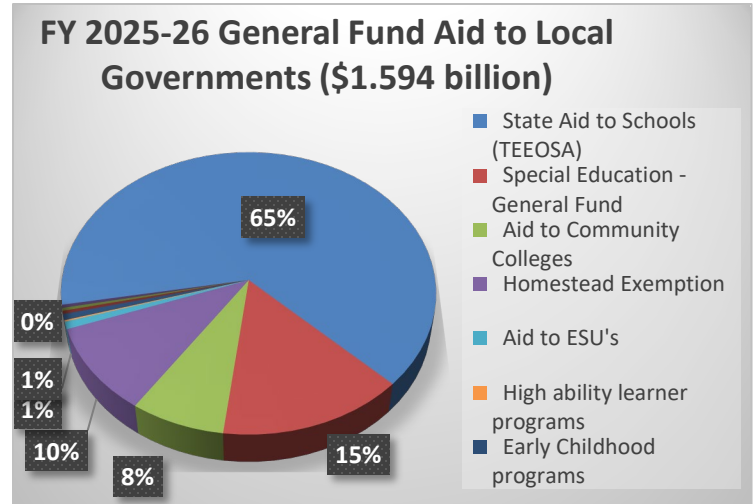
State Patrol

The Appropriations Committee Budget recommendation includes an operations reduction of \$3 million per year for the State Patrol. However, several increases are included, which offset this base reduction to the agency, including funds for law enforcement equipment, crime laboratory supplies and instrumentation for toxicology testing, aviation support costs, wage increases for sworn rules employees, and salary and health insurance increases. The total change to the agency as a result of the base reduction and additional items is a net increase of \$797,492 in FY2025-26 and \$905,285 in FY2026-27.

General Fund State Aid to Local Governments

Aid to Local Governments accounts for aid payments to local governments that have the authority to levy a property tax such as cities, counties, K-12 schools, community colleges, natural resource districts (NRD's), and educational services units (ESU's).

Aid to local governments increased by \$38.9 million in FY2025-26 and \$37.3 million in FY2026-27, as compared to the base year FY2024-25. Two-year average annual appropriation growth is 1.2%. The primary reason for the change in aid is an increase in TEEOSA aid as calculated under existing law.



Homestead Exemption

The Appropriations Committee Budget recommendation includes an increase of \$10.6 million in FY2025-26 and \$20.8 million in FY2026-27 for homestead exemptions. Additionally, as a result of the passage of LB 126 (2024), homestead exemptions are expected to increase by \$317,000 in FY25-26 and \$503,000 in FY26-27, making the total appropriation \$159.917 million for FY2025-26 and \$170.303 million for FY2026-27.

Table 13 Historical Homestead Exemption Appropriation

	New Appropriation	Deficit	Final Appropriation	\$ Change	% Change
FY2005-06	52,920,000	907,000	53,827,000	3,425,724	6.8%
FY2006-07	56,473,000	260,000	56,733,000	2,906,000	5.4%
FY2007-08	70,056,960	(7,000,000)	63,056,960	6,323,960	11.1%
FY2008-09	76,120,104	(14,870,104)	61,250,000	(1,806,960)	-2.9%
FY2009-10	62,250,000	3,609,000	65,859,000	4,609,000	7.5%
FY2010-11	65,000,000	3,800,000	68,800,000	2,941,000	4.5%
FY2011-12	72,300,000	(4,200,000)	68,100,000	(700,000)	-1.0%
FY2012-13	72,500,000	(5,000,000)	67,500,000	(600,000)	-0.9%
FY2013-14	71,600,000	(6,500,000)	65,100,000	(2,400,000)	-3.6%
FY2014-15	73,521,000	(6,121,000)	67,400,000	2,300,000	3.5%
FY2015-16	71,000,000	600,000	71,600,000	4,200,000	6.2%
FY2016-17	72,515,000	2,235,000	74,750,000	3,150,000	4.4%
FY2017-18	78,200,000	3,100,000	81,300,000	6,550,000	8.8%
FY2018-19	84,100,000	1,300,000	85,400,000	4,100,000	5.0%
FY2019-20	92,800,000	0	92,800,000	7,400,000	8.7%
FY2020-21	101,100,000	2,000,000	103,100,000	10,300,000	11.1%
FY2021-22	108,400,000	3,800,000	112,200,000	9,100,000	8.8%
FY2022-23	121,300,000	(1,800,000)	119,500,000	7,300,000	6.5%
FY2023-24	128,000,000	14,700,000	142,700,000	23,200,000	19.4%
FY2024-25	149,000,000	2,000,000	149,000,000	6,300,000	4.4%
FY2025-26	159,917,000	--	159,917,000	10,917,000	7.3%
FY2026-27	170,303,000	--	170,303,000	10,386,000	6.5%
20 Yr Ave Growth (without deficits)					5.7%
20 Yr Ave Growth (with deficits)					5.6%

Aid to Community Colleges

An increase of \$5 million per fiscal year of General Fund aid is included in the Appropriations Committee Budget recommendation, which is designated for dual enrollment. Refer to the section on Cash Fund Appropriations for more details on the increase included from the Community College Future Fund.

Table 14 Total Appropriations for Community Colleges FY2019-20 to FY2026-27

Community Colleges	FY20/FY21 Biennium		FY22/FY23 Biennium		FY24/25 Biennium		Committee Budget	
	FY2019-20	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27
Base Year appropriation	98,575,874	98,575,874	103,558,339	103,558,339	109,804,330	109,804,330	114,116,711	114,116,711
State aid increase for operations	1,971,517	3,982,465	2,071,167	4,183,757	2,134,842	4,312,381	0	0
Dual Credit	0	1,000,000	1,015,583	2,062,234	0	0	5,000,000	5,000,000
Total General Funds	100,547,391	103,558,339	106,645,089	109,804,330	111,939,172	114,116,711	119,116,711	119,116,711
\$ Change (GF)		3,010,948	3,086,750	3,159,241	2,134,842	2,177,539	5,000,000	0
% Change (GF)		2.99%	2.98%	2.96%	1.94%	1.95%	4.38%	0.00%
Federal ARPA Funds	0	0	0	15,000,000	0	0	0	0
Community Colleges Future Fund	0	0	0	0	0	253,322,713	265,988,849	279,288,291
TOTAL ALL FUNDS	100,547,391	103,558,339	106,645,089	124,804,330	111,939,172	367,439,424	385,105,560	398,405,002
\$ Change (ALL FUNDS)		3,010,948	3,086,750	18,159,241	-12,865,158	255,500,252	17,666,136	13,299,442
% Change (ALL FUNDS)		2.99%	2.98%	17.03%	-10.31%	228.25%	4.81%	3.45%
% General Funds	100.00%	100.00%	100.00%	87.98%	100.00%	31.06%	30.93%	29.90%

Airport Grant

In 2024, the Legislature authorized a one-time grant of \$3 million to a municipal airport, funded by a transfer from the Cash Reserve Fund to the General Fund. The Appropriations Committee Budget recommendation includes a reduction of this amount for the biennium because this funding is not ongoing.

Riparian Vegetation Aid

The Appropriations Committee Budget recommendation includes a reduction of \$353,000 per fiscal year for riparian vegetation aid to natural resources districts, reducing the program from \$706,000 per fiscal year.

State Aid to Schools (TEEOSA)

Table 15 reflects the estimate for TEEOSA state aid under the current law. The Committee budget recommendation includes an increase in TEEOSA aid in FY2025-26 of \$26.3 million from the FY2024-25 base appropriation, and in FY2026-27 an increase of \$14.3 million from the FY2024-25 base appropriation.

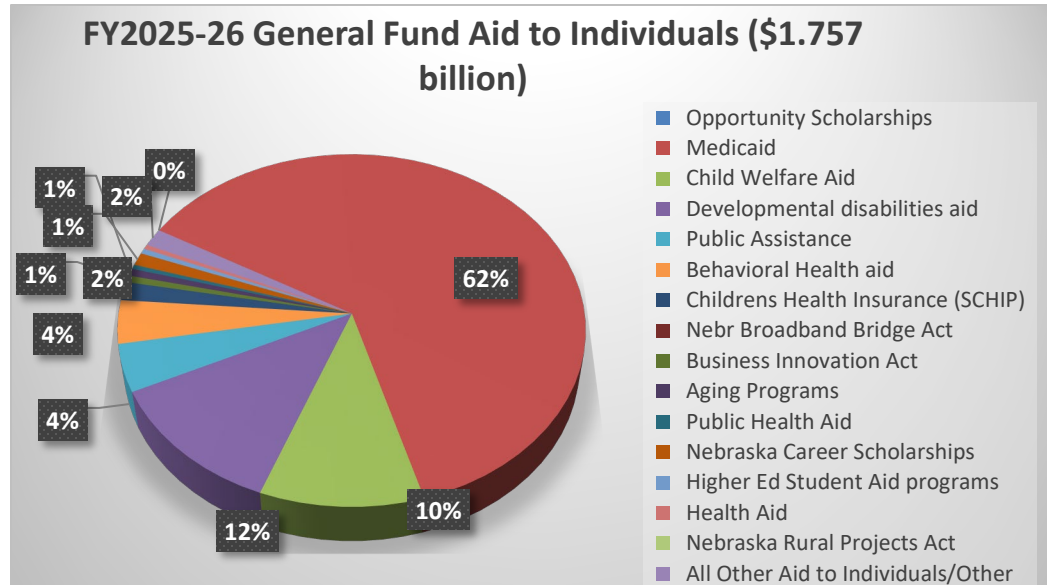
The amounts in the Appropriations Committee Budget recommendation reflect higher amounts for FY2025-26 and FY2026-27 than the November estimate due to higher than estimated General Fund Operating Expenditures (GFOE) for school districts (5.4% rather than 3.5%), which is incorporated in the January recalculation.

Table 15 TEEOSA State Aid Estimates for FY2025-26 through FY2028-29

Aid Yr FY26, FY27 & FY28 Estimates	2025-26	2026-27	2027-28	2028-29
Local Effort Rate	\$1.0000	\$1.0000	\$1.0000	\$1.0000
Allowable Growth Rate: Year of Aid	2.500%	2.500%	2.500%	2.500%
Allowable Growth Rate: Prior Year	2.50%	2.50%	2.50%	2.50%
Cost Growth Factor	1.0500	1.0500	1.0500	1.0500
Spending Growth (GFOE)	5.40%	3.31%	3.49%	3.49%
Valuation Growth (set on aidcalc pages)	8.81%	6.97%	3.14%	3.19%
Formula Students	313,826	315,476	317,175	318,951
Fall Membership (foundation aid)	313,847	315,476	317,175	318,947
Foundation Aid Per Pupil	1,500	1,500	1,500	1,500
Foundation Aid % counted as a resource	60.00%	60.00%	60.00%	60.00%
Averaging Adjustment %	100.00%	100.00%	100.00%	100.00%
Avg Adjust: Avg Basic Funding per Student->	\$10,297.85	\$10,560.75	\$10,807.91	\$11,057.54
Avg Adjust: Avg Basic Funding per Student-S	\$11,581.49	\$11,880.31	\$12,178.73	\$12,481.51
Gen Fund Operating Expenditures	4,274,722,853	4,416,370,933	4,570,354,055	4,729,748,335
Plus: Cost Growth Factor	1.0500	1.0500	1.0500	1.0500
Adjusted GF Operating Expenditures	4,488,458,996	4,637,189,480	4,798,871,758	4,966,235,752
Total Formula Need	4,643,390,133	4,792,176,141	4,940,049,137	5,095,029,202
Effective Yield from Local Effort Rate	2,785,193,714	2,920,959,623	3,027,352,950	3,139,284,744
Other Actual Receipts	854,061,463	877,463,202	901,506,161	926,207,908
Net Option Funding	121,623,034	125,227,993	128,828,132	132,480,866
Allocated Income Tax	65,722,910	67,694,602	69,725,440	71,817,196
Foundation Aid	282,443,798	283,928,000	285,457,325	287,052,485
Community Achievement Plan Aid	8,094,764	9,309,232	9,820,895	10,163,904
Total Formula Resources	4,117,139,682	4,284,582,652	4,422,690,902	4,567,007,103
Calculated Equalization Aid	526,250,451	507,593,489	517,358,234	528,022,099
Net Option Funding	121,623,034	125,227,993	128,828,132	132,480,866
Allocated Income Tax	65,722,910	67,694,602	69,725,440	71,817,196
Foundation Aid	470,739,663	473,213,333	475,762,208	478,420,809
Community Achievement Plan Aid	8,094,764	9,309,232	9,820,895	10,163,904
TEEOSA State Aid	1,192,430,823	1,183,038,649	1,201,494,910	1,220,904,874
State General Funds	1,036,453,304	1,024,467,449	1,040,811,980	1,058,083,880
Education Futures Fund	112,977,519	113,571,200	114,182,930	114,820,994
Insurance Premium Tax (w/o deficit)	43,000,000	45,000,000	46,500,000	48,000,000
Total TEEOSA Aid	1,192,430,823	1,183,038,649	1,201,494,910	1,220,904,874
<u>Change over Prior Yr</u>				
\$ Change	28,985,998	(9,392,174)	18,456,261	19,409,964
% Change	2.5%	-0.8%	1.6%	1.6%

General Fund State Aid to Individuals / Others

Aid to Individuals/Other includes programs such as Medicaid, public assistance programs, child welfare services and student scholarships where state funds are provided for the direct benefit of an individual. This area also includes aid to quasi-government units, which are those local agencies that do not have the authority to levy property taxes, including entities such as area agencies on aging and mental health regions.



This area has an increase of \$52.9 million in FY2025-26 and an increase of \$50.7 million in FY2026-27, as compared with the base year FY2024-25. Two-year average appropriation growth is 1.5%.

Department of Health and Human Services

FMAP Decrease (Programs 344/348 & 424)

The Federal Medical Assistance Percentage (FMAP) is derived from a formula, of which the average per capita income for each State relative to the national average is a factor. The FMAP is calculated each Federal Fiscal Year which begins October 1, whereas the Nebraska Fiscal Year begins July 1. Federal Fiscal Year 2027 FMAP estimates will be available in early April.

	FY23	FY24	FY25	FY26
State FY Adj.	57.80%	57.87%	58.60%	57.52%
Federal FMAP	57.87%	58.60%	57.52%	54.36%
YOY change	+0.07	+0.73	-1.08	-3.16

The FMAP for Nebraska decreased resulted in fewer federal funds, \$55M in the current FY2024-25 plus \$295.5M over the upcoming biennium. To address this adjustment DHHS requested additional General Funds in Medicaid (\$55m in FY25, \$116.5m in FY26, and \$155.5m in FY27), CHIP (\$500k in FY26 and FY27), and Developmental Disabilities (\$7.3m in FY26 and \$15.2m in FY27) which was included. Of note, Nebraska received a disaster-recovery FMAP adjustment for FFY26 resulting in an effectual FMAP of 55.94%, a decrease of 1.58% rather than 3.16% which is accounted for in the total funds requested and included.

LB 527 Health Insurer Assessment (MCO)

The Committee included a General Fund reduction associated with LB 527 which creates a new assessment on Health Insurers to draw down additional federal funds. A portion of the anticipated funding (pending federal approval) will be used to offset General Fund expenditures in Medicaid. The additional cash fund and federal fund appropriation for the assessment are accounted for in LB527A. The impact of the bill is a reduction of General Funds for the Medicaid program of \$60.1 million in FY2025-26 and \$117.8 million in FY2026-27.

Non-Medicaid Provider Rate Maintenance and Reappropriations

The Appropriations Committee Budget recommendation includes reappropriation of unexpended FY2024-25 General Funds for use in the FY2025-26/2026-27 biennium in multiple programs. In Program 354 Child Welfare, the agency initially requested an additional \$10m in General Funds to maintain provider rates. That request was rescinded and replaced with the request to reappropriate up to \$10m. The agency remains committed to improving IV-E penetration rates to increase federal fund claiming and intends to reduce expenditures by FY2026-27 enough to be able to fund the provider rates within their current appropriation. Similarly, in Program 424 Developmental Disabilities Aid, the budget recommendation includes reappropriation to maintain provider rates. In Program 38 Behavioral Health Aid, reappropriation was included to address added costs associated with new programming to address Olmstead requirements. The Justice Department found in May of 2024 that individuals with Severe Mental Illness in Nebraska were unjustly institutionalized and additional services for community integration need to be established. DHHS is pursuing a Medicaid Waiver to claim federal matching for these new services.

Funding for Elimination of the Developmental Disabilities (DD) Waitlist

In March, 2024, DHHS announced plans to eliminate the registry of individuals awaiting services for DD Aid through evaluating need and increasing services. For additional details visit <https://dhhs.ne.gov/Pages/DD-Wait-List.aspx>. To fund the additional services, DHHS requested \$7,821,499 in General Funds and \$22,766,983 corresponding Federal matching funds in FY2025-26 and \$16,647,104 in General Funds and \$22,571,075 Federal funds in FY2026-27 which was included in the budget recommendation. The agency also requested up to \$8M of unexpended FY2024-25 General Funds in Program 421 Beatrice State Developmental Center be reappropriated for use in FY2025-26 in Program 424 which was included. The agency requested \$11m increase to DD aid in Health Care Cash Funds (HCCF) to be offset by an \$11m reduction of HCCF in Program 623 Biomedical Research. The Committee approved the \$11M increase to DD aid and voted to keep Biomedical Research Funding at its \$15M per fiscal year base.

Continuous Eligibility of Kids

As of January 1, 2024, states are required to provide 12 months of Continuous Eligibility for children under the age of nineteen in Medicaid, Program 348, and the Children's Health Insurance Program (CHIP), Program 344. This requirement is 6 months greater than the time Nebraska DHHS was providing. Total funds are \$20.3M in FY24-25 (\$6M General Funds, \$3M cash funds and \$14.3M FF), \$37,585,397 in FY2025-26, and \$37,931,251 in FY2026-27 including General Funds, Federal matching funds, and Hospital Assessment Cash Funds.

FY 26	Program 344 CHIP	Program 348 Medicaid
General Funds	3,730,941	9,269,121
Cash Funds	3,000,000	0
Federal Funds	8,894,918	12,690,417
Total	15,625,859	21,959,538

FY 27	Program 344 CHIP	Program 348 Medicaid
General Funds	3,768,251	9,361,812
Cash Funds	3,000,000	0
Federal Funds	8,983,867	12,817,321
Total	15,752,118	22,179,133

High-Cost Drugs

Medicaid programs are required to cover drugs that are approved by the Food and Drug Administration (FDA) and appropriately prescribed. DHHS notes increased expenditures on drugs, increasing from \$23.6M in 2019 to over \$61M in 2023. The Appropriations Committee Budget recommendation includes a total of \$5,308,877 in FY2025-26 (\$2,022,467 GF; \$3,286,410 FF) and \$11,722,789 in FY2026-27 (\$4,399,508 GF; \$7,323,281 FF).

Reduce General Fund Aid to Local Health Departments

The Appropriations Committee Budget recommendation includes a reduction for Local Public Health Departments by \$3.5M. This issue rolls back the addition of \$1.5M introduced in LB 1018 (2020) and partially rolls back additions introduced in LB 585 (2021), reducing \$2M of the \$3M increase.

Medicare Part D Clawback

The agency requested General Funds to cover substantial increases in Medicare Part D Prescription Drug Premium Payments. Nebraska pays federal CMS for drug coverage of Dual Eligible Medicaid beneficiaries and the transaction is referred to as a “clawback”. DHHS cites a 18% increase in costs in calendar year 2024 and another 11% in calendar year 2025, with the expectation that further increases in 2026. The projected increase in costs for state fiscal year 2026 is \$30,616,755 however, efficiencies identified by the agency result in the net request of \$11,809,696 additional General Funds, which was included in the budget recommendation.

	Program 344 CHIP	Program 348 Medicaid
General Funds	(533,507)	12,343,203
Federal Funds	(1,225,501)	(19,817,268)
Total	(1,759,008)	(7,474,065)

Non-Medicaid Provider Rate Maintenance and Reappropriations

The Appropriations Committee Budget recommendation includes the reappropriation of unexpended FY2024-25 General Funds for use in the FY2026-27 biennium in multiple programs. In Program 354 Child Welfare, the agency initially requested an additional \$10m in General Funds to maintain provider rates. That request was rescinded and replaced with the request to reappropriate up to \$10m. The agency remains committed to improving IV-E penetration rates to increase federal fund claiming and intends to reduce expenditures by FY2026-27 enough to be able to fund the provider rates within their current appropriation. Similarly, in Program 424 Developmental Disabilities Aid, the budget recommendation includes reappropriation to maintain provider rates. In Program 38 Behavioral Health Aid, reappropriation was included to address added costs associated with new programming to address Olmstead requirements. The Justice Department found in May of 2024 that individuals with Severe Mental Illness in Nebraska were unjustly institutionalized and additional services for community integration need to be established. DHHS is pursuing a Medicaid Waiver to claim federal matching for these new services.

Certified Community Behavioral Health Clinics

The recommendation includes the annualization of the A Bill for LB 276 passed in 2023. The go-live date of the Certified Community Behavioral Health Clinic Act (CCBHC) is January 1, 2026. The agency requested funds in Program 348, (\$1,171,182 GF & 3,682,452 FF in FY26 and \$2,342,364 GF & 7,364,905 FF in FY27) anticipating additional costs to add this service. Administrative costs can be absorbed by the agency.

Education Scholarships – State Treasurer

Funding in the amount of \$10 million General Funds per year is eliminated due to the adoption of Referendum Measure 425. The passage of this measure eliminated the need and authority to grant such scholarships.

Nebraska Opportunity Grant – Coordinating Commission for Postsecondary Education (CCPE)

The Nebraska Opportunity Grant is a need-based grant program for Nebraska students aspiring to obtain a postsecondary education. The grants are currently funded in part with Cash funds originating from lottery funds, and in part with General Funds. The FY2024-25 General Fund appropriation is \$8,093,430. The recommendation includes a rollback of a \$1,000,000 increase that was applied in 2020, resulting in a \$7,093,430 General Fund appropriation each year. To ameliorate the impact to NOG grants, the Appropriations Committee increased the agency's Cash fund spending authority by \$1.5 million each year. This increase is supported in part by a one-time transfer of \$2 million from the Workforce Development Fund.

Broadband Bridge and Precision Agriculture

The Appropriations Committee Budget recommendation includes a reduction of \$20,697,004 in General Fund aid each year. Beginning in FY2026-27, half of the administrative funding is eliminated. In order for the program to fulfill grants that are already awarded, administrative funding is provided in FY2025-26 and unexpended appropriations as of June 30, 2025 is reappropriated.

Rural Project Act Annualization

The Appropriations Committee Budget recommendation includes a \$5 million reduction per year in total General Funds, \$4,496,460 per fiscal year reduction of state aid. Applications under the law closed on June 30, 2023. The original intent was for \$50 million in total funding, which has been provided via a Cash Fund appropriation. In addition, there has been \$5 million in General Fund appropriation per year since FY2021-22 for the program making total funds for the program \$70 million.

Business Innovation Act

The Appropriations Committee Budget recommendation includes a reduction of \$3.75 million per year in aid. The Business Innovation Act has several subprograms with various caps on aid, which are as follows:

- Planning grants: Cap \$6 million/year
- Financial Assistance for Prototypes: Cap \$6 million/year
- Value-added Agriculture: Cap \$6 million/year
- Commercialization of Product/Process: Cap \$6 million/year
- University R&D: Cap \$6 million/year
- Small Business Investment: Cap \$3 million/year

The total authorized in law is \$33 million per year. However, the total General Fund aid appropriation is about \$14.7 million in FY2024-25. This would reduce the program to just over \$11 million per year.

State Small Business Assistance Act (SSBAA)

The Small Business Assistance Grant Program provided \$5 million in total appropriations with \$4,214,050 in aid. The program was able to award two tiers of grants: grants up to \$25,000 for individuals looking to start businesses and grants up to \$12,500 for small business owners whose businesses have been extant for fewer than five years. The Committee reduced the appropriation for this program to zero for aid and operations.

Soil and Water Conservation

The Appropriations Committee Budget recommendation includes a reduction of General Funds each year of the biennium for the NSWCF of \$1,806,112, replaced with a transfer of \$2 million/year from the Nebraska Environmental Trust Fund and commensurate appropriation of cash. NSWCF was established in 1977 and

provides state aid to Nebraska landowners for the installation of approved soil and water conservation measures (approval comes from the Natural Resources Commission). Eligible practices include terraces, terrace outlets, irrigation reuse pits, grade stabilization structures, dams, diversions, grassed waterways, control basins, pasture and range seeding, planned grazing systems, irrigation water management and windbreaks and windbreak renovations. Demand has exceeded funds available in recent years.

Youth Outdoor Education Innovation

The Appropriations Committee Budget recommendation includes a transfer of the balance (approximately \$10.2 million) of the Youth Outdoor Education Innovation Fund to the General Fund. The recommendation includes a one-time General Fund appropriation of \$3 million of aid to Program 601 for the purposes of providing match for the act. The match for the project requires certification from the Department of Economic Development under the act, appropriations will be provided upon this certification. The project is to fund the construction of a new 4-H camp after a fire in 2022 destroyed the original campsite.

Historical General Fund Appropriations

While the previous sections provide an overview of the FY2025-26 and FY2026-27 General Fund biennial budget, the following table shows appropriations for the 20-year period FY2005-06 through the proposed budget for FY2025-26 by major area. Average spending growth over the 20-year period is 3.2%.

Table 16 Historical General Fund Appropriations

FY	GF Appropriations (without Deficits)				% Change	2 Yr Average
	Operations	State Aid	Construction	Total GF		
FY2004-05	1,018,017,210	1,721,019,198	19,046,316	2,758,082,724	3.9%	2.6%
FY2005-06	1,079,894,592	1,869,193,996	23,350,481	2,972,439,069	7.8%	--
FY2006-07	1,151,463,639	1,997,508,157	31,878,981	3,180,850,777	7.0%	7.4%
FY2007-08	1,172,764,317	2,124,785,824	8,150,822	3,305,700,963	3.9%	--
FY2008-09	1,221,557,978	2,251,864,442	8,238,322	3,481,660,742	5.3%	4.6%
FY2009-10	1,210,527,988	2,100,596,483	14,172,233	3,325,296,704	-4.5%	--
FY2010-11	1,253,663,584	2,137,635,475	13,802,233	3,405,101,292	2.4%	-1.1%
FY2011-12	1,225,276,661	2,231,228,035	14,027,233	3,470,531,929	1.9%	--
FY2012-13	1,259,610,962	2,352,040,560	20,772,233	3,632,423,755	4.7%	3.3%
FY2013-14	1,315,231,996	2,497,106,887	25,830,024	3,838,168,907	5.7%	--
FY2014-15	1,429,479,091	2,649,908,995	26,437,444	4,105,825,530	7.0%	6.3%
FY2015-16	1,521,595,794	2,723,825,275	26,382,800	4,271,803,869	4.0%	--
FY2016-17	1,580,659,703	2,808,792,134	22,239,000	4,411,690,837	3.3%	3.7%
FY2017-18	1,570,199,266	2,806,074,350	21,739,000	4,398,012,616	-0.3%	--
FY2018-19	1,583,458,863	2,851,085,752	21,739,000	4,456,283,615	1.3%	0.5%
FY2019-20	1,639,165,838	2,947,240,209	38,265,811	4,624,671,858	3.8%	--
FY2020-21	1,699,786,897	3,045,354,340	38,625,661	4,783,766,898	3.4%	3.6%
FY2021-22	1,742,597,825	3,031,379,312	41,526,176	4,815,503,313	0.7%	--
FY2022-23	1,873,192,160	3,228,558,483	23,921,610	5,125,672,253	6.4%	3.5%
FY2023-24	2,057,867,814	3,270,262,676	21,303,928	5,349,434,418	4.4%	--
FY2024-25	2,123,880,552	3,268,543,501	21,303,928	5,413,727,981	1.2%	2.8%
FY2025-26	2,158,742,191	3,354,968,492	21,303,928	5,535,014,611	2.2%	--
FY2026-27	2,200,613,540	3,351,666,150	21,303,928	5,573,583,618	0.7%	1.5%

Table 17 Breakdown of General Fund Appropriations – Last 20 Years

	w/o Deficits FY2005-06	w/o Deficits FY2015-16	2025 Session FY2025-26	Ave % 20 Yr FY06-26
<u>Agency Operations</u>				
University & State /Colleges	466,463,538	614,763,452	770,202,923	2.5%
Health & Human Services	183,646,035	225,896,619	338,611,048	3.1%
Correctional Services	136,154,964	201,754,397	366,355,826	5.1%
Courts	59,110,239	166,968,022	238,587,340	7.2%
State Patrol	44,463,228	58,537,010	91,537,165	3.7%
Retirement Board	17,797,165	47,477,438	69,021,344	7.0%
Revenue	26,253,405	26,805,142	33,286,703	1.2%
Other Agencies	146,006,018	179,393,714	251,139,842	2.7%
Total-GF Operations	1,079,894,592	1,521,595,794	2,158,742,191	3.5%
<u>State Aid to Individuals/Others</u>				
Medicaid	507,609,799	818,751,907	1,093,193,393	3.9%
Child Welfare Aid	120,912,249	142,549,735	182,756,746	2.1%
Developmental disabilities aid	58,458,245	145,556,246	212,662,155	6.7%
Public Assistance	86,732,877	111,909,169	76,380,054	-0.6%
Behavioral Health aid	39,939,037	69,421,172	70,132,211	2.9%
Childrens Health Insurance (SCHIP)	11,573,536	12,408,257	29,952,083	4.9%
Business Innovation Act	0	6,760,000	11,020,352	na
Aging Programs	5,867,884	9,868,712	11,722,579	3.5%
Public Health Aid	437,500	5,708,060	7,083,060	14.9%
Nebraska Career Scholarships	0	0	20,580,000	na
Higher Ed Student Aid programs	6,966,815	7,603,156	8,493,430	1.0%
Health Aid	3,060,471	7,077,612	7,352,196	4.5%
All Other Aid to Individuals/Other	9,696,358	11,230,853	28,753,238	5.6%
Total-GF Aid to Individuals/Other	851,254,771	1,348,844,879	1,760,081,497	3.7%
<u>State Aid to Local Govts</u>				
State Aid to Schools (TEEOSA)	683,473,181	950,651,625	1,036,453,304	2.1%
Special Education - General Fund	169,204,057	219,112,160	235,724,474	1.7%
Aid to Community Colleges	65,312,215	97,891,562	119,116,711	3.1%
Homestead Exemption	52,920,000	71,000,000	159,917,000	5.7%
Aid to ESU's	10,696,975	14,051,761	13,613,976	1.2%
High ability learner programs	2,336,921	0	2,342,962	0.0%
Early Childhood programs	3,680,471	5,820,164	11,119,357	5.7%
Community Based Juvenile Services	1,492,500	6,300,000	5,798,000	7.0%
Governors Emergency Program	1,000,000	250,000	5,000,000	8.4%
Other Aid to Local Govt	4,510,073	6,762,799	5,801,211	1.3%
Total-GF Aid to Local Govt	1,017,939,225	1,374,980,396	1,594,886,995	2.3%
<u>Capital Construction</u>	23,350,481	26,382,800	21,303,928	-0.5%
TOTAL-MAINLINE BUDGET	2,972,439,069	4,271,803,869	5,535,014,611	3.2%

CASH FUND APPROPRIATIONS

Table 18 shows the current FY2024-25 Cash Fund appropriations, the Appropriations Committee preliminary recommendation, and the Appropriations Committee Budget recommendation for FY2025-26 and FY2026-27.

Table 18 Committee Budget recommendation– Cash Funds

				Committee Preliminary		Post Hrng		Committee to Floor	
	W/o deficits FY2024-25	Prelim Adjust FY2025-26	Prelim Adjust FY2026-27	Prelim FY2025-26	Prelim FY2026-27	Post Hrng FY2025-26	Post Hrng FY2026-27	FY2025-26	FY2026-27
Agency Operations									
Transportation	1,244,937,319	46,154,045	56,480,233	1,291,091,364	1,301,417,552	5,776,862	6,951,549	1,296,868,226	1,308,369,101
University & State /Colleges	567,645,804	0	0	567,645,804	567,645,804	0	0	567,645,804	567,645,804
Game and Parks	83,148,082	7,528,928	8,463,410	90,677,010	91,611,492	5,894,865	6,414,003	96,571,875	98,025,495
Health & Human Services	75,338,673	(382,429)	184,305	74,956,244	75,522,978	203,047	668,208	75,159,291	76,191,186
Natural Resources	69,901,272	(1,431,234)	(3,858,263)	68,470,038	66,043,009	(1,046,766)	(1,078,652)	67,423,272	64,964,357
DMV	42,362,711	16,077,191	4,994,623	58,439,902	47,357,334	213,549	201,984	58,653,451	47,559,318
State Patrol	29,350,202	2,659,532	2,828,263	32,009,734	32,178,465	(344,467)	(666,440)	31,665,267	31,512,025
Environment & Energy	21,975,961	60,177	523,601	22,036,138	22,499,562	2,667,092	2,506,092	24,703,230	25,005,654
Other Agencies	266,093,207	19,791,123	17,755,723	285,884,330	283,848,930	2,659,114	2,568,579	288,543,444	286,417,509
Total-CF Operations	2,400,753,231	90,457,333	87,371,895	2,491,210,564	2,488,125,126	16,023,296	17,565,323	2,507,233,860	2,505,690,449
State Aid to Individuals/Others									
Hospital Assessment	632,500,000	0	0	632,500,000	632,500,000	0	0	632,500,000	632,500,000
Medicaid	95,280,910	0	0	95,280,910	95,280,910	2,908,364	0	98,189,274	95,280,910
Universal Service Fund	84,000,000	0	0	84,000,000	84,000,000	0	0	84,000,000	84,000,000
Transformational Projects	0	0	0	0	0	50,000,000	50,000,000	50,000,000	50,000,000
Economic Recovery Act	147,448,770	(120,000,000)	(120,000,000)	27,448,770	27,448,770	0	0	27,448,770	27,448,770
Health aid	20,525,817	(500,000)	(500,000)	20,025,817	20,025,817	0	0	20,025,817	20,025,817
NE Opportunity Grant	16,354,872	500,000	500,000	16,854,872	16,854,872	1,000,000	1,000,000	17,854,872	17,854,872
Biomedical Research	15,000,000	(5,000,000)	(5,000,000)	10,000,000	10,000,000	5,000,000	5,000,000	15,000,000	15,000,000
Developmental Disabilities Aid	12,367,913	11,000,000	11,000,000	23,367,913	23,367,913	0	0	23,367,913	23,367,913
Housing	5,023,140	14,953,720	0	19,976,860	5,023,140	(250,000)	0	19,726,860	5,023,140
Opioid Recovery Aid	11,840,351	0	0	11,840,351	11,840,351	0	0	11,840,351	11,840,351
Behavioral Health Aid	11,579,500	0	0	11,579,500	11,579,500	500,000	0	12,079,500	11,579,500
Childrens' Health Insurance (CHIP)	7,085,700	3,000,000	3,000,000	10,085,700	10,085,700	0	0	10,085,700	10,085,700
Workforce Development	10,000,000	0	0	10,000,000	10,000,000	(116,613)	(119,741)	9,883,387	9,880,259
Public Health Aid	9,230,000	0	0	9,230,000	9,230,000	0	0	9,230,000	9,230,000
Enhanced 911	8,500,000	0	0	8,500,000	8,500,000	0	0	8,500,000	8,500,000
Industrial Recruitment Aid (DED)	11,839,197	(5,500,000)	(5,500,000)	6,339,197	6,339,197	0	0	6,339,197	6,339,197
All Other Aid to Individuals/Other	80,332,155	4,199,347	(30,050,653)	84,531,502	50,281,502	(500,000)	0	84,031,502	50,281,502
Total-CF Aid to Individuals/Other	1,178,908,325	(97,346,933)	(146,550,653)	1,081,561,392	1,032,357,672	58,541,751	55,880,259	1,140,103,143	1,088,237,931
State Aid to Local Govts									
School Property Tax Credit	750,000,000	30,000,000	58,000,000	780,000,000	808,000,000	0	0	780,000,000	808,000,000
Property Tax Credit	413,000,000	51,000,000	77,000,000	464,000,000	490,000,000	0	0	464,000,000	490,000,000
Community College Future Fund	246,499,886	12,666,136	25,965,578	265,988,849	279,288,291	0	0	265,988,849	279,288,291
Special Education - Ed Future Fund	206,007,489	85,383,341	103,832,374	291,390,830	309,839,863	0	0	291,390,830	309,839,863
Foundation Aid to Schools (TEEOSA)	113,145,292	(167,773)	425,908	112,977,519	113,571,200	0	0	112,977,519	113,571,200
Public Airports	39,348,300	0	0	39,348,300	39,348,300	20,000,000	12,000,000	59,348,300	51,348,300
Environmental Trust	25,750,000	0	0	25,750,000	25,750,000	0	0	25,750,000	25,750,000
Inland Port Authority	30,000,000	(5,000,000)	(5,000,000)	25,000,000	25,000,000	0	0	25,000,000	25,000,000
Gaming Tax to Cities/Counties	0	20,000,000	20,000,000	20,000,000	20,000,000	0	0	20,000,000	20,000,000
Environmental Quality Grants	18,645,601	0	0	18,645,601	18,645,601	0	0	18,645,601	18,645,601
Water Sustainability Fund	10,865,033	0	0	10,865,033	10,865,033	(10,865,033)	(10,865,033)	0	0
Education Innovation	10,807,362	0	0	10,807,362	10,807,362	0	0	10,807,362	10,807,362
Mutual Finance Assistance	8,060,000	0	0	8,060,000	8,060,000	0	0	8,060,000	8,060,000
Soil/Water Conservation	7,450,000	(1,000,000)	(1,000,000)	6,450,000	6,450,000	1,000,000	1,000,000	7,450,000	7,450,000
Local Transit	6,312,705	0	0	6,312,705	6,312,705	0	0	6,312,705	6,312,705
Civic/Comm Finaning Fund	5,397,775	0	0	5,397,775	5,397,775	0	0	5,397,775	5,397,775
Teacher Recruitment/Retention	5,000,000	0	0	5,000,000	5,000,000	0	0	5,000,000	5,000,000
Convention Center Fac Financing Act	4,100,000	3,000,000	3,000,000	7,100,000	7,100,000	0	0	7,100,000	7,100,000
Career and Technical Education	4,959,040	0	0	4,959,040	4,959,040	0	0	4,959,040	4,959,040
Sports Arena Fac Financing Act	2,200,000	2,300,000	2,300,000	4,500,000	4,500,000	0	0	4,500,000	4,500,000
Other Aid to Local Govt	36,533,530	(19,406,270)	(19,931,270)	17,127,260	16,602,260	(500,000)	(500,000)	16,627,260	16,102,260
Total-CF Aid to Local Govt	1,944,082,013	178,775,434	264,592,590	2,129,680,274	2,215,497,430	9,634,967	1,634,967	2,139,315,241	2,217,132,397
Capital Construction	86,673,930	(26,786,000)	(35,889,000)	59,887,930	50,784,930	0	1,000,000	59,887,930	51,784,930
TOTAL-MAINLINE BUDGET	5,610,417,499	145,099,834	169,524,832	5,762,340,160	5,786,765,158	84,200,014	76,080,549	5,846,540,174	5,862,845,707

Cash Fund Agency Operations

This area accounts for the costs of actually operating state agencies including costs such as employee salaries and benefits, data processing, utilities, vehicle and equipment purchases, fuel and oil, etc. Although nearly all state agencies receive Cash Fund appropriations, higher education (University of Nebraska and State Colleges), and the largest cash-funded agencies (Transportation, Game and Parks Commission, Health and Human Services, Natural Resources, Motor Vehicles, State Patrol, and Environment and Energy) account for about 89% of state operations.

Cash Fund appropriations for agency operations show a net increase of \$106.5 million in FY2025-26 and \$104.9 million in FY2026-27, as compared to the base year FY2024-25. Two-year average annual cash fund appropriation growth is 2.2%.

Secretary of State

Funding in the amount of \$1,000,000 in FY2025-26 and \$400,000 (Cash Funds) in FY2026-27 is included to complete the Secretary of State's Business Filing System replacement. The project was funded in the current biennium and is currently underway but project delays have occurred. Funding is needed in the upcoming biennium to complete this \$2.4 million system replacement.

211 System Funding – Public Service Commission

The Cash Fund appropriation for the 211 Service program is eliminated, and the existing cash fund balance is transferred to the General Fund in FY2025-26. The current funding source for this program comes from interest earnings on the Universal Service Fund.

Department of Motor Vehicles

Print on Demand License Plates and Temporary Tags

The Appropriations Committee Budget recommendation includes \$1,503,016 Cash Funds in FY2025-26 and \$622,450 Cash Funds in FY2026-27 from the DMV License Plate Cash Fund, to begin a phased-in implementation of a new Print on Demand and Temporary Tags system. These expenditures are split between Program 70 and Program 90.

Motor Carriers Modernization

The Appropriations Committee Budget recommendation includes an appropriation reduction of (\$2,866,430) in FY2025-26 and (\$2,938,555) in FY2026-27, as the motor carrier modernization project is expected to be under budget, with the expected completion in May of 2025. The per ton registration fee, which had been temporarily increased to fund this project, has already been reduced in legislation as of July 1, 2024, after it became apparent the project would end up costing less than originally anticipated.

Driver License System Modernization

The Appropriations Committee Budget recommendation includes an increase of \$16,450,703 in Cash Funds in FY2025-26 and \$4,029,980 Cash Funds in FY2026-27 to move up the deployment of the previously mandated driver license system modernization from a mainframe system to a modern web-based system. Included in this would be PSL for staffing the project of \$370,803 in FY2025-26 and \$381,927 in FY2026-27. Additionally, the committee approved the following necessary actions to speed up the deployment:

- A reappropriation of up to \$8 million Cash Funds from FY2024-25 to FY2025-26 for Program 70 to pay contracts;
- A transfer of \$7.5 million in FY2025-26 and \$6 million in FY2026-27 from the DMV Cash Fund to the Operator's License Services System Replacement & Maintenance Cash Fund;
- Amending the DMV Cash Fund language to allow transfers to the Operator's License Services System Replacement & Maintenance Cash Fund; and
- A transfer of \$3 million in FY2025-26 and \$3 million in FY2026-27 from the Motor Carrier Services System Replacement & Maintenance Cash Fund to the DMV Cash Fund.

Game and Parks

Conservation Officers & Equipment

The Appropriations Committee Budget recommendation includes an appropriation increase of \$1,543,784 in Cash Funding with \$275,184 PSL in FY2025-26 and \$685,953 in Cash Funding with \$283,440 PSL in FY2026-27, for the addition of five new Conservation Officers to the underserved areas of the state. Included in this appropriation is operational and equipment funding to support five Conservation Officer positions granted PSL in the previous budget cycle FY2023-25. Additionally, this includes the replacement of aging vehicles and boats used in the Wildlife Conservation program.

Transfers in from Recreation Road Fund

The Appropriations Committee Budget recommendation includes \$2.5 million Cash Fund transfer in FY2025-26 and \$2.5 million Cash Fund transfer in FY2026-27 from the NDOT Recreation Road Fund to the State Park Cash Fund. These transfers in are to help cover the \$5 million General Fund to Cash Fund shift in the current FY2024-25 in the NGPC Parks Operations Program. NDOT helps to manage the Recreation Road Fund due to their expertise in road construction. NDOT works in collaboration with NGPC to select the park road projects to be funded with the Recreation Road Fund. The cash balance needs to be relatively high to fund some of the larger park road projects which can easily cost over \$10 million per road project.

Removal of Distribution of Aid Earmark for Depredation

The Appropriations Committee Budget recommendation includes removing the earmark for wildlife crop depredation damage payments. Depredation payments would violate the U.S. Fish and Wildlife restrictions on eligible uses of the State Game Fund.

General Fund Shift to Cash Funds

The committee approved a \$5 million General Fund shift to Cash Funds in FY2025-26 and a \$5 million General Fund shift to Cash Funds in FY2026-27. This reduction of \$5 million in General is being back-filled in the next biennium with two Cash Fund transfers in from the DED Economic Recovery Contingency Fund to the State Park Cash Revolving Fund. The ERCF funds were originally designated to be transferred to the Museum Construction Fund for a grant for the Standing Bear Museum, which the committee did not include in the budget recommendation. These transfers are a in commensurate amount equal to the reduction in General Funds in both FY2025-26 and FY2026-27.

Nebraska Department of Transportation

State Match for Federal Highway Formula Funding - NDOT

The committee's budget recommendation utilizes revenue projections to set the total fuel tax at an anticipated total average fuel tax of 30.9¢ in FY26 and 31.2¢ in FY27. This will result in the current best estimate of a Highway Cash Fund appropriation level of \$543.9 million Cash Funds in FY2025-26 and \$550.7

million Cash Funds in FY2026-27. The department's current best estimate is that these Highway Cash Fund appropriation levels will result in a total fuel tax of 30.9¢ per gallon (2.5¢ variable tax + 12.1¢ wholesale tax + 7.5¢ state fixed tax + 6.8¢ local fixed tax + 2.0¢ TIB tax) in FY2025-26 and 31.2¢ per gallon (2.8¢ variable tax + 12.1¢ wholesale tax + 7.5¢ state fixed tax + 6.8¢ local fixed tax + 2.0¢ TIB tax) in FY2026-27. The current FY2024-25 Highway Cash Fund appropriation is \$502 million, with the average fuel tax in FY2024-25 being 30.0¢ per gallon. NDOT would receive approximately 20.0¢ per gallon of the fuel tax in FY2025-26, with cities and counties receiving the remaining 10.9¢ per gallon. The new FY2025-26 Highway Cash Fund appropriation level represents an 8.3% increase over FY2024-25, and the FY2026-27 appropriation would be a 1.25% increase over FY2025-26.

The Highway Cash Fund appropriation level determines the amount of highway user revenues such as motor fuels tax, motor vehicle registration fees, sales tax on motor vehicles, and other smaller sources of revenue; which NDOT can use over the fiscal year. This appropriation is used to help fund surface transportation in the state and also as the state match to federal funds. The incoming revenue stream is assessed twice a year to make potential adjustments to the variable tax rate portion of the motor fuels tax. Any adjustments made to the variable tax rate is done to ensure that estimated revenues are sufficient to fund a range of between 99% - 102% of the Highway Cash Fund appropriation level, and may occur on January 1st or July 1st yearly.

State Match for Federal Highway Formula Funding

The Appropriations Committee Budget recommendation includes a \$37.7 million Cash Fund appropriation in FY2025-26 and \$39.5 million Cash Fund appropriation in FY2026-27. This is the 20% state match required to obligate additional federal Infrastructure Investment and Jobs Act (IIJA) funds. The current match equates to receiving \$4 in federal funds for every \$1 in state funding. This request would provide on-going funding to fully match the IIJA formula funding, thereby supporting asset preservation, system modernization, and capital construction projects. Nebraska's FHWA formula funding (non-discretionary /competitive) increased by \$150.6 million in FY2025-26, over the FY2020-21 base of \$315 million. The 20% State match required to obligate the additional federal funds is \$37.7 million in FY2025-26. NE's federal formula funding is expected to increase approximately 5% for FY2026-27, requiring a state match of \$39.5 million (the expected baseline level beyond FY2025-26). Additionally, this state match will be used to establish a baseline of state match for FY2026-27 to be used in the next federal surface transportation reauthorization due in late 2026.

Transfer of Broadband Expenses

The committee recommendation includes a transfer of the Nebraska Broadband Office's (NBO) expenditures from Program 568 – NDOT Administration to a new Program 562 – State Broadband Office, for better transparency of the operating, travel, and salary expenses of the NBO. This is a change from the initial placement in 2023, when the NBO was placed under the administrative and budgetary support of the NDOT. Included in this recommendation is an appropriation reduction of (\$1,692,973) Cash Funds in FY2025-26 and FY2026-27 from Program 568; with a PSL reduction for the salaries and benefits for 10 FTE's of (\$806,680) in both FY2025-26 and FY2026-27) with a corresponding increase of the same amounts to Program 562.

Jobs and Economic Development Initiative (JEDI)

The recommendation includes several items related to the remaining JEDI Funds:

- A transfer of \$4.4M in FY2025-26 from the JEDI Fund to the General Fund;
- Removal of \$5 million per year from the Cash Fund authority to reflect remaining projects;
- An appropriation of \$2.5 million in FY25-26 to accommodate the flood projects under the act.

The remaining funds will be used for flood reduction and mitigation projects on and near the Platte River in Eastern Nebraska.

Corn Development Marketing Board

The Appropriations Committee Budget recommendation includes the Board's request for approximately \$9.8M in spending authority per fiscal year.

Tourism Commission

The Committee approved an increase of \$1,000,000 Cash Funds per fiscal year for the Tourism Commission to spend their cash fund balance to expand their marketing operations.

Cash Fund State Aid to Local Governments

Aid to Local Governments accounts for aid payments to local governments that have the authority to levy a property tax such as cities, counties, K-12 schools, community colleges, and educational services units (ESU's).

Cash fund aid to local governments increases by \$190.7 million in FY2025-26 and \$268.5 million in FY2026-27, as compared to the base year FY2024-25. Two-year average annual cash fund appropriation growth is 6.7%. The largest increases relate to the School District Property Tax Credit, the Property Tax Credit, community college aid, and special education reimbursements to school districts.

Sports Arena Financing

The Cash Fund appropriation for Sports Arena Financing is increased by \$2.3 million per year. The new appropriated amount is \$4.5 per year. This appropriation level more accurately reflects the actual amount of sales tax turned back to cities under the Act and certified by the Department of Revenue each year.

Convention Center Financing

The Cash Fund appropriation for Convention Center Financing is increased by \$3 million per year. The new appropriated amount is \$7.1 million per year. This appropriation level more accurately reflects the actual amount of sales tax turned back to cities under the Act and certified by the Department of Revenue each year.

School District Property Tax Relief Act

The Appropriations Committee Budget recommendation includes a \$30 million Cash Fund appropriation increase in FY2025-26 and \$58 million Cash Fund appropriation increase in FY2026-27 so total property tax relief from the School District Property Tax Relief Credit Fund would equal the statutory amount of \$780 million from this Fund in FY2025-26 and \$808 million in FY2026-27. General Funds are transferred into this Fund each fiscal year equal to the appropriations for the program. The program began in FY2024-25, with total aid equaling \$750 million.

Additional Property Tax Credit Cash Fund Appropriations

The Appropriations Committee Budget recommendation increases the Cash Fund appropriations in this program by \$17 million in FY2025-26 and \$32 million in FY2026-27 to match the statutory minimum property tax credit required of \$430 million in FY2025-26 and \$445 million in FY2026-27. Additionally, the Appropriations Committee Budget recommendation adds \$34 million in FY2025-26 and \$45 million in FY2026-27 in Cash Fund appropriations for the program to account for the additional casino gaming and cash device tax revenue credited to the Property Tax Credit Cash Fund, which is connected to this program. This creates a total Cash Fund appropriation for this program in FY2025-26 of \$464 million and \$490 million for FY2026-27.

Table 19 Property Tax Credit History

Tax Year	Fiscal Yr	State Total	\$ Change	% Change
2007	FY2007-08	\$105,000,000	--	--
2008	FY2008-09	\$115,000,000	10,000,000	9.5%
2009	FY2009-10	\$115,000,000	0	0.0%
2010	FY2010-11	\$115,000,000	0	0.0%
2011	FY2011-12	\$115,000,000	0	0.0%
2012	FY2012-13	\$115,000,000	0	0.0%
2013	FY2013-14	\$115,000,000	0	0.0%
2014	FY2014-15	\$140,000,000	25,000,000	21.7%
2015	FY2015-16	\$204,000,000	64,000,000	45.7%
2016	FY2016-17	\$204,000,000	0	0.0%
2017	FY2017-18	\$224,000,000	20,000,000	9.8%
2018	FY2018-19	\$224,000,000	0	0.0%
2019	FY2019-20	\$275,000,000	51,000,000	22.8%
2020	FY2020-21	\$275,000,000	0	0.0%
2021	FY2021-22	\$300,000,000	25,000,000	9.1%
2022	FY2022-23	\$313,000,000	13,000,000	4.3%
2023	FY2023-24	\$364,365,285	51,365,285	16.4%
2024	FY2024-25	\$427,068,566	62,703,281	17.2%
2025	FY2025-26 Approp.	\$464,000,000	36,931,434	8.6%
2026	FY2026-27 Approp.	\$490,000,000	26,000,000	5.6%

Estimated Cash Funds to Track Gaming Tax Distributions to Local Governments

The Appropriations Committee Budget recommendation includes a \$20 million estimated state aid Cash Fund appropriation for FY2025-26 and FY2026-27, per request of state auditors, in order for the Racing and Gaming Commission to show the inflow and outflow of casino gaming taxes to local governments on Commission reports. The appropriation amount reflects only the amount distributed to political subdivisions, and not the amounts credited directly to other state funds. This appropriation is in a new program, Program 87-Casino Tax Revenue. Without this appropriation, the Commission would not be able to show all of the distributions of casino gaming taxes on the reports because they would not have the spending authority to show the expenditures of distributing out the casino gaming taxes to local governments that flow into the Commission.

Special Education Reimbursements to School Districts

The Appropriations Committee Budget recommendation increases Cash Fund appropriations to meet the statutory requirement of reimbursing 80% of allowable special education costs. The budget recommendation does not include an increase in the General Fund appropriation for the reimbursements, but includes the following from the Education Future Fund (EFF):

- A deficit for FY2024-25 of \$67,558,187;
- A base adjustment equaling the deficit amount for FY2025-26 and FY2026-27; and
- An increase of \$17,825,154 in FY2025-26 and \$36,274,187 in FY2026-27 to account for 3.5% growth in total reimbursements.

Total special education allowable costs have increased by an average annual growth over the past five years of about 7% per year. Beginning in FY2023-24 due to enactment of LB 583 (2023), the state reimbursement level is required to be 80% of these allowable costs. In FY2024-25, 51% of total reimbursements (\$462,304,704) was paid from the General Fund. Due to an increase in allowable costs exceeding 10%, the FY2024-25 reimbursements totaled \$509,290,100. The Appropriations Committee Budget recommendation includes the deficit amount from the EFF, bringing the total General Fund share of reimbursements to 46.3%. Due to the cash balance in the EFF, an increase for FY2025-26 and FY2026-27 sufficient to increase total special education

appropriations of 3.5% annual growth in reimbursements is included from cash funds. For a cash flow analysis of the EFF, please refer to table 8, which reflects the increase in appropriation for special education.

Table 20 Special Education Appropriations by Fund Source

Special Education	FY22/FY23 Biennium		FY24/25 Biennium		Committee Recommendation	
	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27
Base Year appropriation (GF)	231,079,770	231,079,770	235,724,424	235,724,424	235,724,424	235,724,424
Base Adjustment	0	0	0	0	0	0
Cost/Client increases	2,310,798	4,644,704	0	0	0	0
Total General Funds	233,390,568	235,724,474	235,724,424	235,724,424	235,724,424	235,724,424
\$ Change (GF)	2,310,798	2,333,906	0	0	0	0
% Change (GF)	1.00%	1.00%	0.00%	0.00%	0.00%	0.00%
Education Future Fund (LB 583)	0	0	199,041,052	206,007,489	206,007,489	206,007,489
Base Adjustment	0	0	0	0	67,558,187	67,558,187
Cost/Client increases			27,539,228	67,558,187	17,825,154	36,274,187
Total Education Future Funds	0	0	226,580,280	273,565,676	291,390,830	309,839,863
\$ Change (EFF)	0	0	226,580,280	46,985,396	17,825,154	18,449,034
% Change (EFF)	N/A	N/A	N/A	20.74%	6.52%	6.33%
TOTAL ALL FUNDS	233,390,568	235,724,474	462,304,704	509,290,100	527,115,254	545,564,287
\$ Change (ALL FUNDS)	2,310,798	2,333,906	226,580,230	46,985,396	17,825,154	18,449,034
% Change (ALL FUNDS)	1.00%	1.00%	96.12%	10.16%	3.50%	3.50%
GF Share of total	100.0%	100.0%	51.0%	46.3%	44.7%	43.2%

Community College Future Fund Aid

The Appropriations Committee Budget recommendation increases Cash Fund appropriations based on an estimated growth of 5% per year in cash fund aid pursuant to the statutory formula. The budget recommendation does not include an increase to General Fund aid to community colleges, but does include a 5% per year increase in Community College Future Fund (CCFF) aid to reflect anticipated growth in required aid under the statutory formula. The increase in aid each year is 3.5% or the increase in reimbursable education units, whichever is greater. The aid in FY2024-25, the first year the CCFF aid formula was in place, was a 5% increase over the base calculation. Total appropriations to community colleges are discussed in more detail in the General Fund aid to local governments section.

Nebraska Environmental Trust Transfers Out

The Appropriations Committee Budget recommendation includes transfers from the Nebraska Environmental Trust. The committee approved the following transfers out of the Nebraska Environmental Trust (NET) Fund:

- A one-time transfer of \$8 million in FY2025-26 from the NET Fund to the DNR’s Water Sustainability Fund. The Committee approved to zero out the aid appropriation for the Water Sustainability Fund for both fiscal years. The unexpended cash fund appropriation is reappropriated. The transfer of \$8 million from the Nebraska Environmental Trust into the Water Sustainability Fund is to close the current over-

obligation of the fund. With the transfer the program will have an over-obligation of approximately \$3 million, as such the Committee decided to pause the program as there is no new dedicated funding source. In addition, the Committee approved creation of a sub-account within the Water Sustainability Fund to receive transfer of Nebraska Environmental Trust Funds and stipulate those expenditures from the sub-account must be used in accordance with the Nebraska Environmental Trust act.

- Transfers of \$2 million FY2025-26 and \$2 million Cash Funds in FY2026-27 from NET Fund to the DNR’s Soil and Water Conservation Fund, along with amending the use language to be pursuant to the NET Act and creating a subaccount for NET funds transferred.
- A one-time transfer of \$3 million in FY2025-26 from the NET Fund to the DNR’s Water Resources Cash Fund (WRCF), along with amending the use language to be pursuant to the NET Act and creating a subaccount for NET funds transferred. WRCF has been used to make awards to irrigation districts and Natural Resources Districts to fund projects related to integrated management of groundwater and surface water in over-appropriated river basins. The fund has an over-obligated status of approximately \$3,000,000, this would have the WRCF contain sufficient funds to meet its obligations with the intent to pause awards until a sustainable funding source can be identified.

The following table shows the cash flow of the Nebraska Environmental Trust Fund from FY2019-20 through FY2027-28 with the transfers included in the budget recommendation.

Table 21 Nebraska Environmental Trust Fund Cash Flow

Fund Summary	2019-20	2020-21	2021-22	2022-23	2023-24	FY24-25	FY25-26	FY26-27	FY27-28
Beginning Balance	36,125,095	37,361,354	43,159,421	52,570,917	59,487,222	68,821,115	67,972,366	61,005,927	65,108,305
Revenue:									
Lottery proceeds	18,735,222	22,024,806	21,930,374	24,876,555	24,709,089	21,100,000	21,750,000	21,750,000	21,750,000
Interest	765,100	588,570	628,527	1,053,120	1,588,310	669,877	0	0	
Transfers Out (prior)	0	0	(700,000)	0					
Other	99	(987)	4,674	114	568	0			
Game and Parks							0	0	
Water Resources Cash					(7,000,000)	(7,000,000)	(3,000,000)		
Water Sustainability							(8,000,000)		
Soil and Water Conservation							(2,000,000)	(2,000,000)	
Total Revenue	19,500,421	22,612,389	21,863,575	25,929,789	19,297,967	14,769,877	8,750,000	19,750,000	21,750,000
Expenditures:									
Operations	518,098	501,893	483,685	460,161	609,486	831,666	929,480	860,662	860,662
Aid	17,746,064	16,312,429	11,968,394	18,553,323	9,354,588	14,786,960	14,786,960	14,786,960	14,786,960
Total Expenditures	18,264,162	16,814,322	12,452,079	19,013,484	9,964,074	15,618,626	15,716,440	15,647,622	15,647,622
Ending Balance	37,361,354	43,159,421	52,570,917	59,487,222	68,821,115	67,972,366	61,005,927	65,108,305	71,210,684

Nebraska Department of Transportation – Public Airports Federal Funding

The committee recommendation includes \$20 million in Cash Funds for Aid Distribution in FY2025-26 and \$12 million in Cash Funds for Aid Distribution in FY2026-27 for the Aeronautics Division’s management of grant funds administered by the Federal Aviation Administration (FAA) under the Airport Improvement Program. This is for anticipated additional pass-through funds from the FAA for improvements to Nebraska airports as a result of the passing of the Infrastructure Investment and Jobs Act (IIJA) in November 2021. These grants provide assistance to Nebraska airports for necessary improvements, which they otherwise could not perform.

Cash Fund State Aid to Individuals / Others

Aid to Individuals/Other includes programs such as Medicaid, public assistance programs, child welfare services and student scholarships where state funds are provided for the direct benefit of an individual. This area also includes aid to quasi-government units, which are those local agencies that do not have the authority to levy property taxes, including entities such as area agencies on aging and mental health regions.

This area has a decrease of \$38.8 million in FY2025-26 and a decrease of \$90.7 million in FY2026-27, as compared to the base year FY2024-25. Two-year average annual cash fund appropriation growth is -3.9%.

Economic Recovery

The Appropriations Committee Budget recommendation includes a \$120 million reduction each fiscal year as one-time funds are paid out in grants and aid. An appropriation of about \$27.5 million in FY2025-26 and in FY2026-27 remains as the Department of Economic Development continues to expend awarded funds.

In addition, there were several amendments made relating to the transfer of interest that affect the budget program used for the Economic Recovery Act.

Originally:

	ERCF	Museum	IPAF
Perkins Interest	\$12,000,000	\$7,000,000	Remainder (until 6/30/2026)
Prison Interest	\$5,000,000	\$0	Remainder (until 6/30/2026)
ARPA interest	\$13,000,000	\$0	Remainder (until 6/30/2026)

As amended:

	Amt to ERCF in FY2024-25	As of July 1, 2025	IPAF
Perkins Interest	12,000,000	General Fund	None
Prison Interest	5,000,000	General Fund until June 30,2026	None
ARPA Interest	13,000,000	IPAF	Remainder

The Appropriations Committee Budget recommendation includes a \$15 million transfer from the Economic Recovery Contingency Fund (ERCF) to the General Fund in FY2025-26. The budget recommendation includes retaining the transfer of the unobligated balance of the ERCF to the Inland Port Authority Fund (IPAF) on July 31, 2026, and retaining interest that accrues to the IPAF.

Middle Income Workforce Housing Investment Fund/Rural Workforce Housing Investment Fund

The Appropriations Committee Budget recommendation includes \$7,226,860 Cash Funds for aid from each fund in FY2025-26. In the 2024 session, \$12.5 million was transferred into each fund in LB1413 (2024). With the base appropriation in each program this will increase the appropriation to \$12,500,000 for the programs. An additional \$250,000 is appropriated from the fund for a study on prefabricated housing. The Appropriations Committee voted to transfer \$4,000,000 from each fund in FY2025-26 to the General Fund.

Municipality Infrastructure – LB 600 (2024)

The Appropriations Committee Budget recommendation includes a reduction of \$4,406,270 of cash funds for state-aid from the FY2024-25 base cash fund appropriation. This is a result of the duties of LB600, a one-time grant program, being completed.

Shovel-Ready Cash Fund

The Appropriations Committee Budget recommendation includes an appropriation reduction of \$30 million per year. Shovel-Ready provides one-time funds to eligible non-profits, and as its fund balance is drawn down, the appropriation is being reduced to correspond with its remaining balance. The recommendation also transfers \$400,000 of accrued interest from the fund to the General Fund in FY2025-26.

Economic Development Cash Fund – LB 617 (2024)

LB617 created a cash fund for a jobs training program for a superconductor chips plant to attempt to get CHIPS Act award and superconductor fabrication facility in the state. The state was not awarded a facility, and the Department of Commerce indicating that fabrication facility awards would not occur past December, 2024. In addition to reducing the aid appropriation to zero, the Appropriations Committee Budget recommendation includes transferring the balance of the fund to the General Fund in FY2025-26. The fund balance as of 12/31/2024 was approximately \$20.25M.

Project REACH

The Research, Engineering, Architecture Collaboration Hub is a \$200M total project, which aims to be a national cybersecurity and defense hub. The project received \$20M grant from the Site and Building Development Fund in FY2024-25. The Appropriations Committee Budget recommendation includes a \$25.5 million additional grant to bring the state's contribution to \$45.5 million. This will be funded by a \$25.5 million transfer from the Military Installation Development and Support Fund to the Site and Building Development Fund. The recommendation also includes intent language to fund the remaining \$4.5 million in FY2027-28 from the Site and Building Development Fund to reach a total state contribution of \$50 million.

Transformational Projects Act

The Nebraska Transformational Projects Act was passed within the ImagiNE Nebraska Act in LB1107 in 2020. Project NExT is a provision of the Transformational Projects Act, designed to allow Nebraska postsecondary institutions with a college of medicine to apply for matching funds for a federally awarded project. As originally envisioned in LB1107, the University of Nebraska Medical Center (UNMC) would collaborate with the U.S. military to support a variety of medical initiatives, such as biomedical containment and medical preparedness. Applications for Project Next are due on December 31, 2025, and the successful applicant must enter into an agreement with Department of Economic Development (DED). The applicant was to make an investment of \$1.6 billion, of which \$1 billion was to come from federal funding before the end of a defined transformational period, and an additional \$300 million in private donations to have been received by the end of a defined continuation period.

Originally, the successful applicant would be entitled to \$300 million in State funds (matching the remaining \$300 million in private funds) if: (1) the commitments of investment of \$1.3 billion have been secured; (2) the institution is selected for participation in the required federal program; and (3) the total amount of credits under the Nebraska Property Tax Refund Act reaches \$375 million. LB1107 also created the Nebraska Transformational Projects Fund, and transfers to the fund for matching State funds would be allowed beginning in FY2026, subject to appropriation of the Legislature. The transfers were estimated at \$50 million per year for a period of six years.

Since 2020, the University of Nebraska has renamed Phase I of Project NExT to "Project Health", and is set to submit its application before the 2025 deadline. The related Federal act passed in 2020, but the corresponding Federal funding was never attached. In response, the Governor proposed amendments to the Transformational Projects Act, found in LB264 as introduced, to allow the previously-required Federal funding

to be replaced with private and institutional investments. The Appropriations Committee has amended LB264 so that the State funds may be made available before all other funding has been received.

As amended by the Appropriations Committee, LB 264 now includes provisions for transfers of \$50 million from the Tobacco Settlement Fund to the Transformational Projects Fund for each year of the upcoming biennium. LB 264 also includes intent language for \$50 million each for the remaining four years from the Cash Reserve Fund, thereby accounting for the full \$300 million in State funding. The applications and administration of the grant will be managed by the Department of Economic Development.

Tobacco Master Settlement and the Health Care Cash Fund

Nebraska, along with 51 other states and territories, entered into a settlement agreement with tobacco manufacturers in 1998 which continues in perpetuity. The basis of the settlement was to reimburse states for additional Medicaid costs states incurred in treating smoking-related illnesses and diseases. The revenue from the settlement varies from \$35.6M to \$43.7M in the last five years and is anticipated to drop to \$33.4M in 2035 due to tobacco mitigation. Average investment earnings on the fund over the past five years is \$42.6M. The balance of Tobacco Settlement Trust Fund at the end of FY2023-24 was \$605.9M.

The Health Care Cash Fund is funded with annual transfers from the Tobacco Settlement Trust Fund and a transfer of \$1.25m from revenue from cigarette taxes. The transfer is calculated to cover total appropriations. Sustainability of expenditures is analyzed by the State Investment Officer in even numbered years. In 2024, the sustainability report indicated the endowment has “a very good chance of meeting its investment goals” of providing funds for current and future spending needs.

The budget recommendation increases annual appropriations from the Health Care Cash Fund by approximately \$10.4M in each year of the biennium. FY2024-25 appropriations amount to \$56.5M, and FY2025-26 and FY2026-27 appropriations amount to \$66.9M. Additionally, the Appropriations Committee approved two \$50M transfers, one in each year of the biennium, from the Tobacco Master Settlement Trust Fund to the Transformational Projects Fund for Project Health. To ensure future sustainability of the fund, the increased annual reliance may need to be revisited by future legislatures depending on market conditions and actual settlement payments.

Changes in appropriations from the Health Care Cash Fund include the following:

- \$11 million increase per fiscal year for DHHS related to ending the developmental disability waiting list;
- \$1.082 million reduction per fiscal year for DHHS related to tobacco prevention for youth;
- Administrative expense increases for the Department of Revenue and the Children’s Commission;
- \$500,000 in FY2025-26 only for LB 581 for construction costs for a new facility that provides behavioral health services; and
- \$500,000 in FY2026-27 only for LB 621 for Midtown Health federally qualified health center.

The appropriation of \$15 million per year for biomedical research was reduced to \$10 million per year in the preliminary budget, but the \$5 million per year reduction is restored in the final recommendation, leaving total appropriations for biomedical research unchanged from the current year. The budget recommendation includes increasing the transfer into the fund by \$5 million in FY2025-26 and \$6 million in FY2026-27 to ensure adequate cash flow related to appropriations. The following table shows appropriations from the Health Care Cash Fund for FY2023-24 through FY2026-27, as well as the funds transferred in and the estimated cash fund remaining balance.

Table 22 Nebraska Health Care Cash Fund Summary

AG	Prg.	Description	FY 2024	FY2025	FY 2026 Est.	FY 2027 Est.
3	122	Legislative Council	75,000	75,000	75,000	75,000
11	507	Attorney General (Tobacco MSA Enforcement)	595,807	595,807	595,807	595,807
16	102	Revenue Auditor (Tobacco MSA Enforcement)	329,808	329,808	336,404	336,404
16	164	Gamblers Assistance	250,000	0	0	0
25	30	Tobacco Prevention and Control	2,570,000	2,570,000	2,570,000	2,570,000
25	30	JUUL Settlement - Youth Tobacco Prevention	1,082,146	1,082,146	0	0
25	33	Smoking Cessation operations	6,000	6,000	6,000	6,000
25	33	EMS Technicians Regulation	13,688	13,688	13,688	13,688
25	33	Parkinson's Disease Registry	26,000	26,000	26,000	26,000
25	33	Public Health Staff	100,000	100,000	100,000	100,000
25	33	Minority Health Satellite Offices	220,000	220,000	220,000	220,000
25	33	Respite Care Regions Staff and Operating	404,643	404,643	404,643	404,643
25	38	Completely Kids Construction	0	0	500,000	0
25	38	Emergency Protective Service Funding	1,500,000	1,500,000	1,500,000	1,500,000
25	38	MH/SA Regions Service Capacity	6,500,000	6,500,000	6,500,000	6,500,000
25	250	MH/SA Service Capacity Juvenile Justice	1,000,000	1,000,000	1,000,000	1,000,000
25	344	Children's Health Insurance Aid	6,835,700	6,835,700	6,835,700	6,835,700
25	347	Respite Care Aid	810,000	810,000	810,000	810,000
25	348	Medicaid Smoking Cessation	450,000	450,000	450,000	450,000
25	424	Developmental Disability Aid	5,000,000	5,000,000	16,000,000	16,000,000
25	502	Midtown FQHC	0	0	0	500,000
25	502	FQHC Patient Counts	750,000	750,000	750,000	750,000
25	502	Minority Health Aid	2,875,000	2,875,000	2,875,000	2,875,000
25	502	County Public Health Aid	5,605,000	5,605,000	5,605,000	5,605,000
25	514	Poison Control Center	200,000	200,000	200,000	200,000
25	514	NE Cancer Network - University	500,000	500,000	500,000	500,000
25	514	Pediatric Cancer - UNMC	2,700,000	2,700,000	2,700,000	2,700,000
25	514	Brain Injury Trust	500,000	500,000	500,000	500,000
25	514	Perinatal Quality Improvement	130,000	130,000	130,000	130,000
25	621	Stem Cell Research	450,000	450,000	450,000	450,000
25	623	Biomedical Research	15,000,000	15,000,000	15,000,000	15,000,000
70	353	Nebraska Children's Commission	200,784	208,894	217,388	226,307
Total			56,679,576	56,437,686	66,870,630	66,879,549
Ending balance (FY24 actual, projected ital.)			13,802,593	13,864,907	7,394,277	1,914,728
Transfers:				1,250,000	annually, Cigarette Tax	
				55,250,000	on July 15, 2024	
				59,150,000	on July 15, 2025	
				60,150,000	on July 15, 2026	

Hospital Quality Assurance and Access Assessment Cash Fund and Medicaid Managed Care Excess Profit Fund

The Appropriations Committee approved the agency request for authority to expend \$15 million in Medicaid Managed Care Excess Profit Cash Funds in lieu of Hospital Quality Assurance and Access Assessment Cash Fund in the current fiscal year FY2024-25. The switch in cash fund is due to the availability of cash funds in the Hospital Quality Assurance and Access Assessment Cash Fund. Approval of the hospital assessment program is awaiting federal approval, which has caused delays in implementation of the Hospital Assessment pursuant to LB 1087 (2024).

The budget recommendation also includes the provisions of LB 57, regarding appropriations for Medicaid assisted-living facilities. The Committee included Medicaid Managed Care Excess Profit Cash Funds and federal funds to increase rural assisted living single occupancy rates from the current rate of \$62.73 per day to the urban rate of \$73.91 per day in FY2025-26 only.

The budget recommendation also includes the provisions of LB 55, regarding appropriations for Medicaid rates for mental health providers. The Committee included funds to increase rates paid to Behavioral Health providers for dual eligible (Medicare/Medicaid) individuals receiving such services in FY2025-26 only. The cash fund source is the Hospital Quality Assurance and Access Assessment Cash Fund. Funds in this cash fund are pending federal approval of the hospital assessment program.

Table 23 Medicaid Managed Care Excess Profit Fund Summary

						<i>Projected</i>		
State Fiscal Year		FY21	FY22	FY23	FY24	FY25	FY26	FY27
Beg. Balance		-	3,016,690	3,079,027	67,688,109	45,645,160	15,587,999	11,574,726
Repayments		-		38,931,050	41,268,530			
Interest		16,690	44,445	503,770	1,567,786			
Adjustment		3,000,000		27,967,398	(9,300,000)			
Transfers					(1,400,000)			
Revenue		3,016,690	44,445	67,402,218	32,136,316	20,000,000	7,500,000	7,500,000
Ops			(17,892)	2,793,136	(2,597,632)			
Aid					56,776,897			
Expenditures		-	(17,892)	2,793,136	54,179,265	50,057,161	11,513,273	10,645,362
End Balance		3,016,690	3,079,027	67,688,109	45,645,160	15,587,999	11,574,726	8,429,363
Existing obligations out of the Medicaid Managed Care Excess Profit Fund								
Vehicle Bill	Source Bill	Use		Program	FY24	FY25	FY26	FY27
1412	1124	Home-Visiting aid		514	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000
1412	1125	Nurse Home-Visiting aid		514	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
904	1178	Intergenerational Care Facility aid		514	\$ -	\$ 300,000	\$ -	\$ -
904	1178	Intergenerational Care Facility ops		33	\$ -	\$ 30,000	\$ -	\$ -
905	905	Medical Respite Care aid		348	\$ -	\$ -	\$ 133,435	\$ 177,914
905	905	Medical Respite Care ops		33	\$ -	\$ 106,045	\$ 216,444	\$ 219,188
857	857	Prenatal Plus aid		348	\$ -	\$ 824,112	\$ 1,648,224	\$ 1,681,188
857	857	Prenatal Plus ops		33	\$ -	\$ 57,450	\$ -	\$ -
857	933	Continuous Glucose Monitors aid		348	\$ -	\$ 1,613,377	\$ 1,795,249	\$ 1,831,154
62	62	Translation aid		348	\$ -	\$ 726,177	\$ 1,452,354	\$ 1,481,401
Total					\$ 1,400,000	\$ 5,057,161	\$ 6,645,706	\$ 6,790,845
					FY25 Appropriation for PHE unwind	\$ 30,000,000		
					FY25 Deficit Appropriation	\$ 15,000,000		
						\$ 50,057,161		
2025 Bills operating with funding out of the Medicaid Managed Care Excess Profit Fund								
Status	Bill	Use		Program		FY26	FY27	
Approved	22	Medicaid Nurse Home-Visiting aid		348		\$ 380,628	\$ 774,002	
Approved	41	Medicaid Syphilis Screening aid		348		\$ 69,777	\$ 72,860	
Approved	41	CHIP Syphilis Screening aid		344		\$ 8,798	\$ 7,655	
In Budget	57	Rural Assisted Living Facility Rates		348		\$ 1,408,364	\$ -	
Select	382/48	Area Agencies on Aging /JJ pilot program ai		33/559		\$ 3,000,000	\$ 3,000,000	
						\$ 4,867,567	\$ 3,854,517	
Total Projected Expenditures for upcoming biennium						\$ 11,513,273	\$ 10,645,362	

APPROPRIATIONS – ALL FUNDS

The following table shows the total appropriations included in the Appropriations Committee Budget recommendation by fund type.

Table 24 Committee Budget recommendation– All Funds

FY2024-25	General	Cash	Federal	Rev/Other	Total
Adjusted Per 2024 Session	5,413,727,981	5,617,240,326	6,205,954,926	1,369,522,523	18,606,445,756
2025 Session Deficits	60,956,500	81,868,069	(22,505,016)	0	120,319,553
2025 Session State Claims	0	0	0	0	0
2025 Session "A" bills	0	0	0	0	0
Final Appropriation per 2025 Session	5,474,684,481	5,699,108,395	6,183,449,910	1,369,522,523	18,726,765,309
Change over prior year (with deficits)					
Dollar	120,040,778	1,662,839,819	1,379,679,697	79,487,367	3,242,047,661
Percent	2.2%	41.2%	28.7%	6.2%	20.9%
Change over prior year (without deficits)					
Dollar	64,293,563	1,694,753,873	1,451,284,462	71,221,148	3,281,553,046
Percent	1.2%	43.2%	30.5%	5.5%	21.4%
FY2025-56	General	Cash	Federal	Rev/Other	Total
<i>Appropriations Committee Preliminary</i>	5,569,432,020	5,762,320,160	6,910,419,595	1,365,560,892	19,607,732,667
Post-Hearing adjustments	(34,417,409)	84,200,014	(40,893,385)	70,190,658	79,079,878
<i>Appropriations Committee to Floor</i>	5,535,014,611	5,846,520,174	6,869,526,210	1,435,751,550	19,686,812,545
Change over prior year (with deficits)					
Dollar	60,330,130	147,411,779	686,076,300	66,229,027	960,047,236
Percent	1.1%	2.6%	11.1%	4.8%	5.1%
Change over prior year (without deficits)					
Dollar	121,286,630	229,279,848	663,571,284	66,229,027	1,080,366,789
Percent	2.2%	4.1%	10.7%	4.8%	5.8%
FY2026-27	General	Cash	Federal	Rev/Other	Total
<i>Appropriations Committee Preliminary</i>	5,662,281,111	5,786,765,158	6,841,026,055	1,235,560,804	19,525,633,128
Post-Hearing adjustments	(88,697,493)	76,080,549	(62,517,188)	537,699	(74,596,433)
<i>Appropriations Committee to Floor</i>	5,573,583,618	5,862,845,707	6,778,508,867	1,236,098,503	19,451,036,695
Change over prior year (with deficits)					
Dollar	38,569,007	16,325,533	(91,017,343)	(199,653,047)	(235,775,850)
Percent	0.7%	0.3%	-1.3%	-13.9%	-1.2%
Change over prior year (without deficits)					
Dollar	38,569,007	16,325,533	(91,017,343)	(199,653,047)	(235,775,850)
Percent	0.7%	0.3%	-1.3%	-13.9%	-1.2%

FEDERAL FUNDS

A description of some of the significant items relating to federal fund appropriations are listed below.

Broadband Bridge

The Appropriations Committee Budget recommendation includes a reduction of \$3,032,062 of Federal Funds each year from Broadband Bridge program. These funds were awarded to address Broadband Equity, Access and Development (BEAD) federal programs with ARPA. Due to federal guidelines, the agency is unable to utilize these funds. The Department of Economic Development now administers the ARPA federal dollars.

Federal Broadband Funding – Broadband Office

The Appropriations Committee Budget recommendation includes \$139.96 million in FY2025-26 and \$93.64 million in FY2026-27 in Federal Funds related to the Broadband, Equity, Access, and Deployment (BEAD) program funds. Also included is a transfer of the Nebraska Broadband Office’s (NBO) expenditures from Program 568 – NDOT Administration to a new Program 562 – State Broadband Office, for better transparency of the operating, travel, and salary expenses of the NBO. This is a change from the initial placement in 2023, when the NBO was placed under the administrative and budgetary support of the NDOT.

New Federal Awards Received – Department of Environment and Energy

The Appropriations Committee Budget recommendation includes \$25 million increase in Federal Fund appropriation in operations and aid to administer a \$307M Environmental Protection Agency grant award (ONE Red). The funds will be distributed over the course of a decade.

REVOLVING FUNDS

A description of some of the significant items relating to federal fund appropriations are listed below.

Department of Administrative Services

Cybersecurity Expansion

The Appropriations Committee Budget recommendation includes \$1,125,980 Revolving Funds in FY2025-26 and \$1,170,840 in FY2026-27. OCIO intends to add 89.0 FTEs to expand its capacity in Cybersecurity, Projects and Business Analytics and bring Web Services and Data Management in-house. The increase in appropriation is due to the expansion of specialists in the area of cybersecurity. Over time, current services provided by contractors will be brought in house.

FTE Transition to DHHS

The Appropriations Committee Budget recommendation includes a reduction of OCIO’s Revolving fund appropriation by \$5,829,829 per fiscal year. OCIO will transition 50.0 FTEs to DHHS. These positions are stationed and managed within DHHS already. The salary and health insurance of these positions will now become part of DHHS budget as opposed to the budget of the OCIO.

Nebraska Public Safety Communication System Reduction

The Appropriations Committee Budget recommendation includes a reduction of \$2,425,000 of Revolving Funds per fiscal year. In the 2024 session a one-time cash reserve transfer of \$2,425,000 was added to the Nebraska Public Safety Communication System Revolving fund to be used for grants for volunteer fire departments radios and training. This appropriation has been removed from the budget due to one-time funding.

Software as A Service (SAAS)

The Appropriations Committee Budget recommendation includes \$1.1 million Revolving Funds per fiscal year. On July 1, 2025, the Software as A Service (SAAS) fees for Workday - part of the state's Human Capital Management (HCM) System will become part of State Accountings operational budget. This will now be funded through a fee to the agencies because the previous fund source (ARPA interest) will no longer be available.

Reduction in force

The Department of Administrative Services has closed 23.5 positions in compliance with Executive Order No. 24-03. As a result of these positions closing, the Appropriations Committee has approved a reduction of \$114,801 General Funds and \$1,993,292 Revolving Funds each fiscal year.

Omaha State Office Building

The Department of Administrative Services requested, and the budget recommendation includes, an appropriation of \$40 million Revolving Funds in FY2025-26 for the department to purchase different office space in Omaha, contingent upon securing the sale of the current office building. The appropriation grants the agency the authority to spend funds raised from the sale for purchase or lease expense of new space.

CAPITAL CONSTRUCTION

Of the General Funds appropriation amounts included in the Committee budget recommendation for capital construction, 100% is to cover the dollar amounts needed to complete funding of projects approved in previous sessions, commonly referred to as reaffirmations.

The Appropriations Committee budget recommendation includes a transfer of \$45.897 million in FY2025-26 from the Cash Reserve Fund for construction.

Table 25 Committee Budget recommendation– Construction by Fund Type

	Request			2025 Committee		
	Reaffirm	New Projects	Total	Reaffirm	New Projects	Total
<u>FY2025-26</u>						
General Funds (SBF)	27,414,824	107,280,860	134,695,684	21,303,928	0	21,303,928
Cash Funds	39,573,930	24,114,001	63,687,931	39,573,930	20,314,000	59,887,930
Federal Funds	0	3,150,555	3,150,555	0	4,179,320	4,179,320
Revolving/Other Funds	2,370,000	0	2,370,000	2,370,000	0	2,370,000
Nebr Capital Const Fund (NCCF)	160,000,000	0	160,000,000	168,333,886	11,159,305	179,493,191
FY23-24 Total	229,358,754	134,545,416	363,904,170	231,581,744	35,652,625	267,234,369
<u>FY2026-27</u>						
General Funds (SBF)	21,303,928	135,545,581	156,849,509	21,303,928	0	21,303,928
Cash Funds	39,573,930	19,711,000	59,284,930	39,573,930	12,211,000	51,784,930
Federal Funds	0	3,054,880	3,054,880	0	0	0
Revolving/Other Funds	2,370,000	0	2,370,000	2,370,000	0	2,370,000
Nebr Capital Const Fund (NCCF)	10,000,000	0	10,000,000	10,000,000	6,500,000	16,500,000
FY24-25 Total	73,247,858	158,311,461	231,559,319	73,247,858	18,711,000	91,958,858
<u>FY2027-28</u>						
General Funds (SBF)	21,303,928	0	21,303,928	21,303,928	0	21,303,928
Cash Funds	39,573,930	0	39,573,930	39,573,930	0	39,573,930
Federal Funds	0	0	0	0	0	0
Revolving/Other Funds	2,370,000	0	2,370,000	2,370,000	0	2,370,000
Nebr Capital Const Fund (NCCF)	0	0	0	168,333,886	0	168,333,886
FY25-26 Total	63,247,858	0	63,247,858	231,581,744	0	231,581,744
<u>FY2028-29</u>						
General Funds (SBF)	21,303,928	0	21,303,928	21,303,928	0	21,303,928
Cash Funds	39,573,930	0	39,573,930	39,573,930	0	39,573,930
Federal Funds	0	0	0	0	0	0
Revolving/Other Funds	2,370,000	0	2,370,000	2,370,000	0	2,370,000
Nebr Capital Const Fund (NCCF)	0	0	0	0	0	0
FY26-27 Total	63,247,858	0	63,247,858	63,247,858	0	63,247,858
<u>Future</u>						
General Funds (SBF)	629,527,624	399,627,300	1,029,154,924	629,527,624	0	629,527,624
Cash Funds	639,547,860	0	639,547,860	639,547,860	0	639,547,860
Federal Funds	0	0	0	0	0	0
Revolving/Other Funds	25,140,000	0	25,140,000	25,140,000	0	25,140,000
Nebr Capital Const Fund (NCCF)	0	4,000,000	4,000,000	0	0	0
Future Total	1,294,215,484	403,627,300	1,697,842,784	1,294,215,484	0	1,294,215,484

Reaffirmations

Several projects are reaffirmed, including facilities funds for the State Colleges and University of Nebraska; the new multi-custody prison facility, and the final phase of the State Capitol HVAC project.

State College Facilities Program

The Appropriations Committee Budget recommendation includes \$1,125,000 General Funds and \$1,440,000 Revolving Funds each fiscal year. This is for continuation of funding approved for certain projects at each of the three State College campuses. LB 384 (2021) extended this annual state appropriation from the original sunset date of FY30 to a new sunset date in FY40. The NSCS Student Facility Fee generates \$1,440,000 in revolving funds annually, as matching funds for the annual state General Fund payments.

Board Facilities Fee Fund

The Appropriations Committee Budget recommendation includes \$930,000 Revolving Fund appropriation each fiscal year. This reaffirmation request is for continued appropriations for renovation or maintenance projects funded through the Capital Improvement Fee. The State College System has historically requested \$900,000 per year for these revolving funds that come from student fees. For the upcoming biennium, they will increase the spending to \$930,000, to maximize the use of increased fund balances. The future amount represents 10 future years of this revenue stream, though there is no end date in statute.

Program 933 – CSC Rangeland Center (Math/Science Renov) - \$2,216,000 (G) each year

This is for continuation of funding for specified projects at Chadron State College. The \$2,216,000 annual General Fund appropriation was extended from original sunset date of FY30 to the new sunset date in FY40. This funding is used to satisfy bond payments.

Program 906 – NU Facilities Renewal

The reaffirmed General Fund appropriation for NU Facilities Renewal, Prog 906, is \$3,642,928. The University matches this appropriation with \$4,500,000 in revolving funds that come from student fees. The new General Fund reappropriation beginning FY26 will be \$4,462,928 due to the \$820,000 General Fund appropriation from Prog. 930 being statutorily rolled into Prog. 906 effective July 1, 2025.

Program 920 – University of Nebraska Facilities Program

The reaffirmed General Fund appropriation for the University of Nebraska Facilities Prog. 920, is \$13,500,000. The University currently matches this with spending of \$13,500,000 in cash funds coming from student fees. For the upcoming biennium, the \$13,500,000 General Fund appropriation will be reaffirmed, and the University has communicated that it will increase its cash fund match by \$4,500,000 to a total \$18,000,000. The General Fund appropriation and a University match of no less than \$13,500,000 are scheduled to sunset at the end of FY62.

Prog 931 – Ag Innovation Facility

In 2022, LB 1011 provided for \$25,000,000 to be transferred from the Nebraska Capital Construction Fund to the University of Nebraska Board of Regents (NU) for an Agricultural Innovation Facility by the end of FY2022-23. This was contingent upon NU certifying that \$25,000,000 in matching funds had been received from private or nonstate sources. In this case, the nonstate source will be Federal funds, which have been delayed. The \$25,000,000 was then reappropriated into the current biennium via LB814 (2023). The Appropriations Committee Budget recommendation includes reappropriation of the unexpended funds for the project.

Multi-Custody Penitentiary Facility and Correctional Service Upgrades

The Nebraska State Penitentiary (NSP), originally opened in 1869, is being replaced with a facility to address aging infrastructure and operational inefficiencies. The new facility will integrate contemporary correctional design focused on improving mental health, engagement, and overall well-being for inmates and staff, with comprehensive support services, including education, vocational training, healthcare, recreation, and rehabilitation programs. Project bidding is set for 2025, with completion anticipated by May 2028 and occupancy by June 2028. The Appropriations Committee Budget recommendation includes appropriating \$135 million in FY2025-26 and \$10 million in FY2026-27 to reaffirm the project.

Additionally, the Appropriations Committee Budget recommendation includes security system upgrades across facilities, including enhanced perimeter detection, video surveillance, and automated door controls to improve safety and operational efficiency. Appropriations Committee Budget recommendation includes funding for critical infrastructure and maintenance projects under Program 914, covering roof replacements, structural improvements, HVAC updates, and fire safety enhancements.

State Capitol HVAC Project

The Appropriations Committee Budget recommendation includes \$5,886,886 to complete the final phase of the State Capitol HVAC Project. Following the agency hearings, the Committee approved an additional \$27,447,000 in FY2025-26 to complete the state Capitol tower HVAC and update project. The contractor for the project provided an updated quote following an evaluation of the work required. A thorough evaluation of the was completed once the area was vacated and cost increases were identified. The additional funding will ensure the tower is completed to the same specifications as the other quadrants of the lower floors of the building, including window work and finishes such as painting and carpet. Funding for this is coming via a transfer from the Cash Reserve Fund into the Nebraska Capital Construction Fund and commensurate appropriation.

Water Recreation Enhancement Fund

In the preliminary budget, the committee initially approved a \$40 million transfer from the Water Recreation Enhancement Fund to the General Fund. This was lower than the Governor's budget suggestion to transfer out \$65 million to the General Fund. Additionally, the committee approved amending the language of the Water Recreation Enhancement Fund Act to ensure certain projects are permissive and not required; and to amend purposes of act to include that the funds appropriated are split evenly between Lewis & Clark SRA and Lake McConaughy SRA.

Post-hearing, the committee voted to lower the initial transfer of \$40 million going out of the Water Recreation Enhancement Fund to the General Fund. The committee reduced the amount transferring out to the General Fund to be \$27,700,000, leaving approximately \$60,082,087 in the Water Recreation Fund. The committee voted to reappropriate up to \$60,082,087 for program 965 (Water Recreation Enhancement) from FY2024-25 into the next biennium. The recommendation also includes intent language added into Nebraska §37-1804, to state that the Water Recreation Enhancement Fund "shall" be utilized as follows: 2/3 to the Lewis and Clark SRA for a marina and parking lot and 1/3 to the Lake McConaughy SRA for infrastructure projects (specifically roads). The corresponding amounts would be approximately \$40,054,724 for Lewis & Clark Weigand Marina project/parking lot and \$20,027,362 for Lake McConaughy infrastructure.

Table 26 Committee Budget recommendation – Listing of Reaffirmations

REAFFIRMATIONS		Program	Fiscal Yr	2025 Enacted	
				Fund	
#46-Correctional Services	Corrections Facility Site Selection and Planning	905	2025-56	135,000,000	NCCF
	Corrections Facility Site Selection and Planning	905	2026-27	10,000,000	NCCF
	Corrections Facility Site Selection and Planning	905	2027-28	0	NCCF
	Corrections Facility Site Selection and Planning	905	2028-29	0	NCCF
	Corrections Facility Site Selection and Planning	905	Future	0	NCCF
#50-State Colleges	State Colleges Facilities Program (LB 957 - 2016)	919	2025-56	1,125,000	Gen
	State Colleges Facilities Program (LB 957 - 2016)	919	2025-56	1,440,000	Rev
	State Colleges Facilities Program (LB 957 - 2016)	919	2026-27	1,125,000	Gen
	State Colleges Facilities Program (LB 957 - 2016)	919	2026-27	1,440,000	Rev
	State Colleges Facilities Program (LB 957 - 2016)	919	2027-28	1,125,000	Gen
	State Colleges Facilities Program (LB 957 - 2016)	919	2027-28	1,440,000	Rev
	State Colleges Facilities Program (LB 957 - 2016)	919	2028-29	1,125,000	Gen
	State Colleges Facilities Program (LB 957 - 2016)	919	2028-29	1,440,000	Rev
	State Colleges Facilities Program (LB 957 - 2016)	919	Future	23,455,000	Gen
	State Colleges Facilities Program (LB 957 - 2016)	919	Future	15,840,000	Rev
#50-State Colleges	Board facilities fee fund projects	920	2025-56	930,000	Rev
	Board facilities fee fund projects	920	2026-27	930,000	Rev
	Board facilities fee fund projects	920	2027-28	930,000	Rev
	Board facilities fee fund projects	920	2028-29	930,000	Rev
	Board facilities fee fund projects	920	Future	9,300,000	Rev
#50-State Colleges	State Colleges Sport Facilities Cash Fund	903	2025-56	300,000	Cash
	State Colleges Sport Facilities Cash Fund	903	2026-27	300,000	Cash
	State Colleges Sport Facilities Cash Fund	903	2027-28	300,000	Cash
	State Colleges Sport Facilities Cash Fund	903	2028-29	300,000	Cash
	State Colleges Sport Facilities Cash Fund	903	Future	3,000,000	Cash
#50-State Colleges	Chadron - Math / Science Building Project (LB 562-2019)	933	2025-56	2,216,000	Gen
	Chadron - Math / Science Building Project (LB 562-2019)	931	2026-27	2,216,000	Gen
	Chadron - Math / Science Building Project (LB 562-2019)	931	2027-28	2,216,000	Gen
	Chadron - Math / Science Building Project (LB 562-2019)	931	2028-29	2,216,000	Gen
	Chadron - Math / Science Building Project (LB 562-2019)	931	Future	13,296,000	Gen
#51-University	University Facilities Program (LB 957 - 2016)	920	2025-56	13,500,000	Gen
	University Facilities Program (LB 957 - 2016)	920	2025-56	18,000,000	Cash
	University Facilities Program (LB 957 - 2016)	920	2026-27	13,500,000	Gen
	University Facilities Program (LB 957 - 2016)	920	2026-27	18,000,000	Cash
	University Facilities Program (LB 957 - 2016)	920	2027-28	13,500,000	Gen
	University Facilities Program (LB 957 - 2016)	920	2027-28	18,000,000	Cash
	University Facilities Program (LB 957 - 2016)	920	2028-29	13,500,000	Gen
	University Facilities Program (LB 957 - 2016)	920	2028-29	18,000,000	Cash
	University Facilities Program (LB 957 - 2016)	920	Future	499,055,136	Gen
University Facilities Program (LB 957 - 2016)	920	Future	594,000,000	Cash	
#51-University	Renewal, renovations, or repair existing buildings (LB 562-2019)	906	2025-56	4,462,928	Gen
	Renewal, renovations, or repair existing buildings (LB 562-2019)	900	2026-27	4,462,928	Gen
	Renewal, renovations, or repair existing buildings (LB 562-2019)	900	2027-28	4,462,928	Gen
	Renewal, renovations, or repair existing buildings (LB 562-2019)	900	2028-29	4,462,928	Gen
	Renewal, renovations, or repair existing buildings (LB 562-2019)	900	Future	93,721,488	Gen
#65-DAS	State Capitol HVAC system replacement	922	2025-56	33,333,886	NCCF
	State Capitol HVAC system replacement	922	2026-27	0	NCCF
	State Capitol HVAC system replacement	922	2027-28	0	Gen
	State Capitol HVAC system replacement	922	2028-29	0	Gen
	State Capitol HVAC system replacement	922	Future	0	Gen
#65-DAS	Taskforce for Building Renewal Projects	940	2025-56	21,273,930	Cash
	Taskforce for Building Renewal Projects	940	2026-27	21,273,930	Cash
	Taskforce for Building Renewal Projects	940	2027-28	21,273,930	Cash
	Taskforce for Building Renewal Projects	940	2028-29	21,273,930	Cash
	Taskforce for Building Renewal Projects	940	Future	42,547,860	Cash

New Capital Construction Projects

Game and Parks – Administrative Facilities

The Appropriations Committee Budget recommendation includes a cash fund appropriation increase of \$2.61 million in FY2025-26 and \$445,000 in FY 2026-27 for the maintenance, repairs, and upgrades of NGPC's district offices statewide (Alliance, Bassett, Norfolk, North Platte, Kearney, and Lincoln). This includes replacing the aging roof at the Lincoln headquarters in FY2025-26.

Game and Parks – Fish Access Projects

Included in the budget recommendation is \$1.5 million in FY2025-26 and \$1.5 million in Cash Funds in FY2026-27 for the restoration, enhancement, and access to public waters. This includes work to improve aquatic habitat conditions and projects; such as the Soldier Creek Restoration at Fort Robinson State Park, Windmill State Recreation Area, Smith Lake, Holmes Lake, Elwood Reservoir canal, East Twin Reservoir, Alexandria Lakes, and Iron Horse Reservoir.

Game and Parks – Fish Production

The Appropriations Committee Budget recommendation includes a Cash Fund appropriation increase of \$2.5 million in FY2025-26 and \$2.5 million in FY2026-27, to be used to cover the annual costs associated with various upgrades, maintenance, and repairs at: Calamus, North Platte, Rock Creek, and Valentine fishery hatchery facilities; the Grove Trout Rearing Station; the four District offices; and the two Service Centers.

Game and Parks – State Park Facility Improvements

The Appropriations Committee Budget recommendation includes a Cash Fund appropriation increase of \$1.2 million in FY2025-26 only, for the construction of new motorboat access facilities and improvements to those already existing. Included in this request is handicap accessible parking areas and restrooms. Plus, planned excavation to create deeper waters for safer boating, and construction of wind breakwater protection structures. Many of the motorboat access improvement projects will be coordinated during the time the lakes and reservoirs are drained for rehabilitation.

Game and Parks – State Park Maintenance

The Appropriations Committee Budget recommendation includes \$5.5 million in FY2025-26 and \$5.5 million in FY2026-27 in cash funds for state park area deferred maintenance, replacement and upgrading projects. Included are larger maintenance items such as campground upgrades, bathroom upgrades, and utility work upgrades; which are necessary to keep these areas open and fully operational for the public.

Game and Parks – Project Description Adjustment

The Appropriations Committee Budget recommendation includes adjusting the description of Fort Robinson projects by removing the high-hazard dam at Carter P. Johnson Lake and adding the expansion of angler access along Soldier Creek.

Nebraska Department of Transportation – Facility Improvements

The Appropriations Committee Budget recommendation includes a Cash Fund appropriation increase of \$4.3 million in FY2026-27 only, for the replacement of an existing outdated maintenance facility in Falls City, Nebraska. The proposed maintenance facility will include an office area, a mechanic bay/work area, a wash bay, and a storage area large enough to store modern snowplow trucks, a grader, and a loader.

Capitol Commission Capitol Restoration Cash Fund

LB 451 is included in the Appropriations Committee Budget recommendation. The bill directs funds from the Unclaimed Property Trust Fund, from 2026 to 2035, of \$1 million per year to the Capital Restoration Cash

Fund, which can be used for various expenses related to the building. As a result of the additional funding, the budget also includes a \$1 million cash fund appropriation in FY2026-27.

Table 27 Committee Budget recommendation – Listing of New Projects

NEW CONSTRUCTION		Program	Committee		
			Fiscal Yr		Fund
#25-DHHS	YRTC-Kearney	931	2025-26	2,250,000	NCCF
#27-Transportation	Facility Improvements - Statewide Projects	901	2025-26	4,800,000	Cash
	Facility Improvements - Statewide Projects	901	2026-27		Cash
#31-Military Dept	State-Federal Cost Share Projects	927	2025-26	2,259,305	NCCF
	State-Federal Cost Share Projects	927	2025-26	4,179,320	Fed
#33-Game & Parks	State Parks - Facility Improvement	900	2025-26	1,200,000	Cash
	State Parks - Facility Improvement	900	2026-27		Cash
#33-Game & Parks	State Parks - Deferred maintenance, upgrades	901	2025-26	5,500,000	Cash
	State Parks - Deferred maintenance, upgrades	901	2026-27	5,500,000	Cash
#33-Game & Parks	Wildlife Lands	971	2025-26	475,000	Cash
	Wildlife Lands	971	2026-27	365,000	Cash
#33-Game & Parks	Administrative Facilities	972	2025-26	2,610,000	Cash
	Administrative Facilities	972	2026-27	445,000	Cash
#33-Game & Parks	Fish Production Facilities	973	2025-26	2,500,000	Cash
	Fish Production Facilities	973	2026-27	2,500,000	Cash
#33-Game & Parks	Emergency Repairs - Parks	975	2025-26	500,000	Cash
	Emergency Repairs - Parks	975	2026-27	500,000	Cash
#33-Game & Parks	Emergency Repairs - Wildlife Areas	976	2025-26	685,000	Cash
	Emergency Repairs - Wildlife Areas	976	2026-27	151,000	Cash
#33-Game & Parks	Emergency Repairs - Cowboy Trail	979	2025-26	544,000	Cash
	Emergency Repairs - Cowboy Trail	979	2026-27	250,000	Cash
#33-Game & Parks	Aquatic habitat enhancement and restoration	981	2025-26	1,500,000	Cash
	Aquatic habitat enhancement and restoration	981	2026-27	1,500,000	Cash
#46-Corrections	Security System Upgrades	913	2025-26	2,500,000	NCCF
	Security System Upgrades	913	2026-27	2,500,000	NCCF
#46-Corrections	Infrastructure and Maintenance	914	2025-26	4,000,000	NCCF
	Infrastructure and Maintenance	914	2026-27	4,000,000	NCCF
#65-DAS	Capitol Restoration Cash	901	2025-26	0	Cash
#65-DAS	Capitol Restoration Cash	901	2026-27	1,000,000	Cash

FY2024-25 DEFICIT ADJUSTMENTS

A total of \$61.0 million of General Fund appropriations is included in the Committee’s deficit adjustments. The largest of these are the increases in CHIP and Medicaid due to the declining FMAP for federal matching funds, increasing state costs. Additionally, funds are included for the Lincoln Regional Center related to added expenses from increased case counts and reliance on contract nurses. Efforts continue to hire nurses as state employees however the job market for nurses is highly competitive. Included in the budget recommendation is \$4.5 million additional General Funds plus \$3 million ARPA funds. The difference of \$1.5 million additional ARPA funds will offset a \$1.5 million reduction in FY26 GF appropriation. Finally, the Appropriations Committee Budget recommendation includes a fund shift for the Game and Parks Commission, reducing FY2024-25 General Funds by \$5 million, and increasing cash fund appropriation, funded by a transfer of monies from the Recreation Road Fund.

Table 27 Committee Budget recommendation– FY2024-25 Deficits All Funds

Ag #	Agency	Prog	Type	Issue	General	Cash	Federal	Revolving	PSL
3	Legislative Council	123	Oper	Increase cash fund authority for lobbyist expenses	0	55,000	0	0	0
13	Education	25	Oper	Professional practices to Certification Authority	0	100,000	0	0	0
13	Education	25	Oper	Vacation/Sick payouts	231,066	0	0	0	196,457
13	Education	158	Aid	Adjust TEEOSA for premium tax	-575,679	0	0	0	0
13	Education	158	Aid	Special Education	0	67,558,187	0	0	0
13	Education	158	Aid	TEEOSA Change	-73,006	0	0	0	0
13	Education	158	Aid	Update EFF foundation aid	0	-835,790	0	0	0
13	Education	161	Oper	Reduce transfer from Education Improvement Grant Fund to Education Future Fund	0	0	0	0	0
15	Parole Board	358	Oper	PSL and General Fund shortfall	150,000	0	0	0	220,120
16	Revenue	108	Aid	Homestead Exemption	2,000,000	0	0	0	0
25	DHHS	250	Oper	PSL Increase	0	0	0	0	500,000
25	DHHS	344	Aid	CHIP Cash Authority	0	3,000,000	0	0	0
25	DHHS	344	Aid	CHIP Deficit Request	6,000,000	0	14,300,000	0	0
25	DHHS	347	Aid	Transfer to Child Welfare	-15,000,000	0	0	0	0
25	DHHS	348	Aid	Change \$15 million Cash Fund for Continuous Eligibility of Children from Hospital Assessment Cash to Medicaid Managed Care Excess Profit Fund	0	0	0	0	0
25	DHHS	348	Aid	Medicaid Deficit Request	55,094,831	0	-36,805,016	0	0
25	DHHS	354	Aid	Child Welfare Aid Deficit	15,000,000	0	0	0	0
25	DHHS	365	Oper	Lincoln Regional Center Deficit	4,500,000	0	0	0	6,300,000
33	Game & Parks	549	Oper	Fund shift	-5,000,000	5,000,000	0	0	0
41	Real Estate	77	Oper	Director Retirement Payout	0	67,845	0	0	58,925
65	DAS	171	Oper	Transfer \$125,000 from Resource Recycling Fund to General Fund	0	0	0	0	0
65	DAS	594	Oper	Self-insured liability fund appropriation for medical cannabis expense	0	100,000	0	0	0
65	DAS	594	Oper	Transfer \$100,000 from CRF to Self-Insured Liability Fund in FY25	0	0	0	0	0
65	DAS	594	Oper	Transfer \$8.25 million from State Insurance Fund to General Fund	0	0	0	0	0
65	DAS	606	Oper	Transfer \$1.8 million from Flexible Spending Fund to General Fund	0	0	0	0	0
83	Community Colleges	152	Aid	Increase appropriation to certification	0	6,822,827	0	0	0
85	Retirement	41	Oper	Director Retirement Payout	0	0	0	0	41,182
85	Retirement	515	Oper	Reduce appropriation in FY25 for Judges' Retirement due to General Fund transfer to trust fund	-1,370,712	0	0	0	0
TOTAL					60,956,500	81,868,069	-22,505,016	0	7,316,684

Table 27 Appropriations by Agency

Appropriations Committee Budget Recommendation

	Fund	Approp		FY26 vs Prior Year		FY27 vs Prior Year		
		FY2024-25	FY2025-26	FY2026-27	\$ Chng	% Chng	\$ Chng	% Chng
3 Legislative Council	Gen	27,929,882	27,509,640	27,714,440	(420,242)	-1.5%	204,800	0.7%
	Cash	285,434	370,200	370,000	84,766	29.7%	(200)	-0.1%
	Fed	39,270	39,270	39,270	0	0.0%	0	0.0%
	Rev	0	0	0	0	na	0	na
	Total	28,254,586	27,919,110	28,123,710	(335,476)	-1.2%	204,600	0.7%
5 Supreme Court	Gen	233,085,953	238,857,340	244,187,629	5,771,387	2.5%	5,330,289	2.2%
	Cash	17,726,718	17,767,210	17,808,662	40,492	0.2%	41,452	0.2%
	Fed	949,808	971,986	994,491	22,178	2.3%	22,505	2.3%
	Rev	0	0	0	0	na	0	na
	Total	251,762,479	257,596,536	262,990,782	5,834,057	2.3%	5,394,246	2.1%
7 Governor	Gen	2,211,929	2,211,929	2,211,929	0	0.0%	0	0.0%
	Cash	0	0	0	0	na	0	na
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	2,211,929	2,211,929	2,211,929	0	0.0%	0	0.0%
8 Lt. Governor	Gen	160,748	160,748	160,748	0	0.0%	0	0.0%
	Cash	0	0	0	0	na	0	na
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	160,748	160,748	160,748	0	0.0%	0	0.0%
9 Secretary of State	Gen	3,279,347	3,212,731	3,278,516	(66,616)	-2.0%	65,785	2.0%
	Cash	8,325,842	9,502,035	9,212,565	1,176,193	14.1%	(289,470)	-3.0%
	Fed	1,239,818	1,239,818	1,239,818	0	0.0%	0	0.0%
	Rev	1,028,648	1,039,142	1,049,637	10,494	1.0%	10,495	1.0%
	Total	13,873,655	14,993,726	14,780,536	1,120,071	8.1%	(213,190)	-1.4%
10 Auditor	Gen	3,989,059	4,484,179	4,916,768	495,120	12.4%	432,589	9.6%
	Cash	2,787,609	2,863,287	2,940,900	75,678	2.7%	77,613	2.7%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	6,776,668	7,347,466	7,857,668	570,798	8.4%	510,202	6.9%

	Fund	Approp		Approp		FY26 vs Prior Year		FY27 vs Prior Year	
		FY2024-25	FY2025-26	FY2026-27	\$ Chng	% Chng	\$ Chng	% Chng	
11 Attorney General	Gen	8,061,298	8,899,115	9,141,772	837,817	10.4%	242,657	2.7%	
	Cash	7,908,683	8,088,856	8,222,033	180,173	2.3%	133,177	1.6%	
	Fed	1,874,825	1,917,370	1,961,254	42,545	2.3%	43,884	2.3%	
	Rev	2,093,308	2,165,109	2,237,497	71,801	3.4%	72,388	3.3%	
	Total	19,938,114	21,070,450	21,562,556	1,132,336	5.7%	492,106	2.3%	
12 Treasurer	Gen	11,220,027	1,167,378	1,169,002	(10,052,649)	-89.6%	1,624	0.1%	
	Cash	48,267,864	48,563,152	48,661,151	295,288	0.6%	97,999	0.2%	
	Fed	1,888,708	1,842,169	1,842,169	(46,539)	-2.5%	0	0.0%	
	Rev	0	0	0	0	na	0	na	
	Total	61,376,599	51,572,699	51,672,322	(9,803,900)	-16.0%	99,623	0.2%	
13 Education	Gen	1,317,692,990	1,344,576,061	1,333,284,644	26,883,071	2.0%	(11,291,417)	-0.8%	
	Cash	354,750,211	439,959,029	458,310,535	85,208,818	24.0%	18,351,506	4.2%	
	Fed	422,217,785	456,095,912	458,004,302	33,878,127	8.0%	1,908,390	0.4%	
	Rev	2,107,325	2,137,568	2,168,734	30,243	1.4%	31,166	1.5%	
	Total	2,096,768,311	2,242,768,570	2,251,768,215	146,000,259	7.0%	8,999,645	0.4%	
14 Public Service Commission	Gen	23,505,409	2,631,259	2,527,550	(20,874,150)	-88.8%	(103,709)	-3.9%	
	Cash	113,921,435	112,792,203	112,999,149	(1,129,232)	-1.0%	206,946	0.2%	
	Fed	3,032,062	0	0	(3,032,062)	-100.0%	0	na	
	Rev	0	0	0	0	na	0	na	
	Total	140,458,906	115,423,462	115,526,699	(25,035,444)	-17.8%	103,237	0.1%	
15 Parole Board	Gen	1,608,545	1,656,272	1,705,797	47,727	3.0%	49,525	3.0%	
	Cash	0	0	0	0	na	0	na	
	Fed	0	0	0	0	na	0	na	
	Rev	0	0	0	0	na	0	na	
	Total	1,608,545	1,656,272	1,705,797	47,727	3.0%	49,525	3.0%	
16 Revenue	Gen	183,314,429	193,203,703	204,134,283	9,889,274	5.4%	10,930,580	5.7%	
	Cash	1,196,643,126	1,278,480,524	1,333,310,854	81,837,398	6.8%	54,830,330	4.3%	
	Fed	0	0	0	0	na	0	na	
	Rev	0	0	0	0	na	0	na	
	Total	1,379,957,555	1,471,684,227	1,537,445,137	91,726,672	6.6%	65,760,910	4.5%	
18 Agriculture	Gen	7,417,428	7,112,621	7,112,621	(304,807)	-4.1%	0	0.0%	
	Cash	9,451,729	9,904,992	10,356,871	453,263	4.8%	451,879	4.6%	
	Fed	4,556,258	4,648,359	4,711,663	92,101	2.0%	63,304	1.4%	
	Rev	435,436	447,306	454,347	11,870	2.7%	7,041	1.6%	
	Total	21,860,851	22,113,278	22,635,502	252,427	1.2%	522,224	2.4%	

	Fund	Approp		Approp		FY26 vs Prior Year		FY27 vs Prior Year	
		FY2024-25	FY2025-26	FY2026-27	\$ Chng	% Chng	\$ Chng	% Chng	
19 Banking	Gen	0	0	0	0	na	0	na	
	Cash	9,944,458	9,944,458	9,944,458	0	0.0%	0	0.0%	
	Fed	0	0	0	0	na	0	na	
	Rev	0	0	0	0	na	0	na	
	Total	9,944,458	9,944,458	9,944,458	0	0.0%	0	0.0%	
21 Fire Marshal	Gen	5,685,061	5,869,720	6,057,230	184,659	3.2%	187,510	3.2%	
	Cash	5,128,389	5,733,330	5,830,661	604,941	11.8%	97,331	1.7%	
	Fed	510,769	704,227	718,455	193,458	37.9%	14,228	2.0%	
	Rev	0	0	0	0	na	0	na	
	Total	11,324,219	12,307,277	12,606,346	983,058	8.7%	299,069	2.4%	
22 Insurance	Gen	0	0	0	0	na	0	na	
	Cash	13,440,090	13,265,486	13,265,486	(174,604)	-1.3%	0	0.0%	
	Fed	1,457,703	1,457,703	1,457,703	0	0.0%	0	0.0%	
	Rev	0	0	0	0	na	0	na	
	Total	14,897,793	14,723,189	14,723,189	(174,604)	-1.2%	0	0.0%	
23 Labor	Gen	739,805	764,157	779,383	24,352	3.3%	15,226	2.0%	
	Cash	13,733,311	13,769,892	13,814,500	36,581	0.3%	44,608	0.3%	
	Fed	48,763,229	49,623,278	50,437,530	860,049	1.8%	814,252	1.6%	
	Rev	0	0	0	0	na	0	na	
	Total	63,236,345	64,157,327	65,031,413	920,982	1.5%	874,086	1.4%	
24 Motor Vehicles	Gen	0	0	0	0	na	0	na	
	Cash	42,410,711	58,721,451	47,627,318	16,310,740	38.5%	(11,094,133)	-18.9%	
	Fed	48,446	48,446	48,446	0	0.0%	0	0.0%	
	Rev	0	0	0	0	na	0	na	
	Total	42,459,157	58,769,897	47,675,764	16,310,740	38.4%	(11,094,133)	-18.9%	
25 DHHS System	Gen	1,929,003,793	2,033,307,450	2,050,603,932	104,303,657	5.4%	17,296,482	0.9%	
	Cash	904,361,292	921,090,274	918,713,805	16,728,982	1.8%	(2,376,469)	-0.3%	
	Fed	4,684,422,945	5,140,196,099	5,095,012,465	455,773,154	9.7%	(45,183,634)	-0.9%	
	Rev	0	0	0	0	na	0	na	
	Total	7,517,788,030	8,094,593,823	8,064,330,202	576,805,793	7.7%	(30,263,621)	-0.4%	
27 Transportation	Gen	0	0	0	0	na	0	na	
	Cash	1,290,638,524	1,362,569,431	1,366,070,306	71,930,907	5.6%	3,500,875	0.3%	
	Fed	0	139,960,000	93,640,000	139,960,000	na	(46,320,000)	-33.1%	
	Rev	0	0	0	0	na	0	na	
	Total	1,290,638,524	1,502,529,431	1,459,710,306	211,890,907	16.4%	(42,819,125)	-2.8%	

	Fund	Approp FY2024-25	Approp FY2025-26	Approp FY2026-27	FY26 vs Prior Year		FY27 vs Prior Year	
					\$ Chng	% Chng	\$ Chng	% Chng
28 Veterans Affairs	Gen	54,893,760	56,368,794	58,078,076	1,475,034	2.7%	1,709,282	3.0%
	Cash	16,236,475	16,099,266	16,135,105	(137,209)	-0.8%	35,839	0.2%
	Fed	26,680,304	27,538,678	28,000,305	858,374	3.2%	461,627	1.7%
	Rev	0	0	0	0	na	0	na
	Total	97,810,539	100,006,738	102,213,486	2,196,199	2.2%	2,206,748	2.2%
29 Natural Resources	Gen	12,634,538	10,708,426	10,758,426	(1,926,112)	-15.2%	50,000	0.5%
	Cash	89,523,805	78,180,772	75,721,857	(11,343,033)	-12.7%	(2,458,915)	-3.1%
	Fed	2,144,722	2,207,789	2,273,709	63,067	2.9%	65,920	3.0%
	Rev	0	0	0	0	na	0	na
	Total	104,303,065	91,096,987	88,753,992	(13,206,078)	-12.7%	(2,342,995)	-2.6%
30 Electrical Board	Gen	0	0	0	0	na	0	na
	Cash	2,567,470	2,758,509	2,825,319	191,039	7.4%	66,810	2.4%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	2,567,470	2,758,509	2,825,319	191,039	7.4%	66,810	2.4%
31 Military Dept	Gen	14,587,004	11,434,054	11,564,724	(3,152,950)	-21.6%	130,670	1.1%
	Cash	1,359,835	1,366,593	1,373,571	6,758	0.5%	6,978	0.5%
	Fed	28,184,067	28,938,893	29,230,671	754,826	2.7%	291,778	1.0%
	Rev	0	0	0	0	na	0	na
	Total	44,130,906	41,739,540	42,168,966	(2,391,366)	-5.4%	429,426	1.0%
32 Ed Lands & Funds	Gen	481,080	497,895	515,252	16,815	3.5%	17,357	3.5%
	Cash	21,144,887	21,233,721	21,330,498	88,834	0.4%	96,777	0.5%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	21,625,967	21,731,616	21,845,750	105,649	0.5%	114,134	0.5%
33 Game and Parks	Gen	13,385,147	8,385,147	8,385,147	(5,000,000)	-37.4%	0	0.0%
	Cash	111,859,082	125,382,875	126,086,495	13,523,793	12.1%	703,620	0.6%
	Fed	8,454,151	8,463,032	8,471,655	8,881	0.1%	8,623	0.1%
	Rev	0	0	0	0	na	0	na
	Total	133,698,380	142,231,054	142,943,297	8,532,674	6.4%	712,243	0.5%
34 Library Commission	Gen	4,633,591	4,739,141	4,844,189	105,550	2.3%	105,048	2.2%
	Cash	45,484	45,484	45,484	0	0.0%	0	0.0%
	Fed	1,640,891	1,665,236	1,702,221	24,345	1.5%	36,985	2.2%
	Rev	0	0	0	0	na	0	na
	Total	6,319,966	6,449,861	6,591,894	129,895	2.1%	142,033	2.2%

	Fund	Approp		Approp		FY26 vs Prior Year		FY27 vs Prior Year	
		FY2024-25	FY2025-26	FY2026-27	\$ Chng	% Chng	\$ Chng	% Chng	
35 Liquor Commission	Gen	2,009,807	2,009,807	2,009,807	0	0.0%	0	0.0%	
	Cash	70,719	100,000	100,000	29,281	41.4%	0	0.0%	
	Fed	0	0	0	0	na	0	na	
	Rev	0	0	0	0	na	0	na	
	Total	2,080,526	2,109,807	2,109,807	29,281	1.4%	0	0.0%	
36 Racing Commission	Gen	0	0	0	0	na	0	na	
	Cash	6,404,722	26,591,610	26,777,426	20,186,888	315.2%	185,816	0.7%	
	Fed	0	0	0	0	na	0	na	
	Rev	0	0	0	0	na	0	na	
	Total	6,404,722	26,591,610	26,777,426	20,186,888	315.2%	185,816	0.7%	
37 Workers Compensation Court	Gen	0	0	0	0	na	0	na	
	Cash	7,168,933	7,168,933	7,168,933	0	0.0%	0	0.0%	
	Fed	64,358	64,358	64,358	0	0.0%	0	0.0%	
	Rev	0	0	0	0	na	0	na	
	Total	7,233,291	7,233,291	7,233,291	0	0.0%	0	0.0%	
39 Brand Committee	Gen	0	0	0	0	na	0	na	
	Cash	6,331,108	6,567,682	6,802,519	236,574	3.7%	234,837	3.6%	
	Fed	0	0	0	0	na	0	na	
	Rev	0	0	0	0	na	0	na	
	Total	6,331,108	6,567,682	6,802,519	236,574	3.7%	234,837	3.6%	
40 Motor Vehicle Dealers	Gen	0	0	0	0	na	0	na	
	Cash	936,862	1,044,970	1,151,294	108,108	11.5%	106,324	10.2%	
	Fed	0	0	0	0	na	0	na	
	Rev	0	0	0	0	na	0	na	
	Total	936,862	1,044,970	1,151,294	108,108	11.5%	106,324	10.2%	
41 Real Estate Commission	Gen	0	0	0	0	na	0	na	
	Cash	1,536,168	1,718,907	1,770,297	182,739	11.9%	51,390	3.0%	
	Fed	0	0	0	0	na	0	na	
	Rev	0	0	0	0	na	0	na	
	Total	1,536,168	1,718,907	1,770,297	182,739	11.9%	51,390	3.0%	
45 Barber Examiners	Gen	0	0	0	0	na	0	na	
	Cash	199,101	210,264	219,773	11,163	5.6%	9,509	4.5%	
	Fed	0	0	0	0	na	0	na	
	Rev	0	0	0	0	na	0	na	
	Total	199,101	210,264	219,773	11,163	5.6%	9,509	4.5%	

	Fund	Approp FY2024-25	Approp FY2025-26	Approp FY2026-27	FY26 vs Prior Year		FY27 vs Prior Year	
					\$ Chng	% Chng	\$ Chng	% Chng
46 Correctional Services	Gen	356,905,164	370,355,826	382,503,240	13,450,662	3.8%	12,147,414	3.3%
	Cash	7,386,125	15,886,125	7,386,125	8,500,000	115.1%	(8,500,000)	-53.5%
	Fed	2,296,659	2,299,947	2,300,175	3,288	0.1%	228	0.0%
	Rev	22,760,256	23,085,942	23,421,644	325,686	1.4%	335,702	1.5%
	Total	389,348,204	411,627,840	415,611,184	22,279,636	5.7%	3,983,344	1.0%
47 Educational Telecomm.	Gen	11,557,557	11,827,225	12,116,583	269,668	2.3%	289,358	2.4%
	Cash	340,097	340,097	340,097	0	0.0%	0	0.0%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	11,897,654	12,167,322	12,456,680	269,668	2.3%	289,358	2.4%
48 Postsecondary Coord Comm	Gen	19,168,456	18,176,599	18,179,737	(991,857)	-5.2%	3,138	0.0%
	Cash	20,515,131	22,819,720	22,826,492	2,304,589	11.2%	6,772	0.0%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	39,683,587	40,996,319	41,006,229	1,312,732	3.3%	9,910	0.0%
50 Nebraska State Colleges	Gen	72,780,555	75,078,448	77,151,164	2,297,893	3.2%	2,072,716	2.8%
	Cash	47,058,529	47,058,529	47,058,529	0	0.0%	0	0.0%
	Fed	52,120,000	52,120,000	52,120,000	0	0.0%	0	0.0%
	Rev	10,564,000	10,564,000	10,564,000	0	0.0%	0	0.0%
	Total	182,523,084	184,820,977	186,893,693	2,297,893	1.3%	2,072,716	1.1%
51 University of Nebraska	Gen	699,313,062	708,304,475	708,054,475	8,991,413	1.3%	(250,000)	0.0%
	Cash	520,587,275	520,587,275	520,587,275	0	0.0%	0	0.0%
	Fed	752,550,000	752,550,000	752,550,000	0	0.0%	0	0.0%
	Rev	891,350,000	891,350,000	891,350,000	0	0.0%	0	0.0%
	Total	2,863,800,337	2,872,791,750	2,872,541,750	8,991,413	0.3%	(250,000)	0.0%
52 Board of Agriculture	Gen	0	0	0	0	na	0	na
	Cash	4,500,000	5,000,000	5,000,000	500,000	11.1%	0	0.0%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	4,500,000	5,000,000	5,000,000	500,000	11.1%	0	0.0%
53 Real Property Appraiser Brd	Gen	0	0	0	0	na	0	na
	Cash	444,285	486,797	502,236	42,512	9.6%	15,439	3.2%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	444,285	486,797	502,236	42,512	9.6%	15,439	3.2%

Fund	Approp FY2024-25	Approp FY2025-26	Approp FY2026-27	FY26 vs Prior Year		FY27 vs Prior Year		
				\$ Chng	% Chng	\$ Chng	% Chng	
54 Historical Society	Gen	5,286,038	5,286,038	5,286,038	0	0.0%	0	0.0%
	Cash	2,954,012	3,245,382	3,505,799	291,370	9.9%	260,417	8.0%
	Fed	940,921	987,580	1,030,275	46,659	5.0%	42,695	4.3%
	Rev	0	0	0	0	na	0	na
	Total	9,180,971	9,519,000	9,822,112	338,029	3.7%	303,112	3.2%
56 Nebraska Wheat Board	Gen	0	0	0	0	na	0	na
	Cash	1,680,797	1,697,031	1,709,812	16,234	1.0%	12,781	0.8%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	1,680,797	1,697,031	1,709,812	16,234	1.0%	12,781	0.8%
57 Oil & Gas Commission	Gen	75,000	0	0	(75,000)	-100.0%	0	na
	Cash	1,392,633	1,434,241	1,471,352	41,608	3.0%	37,111	2.6%
	Fed	84,633	87,133	89,360	2,500	3.0%	2,227	2.6%
	Rev	0	0	0	0	na	0	na
	Total	1,552,266	1,521,374	1,560,712	(30,892)	-2.0%	39,338	2.6%
58 Engineers Architects	Gen	0	0	0	0	na	0	na
	Cash	953,937	993,075	1,025,208	39,138	4.1%	32,133	3.2%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	953,937	993,075	1,025,208	39,138	4.1%	32,133	3.2%
59 Geologists Board	Gen	0	0	0	0	na	0	na
	Cash	33,998	35,324	35,892	1,326	3.9%	568	1.6%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	33,998	35,324	35,892	1,326	3.9%	568	1.6%
60 Ethanol Board	Gen	0	0	0	0	na	0	na
	Cash	853,481	872,078	891,276	18,597	2.2%	19,198	2.2%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	853,481	872,078	891,276	18,597	2.2%	19,198	2.2%
61 Dairy Board	Gen	0	0	0	0	na	0	na
	Cash	1,640,000	1,640,000	1,640,000	0	0.0%	0	0.0%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	1,640,000	1,640,000	1,640,000	0	0.0%	0	0.0%

Fund	Approp FY2024-25	Approp FY2025-26	Approp FY2026-27	FY26 vs Prior Year		FY27 vs Prior Year		
				\$ Chng	% Chng	\$ Chng	% Chng	
62 Land Surveyors	Gen	0	0	0	na	0	na	
	Cash	30,874	30,874	30,874	0.0%	0	0.0%	
	Fed	0	0	0	na	0	na	
	Rev	0	0	0	na	0	na	
	Total	30,874	30,874	30,874	0	0.0%	0	0.0%
63 Public Accountancy	Gen	0	0	0	na	0	na	
	Cash	480,274	496,109	507,807	15,835	3.3%	11,698	2.4%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	480,274	496,109	507,807	15,835	3.3%	11,698	2.4%
64 State Patrol	Gen	90,739,673	91,537,165	92,442,450	797,492	0.9%	905,285	1.0%
	Cash	29,350,202	31,665,267	31,512,025	2,315,065	7.9%	(153,242)	-0.5%
	Fed	4,855,302	5,104,057	5,398,469	248,755	5.1%	294,412	5.8%
	Rev	1,880,909	1,986,146	2,052,504	105,237	5.6%	66,358	3.3%
	Total	126,826,086	130,292,635	131,405,448	3,466,549	2.7%	1,112,813	0.9%
65 Admin Services (DAS)	Gen	9,932,076	10,851,158	10,680,361	919,082	9.3%	(170,797)	-1.6%
	Cash	4,541,132	4,604,044	4,641,414	62,912	1.4%	37,370	0.8%
	Fed	0	0	0	0	na	0	na
	Rev	285,420,841	321,113,146	283,930,140	35,692,305	12.5%	(37,183,006)	-11.6%
	Total	299,894,049	336,568,348	299,251,915	36,674,299	12.2%	(37,316,433)	-11.1%
66 Abstracter's Board	Gen	0	0	0	0	na	0	na
	Cash	56,266	56,266	56,266	0	0.0%	0	0.0%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	56,266	56,266	56,266	0	0.0%	0	0.0%
67 Equal Opportunity Commission	Gen	1,456,854	1,500,988	1,547,076	44,134	3.0%	46,088	3.1%
	Cash	0	0	0	0	na	0	na
	Fed	1,066,455	1,107,432	1,150,189	40,977	3.8%	42,757	3.9%
	Rev	0	0	0	0	na	0	na
	Total	2,523,309	2,608,420	2,697,265	85,111	3.4%	88,845	3.4%
68 Latino American Commission	Gen	299,086	304,402	309,869	5,316	1.8%	5,467	1.8%
	Cash	5,000	5,000	5,000	0	0.0%	0	0.0%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	304,086	309,402	314,869	5,316	1.7%	5,467	1.8%

	Fund	Approp FY2024-25	Approp FY2025-26	Approp FY2026-27	FY26 vs Prior Year		FY27 vs Prior Year	
					\$ Chng	% Chng	\$ Chng	% Chng
69 Arts Council	Gen	2,628,779	2,668,359	2,699,586	39,580	1.5%	31,227	1.2%
	Cash	1,834,763	1,834,763	1,834,763	0	0.0%	0	0.0%
	Fed	766,502	766,502	766,502	0	0.0%	0	0.0%
	Rev	0	0	0	0	na	0	na
	Total	5,230,044	5,269,624	5,300,851	39,580	0.8%	31,227	0.6%
70 Foster Care Review Board	Gen	3,086,432	3,204,985	3,321,679	118,553	3.8%	116,694	3.6%
	Cash	214,594	223,088	232,007	8,494	4.0%	8,919	4.0%
	Fed	521,561	521,561	521,561	0	0.0%	0	0.0%
	Rev	0	0	0	0	na	0	na
	Total	3,822,587	3,949,634	4,075,247	127,047	3.3%	125,613	3.2%
72 Economic Development	Gen	44,800,939	27,474,002	24,560,535	(17,326,937)	-38.7%	(2,913,467)	-10.6%
	Cash	240,775,393	160,439,396	116,106,732	(80,335,997)	-33.4%	(44,332,664)	-27.6%
	Fed	75,694,093	75,756,091	75,820,490	61,998	0.1%	64,399	0.1%
	Rev	0	0	0	0	na	0	na
	Total	361,270,425	263,669,489	216,487,757	(97,600,936)	-27.0%	(47,181,732)	-17.9%
73 Landscape Architects	Gen	0	0	0	0	na	0	na
	Cash	30,214	35,618	36,347	5,404	17.9%	729	2.0%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	30,214	35,618	36,347	5,404	17.9%	729	2.0%
74 Power Review Board	Gen	0	0	0	0	na	0	na
	Cash	765,983	786,844	808,516	20,861	2.7%	21,672	2.8%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	765,983	786,844	808,516	20,861	2.7%	21,672	2.8%
75 Investment Council	Gen	0	0	0	0	na	0	na
	Cash	3,389,706	3,879,362	3,980,063	489,656	14.4%	100,701	2.6%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	3,389,706	3,879,362	3,980,063	489,656	14.4%	100,701	2.6%
76 Indian Affairs	Gen	295,530	306,012	316,970	10,482	3.5%	10,958	3.6%
	Cash	40,000	60,000	60,000	20,000	50.0%	0	0.0%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	335,530	366,012	376,970	30,482	9.1%	10,958	3.0%

	Fund	Approp FY2024-25	Approp FY2025-26	Approp FY2026-27	FY26 vs Prior Year		FY27 vs Prior Year		
					\$ Chng	% Chng	\$ Chng	% Chng	
77	Industrial Relations	Gen Cash Fed Rev <u>Total</u>	333,982 0 0 0 333,982	341,395 0 0 0 341,395	348,148 0 0 0 348,148	7,413 0 0 0 7,413	2.2% na na na 2.2%	6,753 0 0 0 6,753	2.0% na na na 2.0%
78	Crime Commission	Gen Cash Fed Rev <u>Total</u>	18,047,392 1,839,374 20,324,239 0 40,211,005	15,759,780 1,809,114 20,395,008 0 37,963,902	15,901,908 1,833,497 20,459,673 0 38,195,078	(2,287,612) (30,260) 70,769 0 (2,247,103)	-12.7% -1.6% 0.3% na -5.6%	142,128 24,383 64,665 0 231,176	0.9% 1.3% 0.3% na 0.6%
81	Blind and Visually Impaired	Gen Cash Fed Rev <u>Total</u>	2,788,092 148,746 4,512,243 0 7,449,081	3,152,899 148,746 4,512,243 0 7,813,888	3,429,388 148,746 4,512,243 0 8,090,377	364,807 0 0 0 364,807	13.1% 0.0% 0.0% na 4.9%	276,489 0 0 0 276,489	8.8% 0.0% 0.0% na 3.5%
82	Deaf and Hard of Hearing	Gen Cash Fed Rev <u>Total</u>	1,211,665 36,600 0 0 1,248,265	1,338,520 36,600 0 0 1,375,120	1,386,355 36,600 0 0 1,422,955	126,855 0 0 0 126,855	10.5% 0.0% na na 10.2%	47,835 0 0 0 47,835	3.6% 0.0% na na 3.5%
83	Community Colleges	Gen Cash Fed Rev <u>Total</u>	114,116,711 253,322,713 0 0 367,439,424	119,116,711 265,988,849 0 0 385,105,560	119,116,711 279,288,291 0 0 398,405,002	5,000,000 12,666,136 0 0 17,666,136	4.4% 5.0% na na 4.8%	0 13,299,442 0 0 13,299,442	0.0% 5.0% na na 3.5%
84	Environment and Energy (DEQ)	Gen Cash Fed Rev <u>Total</u>	6,783,302 43,186,124 48,881,694 0 98,851,120	5,593,323 43,913,393 81,516,713 0 131,023,429	5,593,323 44,215,817 81,939,445 0 131,748,585	(1,189,979) 727,269 32,635,019 0 32,172,309	-17.5% 1.7% 66.8% na 32.5%	0 302,424 422,732 0 725,156	0.0% 0.7% 0.5% na 0.6%
85	Retirement Board	Gen Cash Fed Rev <u>Total</u>	66,700,303 8,876,139 0 0 75,576,442	69,021,344 9,033,639 0 0 78,054,983	69,512,000 9,033,639 0 0 78,545,639	2,321,041 157,500 0 0 2,478,541	3.5% 1.8% na na 3.3%	490,656 0 0 0 490,656	0.7% 0.0% na na 0.6%

	Fund	Approp FY2024-25	Approp FY2025-26	Approp FY2026-27	FY26 vs Prior Year		FY27 vs Prior Year	
					\$ Chng	% Chng	\$ Chng	% Chng
86 Dry Bean Board	Gen	0	0	0	0	na	0	na
	Cash	666,752	674,969	679,831	8,217	1.2%	4,862	0.7%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	666,752	674,969	679,831	8,217	1.2%	4,862	0.7%
87 Accountability & Disclosure	Gen	673,169	704,672	594,602	31,503	4.7%	(110,070)	-15.6%
	Cash	302,827	439,602	440,285	136,775	45.2%	683	0.2%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	975,996	1,144,274	1,034,887	168,278	17.2%	(109,387)	-9.6%
88 Nebraska Corn Board	Gen	0	0	0	0	na	0	na
	Cash	10,020,075	19,825,520	19,849,028	9,805,445	97.9%	23,508	0.1%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	10,020,075	19,825,520	19,849,028	9,805,445	97.9%	23,508	0.1%
89 Nebraska Hemp Commission	Gen	0	0	0	0	na	0	na
	Cash	10,000	0	0	(10,000)	-100.0%	0	na
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	10,000	0	0	(10,000)	-100.0%	0	na
90 African American Affairs	Gen	287,760	297,507	307,558	9,747	3.4%	10,051	3.4%
	Cash	25,000	25,000	25,000	0	0.0%	0	0.0%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	312,760	322,507	332,558	9,747	3.1%	10,051	3.1%
91 Nebraska Tourism Commission	Gen	0	0	0	0	na	0	na
	Cash	9,083,744	10,139,826	10,195,565	1,056,082	11.6%	55,739	0.5%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	9,083,744	10,139,826	10,195,565	1,056,082	11.6%	55,739	0.5%
92 Grain Sorghum Board	Gen	0	0	0	0	na	0	na
	Cash	318,687	325,153	329,360	6,466	2.0%	4,207	1.3%
	Fed	0	0	0	0	na	0	na
	Rev	0	0	0	0	na	0	na
	Total	318,687	325,153	329,360	6,466	2.0%	4,207	1.3%

	Fund	Approp		Approp		FY26 vs Prior Year		FY27 vs Prior Year	
		FY2024-25	FY2025-26	FY2026-27	\$ Chng	% Chng	\$ Chng	% Chng	
93 Tax Equalization & Review (TERC)	Gen	1,481,966	1,449,967	1,480,152	(31,999)	-2.2%	30,185	2.1%	
	Cash	86,789	86,789	86,789	0	0.0%	0	0.0%	
	Fed	0	0	0	0	na	0	na	
	Rev	0	0	0	0	na	0	na	
	Total	1,568,755	1,536,756	1,566,941	(31,999)	-2.0%	30,185	2.0%	
94 Public Advocacy	Gen	0	0	0	0	na	0	na	
	Cash	5,533,837	5,799,877	5,799,877	266,040	4.8%	0	0.0%	
	Fed	0	0	0	0	na	0	na	
	Rev	0	0	0	0	na	0	na	
	Total	5,533,837	5,799,877	5,799,877	266,040	4.8%	0	0.0%	
95 Dry Pea and Lentil Commission	Gen	0	0	0	0	na	0	na	
	Cash	144,211	337,466	338,720	193,255	134.0%	1,254	0.4%	
	Fed	0	0	0	0	na	0	na	
	Rev	0	0	0	0	na	0	na	
	Total	144,211	337,466	338,720	193,255	134.0%	1,254	0.4%	
97 Asian Affairs Commission	Gen	143,880	291,316	297,917	147,436	102.5%	6,601	2.3%	
	Cash	0	0	0	0	na	0	na	
	Fed	0	0	0	0	na	0	na	
	Rev	0	0	0	0	na	0	na	
	Total	143,880	291,316	297,917	147,436	102.5%	6,601	2.3%	
99 Capital Construction	Gen	21,303,928	21,303,928	21,303,928	0	0.0%	0	0.0%	
	Cash	86,673,930	59,887,930	51,784,930	(26,786,000)	-30.9%	(8,103,000)	-13.5%	
	Fed	3,170,505	4,179,320	0	1,008,815	31.8%	(4,179,320)	100.0%	
	Rev	151,881,800	181,863,191	18,870,000	29,981,391	19.7%	(162,993,191)	-89.6%	
	Total	263,030,163	267,234,369	91,958,858	4,204,206	1.6%	(175,275,511)	-65.6%	
STATE TOTALS	Gen	5,413,727,981	5,535,014,611	5,573,583,618	121,286,630	2.2%	38,569,007	0.7%	
	Cash	5,617,240,326	5,846,540,174	5,862,845,707	229,299,848	4.1%	16,305,533	0.3%	
	Fed	6,205,954,926	6,869,526,210	6,778,508,867	663,571,284	10.7%	(91,017,343)	-1.3%	
	Rev	1,369,522,523	1,435,751,550	1,236,098,503	66,229,027	4.8%	(199,653,047)	-13.9%	
	Total	18,606,445,756	19,686,832,545	19,451,036,695	1,080,386,789	5.8%	(235,795,850)	-1.2%	

Mainline Appropriations Bills

The following bills are the standard appropriations bills as introduced by the Governor that authorize the bulk of state government expenditures. They are listed here for information only.

LB 260 Provide for deficit appropriations (Speaker Arch, at the request of the Governor)

LB 261 Appropriate funds for state government expenses (Speaker Arch, at the request of the Governor)

LB 262 Appropriations for legislative salaries (Speaker Arch, at the request of the Governor)

LB 263 Appropriate funds, salaries of constitutional officers (Speaker Arch, at the request of the Governor)

LB 264 Provide, change, and eliminate fund transfers (Speaker Arch, at the request of the Governor)

Legislative Fiscal Office Staff Assignments

Agency	LFO Analyst	Phone	Intercom
#03 Legislative Council	Keisha Patent	471-0059	559
#05 Supreme Court	Kenneth Boggs	471-0050	560
#07 Governor/PRO	Scott Danigole	471-0055	555
#08 Lieutenant Governor	Scott Danigole	471-0055	555
#09 Secretary of State	Scott Danigole	471-0055	555
#10 State Auditor	Scott Danigole	471-0055	555
#11 Attorney General	Scott Danigole	471-0055	555
#12 State Treasurer	Scott Danigole	471-0055	555
#13 Dept of Education	Bill Biven	471-0054	554
#14 Public Service Commission	Scott Danigole	471-0055	555
#15 Board of Pardons and Parole	Kenneth Boggs	471-0050	560
#16 Dept of Revenue	John Wiemer	471-0051	563
#18 Dept of Agriculture	Clint Verner	471-0056	556
#19 Dept of Banking	Nikki Swope	471-0042	558
#21 State Fire Marshal	Scott Danigole	471-0055	555
#22 Dept of Insurance	Nikki Swope	471-0042	558
#23 Dept of Labor	Scott Danigole	471-0055	555
#24 Dept of Motor Vehicles	Shelly Glaser	471-0052	552
#25 Dept of Health and Human Services	Mikayla Findlay	471-0062	562
#27 Dept of Transportation	Shelly Glaser	471-0052	552
#28 Dept of Veterans Affairs	Nikki Swope	471-0042	558
#29 Dept of Natural Resources	Clint Verner	471-0056	556
#30 State Electrical Board	Scott Danigole	471-0055	555
#31 Military Department	Nikki Swope	471-0042	558
#32 Board of Educational Lands and Funds	Bill Biven	471-0054	554
#33 Game and Parks Commission	Shelly Glaser	471-0052	552
#34 Library Commission	Bill Biven	471-0057	557
#35 Liquor Control Commission	John Wiemer	471-0051	563
#36 Racing Commission	John Wiemer	471-0051	563
#37 Workers' Compensation Court	Suzanne Houlden	471-0052	552
#39 Brand Committee	Clint Verner	471-0056	556
#40 Motor Vehicle Industry Licensing Board	Shelly Glaser	471-0052	552
#41 Real Estate Commission	Eric Kasik	471-0053	553
#45 Board of Barber Examiners	Mikayla Findlay	471-0062	562
#46 Dept of Correctional Services	Kenneth Boggs	471-0050	560
#47 Educational Telecommunications Commission	Bill Biven	471-0054	554
#48 Coordinating Comm for Postsecondary Ed	Suzanne Houlden	471-0057	557
#50 State Colleges	Suzanne Houlden	471-0057	557
#51 University of Nebraska	Suzanne Houlden	471-0057	557
#52 State Fair Board	Clint Verner	471-0056	556

Agency	LFO Analyst	Phone	Intercom
#53 Real Property Appraisers Board	Eric Kasik	471-0053	553
#54 Historical Society	Eric Kasik	471-0053	553
#56 Wheat Board	Clint Verner	471-0056	556
#57 Oil and Gas Conservation Commission	Scott Danigole	471-0055	555
#58 Brd of Examiners for Engineers and Architects	Eric Kasik	471-0053	553
#59 Board of Geologists	Eric Kasik	471-0053	553
#60 Ethanol Board	Clint Verner	471-0056	556
#61 Dairy Industry Development Board	Clint Verner	471-0056	556
#62 Board of Examiners for Land Surveyors	Eric Kasik	471-0053	553
#63 Board of Public Accountancy	Shelly Glaser	471-0052	552
#64 State Patrol	Kenneth Boggs	471-0050	560
#65 DAS - Personnel and Claims	Suzanne Houlden	471-0057	557
#65 DAS - Admin, CIO, Acctng, Materiel, TSB, Budget	Eric Kasik	471-0053	553
#66 Abstractors Board of Examiners	Eric Kasik	471-0053	553
#67 Equal Opportunity Commission	Nikki Swope	471-0042	558
#68 Latino American Commission	Nikki Swope	471-0042	558
#69 Nebraska Arts Council	Eric Kasik	471-0053	553
#70 Foster Care Review Office	Mikayla Findlay	471-0062	562
#72 Dept of Economic Development	Clint Verner	471-0056	556
#73 Bd of Examiners for Landscape Architects	Eric Kasik	471-0053	553
#74 Power Review Board	Scott Danigole	471-0055	555
#75 Investment Council	Bill Biven	471-0054	554
#76 Commission on Indian Affairs	Nikki Swope	471-0042	558
#77 Commission of Industrial Relations	Suzanne Houlden	471-0057	557
#78 Crime Commission	Kenneth Boggs	471-0050	560
#81 Commission for the Blind and Visually Impaired	Nikki Swope	471-0042	558
#82 Commission on the Deaf and Hard of Hearing	Nikki Swope	471-0042	558
#83 Community Colleges	Suzanne Houlden	471-0057	557
#84 Dept of Environment and Energy	Clint Verner	471-0056	556
#85 Public Employees Retirement System	Bill Biven	471-0054	554
#86 Dry Bean Commission	Clint Verner	471-0056	556
#87 Political Accountability and Disclosure	Nikki Swope	471-0042	558
#88 Corn Board	Clint Verner	471-0056	556
#89 Hemp Commission	Clint Verner	471-0056	556
#90 African American Affairs Comm	Nikki Swope	471-0042	558
#91 Tourism Commission	Eric Kasik	471-0053	553
#92 Grain Sorghum Board	Clint Verner	471-0056	556
#93 Tax Equalization and Review Commission	John Wiemer	471-0051	563
#94 Commission on Public Advocacy	Kenneth Boggs	471-0050	560
#95 Dry Pea & Lentil Commission	Clint Verner	471-0056	556
#97 Asian American Commission	Nikki Swope	471-0042	558

Committee Book to the Floor

Agency 3 - Legislative Council

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	27,929,882	27,509,640	27,714,440	27,509,640	27,714,440
Cash	285,434	285,434	285,434	370,200	370,000
Federal	39,270	39,270	39,270	39,270	39,270
Revolving	0	0	0	0	0
PSL	21,459,394	22,477,530	22,994,656	22,610,804	23,429,749
Total Appropriation	28,254,586	27,834,344	28,039,144	27,919,110	28,123,710
Total					
General	27,929,882	27,509,640	27,714,440	27,509,640	27,714,440
Cash	285,434	285,434	285,434	370,200	370,000
Federal	39,270	39,270	39,270	39,270	39,270
Revolving	0	0	0	0	0
PSL	21,459,394	22,477,530	22,994,656	22,610,804	23,429,749
Total Appropriation	28,254,586	27,834,344	28,039,144	27,919,110	28,123,710

Operations				FY2025-26	FY2026-27
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122 - Legislative Services

1% January Pay Advancement

Legislative personnel policies allow for a pay advancement for all employees of the Legislature in their current position for at least one year, to be implemented on January 1 of each year. The percentage increase is approved by the Executive Board. The Committee approved the PSL required for a 1% increase on January 1, 2026, and an additional 1% increase on January 1, 2027.

General	0			0	
Cash	0			0	
Federal	0			0	
Revolving	0			0	
PSL	50,520			152,570	

2025-27 Preliminary Health Insurance

General	0			0	
Cash	0			0	
Federal	0			0	
Revolving	0			0	
PSL	0			0	

2025-27 Preliminary Salary Increase

General	0			0	
Cash	0			0	
Federal	0			0	
Revolving	0			0	
PSL	328,380			667,874	

Amend Biotechnology Dev Cash Fund to allow transfers to General Fund and include termination date

The fund balance is just over \$1,500 as of March 31, 2025, and is no longer used. The fund was created for the Bioscience Steering Committee, which was required to prepare a report for the 105th Legislature. The committee is no longer active.

General	0			0	
Cash	0			0	
Federal	0			0	
Revolving	0			0	
PSL	0			0	

Annualize LB 247A

The appropriation was originally added in FY2022-23 for the Mental Health Crisis Hotline Task Force. The task force has since terminated, and the appropriation is removed from the base.

General	-4,000	-4,000
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Cost of Annualizing The January 1 Pay Advancement

A 2% pay advancement was approved by the Executive Board and implemented on January 1, 2025. Pay advancement applies to any employee of the Legislature in their current position for at least one year. Costs for this issue are a result of annualizing the increase on January 1, 2025 from a half year to a full fiscal year. The Committee included the PSL for the issue.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	202,080	202,080

LONG/SHORT Session

This issue relates to the difference in cost for a long session (90-day) as compared to a short session (60-day). It has been customary to reduce appropriations in fiscal years containing a short session and restore the funds in fiscal years containing a long session. This issue relates only to Legislative Services and the Clerk of the Legislature.

General	-219,600	2,000
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Reappropriate General Funds

The amount of unexpended General Funds for the agency at the end of FY2023-24 was \$13.8 million. In the 2024 special session, \$3.5 million of this reappropriation was lapsed, leaving \$10.3 million. The amounts vary by budget program. If the unexpended General Funds are reappropriated into the next biennium, those amounts would be available to each budget program for use in addition to the new General Fund appropriations authorized. The agency is anticipated to use over \$8 million of the reappropriated funds by the end of FY2026-27.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Salary Increase Adjustment

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	-11,114

Special Session Decrease in Base Appr

General	-86,753	-86,753
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Transfer \$76,156 from NE Leg Shared Information Systems Fund to General Fund in FY26

The fund balance is about \$83,000 as of March 31, 2025. The fund is used in Program 122 - Legislative Services, but has had sporadic expenditures, including no expenditures in FY2024-25.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Transfer committee clerks to program 123

General	-775,000	-775,000
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	-605,000	-605,000

In December 2024, the Executive Board approved a change in the staffing pattern for committee clerks. The new staffing pattern moves eight committee clerk positions from Legislative Services to the Clerk’s Office program. This issue has a net change of zero to the agency budget, but would shift appropriation for these staff from one program to another. In December, an administrative transfer of funds and salary limit was approved for FY24-25 expenses.

Transfer remaining balance of Biotechnology Fund to General Fund in FY26

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The fund balance is just over \$1,500 as of March 31, 2025, and is no longer used. The fund was created for the Bioscience Steering Committee, which was required to prepare a report for the 105th Legislature. The committee is no longer active.

123 - Clerk of the Legislature**1% January Pay Advancement**

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	22,762	68,741

Legislative personnel policies allow for a pay advancement for all employees of the Legislature in their current position for at least one year, to be implemented on January 1 of each year. The percentage increase is approved by the Executive Board. The Committee approved the PSL required for a 1% increase on January 1, 2026, and an additional 1% increase on January 1, 2027.

2025-27 Preliminary Health Insurance

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	147,950	300,907

Additional Cash fund appropriation for lobbyist registration expenses

General	0	0
Cash	10,500	15,800
Federal	0	0
Revolving	0	0
PSL	0	0

The Clerk of the Legislature requested additional cash fund authority related to the technology expenses from the Clerk of the Legislature Cash Fund. Expenses are associated with a wireless network for lobbyists, whose registration fees fund the cash fund.

Cost of Annualizing The January 1 Pay Advancement

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	91,046	91,046

A 2% pay advancement was approved by the Executive Board and implemented on January 1, 2025. Pay advancement applies to any employee of the Legislature in their current position for at least one year. Costs for this issue are a result of annualizing the increase on January 1, 2025 from a half year to a full fiscal year. The Committee included the PSL for the issue.

General Increase/Decrease	General	0	0
	Cash	1,365	1,365
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Increased Cash Fund authority	General	0	0
	Cash	47,901	42,401
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Clerk of the Legislature requested additional cash fund authority related to the technology expenses from the Clerk of the Legislature Cash Fund. Expenses are associated with a wireless network for lobbyists, whose registration fees fund the cash fund.

LONG/SHORT Session	General	-69,782	1,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

This issue relates to the difference in cost for a long session (90-day) as compared to a short session (60-day). It has been customary to reduce appropriations in fiscal years containing a short session and restore the funds in fiscal years containing a long session. This issue relates only to Legislative Services and the Clerk of the Legislature.

Reappropriate General Funds	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The amount of unexpended General Funds for the agency at the end of FY2023-24 was \$13.8 million. In the 2024 special session, \$3.5 million of this reappropriation was lapsed, leaving \$10.3 million. The amounts vary by budget program. If the unexpended General Funds are reappropriated into the next biennium, those amounts would be available to each budget program for use in addition to the new General Fund appropriations authorized. The agency is anticipated to use over \$8 million of the reappropriated funds by the end of FY2026-27.

Salary Increase Adjustment	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	-5,007

Special Session Decrease in Base Appr	General	-37,607	-37,607
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	-22,948	-22,948

Reduce base appropriation for one-time special session costs.

Transfer committee clerks from program 122	General	775,000	775,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	605,000	605,000

In December 2024, the Executive Board approved a change in the staffing pattern for committee clerks. The new staffing pattern moves eight committee clerk positions from Legislative Services to the Clerk's Office program. This issue has a net change of zero to the agency budget, but would shift appropriation for these staff from one program to another. In December, an administrative transfer of funds and salary limit was approved for FY24-25 expenses.

126 - Legislative Research Services**1% January Pay Advancement**

Legislative personnel policies allow for a pay advancement for all employees of the Legislature in their current position for at least one year, to be implemented on January 1 of each year. The percentage increase is approved by the Executive Board. The Committee approved the PSL required for a 1% increase on January 1, 2026, and an additional 1% increase on January 1, 2027.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	3,996	12,068

2025-27 Preliminary Health Insurance

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	25,977	52,834

Cost of Annualizing The January 1 Pay Advancement

A 2% pay advancement was approved by the Executive Board and implemented on January 1, 2025. Pay advancement applies to any employee of the Legislature in their current position for at least one year. Costs for this issue are a result of annualizing the increase on January 1, 2025 from a half year to a full fiscal year. The Committee included the PSL for the issue.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	15,986	15,986

Reappropriate General Funds

The amount of unexpended General Funds for the agency at the end of FY2023-24 was \$13.8 million. In the 2024 special session, \$3.5 million of this reappropriation was lapsed, leaving \$10.3 million. The amounts vary by budget program. If the unexpended General Funds are reappropriated into the next biennium, those amounts would be available to each budget program for use in addition to the new General Fund appropriations authorized. The agency is anticipated to use over \$8 million of the reappropriated funds by the end of FY2026-27.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Salary Increase Adjustment

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	-879

127 - Revisor of Statutes**1% January Pay Advancement**

Legislative personnel policies allow for a pay advancement for all employees of the Legislature in their current position for at least one year, to be implemented on January 1 of each year. The percentage increase is approved by the Executive Board. The Committee approved the PSL required for a 1% increase on January 1, 2026, and an additional 1% increase on January 1, 2027.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	7,781	23,499

2025-27 Preliminary Health Insurance

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	50,577	102,865

Additional Legal Counsel for the Office of Revisor

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	99,050	103,041

The Revisor of Statutes is requesting funding for one new position, a Legal Counsel. Requested funding totals \$144,164 in FY26 and \$145,764 in FY26. An additional Legal Counsel will aid in addressing the increasing demands for the bill drafting services provided by the office. The volume and complexity of bills and amendments submitted for drafting continues to increase, as well as the amount of work to complete requests. An additional staff will also ensure continuity of service with upcoming retirements in the office. The Executive Board has given initial approval to add a legal counsel in FY2025-26. The Committee approved the PSL for the issue.

Cost of Annualizing The January 1 Pay Advancement

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	31,124	31,124

A 2% pay advancement was approved by the Executive Board and implemented on January 1, 2025. Pay advancement applies to any employee of the Legislature in their current position for at least one year. Costs for this issue are a result of annualizing the increase on January 1, 2025 from a half year to a full fiscal year. The Committee included the PSL for the issue.

General Increase/Decrease

General	0	0
Cash	25,000	25,000
Federal	0	0
Revolving	0	0
PSL	0	0

The increased cash fund appropriation is to utilize the Statutes Cash Fund for publication expenses.

Reappropriate General Funds

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The amount of unexpended General Funds for the agency at the end of FY2023-24 was \$13.8 million. In the 2024 special session, \$3.5 million of this reappropriation was lapsed, leaving \$10.3 million. The amounts vary by budget program. If the unexpended General Funds are reappropriated into the next biennium, those amounts would be available to each budget program for use in addition to the new General Fund appropriations authorized. The agency is anticipated to use over \$8 million of the reappropriated funds by the end of FY2026-27.

Salary Increase Adjustment

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	-1,712

Special Session Decrease in Base Appr	General	-2,500	-2,500
	Cash	0	0
	Federal	0	0
Reduce base appropriation for one-time special session costs.	Revolving	0	0
	PSL	-2,245	-2,245

129 - Legislative Audit

1% January Pay Advancement

Legislative personnel policies allow for a pay advancement for all employees of the Legislature in their current position for at least one year, to be implemented on January 1 of each year. The percentage increase is approved by the Executive Board. The Committee approved the PSL required for a 1% increase on January 1, 2026, and an additional 1% increase on January 1, 2027.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	3,775	11,401

2025-27 Preliminary Health Insurance

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	24,541	49,912

Cost of Annualizing The January 1 Pay Advancement

A 2% pay advancement was approved by the Executive Board and implemented on January 1, 2025. Pay advancement applies to any employee of the Legislature in their current position for at least one year. Costs for this issue are a result of annualizing the increase on January 1, 2025 from a half year to a full fiscal year. The Committee included the PSL for the issue.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	15,102	15,102

Reappropriate General Funds

The amount of unexpended General Funds for the agency at the end of FY2023-24 was \$13.8 million. In the 2024 special session, \$3.5 million of this reappropriation was lapsed, leaving \$10.3 million. The amounts vary by budget program. If the unexpended General Funds are reappropriated into the next biennium, those amounts would be available to each budget program for use in addition to the new General Fund appropriations authorized. The agency is anticipated to use over \$8 million of the reappropriated funds by the end of FY2026-27.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Salary Increase Adjustment

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	-830

501 - Intergovernmental Cooperation**Reappropriate General Funds**

The amount of unexpended General Funds for the agency at the end of FY2023-24 was \$13.8 million. In the 2024 special session, \$3.5 million of this reappropriation was lapsed, leaving \$10.3 million. The amounts vary by budget program. If the unexpended General Funds are reappropriated into the next biennium, those amounts would be available to each budget program for use in addition to the new General Fund appropriations authorized. The agency is anticipated to use over \$8 million of the reappropriated funds by the end of FY2026-27.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

504 - Office of Public Counsel**1% January Pay Advancement**

Legislative personnel policies allow for a pay advancement for all employees of the Legislature in their current position for at least one year, to be implemented on January 1 of each year. The percentage increase is approved by the Executive Board. The Committee approved the PSL required for a 1% increase on January 1, 2026, and an additional 1% increase on January 1, 2027.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	8,863	26,766

2025-27 Preliminary Health Insurance

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	57,610	117,169

Cost of Annualizing The January 1 Pay Advancement

A 2% pay advancement was approved by the Executive Board and implemented on January 1, 2025. Pay advancement applies to any employee of the Legislature in their current position for at least one year. Costs for this issue are a result of annualizing the increase on January 1, 2025 from a half year to a full fiscal year. The Committee included the PSL for the issue.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	35,452	35,452

PSL Base Adjustment

The budget request includes an increase in PSL only for program 504 of \$120,000 per fiscal year. The additional PSL is due to increases in salaries over the prior year and the lack of the necessary corresponding PSL related to the increases. The program has sufficient funding to pay for current salary levels, but requires a base increase in PSL only. This base adjustment relates to current salary obligations, and not any new salary adjustments in FY26 and FY27.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	120,000	120,000

Reappropriate General Funds

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The amount of unexpended General Funds for the agency at the end of FY2023-24 was \$13.8 million. In the 2024 special session, \$3.5 million of this reappropriation was lapsed, leaving \$10.3 million. The amounts vary by budget program. If the unexpended General Funds are reappropriated into the next biennium, those amounts would be available to each budget program for use in addition to the new General Fund appropriations authorized. The agency is anticipated to use over \$8 million of the reappropriated funds by the end of FY2026-27.

Salary Increase Adjustment

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	-1,950

638 - Fiscal and Program Analysis**1% January Pay Advancement**

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	7,307	22,067

Legislative personnel policies allow for a pay advancement for all employees of the Legislature in their current position for at least one year, to be implemented on January 1 of each year. The percentage increase is approved by the Executive Board. The Committee approved the PSL required for a 1% increase on January 1, 2026, and an additional 1% increase on January 1, 2027.

2025-27 Preliminary Health Insurance

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	47,496	96,599

Cost of Annualizing The January 1 Pay Advancement

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	29,228	29,228

A 2% pay advancement was approved by the Executive Board and implemented on January 1, 2025. Pay advancement applies to any employee of the Legislature in their current position for at least one year. Costs for this issue are a result of annualizing the increase on January 1, 2025 from a half year to a full fiscal year. The Committee included the PSL for the issue.

Division Exec Assist Position from 1.0 FTE to 0.25

General	0	-87,582
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	-79,683

In the 2021-2023 biennial budget cycle, the Fiscal Office was approved an increase to move one part time Division Executive Assistant to full time to have two budgeted full time Division Executive Assistants, beginning in FY2022-23. Previously to that request, the office had one budgeted full time Division Executive Assistant and one part-time Division Executive Assistant only employed to provide assistance during the legislative session. The office has employed two full time Division Executive Assistants, beginning in January of 2024. However, going forward, with the retirement of one of these individuals, one full time position and one part time position (during session) is sufficient to complete the responsibilities of the position. This issue includes a PSL reduction of \$79,683 in FY27.

PSL base adjustment

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	-250,000	-250,000

Over the past few years, numerous retirements in the fiscal office have occurred, and new personnel hired for those positions, starting at lower salaries than the long-term employees. In the previous biennium, a base reduction was enacted to lower the overall base budget of the program to more accurately reflect the budgeted need for salaries. There was no change to the salary limitation. The current PSL level is too high relative to the overall budget of the program, and a reduction of 250,000 in salary limitation would more closely align the PSL with the budgeted salaries.

Reappropriate General Funds

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The amount of unexpended General Funds for the agency at the end of FY2023-24 was \$13.8 million. In the 2024 special session, \$3.5 million of this reappropriation was lapsed, leaving \$10.3 million. The amounts vary by budget program. If the unexpended General Funds are reappropriated into the next biennium, those amounts would be available to each budget program for use in addition to the new General Fund appropriations authorized. The agency is anticipated to use over \$8 million of the reappropriated funds by the end of FY2026-27.

Salary Increase Adjustment

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	-1,608

Agency 5 - Supreme Court

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	232,815,953	232,815,953	232,815,953	238,587,340	243,917,629
Cash	16,956,718	16,956,718	16,956,718	16,997,210	17,038,662
Federal	949,808	949,808	949,808	971,986	994,491
Revolving	0	0	0	0	0
PSL	132,234,000	132,234,000	132,234,000	135,759,938	139,048,224
Total Appropriation	250,722,479	250,722,479	250,722,479	256,556,536	261,950,782
Aid					
General	270,000	270,000	270,000	270,000	270,000
Cash	770,000	770,000	770,000	770,000	770,000
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	1,040,000	1,040,000	1,040,000	1,040,000	1,040,000
Total					
General	233,085,953	233,085,953	233,085,953	238,857,340	244,187,629
Cash	17,726,718	17,726,718	17,726,718	17,767,210	17,808,662
Federal	949,808	949,808	949,808	971,986	994,491
Revolving	0	0	0	0	0
PSL	132,234,000	132,234,000	132,234,000	135,759,938	139,048,224
Total Appropriation	251,762,479	251,762,479	251,762,479	257,596,536	262,990,782
Operations				FY2025-26	FY2026-27
3 - Salaries-Supreme Court Judges					
2025-27 Preliminary Health Insurance					
	General	0	0		
	Cash	0	0		
	Federal	0	0		
	Revolving	0	0		
	PSL	0	0		
Health Insurance Request					
	General	21,131	44,586		
	Cash	0	0		
	Federal	0	0		
	Revolving	0	0		
	PSL	0	0		
4 - Salaries-Appeals Court Judges					
2025-27 Preliminary Health Insurance					
	General	0	0		
	Cash	0	0		
	Federal	0	0		
	Revolving	0	0		
	PSL	0	0		
Health Insurance Request					
	General	18,942	39,968		
	Cash	0	0		
	Federal	0	0		
	Revolving	0	0		
	PSL	0	0		

5 - Salaries-Retired Judges**2025-27 Preliminary Health Insurance**

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

6 - Salaries-District Court Judges**2025-27 Preliminary Health Insurance**

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Health Insurance Request

General	182,479	385,031
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

7 - Salaries-County Court Judges**2025-27 Preliminary Health Insurance**

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Health Insurance Request

General	152,724	322,248
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

52 - Court Operations**2025-27 Preliminary Health Insurance**

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	1,166,250	2,371,972

Health Insurance Request

General	237,787	501,731
Cash	4,719	9,957
Federal	2,354	4,967
Revolving	0	0
PSL	0	0

Interpreters

General	550,000	550,000
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The Appropriations Committee appropriated \$600,000 each fiscal year to maintain the rate increases for interpreters that began in 2023. This includes \$550,000 in Program 52 and \$50,000 in Program 67.

IT Migration	General	0	0
	Cash	0	0
	Federal	0	0
The agency wanted to improve their technology within the judicial branch but it was recommended to use their current appropriations to fund this issue. The Committee decided to approve the PSL only.	Revolving	0	0
	PSL	122,500	126,175

Salary Increase Adjustment	General	1,303,985	2,607,969
	Cash	25,864	51,727
	Federal	12,932	25,864
	Revolving	0	0
	PSL	0	-39,473

67 - Probation

2025-27 Preliminary Health Insurance	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	1,001,553	2,037,004

Federal Fund Authority	General	0	0
	Cash	0	0
	Federal	-148,500	-148,500
	Revolving	0	0
	PSL	0	0

Health Insurance Request	General	112,640	237,670
	Cash	0	0
	Federal	616	1,300
	Revolving	0	0
	PSL	0	0

Interpreters	General	50,000	50,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

IT Migration	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	122,500	126,175

Probation Position Transfer	General	-5,540,090	-5,540,090
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	-4,406,640	-4,406,640

Salary Increase Adjustment	General	1,146,987	2,293,974
	Cash	0	0
	Federal	6,276	12,552
	Revolving	0	0
	PSL	0	-33,899

235 - Probation Contractual Services

2025-27 Preliminary Health Insurance	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
2025-27 Preliminary Salary Increase	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	5,109	10,391
Health Insurance Request	General	0	0
	Cash	4,026	8,495
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Salary Increase Adjustment	General	0	0
	Cash	5,883	11,765
	Federal	0	0
	Revolving	0	0
	PSL	0	-173

420 - Specialized Court Operations

2025-27 Preliminary Health Insurance	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
2025-27 Preliminary Salary Increase	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	154,245	313,711
Health Insurance Request	General	83,347	175,862
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Salary Increase Adjustment	General	177,609	355,219
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	-5,221

434 - Office of Public Guardian

2025-27 Preliminary Health Insurance	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
2025-27 Preliminary Salary Increase	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	68,432	139,180

Health Insurance Request	General	34,166	72,090
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Salary Increase Adjustment	General	78,800	157,599
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	-2,316

435 - Community Corrections
2025-27 Preliminary Health Insurance

	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase

	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	325,874	662,778

Health Insurance Request

	General	303,061	639,459
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Probation Position Transfer

	General	5,540,090	5,540,090
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	4,406,640	4,406,640

Salary Increase Adjustment

	General	375,235	750,471
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	-11,029

437 - Juvenile Justice
2025-27 Preliminary Health Insurance

	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase

	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	559,475	1,137,885

Federal Fund Authority

	General	0	0
	Cash	0	0
	Federal	148,500	148,500
	Revolving	0	0
	PSL	0	0

Health Insurance Request

General	298,276	629,362
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Salary Increase Adjustment

General	644,218	1,288,437
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	-18,936

Agency 7 - Governor

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	2,211,929	2,211,929	2,211,929	2,211,929	2,211,929
Cash	0	0	0	0	0
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	1,732,185	1,773,053	1,815,147	1,785,069	1,837,954
Total Appropriation	2,211,929	2,211,929	2,211,929	2,211,929	2,211,929
Total					
General	2,211,929	2,211,929	2,211,929	2,211,929	2,211,929
Cash	0	0	0	0	0
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	1,732,185	1,773,053	1,815,147	1,785,069	1,837,954
Total Appropriation	2,211,929	2,211,929	2,211,929	2,211,929	2,211,929

Operations	FY2025-26	FY2026-27
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2 - Salary-Governor

2025-27 Preliminary Health Insurance	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

17 - Office of the Governor Umbrella

Create umbrella program for program 18 and 21	General	2,060,029	2,060,029
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	1,680,069	1,734,743

The Policy Research Office (Program 18) and the Office of the Governor (Program 21) budget programs are being combined under one umbrella program. There is no net change to the amount of funds appropriated.

Salary Increase Adjustment

	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	-1,789

18 - Policy Research Office

2025-27 Preliminary Health Insurance	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase

	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	20,036	40,751

Move appropriation to umbrella program	General	-741,547	-741,547
	Cash	0	0
	Federal	0	0
The appropriation for Program 18 (Policy Research Office) is being transferred to the new umbrella program.	Revolving	0	0
	PSL	-636,493	-657,208

21 - Office of the Governor

2025-27 Preliminary Health Insurance	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	32,848	66,807

Move appropriation for prog 21 to umbrella program	General	-1,318,482	-1,318,482
	Cash	0	0
	Federal	0	0
The appropriation for Program 21 (Office of the Governor) is being transferred to the new umbrella program.	Revolving	0	0
	PSL	-1,043,576	-1,077,535

Agency 8 - Lt. Governor

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	160,748	160,748	160,748	160,748	160,748
Cash	0	0	0	0	0
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	89,380	89,769	90,178	89,848	90,316
Total Appropriation	160,748	160,748	160,748	160,748	160,748
Total					
General	160,748	160,748	160,748	160,748	160,748
Cash	0	0	0	0	0
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	89,380	89,769	90,178	89,848	90,316
Total Appropriation	160,748	160,748	160,748	160,748	160,748
Operations				FY2025-26	FY2026-27
8 - Salary-Lieutenant Governor					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
124 - Office of the Lieutenant Governor					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	468	952
Salary Increase Adjustment					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	-16

Agency 9 - Sec of State

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	3,279,347	3,112,528	3,112,528	3,212,731	3,278,516
Cash	8,325,842	9,367,126	8,910,346	9,502,035	9,212,565
Federal	1,189,818	1,239,818	1,239,818	1,189,818	1,189,818
Revolving	1,028,648	1,041,035	1,053,890	1,039,142	1,049,637
PSL	3,551,398	3,475,148	3,561,750	3,664,057	3,776,715
Total Appropriation	13,823,655	14,760,507	14,316,582	14,943,726	14,730,536
Aid					
General	0	0	0	0	0
Cash	0	0	0	0	0
Federal	50,000	0	0	50,000	50,000
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	50,000	0	0	50,000	50,000
Total					
General	3,279,347	3,112,528	3,112,528	3,212,731	3,278,516
Cash	8,325,842	9,367,126	8,910,346	9,502,035	9,212,565
Federal	1,239,818	1,239,818	1,239,818	1,239,818	1,239,818
Revolving	1,028,648	1,041,035	1,053,890	1,039,142	1,049,637
PSL	3,551,398	3,475,148	3,561,750	3,664,057	3,776,715
Total Appropriation	13,873,655	14,760,507	14,316,582	14,993,726	14,780,536

Operations

9 - Salary-Secretary of State

	FY2025-26	FY2026-27
2025-27 Preliminary Health Insurance		
General	2,827	5,965
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

20 - Services and Administration

2025-27 Preliminary Health Insurance		
General	0	0
Cash	38,687	81,630
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	70,158	142,690
Federal	0	0
Revolving	0	0
PSL	60,928	123,918

Carryover Business Filing System Funding

General	0	0
Cash	1,000,000	400,000
Federal	0	0
Revolving	0	0
PSL	0	0

The Secretary of State is in the process of updating the Business Filing System. The project is underway, but not yet complete. Unexpended funds are being appropriated so the project can be completed.

Salary Increase Adjustment	General	0	0
	Cash	0	-2,374
	Federal	0	0
	Revolving	0	0
	PSL	0	-2,062

Take over Lease from Capitol Commission	General	0	0
	Cash	0	180,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Space that has been utilized by the Secretary of State during the Capitol Renovation project was paid for by the Capitol Commission. Beginning in FY27, the Secretary of State is responsible for paying the lease cost to maintain utilizing the space.

45 - Election Administration

2025-27 Preliminary Health Insurance	General	19,679	41,523
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	32,357	65,809
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	28,100	57,150

NEMA Grant	General	0	0
	Cash	50,601	50,601
	Federal	0	0
	Revolving	0	0
	PSL	0	0

A grant that has historically been spent as a sub-grant from the Nebraska Emergency Management Agency will be appropriated directly from the Elections Program.

Remove One-Time Fiscal Note Funding from Base	General	-129,700	-129,700
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

One-time funding from LB20A and LB 287A (both 2024), is being eliminated.

Salary Increase Adjustment	General	0	-1,095
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	-951

86 - Records Management

2025-27 Preliminary Health Insurance	General	2,046	4,317
	Cash	6,204	13,090
	Federal	6,171	13,021
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	6,175	12,559
	Cash	10,543	21,443
	Federal	10,494	21,344
	Revolving	0	0
	PSL	23,631	48,061

Health Insurance Adjustment

General	0	0
Cash	0	0
Federal	-6,171	-13,021
Revolving	0	0
PSL	0	0

Salary Increase Adjustment

General	0	-209
Cash	0	-357
Federal	-10,494	-21,344
Revolving	10,494	20,989
PSL	0	-799

Transfer \$1 million from Records Management Cash to General Fund in FY26

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

One million dollars (\$1,000,000) is being transferred from the Records Management Cash Fund to the General Fund in fiscal year 2026.

Agency 10 - Auditor

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	3,989,059	4,404,886	4,839,707	4,484,179	4,916,768
Cash	2,787,609	2,927,152	2,988,350	2,863,287	2,940,900
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	5,173,541	5,558,295	5,959,682	5,592,048	6,023,275
Total Appropriation	6,776,668	7,332,038	7,828,057	7,347,466	7,857,668
Total					
General	3,989,059	4,404,886	4,839,707	4,484,179	4,916,768
Cash	2,787,609	2,927,152	2,988,350	2,863,287	2,940,900
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	5,173,541	5,558,295	5,959,682	5,592,048	6,023,275
Total Appropriation	6,776,668	7,332,038	7,828,057	7,347,466	7,857,668

Operations	FY2025-26	FY2026-27
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10 - Salary-State Auditor

2025-27 Preliminary Health Insurance	General	3,410	7,195
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

506 - State Audits

2025-27 Preliminary Health Insurance	General	31,350	66,149
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase

	General	104,917	213,384
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	93,184	189,522

Operating Expense Increases

	General	62,500	44,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Funding will address increasing costs such as: subscriptions, conference registrations, and rent increases.

Professional Staff Development and Advancements

	General	292,943	600,532
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	254,427	521,575

Funding will address salary increases associated with employee educational advancements.

Salary Increase Adjustment	General	0	-3,551
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	-3,154

525 - Fed Coop/County/ESU Audits

2025-27 Preliminary Health Insurance	General	0	0
	Cash	17,600	37,136
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	58,078	118,121
	Federal	0	0
	Revolving	0	0
	PSL	70,896	144,191

Salary Increase Adjustment	General	0	0
	Cash	0	-1,966
	Federal	0	0
	Revolving	0	0
	PSL	0	-2,400

Agency 11 - Attorney General

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	8,061,298	8,061,298	8,061,298	8,899,115	9,141,772
Cash	7,908,683	9,264,655	9,585,230	8,088,856	8,222,033
Federal	1,874,825	1,917,935	1,962,653	1,917,370	1,961,254
Revolving	2,093,308	2,183,916	2,277,819	2,165,109	2,237,497
PSL	12,275,382	12,752,998	13,125,727	12,749,467	13,107,151
Total Appropriation	19,938,114	21,427,804	21,887,000	21,070,450	21,562,556
Total					
General	8,061,298	8,061,298	8,061,298	8,899,115	9,141,772
Cash	7,908,683	9,264,655	9,585,230	8,088,856	8,222,033
Federal	1,874,825	1,917,935	1,962,653	1,917,370	1,961,254
Revolving	2,093,308	2,183,916	2,277,819	2,165,109	2,237,497
PSL	12,275,382	12,752,998	13,125,727	12,749,467	13,107,151
Total Appropriation	19,938,114	21,427,804	21,887,000	21,070,450	21,562,556

Operations		FY2025-26	FY2026-27
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11 - Salary-Attorney General

2025-27 Preliminary Health Insurance	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

290 - Multistate Settlement

2025-27 Preliminary Health Insurance	General	0	0
	Cash	19,250	40,618
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase

	General	0	0
	Cash	81,338	165,428
	Federal	0	0
	Revolving	0	0
	PSL	70,639	143,668

End transfer to Financial Literacy Cash Fund

	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

\$500,000 per year has been transferred from the State Settlement Cash Fund to the Financial Literacy Cash Fund in prior fiscal years. This transfer will no longer take place beginning in fiscal year 2026.

Salary Increase Adjustment

	General	0	0
	Cash	0	-2,752
	Federal	0	0
	Revolving	0	0
	PSL	0	-2,390

507 - Interpretation and Application of Law**2025-27 Preliminary Health Insurance**

General	44,000	92,840
Cash	8,063	17,013
Federal	12,177	25,693
Revolving	5,335	11,257
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	283,446	576,485

Bureau Support Costs

General	200,000	200,000
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Funding will address the results of more attorneys on staff. Items such as office space, travel costs, and additional software suites and licenses will be funded. When new attorneys were hired in the FY24-25 biennium, these costs were not funded.

Employee Transfers

General	200,000	200,000
Cash	-200,000	-200,000
Federal	0	0
Revolving	0	0
PSL	0	0

Two Assistant Attorneys General are being transferred from the Civil Bureau (Cash funded) to the Criminal Bureau (General funded) to address shifting workload issues.

Medicaid Fraud Cash Fund

General	200,000	200,000
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Recoveries that fund the Medicaid Fraud Cash Fund have decreased in recent years. Insufficient Cash Fund recoveries are available to fund the state's portion of the federal match requirement. General Funds are provided to meet the required match (25% state, 75% federal).

Salary Increase Adjustment

General	193,817	387,634
Cash	21,522	43,043
Federal	30,368	60,736
Revolving	66,466	132,932
PSL	0	-9,594

Tobacco Appropriation

General	0	0
Cash	250,000	250,000
Federal	0	0
Revolving	0	0
PSL	120,000	123,600

Two positions are being funded (1 Investigator, 1 Data Analyst) to address changing and growing issues related to the Tobacco Master Settlement Agreement.

Agency 12 - Treasurer

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	1,970,027	1,166,678	1,167,479	1,167,378	1,169,002
Cash	3,907,864	3,885,766	3,966,455	3,903,152	4,001,151
Federal	1,888,708	1,842,169	1,842,169	1,842,169	1,842,169
Revolving	0	0	0	0	0
PSL	3,658,566	2,891,713	2,975,166	3,673,858	3,789,595
Total Appropriation	7,766,599	6,894,613	6,976,103	6,912,699	7,012,322
Aid					
General	9,250,000	0	0	0	0
Cash	44,360,000	14,360,000	14,360,000	44,660,000	44,660,000
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	53,610,000	14,360,000	14,360,000	44,660,000	44,660,000
Total					
General	11,220,027	1,166,678	1,167,479	1,167,378	1,169,002
Cash	48,267,864	18,245,766	18,326,455	48,563,152	48,661,151
Federal	1,888,708	1,842,169	1,842,169	1,842,169	1,842,169
Revolving	0	0	0	0	0
PSL	3,658,566	2,891,713	2,975,166	3,673,858	3,789,595
Total Appropriation	61,376,599	21,254,613	21,336,103	51,572,699	51,672,322
Operations				FY2025-26	FY2026-27
12 - Salary-State Treasurer					
2025-27 Preliminary Health Insurance			General	1,463	3,087
			Cash	2,530	5,338
			Federal	0	0
			Revolving	0	0
			PSL	0	0
24 - State Disbursement Unit					
2025-27 Preliminary Health Insurance			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase			General	24,518	49,866
			Cash	0	0
			Federal	39,247	79,822
			Revolving	0	0
			PSL	55,377	112,628
AS Assessments					
			General	-1,447	-1,447
			Cash	0	0
			Federal	-2,171	-2,171
			Revolving	0	0
			PSL	0	0

Salary Increase Adjustment	General	-24,518	-49,866
	Cash	0	0
	Federal	-39,247	-79,822
	Revolving	0	0
	PSL	0	-1,874

Vacant Position Reduction	General	-52,665	-52,665
	Cash	-4,236	-4,236
	Federal	-44,368	-44,368
	Revolving	0	0
	PSL	-87,944	-87,944

Positions that have been vacant for an extended period of time are being eliminated.

**475 - Achieving a Better Life Experience (ABLE) program
2025-27 Preliminary Health Insurance**

General	0	0
Cash	3,223	6,801
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	7,774	15,811
Federal	0	0
Revolving	0	0
PSL	6,750	13,729

AS Assessments

General	0	0
Cash	-358	-358
Federal	0	0
Revolving	0	0
PSL	0	0

Salary Increase Adjustment

General	0	0
Cash	0	-263
Federal	0	0
Revolving	0	0
PSL	0	-228

480 - Opportunity Scholarships

Reduce ops for opportunity scholarships due to referendum

General	-750,000	-750,000
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	-12,500	-12,500

With the adoption of Referendum Measure 425 in the November 2024 general election, operations funding for the Opportunity Scholarship program is no longer needed.

503 - Treasury Management

2025-27 Preliminary Health Insurance

General	0	0
Cash	2,464	5,199
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	25,012	50,871
Federal	0	0
Revolving	0	0
PSL	21,723	44,181

AS Assessments	General	0	0
	Cash	-1,928	-1,928
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Salary Increase Adjustment	General	0	0
	Cash	0	-847
	Federal	0	0
	Revolving	0	0
	PSL	0	-735

Transfer \$500,000 from Treasury Management Cash to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

\$500,000 is being transferred from the Treasury Management Cash Fund to the General Fund in FY26.

505 - Educational Savings Plan	General	0	0
2025-27 Preliminary Health Insurance	Cash	1,276	2,692
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	10,849	22,064
	Federal	0	0
	Revolving	0	0
	PSL	9,422	19,162

AS Assessments	General	0	0
	Cash	-338	-338
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Salary Increase Adjustment	General	0	0
	Cash	0	-367
	Federal	0	0
	Revolving	0	0
	PSL	0	-318

512 - Unclaimed Property	General	0	0
2025-27 Preliminary Health Insurance	Cash	16,181	34,142
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	25,867	52,609
	Federal	0	0
	Revolving	0	0
	PSL	22,464	45,688

AS Assessments	General	0	0
	Cash	-1,968	-1,968
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Salary Increase Adjustment	General	0	0
	Cash	0	-875
	Federal	0	0
	Revolving	0	0
	PSL	0	-760

Transfer \$1 million from Unclaimed Property Trust to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

\$1,000,000 is being transferred from the Unclaimed Property Trust to the General Fund in FY26.

Vacant Position Reduction	General	0	0
	Cash	-91,060	-91,060
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Two positions that have been vacant for an extended period of time are being eliminated.

PSL related to these positions is retained to allow the Treasurer flexibility to fill positions if needed.

State Aid	FY2025-26	FY2026-27
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470 - Inland Port Authority Aid			
Annualize LB 164A to rebase program			
Per LB 164A, funding is being rebased for the Inland Port Authority program. Unexpended funds remaining as of June 30, 2025 are being reappropriated for FY26.	General	0	0
	Cash	-5,000,000	-5,000,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

480 - Opportunity Scholarships			
Reduce opportunity scholarship aid due to referendum			
With the adoption of Referendum Measure 425 in the November 2024 general election, aid funding for the Opportunity Scholarship program is no longer needed.	General	-9,250,000	-9,250,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

663 - Sports Arena Facility Support Fund			
Rebase aid appropriation to reflect distribution			
The appropriation of Cash Funds is being increased in the Sports Arena Financing program to better reflect actual amounts.	General	0	0
	Cash	2,300,000	2,300,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

665 - Convention Center Support Fund			
Rebase aid appropriation to reflect current distribution			
The appropriation of Cash Funds is being increased in the Convention Center Financing program to better reflect actual amounts.	General	0	0
	Cash	3,000,000	3,000,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Agency 13 - Education

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	35,138,515	35,070,386	35,070,386	35,703,605	36,398,043
Cash	4,663,623	5,115,609	4,906,797	5,156,873	4,990,665
Federal	78,058,030	79,710,168	81,352,418	79,964,291	81,872,681
Revolving	2,107,325	2,107,325	2,107,325	2,137,568	2,168,734
PSL	43,193,798	44,297,735	45,477,143	44,555,047	45,957,426
Total Appropriation	119,967,493	122,003,488	123,436,926	122,962,337	125,430,123
Aid					
General	1,282,554,475	1,260,511,837	1,267,186,730	1,308,872,456	1,296,886,601
Cash	350,086,588	417,568,598	417,755,255	434,802,156	453,319,870
Federal	344,159,755	376,131,621	376,131,621	376,131,621	376,131,621
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	1,976,800,818	2,054,212,056	2,061,073,606	2,119,806,233	2,126,338,092
Total					
General	1,317,692,990	1,295,582,223	1,302,257,116	1,344,576,061	1,333,284,644
Cash	354,750,211	422,684,207	422,662,052	439,959,029	458,310,535
Federal	422,217,785	455,841,789	457,484,039	456,095,912	458,004,302
Revolving	2,107,325	2,107,325	2,107,325	2,137,568	2,168,734
PSL	43,193,798	44,297,735	45,477,143	44,555,047	45,957,426
Total Appropriation	2,096,768,311	2,176,215,544	2,184,510,532	2,242,768,570	2,251,768,215
Operations				FY2025-26	FY2026-27
25 - Departmental Administration					
2025-27 Preliminary Health Insurance					
	General			116,556	245,933
	Cash			15,180	32,030
	Federal			176,253	371,894
	Revolving			8,393	17,709
	PSL			0	0
2025-27 Preliminary Salary Increase					
	General			303,355	616,978
	Cash			39,517	80,371
	Federal			458,715	932,955
	Revolving			21,850	44,439
	PSL			716,157	1,456,553
Amend Certification Fund to allow transfers to EFF					
	General			0	0
	Cash			0	0
	Federal			0	0
	Revolving			0	0
	PSL			0	0
Amend NDE Cash Fund to allow transfers to the EFF					
	General			0	0
	Cash			0	0
	Federal			0	0
	Revolving			0	0
	PSL			0	0

Amend Private Postsecondary Career Schools Fund to allow transfers to the EFF	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Amend Tuition Recovery Fund to allow transfers to the EFF	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Annualize LB 1284A Menstrual Products Pilot	General	0	0
	Cash	250,000	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Annualize LB 1284A Teach in Nebraska Today	General	-68,129	-68,129
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	-41,131	-41,131
DAS, OCIO, and Commercial Lease Assessments	General	0	0
	Cash	4,447	7,356
	Federal	83,797	138,591
	Revolving	0	0
	PSL	0	0
ECIDS Data System	General	250,000	297,350
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Enhanced funding will enable the system to provide a more comprehensive view of children's development and the effectiveness of programs, ensuring that resources are allocated effectively and that children receive the support they need from birth through age five.			
Longitudinal Data Partnership (NSWERS)	General	130,893	179,795
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
An advanced data integration and analysis platform designed to bridge the knowledge gap between education and workforce development Between the Nebraska Department of Education, the Nebraska State College System, the University of Nebraska and the six Nebraska public community colleges.			
Professional Practices to Certification Authority	General	0	0
	Cash	160,000	160,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Remove ACT funding	General	-1,500,000	-1,500,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Salary Increase Adjustment	General	0	-10,268
	Cash	0	-1,337
	Federal	0	-15,525
	Revolving	0	-739
	PSL	0	-24,238

Statewide Assessment Services

Nebraska needs a statewide assessment system that communicates student performance effectively and provides meaningful insights to students, teachers, parents, schools, districts, and other stakeholders and also provides a flexible and effective system that recognizes the diverse needs of school districts.

The system must use growth metrics that account for individual student progress over time, including within year and year to year growth, and must also be psychometrically sound, clearly aligned to Nebraska’s content area standards, and must adhere to nationally recognized guidelines and best practices in educational assessment.

General	898,339	898,339
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Transfer \$1 million from Certification Fund to EFF in FY26

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Transfer \$200,000 from Private Postsecondary Career Schools Cash to EFF in FY26

\$100,000 from Private Postsecondary Career Schools Cash Fund (21320) was approved.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Transfer \$300,000 from Tuition Recovery Fund to EFF in FY26

\$100,000 from the Tuition Recovery Fund (21480) was approved.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Transfer \$800,000 from NDE Cash Fund to EFF in FY26

Fund 21300

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

**161 - Education Innovation Fund
2025-27 Preliminary Health Insurance**

General	0	0
Cash	3,278	6,917
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	6,113	12,433
Federal	0	0
Revolving	0	0
PSL	5,311	10,801

Amend Education Improvement Fund to allow transfers to the EFF

Fund 21336

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Amend Expanded Learning Opportunity Grant Fund to allow transfers to the EFF	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
Fund 21337	PSL	0	0
DAS, OCIO, and Commercial Lease Assessments	General	0	0
	Cash	1,412	2,335
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Salary Increase Adjustment	General	0	0
	Cash	0	-206
	Federal	0	0
	Revolving	0	0
	PSL	0	-180
Transfer \$1.7 million from NE Education Improvement Fund to EFF in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
Fund 21336	PSL	0	0
Transfer \$250,000 from Expanded Learning Opportunity Fund to EFF in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
Transfer \$50,000 from Expanded Learning Opportunity Fund (Fund 21337)	PSL	0	0

351 - Vocational Rehabilitation
2025-27 Preliminary Health Insurance

	General	57,981	122,340
	Cash	4,928	10,398
	Federal	271,865	573,635
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase

	General	98,316	199,959
	Cash	8,356	16,995
	Federal	461,009	937,622
	Revolving	0	0
	PSL	494,475	1,005,685

DAS, OCIO, and Commercial Lease Assessments

	General	0	0
	Cash	16	26
	Federal	39,550	65,410
	Revolving	0	0
	PSL	0	0

Salary Increase Adjustment

	General	0	-3,327
	Cash	0	-283
	Federal	0	-15,603
	Revolving	0	0
	PSL	0	-16,736

352 - Disability Determination
2025-27 Preliminary Health Insurance

	General	0	0
	Cash	0	0
	Federal	144,903	305,745
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	0	0
	Federal	211,191	429,531
	Revolving	0	0
	PSL	184,067	374,364

DAS, OCIO, and Commercial Lease Assessments	General	0	0
	Cash	0	0
	Federal	58,978	97,543
	Revolving	0	0
	PSL	0	0

Salary Increase Adjustment	General	0	0
	Cash	0	0
	Federal	0	-7,147
	Revolving	0	0
	PSL	0	-6,229

401 - Services for Deaf and Hard of Hearing

2025-27 Preliminary Health Insurance	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	2,080	4,230
	Cash	3	7
	Federal	0	0
	Revolving	0	0
	PSL	1,775	3,609

Salary Increase Adjustment	General	0	-70
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	-60

402 - Center for Education of Blind/Visually Impaired

2025-27 Preliminary Health Insurance	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	699	1,421
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	595	1,210

Salary Increase Adjustment	General	0	-23
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	-20

School of the Blind Staffing Capacity	General	275,000	275,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The increase in funding requested will assist in NCECBVI providing additional staffing and supports the requests of the local school districts.

State Aid

FY2025-26

FY2026-27

158 - Education Aid

Annualize LB 1284A Dyslexia Research Grant	General	0	0
	Cash	-500,000	-500,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Federal Grant Awards	General	0	0
	Cash	0	0
	Federal	31,971,866	31,971,866
	Revolving	0	0
	PSL	0	0
January TEEOSA recalculation	General	47,182,671	57,178,341
	Cash	248,152	367,026
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Reduce for one-time school mapping LB 1329	General	0	0
	Cash	0	-525,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Special Education base adjustment and 3.5% growth for biennium	General	0	0
	Cash	85,383,341	103,832,374
Committee approved base adjustment (\$67,558,187) plus 3.5% from Education	Federal	0	0
Future Fund	Revolving	0	0
	PSL	0	0
TEEOSA Aid	General	-20,864,690	-42,846,215
	Cash	-415,925	58,882
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Agency 14 - Public Service Comm.

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	2,808,405	2,418,912	2,411,213	2,631,259	2,527,550
Cash	21,056,435	20,886,172	21,051,508	19,927,203	20,134,149
Federal	3,032,062	0	0	0	0
Revolving	0	0	0	0	0
PSL	5,644,825	4,696,197	4,769,960	5,212,353	5,244,475
Total Appropriation	26,896,902	23,305,084	23,462,721	22,558,462	22,661,699
Aid					
General	20,697,004	0	0	0	0
Cash	92,865,000	92,865,000	92,865,000	92,865,000	92,865,000
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	113,562,004	92,865,000	92,865,000	92,865,000	92,865,000
Total					
General	23,505,409	2,418,912	2,411,213	2,631,259	2,527,550
Cash	113,921,435	113,751,172	113,916,508	112,792,203	112,999,149
Federal	3,032,062	0	0	0	0
Revolving	0	0	0	0	0
PSL	5,644,825	4,696,197	4,769,960	5,212,353	5,244,475
Total Appropriation	140,458,906	116,170,084	116,327,721	115,423,462	115,526,699
Operations				FY2025-26	FY2026-27
14 - Salaries-PSC Commissioners					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
19 - Manufactured/Modular Housing					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	10,505	22,166
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	18,421	37,465
			Federal	0	0
			Revolving	0	0
			PSL	15,997	32,534
Salary Increase Adjustment					
			General	0	0
			Cash	0	-623
			Federal	0	0
			Revolving	0	0
			PSL	0	-541

Vacant Position Reduction	General	0	0
	Cash	-71,700	-71,700
	Federal	0	0
	Revolving	0	0
	PSL	-62,294	-62,294

Positions that have been vacant for an extended period of time are being eliminated.

54 - Enf of Stds-Common Carriers
2025-27 Preliminary Health Insurance

General	21,791	45,979
Cash	1,001	2,112
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	41,750	84,912
Cash	1,866	3,794
Federal	0	0
Revolving	0	0
PSL	37,876	77,033

Salary Increase Adjustment

General	0	-1,413
Cash	0	-63
Federal	0	0
Revolving	0	0
PSL	0	-1,282

Shift Consumer Advocate costs between programs

General	-14,444	-14,967
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	-8,556	-8,813

Certain costs and personnel are being shifted to a Cash Funded program to better reflect where work is being done.

Shift General Admin costs to TRS

General	-54,229	-55,916
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	-44,112	-45,435

Certain costs and personnel are being shifted to a Cash Funded program to better reflect where work is being done.

Shift Grain General Funds to Cash Funds

General	-172,014	-177,503
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	-133,947	-137,965

Certain costs and personnel are being shifted to a Cash Funded program to better reflect where work is being done.

60 - Grain Warehouse Surveillance
2025-27 Preliminary Health Insurance

General	0	0
Cash	2,222	4,688
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	3,286	6,683
Federal	0	0
Revolving	0	0
PSL	2,854	5,804

Salary Increase Adjustment

General	0	0
Cash	0	-111
Federal	0	0
Revolving	0	0
PSL	0	-97

Shift Grain General Funds to Cash Funds	General	0	0
	Cash	172,014	177,503
	Federal	0	0
	Revolving	0	0
	PSL	133,947	137,965

Certain costs and personnel are being shifted to a Cash Funded program to better reflect where work is being done.

64 - Dual Party Relay System
2025-27 Preliminary Health Insurance

General	0	0
Cash	2,750	5,803
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	3,078	6,260
Federal	0	0
Revolving	0	0
PSL	2,672	5,433

Amend 211 Cash Fund to allow transfers to General Fund

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Amend Universal Services Fund to credit interest to General Fund July 1, 2025

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Beginning in FY26, interest earned on the Universal Service Fund will be credited to the General Fund. Currently, a portion of this interest is used to fund the 211 Referral Network.

The crediting of interest earnings will continue until June 30, 2029.

Reduce appropriation from 211 cash

General	0	0
Cash	-1,445,000	-1,445,000
Federal	0	0
Revolving	0	0
PSL	0	0

Funding for the 211 Referral Network is being eliminated.

Salary Increase Adjustment

General	0	0
Cash	0	-104
Federal	0	0
Revolving	0	0
PSL	0	-90

Shift General Admin costs to TRS

General	0	0
Cash	54,229	55,916
Federal	0	0
Revolving	0	0
PSL	44,112	45,435

Certain costs and personnel are being shifted to a Cash Funded program to better reflect where work is being done.

212 - Nebraska Competitive Marketplace Fund

Transfer remaining balance in Competitive Telephone Marketplace Fund to General Fund in FY26

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

583 - Enhanced Wireless 911**2025-27 Preliminary Health Insurance**

General	0	0
Cash	23,892	50,412
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	41,444	84,291
Federal	0	0
Revolving	0	0
PSL	35,991	73,199

Amend 911 Service System Fund to credit interest to General Fund July 1, 2025

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Salary Increase Adjustment

General	0	0
Cash	0	-1,403
Federal	0	0
Revolving	0	0
PSL	0	-1,218

Shift Consumer Advocate costs between programs

General	0	0
Cash	14,444	14,967
Federal	0	0
Revolving	0	0
PSL	8,556	8,813

Certain costs and personnel are being shifted to a Cash Funded program to better reflect where work is being done.

Vacant Position Reduction

General	0	0
Cash	-44,415	-44,415
Federal	0	0
Revolving	0	0
PSL	-38,588	-38,588

One position that has been vacant for an extended period of time is being eliminated.

686 - Universal Services Fund**2025-27 Preliminary Health Insurance**

General	0	0
Cash	23,584	49,762
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	36,878	75,004
Federal	0	0
Revolving	0	0
PSL	32,026	65,135

Restore 1.0 Vacant Position

General	0	0
Cash	44,415	44,415
Federal	0	0
Revolving	0	0
PSL	38,588	38,588

One vacant position is being restored.

Salary Increase Adjustment

General	0	0
Cash	0	-1,248
Federal	0	0
Revolving	0	0
PSL	0	-1,084

Vacant Position Reduction	General	0	0
	Cash	-44,415	-44,415
	Federal	0	0
	Revolving	0	0
	PSL	-38,588	-38,588

Positions that have been vacant for an extended period of time are being eliminated.

790 - State Natural Gas Regulation

2025-27 Preliminary Health Insurance	General	0	0
	Cash	6,358	13,415
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	13,029	26,499
	Federal	0	0
	Revolving	0	0
	PSL	11,313	23,009

Salary Increase Adjustment	General	0	0
	Cash	0	-440
	Federal	0	0
	Revolving	0	0
	PSL	0	-382

Transfer \$250,000 from PSC Regulation Cash to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

\$250,000 is being transferred from the PSC Regulation Cash fund to the General Fund in FY26.

Transfer of \$250,000 from PSC Regulation Fund to GF - Restore to Fund	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Due to a pending rate case, the previously transferred \$250,000 is to remain in the PSC Regulation cash fund.

792 - Major Oil Pipeline Siting

2025-27 Preliminary Health Insurance	General	0	0
	Cash	2,882	6,081
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Amend PSC Pipeline Regulation Fund to allow transfers to the General Fund	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Transfer \$26,243 from PSC Pipeline Regulation Fund to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

793 - Broadband Bridge**Eliminate Broadband Bridge program**

Funding for administrative cost are being reduced for FY27 to reflect lower anticipated costs as grant awards are completed.

General	0	-161,947
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	-106,602

Remove Federal Appropriation With No Funded Amount

General	0	0
Cash	0	0
Federal	-3,032,062	-3,032,062
Revolving	0	0
PSL	-470,319	-470,319

State Aid

FY2025-26 FY2026-27

64 - Dual Party Relay System**Transfer remaining balance from 211 Cash to General Fund in FY26.**

The remaining balance in the 211 Cash Fund, as of June 30, 2025, is being transferred to the General Fund.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

793 - Broadband Bridge**Eliminate Broadband Bridge aid inc Precision Ag**

New funding for the Broadband Bridge is eliminated beginning in FY26.
Reappropriation of unexpended funds from June 30, 2025 are provided to allow for completion of grant payouts.

General	-20,697,004	-20,697,004
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Reappropriate Unexpended General Funds

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Agency 15 - Parole Board

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	1,608,545	1,652,547	1,698,204	1,656,272	1,705,797
Cash	0	0	0	0	0
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	838,199	861,766	886,049	865,441	892,683
Total Appropriation	1,608,545	1,652,547	1,698,204	1,656,272	1,705,797
Total					
General	1,608,545	1,652,547	1,698,204	1,656,272	1,705,797
Cash	0	0	0	0	0
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	838,199	861,766	886,049	865,441	892,683
Total Appropriation	1,608,545	1,652,547	1,698,204	1,656,272	1,705,797
Operations				FY2025-26	FY2026-27
320 - Parole Board Salaries					
2025-27 Preliminary Health Insurance					
			General	11,055	23,326
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	19,939	40,552
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	17,316	35,218
Salary Increase Adjustment					
			General	0	-674
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	-586
358 - Board of Parole					
2025-27 Preliminary Health Insurance					
			General	5,302	11,187
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	11,431	23,248
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	9,926	20,187
Salary Increase Adjustment					
			General	0	-387
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	-335

Agency 16 - Revenue

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	34,314,429	33,092,589	33,909,726	33,286,703	33,831,283
Cash	32,493,126	33,256,970	33,865,234	33,330,524	34,160,854
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	27,255,470	28,150,311	28,938,879	28,383,020	29,222,139
Total Appropriation	66,807,555	66,349,559	67,774,960	66,617,227	67,992,137
Aid					
General	149,000,000	159,917,000	170,303,000	159,917,000	170,303,000
Cash	1,164,150,000	1,226,150,000	1,269,150,000	1,245,150,000	1,299,150,000
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	1,313,150,000	1,386,067,000	1,439,453,000	1,405,067,000	1,469,453,000
Total					
General	183,314,429	193,009,589	204,212,726	193,203,703	204,134,283
Cash	1,196,643,126	1,259,406,970	1,303,015,234	1,278,480,524	1,333,310,854
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	27,255,470	28,150,311	28,938,879	28,383,020	29,222,139
Total Appropriation	1,379,957,555	1,452,416,559	1,507,227,960	1,471,684,227	1,537,445,137
Operations				FY2025-26	FY2026-27
13 - Salary-Tax Commissioner					
2025-27 Preliminary Health Insurance					
	General	2,651	5,594		
	Cash	803	1,694		
	Federal	0	0		
	Revolving	0	0		
	PSL	0	0		
2025-27 Preliminary Salary Increase					
	General	5,928	12,057		
	Cash	1,801	3,662		
	Federal	0	0		
	Revolving	0	0		
	PSL	6,711	13,650		
Health Insurance Adjustment - Gov Rec					
	General	-1,115	-2,444		
	Cash	-348	-761		
	Federal	0	0		
	Revolving	0	0		
	PSL	0	0		
Salary Increase Adjustment - Gov Rec					
	General	-212	-439		
	Cash	-109	-224		
	Federal	0	0		
	Revolving	0	0		
	PSL	-277	-575		

102 - Revenue Administration**2025-27 Preliminary Health Insurance**

General	304,150	641,757
Cash	34,650	73,112
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	692,403	1,408,240
Cash	64,143	130,455
Federal	0	0
Revolving	0	0
PSL	657,023	1,336,284

Annualize LB1023 New Residents

General	-242,573	-242,573
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Annualize LB1204 Lottery Bill

General	0	0
Cash	-315,883	-315,883
Federal	0	0
Revolving	0	0
PSL	0	0

Annualize LB126 Homestead

General	-20,313	-20,313
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Annualize LB1317 Misc Revenue Bill Package

General	-392,184	-285,684
Cash	-20,000	-20,000
Federal	0	0
Revolving	0	0
PSL	0	80,100

Annualize LB1344 Innovation Hubs

General	-147,144	-147,144
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Annualize LB1394 National Guard Exemption

General	-65,087	-65,087
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Annualize LB34 Property Tax Act

General	-156,000	-156,000
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Annualize LB937 -Tax Credits

General	530,367	99,772
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	218,800	218,800

Health Insurance Adjustment - Gov Rec

General	13,042	8,486
Cash	220	-1,627
Federal	0	0
Revolving	0	0
PSL	0	0

Increase cash fund appropriation from Health Care Cash for enforcement costs	General	0	0
	Cash	6,596	6,596
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Appropriations Committee included in the proposed budget increasing Cash Fund appropriations from the Health Care Cash Fund for enforcement costs connected to the Tobacco Master Settlement.

Increase transfer from Tobacco Products Cash from \$9 million to \$9.5 million in FY26 and \$9.5 in FY27	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Appropriations Committee included in the proposed budget increasing the transfer from the Tobacco Products Administration Cash Fund to the General Fund each fiscal year of the biennium by \$500,000.

Salary Increase Adjustment - Gov Rec	General	28,518	-89,267
	Cash	35,217	40,621
	Federal	0	0
	Revolving	0	0
	PSL	55,382	-42,186

Shift Multistate Tax Commission Contract from General Funds to Use DOR Enforcement Cash Fund	General	-200,000	-200,000
	Cash	200,000	200,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Appropriations Committee included in the proposed budget utilizing the Department of Revenue's Enforcement Cash Fund for costs connected to the Multistate Tax Commission Contract regarding tax audits.

Transfer \$2 million from DOR Enforcement Fund to General Fund in FY26 and \$2 million in FY27	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Appropriations Committee included in the proposed budget transferring \$2 million from the Department of Revenue's Enforcement Fund to the General Fund each fiscal year of the biennium with funds available to transfer from this Cash Fund.

Transfer remaining balance of DOR Miscellaneous Receipts Fund to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Appropriations Committee included in the proposed budget transferring the remaining balance in the Department of Revenue's Miscellaneous Receipts Fund to the General Fund in FY26. Revenue from producing publications did not accrue to this Cash Fund the past two fiscal years and no expenses to cover the costs regarding publications then with publications available now electronically.

111 - Motor Fuels

2025-27 Preliminary Health Insurance	General	0	0
	Cash	13,200	27,852
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	47,109	95,812
	Federal	0	0
	Revolving	0	0
	PSL	40,911	83,207
Health Insurance Adjustment - Gov Rec	General	0	0
	Cash	-572	-1,965
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Salary Increase Adjustment - Gov Rec	General	0	0
	Cash	-6,731	-23,757
	Federal	0	0
	Revolving	0	0
	PSL	-5,844	-20,628

112 - Revenue Property Assessment Division

2025-27 Preliminary Health Insurance	General	15,070	31,798
	Cash	12,430	26,227
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	56,205	114,313
	Cash	19,019	38,682
	Federal	0	0
	Revolving	0	0
	PSL	65,331	132,874

Authorize transfers from Marijuana and Controlled Substances Tax Administration to Property Tax Assessment	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Appropriations Committee included in the proposed budget change to language regarding the Marijuana and Controlled Substances Tax Administration Fund to allow for transfers to the Property Assessment Division Cash Fund.

Health Insurance Adjustment - Gov Rec	General	4,158	7,619
	Cash	-6,736	-14,553
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Remove July 1, 2025 date from transfer to Property Assessment Cash Fund	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Appropriations Committee included in the proposed budget a change to language to remove the July 1, 2025 transfer date for the \$250,000 transfer from the Marijuana and Controlled Substances Tax Administration Cash Fund to the Property Assessment Division Cash Fund originally approved to occur in FY26 so that the transfer could also occur before FY26 begins.

Salary Increase Adjustment - Gov Rec	General	-590	-6,961
	Cash	-11,307	-23,019
	Federal	0	0
	Revolving	0	0
	PSL	-10,331	-26,035

Transfer \$250,000 from Marijuana and Contolled Substances Tax Admin to Property Assessment Division Cash in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Appropriations Committee included in the proposed budget a transfer from the Marijuana and Controlled Substances Tax Administration Cash Fund to the Property Assessment Division Cash Fund of \$250,000 in FY26. This transfer assists in providing sufficient Cash Funds for the Property Assessment Division at the Department of Revenue.

121 - School Property Relief

Add to mainline budget bill to transfer \$780 million from General Fund to School District Property Tax Fund in FY26 and \$808 million in FY27	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Appropriations Committee included in the proposed budget a change for the transfer language regarding the transfer from the General Fund to the School District Property Tax Relief Credit Fund each fiscal year of the biennium from statute to the mainline budget bill, same as the Property Tax Credit Program.

160 - Lottery Administration

2025-27 Preliminary Health Insurance	General	0	0
	Cash	35,211	74,295
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	66,557	135,367
	Federal	0	0
	Revolving	0	0
	PSL	57,802	117,559

Health Insurance Adjustment - Gov Rec	General	0	0
	Cash	-7,385	-17,253
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Lottery Sales Growth- Contracted Vendor Services	General	0	0
	Cash	190,453	542,926
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Lottery contracts with International Game Technology (IGT) as the vendor regarding ticket sales. Projections by the agency indicate an increase in lotto ticket sales over the FY2025-27 biennium and a decrease in instant ticket sales over the FY2025-27 biennium. The net result of these projections would be an increase in Cash Fund appropriations needed to cover the fees from IGT for ticket sales with the fee rates by IGT remaining constant over the FY2025-27 biennium.

Salary Increase Adjustment - Gov Rec	General	0	0
	Cash	681	-10,338
	Federal	0	0
	Revolving	0	0
	PSL	594	-8,972

164 - Compulsive gamblers**2025-27 Preliminary Health Insurance**

General	0	0
Cash	2,750	5,803
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	5,421	11,026
Federal	0	0
Revolving	0	0
PSL	4,706	9,571

Continue transfer from Charitable Gaming Operations Fund

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Currently, at the end of each quarter, the State Treasurer transfers \$100,000 from the Charitable Gaming Operations Fund to the Compulsive Gamblers Assistance Fund. Per state statute, section 9-1,101, these transfers will end on June 30, 2025. The Appropriations Committee included in the proposed budget to continue these transfers in the FY2025-27 biennium.

Eliminate transfer from Charitable Gaming for FY27 only

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Currently, at the end of each quarter, the State Treasurer transfers \$100,000 from the Charitable Gaming Operations Fund to the Compulsive Gamblers Assistance Fund. Per state statute, section 9-1,101, these transfers will end on June 30, 2025. The Appropriations Committee included in the proposed budget to continue these transfers through FY26.

Health Insurance Adjustment - Gov Rec

General	0	0
Cash	-20	-206
Federal	0	0
Revolving	0	0
PSL	0	0

Salary Increase Adjustment - Gov Rec

General	0	0
Cash	-66	-142
Federal	0	0
Revolving	0	0
PSL	-55	-118

165 - Charitable Gaming**2025-27 Preliminary Health Insurance**

General	0	0
Cash	35,409	74,713
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	69,290	140,926
Federal	0	0
Revolving	0	0
PSL	60,174	122,384

Annualize Cash Device Operation-LB685

General	-1,455,000	-1,596,870
Cash	400,000	541,870
Federal	0	0
Revolving	0	0
PSL	0	0

Health Insurance Adjustment - Gov Rec

General	0	0
Cash	-7,484	-17,469
Federal	0	0
Revolving	0	0
PSL	0	0

Salary Increase Adjustment - Gov Rec

General	0	0
Cash	-26,921	-56,714
Federal	0	0
Revolving	0	0
PSL	-23,377	-49,246

Transfer \$100,000 from Charitable Gaming Operations to General Fund in FY26 and \$500,000 in FY27

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The Appropriations Committee included in the proposed budget a \$100,000 transfer from the Charitable Gaming Operations Fund to the General Fund in FY26 and the transfer at \$500,000 for FY27. Included in the proposed budget is also the continued \$400,000 transfer from the Charitable Gaming Operations Fund to the Compulsive Gamblers Assistance Fund for FY26 with the \$400,000 transfer not occurring in FY27.

State Aid

FY2025-26 FY2026-27

**108 - Homestead Exemption
Annualize LB126 Homestead**

General	317,000	503,000
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Homestead Exemption Estimate

General	10,600,000	20,800,000
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The base appropriation for homestead exemptions is \$149.0 million for FY25. The forecast for FY26 and FY27 projects \$159.6 million and \$169.8 million needed, respectively. The Appropriations Committee proposed budget increases the appropriation from the \$149.0 million base amount to the projections for FY26 and FY27. These increases added to the increases from the LB 126 annualization is the estimated total for the Homestead Program for the biennium to fully reimburse local governments for losses associated with homestead exemptions.

**121 - School Property Relief
Annualize LB34 Property Tax Act**

General	0	0
Cash	30,000,000	58,000,000
Federal	0	0
Revolving	0	0
PSL	0	0

132 - Property Tax Credit Cash Fund

Additional property tax credit authority for gaming and cash device taxes	General	0	0
	Cash	34,000,000	45,000,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Appropriations Committee included in the budget proposal an increase of Cash Fund appropriations of \$34 million in FY26 and \$45 million in FY27 in addition to the minimum amount of relief required in statute for this Program to account for additional revenues credited to the Property Tax Credit Cash Fund. Currently, the Fund receives 70% of the 20% tax collected on gambling activities at racetrack casinos. Beginning in FY25, the Fund will receive 40% of the 5% tax on net operating revenue of cash devices.

Increase property tax credit appropriation to match minimum relief required	General	0	0
	Cash	17,000,000	32,000,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Per state statute, section 77-4212, the required minimum amount of relief under the Property Tax Credit Act for tax year 2025 is \$430 million and for tax year 2026 the minimum amount of relief is \$445 million. Thus, the increase of \$17 million for FY26 and \$32 million for FY27 reflect the minimum amount of relief required under state statute.

Reduce Transfer from General Fund to Property Tax Credit Cash Fund by \$5 Million in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Appropriations Committee included in the budget proposal a reduction in the transfer from the General Fund to the Property Tax Credit Cash Fund by \$5 million in FY26. The Cash Fund balance has increased over time from returned property tax credits sent out by the state such as from those already qualifying for property tax exemptions under the Homestead Exemption Program.

Agency 18 - Agriculture

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	6,411,428	6,411,428	6,411,428	6,459,621	6,459,621
Cash	9,451,729	9,792,389	10,219,422	9,904,992	10,356,871
Federal	4,136,258	4,194,717	4,255,549	4,228,359	4,291,663
Revolving	435,436	441,753	448,289	447,306	454,347
PSL	9,722,920	9,318,790	9,579,426	9,432,803	9,754,862
Total Appropriation	20,434,851	20,840,287	21,334,688	21,040,278	21,562,502
Aid					
General	1,006,000	300,000	300,000	653,000	653,000
Cash	0	0	0	0	0
Federal	420,000	42,000	42,000	420,000	420,000
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	1,426,000	342,000	342,000	1,073,000	1,073,000
Total					
General	7,417,428	6,711,428	6,711,428	7,112,621	7,112,621
Cash	9,451,729	9,792,389	10,219,422	9,904,992	10,356,871
Federal	4,556,258	4,236,717	4,297,549	4,648,359	4,711,663
Revolving	435,436	441,753	448,289	447,306	454,347
PSL	9,722,920	9,318,790	9,579,426	9,432,803	9,754,862
Total Appropriation	21,860,851	21,182,287	21,676,688	22,113,278	22,635,502
Operations				FY2025-26	FY2026-27
78 - Dept of Agriculture					
2025-27 Preliminary Health Insurance					
			General	61,016	128,744
			Cash	89,950	189,794
			Federal	39,364	83,057
			Revolving	4,144	8,744
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	105,876	215,337
			Cash	180,877	367,877
			Federal	67,257	136,791
			Revolving	6,901	14,035
			PSL	322,871	656,669
Eliminate Hemp Program					
			General	0	0
			Cash	-70,976	-70,976
			Federal	0	0
			Revolving	0	0
			PSL	-64,306	-64,306
Subprogram 63, Animal and Plant Health Protection. Per LB262 (2024), the regulation of Nebraska's hemp industry will be handed over to the USDA. This includes a reduction of (64,306) in PSL for one FTE					
Health Insurance Adjustment - Gov Rec					
			General	-61,016	-128,744
			Cash	62,445	122,616
			Federal	-8,165	-19,103
			Revolving	-2,683	-5,748
			PSL	0	0

OCIO Employee shift	General	48,193	48,193
	Cash	61,410	61,410
	Federal	29,603	29,603
	Revolving	2,829	2,829
	PSL	100,936	100,936

In October the Department of Agriculture "absorbed" an employee from the Department of Administrative Service's OCIO division. This appropriation is to account for this in the Department's budget.

Reduce Total PSL	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	-592,869	-592,869

Salary Increase Adjustment - Gov Rec	General	-105,876	-215,337
	Cash	129,557	234,421
	Federal	-35,958	-74,943
	Revolving	679	-949
	PSL	-56,749	-68,488

State Aid FY2025-26 FY2026-27

78 - Dept of Agriculture

Riparian Vegetation Aid Reduction	General	-353,000	-353,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Appropriations Committee voted to half the state aid under 2-958.02, which provides funds to remediate harm resulting from noxious weeds and/or invasive plants.

The program has been funded at \$706,000 per fiscal year since FY21-22, when intent was increased to \$3,000,000 per fiscal year. There was a one-time appropriation of \$2,000,000 of ARPA funds in FY22-23 which has been expended.

Agency 19 - Banking

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	9,944,458	9,944,458	9,944,458	9,944,458	9,944,458
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	6,639,621	6,639,621	6,639,621	6,639,621	6,639,621
Total Appropriation	9,944,458	9,944,458	9,944,458	9,944,458	9,944,458
Total					
General	0	0	0	0	0
Cash	9,944,458	9,944,458	9,944,458	9,944,458	9,944,458
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	6,639,621	6,639,621	6,639,621	6,639,621	6,639,621
Total Appropriation	9,944,458	9,944,458	9,944,458	9,944,458	9,944,458
Operations				FY2025-26	FY2026-27
65 - Enf of Stds-Financial institutions					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Amend Banking & Finance Settlement Fund to allow transfers to the General Fund					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Amend Financial Institution Assessment Cash to allow transfers to General Fund					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Transfer \$1 million from Banking & Finance Settlement Fund to General Fund in Fy26					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Transfer \$3 million from Financial Insitution Cash to General Fund in FY26					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0

66 - Enf of Stds-Securities

2025-27 Preliminary Health Insurance

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Agency 21 - Fire Marshal

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	5,685,061	5,685,061	5,685,061	5,869,720	6,057,230
Cash	5,128,389	5,901,353	6,181,163	5,733,330	5,830,661
Federal	455,769	682,768	722,984	649,227	663,455
Revolving	0	0	0	0	0
PSL	5,197,526	5,596,008	5,823,542	5,555,337	5,715,441
Total Appropriation	11,269,219	12,269,182	12,589,208	12,252,277	12,551,346
Aid					
General	0	0	0	0	0
Cash	0	0	0	0	0
Federal	55,000	55,000	55,000	55,000	55,000
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	55,000	55,000	55,000	55,000	55,000
Total					
General	5,685,061	5,685,061	5,685,061	5,869,720	6,057,230
Cash	5,128,389	5,901,353	6,181,163	5,733,330	5,830,661
Federal	510,769	737,768	777,984	704,227	718,455
Revolving	0	0	0	0	0
PSL	5,197,526	5,596,008	5,823,542	5,555,337	5,715,441
Total Appropriation	11,324,219	12,324,182	12,644,208	12,307,277	12,606,346
Operations				FY2025-26	FY2026-27
193 - Public Protection					
2025-27 Preliminary Health Insurance					
			General	57,486	121,295
			Cash	46,739	98,619
			Federal	5,423	11,443
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	96,499	196,264
			Cash	67,324	136,926
			Federal	8,018	16,306
			Revolving	0	0
			PSL	145,666	296,261
Elevator Inspector - Add new cash funded position					
			General	0	0
			Cash	126,000	130,000
			Federal	0	0
			Revolving	0	0
			PSL	66,000	69,500
Funding for a new position is provided to address workload issues.					
Salary Increase Adjustment					
			General	3,188	2,055
			Cash	12,416	11,306
			Federal	4,227	4,147
			Revolving	0	0
			PSL	14,290	12,179

Transfer \$50,000 in FY26 and in FY27 from Petroleum Release Remedial Action Cash Fund to Underground Storage Tank Fund	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

This is a transfer of funds that has taken place historically. The transfer was inadvertently omitted in the green copy of the mainline budget bill.

TSB Vehicles - Lease and MV Physical Damage	General	0	0
	Cash	118,298	118,298
	Federal	22,790	22,790
	Revolving	0	0
	PSL	0	0

Multiple vehicles need to be replaced due to high mileage and increased maintenance costs. The Fire Marshal has purchased these vehicles in the past. Moving forward, the vehicles will be leased from the Transportation Services Bureau.

WIRAT Coordinator-Funding for New Position	General	0	0
	Cash	198,000	158,000
	Federal	0	0
	Revolving	0	0
	PSL	77,000	79,300

Cash Funds are provided to hire a Wildland Incident Response Assistance Team (WIRAT) Coordinator. Initial funding was provided for the team with the passage of LB1243 (2022). A coordinator position is needed to insure consistent, efficient and maximized responses.

340 - Training Division

2025-27 Preliminary Health Insurance	General	7,821	16,502
	Cash	8,646	18,243
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	10,836	22,038
	Cash	11,966	24,338
	Federal	0	0
	Revolving	0	0
	PSL	20,085	40,850

HMEP-T Grant - Assume Administrative Authority	General	0	0
	Cash	0	0
	Federal	153,000	153,000
	Revolving	0	0
	PSL	47,500	47,500

Federal Funding is appropriated for a Hazardous Materials Emergency Preparedness - Training (HEMP-T) grant. Previously, the grant was utilized as a subaward from the Nebraska Emergency Management Agency. Going forward, the grant will be administered directly by the Fire Marshal.

Salary Increase Adjustment	General	-6,927	-15,085
	Cash	-7,648	-16,658
	Federal	0	0
	Revolving	0	0
	PSL	-12,730	-27,675

TSB Vehicles - Lease and MV Physical Damage	General	0	0
	Cash	23,200	23,200
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Multiple vehicles need to be replaced due to high mileage and increased maintenance costs. The Fire Marshal has purchased these vehicles in the past. Moving forward, the vehicles will be leased from the Transportation Services Bureau.

845 - Nebr Public Safety Communication System
AS Rate Changes - Statewide Radio System

General	15,756	29,100
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Agency 22 - Insurance

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	13,440,090	13,265,486	13,265,486	13,265,486	13,265,486
Federal	792,981	792,981	792,981	792,981	792,981
Revolving	0	0	0	0	0
PSL	9,731,880	9,580,248	9,580,248	9,580,248	9,580,248
Total Appropriation	14,233,071	14,058,467	14,058,467	14,058,467	14,058,467
Aid					
General	0	0	0	0	0
Cash	0	0	0	0	0
Federal	664,722	664,722	664,722	664,722	664,722
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	664,722	664,722	664,722	664,722	664,722
Total					
General	0	0	0	0	0
Cash	13,440,090	13,265,486	13,265,486	13,265,486	13,265,486
Federal	1,457,703	1,457,703	1,457,703	1,457,703	1,457,703
Revolving	0	0	0	0	0
PSL	9,731,880	9,580,248	9,580,248	9,580,248	9,580,248
Total Appropriation	14,897,793	14,723,189	14,723,189	14,723,189	14,723,189
Operations				FY2025-26	FY2026-27
68 - Medical liability					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
69 - Enforcement of Standards					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0

Vacant Position Reduction

Two FTEs were eliminated from the Department of Insurance for a total base reduction of \$174,604.

General	0	0
Cash	-174,604	-174,604
Federal	0	0
Revolving	0	0
PSL	-151,632	-151,632

Agency 23 - Labor

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	739,805	764,157	789,452	764,157	779,383
Cash	2,133,311	2,286,505	2,327,516	2,286,505	2,334,241
Federal	40,858,486	41,688,535	42,548,941	41,718,535	42,532,787
Revolving	0	0	0	0	0
PSL	24,109,356	24,628,033	25,162,265	24,683,855	25,219,762
Total Appropriation	43,731,602	44,739,197	45,665,909	44,769,197	45,646,411
Aid					
General	0	0	0	0	0
Cash	11,600,000	11,600,000	11,600,000	11,483,387	11,480,259
Federal	7,904,743	7,904,743	7,904,743	7,904,743	7,904,743
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	19,504,743	19,504,743	19,504,743	19,388,130	19,385,002
Total					
General	739,805	764,157	789,452	764,157	779,383
Cash	13,733,311	13,886,505	13,927,516	13,769,892	13,814,500
Federal	48,763,229	49,593,278	50,453,684	49,623,278	50,437,530
Revolving	0	0	0	0	0
PSL	24,109,356	24,628,033	25,162,265	24,683,855	25,219,762
Total Appropriation	63,236,345	64,243,940	65,170,652	64,157,327	65,031,413
Operations				FY2025-26	FY2026-27
31 - Division of Employment					
2025-27 Preliminary Health Insurance					
	General	0	0		
	Cash	4,224	8,913		
	Federal	78,958	166,601		
	Revolving	0	0		
	PSL	0	0		
2025-27 Preliminary Salary Increase					
	General	0	0		
	Cash	17,891	36,388		
	Federal	690,368	1,404,103		
	Revolving	0	0		
	PSL	615,079	1,250,976		
Amend Employment Security Administration Fund to allow transfers to General Fund					
	General	0	0		
	Cash	0	0		
	Federal	0	0		
	Revolving	0	0		
	PSL	0	0		
Amend Sector Partnership Fund to allow transfers to General Fund					
	General	0	0		
	Cash	0	0		
	Federal	0	0		
	Revolving	0	0		
	PSL	0	0		

Amend Workforce Dev Fund to allow transfers to the General Fund	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Amend Workforce Development Fund to allow transfers to the Nebraska Opportunity Grant Fund and transfer \$2 million in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Health Insurance Adjustment - Gov Rec	General	0	0
	Cash	-348	-967
	Federal	215,863	376,282
	Revolving	0	0
	PSL	0	0
Salary Adjustment - Gov Rec	General	0	0
	Cash	168	270
	Federal	-146,280	-299,608
	Revolving	0	0
	PSL	-126,850	-259,876
Transfer \$1.5 million from Employment Security Fund to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Transfer \$1.75 million from Training & Support Fund to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Transfer \$200,000 from Sector Partnership Fund to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Workforce Development Grant Admin	General	0	0
	Cash	116,613	119,741
	Federal	0	0
	Revolving	0	0
	PSL	55,822	57,497
Workforce development grant funding was provided in FY24. At that time no funding allocation was provided to address administrative costs. In order to provide for administration of grant funds the amount of aid is being reduced and allocated to operations funding for administration.			

194 - Protection of People and Property

2025-27 Preliminary Health Insurance	General	792	1,671
	Cash	1,870	3,946
	Federal	341	720
	Revolving	0	0
	PSL	0	0
2025-27 Preliminary Salary Increase	General	15,941	32,422
	Cash	14,605	29,706
	Federal	17,537	35,668
	Revolving	0	0
	PSL	41,756	84,926

Health Insurance Adjustment - Gov Rec	General	9,531	9,428
	Cash	4,655	16,154
	Federal	7,891	0
	Revolving	0	0
	PSL	0	0

Salary Adjustment - Gov Rec	General	-1,912	-3,943
	Cash	-6,484	-13,221
	Federal	-4,629	-9,465
	Revolving	0	0
	PSL	-11,308	-23,117

Transfer \$100,000 from Contractor & PEO Fund to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

State Aid FY2025-26 FY2026-27

31 - Division of Employment

Reduce aid earmark for workforce grant admin costs	General	0	0
	Cash	-116,613	-119,741
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Workforce development grant funding was provided in FY24. At that time no funding allocation was provided to address administrative costs. In order to provide for administration of grant funds the amount of aid is being reduced and allocated to operations funding for administration.

Transfer \$1 million from Workforce Dev Fund to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Agency 24 - Motor Vehicles

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	42,362,711	58,297,831	47,049,160	58,653,451	47,559,318
Federal	48,446	48,446	48,446	48,446	48,446
Revolving	0	0	0	0	0
PSL	12,187,558	12,898,374	13,226,822	13,166,753	13,572,036
Total Appropriation	42,411,157	58,346,277	47,097,606	58,701,897	47,607,764
Aid					
General	0	0	0	0	0
Cash	48,000	68,000	68,000	68,000	68,000
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	48,000	68,000	68,000	68,000	68,000
Total					
General	0	0	0	0	0
Cash	42,410,711	58,365,831	47,117,160	58,721,451	47,627,318
Federal	48,446	48,446	48,446	48,446	48,446
Revolving	0	0	0	0	0
PSL	12,187,558	12,898,374	13,226,822	13,166,753	13,572,036
Total Appropriation	42,459,157	58,414,277	47,165,606	58,769,897	47,675,764

Operations	FY2025-26	FY2026-27
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70 - Enf of Standards-Motor Vehicles

2025-27 Preliminary Health Insurance	General	0	0
	Cash	285,446	602,290
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	444,853	904,762
	Federal	0	0
	Revolving	0	0
	PSL	386,324	785,725

Amend DMV Cash to allow transfers to Operators' License Services Fund	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee approved amending the DMV Cash Fund language to allow transfers to the Operators' License Services System Replacement & Maintenance Fund.

Amend Motor Carrier Services System Replacement Fund to allow transfers to the General Fund	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee approved the Governor's recommendation to amend the Motor Carrier Services System Replacement Fund language to allow transfers to the General Fund.

Amend Vehicle Title Fund to allow transfers to the General Fund	General	0	0
	Cash	0	0
	Federal	0	0
The committee approved the Governor's recommendation to amend the Vehicle Title & Registration System Replacement Fund language to allow transfers to the General Fund.	Revolving	0	0
	PSL	0	0

DAS OCIO and Other Operations	General	0	0
	Cash	-244,112	1,193,245
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Driver License System Modernization	General	0	0
	Cash	16,450,703	4,029,980
	Federal	0	0
	Revolving	0	0
	PSL	370,803	381,927

The committee approved \$16,450,703 in Cash Funds in FY2025-26 and \$4,029,980 Cash Funds in FY2026-27, to speed up the deployment of the Driver License System Modernization project. Included in this approval is PSL of \$370,803 in FY2025-26 and \$381,927 in FY2026-27, for three IT Application Developer/SRs and two IT Business Systems Analysts. Additionally, there is a reappropriation of "up to \$8,000,000" unused Cash Funds from the Operator's License Services System Replacement & Maintenance Cash Fund in FY2024-25 into the next biennium for Program 70. Finally, there are two associated fund transfers that must occur: A transfer of \$7,500,000 in FY2025-26 and \$6,000,000 in FY2026-27 from DMV Cash Fund to Operator's License Services System Replacement & Maintenance Cash Fund; and a transfer of \$3,000,000 in FY2025-26 and \$3,000,000 in FY2026-27 from Motor Carrier Services System Replacement & Maintenance Cash Fund to the DMV Cash Fund.

Fraud Investigator	General	0	0
	Cash	147,211	127,615
	Federal	0	0
	Revolving	0	0
	PSL	79,029	81,400

The committee approved \$147,211 Cash Funds in FY2025-26 and \$127,615 Cash Funds in FY2026-27 to add one Motor Vehicle Fraud Investigator to the DMV Fraud Unit. This includes the PSL of \$79,029 in FY2025-26 and \$81,400 in FY2026-27.

Motor Carriers Modernization	General	0	0
	Cash	-2,866,430	-2,938,555
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee approved a reduction in appropriation of (\$2,866,430) Cash Funds in FY2025-26 and (\$2,938,555) Cash Funds in FY2026-27 as the Motor Carrier Modernization project (which is expected to be completed in May of 2025) has come in under budget. The per ton registration fee, which had been temporarily increased to fund this project, has already been reduced in legislation as of July 1, 2024.

Multi-Lingual Pay Increase	General	0	0
	Cash	104,776	104,776
	Federal	0	0
	Revolving	0	0
	PSL	91,000	91,000

Print On Demand License Plates

General	0	0
Cash	695,376	67,410
Federal	0	0
Revolving	0	0
PSL	41,606	42,854

The committee approved \$1,503,016 Cash Funds in FY2025-26 and \$622,450 Cash Funds in FY2026-27 from the DMV License Plate Cash Fund, for a phased-in implementation of a new Print on Demand and Temporary Tag system. Included in this is a request for one new FTE Administrative Technician with a PSL of \$41,606 Cash Funds in FY2025-26 and \$42,854 Cash Funds in FY2026-27 for Program 70. The Cash Funds are split between two programs. The Program 70 appropriation is \$695,376 in FY2025-26 and \$67,410 in FY2026-27. The Program 90 appropriation is \$807,640 in FY2025-26 and \$555,040 in FY2026-27.

Reappropriate Cash Funds

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved a reappropriation of "up to \$8,000,000" unused Cash Funds from the Operator's License Services System Replacement & Maintenance Cash Fund in FY2024-25 into the next biennium for Program 70 , to speed up the deployment of the Driver License System Modernization project.

Salary Increase Adjustment

General	0	0
Cash	108,773	97,208
Federal	0	0
Revolving	0	0
PSL	94,473	84,427

Service Delivery

General	0	0
Cash	427,569	993,718
Federal	0	0
Revolving	0	0
PSL	39,507	40,692

The committee approved \$427,569 in Cash Funds for FY2025-26 and \$993,718 in Cash Funds for FY2026-27; plus, one FTE Accountant I with PSL of \$39,507 FY2025-26 and \$40,692 in FY2026-27. This funding is to continue implementing additional service centers modeled after the ones in both Omaha and Lincoln. In 2025, this service center model will expand to include Grand Island and Norfolk. This funding will allow for the new efficient service center models to be expanded to Scottsbluff, North Platte, Valentine, and Kearney.

Transfer \$3 million in FY26 and \$3 million in FY27 from the Motor Carrier Services System Replacement & Maintenance Fund to the DMV Cash Fund and amend statute to allow transfer

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved this transfer of \$3,000,000 in FY2025-26 and \$3,000,000 in FY2026-27 from Motor Carrier Services System Replacement & Maintenance Cash Fund to the DMV Cash Fund as part of the necessary steps that must occur to fund speeding up the deployment of the Driver License System Modernization project.

Transfer \$4 million from Motor Carrier System Replacement to General Fund in FY26 and \$1 million in FY27

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved the Governor's recommendation to transfer \$4,000,000 Cash Funds in FY2025-26 and \$1,000,000 Cash Funds in FY2026-27 from the Motor Carrier System Replacement Fund to the General Fund.

Transfer \$5.5 million from Vehicle Title & Registration System Replacement Fund to General Fund in FY26 and \$1.5 million in FY27	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee approved the Governor's recommendation to transfer \$5,500,000 Cash Funds in FY2025-26 and \$1,500,000 Cash Funds in FY2026-27 from the Vehicle Title & Registration System Replacement Fund to the General Fund.

Transfer \$500,000 from Ignition Interlock Fund to General Fund in FY26 and in \$250,000 in FY27	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee approved the Governor's recommendation to transfer \$500,000 Cash Funds in FY2025-26 and \$250,000 Cash Funds in FY2026-27 from the Ignition Interlock Fund to the General Fund.

Transfer \$7.5 million from DMV Cash Fund to Operators' License Services System Replacement & Maintenance Fund in FY26 and \$6 million in FY27	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee approved this transfer of \$7,500,000 in FY2025-26 and \$6,000,000 in FY2026-27 from DMV Cash Fund to Operator's License Services System Replacement & Maintenance Cash Fund as part of the necessary steps that must occur to fund speeding up the deployment of the Driver License System Modernization project.

Vacant Position Reduction	General	0	0
	Cash	-142,203	-142,203
	Federal	0	0
	Revolving	0	0
	PSL	-123,547	-123,547

The committee voted to approve the removal of (\$142,203) Cash Fund appropriation in FY2025-26 and (\$142,203) Cash Funds in FY2026-27 for two newly closed positions. This include the removal of PSL in the amount of (\$123,547) in both FY2025-26 and FY2026-27.

Victory Maintenance	General	0	0
	Cash	-285,691	210,476
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee approved a reduction of (\$285,691) Cash Funds in FY2025-26 and an increase of \$210,476 Cash Funds in FY2026-27 for the Vehicle Title and Registration System (VTR or VICTORY) contract to provide for continued system maintenance.

**90 - Motor Vehicle License Plates
License Plate Production**

	General	0	0
	Cash	356,829	-609,155
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee approved adjusting the appropriation for specialty plates as follows: in FY2025-26 an increase over the initial budget projections of \$356,829 in Cash Funds, and in FY2026-27 an expected decrease of (\$609,155) in Cash Funds appropriation. This is to match the new projections of funding needed for the production of license plates and decals, during FY2025-27, which is the 4th & 5th year of a 6-year plate cycle that began on January 1, 2023.

Print On Demand License Plates

General	0	0
Cash	807,640	555,040
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved \$1,503,016 Cash Funds in FY2025-26 and \$622,450 Cash Funds in FY2026-27 from the DMV License Plate Cash Fund, for a phased-in implementation of a new Print on Demand and Temporary Tag system. Included in this is a request for one new FTE Administrative Technician with a PSL of \$41,606 Cash Funds in FY2025-26 and \$42,854 Cash Funds in FY2026-27 for Program 70. The Cash Funds are split between two programs. The Program 70 appropriation is \$695,376 in FY2025-26 and \$67,410 in FY2026-27. The Program 90 appropriation is \$807,640 in FY2025-26 and \$555,040 in FY2026-27.

State Aid

FY2025-26	FY2026-27
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70 - Enf of Standards-Motor Vehicles

Indigent Interlock Payments

General	0	0
Cash	20,000	20,000
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved \$20,000 Cash Funds in FY2025-26 and \$20,000 Cash Funds in FY2026-27 to cover the increase in requests to the DMV for the Indigent Interlock program; which pays the interlock providers for installation, monitoring, or removal of the device, when the client cannot.

Agency 25 - HHS System

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	329,429,902	335,551,051	349,377,949	338,611,048	354,210,017
Cash	75,338,673	74,779,984	78,461,481	75,159,291	76,191,186
Federal	427,900,310	430,842,874	447,662,363	432,421,630	440,594,012
Revolving	0	0	0	0	0
PSL	330,112,535	339,450,152	348,417,358	343,535,748	354,391,773
Total Appropriation	832,668,885	841,173,909	875,501,793	846,191,969	870,995,215
Aid					
General	1,599,573,891	1,749,798,547	1,809,145,845	1,694,696,402	1,696,393,915
Cash	829,022,619	832,022,619	832,022,619	845,930,983	842,522,619
Federal	4,256,522,635	4,693,022,653	4,653,918,453	4,707,774,469	4,654,418,453
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	6,685,119,145	7,274,843,819	7,295,086,917	7,248,401,854	7,193,334,987
Total					
General	1,929,003,793	2,085,349,598	2,158,523,794	2,033,307,450	2,050,603,932
Cash	904,361,292	906,802,603	910,484,100	921,090,274	918,713,805
Federal	4,684,422,945	5,123,865,527	5,101,580,816	5,140,196,099	5,095,012,465
Revolving	0	0	0	0	0
PSL	330,112,535	339,450,152	348,417,358	343,535,748	354,391,773
Total Appropriation	7,517,788,030	8,116,017,728	8,170,588,710	8,094,593,823	8,064,330,202

Operations	FY2025-26	FY2026-27
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30 - Tobacco Prevention and Control

End Juul Appropriation and Earmark

This item removes the additional Health Care Cash Fund appropriation specifically earmarked for youth tobacco prevention. This increased funding was included in FY24 and FY25 however program expenditures remained stable at the prior spending level.

General	0	0
Cash	-1,082,146	-1,082,146
Federal	0	0
Revolving	0	0
PSL	0	0

33 - Administration

2025-27 Preliminary Health Insurance

General	339,504	716,353
Cash	18,601	39,248
Federal	266,706	562,750
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	4,765,824	9,692,951
Cash	260,071	528,946
Federal	3,285,692	6,682,591
Revolving	0	0
PSL	7,218,043	14,680,387

Amend LB1035 Prescription Drug Donation Sections 71-2496 to 71-24,102	General	0	0
	Cash	0	0
	Federal	0	0
The committee temporarily approved modifying the Prescription Drug Donation Act to permit the program rather than require the agency to administer. The committee also temporarily approved inserting language barring the use of state funds for the program. These changes were ultimately rescinded.	Revolving	0	0
	PSL	0	0

Appropriate Medically Underserved Fund	General	0	0
	Cash	109,000	0
	Federal	0	0
Pursuant to Neb. Rev. Stat. § 81-3140, 5% of the state portion of the medicaid fraud settlement funds deposited into the Medicaid Fraud Settlement Fund in the Department of Health and Human Services annually shall be transferred to the Health Care Homes for the Medically Underserved Fund for distribution to federally qualified health centers in Nebraska.	Revolving	0	0
	PSL	0	0

Consolidating Program 249 into 263	General	0	0
	Cash	0	0
	Federal	0	0
This issue merges Subprogram 249 Medicaid Expansion Administration into Subprogram 263 Medicaid/Long Term Care Administration. Subprogram 249 employs 56 FTEs whereas Program 263 employs 613 FTEs.	Revolving	0	0
	PSL	0	0

Consolidating Program 264 into 265	General	0	0
	Cash	0	0
	Federal	0	0
This issue would merge Subprogram 264 Children and Family Services Administration into Subprogram 265 Protection and Safety Administration. Subprogram 264 employs 9 FTEs, primarily leadership roles, whereas Program 265 employs 1,029 FTEs.	Revolving	0	0
	PSL	0	0

Consolidating Program 267 into 269	General	0	0
	Cash	0	0
	Federal	0	0
This issue would merge Subprogram 267 Developmental Disabilities Services Coordination into Subprogram 269 Developmental Disabilities Administration. Subprogram 267 employs 323 FTEs whereas Program 269 employs 121 FTEs.	Revolving	0	0
	PSL	0	0

DAS Assessment Rate Increases	General	893,308	286,757
	Cash	58,748	18,865
	Federal	1,361,790	437,161
Fund changes in DAS rates including facility and maintenance fees.	Revolving	0	0
	PSL	0	0

End LB1035 Prescription Drug Donation Ops	General	-53,352	-53,352
	Cash	0	0
	Federal	0	0
The committee initially approved the reduction of operational expenses, 0.5 FTE, related to overseeing the Prescription Drug Donation Program. This change was ultimately rescinded.	Revolving	0	0
	PSL	-31,192	-31,192

End LB921 Competency Restoration Evaluations	General	-901,600	-901,600
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee approved this reduction in appropriations by the amount added by LB921A in 2022. The funds were used to partially reimburse counties for qualified expenses housing individuals awaiting competency restoration at the Lincoln Regional Center. Since 2022 LRC has increased census counts and decreased wait times. DHHS will still be required to reimburse counties for qualifying expenditures out of their existing appropriation as required by § 29-1823.

Health Insurance Adjustment	General	1,773,653	3,615,621
	Cash	93,485	190,529
	Federal	1,347,947	2,747,289
	Revolving	0	0
	PSL	0	0

Parkinson's Registry Appropriation Reduction	General	0	0
	Cash	-26,000	-26,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

This reduces the Health Care Cash Fund appropriation for use on the Parkinson's Registry. The establishing statute bars utilization of General Funds for this purpose and existing funding is unsustainable to maintain the registry. Statute permits DHHS to end the registry if funding is insufficient.

Program 261: OCIO Rate Changes	General	-2,891,324	344,942
	Cash	-128,503	15,331
	Federal	-3,405,337	406,265
	Revolving	0	0
	PSL	0	0

Funding adjustments in this issue are attributable to published changes in OCIO rates for the upcoming biennium. OCIO fees allow DHHS to maintain systems such as NFOCUS and ACCESSNebraska.

Restore operations for prescription drug donation program	General	53,352	53,352
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	31,192	31,192

After voting to remove the aid and ops for the Prescription Drug Donation Program, the committee revisited the issue and reinstated the funding. The operations portion is appropriated in Program 33.

Salary Adjustment - Gov Rec	General	654,467	297,481
	Cash	56,385	26,387
	Federal	864,897	546,604
	Revolving	0	0
	PSL	1,369,175	757,282

Transfer \$354,000 from DHHS Cash (Parkinson's Registry) to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

This committee included a transfer of \$354,000 from the Parkinson's Registry Cash Fund to the General Fund. The establishing statute bars utilization of General Funds for this purpose and existing funding is unsustainable to maintain the registry. Statute permits DHHS to end the registry if funding is insufficient. The transfer amount represents liquidation of the remaining funds.

178 - Bureau of Examining Boards**2025-27 Preliminary Health Insurance**

General	44	93
Cash	46,156	97,389
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	144	291
Cash	151,165	307,444
Federal	0	0
Revolving	0	0
PSL	131,398	267,242

DAS Assessment Rate Increases

General	0	0
Cash	31,456	10,098
Federal	0	0
Revolving	0	0
PSL	0	0

Fund changes in DAS rates including facility and maintenance fees.

Health Insurance Adjustment - Gov Rec

General	13	24
Cash	1,938	1,204
Federal	0	0
Revolving	0	0
PSL	0	0

Salary Adjustment - Gov Rec

General	3,225	4,752
Cash	49,540	16,324
Federal	0	0
Revolving	0	0
PSL	45,843	18,333

250 - Office of Juvenile Services**2025-27 Preliminary Health Insurance**

General	303,259	639,876
Cash	10,263	21,655
Federal	2,464	5,199
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	687,832	1,398,940
Cash	23,283	47,353
Federal	5,588	11,363
Revolving	0	0
PSL	622,226	1,265,511

DAS Assessment Rate Increases

General	215,851	69,293
Cash	8,520	2,735
Federal	8,520	2,735
Revolving	0	0
PSL	0	0

Fund changes in DAS rates including facility and maintenance fees.

Health Insurance Adjustment - Gov Rec

General	-26,091	-71,686
Cash	-2,306	-5,342
Federal	-1,294	-2,799
Revolving	0	0
PSL	0	0

New Program for YRTC Hastings

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

DHHS requests establishment of a new subprogram to track expenditures at Youth Rehabilitation and Treatment Center at Hastings, where female youths are housed. This issue will allow for more accurate reporting and no operational changes will occur as a result of this issue.

Program 250: PSL Increase

DHHS is requesting an increase in PSL of \$500,000 in both FY26 and FY27. The Agency indicates that in FY24 the program expended 99.9% of the available PSL of \$18.3m. The requested PSL increase is approximately 2.7% increase of total PSL. No additional funds have been requested.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	500,000	500,000

Rename YRTC Geneva to YRTC Lincoln

DHHS requests renaming the subprogram previously utilized for YRTC Geneva to YRTC-Lincoln. The campus at Geneva is no longer State property. The Lincoln YRTC houses the highest need youths, both males and females in gender isolated secure units.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Salary Adjustment - Gov Rec

General	112,492	275,304
Cash	48,117	52,062
Federal	-5,588	-11,363
Revolving	0	0
PSL	134,874	274,925

359 - Young adult voluntary services**2025-27 Preliminary Health Insurance**

General	5,016	10,584
Cash	0	0
Federal	16,093	33,956
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	11,369	23,121
Cash	0	0
Federal	36,498	74,230
Revolving	0	0
PSL	41,568	84,542

DAS Assessment Rate Increases

Fund changes in DAS rates including facility and maintenance fees.

General	3,889	1,248
Cash	0	0
Federal	2,702	868
Revolving	0	0
PSL	0	0

Health Insurance Adjustment - Gov Rec

General	-3,031	-6,514
Cash	0	0
Federal	-10,545	-22,582
Revolving	0	0
PSL	0	0

Salary Adjustment - Gov Rec

General	-7,096	-14,436
Cash	0	0
Federal	-24,430	-49,701
Revolving	0	0
PSL	-27,376	-55,695

365 - Mental Health Operations**2025-27 Preliminary Health Insurance**

General	901,626	1,902,431
Cash	9,196	19,404
Federal	9,196	19,404
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase	General	1,961,528	3,989,445
	Cash	83,471	169,765
	Federal	41,736	84,886
	Revolving	0	0
	PSL	1,812,188	3,685,709

DAS Assessment Rate Increases	General	476,508	152,967
	Cash	21,885	7,026
Fund changes in DAS rates including facility and maintenance fees.	Federal	37,191	11,939
	Revolving	0	0
	PSL	0	0

Health Insurance Adjustment - Gov Rec	General	-199,166	-462,385
	Cash	-2,057	-4,772
	Federal	-4,451	-9,676
	Revolving	0	0
	PSL	0	0

LRC Fund Shift - related to the FY25 Deficit	General	-1,500,000	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

This issue is a reduction in General Funds of \$1.5m which is offset by use of \$1.5m ARPA funds which were reappropriated to address a deficit issue for Lincoln Regional Center. DHHS requested \$6m GF and \$4.5m GF plus \$3m ARPA funds were included in the Governor's budget recommendation.

Renaming HRC to Whitehall	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

This issue establishes Whitehall Psychiatric Residential Treatment Facility as a separate subprogram from the Lincoln regional Center (363) by utilizing the currently unused Hastings Regional Center Subprogram (361). DHHS notes that designating the unused 361 program as Whitehall will increase the tracking and cost report accuracy for the program. Operations for Whitehall will remain unchanged.

Salary Adjustment - Gov Rec	General	1,247,636	2,176,872
	Cash	-42,055	-108,184
	Federal	-19,179	-42,839
	Revolving	0	0
	PSL	1,030,558	1,759,790

421 - Beatrice State Developmental Center (BSDC)

2025-27 Preliminary Health Insurance	General	99,022	208,936
	Cash	0	0
	Federal	184,173	388,605
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	364,153	740,631
	Cash	0	0
	Federal	677,333	1,377,590
	Revolving	0	0
	PSL	904,463	1,839,536

DAS Assessment Rate Increases	General	40,009	12,844
	Cash	22,405	7,192
Fund changes in DAS rates including facility and maintenance fees.	Federal	97,620	31,338
	Revolving	0	0
	PSL	0	0

Health Insurance Adjustment - Gov Rec	General	9,478	13,486
	Cash	0	0
	Federal	-97	-11,248
	Revolving	0	0
	PSL	0	0

Reappropriate up to 8m BSDC FY25 GF - request to be used for program 424 in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

This issue allows up to \$8 million in General Funds appropriated to the Beatrice State Developmental Center in FY25 to be reappropriated for use in Program 424 Developmental Disabilities aid in FY26 if such funds are unspent at the end of fiscal year 2024-25. The purpose being to address the increased aid funds needed to end the DD waitlist.

Salary Adjustment - Gov Rec	General	-160,396	-338,507
	Cash	0	0
	Federal	-253,905	-580,863
	Revolving	0	0
	PSL	-359,747	-798,324

502 - Public Health Grants

LB 621 - Appropriate funds for community health center and include earmark (Health Care Cash)	General	0	0
	Cash	0	500,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee included a \$500,000 increase in Health Care Cash Fund appropriation to the Federally Qualified Health Center in Norfolk, Midtown Health Center, in FY27 only.

621 - Stem Cell Research Grants 2025-27 Preliminary Health Insurance

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

622 - Cancer Research

2025-27 Preliminary Health Insurance	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

623 - Biomedical Research grants

Earmark for Biomedical Research

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The committee included earmarks for Biomedical Research aid that specify the amounts to be distributed to the research institutions (\$6 million to the University and \$4 million to Boystown and Creighton) as well as a requirement that four and two thirds percent of the total aid be used for research to improve racial and ethnic minority health. Previously \$700,000 was dedicated to minority health out of the \$15 million total appropriation and four and two thirds percent represents a proportional commitment.

State Aid

FY2025-26

FY2026-27

38 - Behavioral Health Aid

Earmark Opioid Settlement Funds

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved two earmarks related to opioid remediation funding within the Behavioral Health aid program, \$3 million of Opioid cash funds directed to the Regional Behavioral Health Authorities and \$500,000 of General Funds directed to local public health departments for opioid use prevention.

Include earmark language for administrative reassignment of funds by behavioral health regions

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The committee included earmarks directing Behavioral Health aid to regions to be utilized pursuant to their annual budget or additional activities identified through need demonstration. The earmark requires DHHS to approve or deny requests to modify budget within thirty days.

LB 581 - Appropriate funds for behavioral health services facility construction and include earmark language (Health Care Cash)

General	0	0
Cash	500,000	0
Federal	0	0
Revolving	0	0
PSL	0	0

The committee included \$500k of Health Care Cash Funds for the Completely Kids organization to support the construction of a facility to enhance behavioral health services at the facility in Omaha. This is one-time funding in FY26 only.

Reappropriation of General Funds

DHHS is requesting reappropriations of any unexpended FY25 GF for use in FY26 to cover increased costs associated with additional services.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The Supreme Court’s Olmstead decision of 1999 established certain rights for people with disabilities (focused on community integration) based on the Americans with Disabilities Act passed in 1990. The Justice Department found in May of 2024 that individuals with Severe Mental Illness (SMI) in Nebraska were unjustly institutionalized, based on Olmstead, and additional services for community integration need to be established.

DHHS is pursuing a Medicaid Waiver to claim federal matching for these new services including targeted case management, supported employment, transitional supports, therapeutic residential habilitation, and supported family living services.

175 - Medical Student Assistance**Restore funding for Rural Health Providers in FY27**

The committee restored the initial \$1.5 million to the Rural Health Provider Incentive Program in FY27. After considering additional information pertaining to existing obligations of the program which are based on three-year contracts with eligible providers the committee restored this General Fund commitment for both years of the upcoming biennium.

General	0	1,500,000
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Rollback LB421 Rural Health Provider Incentive Prog

The committee temporarily included a \$1.5 million reduction to the Rural Health Provider Incentive Program in FY27 which was expanded by the same amount in 2021. At this time, the amount was kept flat in FY26 to ensure fulfillment of existing obligations.

General	0	-1,500,000
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

344 - Children's Health Insurance Program**Program 348/344: Continuous Eligibility for Kids**

Effective January 1, 2024, states are required to provide 12 months of Continuous Eligibility (CE) for children under the age of 19 in Medicaid and the Children's Health Insurance Program (CHIP). This requirement is six more months than what Nebraska DHHS was previously providing.

General	3,730,941	3,768,251
Cash	3,000,000	3,000,000
Federal	8,894,918	8,983,867
Revolving	0	0
PSL	0	0

The total fund request in both programs, 344 CHIP and 348 Medicaid, is \$37,585,397 in FY26 and \$37,931,251 in FY27.

Program 348/344: FMAP Decrease

General	508,351	508,351
Cash	0	0
Federal	-508,351	-508,351
Revolving	0	0
PSL	0	0

The Federal Medical Assistance Percentage (FMAP) is computed from a formula that takes into account the average per capita income for each State relative to the national average. The FMAP is calculated for Federal Fiscal Year which begins October 1 whereas State Fiscal Year begins July 1.

The FMAP for Nebraska decreased resulting in fewer federal funds, \$295.5m over the biennium. DHHS needs additional GF in Medicaid (\$116.5m in FY26 and \$155.5m in FY27), the Children’s Health Insurance Program (CHIP) which benefits from an enhanced FMAP (\$500k each year), and Developmental Disabilities (\$7.3m in FY26 and \$15.2m in FY27).

Nebraska received a disaster-recovery FMAP adjustment for FFY26 meaning the effectual FMAP is 55.94%, a decrease of 1.58% rather than 3.16% which is reflected in this request. See FMAP supplement for additional information.

Program 348/344: Part D Clawback

General	-533,507	-533,507
Cash	0	0
Federal	-1,225,501	-1,225,501
Revolving	0	0
PSL	0	0

This is issue to fund substantial increases in Medicare Part D Prescription Drug Premium Payments that Nebraska pays federal CMS for drug coverage of Dual Eligible Medicaid beneficiaries. DHHS notes increases of 18% in calendar year 2024 and another 11% in calendar year 2025, with the expectation that further increases in 2026. The projected increase in costs for state fiscal year 2026 is \$30,616,755 however efficiencies identified by the agency result in the request of \$11,809,696 additional General Funds.

Following data from FFIS: Nebraska’s enrollment as of Feb. 2024 is 37,867
Nebraska’s Clawback payments for CY2024 are \$85,905,000
Nebraska’s Clawback payments for CY2025 are \$95,973,000
The change is +\$10,068,000, a 11.7% increase.

Nebraska’s payments reflect the disaster-recovery FMAP adjustment.

347 - Public Assistance

LB 505 - Appropriate funds to DHHS for food assistance (TANF)

General	0	0
Cash	0	0
Federal	10,000,000	0
Revolving	0	0
PSL	0	0

The committee included provisions of LB505 as amended to provide \$10m of Temporary Assistance for Needed Families federal funding for food assistance programs in FY26.

Program 347 Federal Authority Increase

General	0	0
Cash	0	0
Federal	80,000,000	80,000,000
Revolving	0	0
PSL	0	0

DHHS is requesting an increase of federal fund appropriation to align with current trends in spending levels. The Agency notes that in order to pay for accrued expenditures, Public Assistance needs an increase of federal fund appropriation of over 50%. This item aligns appropriations with actual expenditures for recent fiscal years.

348 - Medicaid

End LB227 Post Acute Care Transfer Pilot

The committee modified § 68-1010 which establishes the Post Acute Care Transfer Pilot program to remove the requirement and insert permissive language. The program was a component of LB227 intended to facilitate transfer of patients with complex health needs from an eligible acute care hospital to an appropriate post-acute care setting. The committee also reduced the appropriation which was established for this program, \$1m General Funds.

General	-1,000,000	-1,000,000
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

FMAP decrease

This item is an additional fund shift requested via memorandum at the end of December 2024 which represents a more accurate estimated impact of a decrease in Federal Medical Assistance Percentage (FMAP). The original calculation of impact to Program 348, \$78.9m in FY26 and \$102.7m in FY27, were revised to be \$116.5m in FY26 and \$155.5 m in FY27. The decrease in FMAP necessitating increased state contribution is attributable to Nebraska's improved average per capita income relative to other states, based on the standard FMAP formula.

General	37,561,897	52,757,693
Cash	0	0
Federal	-37,561,897	-52,757,693
Revolving	0	0
PSL	0	0

Include earmark for medicaid nursing facility rates and reporting

The committee voted to retain the earmark for the amount of Medicaid appropriations dedicated to Nursing Facility rates. The earmark ensures clarity to DHHS pertaining to how much shall be used as the base for funding for the following fiscal year when considering annual adjustments to rates.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Insert termination date for LB227 Post Acute Care Transfer Pilot 68-1010

The committee modified § 68-1010 which establishes the Post Acute Care Transfer Pilot program to remove the requirement and insert permissive language. The program was a component of LB227 intended to facilitate transfer of patients with complex health needs from an eligible acute care hospital to an appropriate post-acute care setting. The committee also reduced the appropriation which was established for this program, \$1m General Funds.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

LB 55 - Appropriate funds for behavioral health services medicaid rate

The committee included funds to increase rates paid to Behavioral Health providers for dual eligible (Medicare/Medicaid) individuals. The cash fund source is the Hospital Quality Assurance and Access Assessment Cash Fund.

General	0	0
Cash	1,500,000	0
Federal	2,434,426	0
Revolving	0	0
PSL	0	0

LB 57 - Appropriate funds for medicaid assisted-living facilities to increase rural rate to urban rate (\$73.91)

The committee included Medicaid Managed Care Excess Profit Cash Funds and federal funds to increase rural assisted living single occupancy rates to the urban rate in FY26 only.

General	0	0
Cash	1,408,364	0
Federal	1,817,390	0
Revolving	0	0
PSL	0	0

Program 348: CCHBC LB276

The go-live date of the Certified Community Behavioral Health Clinic Act (CCBHC) is January 1, 2026. This issue funds the anticipated costs to add this service to the Medicaid program for the FY26-27 biennium. Additional funds were included for Program 33 in the fiscal note for this bill but administrative costs can be absorbed by the agency.

General	1,171,182	2,342,364
Cash	0	0
Federal	3,682,452	7,364,905
Revolving	0	0
PSL	0	0

Program 348: Federal Authority Increase

DHHS is requesting increased federal fund appropriation to align with anticipated match claiming. The agency indicates this will prevent disruption from journal entry batch failures and will improve administrative efficiency.

General	0	0
Cash	0	0
Federal	420,000,000	420,000,000
Revolving	0	0
PSL	0	0

Program 348: Health Insurer Assessment (MCO) LB 527

The committee included a General Fund reduction associated with LB 527 which creates a new assessment on Health Insurers to draw down additional federal funds. A portion of the anticipated funding (pending federal approval) will be used to offset General Fund expenditures in Medicaid. The additional cash fund and federal fund appropriation for the assessment are accounted for in LB527A.

General	-60,149,788	-117,799,576
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Program 348: High Cost Drugs

Medicaid programs are required to cover drugs that are approved by the FDA and appropriately prescribed. DHHS notes increased expenditures on drugs, increasing from \$23.6m in 2019 to over \$61m in 2023. The issue analysis requests total amounts to 5,308,877 in FY26 and 11,722,789 in FY27.

General	2,022,467	4,399,508
Cash	0	0
Federal	3,286,410	7,323,281
Revolving	0	0
PSL	0	0

Program 348: Incarcerated Youth CAA

A new federal requirement requires coverage of screenings and diagnostic services for juveniles for the 30 days prior to and 30 days following release from incarceration. Total amounts to 900,000 in each year of the biennium. These services will assist in re-integration to community and potentially reduce the number of higher-cost interventions.

General	388,080	389,970
Cash	0	0
Federal	511,920	510,030
Revolving	0	0
PSL	0	0

Program 348/344: Continuous Eligibility for Kids

Effective January 1, 2024, states are required to provide 12 months of Continuous Eligibility (CE) for children under the age of 19 in Medicaid and the Children's Health Insurance Program (CHIP). This requirement is six more months than what Nebraska DHHS was previously providing.

General	9,269,121	9,361,812
Cash	0	0
Federal	12,690,417	12,817,321
Revolving	0	0
PSL	0	0

The total fund request in both programs, 344 CHIP and 348 Medicaid, is \$37,585,397 in FY26 and \$37,931,251 in FY27.

Program 348/344: FMAP Decrease

General	78,946,592	102,694,032
Cash	0	0
Federal	-78,946,592	-102,694,032
Revolving	0	0
PSL	0	0

The Federal Medical Assistance Percentage (FMAP) is computed from a formula that takes into account the average per capita income for each State relative to the national average. The FMAP is calculated for Federal Fiscal Year which begins October 1 whereas State Fiscal Year begins July 1.

The FMAP for Nebraska decreased resulting in fewer federal funds, \$295.5m over the biennium. DHHS needs additional GF in Medicaid (\$116.5m in FY26 and \$155.5m in FY27), the Children’s Health Insurance Program (CHIP) which benefits from an enhanced FMAP (\$500k each year), and Developmental Disabilities (\$7.3m in FY26 and \$15.2m in FY27).

Nebraska received a disaster-recovery FMAP adjustment for FFY26 meaning the effectual FMAP is 55.94%, a decrease of 1.58% rather than 3.16% which is reflected in this request. See FMAP supplement for additional information.

Program 348/344: Part D Clawback

General	12,343,203	12,343,203
Cash	0	0
Federal	-19,817,268	-19,817,268
Revolving	0	0
PSL	0	0

This is issue to fund substantial increases in Medicare Part D Prescription Drug Premium Payments that Nebraska pays federal CMS for drug coverage of Dual Eligible Medicaid beneficiaries. DHHS notes increases of 18% in calendar year 2024 and another 11% in calendar year 2025, with the expectation that further increases in 2026. The projected increase in costs for state fiscal year 2026 is \$30,616,755 however efficiencies identified by the agency result in the request of \$11,809,696 additional General Funds.

Following data from FFIS: Nebraska’s enrollment as of Feb. 2024 is 37,867
Nebraska’s Clawback payments for CY2024 are \$85,905,000
Nebraska’s Clawback payments for CY2025 are \$95,973,000
The change is +\$10,068,000, a 11.7% increase.

Nebraska’s payments reflect the disaster-recovery FMAP adjustment.

354 - Child Welfare aid

Include earmark for TANF funds for child advocacy centers

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The committee included the earmark established in the previous biennium directing DHHS to dedicate a total of \$8 million in Temporary Assistance for Needy Families federal funds to the Child Advocacy Centers and the statewide group.

Program 354: Child Welfare Rate Funding - ARPA

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

In their initial budget request DHHS requested \$10m GF in each year of the biennium to extend temporary CW provider rates increases that have thus far been funded with ARPA. The agency indicated inability to absorb the ongoing cost to maintain these rates due to increased special rate agreements for high-needs state-wards via Letters of Agreement.

In a memo submitted December 17, DHHS rescinded this request and indicated that \$10m in reallocated APRA had been identified by the administration to use in FY26 to maintain provider rates.

DHHS reiterates prior commitments to improving IV-E penetration rates to increase federal fund claiming for qualifying cases and ongoing investments into preventative services. Due to these ongoing initiatives the Agency hopes to reduce expenditures by FY27 enough to be able to fund the provider rates within their current appropriation.

Reappropriate Child Welfare Aid up to 10m

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

This reappropriation issue allows for reappropriation of up to \$10m in General Funds for Program 354, Child Welfare. It is unclear if the program will have funds to reappropriate at this time.

424 - Developmental Disability Aid

FMAP Decrease

General	7,273,473	15,171,816
Cash	0	0
Federal	-7,273,473	-15,171,816
Revolving	0	0
PSL	0	0

The Federal Medical Assistance Percentage (FMAP) is computed from a formula that takes into account the average per capita income for each State relative to the national average. The FMAP is calculated for Federal Fiscal Year which begins October 1 whereas State Fiscal Year begins July 1.

The FMAP for Nebraska decreased resulting in fewer federal funds, \$295.5m over the biennium. DHHS needs additional GF in Medicaid (\$116.5m in FY26 and \$155.5m in FY27), the Children’s Health Insurance Program (CHIP) which benefits from an enhanced FMAP (\$500k each year), and Developmental Disabilities (\$7.3m in FY26 and \$15.2m in FY27).

Nebraska received a disaster-recovery FMAP adjustment for FFY26 meaning the effectual FMAP is 55.94%, a decrease of 1.58% rather than 3.16% which is reflected in this request. See FMAP supplement for additional information.

Maintain DD Provider Rates - ARPA

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

DHHS indicates the temporary provider rates funded by ARPA in LB1014 (2022) for FY23 through FY25 will be continued within the agency’s existing General Fund appropriation through the upcoming FY26/FY27 biennium. The Agency indicates remaining ARPA funds are sufficient to support the rates at the current level via this approval.

Program 424: Divert HCC to Eliminate Registry and Increase Funding for Waitlist	General	7,821,499	16,647,107
	Cash	11,000,000	11,000,000
	Federal	22,766,983	22,571,075
	Revolving	0	0
	PSL	0	0

The agency requested additional funds to use for elimination of the waitlist for DD services. This item is compounded by a reappropriation of up to \$8m of General Funds from Program 421 Beatrice State Developmental Center.

502 - Public Health Grants

End LB1018 Reduce aid to Local Health Departments	General	-1,500,000	-1,500,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

This item reduces the General Fund appropriation earmarked for Local Public Health Departments. The total General Fund appropriation prior to this reduction amounted to \$6,398,246 annually.

End LB1019 Reduce aid to FQHCs	General	-500,000	-500,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee included a \$500,000 reduction in General Fund aid to Federally Qualified Health Centers. This represents a rollback of provisions included in the budget in 2022.

End LB185 Reduce aid to Tribal FQHC	General	-231,000	-231,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee included a partial reduction of General Fund aid to the Tribal Federally Qualified Health Center, the Leroy Tribal Health & Wellness Center. The legislature expanded this aid by \$531,000 in 2020 and the committee kept \$300,000 of such aid intact.

End LB585 Reduce aid to Local Health Departments	General	-2,000,000	-2,000,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee included a partial rollback of General Funds, \$2 million of the \$3 million, which were included in the budget for aid to Public Health Departments beginning in FY22 due to the inclusion of LB 585 (2021) in the budget package. The total reduction to aid to Public Health Departments is \$3.5 million when accounting for the rollback of LB 1018 (2020), \$1.5 million, in the preliminary.

514 - Health Aid

Amend Prescription Drug Donation Program Act (71-2496-71-24,102)	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee initially approved modifying the Prescription Drug Donation Act to permit the program rather than require the agency to administer. At this time, the committee also approved inserting language barring the use of state funds for the program.

End LB1035 Prescription Drug Donation Aid	General	-475,000	-475,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee initially approved the reduction of aid expenses related to contracting with a nonprofit to operate the Prescription Drug Donation Program.

LB 452 - Appropriate funds to DHHS for court appointed special advocate aid (TANF)	General	0	0
	Cash	0	0
	Federal	500,000	500,000
	Revolving	0	0
	PSL	0	0

The committee included a total earmark of Temporary Assistance for Needy Families federal funds of \$500,000 for Court Appointed Special Advocates. The administration's TANF spending plan indicates \$250,000 of TANF was dedicated to CASA and this provision would increase that to \$500,000.

Program 514: Federal Spending Authority	General	0	0
	Cash	0	0
	Federal	30,000,000	30,000,000
	Revolving	0	0
	PSL	0	0

DHHS is requesting an increase of federal fund appropriation to align with current spending levels. A significant amount of ARPA funds were directed through this program however the base federal fund appropriation has not been adjusted for many years and federal grant awards have been adjusted over this period.

Remove changes to prescription drug donation program statute	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

After revisiting the issue the committee rescinded the changes to the enabling statute, § 71-2498. The committee restored the requirement that DHHS approve a program that meets the needs and removed the addition that barred utilization of state funds for such a program.

Remove special olympics appropriation due to one time funding	General	0	0
	Cash	-500,000	-500,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

This funding was intended to be one time funding via a transfer to the HHS Cash Fund in FY25 and this issue removes the funding from the program base.

Restore aid for prescription drug donation program	General	475,000	475,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

After voting to remove the aid and ops for the Prescription Drug Donation Program, the committee revisited the issue and reinstated the funding. The aid portion is appropriated in Program 514.

623 - Biomedical Research grants

Program 623: Biomedical Research Health Care Cash Fund	General	0	0
	Cash	5,000,000	5,000,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee voted to restore the \$5 million in Health Care Cash Fund appropriation that was originally reduced in the preliminary budget recommendation. The committee included earmarks on the total appropriation of \$15 million designating \$11 million to the University of Nebraska system and \$4 million to the private institutions Boystown and Creighton.

Program 623: Reduce Health Care Cash Fund	General	0	0
	Cash	-5,000,000	-5,000,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee temporarily reduced the Health Care Cash Fund appropriation to Biomedical Research by \$5,000,000. The funding decrease partially offsets an \$11,000,000 increase in HCCF appropriation to Developmental Disabilities Aid Program 424.

Agency 27 - Transportation

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	1,244,937,319	1,289,486,325	1,298,362,953	1,296,868,226	1,308,369,101
Federal	0	0	0	0	0
Revolving	0	66,545,374	0	0	0
PSL	145,753,466	89,732,379	158,587,289	155,441,627	161,284,354
Total Appropriation	1,244,937,319	1,356,031,699	1,298,362,953	1,296,868,226	1,308,369,101
Aid					
General	0	0	0	0	0
Cash	45,701,205	45,701,205	45,701,205	65,701,205	57,701,205
Federal	0	159,960,000	105,640,000	139,960,000	93,640,000
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	45,701,205	205,661,205	151,341,205	205,661,205	151,341,205
Total					
General	0	0	0	0	0
Cash	1,290,638,524	1,335,187,530	1,344,064,158	1,362,569,431	1,366,070,306
Federal	0	159,960,000	105,640,000	139,960,000	93,640,000
Revolving	0	66,545,374	0	0	0
PSL	145,753,466	89,732,379	158,587,289	155,441,627	161,284,354
Total Appropriation	1,290,638,524	1,561,692,904	1,449,704,158	1,502,529,431	1,459,710,306

Operations

FY2025-26

FY2026-27

Agency-wide

Set Highway Cash Fund appropriation at \$543.9 million in FY26 and \$550.7 million in FY27 (increase of \$41.9 million and \$48.7 million, respectively)

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved setting the Highway Cash Fund appropriation at a level estimated to result in a total average fuel tax of 30.9¢ in FY26 and 31.2¢ in FY27. The department's current best estimate is that a Highway Cash Fund appropriation of \$543,900,000 in FY26 will result in a total fuel tax of 30.9¢ per gallon (2.5¢ variable tax + 12.1¢ wholesale tax + 7.5¢ state fixed tax + 6.8¢ local fixed tax + 2.0¢ TIB tax). Then, in FY27, a Highway Cash Fund appropriation of \$550,700,000 will result in a total fuel tax of 31.2¢ per gallon (2.8¢ variable tax + 12.1¢ wholesale tax + 7.5¢ state fixed tax + 6.8¢ local fixed tax + 2.0¢ TIB tax). The current (FY25) Highway Cash Fund appropriation is \$502,000,000. The average fuel tax for FY25 is 30.0¢ per gallon.

26 - Development and Enforcement

2025-27 Preliminary Health Insurance

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

562 - Broadband Office**NE Broadband Office**

General	0	0
Cash	1,692,973	1,692,973
Federal	0	0
Revolving	0	0
PSL	806,680	806,680

The committee voted to approve the transfer of the Nebraska Broadband Office's expenditures from the Nebraska Department of Transportation's Administration Program 568 to a newly created State Broadband Office Program 562. The agency had requested to move \$1,692,973 Cash Fund appropriation in FY2025-26 and \$1,692,973 Cash Fund appropriation in FY2026-27 to this program. This transfer also includes the operating, travel expenses, and the salary and benefits for 10 FTEs, with a PSL move of \$806,680 in both years of the biennium from to this Program 562 from Program 568. When the NBO was placed under the administrative and budgetary support of the NDOT in 2023, their expenditures were initially placed under Program 568 and combined with other NDOT expenses. To provide better transparency, this new dedicated Program 562 will keep NBO expenses separated from other NDOT expenditures.

Salary Increases - Governor rec

General	0	0
Cash	27,866	28,702
Federal	0	0
Revolving	0	0
PSL	24,200	24,926

568 - Highway administration**2025-27 Preliminary Health Insurance**

General	0	0
Cash	271,083	571,985
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	588,443	1,196,802
Federal	0	0
Revolving	0	0
PSL	512,156	1,041,648

NE Broadband Office

General	0	0
Cash	-1,692,973	-1,692,973
Federal	0	0
Revolving	0	0
PSL	-806,680	-806,680

The committee voted to approve the transfer of the Nebraska Broadband Office's expenditures from the Nebraska Department of Transportation's Administration Program 568 to a newly created State Broadband Office Program 562. The agency had requested to remove (\$1,692,973) Cash Fund appropriation in FY2025-26 and (\$1,692,973) Cash Fund appropriation in FY2026-27. This transfer also includes the operating, travel expenses, and the salary and benefits for 10 FTEs, with a PSL move of (\$806,680) in both years of the biennium from this Program 568 to Program 562. When the NBO was placed under the administrative and budgetary support of the NDOT in 2023, their expenditures were initially placed under Program 568 and combined with other NDOT expenses. To provide better transparency, this new dedicated Program 562 will keep NBO expenses separated from other NDOT expenditures.

Salary Increase Adjustment	General	0	0
	Cash	100,016	81,853
	Federal	0	0
	Revolving	0	0
	PSL	88,167	73,654
Shift Differential	General	0	0
	Cash	600	600
	Federal	0	0
	Revolving	0	0
	PSL	521	521

569 - Construction

2025-27 Preliminary Health Insurance	General	0	0
	Cash	1,008,245	2,127,396
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	2,293,376	4,664,373
	Federal	0	0
	Revolving	0	0
	PSL	2,010,745	4,089,546

CDL Pay Differential	General	0	0
	Cash	1,014,264	1,309,717
	Federal	0	0
	Revolving	0	0
	PSL	881,968	1,138,884

CDL Trainer Stipend	General	0	0
	Cash	1,303	1,303
	Federal	0	0
	Revolving	0	0
	PSL	1,132	1,132

Salary Increase Adjustment	General	0	0
	Cash	582	-92,000
	Federal	0	0
	Revolving	0	0
	PSL	505	-80,545

Shift Differential	General	0	0
	Cash	51,547	51,547
	Federal	0	0
	Revolving	0	0
	PSL	44,765	44,765

State Match for Federal Highway Formula Funding	General	0	0
	Cash	37,700,000	39,500,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Included in the committee's preliminary budget is a \$37,700,000 Cash Fund appropriation in FY2025-26 and \$39,500,000 Cash Fund appropriation in FY2026-27; for the state match to receive increased Federal Highway Administration formula funding. This is the 20% state match required to obligate additional federal Infrastructure Investment and Jobs Act (IIJA) funds. The second year, has a 5% anticipated rise in the NE federal formula funding.

Transfer \$500,000 from Grade Crossing Protection Fund to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

At post-hearing, the committee approved a one-time transfer of \$500,000 Cash Funds from the Grade Crossing Protection Fund to the General Fund in FY2025-26.

572 - Services and support

2025-27 Preliminary Health Insurance	General	0	0
	Cash	127,524	269,075
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	240,171	488,471
	Federal	0	0
	Revolving	0	0
	PSL	209,651	426,397

OCIO ESRI Rate Increase	General	0	0
	Cash	463,000	523,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee approved \$463,000 Cash Funds in FY2025-26 and \$523,000 Cash Funds in FY2026-27 for a projected increase in the ESRI (GIS) platform costs passed onto NDOT by the OCIO. The NDOT heavily uses the ESRI system for the collection of physical location information. It was recently determined during an OCIO review, that NDOT was not being charged enough in the past, comparative to the amount of their usage, which keep rising. Additionally, there has been a jump in costs associated with non-ESRI-specific infrastructure including OCIO personnel, licenses for related technologies, and server hosting expenses.

Salary Increase Adjustment	General	0	0
	Cash	12,172	4,431
	Federal	0	0
	Revolving	0	0
	PSL	10,576	3,820

Shift Differential	General	0	0
	Cash	882	882
	Federal	0	0
	Revolving	0	0
	PSL	766	766

574 - Highway maintenance

2025-27 Preliminary Health Insurance	General	0	0
	Cash	1,280,875	2,702,646
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	2,181,328	4,436,485
	Federal	0	0
	Revolving	0	0
	PSL	1,931,312	3,927,991

CDL Pay Differential	General	0	0
	Cash	4,427,246	5,496,540
	Federal	0	0
	Revolving	0	0
	PSL	3,849,779	4,779,600
CDL Trainer Stipend	General	0	0
	Cash	17,871	17,871
	Federal	0	0
	Revolving	0	0
	PSL	15,520	15,520
Salary Increase Adjustment	General	0	0
	Cash	44,323	-28,087
	Federal	0	0
	Revolving	0	0
	PSL	38,495	-25,640
Shift Differential	General	0	0
	Cash	78,190	78,190
	Federal	0	0
	Revolving	0	0
	PSL	67,903	67,903

596 - Operation-State Owned Aircraft
2025-27 Preliminary Health Insurance

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

State Aid

FY2025-26 FY2026-27

301 - Public Airports

Federal funding for public airports

General	0	0
Cash	20,000,000	12,000,000
Federal	-20,000,000	-12,000,000
Revolving	0	0
PSL	0	0

The Committee approved switching the Federal Funds request to be Cash Funds at the agency's request.

Federal Funding for Public Airports

General	0	0
Cash	0	0
Federal	20,000,000	12,000,000
Revolving	0	0
PSL	0	0

The committee recommendation includes \$20,000,000 in Federal Funds for Aid Distribution in FY2025-26 and \$12,000,000 million in Federal Funds for Aid Distribution in FY2026-27 for the Aeronautics Division's management of grant funds administered by the Federal Aviation Administration (FAA) under the Airport Improvement Program. This is for anticipated additional pass-through funds from the FAA for improvements to Nebraska airports as a result of the passing of the Infrastructure Investment and Jobs Act (IIJA) in November 2021.

562 - Broadband Office**Broadband Federal Funding**

General	0	0
Cash	0	0
Federal	139,960,000	93,640,000
Revolving	0	0
PSL	0	0

The committee approved an appropriation request is for an increase in appropriation of \$139,960,000 Federal Funds for State Aid in FY2025-26 and \$93,640,000 Federal Funds for State Aid in FY2026-27 This budget appropriation is for the Nebraska Broadband Office (NBO) to be able to administer the Broadband, Equity, Access and Deployment (BEAD) program funding. These funds are used to provide grants to subgrantees to buildout broadband across Nebraska, to provide broadband service to every unserved Nebraskan.

Agency 28 - Veterans Affairs

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	54,893,760	55,426,293	57,014,347	56,368,794	58,078,076
Cash	16,065,822	15,913,339	15,962,613	16,099,266	16,135,105
Federal	26,680,304	27,318,958	27,981,535	27,538,678	28,000,305
Revolving	0	0	0	0	0
PSL	56,050,622	57,342,166	58,672,461	58,565,553	60,047,129
Total Appropriation	97,639,886	98,658,590	100,958,495	100,006,738	102,213,486

Aid					
General	0	0	0	0	0
Cash	170,653	170,653	170,653	0	0
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	170,653	170,653	170,653	0	0

Total					
General	54,893,760	55,426,293	57,014,347	56,368,794	58,078,076
Cash	16,236,475	16,083,992	16,133,266	16,099,266	16,135,105
Federal	26,680,304	27,318,958	27,981,535	27,538,678	28,000,305
Revolving	0	0	0	0	0
PSL	56,050,622	57,342,166	58,672,461	58,565,553	60,047,129
Total Appropriation	97,810,539	98,829,243	101,129,148	100,006,738	102,213,486

Operations		FY2025-26	FY2026-27
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511 - Agency Total

2025-27 Preliminary Health Insurance	General	2,647,458	5,586,136
	Cash	31,482	66,427
	Federal	529,001	1,116,192
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	1,087,957	2,212,738
	Cash	280,764	571,031
	Federal	386,052	785,169
	Revolving	0	0
	PSL	1,523,935	3,099,449

Amend Military Installation Development and Support Fund to allow transfer to Site & Building Development Fund and transfer \$25.5 million in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

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

Annualize LB 771A Ops

The annualization includes a cash fund appropriation reduction of \$29,347 in Operations in FY 2025-26 and FY 2026-27 to remove one-time funding added to the base through LB 771A (2024).

General	0	0
Cash	-29,347	-29,347
Federal	0	0
Revolving	0	0
PSL	-20,416	-20,416

Health Insurance Adjustment - Gov Rec

General	-2,340,862	-4,782,281
Cash	-31,487	-66,427
Federal	-529,001	-1,116,192
Revolving	0	0
PSL	0	0

Salary Increase Adjustment - Gov Rec

General	80,481	167,723
Cash	-217,968	-472,401
Federal	472,322	534,832
Revolving	0	0
PSL	1,011,412	917,474

State Aid

FY2025-26	FY2026-27
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511 - Agency Total**Annualize LB 771A Aid**

The annualization includes a cash fund appropriation reduction of \$170,653 in Aid in FY 2025-26 and FY 2026-27 to remove one-time funding added to the base through LB 771A (2024). LB 771 was a pilot program to provide a grant to a qualifying postsecondary institution to assist the United States Defense POW/MIA Accounting Agency with accounting for United States servicemembers and civilians missing from designated past conflicts as such conflicts are determined by such federal agency.

General	0	0
Cash	-170,653	-170,653
Federal	0	0
Revolving	0	0
PSL	0	0

Agency 29 - Natural Resources

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	10,828,426	10,708,426	10,758,426	10,708,426	10,758,426
Cash	69,901,272	69,923,143	69,945,886	67,423,272	64,964,357
Federal	2,139,722	2,202,789	2,233,087	2,202,789	2,268,709
Revolving	0	0	0	0	0
PSL	8,563,647	8,618,258	8,639,456	8,618,370	8,639,688
Total Appropriation	82,869,420	82,834,358	82,937,399	80,334,487	77,991,492
Aid					
General	1,806,112	0	0	0	0
Cash	19,622,533	22,122,533	22,122,533	10,757,500	10,757,500
Federal	5,000	5,000	5,000	5,000	5,000
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	21,433,645	22,127,533	22,127,533	10,762,500	10,762,500
Total					
General	12,634,538	10,708,426	10,758,426	10,708,426	10,758,426
Cash	89,523,805	92,045,676	92,068,419	78,180,772	75,721,857
Federal	2,144,722	2,207,789	2,238,087	2,207,789	2,273,709
Revolving	0	0	0	0	0
PSL	8,563,647	8,618,258	8,639,456	8,618,370	8,639,688
Total Appropriation	104,303,065	104,961,891	105,064,932	91,096,987	88,753,992
Operations				FY2025-26	FY2026-27
319 - Water Projects					
Amend JEDI Fund to allow transfers to the General Fund					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Amend Perkins County Canal Fund to credit interest to General Fund July 1, 2025					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Appropriate \$2.5 million from JEDI Fund for additional flood control project					
			General	0	0
			Cash	2,500,000	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
The remaining balance of the JEDI fund is to be appropriated for flood control projects in Saunders County.					
Reappropriate unexpended JEDI Fund appropriation					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0

Remove JEDI Fund appropriation	General	0	0
	Cash	-5,000,000	-5,000,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Committee approved to re-appropriate unexpended cash fund balance. The reduction in appropriation reflects the reduced balance of the cash fund.

Transfer \$4.4 million from JEDI to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Created in LB1012 (2022), the Jobs and Economic Development Initiative (JEDI) Fund was established to provide for the study of a large lake project between Lincoln and Omaha, provide for flood control project funding, and provide for funds for a large lake project should the studies prove viable. The Appropriations Committee is transferring funds unrelated to the lake project and leaving sufficient funds for remaining flood control projects.

334 - Soil and Water Conservation
2025-27 Preliminary Health Insurance

General	126,995	267,959
Cash	24,640	51,990
Federal	25,091	52,942
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase	General	227,396	462,490
	Cash	44,126	89,747
	Federal	44,804	91,124
	Revolving	0	0
	PSL	277,792	564,987

Amend permitted uses of Water Resources Cash Fund and language relating to grants	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Struck language relating to prior grants received by the Department of Natural Resources from the Nebraska Environmental Trust, struck eligibility of the fund to be used for purpose of the Resilient Soils and Water Quality Act, and states the fund is to be used in accordance to the Nebraska Environmental Trust Act.

An increase in operating funds in subprogram 20 offset by a reduction in state aid.	General	0	0
	Cash	1,000,000	1,000,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Subprogram 20 is the Water Resources Cash Fund which is solely funded via transfers from the Nebraska Environmental Trust Fund.

Credit interest from Surface Water Irrigation Fund to General Fund for FY26 and FY27 only	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Health Insurance Adjustment - Gov Rec	General	-126,995	-267,959
	Cash	-13,917	-11,803
	Federal	-5,487	22,867
	Revolving	0	0
	PSL	0	0

OCIO Fees for GIS and Other IT Services	General	130,000	180,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Resilient Soils & Water Quality	General	-250,000	-250,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Restore aid by reducing operations	General	0	0
	Cash	-1,000,000	-1,000,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Salary Increase Adjustment - Gov Rec	General	-227,396	-462,490
	Cash	-32,849	-66,849
	Federal	-1,341	-37,946
	Revolving	0	0
	PSL	-223,069	-488,946
State Aid		FY2025-26	FY2026-27

304 - Neb Water Conservation Fund

Modify Funding Source in 304 from GF to new CF

	General	-1,806,112	-1,806,112
	Cash	2,500,000	2,500,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

A reduction of General Fund for the Nebraska Soil and Water Conservation Program of \$1,806,112 (balance of the General Fund for the program) replaced with a transfer of \$2,000,000 into the Nebraska Soil and Water Conservation Fund per fiscal year. Source of the transfer is the Nebraska Environmental Trust Fund.

The Nebraska Soil and Water Conservation Fund was established in 1977 and provides aid to Nebraska landowners for the installation of approved soil and water conservation measures (approval comes from the Natural Resources Commission). Eligible practices include terraces, terrace outlets, irrigation reuse pits, grade stabilization structures, dams, diversions, grassed waterways, control basins, pasture and range seeding, planned grazing systems, irrigation water management and windbreaks and windbreak renovations. Demand has exceeded funding in recent years.

Reduce appropriation to match transfer amount to Soil and Water Conservation Fund

	General	0	0
	Cash	-500,000	-500,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

304 - Nebr Water Conservation Fund

Modify Funding Source in 304 from GF to new CF

General	-1,806,112	-1,806,112
Cash	2,500,000	2,500,000
Federal	0	0
Revolving	0	0
PSL	0	0

A reduction of General Fund for the Nebraska Soil and Water Conservation Program of \$1,806,112 (balance of the General Fund for the program) replaced with a transfer of \$2,000,000 into the Nebraska Soil and Water Conservation Fund per fiscal year. Source of the transfer is the Nebraska Environmental Trust Fund.

The Nebraska Soil and Water Conservation Fund was established in 1977 and provides aid to Nebraska landowners for the installation of approved soil and water conservation measures (approval comes from the Natural Resources Commission). Eligible practices include terraces, terrace outlets, irrigation reuse pits, grade stabilization structures, dams, diversions, grassed waterways, control basins, pasture and range seeding, planned grazing systems, irrigation water management and windbreaks and windbreak renovations. Demand has exceeded funding in recent years.

Reduce appropriation to match transfer amount to Soil and Water Conservation Fund

General	0	0
Cash	-500,000	-500,000
Federal	0	0
Revolving	0	0
PSL	0	0

313 - Water Sustainability Fund

No General Fund transfer to Water Sustainability Fund

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Reduce new aid appropriation for Water Sustainability Fund and reappropriate unexpended cash appropriation

General	0	0
Cash	-10,865,033	-10,865,033
Federal	0	0
Revolving	0	0
PSL	0	0

334 - Soil and Water Conservation

Requesting an increase in operation funds in subprogram 20 offset by a reduction in state aid.

General	0	0
Cash	-1,000,000	-1,000,000
Federal	0	0
Revolving	0	0
PSL	0	0

Subprogram 20 is the Water Resources Cash Fund, which provides state aid to water managers to reduce consumptive use of water and to enhance streamflows and groundwater recharge.

Restore aid appropriation

General	0	0
Cash	1,000,000	1,000,000
Federal	0	0
Revolving	0	0
PSL	0	0

Agency 30 - Electrical Board

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	2,567,470	2,567,470	2,567,470	2,758,509	2,825,319
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	1,368,396	1,368,396	1,368,396	1,520,018	1,526,656
Total Appropriation	2,567,470	2,567,470	2,567,470	2,758,509	2,825,319
Total					
General	0	0	0	0	0
Cash	2,567,470	2,567,470	2,567,470	2,758,509	2,825,319
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	1,368,396	1,368,396	1,368,396	1,520,018	1,526,656
Total Appropriation	2,567,470	2,567,470	2,567,470	2,758,509	2,825,319
Operations				FY2025-26	FY2026-27
197 - Protection of People and Property					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Health Insurance Request					
			General	0	0
			Cash	31,900	67,309
			Federal	0	0
			Revolving	0	0
			PSL	0	0
New Inspector					
			General	0	0
			Cash	62,000	64,000
			Federal	0	0
			Revolving	0	0
			PSL	62,000	64,000
Cash Funds are provided for a new electrical inspector position. The new inspector will address increased workload issues.					
Rent Expense					
			General	0	0
			Cash	0	18,000
			Federal	0	0
			Revolving	0	0
			PSL	0	0
During the capitol renovation, the agency was relocated to different office space. The Capitol Commission has paid their rent during this time. Beginning in FY27 this will no longer be the case. In order to maintain office space, funding is provided to pay rent costs that have not been paid by the agency in previous fiscal years.					

Retirement Payout

	General	0	0
	Cash	40,000	0
	Federal	0	0
Funding is provided to pay the retirement costs (vacation and sick leave payout) of a long term employee.	Revolving	0	0
	PSL	40,000	0

Salary Increase Adjustment

	General	0	0
	Cash	57,139	108,540
	Federal	0	0
	Revolving	0	0
	PSL	49,622	94,260

Agency 31 - Military Dept

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	5,122,528	5,361,284	5,484,481	5,381,261	5,511,931
Cash	1,109,835	1,120,336	1,131,237	1,116,593	1,123,571
Federal	27,113,463	22,814,126	23,219,736	27,868,289	28,160,067
Revolving	0	0	0	0	0
PSL	11,398,579	11,777,931	12,076,631	11,967,258	12,304,440
Total Appropriation	33,345,826	29,295,746	29,835,454	34,366,143	34,795,569
Aid					
General	9,464,476	6,052,793	6,052,793	6,052,793	6,052,793
Cash	250,000	250,000	250,000	250,000	250,000
Federal	1,070,604	6,070,604	6,070,604	1,070,604	1,070,604
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	10,785,080	12,373,397	12,373,397	7,373,397	7,373,397
Total					
General	14,587,004	11,414,077	11,537,274	11,434,054	11,564,724
Cash	1,359,835	1,370,336	1,381,237	1,366,593	1,373,571
Federal	28,184,067	28,884,730	29,290,340	28,938,893	29,230,671
Revolving	0	0	0	0	0
PSL	11,398,579	11,777,931	12,076,631	11,967,258	12,304,440
Total Appropriation	44,130,906	41,669,143	42,208,851	41,739,540	42,168,966
Operations				FY2025-26	FY2026-27
544 - National and State Guard					
2025-27 Preliminary Health Insurance					
			General	33,088	69,816
			Cash	0	0
			Federal	106,458	224,626
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	78,482	159,618
			Cash	0	0
			Federal	252,551	513,650
			Revolving	0	0
			PSL	287,489	584,708
Critical Maintenance FTEs (2)					
			General	46,624	47,560
			Cash	0	0
			Federal	139,872	142,682
			Revolving	0	0
			PSL	146,054	148,989
The increase is to add 2 additional FTEs for critical maintenance to sustain 390,000 sq. ft of high-use military base properties.					
Health Insurance Adjustment - Gov Rec					
			General	-4,571	-11,357
			Cash	0	0
			Federal	-106,458	-224,626
			Revolving	0	0
			PSL	0	0

NE Nonprofit Security Grant Program	General	-88,683	-88,683
	Cash	0	0
The reduction of the base is due to the repeal of the Nonprofit Security Grant Program that was passed through LB 887 (2024). The total reduction is \$500,000, of which \$88,317 was Operations.	Federal	0	0
	Revolving	0	0
	PSL	-53,857	-53,857

Operations and Maintenance of Facilities	General	112,500	112,500
	Cash	0	0
The funding is for repairs of building components at the Air and Army National Guard facilities. Some parts of the facility and machinery need repairs to avoid replacing items that may fail due to deferred maintenance.	Federal	172,500	172,500
	Revolving	0	0
	PSL	0	0

Outright repeal Nebraska Nonprofit Security Grant Program Act (81-829.06-81-829.11)	General	0	0
	Cash	0	0
The reduction of the base is due to the repeal of the Nonprofit Security Grant Program that was passed through LB 887 (2024). The program was to award grants to nonprofit organizations for security equipment and activities that are related to protecting a facility and persons utilizing such facility.	Federal	0	0
	Revolving	0	0
	PSL	0	0

Recruiting Program	General	50,000	50,000
	Cash	0	0
The funding is for a referral program which would provide cash incentives to current or former Guard members and/or employees who work for the Military Department who refer a new recruit who successfully joins the Nebraska National Guard.	Federal	0	0
	Revolving	0	0
	PSL	0	0

Salary Increase Adjustment	General	-6,768	-26,048
	Cash	0	0
	Federal	137,437	112,681
	Revolving	0	0
	PSL	113,502	75,271

545 - Emergency Management			
2025-27 Preliminary Health Insurance	General	10,263	21,655
	Cash	3,146	6,638
	Federal	21,538	45,445
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	28,068	57,084
	Cash	8,587	17,464
	Federal	58,881	119,753
	Revolving	0	0
	PSL	82,969	168,747

Health Insurance Adjustment - Gov Rec	General	103	-404
	Cash	-3,146	-6,638
	Federal	-21,538	-45,445
	Revolving	0	0
	PSL	0	0

Salary Increase Adjustment - Gov Rec

General	-373	-2,338
Cash	-1,829	-3,728
Federal	-6,415	-14,662
Revolving	0	0
PSL	-7,478	-17,997

State Aid

	FY2025-26	FY2026-27
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544 - National and State Guard**NE Nonprofit Security Grant Aid**

General	-411,683	-411,683
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The reduction of the base is due to the repeal of the Nonprofit Security Grant Program that was passed through LB 887 (2024). The total base reduction is \$500,000, of which \$411,683 was Aid.

Runway Project Funding Annualization

General	-3,000,000	-3,000,000
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The annualization is a General fund appropriation reduction of \$3 million to remove one-time funding added to the base in LB 1412 (2024) to expand an airport runway for military use.

Agency 32 - Ed Lands and Funds

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	481,080	490,394	499,990	497,895	515,252
Cash	21,144,887	21,229,507	21,322,427	21,233,721	21,330,498
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	353,372	424,539	486,644	433,709	503,212
Total Appropriation	21,625,967	21,719,901	21,822,417	21,731,616	21,845,750
Total					
General	481,080	490,394	499,990	497,895	515,252
Cash	21,144,887	21,229,507	21,322,427	21,233,721	21,330,498
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	353,372	424,539	486,644	433,709	503,212
Total Appropriation	21,625,967	21,719,901	21,822,417	21,731,616	21,845,750

Operations	FY2025-26	FY2026-27
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529 - Land Surveyors

2025-27 Preliminary Health Insurance	General	4,917	10,375
	Cash	539	1,137
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	11,898	24,199
	Cash	1,310	2,664
	Federal	0	0
	Revolving	0	0
	PSL	11,485	23,360

Amend BELF Cash Fund to credit earnings to the fund as of July 1, 2025	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Base Appropriation Reduction	General	0	0
	Cash	-5,000	-5,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

PSL Increase	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	12,000	13,163

Salary Increase Adjustment	General	0	-402
	Cash	0	-44
	Federal	0	0
	Revolving	0	0
	PSL	0	-388

582 - School Land Trust**2025-27 Preliminary Health Insurance**

General	0	0
Cash	26,224	55,333
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	65,761	133,747
Federal	0	0
Revolving	0	0
PSL	56,852	115,629

Salary Increase Adjustment

General	0	0
Cash	0	-2,226
Federal	0	0
Revolving	0	0
PSL	0	-1,924

Agency 33 - Game and Parks

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	13,332,647	8,332,647	8,332,647	8,332,647	8,332,647
Cash	83,148,082	95,512,711	95,546,841	96,571,875	98,025,495
Federal	8,329,151	8,401,930	8,477,227	8,338,032	8,346,655
Revolving	0	2,202,448	2,202,448	0	0
PSL	45,766,936	45,042,733	46,071,749	47,788,477	49,203,743
Total Appropriation	104,809,880	114,449,736	114,559,163	113,242,554	114,704,797
Aid					
General	52,500	52,500	52,500	52,500	52,500
Cash	28,711,000	23,811,000	23,811,000	28,811,000	28,061,000
Federal	125,000	125,000	125,000	125,000	125,000
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	28,888,500	23,988,500	23,988,500	28,988,500	28,238,500
Total					
General	13,385,147	8,385,147	8,385,147	8,385,147	8,385,147
Cash	111,859,082	119,323,711	119,357,841	125,382,875	126,086,495
Federal	8,454,151	8,526,930	8,602,227	8,463,032	8,471,655
Revolving	0	2,202,448	2,202,448	0	0
PSL	45,766,936	45,042,733	46,071,749	47,788,477	49,203,743
Total Appropriation	133,698,380	138,438,236	138,547,663	142,231,054	142,943,297

Operations

FY2025-26

FY2026-27

162 - Environmental Trust Fund

2025-27 Preliminary Health Insurance

General	0	0
Cash	6,134	12,943
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	13,045	26,531
Federal	0	0
Revolving	0	0
PSL	11,355	23,094

Change transfer from NET to Water Sustainability Fund from \$5 million per fiscal year to one-time transfer of \$8 million in FY26

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

In the preliminary, the committee approved a \$5 million transfer in each fiscal year of the biennium, from the Nebraska Environmental Trust Fund to the NDR Water Sustainability Fund, and include language to require use of funds pursuant to NET Act. At the post-hearing, the committee voted to change the transfer amount to a one-time \$8 million Cash Fund transfer in FY2025-26 only, from the Nebraska Environmental Trust Fund to the NDR Water Sustainability Fund.

Include restrictive language on use and to create subaccount for NET funds transferred to Soil and Water Conservation Fund	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee voted to include restrictive language for the Nebraska Environmental Trust Funds transferred to this fund, that the use of such funds be used pursuant to NET Act.

Include restrictive language on use and to create subaccount for NET funds transferred to Water Sustainability Fund	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee voted to include restrictive language for the Nebraska Environmental Trust Funds transferred to this fund, that the use of such funds be used pursuant to NET Act.

Reduce transfer each fiscal year from NET to Soil and Water Conservation Fund from \$2.5 million/year to \$2 million/year	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

In the preliminary, the committee approved a \$2.5 million in both fiscal years of the biennium, from the Nebraska Environmental Trust Fund to the NDR Soil and Water Conservation Fund, and include language to require use of funds pursuant to NET Act. At the post-hearing, the committee voted to change the transfer down to \$2 million Cash Funds transferred in both FY2025-26 and FY2026-27, from the NET Fund to the NDR Soil and Water Conservation Fund .

Salary Increase Adjustment	General	0	0
	Cash	1,806	1,423
	Federal	0	0
	Revolving	0	0
	PSL	1,567	1,234

Transfer \$2.5 million from NET to NE Soil and Water Conservation Fund in FY26 and \$2.5 million in FY27 and include language to require use of funds pursuant to NET Act	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

In the preliminary, the committee approved a \$2.5 million in both fiscal years of the biennium, from the Nebraska Environmental Trust Fund to the NDR Soil and Water Conservation Fund, and include language to require use of funds pursuant to NET Act. At the post-hearing, the committee voted to change the transfer down to \$2 million Cash Funds transferred in both FY2025-26 and FY2026-27, from the NET Fund to the NDR Soil and Water Conservation Fund .

Transfer \$3 million in FY26 from NET to Water Resources Cash Fund and amend use language	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

In the preliminary, the committee approved a \$2.5 million in both fiscal years of the biennium, from the NET Fund to the NDR Soil and Water Conservation Fund, and include language to require use of funds pursuant to NET Act. At the post-hearing, the committee voted to change the transfer down to \$2 million Cash Funds transferred in both FY2025-26 and FY2026-27, from the NET Fund to the NDR Soil and Water Conservation Fund .

Transfer \$5 million from NET to Water Sustainability Fund in FY26 and \$5 million in FY27 and include language to require use of funds pursuant to NET Act	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

In the preliminary, the committee approved a \$5 million transfer in each fiscal year of the biennium, from the Nebraska Environmental Trust Fund to the NDR Water Sustainability Fund, and include language to require use of funds pursuant to NET Act. At the post-hearing, the committee voted to change the transfer amount to a one-time \$8 million Cash Fund transfer in FY2025-26 only, from the Nebraska Environmental Trust Fund to the NDR Water Sustainability Fund.

330 - Habitat Development

2025-27 Preliminary Health Insurance	General	0	0
	Cash	33,422	70,520
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	73,307	149,095
	Federal	0	0
	Revolving	0	0
	PSL	66,567	135,386

Agency Increases to Key Expenditures	General	0	0
	Cash	5,882	6,038
	Federal	0	0
	Revolving	0	0
	PSL	0	0

In the preliminary budget, the committee approved the full appropriation request of \$5,882 Cash Funds in FY2025-26 and \$6,038 Cash Funds in FY2026-27 for Program 330, to account for projected double-digit increases in: OCIO expenses, USPS postage, and printing costs for educational materials, NebraskaLand Magazine, hunting, fishing, and game guides.

Habitat Equipment Replacement	General	0	0
	Cash	250,000	250,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

In the preliminary budget, the committee approved the full appropriation request of \$250,000 Cash Funds in FY2025-26 and \$250,000 Cash Funds in FY2026-27 for Program 330, for the planned replacement of aging equipment, plus clearing of the eastern red cedar trees.

Habitat Staffing for Improved Services	General	0	0
	Cash	126,673	120,290
	Federal	0	0
	Revolving	0	0
	PSL	64,214	66,140

In the preliminary budget, the committee approved the full appropriation request of \$126,673 Cash Funds in FY2025-26 and \$120,290 Cash Funds in FY2026-27 for Program 330, for both the addition of an IT Business Systems Analyst/Coordinator position and operating funds to make customized modifications to the permit system software. This request includes one FTE IT Business Systems Analyst/Coordinator with PSL of \$64,214 in FY2025-26 and \$66,140 PSL in FY2026-27, to serve as a functional lead and provide technical support to GIS locations and land access management. NGPC plans to enhance the agency's permit system, making it possible for hunters to use a computer or mobile device to find places to hunt on both public or private land, and make a reservation to hunt on private land which is registered for the access program by the landowner.

Reappropriate cash funds for aid	General	0	0
	Cash	0	0
	Federal	0	0
The committee approved the reappropriation of cash funds for aid expenditures.	Revolving	0	0
	PSL	0	0

Salary Increase Adjustment	General	0	0
	Cash	2,182	-227
	Federal	0	0
	Revolving	0	0
	PSL	1,894	-298

336 - Wildlife Conservation

2025-27 Preliminary Health Insurance	General	27,975	59,027
	Cash	318,213	671,430
	Federal	3,497	7,379
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	54,661	111,172
	Cash	621,779	1,264,604
	Federal	6,833	13,898
	Revolving	0	0
	PSL	605,038	1,230,555

Agency Increases to Key Expenditures	General	0	0
	Cash	162,141	164,810
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Historically, there has been a cost allocation split for this program between General Funds and Cash Funds which was maintained in the originally agency request. In the preliminary budget, the committee approved only the Cash Fund appropriation request of \$152,064 in FY2025-26 and \$154,515 in FY2026-27 for Program 336; to account for projected double-digit increases in: OCIO expenses, USPS postage, and printing costs. The committee did not approve the General Fund request of \$10,077 in FY2025-26 and \$10,295 in FY2026-27.

At their hearing, the agency asked to have their initial General Fund request changed to a Cash Fund request, to which the committee agreed. A post-hearing approval was made for \$10,077 Cash Funds in FY2025-26 and \$10,295 Cash Funds in FY2026-27. The combined Cash Funds approved between pre-hearing and post-hearing is: \$162,141 in FY2025-26 and \$164,810 in FY2026-27.

Agency Website Maintenance	General	0	0
	Cash	150,000	150,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee approved \$150,000 Cash Funds in FY2025-26 and \$150,000 Cash Funds in FY2026-27 for the continued maintenance and improvements to the NGPC's customized website framework. These funds are for hypertext preprocessor web development, themes, regular security maintenance and other updates needed between framework builds. As most agency website traffic comes via mobile devices, maintaining and creating additional mobile-friendly content for newer models is important. Wildlife conservation requires communication to educate on rules and regulations, and inform of public opportunities or achievements.

F&WE Natural Legacy Plan Contractual Services

General	0	0
Cash	22,500	22,500
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved \$22,500 Cash Funds in FY2025-26 and \$22,500 Cash Funds in FY2026-27 for fish and wildlife education contractual services. This is an appropriation for operating expenses to fund a new cooperative effort supporting the Bird Conservation of the Rockies and adjust ongoing efforts to support the Nebraska Natural Legacy Plan. NGPC is dedicated to educational efforts for youth in classrooms and outdoor settings. Partnering agencies have had increasing operational costs, thus NGPC is required to provide their share of these increased educational service funds. The Nebraska Master Naturalist program has hundreds of trained volunteers who participate in education programming, conservation projects, and community science research activities across Nebraska. This funding helps sponsor a project coordinator to help with the expansion of a network of volunteers state-wide.

Fisheries Increased Contractual Ag Supplies/Equip

General	0	0
Cash	389,000	389,000
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved \$389,000 Cash Funds in FY2025-26 and \$389,000 Cash Funds in FY2026-27 for increased costs from commodity supply contracts for aquatic herbicides, aquatic invasive species vegetation control, minnows, fish food, rotenone chemicals. Additionally, this appropriation helps to cover the inflationary increases for replacing undependable, aging, and unsafe vehicles, boats, and motors which the staff use to survey waters, stock fish, and enhance angler access.

Health Insurance adjustment

General	-27,975	-59,027
Cash	31,477	66,416
Federal	0	0
Revolving	0	0
PSL	0	0

Law Enforcement Operational and Capital Increases

General	0	0
Cash	145,000	370,000
Federal	0	0
Revolving	0	0
PSL	0	0

Historically, there has been a cost allocation split for this program between General Funds and Cash Funds which was maintained in the originally agency request. In the preliminary budget, the committee approved only the Cash Fund appropriation request of \$123,250 in FY2025-26 and \$314,500 in FY2026-27 for Program 336; to cover the current inflation and cost escalation of operations and equipment costs, related to Law Enforcement vehicles, equipment, clothing, dues, subscriptions, and boats. NGPC's Conservation Officers operate state-wide and are estimated to drive around 1.5 million miles annually. Law enforcement vehicles and boats are used in emergency response, patrolling the waters for violations, and maintaining safety. Included in this funding is a software platform designed to support the officers with accreditation requirements.

At their hearing, the agency asked to have their initial General Fund request changed to a Cash Fund request, to which the committee agreed. A post-hearing approval was made for \$21,750 Cash Funds in FY2025-26 and \$55,500 Cash Funds in FY2026-27. The combined Cash Funds approved between pre-hearing and post-hearing is: \$145,000 in FY2025-26 and \$370,000 in FY2026-27.

Law Enforcement Staffing for Improved Services

General	0	0
Cash	1,816,217	806,978
Federal	0	0
Revolving	0	0
PSL	275,184	283,440

Historically, there has been a cost allocation split for this program between General Funds and Cash Funds which was maintained in the originally agency request. In the preliminary budget, the committee approved only the Cash Fund appropriation request of \$1,543,784 in FY2025-26 and \$685,931 in FY2026-27 for Program 336; to cover the PSL, benefits, operational costs, and equipment costs towards adding five new Conservation Officers to the underserved areas of the state. Additionally, included in this request is the operating and equipment dollars to support five previously granted Conservation Officer positions, which were given PSL in the prior budget cycle. This approval included \$275,184 PSL in FY2025-26 and \$283,440 PSL in FY2026-27.

At their hearing, the agency asked to have their initial General Fund request changed to a Cash Fund request, to which the committee agreed. A post-hearing approval was made for \$272,433 Cash Funds in FY2025-26 and \$121,047 Cash Funds in FY2026-27. The combined Cash Funds approved between pre-hearing and post-hearing is: \$1,816,217 in FY2025-26 and \$806,978 in FY2026-27.

Nongame and Endangered Species Projects

General	0	0
Cash	550,000	550,000
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved \$550,000 Cash Funds in FY2025-26 and \$550,000 Cash Funds in FY2026-27 for five wildlife management surveying and studying projects to better understand the distribution, abundance, biology and ecology of threatened and endangered species. The data gathered will be used to develop conservation strategies to assist in the recovery these species, aid in conservation planning, and for conducting environmental reviews. After approval, the contract process would begin to address activities that require special skills or equipment, and for labor intensive tasks, based on the project needs. There are five projects identified for this funding: Inventory Monitoring/ Protocol for At Risk Species, Comprehensive Statewide Bat Survey, Pollinator Surveys, Plant Survey of Santee and Ponca Tribal Reservation, and Biological Inventories of Natural Communities.

Recovery Pens Bighorn Sheep

General	0	0
Cash	40,320	115,500
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved \$40,320 Cash Funds in FY2025-26 and \$115,500 Cash Funds in FY2026-27, for a project aimed at restoring bighorn sheep populations in the Pine Ridge and other available habitat. This will be implemented with an initial (3-5 year) recovery and propagation facility to hold animals for disease testing. The goal is to establish a captive herd of approximately 20-30 disease-free animals prior to release of excess animals into the wild.

Salary Increase Adjustment

General	-54,661	-111,172
Cash	-116,381	-288,815
Federal	-2,093	-4,417
Revolving	0	0
PSL	-155,520	-361,927

Salary Increase Conservation Office Sergeant (SLEBEC)

General	0	0
Cash	27,841	27,841
Federal	123	123
Revolving	0	0
PSL	24,285	24,285

Salary Increase Conservation Officers (SLEBEC)

General	0	0
Cash	113,014	113,014
Federal	501	501
Revolving	0	0
PSL	98,580	98,580

Salary Increase Investigative Officer (SLEBEC)

General	0	0
Cash	4,428	4,428
Federal	20	20
Revolving	0	0
PSL	3,863	3,863

Wildlife Staffing for Improved Services

The committee approved \$165,600 Cash Funds in FY2025-26 and \$75,140 in FY2026-27 for a new Fish and Wildlife Biologist II position including operation and equipment costs to support the southern panhandle of Nebraska. There is a need for increased presence in the field to provide landowner assistance when dealing with wildlife crop depredation issues. This position would provide improved services to our constituents and landowners.

General	0	0
Cash	165,600	75,140
Federal	0	0
Revolving	0	0
PSL	50,862	52,388

337 - Administration**2025-27 Preliminary Health Insurance**

General	17,530	36,989
Cash	86,257	182,003
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	23,693	48,187
Cash	116,577	237,099
Federal	0	0
Revolving	0	0
PSL	121,896	247,918

Administration Staffing and Services

The committee approved \$180,000 Cash Funds in FY2025-26 and \$171,500 Cash Funds in FY2026-27 for the addition of an IT Applications Developer/Senior (with PSL), a contractual Senior Developer for on-demand support, and funds for the development of the agency's employee satisfaction survey and strategic plan. The .NET development team needs more developers to support and maintain 14 in-house applications, along with a growing list of new applications needing developed.

General	0	0
Cash	180,000	171,500
Federal	0	0
Revolving	0	0
PSL	71,739	73,891

Agency Increases to Key Expenditures

General	0	0
Cash	91,398	93,311
Federal	0	0
Revolving	0	0
PSL	0	0

Historically, there has been a cost allocation split for this program between General Funds and Cash Funds which was maintained in the originally agency request. In the preliminary budget, the committee approved only the Cash Fund appropriation request of \$77,688 in FY2025-26 and \$79,313 in FY2026-27 for Program 337; to account for projected double-digit increases in: OCIO expenses, USPS postage, and printing costs. The committee did not approve the General Fund request of \$13,710 in FY2025-26 and \$13,998 in FY2026-27.

At their hearing, the agency asked to have their initial General Fund request changed to a Cash Fund request, to which the committee agreed. A post-hearing approval was made for \$13,710 Cash Funds in FY2025-26 and \$13,998 Cash Funds in FY2026-27. The combined Cash Funds approved between pre-hearing and post-hearing is: \$91,398 in FY2025-26 and \$93,311 in FY2026-27.

Health Insurance adjustment

General	-17,530	-36,989
Cash	17,539	37,007
Federal	0	0
Revolving	0	0
PSL	0	0

Multi-Lingual Pay Increase

General	0	0
Cash	4,191	4,191
Federal	0	0
Revolving	0	0
PSL	3,640	3,640

Salary Increase Adjustment

General	-23,693	-48,187
Cash	63,190	84,201
Federal	0	0
Revolving	0	0
PSL	34,305	31,278

549 - Parks-Administration and Operations**\$2.5mil transfer in FY25 and \$2.5mil transfer in FY26 from the Rec Road Fund to State Park Cash**

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved two transfers in from the NDOT Recreation Road Fund to the State Park Cash Fund. One transfer of \$2.5 million Cash Funds in the current FY2024-25 and one \$2.5 million Cash Fund transfer in FY2025-26. These transfers from the NDOT Recreation Road Fund to the State Park Cash Fund, are to back-fill the one-time \$5 million dollar General Fund to Cash Fund shift in the current FY2024-25 in the NGPC Parks Operations Program.

\$40 million from Water Rec Enhancement Fund to GF in FY26

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

In the preliminary budget, the committee initially approved a \$40 million transfer from the Water Recreation Enhancement Fund to the General Fund. This was lower than the Governor's suggested transfer out of \$65 million.

2025-27 Preliminary Health Insurance

General	67,396	142,207
Cash	213,423	450,322
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	145,731	296,394
Cash	461,481	938,582
Federal	0	0
Revolving	0	0
PSL	565,824	1,150,797

Agency Increases to Key Expenditures

General	0	0
Cash	109,885	111,989
Federal	0	0
Revolving	0	0
PSL	0	0

Historically, there has been a cost allocation split for this program between General Funds and Cash Funds which was maintained in the originally agency request. In the preliminary budget, the committee approved only the Cash Fund appropriation request of \$93,403 in FY2025-26 and \$95,191 in FY2026-27 for Program 549; to account for projected double-digit increases in: OCIO expenses, USPS postage, and printing costs. The committee did not approve the General Fund request of \$16,482 in FY2025-26 and \$16,798 in FY2026-27.

At their hearing, the agency asked to have their initial General Fund request changed to a Cash Fund request, to which the committee agreed. A post-hearing approval was made for \$16,482 Cash Funds in FY2025-26 and \$16,798 Cash Funds in FY2026-27. The combined Cash Funds approved between pre-hearing and post-hearing is: \$109,885 in FY2025-26 and \$111,989 in FY2026-27.

Amend Mayhew cabin language to make statute permissive

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved a request to amend the NGPC statute language as it relates to the Mayhew Cabin to make it permissive.

Amend Water Recreation Enhancement Fund permitted uses to include campground expansion, road repair, and maintenance

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

In the preliminary budget, the committee approved amending the language of the Water Recreation Enhancement Fund Act to ensure certain projects are permissive and not required and to amend purposes of act to include that funds appropriated are split evenly between Lewis & Clark SRA and Lake McConaughy SRA.

Amend Water Recreation Enhancement Fund to include language regarding allocation of funds

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The committee voted to amend the Water Recreation Enhancement Fund statute language to state that the commission shall utilize the funds as follows: 2/3 for Lewis and Clark Lake marina and parking; and 1/3 for infrastructure improvements at Lake McConaughy.

General Fund Shift

General	-5,000,000	-5,000,000
Cash	5,000,000	5,000,000
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved a \$5 million General Fund shift to Cash Funds, in both FY2025-26 and FY2026-27. This reduction of \$5 million in General Funds in FY2025-26 and \$5 million in FY2026-27, is being replace in the next biennium with two Cash fund transfers in from the DED Economic Recovery Contingency Fund to the State Park Cash Revolving Fund. These transfers are a commensurate amount equal to the reduction in General Funds in FY2025-27.

Health Insurance adjustment	General	-67,396	-142,207
	Cash	67,396	142,207
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Parks Educational Display Upgrades	General	0	0
	Cash	25,000	25,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee approved \$25,000 Cash Funds in FY2025-26 and \$25,000 Cash Funds in FY2026-27 for upgrading, replacing, and repairing educational displays and materials at State Historical Parks and other NGPC locations. This request adds annually authority for upgrades on a consistent basis, as these displays are crucial to enhance the learning experience by visually showing complex information.

Parks Increased Operation and Maintenance Costs	General	0	0
	Cash	198,000	273,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee approved \$198,000 Cash Funds in FY2025-26 and \$273,000 Cash Funds in FY2026-27 to cover operational cost increases in the parks, such as OCIO charges, construction and maintenance supplies, refuse and recycling.

Parks Lodging and Conference Facility Furniture	General	0	0
	Cash	100,000	100,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee approved \$100,00 Cash Funds in FY2025-26 and \$100,000 Cash Funds in FY2026-27 to replace aging, outdated, or unsafe furniture and appliances in park cabins, lodges, and facilities. This request would allocate funds towards establishing an annual replacement schedule.

Parks Operations Cost Weigand Marina	General	0	0
	Cash	0	439,792
	Federal	0	0
	Revolving	0	0
	PSL	0	83,000

This Cash Fund appropriation of \$439,792 in FY2026-27 only, was approved post-hearing, to be used for the increased salary, benefits, and operational costs associated with an expansion of the Weigand Marina at Lewis and Clark SRA. This increase will allow the park to acquire the staffing needed for the park and marina to run efficiently with an expected increase in watercrafts, campers, and park maintenance, both during and after expansion. Included in this request is PSL for two FTEs and two temporary workers totaling \$83,000 in FY2026-27.

Parks Staffing for Improved Services Mormon Island	General	0	0
	Cash	0	50,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee approved \$50,00 Cash Funds in FY2026-27 only, to cover the PSL and benefits of two Temporary Park Workers during the summer camping season at Mormon Island SRA (one of I-80's popular camping lakes). The additional seasonal staff will help to manage the higher summer workload by assisting with landscaping, construction, mowing, pruning, cleaning and special events.

Parks Statewide Reservation System

General	0	0
Cash	600,000	0
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved \$600,000 Cash Funds in FY2025-26 only to support a new contract signed with the previous the State Park Reservation system vendor . NGPC completed the formal bid process and the current vendor won, which saves initial set up costs over if a new vendor would have been selected. A new expense included in this ask is an investment in electronic kiosks for park entry. This request was revised lower than the original ask of \$900,000 to implement a new system.

Parks Woodland Management

General	0	0
Cash	100,000	100,000
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved \$100,00 Cash Funds in FY2025-26 and \$100,000 Cash Funds in FY2026-27 for the planned removal and thinning of invasive tree species to protect wildlife habitat; of diseased trees to reduce spread; of pest-infested trees (such as the Emerald Ash Borer); and to lower the risk of falling trees causing injuries/property damage. These projects may qualify as state matching funds to receive federal grants.

Reduce transfer from Water Recreation Enhancement Fund from \$40 million to \$27.7 million in FY26

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

In post-hearing, the committee lowered their initial vote, to instead transfer \$27.7 million from the Water Recreation Fund to the General Fund. This change, left approximately \$60 million in the Water Recreation Fund. The committee voted to have intent language added into Nebraska §37-1804, to state that the Water Recreation Enhancement Fund “shall” be utilized as follows: 2/3 to the Lewis and Clark SRA for a marina and parking lot and 1/3 to the Lake McConaughy SRA for infrastructure projects.

Salary Increase Adjustment

General	-145,731	-296,394
Cash	213,654	345,944
Federal	0	0
Revolving	0	0
PSL	58,991	41,732

550 - Planning and Trails

2025-27 Preliminary Health Insurance

General	9,644	20,349
Cash	17,145	36,176
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	15,909	32,355
Cash	28,279	57,515
Federal	0	0
Revolving	0	0
PSL	38,625	78,559

Agency Increases to Key Expenditures

General	0	0
Cash	3,778	3,857
Federal	0	0
Revolving	0	0
PSL	0	0

In the preliminary budget, the committee approved the full appropriation request of \$3,778 Cash Funds in FY2025-26 and \$3,857 Cash Funds in FY2026-27 for Program 550, to account for projected double-digit increases in: OCIO expenses, USPS postage, and printing costs for educational materials, NebraskaLand Magazine, hunting, fishing, and game guides.

Health Insurance adjustment

General	-9,644	-20,349
Cash	9,640	20,340
Federal	0	0
Revolving	0	0
PSL	0	0

New Application for CERT

General	0	0
Cash	30,000	30,000
Federal	0	0
Revolving	0	0
PSL	0	0

This Cash Fund appropriation of \$30,000 in FY2025-26 and \$30,000 in FY2026-27, was approved post-hearing, to be used for the increased costs to keep NatureServer as the continuous Conservation and Environmental Review Tool (CERT) vendor, and make changes to the application. CERT improves efficiency of the environmental review process and allows around 1,500 more completed reviews each year.

NGPC is statutorily mandated to perform these environmental reviews which are important for the developers, engineering firms, and other agencies that depend on them.

At their hearing, the agency revised their initial ask of \$300,000 in FY2025-26 lower, since the current vendor decided to continue with CERT. Additionally, the agency changed their General Fund request to a Cash Fund request, to which the committee agreed.

Planning Field Office Operations

General	0	0
Cash	24,200	24,200
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved \$24,200 Cash Funds in FY2025-26 and \$24,200 Cash Funds in FY2026-27 to cover the additional operational costs, boarding/lodging, and equipment costs associated with a new Program Manager position approved during the 2023-2025 biennium. The PSL was approved but no additional operating budget was provided. The new Program Manager has been assigned to the Holdrege-area to provide better response time to the needs of the Watershed Ecology Program, external partners (23 NRD's), assistance in watershed planning and activities dealing with rivers and streams, ensuring natural resources.

Planning Increase Cowboy Trail Authority

General	0	0
Cash	30,000	30,000
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved \$30,000 Cash Funds in FY2025-26 and \$30,000 Cash Funds in FY2026-27 for the spending authority to cover annual increases in operational expenses, as the existing appropriation does not adequately cover the costs associated with the resurfacing, culvert repairs, minor bridge repairs, fencing repairs and construction, signage needs, nor the increased chemical weed control costs. The Cowboy Trail gets revenue from donations and leasing revenue from portions of the trail's right-of-way. The largest trail in Nebraska, it runs 206 miles across northern Nebraska with an additional section under development between Rushville and Chadron. The trail sits on a 125-year-old railroad infrastructure, and includes 221 bridges, 154 culverts and 321 miles of embankment and trail surface. Over the last 11 years, there has been an 157% increase in operational expenses, fencing, and long-term maintenance. It is the intention to resurface this trail every 30 years, with planned resurfacing of at least 11 miles per year.

Planning Staffing for Cowboy Trail

General	0	0
Cash	0	71,300
Federal	0	0
Revolving	0	0
PSL	0	22,317

The committee approved \$71,300 Cash Funds in FY2026-27 only for hiring a part-time temporary worker to maintain a 41 mile stretch of the Cowboy Trail (between Gordon and Chadron) from April to October each year. This would include the new 26-mile segment of the trail that is currently under construction (Rushville to Chadron). The ask includes PSL, FICA/Health benefits, operational expenses, and capital outlay. This part-time temporary employee would ensure the trail surface is maintained and safe for the public and horses. Plus, perform mowing, noxious weed control, surface maintenance, inspections, and grow community partnerships, from the spring to early fall. Currently, the closest staff are over 170 miles away, and volunteers try to help maintain 15 of the 41 miles. With the 26-mile expansion, comes additional responsibility for this trail to be well-maintained for safety.

Planning Vehicle Replacement Base

General	0	0
Cash	70,000	70,000
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved \$70,000 Cash Funds in FY2025-26 and \$70,000 Cash Funds in FY2026-27 for the higher than anticipated replacement costs of NGPC's older fleet vehicles with high maintenance costs.

The inflationary pressure is causing the maintenance, repairs, parts, and supplies for these older vehicles to be excessive. This funding will allow for a reasonable vehicle replacement schedule to continue.

Salary Increase Adjustment

General	-15,909	-32,355
Cash	20,486	35,586
Federal	0	0
Revolving	0	0
PSL	3,975	2,795

Transfer \$450,000 from Trail Development Fund to General Fund in FY26

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The committee voted to transfer \$450,000 Cash Funds from the Trail Development and Maintenance Fund to the General Fund in FY2025-26.

617 - Engineering and Area Maintenance**2025-27 Preliminary Health Insurance**

General	20,617	43,502
Cash	18,283	38,577
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	41,185	83,763
Cash	36,522	74,280
Federal	0	0
Revolving	0	0
PSL	69,313	140,973

Agency Increases to Key Expenditures

General	0	0
Cash	3,916	3,995
Federal	0	0
Revolving	0	0
PSL	0	0

Historically, there has been a cost allocation split for this program between General Funds and Cash Funds which was maintained in the originally agency request. In the preliminary budget, the committee approved only the Cash Fund appropriation request of \$1,919 in FY2025-26 and \$1,958 in FY2026-27 for Program 617; to account for projected double-digit increases in: OCIO expenses, USPS postage, and printing costs. The committee did not approve the General Fund request of \$1,997 in FY2025-26 and \$2,037 in FY2026-27.

At their hearing, the agency asked to have their initial General Fund request changed to a Cash Fund request, to which the committee agreed. A post-hearing approval was made for \$1,997 Cash Funds in FY2025-26 and \$2,037 Cash Funds in FY2026-27. The combined Cash Funds approved between pre-hearing and post-hearing is: \$3,916 in FY2025-26 and \$3,995 in FY2026-27.

Engineering Heavy Equipment Replacement

General	0	0
Cash	100,000	100,000
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved \$100,000 Cash Fund in FY2025-26 and \$100,000 Cash Funds in FY2026-27 to cover the anticipated increase in cost of planned heavy equipment replacement. Due to supply chain issues, it has become more expensive to replace aging equipment and implements, which are no longer dependable, are outdated, or are obsolete. This additional appropriation will help to address the increases in purchasing and maintaining heavy equipment.

Engineering Increase Building Rent

General	0	0
Cash	50,000	50,000
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved \$50,000 Cash Fund in FY2025-26 and \$50,000 Cash Funds in FY2026-27 to cover the rent increase at the NGPC Operation and Construction office located at the 3001 Y St., where the Commission has historically rented the land and building.

Engineering Land and Maintenance Repair

General	0	0
Cash	14,000	14,000
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved \$14,000 Cash Fund in FY2025-26 and \$14,000 Cash Funds in FY2026-27 to address an increase in the engineering operational expenses at facilities across the state. This will allow timely repair and maintenance of: land/water/sewage lines, fence repair, bulging sidewalks, parking lots that need rock or gravel, plus the ability to address safety and ADA needs. This will provide for ongoing operational expenses needed to maintain existing land and meet current construction codes.

Engineering Personal Computers Needs

General	0	0
Cash	15,000	15,000
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved \$15,000 Cash Fund in FY2025-26 and \$15,000 Cash Funds in FY2026-27 to establish a base appropriation in Program 617 (recently restructured) for personal computer equipment for engineering and design. This will allow the Engineering department to set a reasonable replacement schedule for computers and CAD engineering used to create technical drawings, schematics, and 3D structure models in compliance with project specifications.

Engineering Software Maintenance

General	0	0
Cash	20,000	20,000
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved \$20,000 Cash Fund in FY2025-26 and \$20,000 Cash Funds in FY2026-27 to cover the increasingly higher costs of computer software maintenance, which supports the continued use of the current commercial off-the-shelf engineering software, which is essential in modern engineering.

Engineering Travel Expenditures

General	0	0
Cash	51,000	51,000
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved \$51,000 Cash Fund in FY2025-26 and \$51,000 Cash Funds in FY2026-27 to provide for an increase in lodging, commercial transportation, vehicle diesel fuel expense, and travel meal expenses associated with both in-state and out-of-state travel for the NGPC's Engineering and Operations division. Engineering projects are conducted statewide and often require staff to perform duties or transport equipment to remote locations requiring overnight stays.

Engineering Vehicle Replacement Base Increase

General	0	0
Cash	75,000	75,000
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved \$75,000 Cash Fund in FY2025-26 and \$75,000 Cash Funds in FY2026-27 to adjust for higher scheduled replacement costs of the Engineering Division's older, high mileage vehicles with high maintenance costs. Regular replacement of these vehicles ensures the workers are traveling in safe, reliable vehicles during extended travel to more remote areas.

Health Insurance adjustment

General	-20,617	-43,502
Cash	20,613	43,494
Federal	0	0
Revolving	0	0
PSL	0	0

Salary Increase Adjustment

General	-41,185	-83,763
Cash	47,340	87,486
Federal	0	0
Revolving	0	0
PSL	5,344	3,167

628 - Credit Card Discount Sales

Agency Credit Card Payment Device PCI Compliance

General	0	0
Cash	137,000	0
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved \$137,000 Cash Funds in FY2026-27 only for replacing the credit card terminals used at all district offices, service centers, SPs, SRAs, SHPs, and fish hatcheries; as is required to remain in Payment Card Industry compliance, avoiding penalties and potential suspension. Validation of compliance is performed annually and mandated by the major card brands. The current card terminals in use will expire in April of 2026, and replacement costs are around \$800 per machine.

State Aid

FY2025-26

FY2026-27

330 - Habitat Development

Habitat Increase Distribution of AID

General	0	0
Cash	100,000	100,000
Federal	0	0
Revolving	0	0
PSL	0	0

A request for State Aid for an anticipated increase in Open Fields and Waters Program payments to landowners; for habitat improvements on their properties and/or for providing hunting, fishing or trapping access to their lands. These payments are offered directly to landowners or through partnering organizations (ex. NRDs) for habitat and/or access programs. There has been an increase in program participation and a significant increase in supply expenses.

Any unexpended authority remaining on June 30, 2025 is requested to be re-appropriated for subsequent Cash Aid payments in FY2025-26.

336 - Wildlife Conservation

Wildlife Reduction to Distribution of AID - remove earmark

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved a request for a reduction in appropriation of State Aid for decreases to Prog.336-04 due to the lack of statutory authority to use such funding for wildlife damage payments. The purpose of this authority is not supported by Federal law nor the underlying cash use statutes.

550 - Planning and Trails

Reduce for one time grant for Standing Bear

General	0	0
Cash	0	-750,000
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved a reduction in appropriation for the 2nd year of the biennium only (FY2026-27) to remove this funding from the appropriation base.

Agency 34 - Library Commission

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	3,197,880	3,140,282	3,140,282	3,257,988	3,363,036
Cash	45,484	45,484	45,484	45,484	45,484
Federal	1,125,861	1,150,790	1,194,417	1,150,206	1,187,191
Revolving	0	0	0	0	0
PSL	2,794,720	2,841,411	2,915,673	2,865,897	2,943,242
Total Appropriation	4,369,225	4,336,556	4,380,183	4,453,678	4,595,711
Aid					
General	1,435,711	1,481,153	1,481,153	1,481,153	1,481,153
Cash	0	0	0	0	0
Federal	515,030	515,030	515,030	515,030	515,030
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	1,950,741	1,996,183	1,996,183	1,996,183	1,996,183
Total					
General	4,633,591	4,621,435	4,621,435	4,739,141	4,844,189
Cash	45,484	45,484	45,484	45,484	45,484
Federal	1,640,891	1,665,820	1,709,447	1,665,236	1,702,221
Revolving	0	0	0	0	0
PSL	2,794,720	2,841,411	2,915,673	2,865,897	2,943,242
Total Appropriation	6,319,966	6,332,739	6,376,366	6,449,861	6,591,894
Operations				FY2025-26	FY2026-27
252 - Library Services					
2025-27 Preliminary Health Insurance					
	General			35,893	75,734
	Cash			0	0
	Federal			12,639	26,668
	Revolving			0	0
	PSL			0	0
2025-27 Preliminary Salary Increase					
	General			63,986	130,137
	Cash			0	0
	Federal			22,529	45,820
	Revolving			0	0
	PSL			76,911	156,426
Reduce Operations					
	General			-45,442	-45,442
	Cash			0	0
	Federal			0	0
	Revolving			0	0
	PSL			0	0
Salary Increase Adjustment					
	General			17,827	16,883
	Cash			0	0
	Federal			6,277	5,942
	Revolving			0	0
	PSL			19,675	17,505

Vacant Position Reduction	General	-12,156	-12,156
	Cash	0	0
	Federal	-17,100	-17,100
	Revolving	0	0
	PSL	-25,409	-25,409

State Aid FY2025-26 FY2026-27

302 - Library Development

Nebraska eReads	General	35,722	35,722
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Budget Hearing: FY25-26 - \$28,577 General; FY26-27 - \$60,584 General

Reader Zone	General	9,720	9,720
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Agency 35 - Liquor Commission

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	2,009,807	2,009,807	2,009,807	2,009,807	2,009,807
Cash	70,719	70,719	70,719	100,000	100,000
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	1,055,475	1,055,475	1,055,475	1,085,475	1,085,475
Total Appropriation	2,080,526	2,080,526	2,080,526	2,109,807	2,109,807
Total					
General	2,009,807	2,009,807	2,009,807	2,009,807	2,009,807
Cash	70,719	70,719	70,719	100,000	100,000
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	1,055,475	1,055,475	1,055,475	1,085,475	1,085,475
Total Appropriation	2,080,526	2,080,526	2,080,526	2,109,807	2,109,807

Operations	FY2025-26	FY2026-27
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73 - Enforcement and Regulation

2025-27 Preliminary Health Insurance

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Increase PSL

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	30,000	30,000

The Appropriations Committee included in the proposed budget a PSL increase of \$30,000 for the Commission in order to have flexibility for anticipated additional responsibilities for staff connected to the implementation of medical marijuana in the state.

Increase Rule and Regulation Cash fund appropriation

General	0	0
Cash	29,281	29,281
Federal	0	0
Revolving	0	0
PSL	0	0

The Appropriations Committee included in the proposed budget a Cash Fund appropriation increase of \$29,281 in order to increase spending for training in the liquor industry.

Reappropriate unexpended General Funds for technology project

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

In 2021, the Commission was appropriated funds for their Centralized Alcohol Management Project (CAMP) to streamline the Commission's services and help eliminate manual data entry. The Appropriations Committee included in the proposed budget to have the funds for this project re-appropriated to the 2025-27 biennium in order to finish expending the costs associated with the contract for this IT project.

Agency 36 - Racing and Gaming Comm.

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	6,284,722	6,373,975	6,466,509	6,471,610	6,657,426
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	3,864,783	3,916,071	3,968,897	3,848,729	3,930,498
Total Appropriation	6,284,722	6,373,975	6,466,509	6,471,610	6,657,426
Aid					
General	0	0	0	0	0
Cash	120,000	25,120,000	25,120,000	20,120,000	20,120,000
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	120,000	25,120,000	25,120,000	20,120,000	20,120,000
Total					
General	0	0	0	0	0
Cash	6,404,722	31,493,975	31,586,509	26,591,610	26,777,426
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	3,864,783	3,916,071	3,968,897	3,848,729	3,930,498
Total Appropriation	6,404,722	31,493,975	31,586,509	26,591,610	26,777,426

Operations	FY2025-26	FY2026-27
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74 - Enf Stds-Horse Racing

2025-27 Preliminary Health Insurance	General	0	0
	Cash	2,926	6,174
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	5,320	10,821
	Federal	0	0
	Revolving	0	0
	PSL	4,622	9,399

Decrease PSL to match personnel needs	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	-106,644	-106,644

The Commission has evolved with the addition of gaming at racetrack enclosures, and the Commission has adjusted its personnel budgeted for this program. Based on these adjustments, the Appropriations Committee included in the proposed budget a decrease to PSL from the FY25 base PSL of \$333,844 to match the PSL for the budgeted personnel in the Commission's budget request.

Salary Increase Adjustment	General	0	0
	Cash	0	-180
	Federal	0	0
	Revolving	0	0
	PSL	0	-156

81 - Racetrack Gaming

2025-27 Preliminary Health Insurance	General	0	0
	Cash	79,651	168,064
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	88,498	179,991
Federal	0	0
Revolving	0	0
PSL	76,857	156,314

Salary Increase Adjustment

General	0	0
Cash	10,493	7,834
Federal	0	0
Revolving	0	0
PSL	9,111	6,802

State Aid

FY2025-26 FY2026-27

74 - Enf Stds-Horse Racing

Move track distribution aid to new program

General	0	0
Cash	-120,000	-120,000
Federal	0	0
Revolving	0	0
PSL	0	0

The Appropriations Committee included in the proposed budget to move the state aid appropriations for track distributions from Program 74 to a newly created program, Program 88. Thus, Program 74 is proposed to consist of appropriations for operations connected to horse racing and Program 88 is proposed to consist of state aid appropriations for track distributions.

87 - Casino Tax Revenue

Gaming Tax estimated cash fund appropriation for distribution to local governments

General	0	0
Cash	20,000,000	20,000,000
Federal	0	0
Revolving	0	0
PSL	0	0

The Appropriations Committee included in the proposed budget a \$20 million estimated state aid Cash Fund appropriation for FY25-26 and FY26-27, per request of the state auditor, in order for the Racing and Gaming Commission to show the inflow and outflow of casino gaming taxes to local governments on Commission reports. This appropriation is for a new program, Program 87-Casino Tax Revenue. Without this appropriation, the Commission would not be able to show all of the distributions of casino gaming taxes on the reports because they would not have the spending authority to show the expenditures of distributing out the casino gaming taxes to local governments that flow into the Commission.

88 - Horseracing Aid

Move track distribution aid to new budget program

The Appropriations Committee included in the proposed budget to move the state aid appropriations for track distributions from Program 74 to a newly created program, Program 88. Thus, Program 74 is proposed to consist of appropriations for operations connected to horse racing and Program 88 is proposed to consist of state aid appropriations for track distributions.

General	0	0
Cash	120,000	120,000
Federal	0	0
Revolving	0	0
PSL	0	0

Agency 37 - Workers Compensation

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	7,168,933	7,168,933	7,168,933	7,168,933	7,168,933
Federal	64,358	64,358	64,358	64,358	64,358
Revolving	0	0	0	0	0
PSL	4,433,730	4,513,073	4,594,796	4,722,562	4,894,924
Total Appropriation	7,233,291	7,233,291	7,233,291	7,233,291	7,233,291

Total					
General	0	0	0	0	0
Cash	7,168,933	7,168,933	7,168,933	7,168,933	7,168,933
Federal	64,358	64,358	64,358	64,358	64,358
Revolving	0	0	0	0	0
PSL	4,433,730	4,513,073	4,594,796	4,722,562	4,894,924
Total Appropriation	7,233,291	7,233,291	7,233,291	7,233,291	7,233,291

Operations				FY2025-26	FY2026-27
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526 - Judges Salaries

2025-27 Preliminary Health Insurance	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

530 - Compensation Adjudication and Administration

2025-27 Preliminary Health Insurance	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
Current cash fund spending authority is expected to be sufficient to cover increases in salary expenditures, so only the PSL increase is needed.	PSL	101,832	207,111

Remove annual reporting requirement for WCC	General	0	0
	Cash	0	0
	Federal	0	0
Language requiring that the Workers Compensation Court provide a certain report will be stricken, as it was a one-time report that was supplied in the prior biennium.	Revolving	0	0
	PSL	0	0

Salary Increase Adjustment	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	-3,446

Salary Market Survey

The Committee approved the PSL associated with salaries that would be increased according to a Salary Market Survey study conducted in 2022. The current cash fund appropriation is sufficient to cover the salary increases themselves, but the PSL would need to be increased.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	187,000	257,529

Transfer \$750,000 from Compensation Court Cash Fund to General Fund in FY26

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Agency 39 - Brand Committee

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	6,331,108	6,524,146	6,713,941	6,567,682	6,802,519
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	3,948,573	4,036,753	4,127,577	4,076,903	4,205,232
Total Appropriation	6,331,108	6,524,146	6,713,941	6,567,682	6,802,519
Total					
General	0	0	0	0	0
Cash	6,331,108	6,524,146	6,713,941	6,567,682	6,802,519
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	3,948,573	4,036,753	4,127,577	4,076,903	4,205,232
Total Appropriation	6,331,108	6,524,146	6,713,941	6,567,682	6,802,519
Operations				FY2025-26	FY2026-27
75 - Enforcement of Standards					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	78,265	165,139
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	147,963	300,933
			Federal	0	0
			Revolving	0	0
			PSL	128,330	261,002
OCIO Technology Increases					
			General	0	0
			Cash	8,500	8,500
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Salary Increase Adjustment					
			General	0	0
			Cash	0	-5,007
			Federal	0	0
			Revolving	0	0
			PSL	0	-4,343
Workers' Compensation Rate Increase					
			General	0	0
			Cash	1,846	1,846
			Federal	0	0
			Revolving	0	0
			PSL	0	0

Agency 40 - Motor Vehicles Dealers

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	936,862	962,571	989,267	1,044,970	1,151,294
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	636,019	648,899	662,166	708,887	777,894
Total Appropriation	936,862	962,571	989,267	1,044,970	1,151,294
Total					
General	0	0	0	0	0
Cash	936,862	962,571	989,267	1,044,970	1,151,294
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	636,019	648,899	662,166	708,887	777,894
Total Appropriation	936,862	962,571	989,267	1,044,970	1,151,294
Operations				FY2025-26	FY2026-27
76 - Enf of Stds-Automotive Industry					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	12,100	25,531
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	23,802	48,410
			Federal	0	0
			Revolving	0	0
			PSL	20,671	42,041
Health Insurance Request					
			General	0	0
			Cash	12,100	25,531
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Pay equity for Investigator positions					
			General	0	0
			Cash	36,000	73,000
			Federal	0	0
			Revolving	0	0
			PSL	46,760	94,923
<p>In the preliminary budget, the committee approved \$36,000 cash funds in FY2025-26 and \$73,000 cash funds in FY2026-27; which was a portion of the original cash funds request of \$53,844 in FY2025-26 and \$109,304 in FY2026-27. The committee approved the entire PSL being requested of \$46,760 in FY2025-26 and \$94,923 in FY2026-27. These funds were requested to equalize the pay within the MVILB investigative team after a recent competitive hire, to maintain a level of pay equality.</p>					
Pay equity for Investigator positions					
			General	0	0
			Cash	17,844	36,304
			Federal	0	0
			Revolving	0	0
			PSL	0	0
<p>Post-hearing, the committee approved the remainder of the original cash funds being requested of \$17,844 cash funds in FY2025-26 and \$36,304 cash funds in FY2026-27.</p>					

Salary Increase Adjustment

General	0	0
Cash	6,262	5,656
Federal	0	0
Revolving	0	0
PSL	5,437	4,911

Agency 41 - Real Estate Commission

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	1,536,168	1,534,216	1,534,218	1,718,907	1,770,297
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	762,176	762,176	762,176	885,285	911,674
Total Appropriation	1,536,168	1,534,216	1,534,218	1,718,907	1,770,297
Total					
General	0	0	0	0	0
Cash	1,536,168	1,534,216	1,534,218	1,718,907	1,770,297
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	762,176	762,176	762,176	885,285	911,674
Total Appropriation	1,536,168	1,534,216	1,534,218	1,718,907	1,770,297
Operations				FY2025-26	FY2026-27
77 - Enf of Stds-Real Estate Standards					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
ACCOUNTING AND HRMS ASSESSMENTS					
			General	0	0
			Cash	-1,102	-1,102
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Includes decreases in Accounting, Purchasing and Workers Compensation and a slight increase in Employee Assistance Programs					
Add Chief Investigator position					
			General	0	0
			Cash	90,652	93,371
			Federal	0	0
			Revolving	0	0
			PSL	58,721	60,482
Formal complaints received by the agency for investigation have increased steadily over the past few years leading to significant backlog. The agency's goal is to resolve these complaints within 6 months and currently have 23 cases (50% of current cases) which have been open for more than 12 months. The additional FTE will allow the agency to investigate complaints in a timelier fashion					
EMPLOYEE ASSISTANCE PROGRAM					
			General	0	0
			Cash	17	19
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Includes decreases in Accounting, Purchasing and Workers Compensation and a slight increase in Employee Assistance Programs					

Health Insurance Request	General	0	0
	Cash	18,128	38,250
	Federal	0	0
	Revolving	0	0
	PSL	0	0
PURCHASING ASSESSMENT	General	0	0
	Cash	-62	-62
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Includes decreases in Accounting, Purchasing and Workers Compensation and a slight increase in Employee Assistance Programs			
Salary Increase Adjustment	General	0	0
	Cash	39,598	67,956
	Federal	0	0
	Revolving	0	0
	PSL	34,388	59,016
Spending Authority for Recruiting and Retainment	General	0	0
	Cash	36,313	36,502
	Federal	0	0
	Revolving	0	0
	PSL	30,000	30,000
The commission is requesting the spending authority to offer retention and recruitment bonuses as needed in the upcoming biennium. If the agency receives the budget increase, DAS Personnel has to approve before any increase in pay is allowed			
WORKERS COMP PREMIUM	General	0	0
	Cash	-805	-805
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Includes decreases in Accounting, Purchasing and Workers Compensation and a slight increase in Employee Assistance Programs			

Agency 45 - Barber Examiners

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	199,101	199,101	199,101	210,264	219,773
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	125,579	125,579	125,579	132,674	138,047
Total Appropriation	199,101	199,101	199,101	210,264	219,773
Total					
General	0	0	0	0	0
Cash	199,101	199,101	199,101	210,264	219,773
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	125,579	125,579	125,579	132,674	138,047
Total Appropriation	199,101	199,101	199,101	210,264	219,773
Operations				FY2025-26	FY2026-27
80 - Enforcement of Standards					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	4,349	8,844
			Federal	0	0
			Revolving	0	0
			PSL	3,777	7,681
Health Insurance Request					
			General	0	0
			Cash	2,992	6,313
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Salary Increase Adjustment					
			General	0	0
			Cash	3,822	5,515
			Federal	0	0
			Revolving	0	0
			PSL	3,318	4,787

Agency 46 - Correctional Services

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	352,905,164	364,067,188	373,429,061	366,355,826	378,503,240
Cash	2,586,125	7,586,125	6,086,125	7,586,125	2,586,125
Federal	2,296,659	2,296,659	2,296,659	2,299,947	2,300,175
Revolving	22,760,256	23,048,268	23,347,190	23,085,942	23,421,644
PSL	218,293,752	227,378,837	232,294,316	229,402,112	236,768,998
Total Appropriation	380,548,204	396,998,240	405,159,035	399,327,840	406,811,184
Aid					
General	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Cash	4,800,000	4,800,000	4,800,000	8,300,000	4,800,000
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	8,800,000	8,800,000	8,800,000	12,300,000	8,800,000
Total					
General	356,905,164	368,067,188	377,429,061	370,355,826	382,503,240
Cash	7,386,125	12,386,125	10,886,125	15,886,125	7,386,125
Federal	2,296,659	2,296,659	2,296,659	2,299,947	2,300,175
Revolving	22,760,256	23,048,268	23,347,190	23,085,942	23,421,644
PSL	218,293,752	227,378,837	232,294,316	229,402,112	236,768,998
Total Appropriation	389,348,204	405,798,240	413,959,035	411,627,840	415,611,184
Operations				FY2025-26	FY2026-27
200 - Adult Services					
2025-27 Preliminary Health Insurance					
	General	2,054,624	4,335,257		
	Cash	0	0		
	Federal	0	0		
	Revolving	63,250	133,458		
	PSL	0	0		
2025-27 Preliminary Salary Increase					
	General	7,133,471	14,508,381		
	Cash	0	0		
	Federal	0	0		
	Revolving	226,593	460,855		
	PSL	6,391,860	13,000,059		
Health Insurance adjustment - Gov Rec					
	General	576,464	1,058,474		
	Cash	0	0		
	Federal	0	0		
	Revolving	50,268	99,251		
	PSL	0	0		
NURSING SALARIES - PSL ONLY					
	General	0	0		
	Cash	0	0		
	Federal	0	0		
	Revolving	0	0		
	PSL	850,000	850,000		

The Appropriations Committee approved \$850,000 in PSL to help the agency reduce its reliance on temporary nurses, which NDCS currently uses to fill vacancies.

ONE-TIME CASH FUND APPROPRIATION INCREASE	General	-1,500,000	0
	Cash	5,000,000	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

RTC SPECIALTY UNITS STAFFING	General	4,858,192	4,629,086
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	3,462,749	3,462,749

The Appropriations Committee approved this issue, allowing NDCS to hire 56.0 FTEs to staff the new specialty units at the Reception and Treatment Center. These units have a total of 96 beds, including 32 beds in the geriatric unit, 32 beds for individuals with cognitive impairments, and 32 beds for those transitioning from acute mental health care back to the general population.

Salary Increase Adjustment - Gov Rec	General	268,410	945,647
	Cash	0	0
	Federal	3,288	3,516
	Revolving	-14,425	-32,176
	PSL	371,502	1,096,973

Transfer \$500,000 from Prison Overcrowding Contingency Fund to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

214 - Vocational and Life Skills Program

2025-27 Preliminary Health Insurance	General	3,333	7,033
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	66,138	134,513
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	57,437	116,818

Health Insurance adjustment - Gov Rec	General	19,037	38,822
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Salary Increase Adjustment - Gov Rec	General	-29,007	-59,137
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	-25,188	-51,353

State Aid		FY2025-26	FY2026-27
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214 - Vocational and Life Skills Program

VLS FUNDING	General	0	0
	Cash	3,500,000	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Committee approved only the \$3,500,000 Cash Fund authority for FY26, allowing the agency to continue supporting grants to organizations that offer apprenticeship, reentry, and restorative justice programs.

Agency 47 - Educational Television

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	11,557,557	11,557,557	11,557,557	11,827,225	12,116,583
Cash	340,097	475,652	616,166	340,097	340,097
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	3,830,747	3,909,759	3,991,142	3,983,183	4,131,772
Total Appropriation	11,897,654	12,033,209	12,173,723	12,167,322	12,456,680
Total					
General	11,557,557	11,557,557	11,557,557	11,827,225	12,116,583
Cash	340,097	475,652	616,166	340,097	340,097
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	3,830,747	3,909,759	3,991,142	3,983,183	4,131,772
Total Appropriation	11,897,654	12,033,209	12,173,723	12,167,322	12,456,680
Operations				FY2025-26	FY2026-27
533 - Educational Telecommunications					
2025-27 Preliminary Health Insurance					
			General	74,338	156,853
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	163,518	332,569
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	142,289	289,393
Maintenance Fees, Repairs & Technical Supplies					
			General	0	50,000
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
overall maintenance, repairs and technical supplies costs, including some new costs, for thier entire broadcasting Network					
Salary Increase Adjustment					
			General	4,563	-824
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	3,971	-718
TV Equipment Replacement funds					
			General	17,200	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
allows ETC to replace and upgrade their current infrastructure and related equipment, plus maintain and even improve our programming and services.					

566 - Public Radio**2025-27 Preliminary Health Insurance**

General	3,003	6,336
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	7,046	14,331
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	6,176	12,559

Salary Increase Adjustment

General	0	-239
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	-209

Agency 48 - Postsecondary Coord.

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	1,575,026	1,599,050	1,499,050	1,683,169	1,586,307
Cash	347,059	400,751	406,329	401,648	408,420
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	1,330,040	1,295,376	1,327,637	1,367,438	1,404,836
Total Appropriation	1,922,085	1,999,801	1,905,379	2,084,817	1,994,727
Aid					
General	17,593,430	16,493,430	16,593,430	16,493,430	16,593,430
Cash	20,168,072	21,418,072	21,418,072	22,418,072	22,418,072
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	37,761,502	37,911,502	38,011,502	38,911,502	39,011,502
Total					
General	19,168,456	18,092,480	18,092,480	18,176,599	18,179,737
Cash	20,515,131	21,818,823	21,824,401	22,819,720	22,826,492
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	1,330,040	1,295,376	1,327,637	1,367,438	1,404,836
Total Appropriation	39,683,587	39,911,303	39,916,881	40,996,319	41,006,229
Operations				FY2025-26	FY2026-27
640 - Administration					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	32,689	66,483
Administrative Inflationary Funding					
			General	8,143	11,281
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
<p>These are the net increases needed each year to fund certain administrative expenses. These include: payments to the Midwest Higher Education Commission and the State Higher Education Executive Officers Association, and increases to OCIO Voice service, rent, accounting & auditing expenses.</p>					

New Employee Health Insurance Funding	General	0	0
	Cash	25,349	26,617
	Federal	0	0
	Revolving	0	0
	PSL	0	0

This is the cost to add 1.0 FTE for Health Insurance for a position that is not currently covered. The current employee is not insured through the state, and is expected to retire during the upcoming biennium. The total amount was approved, but in the agency's Cash fund instead of the General Fund.

Salary Increase Adjustment	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	-1,106

691 - Access College Early Scholarships Program

Access College Early (ACE) Web-based application	General	100,000	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

\$100,000 of the Coordinating Commission's General Fund appropriation will be spent on an OCIO operational expense, instead of being used as Aid, for FY26 only. The FY26 aid appropriation will be reduced accordingly, for a net \$0 impact to the program's total appropriation.

692 - Higher Education Financial Aid

2025-27 Preliminary Health Insurance	General	0	0
	Cash	4,708	9,934
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	4,709	9,578

Administrative Inflationary Funding	General	0	0
	Cash	362	640
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Amend Gap Assistance Fund to allow transfers to the EFF	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Excellence In Teaching IT Maintenance Funding	General	0	0
	Cash	24,170	24,170
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Nebraska Department of Education (NDE) is developing a web based application to support Excellence in Teaching programs; this is the cost NDE is charging the Coordinating Commission to host and maintain the platform.

Salary Increase Adjustment	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	-159

690 - Nebraska Opportunity Grant Program

Increase cash fund appropriation due to transfer in

\$1,000,000 of the total increase to the Coordinating Commission's Cash Fund appropriation each year is supported by a transfer of \$2,000,000 from the Workforce Development (cash) Fund in FY26. This increased spending authority will support the Nebraska Opportunity Grant (NOG).

General	0	0
Cash	1,000,000	1,000,000
Federal	0	0
Revolving	0	0
PSL	0	0

Nebraska Opportunity Grant (NOG) Program

The Committee approved the Governor's recommendation to increase the spending authority for the Nebraska Opportunity Cash Fund by \$500,000.

General	0	0
Cash	500,000	500,000
Federal	0	0
Revolving	0	0
PSL	0	0

Rollback 2020 Opportunity Grant Increase

The Committee approved the Governor's recommended \$1,000,000 reduction to the General Fund appropriation for the Nebraska Opportunity Grant (NOG). The reduction in General Fund spending will be offset by an increase in spending authority for the NOG Cash Fund.

General	-1,000,000	-1,000,000
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

691 - Access College Early Scholarships Program

Access College Early (ACE) Aid

\$100,000 of the Coordinating Commission's General Fund appropriation will be spent on an OCIO operational expense, instead of being used as Aid, for FY26 only. The FY26 operation appropriation will be increased accordingly, for a net \$0 impact to the program's total appropriation.

General	-100,000	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

692 - Higher Education Financial Aid

Excellence in Teaching Program Funding

The Excellence in Teaching Program is a subprogram of Program 692, consisting of scholarship programs focused on current or future teachers. LB 705 (2023) transferred two scholarships from the Department of Education (NDE) to the Coordinating Commission for Postsecondary Education, and created two additional new scholarships. This \$750,000 replaces a net funding shortage that resulted from the move.

General	0	0
Cash	750,000	750,000
Federal	0	0
Revolving	0	0
PSL	0	0

Transfer \$3 million from CC Gap Assistance Fund to EFF

The Committee approved the Governor's recommendation to transfer \$3,000,000 from the Community College Gap Assistance cash fund to the Education Future Fund, which resides within the same Coordinating Commission program.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Agency 50 - State Colleges/Board

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	67,940,555	67,940,555	67,940,555	69,898,448	71,971,164
Cash	44,108,991	42,812,294	42,812,294	44,108,991	44,108,991
Federal	3,058,241	3,058,241	3,058,241	3,058,241	3,058,241
Revolving	10,564,000	10,239,058	10,239,058	10,564,000	10,564,000
PSL	0	0	0	0	0
Total Appropriation	125,671,787	124,050,148	124,050,148	127,629,680	129,702,396
Aid					
General	4,840,000	4,840,000	4,840,000	5,180,000	5,180,000
Cash	2,949,538	3,001,598	3,001,598	2,949,538	2,949,538
Federal	49,061,759	49,061,759	49,061,759	49,061,759	49,061,759
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	56,851,297	56,903,357	56,903,357	57,191,297	57,191,297
Total					
General	72,780,555	72,780,555	72,780,555	75,078,448	77,151,164
Cash	47,058,529	45,813,892	45,813,892	47,058,529	47,058,529
Federal	52,120,000	52,120,000	52,120,000	52,120,000	52,120,000
Revolving	10,564,000	10,239,058	10,239,058	10,564,000	10,564,000
PSL	0	0	0	0	0
Total Appropriation	182,523,084	180,953,505	180,953,505	184,820,977	186,893,693

Operations	FY2025-26	FY2026-27
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48 - System Office-All Campuses

Health Insurance Request		
General	637,599	1,345,333
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Salary Increase Adjustment

General	1,320,294	2,685,276
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

State Aid

FY2025-26	FY2026-27
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48 - System Office-All Campuses

Grand Island Career Scholarship		
General	340,000	340,000
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The Grand Island Initiative is a subset of the Nebraska Career Scholarship program. The Committee approved incremental funding of \$340,000 to increase the number of students who can participate in this program designed to provide local employment opportunities after graduation.

Agency 51 - University of Nebraska

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	691,313,062	676,987,715	676,987,715	700,304,475	700,054,475
Cash	520,587,275	488,650,106	488,650,106	520,587,275	520,587,275
Federal	610,424,293	407,544,293	407,544,293	610,424,293	610,424,293
Revolving	889,980,229	807,920,229	807,920,229	889,980,229	889,980,229
PSL	0	0	0	0	0
Total Appropriation	2,712,304,859	2,381,102,343	2,381,102,343	2,721,296,272	2,721,046,272
Aid					
General	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
Cash	0	0	0	0	0
Federal	142,125,707	142,125,707	142,125,707	142,125,707	142,125,707
Revolving	1,369,771	1,369,771	1,369,771	1,369,771	1,369,771
PSL	0	0	0	0	0
Total Appropriation	151,495,478	151,495,478	151,495,478	151,495,478	151,495,478
Total					
General	699,313,062	684,987,715	684,987,715	708,304,475	708,054,475
Cash	520,587,275	488,650,106	488,650,106	520,587,275	520,587,275
Federal	752,550,000	549,670,000	549,670,000	752,550,000	752,550,000
Revolving	891,350,000	809,290,000	809,290,000	891,350,000	891,350,000
PSL	0	0	0	0	0
Total Appropriation	2,863,800,337	2,532,597,821	2,532,597,821	2,872,791,750	2,872,541,750

Operations

FY2025-26

FY2026-27

515 - University Total (excluding NCTA Curtis)

Across the board increase

This represents an increase of 1.25%, or \$8,741,413 over the University's base (FY25) appropriation. The increase applies to FY26 only, with the FY27 appropriation remaining the same.

During the initial 2025 briefing, the Committee voted to approve the 2% decrease as recommended by the Governor in LB261.

Amend Transformational Projects Act requirements

The Appropriations Committee approved further amendments to the Transformational Projects Act, which will amend LB 264.

Annualize LB 829A

LB 829A appropriated General Funds to carry out provisions related to insurance coverage for colorectal cancer. This entry annualizes the funding that was provided for FY25.

General	8,721,636	8,721,636
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0
General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0
General	19,777	19,777
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

LB 627 - Appropriate funds for study of residential nursing facility

General	250,000	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Agency 52 - State Fair Board

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	4,500,000	4,500,000	4,500,000	5,000,000	5,000,000
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	4,500,000	4,500,000	4,500,000	5,000,000	5,000,000
Total					
General	0	0	0	0	0
Cash	4,500,000	4,500,000	4,500,000	5,000,000	5,000,000
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	4,500,000	4,500,000	4,500,000	5,000,000	5,000,000
Operations				FY2025-26	FY2026-27
694 - State Fair Support and Improvement Fund					
Base Adjustment to reflect lottery distribution			General	0	0
			Cash	500,000	500,000
			Federal	0	0
			Revolving	0	0
			PSL	0	0

Agency 53 - Real Estate Appraisers

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	444,285	444,285	444,285	486,797	502,236
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	243,592	250,218	257,042	254,355	262,040
Total Appropriation	444,285	444,285	444,285	486,797	502,236
Total					
General	0	0	0	0	0
Cash	444,285	444,285	444,285	486,797	502,236
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	243,592	250,218	257,042	254,355	262,040
Total Appropriation	444,285	444,285	444,285	486,797	502,236

Operations FY2025-26 FY2026-27

79 - Appraiser Licensing

2025-2027 DAS Assessment Changes

The assessment was changed for the Nebraska Real Property Board's worker's compensation, rent expense, rent depreciation, accounting, purchasing, contents and inland marine insurance, and state blanket bond projected rates

General	0	0
Cash	3,137	3,658
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Health Insurance

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	7,583	15,423

Amend Appraisal Management Company Cash Fund to allow transfers to General Fund

A fund sweep is being recommended. The statute needs to be amended to allow it.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Board Member Travel

3 board members are traveling significant distances to attend 10 in-person meetings per year

General	0	0
Cash	2,161	2,161
Federal	0	0
Revolving	0	0
PSL	0	0

CIO and Technology Maintenance	General	0	0
	Cash	1,700	1,700
The cost to the Board for Adobe Dreamweaver, Microsoft Exchange, WebEx Premium, and phone service is increasing.	Federal	0	0
	Revolving	0	0
	PSL	0	0
Employee Health Insurance Plan Change	General	0	0
	Cash	18,483	19,407
Original budget accounted for employee to be on the individual health insurance plan. Need increased budget to cover the family plan	Federal	0	0
	Revolving	0	0
	PSL	0	0
Health Insurance Request	General	0	0
	Cash	4,634	9,778
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Salary Increase Adjustment	General	0	0
	Cash	12,397	21,247
	Federal	0	0
	Revolving	0	0
	PSL	3,180	3,025
Transfer \$150,000 from Appraisal Management Company Fund to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
The Committee approved a \$100,000 transfer.	PSL	0	0
Transfer \$200,000 from Real Property Appraisers Fund to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
The Committee approved a \$150,000 transfer from this fund.	PSL	0	0

Agency 54 - Historical Society

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	5,286,038	5,286,038	5,286,038	5,286,038	5,286,038
Cash	2,954,012	3,115,254	3,282,427	3,245,382	3,505,799
Federal	840,921	866,850	893,771	887,580	930,275
Revolving	0	0	0	0	0
PSL	5,108,247	5,108,247	5,108,247	5,108,247	5,108,247
Total Appropriation	9,080,971	9,268,142	9,462,236	9,419,000	9,722,112
Aid					
General	0	0	0	0	0
Cash	0	0	0	0	0
Federal	100,000	100,000	100,000	100,000	100,000
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	100,000	100,000	100,000	100,000	100,000
Total					
General	5,286,038	5,286,038	5,286,038	5,286,038	5,286,038
Cash	2,954,012	3,115,254	3,282,427	3,245,382	3,505,799
Federal	940,921	966,850	993,771	987,580	1,030,275
Revolving	0	0	0	0	0
PSL	5,108,247	5,108,247	5,108,247	5,108,247	5,108,247
Total Appropriation	9,180,971	9,368,142	9,562,236	9,519,000	9,822,112
Operations				FY2025-26	FY2026-27
648 - Historical Society					
2025-27 Preliminary Health Insurance			General	61,613	130,003
			Cash	39,242	82,800
			Federal	12,325	26,006
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase			General	100,853	205,120
			Cash	64,235	130,643
			Federal	20,175	41,032
			Revolving	0	0
			PSL	95,470	194,173
Amend Job Creation & Mainstreet Revitalization Cash Fund to allow transfers to General Fund			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
This allows the recommended transfer					
Amend Support NE History fund to authorize General Fund transfers			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
This is allows the recommended transfer.					

Health Insurance Adjustment - Gov Rec	General	-61,613	-130,003
	Cash	55,809	117,758
	Federal	5,990	12,639
	Revolving	0	0
	PSL	0	0
Salary Increase Adjustment	General	-100,853	-205,120
	Cash	132,084	220,586
	Federal	8,169	9,677
	Revolving	0	0
	PSL	-95,470	-194,173
Transfer \$100,000 from Historical Society Cash to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
The Committee approved the full \$100,000 in transfers			
Transfer \$150,000 from Job Creation & Mainstreet Revitalization Fund to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
The committee approved a \$75,000 transfer.			
Transfer \$38,000 from Support NE History Cash to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
The Committee approved a \$10,000 transfer.			

Agency 56 - Nebraska Wheat Board

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	1,680,797	1,637,900	1,645,281	1,697,031	1,709,812
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	292,024	254,428	260,496	304,107	313,126
Total Appropriation	1,680,797	1,637,900	1,645,281	1,697,031	1,709,812
Total					
General	0	0	0	0	0
Cash	1,680,797	1,637,900	1,645,281	1,697,031	1,709,812
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	292,024	254,428	260,496	304,107	313,126
Total Appropriation	1,680,797	1,637,900	1,645,281	1,697,031	1,709,812
Operations				FY2025-26	FY2026-27
381 - Wheat Board					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	2,035	4,294
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	10,841	22,048
			Federal	0	0
			Revolving	0	0
			PSL	9,490	19,301
Salary Increase Adjustment					
			General	0	0
			Cash	3,358	2,673
			Federal	0	0
			Revolving	0	0
			PSL	2,593	1,801
Vacant Position Reduction					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Committee voted to reduce PSL but not operations appropriation.					

Agency 57 - Oil and Gas Commission

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	75,000	0	0	0	0
Cash	1,392,633	1,419,099	1,446,477	1,434,241	1,471,352
Federal	84,633	96,730	109,277	87,133	89,360
Revolving	0	0	0	0	0
PSL	913,525	938,140	963,493	948,294	978,150
Total Appropriation	1,552,266	1,515,829	1,555,754	1,521,374	1,560,712
Total					
General	75,000	0	0	0	0
Cash	1,392,633	1,419,099	1,446,477	1,434,241	1,471,352
Federal	84,633	96,730	109,277	87,133	89,360
Revolving	0	0	0	0	0
PSL	913,525	938,140	963,493	948,294	978,150
Total Appropriation	1,552,266	1,515,829	1,555,754	1,521,374	1,560,712

Operations FY2025-26 FY2026-27

335 - Administration

2025-27 Preliminary Health Insurance

General	0	0
Cash	5,269	11,118
Federal	319	673
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	31,090	63,231
Federal	1,863	3,788
Revolving	0	0
PSL	29,689	60,382

Carbon Sequestration Reduction

General	-75,000	-75,000
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

General Funds provided for Carbon Sequestration Reduction are being eliminated due to lack of demand for services.

Salary Increase Adjustment

General	0	0
Cash	5,249	4,370
Federal	318	266
Revolving	0	0
PSL	5,080	4,243

Agency 58 - Engineers/Architects

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	953,937	953,937	953,937	993,075	1,025,208
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	499,610	511,444	523,633	516,562	531,956
Total Appropriation	953,937	953,937	953,937	993,075	1,025,208
Total					
General	0	0	0	0	0
Cash	953,937	953,937	953,937	993,075	1,025,208
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	499,610	511,444	523,633	516,562	531,956
Total Appropriation	953,937	953,937	953,937	993,075	1,025,208

Operations	FY2025-26	FY2026-27
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82 - Enforcement of Standards

2025-2027 Budget Adjustments

Based on evaluating expenditure levels for the past few years there have been budget reductions in postage, computer/office supplies, asset purchases, and legal expenses

General	0	0
Cash	-10,100	-10,100
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Health Insurance

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	15,341	31,201

DAS & OCIO Rate Changes

This increase is primarily from OCIO services, Accounting and Insurance.

General	0	0
Cash	1,963	2,660
Federal	0	0
Revolving	0	0
PSL	0	0

Database Expenses

NCARB maintains the new licensee database used by the board. The cost is anticipated to go up by 10% each year of the biennium, however costs associated with the old database will decrease each year

General	0	0
Cash	9,385	12,253
Federal	0	0
Revolving	0	0
PSL	0	0

Health Insurance Request

General	0	0
Cash	9,298	19,619
Federal	0	0
Revolving	0	0
PSL	0	0

Per Diem Increase

General	0	0
Cash	6,017	6,017
Federal	0	0
Revolving	0	0
PSL	0	0

Board members have been active nationally, serving both on the National Council of Architectural Registration Board (NCARB) and the National Council of Examiners for Engineering and Surveying (NCEES). Additionally, one of our Board members is now serving on the NCEES Board of Directors. Participation on these committees is reimbursable per Neb. Rev. Stat. 81-3429

Projected Lease Increase

General	0	0
Cash	258	781
Federal	0	0
Revolving	0	0
PSL	0	0

The Board leases office and storage space in a privately-owned building. The rent through December 2026 is known. The agency anticipates a 2% increase for the second half of FY26-27.

Salary Increase Adjustment

General	0	0
Cash	19,517	37,241
Federal	0	0
Revolving	0	0
PSL	1,611	1,145

Transfer \$400,000 from Engineers and Architect Fund to General Fund in FY26

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The committee approved the full \$400,000 transfer.

Travel Expenses

General	0	0
Cash	2,800	2,800
Federal	0	0
Revolving	0	0
PSL	0	0

Educational visits to local building departments will increase due to the Compliance Assistance position added in 2024. The goal of education is to prevent the need for costly investigations of violations of the Nebraska Engineers and Architects Regulation Act.

Agency 59 - Board of Geologists

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	33,998	35,324	35,892	35,324	35,892
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	33,998	35,324	35,892	35,324	35,892
Total					
General	0	0	0	0	0
Cash	33,998	35,324	35,892	35,324	35,892
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	33,998	35,324	35,892	35,324	35,892

Operations FY2025-26 FY2026-27

159 - Enforcement of Standards

Administrative Services Contract

The board contracts with the Board of Engineers and Architects for administrative duties. This request is to accommodate an anticipated 3% increase per year to account for expense increases and additional time needed to test and implement a new database.

General	0	0
Cash	849	1,417
Federal	0	0
Revolving	0	0
PSL	0	0

Department of Administrative Charges

Fees for accounting and purchasing services decreased for the board.

General	0	0
Cash	-23	-23
Federal	0	0
Revolving	0	0
PSL	0	0

E-Commerce Operating Expenses

Online payments are accepted for license renewals. New requirements of the Payment Card Industry require the board to contract with a third-party vendor to conduct security scans to their system

General	0	0
Cash	500	500
Federal	0	0
Revolving	0	0
PSL	0	0

Agency 60 - Ethanol Board

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	853,481	800,128	817,925	872,078	891,276
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	362,526	311,321	321,661	313,063	324,845
Total Appropriation	853,481	800,128	817,925	872,078	891,276
Total					
General	0	0	0	0	0
Cash	853,481	800,128	817,925	872,078	891,276
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	362,526	311,321	321,661	313,063	324,845
Total Appropriation	853,481	800,128	817,925	872,078	891,276
Operations				FY2025-26	FY2026-27
516 - Ethanol Board					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	5,467	11,535
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	13,130	26,704
			Federal	0	0
			Revolving	0	0
			PSL	11,781	23,961
Reduce PSL for RIF					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	-61,244	-61,244
A reduction in PSL to correspond with the Reduction In Force (RIF) initiated in June, 2024.					
Salary Increase Adjustment					
			General	0	0
			Cash	0	-444
			Federal	0	0
			Revolving	0	0
			PSL	0	-398

Agency 61 - Dairy Industry Board

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000
Total					
General	0	0	0	0	0
Cash	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	1,640,000	1,640,000	1,640,000	1,640,000	1,640,000

Agency 62 - Land Surveyors

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	30,874	30,874	30,874	30,874	30,874
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	30,874	30,874	30,874	30,874	30,874
Total					
General	0	0	0	0	0
Cash	30,874	30,874	30,874	30,874	30,874
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	30,874	30,874	30,874	30,874	30,874

Agency 63 - Public Accountancy

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	480,274	480,274	480,274	496,109	507,807
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	244,584	251,334	258,286	255,947	263,456
Total Appropriation	480,274	480,274	480,274	496,109	507,807
Total					
General	0	0	0	0	0
Cash	480,274	480,274	480,274	496,109	507,807
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	244,584	251,334	258,286	255,947	263,456
Total Appropriation	480,274	480,274	480,274	496,109	507,807
Operations				FY2025-26	FY2026-27
84 - Enforcement of Standards					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	7,381	15,011
Health Insurance Request					
			General	0	0
			Cash	2,750	5,803
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Salary Increase Adjustment					
			General	0	0
			Cash	13,085	21,730
			Federal	0	0
			Revolving	0	0
			PSL	3,982	3,861

Agency 64 - State Patrol

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	90,739,673	90,739,673	90,739,673	91,537,165	92,442,450
Cash	29,350,202	32,210,983	32,235,941	31,665,267	31,512,025
Federal	4,855,302	5,201,064	5,495,476	5,104,057	5,398,469
Revolving	1,880,909	1,986,146	2,052,504	1,986,146	2,052,504
PSL	72,634,185	72,105,170	73,821,920	72,117,825	73,834,575
Total Appropriation	126,826,086	130,137,866	130,523,594	130,292,635	131,405,448
Total					
General	90,739,673	90,739,673	90,739,673	91,537,165	92,442,450
Cash	29,350,202	32,210,983	32,235,941	31,665,267	31,512,025
Federal	4,855,302	5,201,064	5,495,476	5,104,057	5,398,469
Revolving	1,880,909	1,986,146	2,052,504	1,986,146	2,052,504
PSL	72,634,185	72,105,170	73,821,920	72,117,825	73,834,575
Total Appropriation	126,826,086	130,137,866	130,523,594	130,292,635	131,405,448

Operations

FY2025-26

FY2026-27

100 - Public Protection

2025-27 Preliminary Health Insurance

General	844,448	1,781,785
Cash	53,185	112,220
Federal	46,684	98,503
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	1,904,613	3,873,692
Cash	119,948	243,955
Federal	105,297	214,158
Revolving	0	0
PSL	1,849,680	3,761,962

Annual DAS Rate Increases

General	166,975	166,975
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Aviation Support Division Costs

General	178,693	28,693
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The Committee appropriated a total of \$178,693 for FY26 and \$28,693 for FY27. This funding allows the agency to overhaul the engine on one of the planes in its fleet and covers the annual increase in insurance costs.

Crime Lab Instrumentation for Toxicology Testing

General	750,000	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The Appropriation Committee approved this issue allowing the State Patrol to transition from urine to blood testing for DUI-D Cases.

Gasoline	General	-295,099	-295,099
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Based on projections from the U.S. Energy Information Administration, the agency requested a budget reduction of \$431,843 for gasoline across two of its programs (100 and 205). The Appropriations Committee approved this request.

Health Insurance Adjustment - Gov Rec	General	-181,807	-653,357
	Cash	-10,929	-25,595
	Federal	-6,226	-15,563
	Revolving	0	0
	PSL	0	0

Increase in OCIO Costs and Rates	General	-477,193	-351,172
	Cash	-97,447	-127,676
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Law Enforcement Equipment	General	352,000	52,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Committee approved this issue, providing the State Patrol with funding for a taser replacement contract and covering annual ammunition costs.

LB 51 Adopt the National Crime Prevention and Privacy Compact	General	0	0
	Cash	-178,200	-356,400
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Nebraska State Patrol Crime Laboratory Supplies	General	108,023	216,045
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Committee approved this issue, providing the State Patrol with the funding necessary to address the increase of supplies for the Crime Lab.

Proposed Base Reduction	General	-3,000,000	-3,000,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	-2,391,391	-2,391,391

The Appropriations Committee accepted the State Patrol's request to reduce its base budget by \$3 million due to ongoing vacancies. The agency indicated this reduction is manageable and noted that if vacancies were to increase significantly, it would submit a request for additional funding at that time.

Salary Increase Adjustment - Gov Rec	General	-481,251	-984,275
	Cash	-31,096	-63,585
	Federal	-4,862	-10,275
	Revolving	0	0
	PSL	-449,081	-918,755

SUA Equipment and Maintenance	General	282,000	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The agency requested funds for three Small Unmanned Aircraft (SUA). Initially, the agency asked for General Funds of \$137,500 in FY26 and \$144,500 in FY27, along with Cash Fund reductions of \$65,500 in FY26 and \$72,000 in FY27. The Committee approved an appropriation of \$282,000 in General Funds and reduced the Cash Fund by \$65,500 in FY26.

Sworn Rules Employees Wage Compression	General	223,706	223,706
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	178,409	178,409

The Committee approved this issue to prevent the agency from dealing with wage compression due to the SLEBEC union wage increases.

Training Expenses	General	100,000	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Committee appropriated \$100,000 for FY26 to address the reduction of funds being deposited in the Public Safety Cash Fund from the Federal Equitable Sharing Program.

205 - Carrier Enforcement

2025-27 Preliminary Health Insurance	General	0	0
	Cash	114,202	240,966
	Federal	61,292	129,326
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	258,885	526,533
	Federal	138,935	282,571
	Revolving	0	0
	PSL	345,489	702,670

Annual DAS Rate Increases	General	0	0
	Cash	30,781	30,781
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Gasoline	General	0	0
	Cash	-96,395	-96,395
	Federal	-40,349	-40,349
	Revolving	0	0
	PSL	0	0

Health Insurance Adjustment - Gov Rec	General	0	0
	Cash	9,150	11,904
	Federal	-563	-4,830
	Revolving	0	0
	PSL	0	0

Increase in OCIO Costs and Rates	General	0	0
	Cash	45,200	60,775
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Salary Increase Adjustment - Gov Rec	General	0	0
	Cash	-81,717	-166,883
	Federal	-56,686	-115,607
	Revolving	0	0
	PSL	-120,183	-245,301

Sworn Rules Employees Wage Compression	General	0	0
	Cash	26,576	26,576
	Federal	5,233	5,233
	Revolving	0	0
	PSL	25,366	25,366

325 - Operational improvements**2025-27 Preliminary Health Insurance**

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	1,999	4,065
Federal	0	0
Revolving	0	0
PSL	1,736	3,530

Salary Increase Adjustment - Gov Rec

General	0	0
Cash	-1,999	-4,065
Federal	0	0
Revolving	0	0
PSL	-1,736	-3,530

SUA Equipment and Maintenance

General	0	0
Cash	-65,500	-72,500
Federal	0	0
Revolving	0	0
PSL	0	0

630 - Capitol Security**2025-27 Preliminary Health Insurance**

General	0	0
Cash	0	0
Federal	0	0
Revolving	24,750	52,223
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	45,488	92,514
PSL	39,507	80,351

Annual DAS Rate Increases

General	114	114
Cash	0	0
Federal	0	0
Revolving	314	314
PSL	0	0

Health Insurance Adjustment - Gov Rec

General	0	0
Cash	0	0
Federal	0	0
Revolving	-3,942	-9,567
PSL	0	0

Increase in OCIO Costs and Rates

General	3,002	3,002
Cash	0	0
Federal	0	0
Revolving	38,945	42,741
PSL	0	0

Salary Increase Adjustment - Gov Rec

General	0	0
Cash	0	0
Federal	0	0
Revolving	-5,960	-12,272
PSL	-5,177	-10,660

Sworn Rules Employees Wage Compression	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	5,642	5,642
	PSL	4,499	4,499

850 - Nebr Public Safety Communication System

2025-27 Preliminary Health Insurance	General	517	1,091
	Cash	2,123	4,480
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	913	1,857
	Cash	3,728	7,582
	Federal	0	0
	Revolving	0	0
	PSL	4,030	8,196

Health Insurance Adjustment - Gov Rec	General	-517	-1,091
	Cash	271	428
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Increase in OCIO Costs and Rates	General	319,268	640,668
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Replacement of Communications Equipment	General	0	0
	Cash	2,210,000	1,800,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Committee approved funding the agency request as their communications equipment needs to be replaced.

Salary Increase Adjustment - Gov Rec	General	-913	-1,857
	Cash	2,300	4,657
	Federal	0	0
	Revolving	0	0
	PSL	2,492	5,044

Agency 65 - Admin Services

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	9,932,076	10,301,323	10,597,979	10,351,158	10,680,361
Cash	4,541,132	4,596,227	4,632,646	4,604,044	4,641,414
Federal	0	0	0	0	0
Revolving	285,420,841	323,373,041	285,871,082	321,113,146	283,930,140
PSL	63,619,987	65,586,740	67,325,035	65,558,768	67,309,805
Total Appropriation	299,894,049	338,270,591	301,101,707	336,068,348	299,251,915
Aid					
General	0	0	0	500,000	0
Cash	0	0	0	0	0
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	0	0	0	500,000	0
Total					
General	9,932,076	10,301,323	10,597,979	10,851,158	10,680,361
Cash	4,541,132	4,596,227	4,632,646	4,604,044	4,641,414
Federal	0	0	0	0	0
Revolving	285,420,841	323,373,041	285,871,082	321,113,146	283,930,140
PSL	63,619,987	65,586,740	67,325,035	65,558,768	67,309,805
Total Appropriation	299,894,049	338,270,591	301,101,707	336,568,348	299,251,915
Operations				FY2025-26	FY2026-27
49 - Departmental Administration					
2025-27 Preliminary Health Insurance					
	General	0	0		
	Cash	0	0		
	Federal	0	0		
	Revolving	55,140	116,346		
	PSL	0	0		
2025-27 Preliminary Salary Increase					
	General	0	0		
	Cash	0	0		
	Federal	0	0		
	Revolving	93,110	189,371		
	PSL	80,859	164,456		
Closed Positions					
Closed positions due to executive order:					
(1) Accountant 1	General	0	0		
(1) Marketing and Communication Specialist	Cash	0	0		
(1) Process Improvement	Federal	0	0		
(1) Attorney 3	Revolving	-385,100	-385,100		
	PSL	-237,037	-237,037		
Salary Increase Adjustment					
	General	0	0		
	Cash	0	0		
	Federal	0	0		
	Revolving	2,731	-333		
	PSL	2,372	-290		

101 - Chief Information Officer
2025-27 Preliminary Health Insurance

General	0	0
Cash	0	0
Federal	0	0
Revolving	3,516	7,419
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	8,392	17,067
PSL	7,288	14,822

Move appropriation to Umbrella Program for OCIO

Program 101 put under Program 174 Umbrella Program

General	0	0
Cash	0	0
Federal	0	0
Revolving	-372,475	-385,053
PSL	-254,237	-261,771

170 - Intergovernmental Data Services
2025-27 Preliminary Health Insurance

General	0	0
Cash	0	0
Federal	0	0
Revolving	2,656	5,603
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	6,241	12,693
PSL	5,420	11,023

Move appropriation to Umbrella Program for OCIO

Program 170 is put under Umbrella Program 174

General	0	0
Cash	0	0
Federal	0	0
Revolving	-2,196,234	-2,205,633
PSL	-177,355	-182,958

171 - Materiel Division

2025-27 Preliminary Health Insurance

General	0	0
Cash	0	0
Federal	0	0
Revolving	71,811	151,521
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	103,360	210,218
PSL	89,761	182,560

Closed Positions

Closed positions due to executive order:

(3) Mail/Material Specialist

(1) Supply Tech

General	0	0
Cash	0	0
Federal	0	0
Revolving	-182,739	-182,739
PSL	-97,823	-97,823

Materiel Pass-Thru Expense - Copy	General	0	0
	Cash	0	0
	Federal	0	0
Copy Services maintenance costs have gone up \$253,659 (35%) since FY2021. This request represents approximately 5% increases each year of the biennium.	Revolving	50,000	100,000
	PSL	0	0

Materiel Pass-Thru Expense - Mail	General	0	0
	Cash	0	0
	Federal	0	0
Materiel-Mail Room has seen an increase in postage rates by the United States Postal Service. Postage/presort expenditures have gone up \$1,033,810 (19%) since FY 2021. This request represents an 8% increase in the first year followed by a 1% increase in the second year.	Revolving	550,000	650,000
	PSL	0	0

Salary Increase Adjustment	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	41,462	39,281
	PSL	36,006	34,111

172 - Information Management Services

2025-27 Preliminary Health Insurance	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	279,816	590,413
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	595,001	1,210,141
	PSL	516,719	1,050,926

Closed Positions

Closed positions due to executive order	General	0	0
(1) Procurement Officer	Cash	0	0
(1) IT Appl Developer	Federal	0	0
(1) IT Systems Programmer/Sr	Revolving	-1,035,929	-1,035,930
(1) IT Data/Database Analyst/Lead	PSL	-656,144	-656,144
(2) IT Infrass Support Analyst/Sr			
(1) IT Business Sys Analyst Coord			
(1) Mail/Material Specialist			
(1) IT Computer Operations Supv			
(1) IT Manager			

Move appropriation to Umbrella Program for OCIO

Put Program 172 under Umbrella Program 174.	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	-58,163,908	-59,134,504
	PSL	-18,466,289	-19,180,297

Move Public Servants from OCIO to DHHS

Moving 50 Public Servants from the OCIO to DHHS will allow more oversight by DHHS of the activities being provided by the dedicated staffing.	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	-5,829,829	-5,829,829
	PSL	-4,281,222	-4,281,222

OCIO - New Public Servants - IMS

OCIO intends to add 89.0 FTEs to Program 172 to expand its capacity in Cybersecurity, Projects and Business Analytics and bring Web Services and Data Management in-house.

General	0	0
Cash	0	0
Federal	0	0
Revolving	9,496,502	9,833,300
PSL	5,993,357	6,173,158

There are budget reductions of (8,370,522) in FY26 and (8,662,460) in FY27 related to this request.

OCIO - Operational Costs

OCIO intends to add 89.0 FTEs to Program 172 to expand its capacity in Cybersecurity, Projects and Business Analytics and bring Web Services and Data Management in-house.

General	0	0
Cash	0	0
Federal	0	0
Revolving	-8,370,522	-8,662,460
PSL	0	0

There are budget reductions of (8,370,522) in FY26 and (8,662,460) in FY27 related to this request.

173 - Communications Division**2025-27 Preliminary Health Insurance**

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	411,876	837,694
PSL	357,688	727,481

Move appropriation to Umbrella Program for OCIO

Program 173 is being put under the Umbrella program 174.

General	0	0
Cash	0	0
Federal	0	0
Revolving	-65,680,989	-66,106,807
PSL	-13,344,793	-13,714,586

174 - OCIO Umbrella Program**Move programs 101, 170, 172, 173, and 245 to umbrella program**

The Umbrella Program 174 is being created.

General	0	0
Cash	0	0
Federal	0	0
Revolving	133,956,725	135,409,042
PSL	32,841,122	33,957,535

Position absorbed by Department of Ag

A position has transferred from OCIO to the department of Ag.

General	0	0
Cash	0	0
Federal	0	0
Revolving	-132,769	-132,769
PSL	-100,936	-100,936

Position absorbed by Department of Labor

Position transferred from OCIO to the DOL

General	0	0
Cash	0	0
Federal	0	0
Revolving	-100,000	-100,000
PSL	-75,000	-75,000

Salary Increase Adjustment	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	19,026	-15,676
	PSL	16,519	-13,618

180 - Transportation Services Bureau

2025-27 Preliminary Health Insurance	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	9,942	20,978
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	21,273	43,265
	PSL	18,474	37,573

Closed Positions	General	0	0
	Cash	0	0
	Federal	0	0
Closed positions due to executive order (1) Automotive Technician	Revolving	-74,169	-74,169
	PSL	-40,061	-40,061

Salary Increase Adjustment	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	-720
	PSL	0	-625

TSB Leased Vehicles - Various Agencies	General	0	0
	Cash	0	0
	Federal	0	0
6 new vehicles have been requested by the Nebraska State Fire Marshal. The Nebraska Department of Environment and Energy has requested 3 vehicle upgrades.	Revolving	88,200	88,200
	PSL	0	0

TSB Managed Statewide GPS Program	General	0	0
	Cash	0	0
	Federal	0	0
TSB is requesting General Funds to onboard and manage 2,350 agency owned passenger vehicles with GPS. This does not include the University or Law Enforcement Vehicles. The General Fund request is for the purchase of the hardware, the monthly GPS service fees and an additional public servant to manage the expanded GPS program. After the 2-year onboarding of this program, the agency intends to cover these costs with revolving funds.	Revolving	412,730	696,835
	PSL	45,046	46,397

TSB Vehicle Operational Costs	General	0	0
	Cash	0	0
	Federal	0	0
TSB will increase mileage rates during the next biennium. Increased biennial mileage rates are necessary due to projected increases in fuel costs, the costs of outside vendor vehicle repairs and maintenance, parts and supplies purchased and installed in the TSB shop, increased insurance costs and other expenditure areas. Without these increases, TSB indicates they may not be able to meet the needs of the agencies.	Revolving	500,000	500,000
	PSL	0	0

245 - Public Safety Communications System**2025-27 Preliminary Health Insurance**

General	0	0
Cash	0	0
Federal	0	0
Revolving	10,361	21,861
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	21,691	44,117
PSL	18,837	38,312

Base reduction for local department radios

General	0	0
Cash	0	0
Federal	0	0
Revolving	-2,425,000	-2,425,000
PSL	0	0

In the 2024 session a one-time cash reserve transfer was added to the Nebraska Public Safety Communication System Revolving fund, to be used for grants for volunteer fire departments radios and training.

Move appropriation to Umbrella Program for OCIO

General	0	0
Cash	0	0
Federal	0	0
Revolving	-7,543,119	-7,577,045
PSL	-598,448	-617,923

Program 245 will be moved under Umbrella program 174

509 - Budget Division**2025-27 Preliminary Health Insurance**

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	46,884	95,354

Salary Increase Adjustment

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	1	-1,585

535 - Risk Management Division**2025-27 Preliminary Health Insurance**

General	0	0
Cash	0	0
Federal	0	0
Revolving	4,829	10,189
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	6,416	13,048
PSL	5,574	11,336

Closed Positions	General	0	0
	Cash	0	0
	Federal	0	0
This reduction pertains to the closed Paralegal position in the Risk Management Prog. 535. The PSL associated with this closed position is (\$43,705).	Revolving	-78,364	-78,364
	PSL	-43,705	-43,705

Salary Increase Adjustment	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	248	-1,546
	PSL	219	-1,340

560 - Building Division

2025-27 Preliminary Health Insurance	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	168,546	355,631
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	237,633	483,309
	PSL	206,368	419,721

Amend Ferguson House Fund to be administered by DAS

Administration of the Ferguson house would transition from the Nebraska Environmental Trust to the Department of Administrative Services.

	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Amend NCCF to remove interest transfers

Interest will no longer be transferred as outlined in section 84-622

	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Closed Positions

Closed positions due to executive order:

- (1) Interior Space Planner
- (2) Maintenance Specialist 1

	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	-236,991	-236,991
	PSL	-132,764	-132,764

Contingency appropriation for replacement of Omaha State Office Building

The Omaha State Office building is in disrepair and the intention of the State Building Division is to sell it and move those offices to another suitable location. The appropriation is simply available if the building is sold and the agency needs the appropriation to acquire other offices.

	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	40,000,000	0
	PSL	0	0

Salary Increase Adjustment

	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	18,828	14,301
	PSL	16,350	12,416

Transfer investment earnings from NCCF to General Fund for FY25-26 only	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

567 - Accounting Division

2025-27 Preliminary Health Insurance	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	43,437	91,653
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	107,482	218,601
	PSL	93,340	189,840

Salary Increase Adjustment	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	1,461	-2,130
	PSL	1,272	-1,846

State Accounting Operational Costs	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	1,100,000	1,100,000
	PSL	0	0

Beginning with the FY25-27 biennium the Software as A Service (SAAS) fees for Workday - part of the state's Human Capital Management (HCM) System will be included as part of the Department of Administrative Services (DAS) State Accounting's Program 567 operational budget. The previous funding source for the new SAAS fees for Workday Help was ARPA fund interest earnings and this will end July 1, 2025

573 - 309 Task Force for Building Renewal

2025-27 Preliminary Health Insurance	General	0	0
	Cash	1,796	3,789
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	9,297	18,910
	Federal	0	0
	Revolving	0	0
	PSL	8,074	16,422

Salary Increase Adjustment	General	0	0
	Cash	2,974	2,753
	Federal	0	0
	Revolving	0	0
	PSL	2,583	2,391

594 - Insurance

Reappropriate unexpended cash funds, up to \$100,000	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

605 - Personnel Division**2025-27 Preliminary Health Insurance**

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	40,427	82,222

Salary Increase Adjustment

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	-1,368

606 - Benefits Administration**2025-27 Preliminary Health Insurance**

General	0	0
Cash	10,626	22,421
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	14,053	28,582
Federal	0	0
Revolving	0	0
PSL	12,204	24,821

Amend Community College Dependents Fund to allow transfers to the General Fund and transfer \$500,000 in FY26

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

No General Fund transfer to Community College Dependents Fund

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Committee voted to transfer \$500,000 out of the Community College Dependents fund to the General Fund in FY26 to support a Wyuka project.

Salary Increase Adjustment

General	0	0
Cash	4,166	3,827
Federal	0	0
Revolving	0	0
PSL	3,618	3,324

608 - Employee Relations Division**2025-27 Preliminary Health Insurance**

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	9,831	19,995

Closed Positions	General	-114,801	-114,801
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	-75,348	-75,348

This reduction is for a closed Attorney 3 position. The PSL associated with this reduction is (\$75,348) each year.

Salary Increase Adjustment	General	5,243	7,767
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	2,445	2,194

685 - Capitol Commission

2025-27 Preliminary Health Insurance	General	41,729	88,048
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	67,649	137,587
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	58,748	119,485

Capitol Commission Operational Costs	General	426,282	649,282
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

There are three major types of operational expenses - Utilities, Materials/Supplies and work performed by an outside vendor. Costs have risen several years in a row without an increase in appropriation. The Capitol Commission has only been able to afford these cost increases due to vacancy savings. This request reflects current spending levels with a 7% increase in FY26 and 4% increase in FY27.

Capitol Commission Operations - Cash Fund	General	0	0
	Cash	20,000	20,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Commission requests access to more of its cash. There are four cash funds. At the end of FY24 the balance of the funds was \$181,921 and revenue for the year was \$16,995. Currently the commission has \$40,243 in cash fund appropriation. This request is to increase the base cash fund appropriation by \$20,000 each fiscal year.

Capitol Commission Salary Increases	General	62,684	62,684
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	54,437	54,437

The commission is requesting an increased appropriation to allow for salary increases. The agency has vacant Architect and Maintenance Manager positions. This increase will allow the commission to offer the mid-range salary for those positions. The belief is this will help get more applicants. Also, the commission would like to increase the pay of 3 tour guides and one of its maintenance techs to help with retention. The distribution of funding is outlined in the below chart.

HVAC Project Manager

General	-86,401	-97,222
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	-86,401	-97,222

The Legislature set aside a total of \$954,600 for the project manager role in the HVAC project. At the end of FY 2024-25 all but \$10,821 will be utilized and the Project Manager position will be eliminated. This request eliminates the ongoing funding for the position

LB 451 - Transfer funds from Unclaimed Property Trust Fund from FY27 to FY36 to Capitol Restoration Cash Fund

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Salary Increase Adjustment

General	16,697	14,940
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	14,501	12,975

State Aid

FY2025-26	FY2026-27
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560 - Building Division

Appropriate \$500,000 one time as state aid to a state-owned cemetery

General	500,000	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Funded by a one-time transfer to the General Fund from the Community College Dependents Cash Fund

Agency 66 - Abstracter's Board

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	56,266	56,266	56,266	56,266	56,266
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	32,066	32,066	32,066	32,066	32,066
Total Appropriation	56,266	56,266	56,266	56,266	56,266
Total					
General	0	0	0	0	0
Cash	56,266	56,266	56,266	56,266	56,266
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	32,066	32,066	32,066	32,066	32,066
Total Appropriation	56,266	56,266	56,266	56,266	56,266
Operations				FY2025-26	FY2026-27
58 - Enforcement of Standards					
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0

Agency 67 - Equal Opportunity Comm.

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	1,456,854	1,456,854	1,456,854	1,500,988	1,547,076
Cash	0	0	0	0	0
Federal	1,066,455	1,088,807	1,111,829	1,107,432	1,150,189
Revolving	0	0	0	0	0
PSL	1,588,836	1,629,196	1,670,767	1,687,153	1,787,215
Total Appropriation	2,523,309	2,545,661	2,568,683	2,608,420	2,697,265
Total					
General	1,456,854	1,456,854	1,456,854	1,500,988	1,547,076
Cash	0	0	0	0	0
Federal	1,066,455	1,088,807	1,111,829	1,107,432	1,150,189
Revolving	0	0	0	0	0
PSL	1,588,836	1,629,196	1,670,767	1,687,153	1,787,215
Total Appropriation	2,523,309	2,545,661	2,568,683	2,608,420	2,697,265
Operations				FY2025-26	FY2026-27
59 - Enf Stds-Equal Employment/Housing					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	51,640	105,026
Health Insurance Request					
			General	17,776	37,507
			Cash	0	0
			Federal	16,170	34,119
			Revolving	0	0
			PSL	0	0
Salary Increase Adjustment					
			General	26,358	52,715
			Cash	0	0
			Federal	24,807	49,615
			Revolving	0	0
			PSL	46,677	93,353

Agency 68 - Latino-American Comm.

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	299,086	299,086	299,086	304,402	309,869
Cash	5,000	5,000	5,000	5,000	5,000
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	209,164	209,164	209,164	212,590	216,015
Total Appropriation	304,086	304,086	304,086	309,402	314,869
Total					
General	299,086	299,086	299,086	304,402	309,869
Cash	5,000	5,000	5,000	5,000	5,000
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	209,164	209,164	209,164	212,590	216,015
Total Appropriation	304,086	304,086	304,086	309,402	314,869
Operations				FY2025-26	FY2026-27
537 - Latino American Commission					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Health Insurance Request					
			General	1,364	2,878
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Remove intent language related to salaries					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Salary Increase Adjustment					
			General	3,952	7,905
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	3,426	6,851

Agency 69 - Arts Council

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27	
Oper						
General	779,570	779,570	779,570	819,150	850,377	
Cash	148,263	163,191	178,567	148,263	148,263	
Federal	220,702	236,640	253,233	220,702	220,702	
Revolving	0	0	0	0	0	
PSL	744,136	763,377	783,195	771,247	790,324	
Total Appropriation	1,148,535	1,179,401	1,211,370	1,188,115	1,219,342	
Aid						
General	1,849,209	1,849,209	1,849,209	1,849,209	1,849,209	
Cash	1,686,500	1,686,500	1,686,500	1,686,500	1,686,500	
Federal	545,800	545,800	545,800	545,800	545,800	
Revolving	0	0	0	0	0	
PSL	0	0	0	0	0	
Total Appropriation	4,081,509	4,081,509	4,081,509	4,081,509	4,081,509	
Total						
General	2,628,779	2,628,779	2,628,779	2,668,359	2,699,586	
Cash	1,834,763	1,849,691	1,865,067	1,834,763	1,834,763	
Federal	766,502	782,440	799,033	766,502	766,502	
Revolving	0	0	0	0	0	
PSL	744,136	763,377	783,195	771,247	790,324	
Total Appropriation	5,230,044	5,260,910	5,292,879	5,269,624	5,300,851	
Operations				FY2025-26	FY2026-27	
326 - Promotion and Development of the Arts						
2025-27 Preliminary Health Insurance				General	8,159	17,215
				Cash	0	0
				Federal	0	0
				Revolving	0	0
				PSL	0	0
2025-27 Preliminary Salary Increase				General	21,862	44,465
				Cash	0	0
				Federal	0	0
				Revolving	0	0
				PSL	4,953	10,074
Salary Increase Adjustment				General	9,559	9,127
				Cash	0	0
				Federal	0	0
				Revolving	0	0
				PSL	22,158	36,114
329 - Cultural Trust Fund						
2025-27 Preliminary Health Insurance				General	0	0
				Cash	0	0
				Federal	0	0
				Revolving	0	0
				PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Agency 70 - Foster Care Review

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	2,586,432	2,586,432	2,586,432	2,704,985	2,821,679
Cash	214,594	214,594	214,594	223,088	232,007
Federal	521,561	521,561	521,561	521,561	521,561
Revolving	0	0	0	0	0
PSL	2,180,203	2,180,203	2,180,203	2,255,659	2,326,035
Total Appropriation	3,322,587	3,322,587	3,322,587	3,449,634	3,575,247
Aid					
General	500,000	500,000	500,000	500,000	500,000
Cash	0	0	0	0	0
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	500,000	500,000	500,000	500,000	500,000
Total					
General	3,086,432	3,086,432	3,086,432	3,204,985	3,321,679
Cash	214,594	214,594	214,594	223,088	232,007
Federal	521,561	521,561	521,561	521,561	521,561
Revolving	0	0	0	0	0
PSL	2,180,203	2,180,203	2,180,203	2,255,659	2,326,035
Total Appropriation	3,822,587	3,822,587	3,822,587	3,949,634	4,075,247
Operations				FY2025-26	FY2026-27
116 - Foster Care Review					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Health Insurance Request					
			General	36,311	76,616
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Reappropriate Unexpended General Funds					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
This issue would allow for reappropriation of unspent FY25 General Funds to FY26 for use on IT Systems projects that the agency will use to better track children who are wards of the state and court involved.					

Salary Increase Adjustment	General	82,242	158,631
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	71,423	137,765

353 - Childrens Commission

2025-27 Preliminary Health Insurance	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Health Insurance Request	General	0	0
	Cash	3,850	8,124
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Salary Increase Adjustment	General	0	0
	Cash	4,644	9,289
	Federal	0	0
	Revolving	0	0
	PSL	4,033	8,067

Agency 72 - Economic Development

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	14,789,315	9,458,396	9,536,296	7,872,888	7,959,421
Cash	7,660,241	7,761,830	7,877,694	8,026,794	7,897,850
Federal	4,426,412	4,486,845	4,549,580	4,488,410	4,552,809
Revolving	0	0	0	0	0
PSL	11,719,321	11,958,097	12,168,258	12,045,311	12,264,664
Total Appropriation	26,875,968	21,707,071	21,963,570	20,388,092	20,410,080
Aid					
General	30,011,624	11,074,104	11,074,104	19,601,114	16,601,114
Cash	233,115,152	138,208,882	108,208,882	152,412,602	108,208,882
Federal	71,267,681	71,267,681	71,267,681	71,267,681	71,267,681
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	334,394,457	220,550,667	190,550,667	243,281,397	196,077,677
Total					
General	44,800,939	20,532,500	20,610,400	27,474,002	24,560,535
Cash	240,775,393	145,970,712	116,086,576	160,439,396	116,106,732
Federal	75,694,093	75,754,526	75,817,261	75,756,091	75,820,490
Revolving	0	0	0	0	0
PSL	11,719,321	11,958,097	12,168,258	12,045,311	12,264,664
Total Appropriation	361,270,425	242,257,738	212,514,237	263,669,489	216,487,757
Operations				FY2025-26	FY2026-27
601 - Community and Rural Development					
2025-27 Preliminary Health Insurance					
	General	4,257	8,982		
	Cash	15,202	32,076		
	Federal	23,738	50,087		
	Revolving	0	0		
	PSL	0	0		
2025-27 Preliminary Salary Increase					
	General	40,040	81,436		
	Cash	146,356	297,666		
	Federal	7,864	15,994		
	Revolving	0	0		
	PSL	141,922	288,648		
Amend Lead-Based Paint Fund to allow transfers to the General Fund					
	General	0	0		
	Cash	0	0		
	Federal	0	0		
	Revolving	0	0		
	PSL	0	0		
Amend Middle Income Workforce Housing Fund to allow transfers to the General Fund					
	General	0	0		
	Cash	0	0		
	Federal	0	0		
	Revolving	0	0		
	PSL	0	0		

Amend Rural Workforce Housing Fund to allow transfers to the General Fund	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Appropriate funds for study on prefabricated housing from Middle Income Workforce Development Fund	General	0	0
	Cash	250,000	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Health Insurance Adjustment - Gov Rec	General	-4,257	-8,982
	Cash	5,843	11,066
	Federal	-1,003	-3,478
	Revolving	0	0
	PSL	0	0

Salary Increase Adjustment - Gov Rec	General	-40,040	-81,436
	Cash	-120,502	-245,150
	Federal	27,020	54,871
	Revolving	0	0
	PSL	-89,170	-184,181

Transfer \$4 million from Middle Income Workforce Housing Fund in FY26 to General Fund	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Transfer \$4 million from Rural Workforce Housing Fund in FY26 to General Fund	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Transfer balance of Youth Outdoor Education Innovation Fund to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Approximately \$10,200,000 of Cash Funds to be transferred to the General Fund. Matching funds will be provided ongoing via General Fund appropriations.

Transfer remaining balance in Lead-Based Paint Fund to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Lead-Based Paint fund was last funded via a \$250,000 transfer from the Affordable Housing Trust Fund in 2022. It was for a one-time project with the city of Omaha and a non-profit for abatement of lead-paint in housing in the city of Omaha. The project has completed. Fund balance is approximately \$8,500.

603 - Industry Recruitment 2025-27 Preliminary Health Insurance	General	118,195	249,391
	Cash	11,957	25,229
	Federal	4,499	9,493
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	170,517	346,807
	Cash	17,242	35,069
	Federal	6,498	13,215
	Revolving	0	0
	PSL	141,922	288,648
Amend Customized Job Training Fund to allow transfers to the General Fund	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Amend Economic Development Cash Fund to allow transfers to the General Fund	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Provided \$20M in aid to Metropolitan Community College for establishing training programs for microchip production. Awards for new plants wrapped at the end of calendar year 2024. As Nebraska received no awards for microchip and microprocessor fabrication, the program is no longer needed. This would zero out the program.			
Amend Intern NE Fund to allow transfers to the General Fund	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
The Committee voted to have the transfer occur July 1, 2025.			
Amend Nuclear & Hydrogen Dev Fund to allow transfers to the General Fund & terminate fund	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Created in an attempt to win Hydrogen Hub funds available under the Infrastructure Investment and Jobs Act, the state was not selected as a Hydrogen Hub. Fund balance is approximately \$210,000.			
Annualize LB1344 Innovation Hubs	General	-20,220	-20,220
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	70,560	70,560
A reduction from \$269,350 to \$248,870 and PSL from \$141,120 to \$70,560.			
Annualize LB937 Tax Credits	General	325,730	248,842
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	51,360	68,480
Specifically for the Film Tax Credit provisions of LB937, this was needed to smooth out the spending between the calendar years/fiscal years.			
Health Insurance Adjustment - Gov Rec	General	-79,248	-169,549
	Cash	-10,534	-22,311
	Federal	-3,001	-6,422
	Revolving	0	0
	PSL	0	0
Marketing Campaign	General	-5,000,000	-5,000,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Created in the 2024 budget, a \$5,000,000 per fiscal year campaign to attract people and businesses to the state of Nebraska. This would cease the campaign.			

Outright repeal Customized Job Training Act	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
A provision of LB1107 (2020), the program created by the act has been inactive. The Appropriations Committee voted to repeal the act.			
Outright repeal Small Business Assistance Act (81-12,232-81-12,237)	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Rather than repealing the act, the Committee approved making the act permissive.			
Reduce appropriation for international program	General	-1,000,000	-1,000,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Reduce operations in subprograms 39, 17, and 41	General	-600,000	-600,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Rollback Small Business Assistance Operations	General	-785,950	-785,950
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
The Committee approved halving the appropriation for the Small Business Assistance act, this action is associated with halving the operations.			
Salary Increase Adjustment - Gov Rec	General	-45,451	-99,215
	Cash	-12,717	-25,880
	Federal	-3,617	-7,363
	Revolving	0	0
	PSL	-26,870	-60,550
Transfer \$400,000 from Shovel-Ready Capital Investment Fund to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
A transfer of interest earned from July, 1, 2024 - October, 1, 2024.			
Transfer remaining balance from Customized Job Training Fund to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
This cash fund was created by LB1107 (2020) and has been inactive. Fund balance is approximately \$2.7M.			
Transfer remaining balance of Economic Development Cash to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Provided \$20M in aid to Metropolitan Community College for establishing training programs for microchip production. Awards for new plants wrapped at the end of calendar year 2024. As Nebraska received no awards for microchip and microprocessor fabrication, the program is no longer needed. Fund balance is approximately \$20M.			

Transfer remaining balance of Intern NE Fund to General Fund July 1, 2025	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Intern Nebraska Cash Fund was created in 2022 with a transfer of \$20,000,000 for the purpose of offsetting costs of hiring interns for firms within Nebraska. Fund balance is approximately \$20.5M, contracts are out for approximately \$8M. General Fund revenue will be dependent upon the amount of unobligated funds in the Cash Fund on 7/1/2025.

Transfer remaining balance of Nuclear & Hydrogren Dev Fund to General Fund in Fy26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Created in an attempt to win Hydrogen Hub funds available under the Infrastructure Investment and Jobs Act, the state was not selected as a Hydrogen Hub. Fund balance is approximately \$210,000.

604 - Imagine Nebraska Act

2025-27 Preliminary Health Insurance	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Transfer \$3 million from Imagine NE Revolving Loan Fund to General Fund in FY27	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

611 - Economic Recovery

2025-27 Preliminary Health Insurance	General	0	0
	Cash	19,250	40,618
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	96,990	197,262
	Federal	0	0
	Revolving	0	0
	PSL	84,227	171,305

Amend Economic Recovery Contingency Fund to allow transfers to the General Fund, credit interest to General Fund July 1, 2025, strike transfers to Museum Fund	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Appropriations Committee approved striking the transfer of \$7M to the Museum Fund.

Amend ERCF Obligation Language	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Credit interest from ERCF to General Fund	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Health Insurance Adjustment - Gov Rec	General	0	0
	Cash	506	-118
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Outright repeal 81-12,244 for Economic Recovery Act Committee approved amendment of statute to reflect decisions on interest transfers.	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Outright repeal 84-622 on transfers of interest for ERCF, Inland Port, and Museum Const Committee approved amendment of statute to reflect decisions on interest transfers.	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Salary Increase Adjustment - Gov Rec	General	0	0
	Cash	-58,959	-120,017
	Federal	0	0
	Revolving	0	0
	PSL	-51,197	-104,217
Transfer \$10 million from ERCF to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Transfer \$5 million per year to Game & Parks State Park Cash Revolving Fund from ERCF	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Transfer additional \$5 million in FY26 from ERCF to General Fund	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
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655 - Local Civic/Convention Finance Aid 2025-27 Preliminary Health Insurance	General	0	0
	Cash	495	1,044
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	0	0
	Cash	2,990	6,081
	Federal	0	0
	Revolving	0	0
	PSL	2,730	5,552

Health Insurance Adjustment - Gov Rec	General	0	0
	Cash	2,155	4,336
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Salary Increase Adjustment - Gov Rec	General	0	0
	Cash	279	638
	Federal	0	0
	Revolving	0	0
	PSL	506	1,098

State Aid FY2025-26 FY2026-27

601 - Community and Rural Development

Annualize LB 600A Municipality Infrastructure Act	General	0	0
	Cash	-4,406,270	-4,406,270
	Federal	0	0
	Revolving	0	0
	PSL	0	0

LB600 created one-time funding for roads, sewers, and similar infrastructure projects. This would remove the appropriation from the base appropriation.

Annualize LB40 Rural Projects Act Fund	General	-4,896,460	-4,896,460
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Initially intended for \$50M in awards for rail spur projects, \$50M has been transferred into the Rural Projects Act Cash Fund with approximately \$200k expended and \$15M in General Funds appropriated and approximately \$10M expended. This will zero out future General fund appropriations as the program has sufficient funds for awarded projects.

Appropriate funds for grant for youth outdoor education to replace cash funds	General	3,000,000	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

An appropriation of \$3,000,000 of General Funds to fund certified matching funds for construction of a new 4-H Camp which was destroyed by a fire in Halsey, NE.

Appropriate funds from Middle Income Workforce Housing Cash Fund	General	0	0
	Cash	7,476,860	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

A transfer of \$12.5M from the Affordable Housing Trust Fund was enacted in for FY24-25, this will increase the appropriation for this cash fund to \$12.5M.

Appropriate funds from Rural Workforce Housing Cash Fund	General	0	0
	Cash	7,476,860	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

A transfer of \$12.5M from the Affordable Housing Trust Fund was enacted in for FY24-25, this will increase the appropriation for this cash fund to \$12.5M.

Reduce aid amount from Middle Income Workforce Housing Fund to appropriate funds for study

General	0	0
Cash	-250,000	0
Federal	0	0
Revolving	0	0
PSL	0	0

Incorporates an earmark for funding for a study for pre-fabricated housing described in LB292 (2025).

Rollback Development District Aid (LB208)

General	-300,000	-300,000
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The Committee is reducing state aid to Nebraska Economic Development Districts to its 2019 level.

Nebraska Economic Development Districts operate as regional non-profits in partnership with their communities and businesses. Services provided include grant writing and planning assistance.

603 - Industry Recruitment

Annualize LB608 Shovel-Ready

General	0	0
Cash	-30,000,000	-30,000,000
Federal	0	0
Revolving	0	0
PSL	0	0

Shovel-Ready consisted of three separate appropriations for one-time grants for capital construction projects for qualifying non-profits. Total amount awarded was \$185M with \$100M being ARPA money and \$30M being earmarked for Creighton. This reduction in appropriation is to reflect the remaining cash fund balance.

Annualize LB617 CHIPS Training

General	0	0
Cash	-15,000,000	-15,000,000
Federal	0	0
Revolving	0	0
PSL	0	0

Provided \$20M in aid to Metropolitan Community College for establishing training programs for microchip production. Awards for new plants wrapped at the end of calendar year 2024. As Nebraska received no awards for microchip and microprocessor fabrication, the program is no longer needed. This would zero out the program.

Annualize LB644 Site Studies

General	0	0
Cash	-500,000	-500,000
Federal	0	0
Revolving	0	0
PSL	0	0

To zero out a one-time \$500,000 appropriation of Site and Building Development Funds for a study of a mega-site. The funds have already been awarded and will be expended in FY24-25, this would reduce the appropriation from the base.

NC3 Enterprise Center

General	0	0
Cash	30,000,000	0
Federal	0	0
Revolving	0	0
PSL	0	0

Would provide an additional \$30,000,000 of state aid for the construction of Project REACH in Bellevue, NE. The site is being developed in partnership with the city of Bellevue, private donors, and the Federal government with the intent of creating a Nuclear Command Control and Communications research hub. Total state aid for the program would be \$50,000,000 with \$20,000,000 being awarded in the prior fiscal year.

Reduce appropriation for NC3 project and include intent for future appropriation in FY28	General	0	0
	Cash	-4,500,000	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Includes a transfer of \$4.5M in FY25-26 from the Site and Building Development Fund to the General Fund.

Remove appropriation for youth talent initiative	General	-250,000	-250,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Restore portion of Business Innovation Act Aid	General	1,250,000	1,250,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Rollback Business Innovation Aid Expansion (LB 526)	General	-5,000,000	-5,000,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

LB526 (2021) increased the aid authority under the Business Innovation Act by \$5,000,000. The Committee voted to reduce the appropriation by \$5,000,000 back to 2020 levels.

Rollback Small Business Assistance Grants (LB 450)	General	-4,214,050	-4,214,050
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Created by LB450 (2021) the Committee amended to make the act permissive, to reduce the aid appropriation by half and operations appropriation by half. The Small Business Assistance Grants provided \$5,000,000 in total appropriations with \$4,214,050 in aid. The program was able to award two tiers of grants: grants up to \$25,000 for individuals looking to start businesses (with income and wealth restrictions) and grants up to \$12,500 for small business owners whose businesses have been extant for fewer than five years.

Site & Building Development	General	0	0
	Cash	-5,000,000	-5,000,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

A shift in appropriation is required to accommodate the funding for the NC3 project.

604 - Imagine Nebraska Act Imagine NE Revolving Loan Fund appropriation	General	0	0
	Cash	4,000,000	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Project Health	General	0	0
	Cash	50,000,000	50,000,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

611 - Economic Recovery**Annualize LB785 Economic Recovery Act**

General	0	0
Cash	-120,000,000	-120,000,000
Federal	0	0
Revolving	0	0
PSL	0	0

Agency 73 - Landscape Architects

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	30,214	30,214	30,214	35,618	36,347
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	30,214	30,214	30,214	35,618	36,347

Total					
General	0	0	0	0	0
Cash	30,214	30,214	30,214	35,618	36,347
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	30,214	30,214	30,214	35,618	36,347

Operations	FY2025-26	FY2026-27
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597 - Board of Landscape Architects

Administrative Services Contract

Increase in administrative services contract with the Nebraska Board of Engineers and Architects (NBEA).

The Board does not have its own staff. NBEA staff provide services to the board through a contract. NBEA costs and wages have increased

General	0	0
Cash	2,791	3,315
Federal	0	0
Revolving	0	0
PSL	0	0

CLARB Member Dues

General	0	0
Cash	2,145	2,350
Federal	0	0
Revolving	0	0
PSL	0	0

Department of Administrative Charges

The Department of Administrative services charges.

There has been a slight decrease in Accounting, Auditing and Purchasing charges.

General	0	0
Cash	-32	-32
Federal	0	0
Revolving	0	0
PSL	0	0

E-Commerce Operating Expenses

In order to allow for credit card payments for applications and renewals, the board must pay a third-party vendor to conduct scans of the payments. This is a new standard and goes into effect March 31, 2025.

General	0	0
Cash	500	500
Federal	0	0
Revolving	0	0
PSL	0	0

Agency 74 - Power Review Board

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	765,983	781,649	797,931	786,844	808,516
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	315,648	322,920	330,410	327,466	339,282
Total Appropriation	765,983	781,649	797,931	786,844	808,516
Total					
General	0	0	0	0	0
Cash	765,983	781,649	797,931	786,844	808,516
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	315,648	322,920	330,410	327,466	339,282
Total Appropriation	765,983	781,649	797,931	786,844	808,516
Operations				FY2025-26	FY2026-27
72 - Enforcement of Standards					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	7,370	15,551
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	13,491	27,438
			Federal	0	0
			Revolving	0	0
			PSL	11,818	24,034
Salary Increase Adjustment					
			General	0	0
			Cash	0	-456
			Federal	0	0
			Revolving	0	0
			PSL	0	-400

Agency 75 - Investment Council

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	3,389,706	3,839,706	3,919,706	3,879,362	3,980,063
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	1,506,282	1,548,559	1,592,105	1,596,088	1,666,657
Total Appropriation	3,389,706	3,839,706	3,919,706	3,879,362	3,980,063
Total					
General	0	0	0	0	0
Cash	3,389,706	3,839,706	3,919,706	3,879,362	3,980,063
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	1,506,282	1,548,559	1,592,105	1,596,088	1,666,657
Total Appropriation	3,389,706	3,839,706	3,919,706	3,879,362	3,980,063
Operations				FY2025-26	FY2026-27
610 - Investment Administration					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	48,760	99,170
Compensation					
			General	0	0
			Cash	39,656	60,357
			Federal	0	0
			Revolving	0	0
			PSL	36,000	55,000
Maintain experienced and proven talent with an in-depth knowledge of the Council portfolio and goals, and Nebraska's specific needs by avoiding needless talent loss due to inadequate relative compensation					
Management Consultant Services					
			General	0	0
			Cash	450,000	530,000
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Salary Increase Adjustment					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	5,046	6,205

Agency 76 - Indian Affairs Comm.

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	295,530	295,530	295,530	306,012	316,970
Cash	40,000	40,000	40,000	60,000	60,000
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	207,519	207,519	207,519	212,850	218,179
Total Appropriation	335,530	335,530	335,530	366,012	376,970
Total					
General	295,530	295,530	295,530	306,012	316,970
Cash	40,000	40,000	40,000	60,000	60,000
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	207,519	207,519	207,519	212,850	218,179
Total Appropriation	335,530	335,530	335,530	366,012	376,970

Operations	FY2025-26	FY2026-27
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584 - Commission on Indian Affairs

2025-27 Preliminary Health Insurance

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Cash Fund Authority

General	0	0
Cash	20,000	20,000
Federal	0	0
Revolving	0	0
PSL	0	0

The issue request is to broaden the cash fund authority from \$40,000 to \$60,000. The agency has two Cash Funds, which as of the end of FY 2023-24, had a balance of \$127,572 with projected revenue of \$30,000 annually.

Expand use of Native American Scholarship and Leadership Fund in 81-2517

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Legislation (LB 263 in 2017) was passed to authorize creation and purchase of Native American Cultural Awareness and History License Plates. Defined purpose of the funds was for education and leadership opportunities for Native Americans.

This issue request is to broaden that definition to include housing, education, welfare, medical and dental care, employment, economic development and law and order which are issues that NCIA is, by statute, tasked with addressing. As of the end of the FY 2023-24, the fund balance was \$104,575. The Agency has an anticipated annual revenue of \$30,000.

Health Insurance Request	General	4,345	9,168
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Remove intent language related to salaries	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Salary Increase Adjustment	General	6,137	12,272
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	5,331	10,660

Agency 77 - Industrial Relations

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	333,982	333,982	333,982	341,395	348,148
Cash	0	0	0	0	0
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	228,974	228,974	228,974	234,502	240,031
Total Appropriation	333,982	333,982	333,982	341,395	348,148
Total					
General	333,982	333,982	333,982	341,395	348,148
Cash	0	0	0	0	0
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	228,974	228,974	228,974	234,502	240,031
Total Appropriation	333,982	333,982	333,982	341,395	348,148

Operations FY2025-26 FY2026-27

531 - Commission of Industrial Relations

2025-27 Preliminary Health Insurance

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Rent Increase

General	1,046	1,432
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The Commission of Industrial Relations occupies 1,102 sq. ft. of office space in the Nebraska State Office Building. The State Building Division will be increasing the rent and depreciation cost per square foot in FY26 and the rental cost only in FY27.

	FY25-26	FY26-27
Rent	\$694	\$1,080
Deprec.	\$352	\$352

This was approved during initial Briefing.

Salary Increase Adjustment

General	6,367	12,734
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	5,528	11,057

Agency 78 - Crime Commission

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	10,696,539	8,287,910	8,382,705	8,408,927	8,551,055
Cash	1,460,900	1,494,008	1,528,351	1,430,640	1,455,023
Federal	4,509,292	3,204,478	3,230,537	4,580,061	4,644,726
Revolving	0	0	0	0	0
PSL	3,893,502	3,976,098	4,061,172	4,048,809	4,177,950
Total Appropriation	16,666,731	12,986,396	13,141,593	14,419,628	14,650,804
Aid					
General	7,350,853	7,350,853	7,350,853	7,350,853	7,350,853
Cash	378,474	378,474	378,474	378,474	378,474
Federal	15,814,947	17,144,898	17,144,898	15,814,947	15,814,947
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	23,544,274	24,874,225	24,874,225	23,544,274	23,544,274
Total					
General	18,047,392	15,638,763	15,733,558	15,759,780	15,901,908
Cash	1,839,374	1,872,482	1,906,825	1,809,114	1,833,497
Federal	20,324,239	20,349,376	20,375,435	20,395,008	20,459,673
Revolving	0	0	0	0	0
PSL	3,893,502	3,976,098	4,061,172	4,048,809	4,177,950
Total Appropriation	40,211,005	37,860,621	38,015,818	37,963,902	38,195,078
Operations				FY2025-26	FY2026-27
150 - Juvenile Justice Aid					
2025-27 Preliminary Health Insurance					
			General	1,056	2,228
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	2,990	6,081
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	2,594	5,275
Salary Increase Adjustment					
			General	2,451	2,440
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	2,104	2,084
155 - Juvenile Services Planning/Aid					
2025-27 Preliminary Health Insurance					
			General	6,292	13,276
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0

2025-27 Preliminary Salary Increase	General	10,699	21,761
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	9,292	18,898
Salary Increase Adjustment	General	-61	-486
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	-314

198 - Central Administration

2025-27 Preliminary Health Insurance	General	16,236	34,258
	Cash	858	1,810
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	30,316	61,658
	Cash	1,596	3,245
	Federal	0	0
	Revolving	0	0
	PSL	27,709	56,357

Salary Increase Adjustment	General	-23,060	-48,151
	Cash	-257	-753
	Federal	28,427	52,920
	Revolving	0	0
	PSL	4,627	3,841

199 - Law Enforcement Training Center

2025-27 Preliminary Health Insurance	General	15,521	32,749
	Cash	10,450	22,050
	Federal	0	0
	Revolving	0	0
	PSL	0	0

2025-27 Preliminary Salary Increase	General	29,344	59,682
	Cash	19,760	40,188
	Federal	0	0
	Revolving	0	0
	PSL	42,640	86,723

Agency Reductions for retention and recruitment (LB 1241)	General	-2,500,000	-2,500,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Initially, there was a request for a \$5 million agency reduction related to retention and recruitment. The committee chose to split that amount into \$2.5 million annually. It's important to note that the agency will still receive \$5 million each year for retention incentives and hiring grants, with funding scheduled to end on June 20, 2028.

Salary Increase Adjustment	General	31,012	47,888
	Cash	-15,196	-32,055
	Federal	553	986
	Revolving	0	0
	PSL	14,613	15,319

201 - Victim Witness Assistance**2025-27 Preliminary Health Insurance**

General	0	0
Cash	0	0
Federal	12,243	25,833
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	0	0
Federal	21,688	44,109
Revolving	0	0
PSL	18,834	38,305

Salary Increase Adjustment

General	2,059	3,826
Cash	0	0
Federal	1,507	-996
Revolving	0	0
PSL	3,217	2,684

202 - Crime Victims Reparations**2025-27 Preliminary Health Insurance**

General	0	0
Cash	1,023	2,159
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	1,729	3,517
Federal	0	0
Revolving	0	0
PSL	1,502	3,054

Salary Increase Adjustment

General	280	415
Cash	1,463	1,212
Federal	231	342
Revolving	0	0
PSL	1,732	1,737

203 - Jail Standards Board**2025-27 Preliminary Health Insurance**

General	4,609	9,725
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	10,459	21,271
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	9,081	18,468

Correct appropriation for Jail Standards Board due to lack of cash fund source

General	58,000	58,000
Cash	-58,000	-58,000
Federal	0	0
Revolving	0	0
PSL	0	0

Salary Increase Adjustment

General	200	-203
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	225	-74

204 - Office of Violence Prevention

2025-27 Preliminary Health Insurance	General	407	859
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
2025-27 Preliminary Salary Increase	General	3,422	6,961
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	2,974	6,049
Salary Increase Adjustment	General	-50	-395
	Cash	226	441
	Federal	0	0
	Revolving	0	0
	PSL	173	77

215 - Criminal Justice Information System

2025-27 Preliminary Health Insurance	General	4,840	10,212
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
2025-27 Preliminary Salary Increase	General	8,545	17,378
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	7,420	15,090
Salary Increase Adjustment	General	-6,169	-12,626
	Cash	0	0
	Federal	6,120	12,240
	Revolving	0	0
	PSL	0	-250

220 - Community Corrections Division

2025-27 Preliminary Health Insurance	General	1,551	3,273
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
2025-27 Preliminary Salary Increase	General	5,171	10,517
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	4,492	9,135
Salary Increase Adjustment	General	-3,732	-8,081
	Cash	6,088	10,309
	Federal	0	0
	Revolving	0	0
	PSL	2,078	1,990

Agency 81 - Blind/Visually Impaired

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	2,406,221	2,513,572	2,624,824	2,771,028	3,047,517
Cash	138,746	138,746	138,746	138,746	138,746
Federal	3,596,054	3,610,785	3,626,217	3,596,054	3,596,054
Revolving	0	0	0	0	0
PSL	3,588,751	65,151	3,721,006	3,796,989	3,916,581
Total Appropriation	6,141,021	6,263,103	6,389,787	6,505,828	6,782,317
Aid					
General	381,871	381,871	381,871	381,871	381,871
Cash	10,000	10,000	10,000	10,000	10,000
Federal	916,189	916,189	916,189	916,189	916,189
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	1,308,060	1,308,060	1,308,060	1,308,060	1,308,060
Total					
General	2,788,092	2,895,443	3,006,695	3,152,899	3,429,388
Cash	148,746	148,746	148,746	148,746	148,746
Federal	4,512,243	4,526,974	4,542,406	4,512,243	4,512,243
Revolving	0	0	0	0	0
PSL	3,588,751	65,151	3,721,006	3,796,989	3,916,581
Total Appropriation	7,449,081	7,571,163	7,697,847	7,813,888	8,090,377
Operations				FY2025-26	FY2026-27
357 - Blind and Visually Impaired					
2025-27 Preliminary Health Insurance			General	62,513	131,902
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase			General	134,303	273,151
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	116,633	237,213
Health Insurance Request			General	62,513	131,902
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Salary Increase Adjustment			General	105,478	104,341
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	91,605	90,617

Agency 82 - Deaf/Hard of Hearing

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	1,211,665	1,243,354	1,276,257	1,338,520	1,386,355
Cash	36,600	36,600	36,600	36,600	36,600
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	824,933	840,999	857,547	931,688	958,702
Total Appropriation	1,248,265	1,279,954	1,312,857	1,375,120	1,422,955
Aid					
General	0	0	0	0	0
Cash	0	0	0	0	0
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	0	0	0	0	0
Total					
General	1,211,665	1,243,354	1,276,257	1,338,520	1,386,355
Cash	36,600	36,600	36,600	36,600	36,600
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	824,933	840,999	857,547	931,688	958,702
Total Appropriation	1,248,265	1,279,954	1,312,857	1,375,120	1,422,955
Operations				FY2025-26	FY2026-27
578 - Deaf and Hard of Hearing					
2025-27 Preliminary Health Insurance					
			General	15,070	31,798
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	30,872	62,788
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	26,809	54,526
Include an eliminated position					
			General	73,571	73,571
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	73,571	73,571
The Interpreter Coordinator position and one Field Representative were eliminated through executive order during the special session in the summer of 2024. The appropriation is to include the salary for one FTE, the Interpreter Coordinator, position into the base.					
Salary Increase Adjustment					
			General	7,342	6,533
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	6,375	5,672

Agency 83 - Community Colleges

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Aid					
General	114,116,711	114,116,711	114,116,711	119,116,711	119,116,711
Cash	253,322,713	265,988,849	279,288,291	265,988,849	279,288,291
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	367,439,424	380,105,560	393,405,002	385,105,560	398,405,002
Total					
General	114,116,711	114,116,711	114,116,711	119,116,711	119,116,711
Cash	253,322,713	265,988,849	279,288,291	265,988,849	279,288,291
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	367,439,424	380,105,560	393,405,002	385,105,560	398,405,002

State Aid FY2025-26 FY2026-27

151 - Aid to Community Colleges

LB 173 - Appropriate funds for dual enrollment

The Committee voted to amend LB 173 into LB 261, without the \$1 million increase in FY27 over FY26. The resulting increase to Community College Aid and dual enrollment earmark would be \$5,000,000 each year.

General	5,000,000	5,000,000
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

152 - Community College Levy Reduction Program

Community College Future Fund Allocation Increase

State aid in this program is calculated pursuant to statute section 85-1543, which was enacted by LB 243 (2023). This bill eliminated the general operating property tax levy for community colleges and replaced the funding with a statutory formula for FY2024-25 based on the FY2022-23 property tax levy, increased each year thereafter. The statutorily required increase is 3.5% over the prior year, or an increase based on calculated enrollment growth of the individual colleges, whichever is greater. By statute, the Coordinating Commission updates certified amounts in August of each year.

General	0	0
Cash	12,666,136	25,965,578
Federal	0	0
Revolving	0	0
PSL	0	0

Agency 84 - Environment and Energy

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	6,783,302	5,593,323	5,593,323	5,593,323	5,593,323
Cash	21,975,961	21,875,344	22,161,554	24,703,230	25,005,654
Federal	22,309,266	23,072,505	23,481,601	23,110,772	23,542,518
Revolving	0	0	0	0	0
PSL	20,339,313	20,266,917	20,656,507	20,324,372	20,748,204
Total Appropriation	51,068,529	50,541,172	51,236,478	53,407,325	54,141,495
Aid					
General	0	0	0	0	0
Cash	21,210,163	19,210,163	19,210,163	19,210,163	19,210,163
Federal	26,572,428	58,405,941	50,287,927	58,405,941	58,396,927
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	47,782,591	77,616,104	69,498,090	77,616,104	77,607,090
Total					
General	6,783,302	5,593,323	5,593,323	5,593,323	5,593,323
Cash	43,186,124	41,085,507	41,371,717	43,913,393	44,215,817
Federal	48,881,694	81,478,446	73,769,528	81,516,713	81,939,445
Revolving	0	0	0	0	0
PSL	20,339,313	20,266,917	20,656,507	20,324,372	20,748,204
Total Appropriation	98,851,120	128,157,276	120,734,568	131,023,429	131,748,585
Operations				FY2025-26	FY2026-27
106 - Energy Office-Operations					
2025-27 Preliminary Health Insurance					
	General			0	0
	Cash			4,829	10,189
	Federal			16,467	34,745
	Revolving			0	0
	PSL			0	0
2025-27 Preliminary Salary Increase					
	General			0	0
	Cash			8,759	17,814
	Federal			29,887	60,785
	Revolving			0	0
	PSL			33,563	68,261
Health Insurance Adjustment - Gov Rec					
	General			0	0
	Cash			-3,868	-8,313
	Federal			-2,794	-7,061
	Revolving			0	0
	PSL			0	0
Salary Increase Adjustment - Gov Rec					
	General			0	0
	Cash			-6,756	-13,867
	Federal			816	1,620
	Revolving			0	0
	PSL			-5,157	-10,527

513 - Administration**2025-27 Preliminary Health Insurance**

General	47,564	100,360
Cash	150,381	317,304
Federal	143,759	303,331
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	86,300	175,520
Cash	272,850	554,936
Federal	260,845	530,517
Revolving	0	0
PSL	538,428	1,095,078

Amend Lead Service Line Fund to allow transfers to the General Fund

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

The Committee also voted to amend the fund to strike the section regarding the training grants.

Annualize LB 1317 Nitrate Sensors

General	-850,000	-850,000
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

This was a one-time appropriation for one project, this would remove the appropriation from the base going forward.

Appropriate cash funds due to LB 247

General	0	0
Cash	2,800,000	2,800,000
Federal	0	0
Revolving	0	0
PSL	0	0

Health Insurance Adjustment - Gov Rec

General	-47,564	-100,360
Cash	-56,179	-124,188
Federal	-25,012	-59,901
Revolving	0	0
PSL	0	0

LB 580 - Reappropriate funds for lead service line replacement

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

New Federal Awards Received Ops

General	0	0
Cash	0	0
Federal	506,487	515,501
Revolving	0	0
PSL	292,853	301,639

Federal funding levels have increased significantly over the past three years (ARPA, IIJA, IRA). This appropriation increase for federal funds would match the appropriation with estimates in increased federal spending.

Salary Increase Adjustment - Gov Rec

General	-86,300	-175,520
Cash	-66,105	-147,540
Federal	156	-17,180
Revolving	0	0
PSL	-139,666	-310,598

Transfer \$1,500,000 from the Petroleum Release Remedial Action Fund to the Superfund Cost Share Cash Fund.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Net impact is \$0 as the funds are contained within the same program. This transfer is required by statute, 66-1519.

Transfer remaining balance of Lead Service Line Fund to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The Lead Service Line Fund was created in LB818 (2023) with a transfer of \$10M. The Committee approved a transfer of \$4M, leaving approximately \$6M for Lead Service Line Funds available for state aid.

The Cash Fund is to be used to assist in removal and replacement of lead service lines.

Vacant Position Reduction	General	-339,979	-339,979
	Cash	-376,642	-376,642
	Federal	-129,105	-129,105
	Revolving	0	0
	PSL	-734,962	-734,962

State Aid		FY2025-26	FY2026-27
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106 - Energy Office-Operations

New Federal Awards Received (Progs. 106, 513, 523, 528)	General	0	0
	Cash	0	0
	Federal	5,600,000	5,600,000
	Revolving	0	0
	PSL	0	0

Federal funding levels have increased significantly over the past three years (ARPA, IIJA, IRA). This appropriation increase for federal funds would match the appropriation with estimates in increased federal spending.

513 - Administration

New Federal Awards Received Aid	General	0	0
	Cash	0	0
	Federal	24,273,513	24,264,499
	Revolving	0	0
	PSL	0	0

Federal funding levels have increased significantly over the past three years (ARPA, IIJA, IRA). This appropriation increase for federal funds would match the appropriation with estimates in increased federal spending.

523 - Wastewater Revolving Loan

New Federal Awards Received Aid	General	0	0
	Cash	0	0
	Federal	980,000	980,000
	Revolving	0	0
	PSL	0	0

Rebase SRF Cash Fund Appropriations	General	0	0
	Cash	-1,200,000	-1,200,000
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The request is to match the aid with the current cash on hand, a reduction in \$1,200,000.

528 - Safe Drinking Water/LUST

New Federal Awards Received Aid	General	0	0
	Cash	0	0
	Federal	980,000	980,000
	Revolving	0	0
	PSL	0	0

Rebase SRF Cash Fund Appropriations

The request is to match the appropriation to the current cash on hand, a reduction in \$800,000.

General	0	0
Cash	-800,000	-800,000
Federal	0	0
Revolving	0	0
PSL	0	0

Agency 85 - Retirement Board

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	66,700,303	69,059,456	69,550,112	69,021,344	69,512,000
Cash	8,876,139	8,838,027	8,838,027	9,033,639	9,033,639
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	3,442,798	3,533,528	3,626,981	3,953,293	4,065,456
Total Appropriation	75,576,442	77,897,483	78,388,139	78,054,983	78,545,639
Total					
General	66,700,303	69,059,456	69,550,112	69,021,344	69,512,000
Cash	8,876,139	8,838,027	8,838,027	9,033,639	9,033,639
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	3,442,798	3,533,528	3,626,981	3,953,293	4,065,456
Total Appropriation	75,576,442	77,897,483	78,388,139	78,054,983	78,545,639
Operations				FY2025-26	FY2026-27
41 - Admin of Retirement Systems					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	111,550	226,875
Compliance Audit					
			General	0	0
			Cash	157,500	157,500
			Federal	0	0
			Revolving	0	0
			PSL	0	0
The compliance audit will include examination of records, files, documents and policies and procedures to determine compliance with state and federal laws and must be completed by 12/31/28.					
IT Manager PSL					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	260,302	260,302
OSERS PSL request					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	107,450	107,450
Salary Increase Adjustment					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	31,193	28,031

515 - Public Employees Retirement**2% of Salary -Class V Schools- Omaha (rev)**

General	433,834	360,366
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2% of Salary-State Schools (rev)

General	2,384,248	3,665,285
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Additional Contribution Requirement-State Patrol (rev)

General	-418,590	-1,253,460
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Omaha Service Annuity Contribution (rev)

General	-167,638	-101,782
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Payroll-Related State Transfer- Judges Plan (rev)

General	89,187	141,288
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Agency 86 - Dry Bean Board

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	666,752	669,525	672,395	674,969	679,831
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	84,896	86,655	88,466	90,839	93,700
Total Appropriation	666,752	669,525	672,395	674,969	679,831
Total					
General	0	0	0	0	0
Cash	666,752	669,525	672,395	674,969	679,831
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	84,896	86,655	88,466	90,839	93,700
Total Appropriation	666,752	669,525	672,395	674,969	679,831
Operations				FY2025-26	FY2026-27
137 - Dry Bean Commission					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	1,441	3,041
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	3,146	6,398
			Federal	0	0
			Revolving	0	0
			PSL	2,759	5,612
Salary Increase Adjustment					
			General	0	0
			Cash	3,630	3,640
			Federal	0	0
			Revolving	0	0
			PSL	3,184	3,192

Agency 87 - Account/Disclosure

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	673,169	521,377	521,377	704,672	594,602
Cash	302,827	324,900	347,804	439,602	440,285
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	606,622	618,568	630,873	636,952	657,012
Total Appropriation	975,996	846,277	869,181	1,144,274	1,034,887
Total					
General	673,169	521,377	521,377	704,672	594,602
Cash	302,827	324,900	347,804	439,602	440,285
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	606,622	618,568	630,873	636,952	657,012
Total Appropriation	975,996	846,277	869,181	1,144,274	1,034,887

Operations		FY2025-26	FY2026-27
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94 - Accountability and Disclosure

2025-27 Preliminary Health Insurance	General	8,569	18,081
	Cash	3,861	8,147
	Federal	0	0
	Revolving	0	0
	PSL	0	0
2025-27 Preliminary Salary Increase	General	15,659	31,847
	Cash	7,046	14,331
	Federal	0	0
	Revolving	0	0
	PSL	19,718	40,103
Change in Expenses For OCIO Services	General	1,050	-4,000
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Decrease in the Purchasing Assessment	General	-15	-15
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0
Decrease in Workers' Compensation Cost	General	-1,777	-1,777
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

General Fund Appropriation Reduction

The preliminary recommendation reduced General Funds by \$150,000 and increased Cash Funds by \$150,000 to offset the GF reductions in FY 2025-26 and FY 2026-27.

General	-10,000	-150,000
Cash	120,000	105,000
Federal	0	0
Revolving	0	0
PSL	0	0

In the post-hearing review, the Committee restored \$140,000 of the General Funds and reduced the Cash funds by \$30,000 for FY 2025-26.

Health Insurance Request

General	8,569	18,081
Cash	3,861	8,147
Federal	0	0
Revolving	0	0
PSL	0	0

Increase in the Accounting Assessment

General	284	284
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Salary Increase Adjustment

General	9,164	8,932
Cash	2,007	1,833
Federal	0	0
Revolving	0	0
PSL	10,612	10,287

Agency 88 - Corn Board

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	10,020,075	12,186,541	13,387,714	19,825,520	19,849,028
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	576,640	591,569	606,947	597,558	616,368
Total Appropriation	10,020,075	12,186,541	13,387,714	19,825,520	19,849,028
Total					
General	0	0	0	0	0
Cash	10,020,075	12,186,541	13,387,714	19,825,520	19,849,028
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	576,640	591,569	606,947	597,558	616,368
Total Appropriation	10,020,075	12,186,541	13,387,714	19,825,520	19,849,028

Operations	FY2025-26	FY2026-27
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384 - Corn Board

2025-27 Preliminary Health Insurance

General	0	0
Cash	3,080	6,499
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	0	0
Cash	19,910	40,493
Federal	0	0
Revolving	0	0
PSL	18,740	38,113

Increasing Spending Authority

General	0	0
Cash	9,779,925	9,779,925
Federal	0	0
Revolving	0	0
PSL	0	0

As the checkoff has increased the Board will have increased cash on hand, the intent of increasing the check-off was to increase the cash for the Board in order for them to spend it on marketing activities.

Salary Increase Adjustment

General	0	0
Cash	2,530	2,036
Federal	0	0
Revolving	0	0
PSL	2,178	1,615

Agency 89 - Hemp Commission

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	10,000	0	0	0	0
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	10,000	0	0	0	0
Total					
General	0	0	0	0	0
Cash	10,000	0	0	0	0
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	10,000	0	0	0	0
Operations				FY2025-26	FY2026-27
408 - Hemp Commission					
Remove base			General	0	0
			Cash	-10,000	-10,000
			Federal	0	0
			Revolving	0	0
			PSL	0	0

Agency 90 - African American Comm.

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	287,760	287,760	287,760	297,507	307,558
Cash	25,000	25,000	25,000	25,000	25,000
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	190,005	190,005	190,005	196,083	202,160
Total Appropriation	312,760	312,760	312,760	322,507	332,558
Total					
General	287,760	287,760	287,760	297,507	307,558
Cash	25,000	25,000	25,000	25,000	25,000
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	190,005	190,005	190,005	196,083	202,160
Total Appropriation	312,760	312,760	312,760	322,507	332,558
Operations				FY2025-26	FY2026-27
863 - African American Affairs					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Health Insurance Request					
			General	2,750	5,803
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Remove intent language related to salaries					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Salary Increase Adjustment					
			General	6,997	13,995
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	6,078	12,155

Agency 91 - Nebraska Tourism Commission

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	8,231,144	6,731,144	6,731,144	9,287,226	9,342,965
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	1,096,297	1,096,297	1,096,297	1,133,536	1,169,219
Total Appropriation	8,231,144	6,731,144	6,731,144	9,287,226	9,342,965
Aid					
General	0	0	0	0	0
Cash	852,600	852,600	852,600	852,600	852,600
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	852,600	852,600	852,600	852,600	852,600
Total					
General	0	0	0	0	0
Cash	9,083,744	7,583,744	7,583,744	10,139,826	10,195,565
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	1,096,297	1,096,297	1,096,297	1,133,536	1,169,219
Total Appropriation	9,083,744	7,583,744	7,583,744	10,139,826	10,195,565
Operations				FY2025-26	FY2026-27
618 - Tourism Promotion					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Appropriation Reduction					
			General	0	0
			Cash	1,000,000	1,000,000
			Federal	0	0
			Revolving	0	0
			PSL	0	0
The committee approved 1 million more spending authority each year of the biennium.					
Health Insurance Request					
			General	0	0
			Cash	13,200	27,852
			Federal	0	0
			Revolving	0	0
			PSL	0	0

Reconsider transfer of cash funds to General Fund (\$2 million each fiscal year)	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

After the hearing, this transfer was reduced to \$1 million each fiscal year.

Salary Increase Adjustment	General	0	0
	Cash	42,882	83,969
	Federal	0	0
	Revolving	0	0
	PSL	37,239	72,922

Transfer \$4 million from State Visitors Promotion to General Fund in FY26	General	0	0
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

The committee approved 2,000,000 in 2026 and 2,000,000 in 2027 .

Agency 92 - Grain Sorghum Board

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	318,687	286,673	290,219	325,153	329,360
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	94,489	65,382	67,107	68,926	72,060
Total Appropriation	318,687	286,673	290,219	325,153	329,360
Total					
General	0	0	0	0	0
Cash	318,687	286,673	290,219	325,153	329,360
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	94,489	65,382	67,107	68,926	72,060
Total Appropriation	318,687	286,673	290,219	325,153	329,360
Operations				FY2025-26	FY2026-27
406 - Grain Sorghum Board					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	660	1,393
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	3,065	6,233
			Federal	0	0
			Revolving	0	0
			PSL	2,740	5,572
Salary Increase Adjustment					
			General	0	0
			Cash	2,741	3,047
			Federal	0	0
			Revolving	0	0
			PSL	2,479	2,781
Vacant Position Reduction					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	-30,782	-30,782

Agency 93 - Tax Equal/Review

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	1,481,966	1,464,617	1,509,077	1,449,967	1,480,152
Cash	86,789	86,789	86,789	86,789	86,789
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	1,112,472	1,089,754	1,120,330	1,070,163	1,080,257
Total Appropriation	1,568,755	1,551,406	1,595,866	1,536,756	1,566,941
Total					
General	1,481,966	1,464,617	1,509,077	1,449,967	1,480,152
Cash	86,789	86,789	86,789	86,789	86,789
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	1,112,472	1,089,754	1,120,330	1,070,163	1,080,257
Total Appropriation	1,568,755	1,551,406	1,595,866	1,536,756	1,566,941

Operations FY2025-26 FY2026-27

Agency-wide

Create new budget program for commissioner salaries

LB 243 (2023) changed Commissioner salaries to be a percentage of the salary set for the Chief Justice and judges of the Supreme Court. Thus, their salaries are now dependent upon passage of a bill changing judges' salaries whereas the salaries for the other staff at the Commission are subject to increases within the Commission's budget in the mainline budget bill. The Appropriations Committee included in the proposed budget, placing Commissioner salaries and benefits in a newly created program, Program 131, with the rest of the Commission's budget remaining in the current program, Program 115. This separates the salaries and benefits for Commissioners and the rest of the staff to account for the salaries being adjusted through two different processes.

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

115 - Tax Equalization and Review

2025-27 Preliminary Health Insurance

General	6,688	14,112
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

2025-27 Preliminary Salary Increase

General	11,625	23,644
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	10,095	20,531

Adjust amount transferred to program 131	General	45,340	45,340
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

This adjustment corrects the initial transfer amount to provide the correct amount of health insurance appropriations for Commissioners in the new program for their salaries and benefits.

Health Insurance Adjustment	General	4,719	9,957
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

This adjustment corrects the initial health insurance increases to provide the correct amount of health insurance appropriations for Commissioners in the new program for their salaries and benefits.

Move Commissioner salaries to new program	General	-896,997	-896,997
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	-697,672	-697,672

The Appropriations Committee included in the proposed budget moving salaries and benefits for the Commissioners from the current program, Program 115, to a newly created program, Program 131.

Salary Increase Adjustment	General	0	-393
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	-342

Vacant Position Reduction	General	-60,344	-60,344
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	-52,404	-52,404

The Appropriations Committee included in the proposed budget decreasing appropriations for a vacant Administrative Assistant II position.

131 - Commissioners' Salaries

2025-27 Preliminary Health Insurance	General	10,032	21,167
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

Adjust amount transferred from program 115	General	-45,340	-45,340
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	0	0

This adjustment corrects the initial transfer amount to provide the correct amount of health insurance appropriations for Commissioners in the new program for their salaries and benefits.

Commissioner salaries base	General	896,997	896,997
	Cash	0	0
	Federal	0	0
	Revolving	0	0
	PSL	697,672	697,672

The Appropriations Committee included in the proposed budget moving salaries and benefits for the Commissioners from the current program, Program 115, to a newly created program, Program 131.

Health Insurance Adjustment

This adjustment corrects the initial health insurance increases to provide the correct amount of health insurance appropriations for Commissioners in the new program for their salaries and benefits.

General	-4,719	-9,957
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Agency 94 - Public Advocacy

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	1,691,482	1,691,482	1,691,482	1,957,522	1,957,522
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	1,021,209	1,021,209	1,021,209	1,224,398	1,257,587
Total Appropriation	1,691,482	1,691,482	1,691,482	1,957,522	1,957,522
Aid					
General	0	0	0	0	0
Cash	3,842,355	3,842,355	3,842,355	3,842,355	3,842,355
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	0	0	0	0	0
Total Appropriation	3,842,355	3,842,355	3,842,355	3,842,355	3,842,355
Total					
General	0	0	0	0	0
Cash	5,533,837	5,533,837	5,533,837	5,799,877	5,799,877
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	1,021,209	1,021,209	1,021,209	1,224,398	1,257,587
Total Appropriation	5,533,837	5,533,837	5,533,837	5,799,877	5,799,877
Operations				FY2025-26	FY2026-27
425 - Comm on Public Advocacy					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	33,189	67,501
Additional Office Space					
			General	0	0
			Cash	67,260	67,260
			Federal	0	0
			Revolving	0	0
			PSL	0	0
The Committee approved this issue to help the Commission attain additional office space.					
Additional Staff					
			General	0	0
			Cash	198,780	198,780
			Federal	0	0
			Revolving	0	0
			PSL	170,000	170,000
The Commission has been handling more cases statewide and needs one attorney and one paralegal. The Committee agreed to grant the Cash Fund authority to the agency to accommodate this request.					

Salary Increase Adjustment

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	-1,123

**Transfer \$1 million per year from the General Fund to Public Advocacy
Commission Cash Fund**

General	0	0
Cash	0	0
Federal	0	0
Revolving	0	0
PSL	0	0

Agency 95 - Dry Pea and Lentil

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	0	0	0	0	0
Cash	144,211	144,211	144,211	337,466	338,720
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	38,585	38,585	38,585	39,840	41,094
Total Appropriation	144,211	144,211	144,211	337,466	338,720
Total					
General	0	0	0	0	0
Cash	144,211	144,211	144,211	337,466	338,720
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	38,585	38,585	38,585	39,840	41,094
Total Appropriation	144,211	144,211	144,211	337,466	338,720
Operations				FY2025-26	FY2026-27
862 - Dry Pea and Lentil Commission					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	0	0
			Cash	1,255	2,551
			Federal	0	0
			Revolving	0	0
			PSL	1,255	2,551
Operations Spending Authority Increase					
			General	0	0
			Cash	192,000	192,000
			Federal	0	0
			Revolving	0	0
			PSL	0	0
Requesting a spending authority increase consistent with board action. The Commission has received a Specialty Crop Block Grant and this appropriation is to allow the Commission to spend the grant funds.					
Salary Increase Adjustment					
			General	0	0
			Cash	0	-42
			Federal	0	0
			Revolving	0	0
			PSL	0	-42

Agency 97 - Asian American Commission

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
Oper					
General	143,880	287,760	287,760	291,316	297,917
Cash	0	0	0	0	0
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	95,003	191,853	191,853	194,941	202,012
Total Appropriation	143,880	287,760	287,760	291,316	297,917
Total					
General	143,880	287,760	287,760	291,316	297,917
Cash	0	0	0	0	0
Federal	0	0	0	0	0
Revolving	0	0	0	0	0
PSL	95,003	191,853	191,853	194,941	202,012
Total Appropriation	143,880	287,760	287,760	291,316	297,917
Operations				FY2025-26	FY2026-27
866 - Operations					
2025-27 Preliminary Health Insurance					
			General	0	0
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	0
2025-27 Preliminary Salary Increase					
			General	3,556	7,231
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	3,088	6,280
Annualization					
			General	143,880	146,926
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	96,850	100,834
Salary Increase Adjustment					
			General	0	-120
			Cash	0	0
			Federal	0	0
			Revolving	0	0
			PSL	0	-105

Agency Totals

	Current Year FY2024-25	Governor FY2025-26	Governor FY2026-27	Committee Proposed FY2025-26	Committee Proposed FY2026-27
General	5,392,424,053	5,465,497,010	5,569,534,253	5,513,710,683	5,552,279,690
Cash	5,530,566,396	5,626,033,338	5,656,372,544	5,786,652,244	5,811,060,777
Federal	6,202,784,421	6,665,252,246	6,585,282,169	6,865,346,890	6,778,508,867
Revolving	1,217,640,723	1,242,458,364	1,138,889,605	1,253,888,359	1,217,228,503
PSL	1,364,794,090	1,330,229,239	1,429,203,038	1,418,009,959	1,460,060,289
Total Appropriation	18,343,415,593	18,999,240,958	18,950,078,571	19,419,598,176	19,359,077,837
