



STATE OF NEBRASKA

Biennial Budget

FY2025-26 AND FY 2026-27

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

March 2026

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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Table of Contents

OVERVIEW	2
A. General Fund Financial Status.....	2
B. Available for Legislative Bills	3
C. Cash Reserve Fund.....	3
GENERAL FUND FINANCIAL STATUS	4
CASH RESERVE FUND	5
GENERAL FUND REVENUES.....	7
A. Revenue Forecasts	7
B. Historical General Fund Revenues	8
C. Chronology of Revenue Forecasts.....	10
D. General Fund Transfers-Out	11
E. General Fund Transfers-In	14
GENERAL FUND APPROPRIATIONS	21
A. Committee Budget Adjustments	21
All FUND APPROPRIATIONS	37
A. Cash Funds.....	38
B. Federal Funds	52
C. Revolving Funds.....	52
APPROPRIATIONS COMMITTEE BILLS.....	53
CAPITAL CONSTRUCTION	54
BUDGET ADJUSTMENTS – ALL FUNDS.....	55

Overview

This report provides a projection of the state's General Fund financial picture for the current biennial budget, FY2025-26 and FY2026-27, and the following biennium, FY2027-28 and FY2028-29. The report aims to assist the Legislature with fiscal planning as it considers 2026 revenue and spending adjustments.

The projections for the current biennium incorporate (1) the February 2026 revenue forecasts of the Nebraska Economic Forecasting Advisory Board (NEFAB), (2) appropriations as enacted in the 2025 legislative session, and (3) the Appropriations Committee 2026 budget adjustment recommendation.

The projections for the following biennium utilize 6.5% rate and base adjusted average annual revenue growth and 2.5% average annual appropriations growth, as approved by the Appropriations and Revenue Committees.

General Fund Financial Status

The Sine Die General Fund financial status, published in June of 2025, reflected \$4.1 million above the minimum reserve for the FY26/FY27 biennium, and \$129.1 million below the minimum reserve for the FY28/FY29 biennium. In July of 2025, the Tax Rate Review Committee report reflected actual FY2024-25 revenues and expenditures, and the General Fund financial status published in that report reflected \$95.4 million below the minimum reserve for the FY26/FY27 biennium, and \$218.1 million below the minimum reserve for the FY28/FY29 biennium.

In November, the variance from the minimum General Fund reserve was estimated to be \$471.5 million below the minimum reserve for the FY26/FY27 biennium and \$690.3 million below the minimum reserve for the FY28/FY29 biennium. The change from July to November was largely due to revised revenues at the October NEFAB meeting, which incorporated the impact of federal legislation. The NEFAB met on February 27, 2026, and revised the FY2025-26 forecast upward by \$20 million, which will be transferred to the School Property Tax Relief Fund in FY2026-27 under current law. The NEFAB also revised the FY2026-27 forecast downward \$175 million.

The financial status for the current biennium based on the Appropriations Committee recommendations has improved for the current biennium as compared to the preliminary recommendation. The preliminary recommendation reflected \$344.5 million below the minimum reserve for the FY26/FY27 biennium, and \$536.8 million below the minimum reserve for the FY28/FY29 biennium.

Appropriations Committee Budget Recommendation

The current General Fund financial status reflects \$125.6 million below the minimum reserve per the Appropriations Committee budget recommendation. The improvement in the financial status is due to increased revenues and reduced appropriations.

- Increased revenue to the General Fund includes:
 - A net reduction of transfers out of the General Fund of \$22,225,000 over the two-year period;

- Increased transfers from other funds into the General Fund of \$38.6 million in FY2025-26 and \$32.8 million in FY2026-27;
- Investment earnings from cash funds, estimated to be \$215,000 in FY2026-27; and
- Directing 40% of a self-insurer workers' compensation assessment from the Compensation Court Cash Fund to the General Fund, which increases revenue by \$750,000 per year.
- Reduced General Fund appropriations are \$52.4 million in FY2025-26 and \$182.4 million in FY2026-27. In addition, \$36.3 million of reappropriated General Funds are lapsed, which has the impact of increasing General Funds available. A complete listing of all appropriations items is included at the end of the report.
- An increase in the transfer from the Cash Reserve Fund to the General Fund in FY2026-27 of \$130 million.

Following Biennium

The projected financial status for the *following biennium* shows a balance \$874.1 million below the minimum reserve. Revenue growth (rate and base adjusted) in the next biennium is projected at 6.5% per year average.

The projected budget increases for the next biennium are based on historical increases for specific areas and existing law. The net result of the item-by-item calculation is an overall spending growth of 2.6% in FY2027-28 and 2.5% in FY2028-29, for a two-year average of 2.5%.

Appropriations Committee Bills

The Appropriations Committee budget recommendation includes provisions of the following bills referred to the committee, some with amendments.

LB 844	Provide for additional grants under the Site and Building Development Fund
LB 858	Appropriate funds to the Department of Health and Human Services for federally qualified community health centers
LB 862	Change intent relating to appropriations under the Nebraska Reading Improvement Act
LB 992	State intent regarding appropriations
LB 1070	Change appropriations to the Department of Economic Development
LB 1140	Provide for distribution of appropriations to the State Department of Education for a pilot program in a city of the metropolitan class
LB 1190	Change authorized use of funds appropriated to the Department of Economic Development
LB 1229	Create the Rural Health Transformation Fund
LB 1231	Transfer money from the Panhandle Improvement Project Cash Fund to the Animal Damage Control Cash Fund and state legislative intent
LB 1248	Change appropriations to the Department of Water, Energy, and Environment

General Fund Financial Status

General Fund Financial Status Appropriations Committee Recommendation

	Actual FY2024-25	Current Biennium FY2025-26 FY2026-27		Est for Following Biennium FY2027-28 FY2028-29	
1 BEGINNING BALANCE					
2 Beginning Cash Balance	1,843,296,751	792,515,104	375,271,641	202,020,474	(272,793,317)
3 Cash Reserve transfers-automatic	(38,746,104)	0	0	0	0
4 School Property Tax transfers-automatic	0	0	(20,000,000)	0	0
5 Carryover obligations from FY25	0	(313,227,424)	0	0	0
5a Lapse FY25/FY26 carryover (Committee Prelim)	0	36,287,293	47,912	0	0
6 Allocation for potential deficits	0	0	0	0	(5,000,000)
7 Unobligated Beginning Balance	1,804,550,647	515,574,973	355,319,553	202,020,474	(277,793,317)
8 REVENUES & TRANSFERS					
9 Net Receipts (Includes 2025 Legislation)	6,159,041,662	6,970,000,000	6,625,000,000	6,859,104,045	7,240,395,705
10 General Fund transfers-out (Enacted 2025)	(1,694,747,425)	(1,716,331,476)	(1,777,903,800)	(1,856,279,740)	(1,918,243,227)
10a General Fund transfers-out (Committee Rec)	0	(25,000)	22,250,000	0	0
11 General Fund transfers-in (current law)	in receipts	in forecast	in forecast	in estimate	in estimate
11a General Fund transfers-in (Committee Rec)	0	38,613,499	32,824,931	(3,200,000)	(3,200,000)
12 Cash Reserve transfers (current law)	4,000,000	0	152,000,000	0	0
12a Cash Reserve transfers (2026)	0	0	130,000,000	0	0
13 Inv. Earnings from cash funds (Committee Rec)	0	0	215,000	215,000	215,000
14 LB 1072 Revenue provisions (Committee Rec)	0	0	750,000	750,000	750,000
15 Accounting Adjustment	(5,664,537)	0	0	0	0
16 General Fund Net Revenues	4,462,629,700	5,292,257,023	5,185,136,131	5,000,589,305	5,319,917,478
17 APPROPRIATIONS					
18 Expenditures / Appropriations	5,474,665,244	5,413,727,981	5,413,727,981	5,413,727,981	5,413,727,981
19 Mainline Budget (Enacted 2025)	0	70,823,963	107,123,200	107,123,200	107,123,200
20 Projected budget increase, following biennium	0	0	0	136,967,886	271,320,607
21 State Claims (LB 1133)	0	406,248	0	0	0
21 2026 Session Budget Adjustments	0	(52,397,837)	(182,415,971)	(182,415,971)	(182,415,971)
22 General Fund Appropriations	5,474,665,244	5,432,560,355	5,338,435,210	5,475,403,096	5,609,755,817
23 ENDING BALANCE					
24 \$ Ending balance (per Financial Status)	792,515,104	375,271,641	202,020,474	(272,793,317)	(567,631,656)
25 \$ Ending balance (at Min. Reserve 3.0%)			327,667,231		306,481,376
26 Excess (shortfall) from Minimum Reserve			(125,646,757)		(874,113,032)
27 Biennial Reserve (%)			2.0%		-5.1%
<u>General Fund Appropriations</u>					
28 Annual % Change - Appropriations (w/o deficits)	1.2%	0.3%	-1.7%	2.6%	2.5%
29 Two Year Average	2.7%	--	-0.7%	--	2.5%
<u>General Fund Revenues</u>					
30 Est. Revenue Growth (rate/base adjusted)	-1.7%	5.8%	1.4%	6.5%	6.5%
31 Two Year Average	1.4%	--	3.6%	--	6.5%
32 Five Year Average	7.5%	--	2.3%	--	3.7%
33 Unadjusted % change over prior year	-13.9%	13.2%	-4.9%	3.5%	5.6%
34 <u>On-Going Revenues vs Appropriations</u>	(955,098,280)	(140,303,332)	(435,299,078)	(454,425,240)	(252,119,157)

Cash Reserve Fund

The Cash Reserve Fund (CRF) is not included as part of the "General Fund Reserve" (which is the statutorily defined ending General Fund balance for a biennium) and was created as a separate and distinct fund to cover cash flow needs within a month or several month period. The Cash Reserve Fund also serves as a "rainy day fund" in that revenues in excess of a "certified forecast" are transferred from the General Fund to Cash Reserve fund at the end of a fiscal year, subject to certain limitations.

At the end of the 2025 legislative session, the unobligated balance at the end of FY2026-27 was projected at \$669.2 million.

The Appropriations Committee budget recommendation makes three changes to the CRF. The recommendation includes restoring \$7 million to the CRF by reducing the transfer to the Nebraska Capital Construction Fund (NCCF) in FY2025-26. The reduction in the transfer into the NCCF leaves sufficient funds in the NCCF for all existing obligations. The recommendation also includes a transfer of \$150,000 to the Self-Insured Liability Fund for costs of outside legal counsel. Finally, the recommendation includes an additional transfer of \$130 million to the General Fund in FY2026-27.

This leaves a projected unobligated balance of \$546.0 million at the end of the biennium.

Table 1 Cash Reserve Fund Status

CASH RESERVE FUND	Actual	Estimated	Estimated	Estimated	Estimated
	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29
Beginning Balance	912,817,475	877,079,779	828,032,779	546,032,779	496,032,779
Excess of certified forecasts (line 3 in Status)	38,746,104	0	0	0	0
To/from Gen Fund (Enacted 2025)	(4,000,000)	0	(152,000,000)	0	0
To/from Gen Fund (2026)	0	0	(130,000,000)	0	0
To Nebr Capital Construction Fund (NCCF)	(29,458,800)	(38,897,000)	0	0	0
To Gov Emerg Fund (LB 3 - 2024 Spec Session)	(25,000,000)	(10,000,000)	0	0	0
To Transformational Project Fund (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)	(150,000)	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	828,032,779	546,032,779	496,032,779	446,032,779
Ending Balance as % of Revenues	14.2%	11.9%	8.2%	7.2%	6.2%
Ending Balance as % of Expenditures	16.0%	15.2%	10.2%	9.1%	8.0%

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 enacted budget included two transfers to the General Fund from the Cash Reserve Fund, totaling \$152 million in FY2026-27. In the recommendation, the total amount transferred to the General Fund in FY2026-27 is increased to \$282 million.

Transfers To & From Other Funds

In addition to the transfers to the General Fund, there are several transfers to and from the Cash Reserve Fund. These funds are listed in Table 1. For more detail on these funds, please refer to the 2025 Biennial Budget Report. The recommendation reduces the transfer from the Cash Reserve Fund to the Nebraska Capital Construction Fund by \$7 million (from \$45.897 million to \$38.897 million), and transfers \$150,000 to the Self-Insured Liability Fund. Table 2 shows historical transfers and balances of the Cash Reserve Fund.

Table 2 Cash Reserve Fund – Historical Balances

	Beginning Balance	Automatic Transfers (1)	Legislative Transfers (2)		Ending Balance	EB as % of revenues	EB as % of expend
			Gen Fund	Other Funds			
FY1983-84	0	na	0	0	37,046,760	4.7%	4.9%
FY1984-85	37,046,760	na	0	0	35,574,209	4.5%	4.4%
FY1985-86	35,574,209	na	(13,500,000)	0	22,302,064	2.7%	2.7%
FY1986-87	22,302,064	na	0	0	23,730,085	2.7%	2.8%
FY1987-88	23,730,085	na	0	(7,700,000)	17,684,929	1.7%	2.0%
FY1988-89	17,684,929	na	32,600,000	0	50,423,929	4.4%	5.1%
FY1989-90	50,423,929	na	(10,500,000)	0	40,037,043	3.5%	3.4%
FY1990-91	40,037,043	na	(8,100,000)	0	31,937,043	2.3%	2.3%
FY1991-92	31,937,043	na	(5,000,000)	0	26,937,043	1.8%	1.7%
FY1992-93	26,937,043	na	(9,500,000)	0	17,437,043	1.1%	1.1%
FY1993-94	17,437,043	3,063,462	7,250,000	0	27,750,505	1.7%	1.7%
FY1994-95	27,750,505	(8,518,701)	7,250,000	(6,000,000)	20,481,804	1.2%	1.2%
FY1995-96	20,481,804	(20,481,804)	18,189,565	0	18,189,565	1.0%	1.0%
FY1996-97	18,189,565	19,740,786	3,032,333	0	40,962,684	2.0%	2.2%
FY1997-98	40,962,684	91,621,018	0	0	132,583,702	6.3%	6.9%
FY1998-99	132,583,702	111,616,422	(96,500,000)	(2,000,000)	145,700,124	6.9%	6.5%
FY1999-00	145,700,124	20,959,305	3,500,000	(28,000,000)	142,159,429	5.9%	6.1%
FY2000-01	142,159,429	77,576,670	(24,500,000)	(25,000,000)	170,236,099	6.9%	6.9%
FY2001-02	170,236,099	0	(59,800,000)	(370,000)	110,066,099	4.7%	4.2%
FY2002-03	110,066,099	0	(87,400,000)	0	59,142,545	2.4%	2.3%
FY2003-04	59,142,545	0	(61,191,862)	(385,807)	87,028,337	3.2%	3.4%
FY2004-05	87,028,337	108,727,007	(26,000,000)	(758,180)	177,167,720	5.8%	6.5%
FY2005-06	177,167,720	261,715,297	0	(165,266,227)	273,616,790	8.2%	9.4%
FY2006-07	273,616,790	259,929,524	(15,674,107)	(1,784,416)	516,087,791	15.1%	16.5%
FY2007-08	516,087,791	191,436,773	(60,177,767)	(101,801,000)	545,545,797	15.6%	16.8%
FY2008-09	545,545,797	116,976,571	(54,990,505)	(29,340,000)	578,191,863	17.2%	17.4%
FY2009-10	578,191,863	0	(105,000,000)	(5,990,237)	467,201,626	14.6%	14.1%
FY2010-11	467,201,626	0	(154,000,000)	0	313,201,626	8.9%	9.4%
FY2011-12	313,201,626	145,155,092	(37,000,000)	3,560,802	428,878,372	11.6%	12.4%
FY2012-13	428,878,372	104,789,781	(78,000,000)	(76,008,427)	384,121,402	9.5%	10.7%
FY2013-14	384,121,402	285,292,610	49,400,000	251,294	719,065,306	17.5%	18.7%
FY2014-15	719,065,306	96,721,232	(67,701,112)	(20,250,000)	727,835,426	16.9%	18.1%
FY2015-16	727,835,426	84,599,532	0	(81,779,850)	730,655,108	17.0%	17.4%
FY2016-17	730,655,108	0	0	(50,000,000)	680,655,108	16.0%	15.7%
FY2017-18	680,655,108	0	(225,000,000)	(115,930,772)	339,990,065	7.4%	7.8%
FY2018-19	339,990,065	61,995,773	(48,000,000)	(20,436,714)	333,549,124	6.8%	7.6%
FY2019-20	333,549,124	176,378,178	0	(83,619,600)	426,307,702	8.6%	9.2%
FY2020-21	426,307,702	10,655,528	(30,000,000)	60,000,972	466,964,202	7.8%	10.3%
FY2021-22	466,964,202	535,259,366	50,000,000	(124,700,000)	927,523,568	14.6%	19.9%
FY2022-23	927,523,568	1,287,998,995	40,000,000	(617,670,000)	1,637,852,563	25.7%	31.8%
FY2023-24	1,637,852,563	2,982,492	440,000,000	(1,168,017,580)	912,817,475	12.8%	17.2%
FY2024-25	912,817,475	38,746,104	(4,000,000)	(70,483,800)	877,079,779	14.2%	16.0%
FY2025-26 Est	877,079,779	0	0	(49,047,000)	828,032,779	11.7%	15.1%
FY2026-27 Est	828,032,779	0	(282,000,000)	0	546,032,779	7.7%	9.9%
FY2027-28 Est	546,032,779	0	0	(50,000,000)	496,032,779	6.8%	8.8%
FY2028-29 Est	496,032,779	0	0	(50,000,000)	446,032,779	5.8%	7.8%

General Fund Revenues

Revenue Forecasts

Revenue estimates for FY2025-26 and FY2026-27 are the February 2026 forecasts from the Nebraska Economic Forecast Advisory Board (NEFAB). These forecasts yield a projected adjusted revenue growth of 5.8% in FY2025-26 and 1.4% in FY2026-27, an average growth of 3.6%.

The NEFAB forecasts and projected “out year” revenue estimates are shown in Table 3. The members of the Appropriations Committee and Revenue Committee voted to approve the revenue estimates for FY2027-28 and FY2028-29, as shown in Table 3.

Rate and base adjusted growth in FY2027-28 and FY2028-29 are each 6.5%, for a two-year average annual growth rate of 6.5%. Five-year average annual growth for the status period is 3.7%.

Table 3 - General Fund Revenue Forecasts

	Actual FY2024-25	NEFAB FY2025-26	NEFAB FY2026-27	LFO Prelim FY2027-28	LFO Prelim FY2028-29
Actual/Forecast					
Sales and Use Tax	2,516,744,199	2,765,000,000	2,500,000,000	2,786,164,045	3,067,561,705
Individual Income Tax	2,179,933,889	2,975,000,000	3,075,000,000	3,081,907,000	3,162,219,250
Corporate Income Tax	1,075,085,078	740,000,000	715,000,000	699,619,000	710,842,750
Miscellaneous receipts	387,278,497	490,000,000	335,000,000	291,414,000	299,772,000
Total General Fund Revenues	6,159,041,662	6,970,000,000	6,625,000,000	6,859,104,045	7,240,395,705
Adjusted Growth					
Sales and Use Tax	1.7%	8.8%	-9.4%	11.1%	9.8%
Individual Income Tax	-3.7%	11.5%	9.5%	4.4%	4.1%
Corporate Income Tax	0.2%	-20.1%	2.5%	4.5%	8.5%
Miscellaneous receipts	-10.8%	-21.3%	-10.4%	3.2%	10.5%
Total General Fund Revenues	-1.7%	5.8%	1.4%	6.5%	6.5%
Two Yr Average	1.4%	--	3.6%	--	6.5%
Five Yr Average	7.5%	--	2.3%	--	3.7%

Historical General Fund Revenues

From the numbers shown above, a simple percent change over the prior year can be calculated. While these simple percent changes are appropriate when looking at the actual changes over time, they do not represent what is commonly referred to as revenue growth. *For purposes here, revenue growth means the growth in revenues caused by economic activity and inflation as arrived at by adjusting for items such as tax base and rate changes, legislation enacted, and one-time extraordinary items.* The objective is to measure underlying patterns of revenue growth ignoring such changes.

The average rate and base adjusted growth over the past 44 years is 5.2%. This revenue growth over time reflects the ebb and flow of economic activity and economic cycles. It reflects new businesses created and existing businesses that close. It reflects new products and services added to the tax base and existing products and services that are eliminated or expire. The key is the net impact. The new or expanded businesses, products, or services more than offsets those that decline or disappear leaving a net overall increase averaging a 5.2% growth.

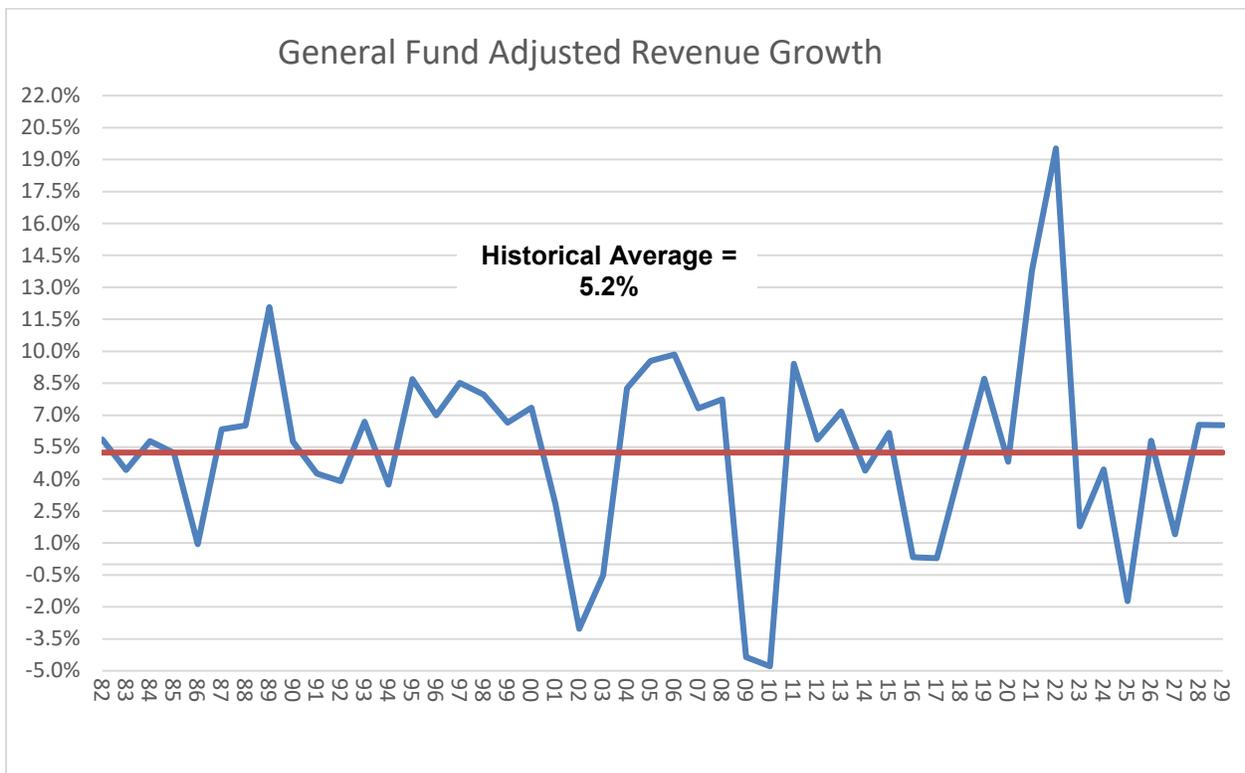


Table 4 shows actual and projected General Fund revenues since FY2000-01. For illustration purposes, the table includes the adjusted growth rate, described above, and the unadjusted growth rate that does not account for changes to the tax base or tax rates.

Table 4 Actual and Projected General Fund Revenues

Fiscal Year	Sales and Use Tax	Individual Income Tax	Corporate Income Tax	Miscellaneous Taxes/Fees	Total Net Receipts	Unadj. % Change	Adjusted Growth**
FY 2000-01	905,023,176	1,233,363,553	138,040,082	180,435,044	2,456,861,855	2.2%	2.9%
FY 2001-02	918,889,782	1,159,810,647	107,628,074	179,180,246	2,365,508,749	-3.7%	-3.0%
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%
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%
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%
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%
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%
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%
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%
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%
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%
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%
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%
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%
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%
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%
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%
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%
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%
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%
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%
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%
FY 2022-23	2,335,899,936	3,005,952,059	692,964,729	333,165,768	6,367,982,492	0.3%	1.8%
FY 2023-24	2,458,834,067	2,479,054,187	1,724,908,135	493,014,191	7,155,810,580	12.4%	4.5%
FY 2024-25	2,516,744,199	2,179,933,889	1,075,085,078	387,278,497	6,159,041,662	-13.9%	-1.7%
FY 2025-26 NEFAB	2,765,000,000	2,975,000,000	740,000,000	490,000,000	6,970,000,000	13.2%	5.8%
FY 2026-27 NEFAB	2,500,000,000	3,075,000,000	715,000,000	335,000,000	6,625,000,000	-4.9%	1.4%
FY2027-28 Prelim	2,786,164,045	3,081,907,000	699,619,000	291,414,000	6,859,104,045	3.5%	6.5%
FY2028-29 Prelim	3,067,561,705	3,162,216,250	710,842,750	299,772,000	7,240,392,705	5.6%	6.5%
Current 5 Year Status	4.1%	5.1%	0.1%	-6.5%	3.7%		
Above Average Years	6.0%	10.1%	14.6%	3.9%	8.3%		
Below Average Years	2.4%	2.1%	-2.8%	2.3%	1.7%		
Historical Average	4.5%	6.6%	5.9%	2.1%	5.2%		

Chronology of Revenue Forecasts

Table 5 contains a chronology of the revenue forecasts for FY2024-25 through FY2026-27. The first column shows the total revenue forecast while the last three columns break down the total dollar change in the forecast whether caused by bills enacted by the Legislature, other items such as federal tax changes, or simply a change in the revenue expectations.

Table 5 Chronology of Revenue Forecasts

	Sales/Use	Individual	Corporate	Misc	Total Forecast	Change in Forecast		
						Forecast	Bills	Total
FY2024-25								
Board Est-October 2022	2,600,000	3,275,000	450,000	230,000	6,555,000	1,058,828	0	1,058,828
Board Est-February 2023	2,600,000	3,275,000	450,000	230,000	6,555,000	0	0	0
Board Est-April 2023	2,600,000	3,225,000	525,000	260,000	6,610,000	55,000	0	55,000
Sine Die 2023 Session	2,590,618	2,986,557	505,412	295,698	6,378,285	(0)	(231,715)	(231,715)
Board Est-October 2023	2,560,000	2,945,000	580,000	280,000	6,365,000	(13,285)	0	(13,285)
Board Est-Feb 2024	2,600,000	2,230,000	740,000	270,000	5,840,000	(525,000)	0	(525,000)
Sine Die 2024 Session	2,598,904	2,229,604	739,602	320,769	5,888,879	(0)	48,879	48,879
Sine Die 2024 Special Session	2,598,904	2,738,226	796,115	343,019	6,476,264	(0)	587,385	587,385
Board Est-Oct 2024	2,500,000	2,500,000	960,000	375,000	6,335,000	(141,264)	0	(141,264)
Board Est-Feb 2025	2,500,000	2,450,000	1,135,000	350,000	6,435,000	100,000	0	100,000
Board Est-April 2025	2,495,000	2,300,000	1,100,000	350,000	6,245,000	(190,000)	0	(190,000)
Sine Die 2025 Session	2,495,000	2,300,000	1,100,000	360,575	6,255,575	0	10,575	10,575
Actual Receipts	2,516,744	2,179,934	1,075,085	387,278	6,159,042	(96,533)	0	(96,533)
Change: First NEFAB to Actual	(83,256)	(1,095,066)	625,085	157,278	(395,958)	(811,082)	415,124	(395,958)
FY2025-26								
Board Est-Oct 2024	2,600,000	3,150,000	870,000	330,000	6,950,000	(127,243)	0	(127,243)
Board Est-Feb 2025	2,600,000	3,150,000	885,000	320,000	6,955,000	5,000	0	5,000
Board Est-April 2025	2,600,000	3,050,000	900,000	315,000	6,865,000	(90,000)	0	(90,000)
Sine Die 2025 Session	2,604,938	3,054,963	902,988	506,950	7,069,839	(0)	204,839	204,839
Board Est-Oct 2025	2,665,000	3,000,000	785,000	500,000	6,950,000	(119,839)	0	(119,839)
Board Est-Feb 2026	2,765,000	2,975,000	740,000	490,000	6,970,000	20,000	0	20,000
Change: First NEFAB to Current	165,000	(175,000)	(130,000)	160,000	20,000	(184,839)	204,839	20,000
FY2026-27								
Board Est-Oct 2024	2,700,000	3,140,000	825,000	300,000	6,965,000	(23,045)	0	(23,045)
Board Est-Feb 2025	2,700,000	3,200,000	825,000	300,000	7,025,000	60,000	0	60,000
Board Est-April 2025	2,700,000	3,100,000	825,000	300,000	6,925,000	(100,000)	0	(100,000)
Sine Die 2025 Session	2,723,218	3,111,753	830,251	381,901	7,047,123	(0)	122,123	122,123
Board Est-Oct 2025	2,600,000	3,060,000	780,000	360,000	6,800,000	(247,123)	0	(247,123)
Board Est-Feb 2026	2,500,000	3,075,000	715,000	335,000	6,625,000	(175,000)	0	(175,000)
Change: First NEFAB to Current	(200,000)	(65,000)	(110,000)	35,000	(340,000)	(462,123)	122,123	(340,000)

General Fund Transfers-Out

General Fund transfers out account for funds that are transferred from the General Fund to another fund within the state treasury. These items have the same effect as an appropriation, but are not expended from the General Fund as such and therefore are shown under the revenue category as transfers out from the General Fund and subsequently expended from the receiving fund.

Table 6 General Fund Transfers-Out by Fund

	Actual	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	(1,000,000)	0	0	(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)	(875,000)	(875,000)	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)	(271,446,476)	(285,018,800)	(299,269,740)	(314,233,227)
General Fund Transfers-Out	(1,694,747,425)	(1,716,331,476)	(1,777,903,800)	(1,856,279,740)	(1,918,243,227)
Barbers' Board of Examiners Cash Fund	0	(25,000)	0	0	0
Public Advocacy Cash Fund	0	0	250,000	0	0
Property Tax Credit Fund	0	0	5,000,000	0	0
School Property Tax Relief Fund	0	0	17,000,000	0	0
Change in General Fund Transfers-Out (Committee)	0	(25,000)	22,250,000	0	0
Total-General Fund Transfers-Out	(1,694,747,425)	(1,716,356,476)	(1,755,653,800)	(1,856,279,740)	(1,918,243,227)

The Appropriations Committee budget recommendation includes the following changes to transfers under current law:

- A reduction in the amount transferred to the Property Tax Credit Fund by \$5 million, making the total transfer amount in FY2026-27 \$437 million;
- A reduction in the amount transferred to the School Property Tax Relief Fund by \$17 million, making the total transfer amount in FY2026-27 \$791 million;
- A transfer to the Board of Barber Examiners Fund of \$25,000 in FY2025-26; and
- A reduction in the amount transferred to the Public Advocacy Cash Fund by \$250,000, making the total transfer amount in FY2026-27 \$625,000.

Property Tax Credit Fund and School Property Tax Relief Fund

The budget recommendation includes reductions in the amounts transferred to the two property tax credit funds. The reductions account for investment earnings in the funds as well as amounts to be returned to the state due to unused credits from credits issued in FY2025-26. There is no change to the minimum amount of relief provided under either property tax program, and it is estimated the transfers

provided, even with the reductions, will provide sufficient funding to meet the minimum credit amounts under current law.

Community College Future Fund Aid

In addition, the budget recommendation includes the FY2025-26 certified amount for Community College Future Fund aid, which is transferred from the General Fund to the cash 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 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 FY2025-26 is \$271,446,476. This is an increase of approximately 7% from FY2024-25 because of the impact of the growth in reimbursable education units in multiple community college areas exceeding 3.5%. The enacted budget 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. However, because the FY2025-26 certified amount is greater than the amount in the enacted budget, to maintain the 5% annual growth rate assumption, the amounts are increased in subsequent years as well. The table below shows the impact of the increase in the FY2025-26 certification and subsequent years. The budget recommendation includes additional appropriations for the FY2026-27 in the amount of \$5,730,509.

	FY2025-26	FY2026-27	FY2027-28	FY2028-29
General Fund Transfer to CCFF – Enacted Budget	265,988,849	279,288,291	293,252,706	307,915,341
\$ Change FY26 Certification plus 5% estimated growth	5,457,627	5,730,509	6,017,034	6,317,886
General Fund Transfer to CCFF – Committee Recommendation	271,446,476	285,018,800	299,269,740	314,233,227

Historical General Fund Transfers Out

The total amount of funds transferred out of the General Fund has grown significantly over time, and most notably since FY2020-21. Actual transfers out of the General fund are shown in Table 7. Transfers out from FY1995-96 through FY2006-07 averaged about \$7.5 million per year. In 2007, the Property Tax Credit Act was enacted and funded through a transfer to the Property Tax Credit Cash Fund. Transfers for this program constituted 80-96% of all transfers out of the General Fund until FY2021-22.

In FY2021-22, there was a 41% increase in transfers out, as compared to FY2020-21, followed by an 18% increase in FY2022-23, and a 170% increase in FY2023-24. A large portion of the 41% increase in FY2021-22 included funds transferred to the NCCF for construction of prison facilities. In FY2022-23, additional transfers to the NCCF, to the Water Recreation Enhancement Fund and JEDI Fund for the STARWARS projects, and to the Shovel-Ready Capital Investment Fund contributed to an 18% increase in funds transferred out. Beginning in FY2023-24, the transfer to the Education Future Fund for special education and foundation aid expenses contributed to the large 170% increase.

Estimates for transfers out in FY2024-25 through FY2026-27 indicate about 45% of funds transferred will be to the School Property Tax Relief Fund, about 25% of funds transferred will be to the Property Tax Credit Fund, about 14% of funds transferred will be to the Education Future Fund, and about 16% of funds transferred will be to the Community College Future Fund for aid to community colleges.

Table 7 Historical General Fund Transfers-Out

Fiscal Year	Total Transfers Out	% Change from Prior Year	Total School Prop Tax Credit Fund	% of Total School Prop Tax Credit Fund	Total Prop Tax Credit Fund	% of Total Prop Tax Credit Fund	Total Education Future Fund	% of Total Education Future Fund	Total Comm College Future Fund	% of Total Comm College Future Fund
FY1995-96	(8,910,000)		0	0.00%	0	0.00%	0	0.00%	0	0.00%
FY1996-97	(8,660,000)	-2.81%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
FY1997-98	(7,660,000)	-11.55%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
FY1998-99	(14,373,587)	87.64%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
FY1999-00	(13,507,109)	-6.03%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
FY2000-01	(5,640,000)	-58.24%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
FY2001-02	(3,650,000)	-35.28%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
FY2002-03	(5,300,000)	45.21%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
FY2003-04	(1,640,000)	-69.06%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
FY2004-05	(1,640,000)	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
FY2005-06	(9,140,000)	457.32%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
FY2006-07	(9,140,000)	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
FY2007-08	(128,730,000)	1308.42%	0	0.00%	(105,000,000)	81.57%	0	0.00%	0	0.00%
FY2008-09	(120,200,000)	-6.63%	0	0.00%	(115,000,000)	95.67%	0	0.00%	0	0.00%
FY2009-10	(126,050,000)	4.87%	0	0.00%	(112,000,000)	88.85%	0	0.00%	0	0.00%
FY2010-11	(120,725,000)	-4.22%	0	0.00%	(112,000,000)	92.77%	0	0.00%	0	0.00%
FY2011-12	(140,800,000)	16.63%	0	0.00%	(110,000,000)	78.13%	0	0.00%	0	0.00%
FY2012-13	(114,700,000)	-18.54%	0	0.00%	(110,000,000)	95.90%	0	0.00%	0	0.00%
FY2013-14	(121,300,000)	5.75%	0	0.00%	(113,000,000)	93.16%	0	0.00%	0	0.00%
FY2014-15	(188,350,000)	55.28%	0	0.00%	(138,000,000)	73.27%	0	0.00%	0	0.00%
FY2015-16	(222,400,000)	18.08%	0	0.00%	(202,000,000)	90.83%	0	0.00%	0	0.00%
FY2016-17	(217,100,000)	-2.38%	0	0.00%	(202,000,000)	93.04%	0	0.00%	0	0.00%
FY2017-18	(233,470,000)	7.54%	0	0.00%	(221,000,000)	94.66%	0	0.00%	0	0.00%
FY2018-19	(230,300,000)	-1.36%	0	0.00%	(221,000,000)	95.96%	0	0.00%	0	0.00%
FY2019-20	(286,800,000)	24.53%	0	0.00%	(272,000,000)	94.84%	0	0.00%	0	0.00%
FY2020-21	(310,600,000)	8.30%	0	0.00%	(272,000,000)	87.57%	0	0.00%	0	0.00%
FY2021-22	(440,830,000)	41.93%	0	0.00%	(297,000,000)	67.37%	0	0.00%	0	0.00%
FY2022-23	(518,053,459)	17.52%	0	0.00%	(310,000,000)	59.84%	0	0.00%	0	0.00%
FY2023-24	(1,399,760,000)	170.20%	0	0.00%	(360,000,000)	25.72%	(1,000,000,000)	71.44%	0	0.00%
FY2024-25	(1,694,747,425)	21.07%	(750,000,000)	44.25%	(395,000,000)	23.31%	(250,000,000)	14.75%	(253,322,713)	14.95%
FY2025-26	(1,716,356,476)	1.28%	(780,000,000)	45.45%	(427,000,000)	24.88%	(242,000,000)	14.10%	(271,446,476)	15.82%
FY2026-27	(1,755,653,800)	2.29%	(791,000,000)	45.05%	(437,000,000)	24.89%	(242,000,000)	13.78%	(285,018,800)	16.23%

General Fund Transfers-In

Cash funds are funds that 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. Transfer amounts enacted in 2025 are already incorporated into the “Net Receipts” figures of the NEFAB forecasts.

Historically there have been transfers from three main sources; Securities Act Cash Fund, Tobacco Products Admin Cash Fund, and the Dept. of Insurance Cash Fund.

The Appropriations Committee budget recommendation includes several changes and additions to the transfers into the General Fund enacted in the 2025 session, as shown in Table 8.

Table 8 General Fund Transfers-In – Committee Recommendation Adjustments

Agency	From Fund	FY2025-26	FY2026-27	FY2027-28	FY2028-29
9	Secretary of State Cash Fund	0	2,000,000	0	0
9	Records Management Fund	3,000,000	2,000,000	0	0
11	Multi-State Trust Fund	In Misc	0	0	0
12	Unclaimed Property Cash Fund	1,000,000	0	0	0
13	Dept of Ed Revolving LAN Usage subfund	In Misc	0	0	0
13	Dept of Ed Revolving Data Syst subfund	In Misc	0	0	0
13	Dept of Ed Revolving Color Prt	In Misc	0	0	0
13	Tuition Recovery Cash Fund	100,000	0	0	0
14	Nebraska Grain Warehouse Surveillance Cash Fund	In Misc	0	0	0
14	Public Service Commission Pipeline Regulation Fund	In Misc	0	0	0
14	Nebraska Competitive Telephone Marketplace Fund	In Misc	0	0	0
16	Tobacco Products Administration Cash Fund	(9,500,000)	(9,500,000)	(9,000,000)	(9,000,000)
16	Motor Fuel Trust Fund	1,730,000	0	0	0
18	State Apiary Cash Fund	In Misc	0	0	0
18	Soil and Plant Analysis Laboratory Cash Fund	In Misc	0	0	0
18	Tractor Permit Cash Fund	In Misc	0	0	0
21	Boiler Inspection Cash Fund	450,000	0	0	0
22	Department of Insurance Cash Fund	3,200,000	5,800,000	5,800,000	5,800,000
24	Vehicle Title Registration System Replacement and Maintenance Fund	1,000,000	0	0	0
25	Nursing Faculty Student Loan Cash Fund	In Misc	0	0	0
25	Radiation Transportation Emergency Response Fund	In Misc	0	0	0
25	Federal Clearing	8,977,251	0	0	0
25	Homeless Shelter Assistance Trust Fund	5,000,000	1,500,000	0	0
25	Health and Human Services Cash Fund	1,898,895	1,000,000	0	0
25	Professional and Occupational Credentialing Cash Fund	700,000	800,000	0	0
27	Grade Crossing Protection Fund	1,250,000	1,250,000	0	0
31	Governor's Emergency Cash	(3,250,000)	5,000,000	0	0

Agency	From Fund	FY2025-26	FY2026-27	FY2027-28	FY2028-29
33	Niobrara Council Easement Defense subfund of Niobrara Council Fund	In Misc	0	0	0
33	Niobrara Council Fund	In Misc	0	0	0
33	Trail Development and Maintenance Fund	3,627,750	0	0	0
33	Nebraska Outdoor Recreation Development Cash Fund	1,500,000	0	0	0
33	Wildlife Conservation Fund	800,000	0	0	0
33	Game Law Investigation Cash Fund	200,000	0	0	0
33	Nebraska Snowmobile Trail Cash Fund	25,000	0	0	0
33	Water Recreation Enhancement Fund	6,130,000	0	0	0
34	NEBASE Fund	250,000	0	0	0
36	Racetrack Gaming Fund	2,000,000	2,000,000	0	0
37	Workers' Compensation Fund	1,000,000	1,000,000	0	0
45	Board of Barber Examiners Cash Fund	0	25,000	0	0
46	Welfare & Club Accounts subfund	In Misc	0	0	0
46	Welfare & Club Accounts subfund	In Misc	0	0	0
46	Welfare & Club Accounts subfund	In Misc	0	0	0
53	Appraisal Management Company Fund	100,000	0	0	0
54	Job Creation and Mainstreet Revitalization Fund	0	125,000	0	0
57	Oil & Gas Conservation Fund	300,000	0	0	0
63	Cert Public Accountancy Fund	100,000	100,000	0	0
64	State Patrol Carrier Enforcement Fund	(500,000)	0	0	0
65	Capitol Commission Revolving Fund	In Misc	0	0	0
65	Capitol Restoration Archives Fund	In Misc	0	0	0
65	Community College State Dependents Fund	500,000	0	0	0
65	Capitol Restoration Tours subfund	In Misc	0	0	0
65	Health Plan subfund	In Misc	0	0	0
65	Rural Broadband Task Force Fund	In Misc	0	0	0
65	Vacant Building and Excess Land Fund	0	1,500,000	0	0
65	World Day on the Mall Fund	In Misc	0	0	0
65	Miscellaneous Claims Cash Fund	In Misc	0	0	0
65	Transportation Services Bureau Revolving Fund	In Misc	0	0	0
65	Public Safety Communications Fund	In Misc	0	0	0
66	Abstracters Board of Examiners Cash Fund	100,000	0	0	0
69	Arts Maintenance subfund	100,000	0	0	0
69	Cultural Endowment Fund	0	5,000,000	0	0
72	Job Training Cash Fund	In Misc	0	0	0
72	Federal Misc	In Misc	0	0	0
72	Nebraska Rural Projects Fund	2,424,287	0	0	0
72	Shovel-Ready Capital Recovery and Investment Fund	300,000	0	0	0
72	Bioscience Innovation Cash Fund	In Misc	0	0	0
72	Municipality Infrastructure Aid Fund	400,000	0	0	0
72	Site and Building Development	(4,500,000)	4,500,000	0	0
72	Economic Recovery Contingency Fund	17,316	1,000,000	0	0
73	Landscape Architects Fund	0	25,000	0	0

Agency	From Fund	FY2025-26	FY2026-27	FY2027-28	FY2028-29
76	Designated Collection Fund	In Misc	0	0	0
78	Juvenile Accountability	In Misc	0	0	0
78	05 JAIBG	In Misc	0	0	0
78	Violence Prevention Cash Fund	In Misc	0	0	0
78	Community Corrections Uniform Data Analysis	0	300,000	0	0
83	Nebraska Community College Student Performance and Occupational Education Grant Fund	In Misc	0	0	0
84	Leaking Underground Storage Tanks Trust Fund	In Misc	0	0	0
84	Petroleum Products & Hazardous Substances Storage & Handling	In Misc	0	0	0
84	Jobs and Economic Development Initiative Fund	1,400,000	0	0	0
84	Integrated Solid Waste Management Cash Fund	250,000	250,000	0	0
84	Petroleum Remediation Aviation Fuel subfund	450,000	450,000	0	0
84	State Energy Cash Fund	100,000	0	0	0
84	Nebraska Environmental Response Cash Fund	0	In Misc	0	0
84	Small Watersheds Flood Control Fund	In Misc	0	0	0
84	Perkins County Canal Fund	0	5,747,931	0	0
84	Engineering Plan Review Cash Fund	(100,000)	100,000	0	0
84	Superfund Cost Share Fund	0	In Misc	0	0
84	Surface Water Irrigation Fund	5,100,000	0	0	0
	Miscellaneous	983,000	852,000	0	0
	TOTAL	38,613,499	32,824,931	(3,200,000)	(3,200,000)

Table 9 Total General Fund Transfers In (Current Law and 2026 Adjustments)

	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29
211 Cash Fund	0	69,122	0	0	0
Abstracters Bd Fund	0	100,000	0	0	0
Affordable Housing Trust Fund	0	0	8,000,000	0	0
Appraisal Management Co. Fund	0	200,000	0	0	0
Arts Maintenance Fund	0	100,000	0	0	0
Banking & Finance Settlement	0	1,000,000	750,000	0	0
Barber Examiners Fund	0	0	25,000	0	0
Behavioral Health Services Cash	2,000,000	0	0	0	0
Boiler Inspection Cash Fund	0	450,000	0	0	0
Building Renewal Allocation Fund	0	0	2,000,000	0	0
Cert Public Accountancy Fund	0	100,000	100,000	0	0
Charitable Gaming Operations Fund	1,500,000	100,000	500,000	0	0
Civic and Community Center Fund	4,000,000	1,500,000	1,500,000	0	0
Community College Dependents Fund	0	1,000,000	0	0	0
Community Corrections Uniform Data Analysis Fund	0	0	300,000	0	0
Contractor & Professional Employer Organization	0	100,000	0	0	0
Cultural Preservation Endowment	0	0	5,000,000	0	0
Customized Job Training Cash Fund	0	2,733,703	0	0	0
Department of Motor Vehicles Cash Fund	526,716	0	12,500,000	0	0
Dept of Education VR Basic Match	0	375,000	375,000	0	0
Dept of Insurance Cash Fund	12,000,000	17,200,000	16,800,000	16,800,000	16,800,000
Dept of Motor Vehicles Ignition Interlock Fund	0	500,000	250,000	0	0
DHHS Federal Clearing Fund	0	8,977,251	0	0	0
Economic Development Cash Fund	0	20,614,490	0	0	0
Economic Recovery Contingency Fund	0	15,017,316	1,000,000	0	0
Employment Security Contingency Fund	2,500,000	1,500,000	0	0	0
Engineer Plan Review Fund	0	100,000	300,000	0	0
Engineers and Architects Registration Cash Fund	0	400,000	0	0	0
Financial Institution Cash	0	3,000,000	0	0	0
Flexible Spending Fund	1,000,000	800,000	0	0	0
Game Law Investigation Fund	0	200,000	0	0	0
Governor's Emergency Fund	0	0	5,000,000	0	0
Grade Crossing Protection Fund	0	1,250,000	1,250,000	0	0
Health and Human Services Cash Fund	8,250,000	5,122,895	2,470,000	0	0
HHS Professional & Occupational Credentialing	0	2,550,000	1,800,000	0	0
Historical Society Cash Fund	0	100,000	0	0	0
Homeless Shelter Assistance	0	5,000,000	1,500,000	0	0
ImagiNE Revolving Loan Fund	0	0	3,000,000	0	0
Inland Port Authority Fund	0	750,000	0	0	0
Integrated Solid Waste Management Cash	0	250,000	250,000	0	0
Intern Nebraska Cash	0	12,000,000	0	0	0
JEDI Fund	0	5,800,000	0	0	0
Job Creation and Mainstreet Revitalization Fund	0	75,000	125,000	0	0
Job Training Cash Fund	3,328,621	0	0	0	0

	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29
Landscape Architects Fund	0	25,000	0	0	0
Lead Service Line Fund	0	4,000,000	0	0	0
Mechanical Safety Inspection Fund	0	375,000	375,000	0	0
Miscellaneous funds (2025)	0	115,000	0	0	0
Motor Carrier Division Cash Fund	0	250,000	250,000	0	0
Motor Carrier System Replacement	0	4,000,000	1,000,000	0	0
Motor Fuel Trust Fund	0	1,730,000	0	0	0
Municipality Infrastructure Aid Fund	0	400,000	0	0	0
NEBASE Fund	0	250,000	0	0	0
Nebr Litter Reduction and Recycling Cash Fund	0	1,250,000	1,250,000	0	0
Nebr Outdoor Recreation & Development (NORDA)	0	2,000,000	500,000	0	0
Nebraska Snowmobile Trail Cash Fund	0	25,000	0	0	0
Nuclear & Hydrogen Development Fund	0	212,318	0	0	0
Oil & Gas Conservation Fund	0	300,000	0	0	0
Perkins County Canal Fund	0	0	5,747,931	0	0
Petroleum Remediation Aviation Fuel subfund	0	450,000	450,000	0	0
Prison Overcrowding Contingency Fund	0	500,000	0	0	0
Public Safety Communications Fund	0	500,000	500,000	0	0
Racetrack Gaming Fund	0	4,000,000	4,000,000	0	0
Real Property Appraisers Fund	0	150,000	0	0	0
Records Management Cash Fund	0	4,000,000	4,000,000	0	0
Resource Recovery Cash Fund	125,000	0	0	0	0
Revenue Enforcement Fund	1,000,000	2,000,000	2,000,000	0	0
Rural Projects Fund	0	2,424,287	0	0	0
Secretary of State Cash Fund	0	0	2,000,000	0	0
Securities Act Cash Fund	39,500,000	34,000,000	28,000,000	28,000,000	28,000,000
Shovel-Ready Capital Investment Fund	0	700,000	0	0	0
Site and Building Development Fund	9,000,000	0	4,500,000	0	0
State Energy Cash	0	600,000	500,000	0	0
State Insurance Fund	8,250,000	0	0	0	0
State Patrol Carrier Enforcement Fund	0	500,000	1,000,000	0	0
State Settlement Cash Fund	5,295,957	295,957	295,957	0	0
State Visitors Promotion Fund	0	2,000,000	2,000,000	0	0
Support NE History Fund	0	10,000	0	0	0
Surface Water Irrigation Fund	0	7,600,000	2,500,000	0	0
Tobacco Products Admin Cash Fund	9,000,000	0	0	0	0
Trail Development and Maintenance Fund	0	6,977,750	0	0	0
Transportation Infrastructure Bank	0	2,000,000	4,500,000	0	0
Treasury Management Cash Fund	0	500,000	0	0	0
Tuition Recovery Fund	0	100,000	0	0	0
Unclaimed Property Trust Fund	0	1,000,000	0	0	0
Unclaimed Property Cash Fund	0	1,000,000	0	0	0
Vacant Building and Excess Land Fund	0	0	1,500,000	0	0
Vehicle Replacement Fund	0	250,000	250,000	0	0
Vehicle Title & Reg System Replacement Fund	0	6,500,000	1,500,000	0	0
Water Recreation Enhancement Fund	0	38,830,000	0	0	0

	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29
Wildlife Conservation Fund	0	800,000	0	0	0
Workers Compensation Court Cash Fund	0	1,750,000	1,000,000	0	0
Workforce Development Fund	0	3,950,000	0	0	0
Youth Outdoor Recreation Fund	0	8,286,510	0	0	0
Miscellaneous funds (39 funds - 2026 Session)	0	983,000	852,000	0	0
<i>Transfers-In already in revenue forecast</i>	107,276,294	217,986,100	102,465,957	48,000,000	48,000,000
Additional Budget Transfers	0	38,613,499	32,824,931	(3,200,000)	(3,200,000)
<i>General Fund Transfers-In 2026 Session</i>	0	38,613,499	32,824,931	(3,200,000)	(3,200,000)
<i>Total General Fund Transfers-In</i>	107,276,294	256,599,599	135,290,888	44,800,000	44,800,000

Table 10 shows the amount of funds transferred into the General Fund for the past 30 years. The amount has varied over time, with the largest amounts in times of budget deficit.

Table 10 Historical General Fund Transfers In

Fiscal Year	Fiscal Year End Cash Fund Balances	Annual % Change	Cash Fund Transfers to GF	GF transfer as % of Cash Balance
FY06-07	703,953,655		26,750,000	3.80%
FY07-08	784,089,055	11.38%	14,350,000	1.83%
FY08-09	783,844,862	-0.03%	34,000,000	4.34%
FY09-10	830,080,007	5.90%	73,010,000	8.80%
FY10-11	898,463,791	8.24%	72,158,100	8.03%
FY11-12	980,149,585	9.09%	37,897,500	3.87%
FY12-13	1,039,318,217	6.04%	33,300,000	3.20%
FY13-14	1,113,368,176	7.12%	37,200,000	3.34%
FY14-15	1,186,428,822	6.56%	44,000,000	3.71%
FY15-16	1,169,967,853	-1.39%	55,645,000	4.76%
FY16-17	1,209,813,774	3.41%	48,800,000	4.03%
FY17-18	1,235,730,547	2.14%	107,829,101	8.73%
FY18-19	1,335,267,411	8.05%	97,589,933	7.31%
FY19-20	1,493,155,555	11.82%	48,795,957	3.27%
FY20-21	1,754,898,719	17.53%	49,045,957	2.79%
FY21-22	1,989,682,173	13.38%	33,295,957	1.67%
FY22-23	2,653,092,108	33.34%	39,295,957	1.48%
FY23-24	4,153,409,198	56.55%	185,745,218	4.47%
FY24-25	3,752,442,951	-9.65%	107,247,673	2.86%
FY25-26*	3,820,272,760	1.81%	256,599,599	6.72%
FY26-27*	3,893,967,011	1.93%	135,290,888	3.37%

* Estimated balances

General Fund Investment Earnings and Other Revenue

The budget recommendation includes crediting investment earnings from funds to the General Fund, beginning July 1, 2026. The estimated General Fund revenue from these actions is \$215,000, as shown on line 12 of the financial status.

The funds are:

- the State Energy Cash Fund;
- the Motor Fuel Trust Fund;
- the Clean Air Title V Cash Fund;
- the Drinking Water Administration Cash Fund; and
- the Petroleum Products and Hazardous Substances Storage and Handling Fund.

Until June 30, 2023, certain assessments being charged to self-insured employers in Nebraska were credited to the General Fund. LB 191 (2023) amended § 48-145 to re-reroute those assessments to the Compensation Court Cash Fund. LB 1071 proposes to split those revenues, with 40% going back to the General Fund and 60% remaining in the Compensation Court Cash Fund, from July 1, 2026, until June 30, 2029. The amount of General Fund revenue estimated for this reallocation is \$750,000 per year, as shown on line 13 of the financial status.

General Fund Appropriations - Current Biennium

The financial status shown includes the Appropriations Committee recommendation for current year deficits (FY2025-26) and adjustments for FY2026-27, the second year of the biennial budget. Table 11 shows a summary of General Fund adjustments by major category.

Table 11 General Fund Appropriation Adjustments by Category (FY2025-26 and FY2026-27)

	W/o deficits FY2024-25	Per 2025 Session		Change Per 2026 Session		Per 2026 Session	
		Enacted FY2025-26	Enacted FY2026-27	FY2025-26	FY2026-27	Adj Total FY2025-26	Adj Total FY2026-27
Agency Operations							
University & State /Colleges	759,253,617	765,582,216	772,025,639	0	0	765,582,216	772,025,639
Health & Human Services	329,429,902	338,611,048	354,539,364	(2,054,104)	3,786,235	336,556,944	358,325,599
Correctional Services	352,905,164	366,355,826	378,503,240	(3,918,350)	(13,509,182)	362,437,476	364,994,058
Courts	232,815,953	239,092,551	244,929,476	(6,604,208)	(6,508,943)	232,488,343	238,420,533
State Patrol	90,739,673	90,972,703	90,739,673	(4,180,209)	(2,920,399)	86,792,494	87,819,274
Retirement Board	66,700,303	36,444,018	18,112,000	0	4,107,812	36,444,018	22,219,812
Revenue	34,314,429	33,704,887	33,970,083	(13,712,709)	(29,134,599)	19,992,178	4,835,484
Other Agencies	262,511,145	250,623,037	255,024,737	(8,897,384)	(3,272,247)	241,725,653	251,752,490
Total-GF Operations	2,128,670,186	2,121,386,286	2,147,844,212	(39,366,964)	(47,451,323)	2,082,019,322	2,100,392,889
State Aid to Individuals/Others							
Education Scholarships	0	0	0	0	3,500,000	0	3,500,000
Medicaid	1,012,640,639	1,083,193,393	1,078,129,645	7,122,226	(231,223,966)	1,090,315,619	846,905,679
Child Welfare Aid	182,756,746	182,756,746	183,385,911	18,199,999	(18,055,542)	200,956,745	165,330,369
Developmental disabilities aid	197,567,183	212,662,155	229,386,106	(1,500,000)	157,364,630	211,162,155	386,750,736
Public Assistance	76,380,054	76,380,054	76,380,054	(16,396,819)	(1,362,426)	59,983,235	75,017,628
Behavioral Health aid	70,132,211	70,132,211	70,132,211	(18,987,500)	(9,950,000)	51,144,711	60,182,211
Childrens Health Insurance (SCHIP)	26,246,298	29,952,083	29,989,393	0	0	29,952,083	29,989,393
Business Innovation Act	14,770,352	11,020,352	11,020,352	0	0	11,020,352	11,020,352
Aging Programs	11,722,579	11,722,579	11,722,579	0	0	11,722,579	11,722,579
Public Health Aid	11,314,060	7,083,060	7,083,060	0	0	7,083,060	7,083,060
Nebraska Career Scholarships	20,240,000	20,580,000	20,580,000	0	0	20,580,000	20,580,000
Higher Ed Student Aid programs	9,593,430	8,493,430	8,593,430	(310,000)	(150,000)	8,183,430	8,443,430
Health Aid	7,352,196	7,352,196	7,352,196	(442,500)	(950,500)	6,909,696	6,401,696
All Other Aid to Individuals/Other	33,090,857	26,240,319	25,240,319	(741,160)	(500,000)	25,499,159	24,740,319
Total-GF Aid to Individuals/Other	1,707,748,853	1,747,568,578	1,758,995,256	(13,055,754)	(101,327,804)	1,734,512,824	1,657,667,452
State Aid to Local Govts							
State Aid to Schools (TEEOSA)	1,010,135,323	1,036,453,304	1,024,467,449	(858,119)	(30,431,544)	1,035,595,185	994,035,905
Special Education - General Fund	235,724,474	235,724,424	235,724,424	0	0	235,724,424	235,724,424
Aid to Community Colleges	114,116,711	119,116,711	119,116,711	0	(5,000,000)	119,116,711	114,116,711
Homestead Exemption	149,000,000	159,917,000	170,303,000	1,883,000	2,897,000	161,800,000	173,200,000
Aid to ESU's	13,613,976	13,085,000	13,349,488	0	0	13,085,000	13,349,488
High ability learner programs	2,342,962	2,342,962	2,342,962	0	0	2,342,962	2,342,962
Early Childhood programs	11,119,357	11,119,357	11,119,357	0	0	11,119,357	11,119,357
Community Based Juvenile Services	5,798,000	5,798,000	5,798,000	(500,000)	(749,300)	5,862,300	5,613,000
Governors Emergency Program	5,000,000	5,000,000	5,000,000	0	0	5,000,000	5,000,000
Other Aid to Local Govt	9,154,211	5,486,394	5,486,394	(500,000)	(353,000)	4,422,094	4,569,094
Total-GF Aid to Local Govt	1,556,005,014	1,594,043,152	1,592,707,785	24,881	(33,636,844)	1,594,068,033	1,559,070,941
Capital Construction							
	21,303,928	21,553,928	21,303,928	0	0	21,553,928	21,303,928
TOTAL-MAINLINE BUDGET	5,413,727,981	5,484,551,944	5,520,851,181	(52,397,837)	(182,415,971)	5,432,154,107	5,338,435,210

Table 12 shows the total General Fund appropriation adjustments by agency that are included in the Appropriations Committee Budget Recommendation.

Table 12 General Fund Appropriation Adjustments by Agency (FY2025-26 and FY2026-27)

		Per 2025 Session		Per 2026 Session		Per 2026 Session		
		Type	Enacted FY2025-26	Enacted FY2026-27	FY2025-26	FY2026-27	Adj Total FY2025-26	Adj Total FY2026-27
#03	Legislative Council	Oper	27,509,640	27,714,440	2,350,534	4,236,525	29,860,174	31,950,965
#03	Legislative Council	Total	27,509,640	27,714,440	2,350,534	4,236,525	29,860,174	31,950,965
#05	Supreme Court	Aid	270,000	270,000	0	0	270,000	270,000
#05	Supreme Court	Oper	239,092,551	244,929,476	(6,604,208)	(6,508,943)	232,488,343	238,420,533
#05	Supreme Court	Total	239,362,551	245,199,476	(6,604,208)	(6,508,943)	232,758,343	238,690,533
#07	Governor	Oper	2,211,929	2,211,929	0	0	2,211,929	2,211,929
#07	Governor	Total	2,211,929	2,211,929	0	0	2,211,929	2,211,929
#08	Lt. Governor	Oper	160,748	160,748	0	0	160,748	160,748
#08	Lt. Governor	Total	160,748	160,748	0	0	160,748	160,748
#09	Secretary of State	Oper	3,212,731	3,278,516	5,000	1,667	3,217,731	3,280,183
#09	Secretary of State	Total	3,212,731	3,278,516	5,000	1,667	3,217,731	3,280,183
#10	State Auditor	Oper	4,484,179	4,916,768	0	0	4,484,179	4,916,768
#10	State Auditor	Total	4,484,179	4,916,768	0	0	4,484,179	4,916,768
#11	Attorney General	Oper	8,899,115	9,141,772	0	(300,000)	8,899,115	8,841,772
#11	Attorney General	Total	8,899,115	9,141,772	0	(300,000)	8,899,115	8,841,772
#12	State Treasurer	Aid	0	0	0	0	0	0
#12	State Treasurer	Oper	1,167,378	1,169,002	0	0	1,167,378	1,169,002
#12	State Treasurer	Total	1,167,378	1,169,002	0	0	1,167,378	1,169,002
#13	Education	Aid	1,308,343,430	1,296,622,063	(1,358,119)	(30,431,544)	1,306,985,311	1,266,190,519
#13	Education	Oper	35,703,605	36,398,043	472,278	(89,938)	36,175,883	36,308,105
#13	Education	Total	1,344,047,035	1,333,020,106	(885,841)	(30,521,482)	1,343,161,194	1,302,498,624
#14	Public Service Comm	Aid	0	0	0	0	0	0
#14	Public Service Comm	Oper	2,631,259	2,527,550	5,200	0	2,636,459	2,527,550
#14	Public Service Comm	Total	2,631,259	2,527,550	5,200	0	2,636,459	2,527,550
#15	Parole Board	Oper	1,656,272	1,705,797	0	0	1,656,272	1,705,797
#15	Parole Board	Total	1,656,272	1,705,797	0	0	1,656,272	1,705,797
#16	Revenue	Aid	159,917,000	170,303,000	1,883,000	2,897,000	161,800,000	173,200,000
#16	Revenue	Oper	33,704,887	33,970,083	(13,712,709)	(29,134,599)	19,992,178	4,835,484
#16	Revenue	Total	193,621,887	204,273,083	(11,829,709)	(26,237,599)	181,792,178	178,035,484
#18	Agriculture	Aid	653,000	653,000	0	(353,000)	653,000	300,000
#18	Agriculture	Oper	5,959,621	5,959,621	(261,996)	(847,366)	5,697,625	5,112,255
#18	Agriculture	Total	6,612,621	6,612,621	(261,996)	(1,200,366)	6,350,625	5,412,255
#21	Fire Marshal	Oper	5,219,720	4,707,230	(510,147)	(446,723)	4,709,573	4,260,507
#21	Fire Marshal	Total	5,219,720	4,707,230	(510,147)	(446,723)	4,709,573	4,260,507
#23	Labor	Aid	0	0	0	3,500,000	0	3,500,000
#23	Labor	Oper	1,030,515	1,051,569	(266,358)	(122,186)	764,157	929,383
#23	Labor	Total	1,030,515	1,051,569	(266,358)	3,377,814	764,157	4,429,383
#25	DHHS	Aid	1,684,696,402	1,697,023,080	(12,004,594)	(104,677,804)	1,672,691,808	1,592,345,276
#25	DHHS	Oper	338,611,048	354,539,364	(2,054,104)	3,786,235	336,556,944	358,325,599
#25	DHHS	Total	2,023,307,450	2,051,562,444	(14,058,698)	(100,891,569)	2,009,248,752	1,950,670,875
#28	Veterans Affairs	Oper	56,368,794	58,078,076	(9,065,172)	(5,208,878)	47,303,622	52,869,198
#28	Veterans Affairs	Total	56,368,794	58,078,076	(9,065,172)	(5,208,878)	47,303,622	52,869,198

			Per 2025 Session		Per 2026 Session		Per 2026 Session	
		Type	Enacted FY2025-26	Enacted FY2026-27	FY2025-26	FY2026-27	Adj Total FY2025-26	Adj Total FY2026-27
#31	Military Dept	Aid	6,052,793	6,052,793	100,000	0	6,152,793	6,052,793
#31	Military Dept	Oper	5,381,261	5,511,931	(472,145)	(494,626)	4,909,116	5,017,305
#31	Military Dept	Total	11,434,054	11,564,724	(372,145)	(494,626)	11,061,909	11,070,098
#32	Ed Lands & Funds	Oper	497,895	515,252	(41,284)	(59,376)	456,611	455,876
#32	Ed Lands & Funds	Total	497,895	515,252	(41,284)	(59,376)	456,611	455,876
#33	Game & Parks	Aid	52,500	52,500	0	0	52,500	52,500
#33	Game & Parks	Oper	8,332,647	8,332,647	0	0	8,332,647	8,332,647
#33	Game & Parks	Total	8,385,147	8,385,147	0	0	8,385,147	8,385,147
#34	Library Commission	Aid	1,481,153	1,481,153	0	0	1,481,153	1,481,153
#34	Library Commission	Oper	3,257,988	3,363,036	(36,000)	(36,000)	3,221,988	3,327,036
#34	Library Commission	Total	4,739,141	4,844,189	(36,000)	(36,000)	4,703,141	4,808,189
#35	Liquor Control	Oper	2,009,807	2,009,807	875,486	1,004,400	2,885,293	3,014,207
#35	Liquor Control	Total	2,009,807	2,009,807	875,486	1,004,400	2,885,293	3,014,207
#46	Correctional Services	Aid	4,000,000	4,000,000	0	0	4,000,000	4,000,000
#46	Correctional Services	Oper	366,355,826	378,503,240	(3,918,350)	(13,509,182)	362,437,476	364,994,058
#46	Correctional Services	Total	370,355,826	382,503,240	(3,918,350)	(13,509,182)	366,437,476	368,994,058
#47	NETC	Oper	11,827,225	12,116,583	(163,600)	(332,600)	11,663,625	11,783,983
#47	NETC	Total	11,827,225	12,116,583	(163,600)	(332,600)	11,663,625	11,783,983
#48	Coordinating Comm	Aid	16,493,430	16,593,430	(310,000)	(150,000)	16,183,430	16,443,430
#48	Coordinating Comm	Oper	1,733,790	1,689,068	0	0	1,733,790	1,689,068
#48	Coordinating Comm	Total	18,227,220	18,282,498	(310,000)	(150,000)	17,917,220	18,132,498
#50	State Colleges	Aid	5,180,000	5,180,000	0	0	5,180,000	5,180,000
#50	State Colleges	Oper	69,898,448	71,971,164	0	0	69,898,448	71,971,164
#50	State Colleges	Total	75,078,448	77,151,164	0	0	75,078,448	77,151,164
#51	University of Nebraska	Aid	8,000,000	8,000,000	0	0	8,000,000	8,000,000
#51	University of Nebraska	Oper	695,683,768	700,054,475	0	0	695,683,768	700,054,475
#51	University of Nebraska	Total	703,683,768	708,054,475	0	0	703,683,768	708,054,475
#54	Historical Society	Oper	5,286,038	5,286,038	(725,604)	(545,604)	4,560,434	4,740,434
#54	Historical Society	Total	5,286,038	5,286,038	(725,604)	(545,604)	4,560,434	4,740,434
#57	Oil & Gas Comm.	Oper	0	0	0	0	0	0
#57	Oil & Gas Comm.	Total	0	0	0	0	0	0
#64	State Patrol	Oper	90,972,703	90,739,673	(4,180,209)	(2,920,399)	86,792,494	87,819,274
#64	State Patrol	Total	90,972,703	90,739,673	(4,180,209)	(2,920,399)	86,792,494	87,819,274
#65	Admin Services (DAS)	Aid	0	0	0	0	0	0
#65	Admin Services (DAS)	Oper	10,351,158	10,680,361	(1,487,889)	(927,889)	8,863,269	9,752,472
#65	Admin Services (DAS)	Total	10,351,158	10,680,361	(1,487,889)	(927,889)	8,863,269	9,752,472
#67	Equal Opportunity	Oper	1,500,988	1,547,076	0	0	1,500,988	1,547,076
#67	Equal Opportunity	Total	1,500,988	1,547,076	0	0	1,500,988	1,547,076
#68	Latino Amer Comm.	Oper	304,402	309,869	0	0	304,402	309,869
#68	Latino Amer Comm.	Total	304,402	309,869	0	0	304,402	309,869
#69	Arts Council	Aid	1,849,209	1,849,209	0	0	1,849,209	1,849,209
#69	Arts Council	Oper	819,150	850,377	0	0	819,150	850,377
#69	Arts Council	Total	2,668,359	2,699,586	0	0	2,668,359	2,699,586
#70	Foster Care Review	Aid	500,000	500,000	0	0	500,000	500,000
#70	Foster Care Review	Oper	2,704,985	2,821,679	0	0	2,704,985	2,821,679
#70	Foster Care Review	Total	3,204,985	3,321,679	0	0	3,204,985	3,321,679

		Per 2025 Session		Per 2026 Session		Per 2026 Session		
		Enacted FY2025-26	Enacted FY2026-27	FY2025-26	FY2026-27	Adj Total FY2025-26	Adj Total FY2026-27	
Type								
#72	Econ Development	Aid	17,601,114	16,601,114	(250,000)	0	17,351,114	16,601,114
#72	Econ Development	Oper	7,872,888	7,959,421	(268,506)	(268,506)	7,604,382	7,690,915
#72	Econ Development	Total	25,474,002	24,560,535	(518,506)	(268,506)	24,955,496	24,292,029
#76	Indian Affairs Comm	Oper	306,012	316,970	6,618	6,831	312,630	323,801
#76	Indian Affairs Comm	Total	306,012	316,970	6,618	6,831	312,630	323,801
#77	Industrial Relations	Oper	341,395	348,208	0	(60)	341,395	348,148
#77	Industrial Relations	Total	341,395	348,208	0	(60)	341,395	348,148
#78	Crime Commission	Aid	7,023,117	7,023,117	(1,091,160)	(749,300)	5,931,957	6,273,817
#78	Crime Commission	Oper	8,736,663	8,878,791	2,092,036	2,088,917	10,828,699	10,967,708
#78	Crime Commission	Total	15,759,780	15,901,908	1,000,876	1,339,617	16,760,656	17,241,525
#81	Blind/Visually Impaired	Aid	381,871	381,871	0	0	381,871	381,871
#81	Blind/Visually Impaired	Oper	2,771,028	3,047,517	0	0	2,771,028	3,047,517
#81	Blind/Visually Impaired	Total	3,152,899	3,429,388	0	0	3,152,899	3,429,388
#82	Deaf/Hard of Hearing	Oper	1,264,949	1,312,784	0	0	1,264,949	1,312,784
#82	Deaf/Hard of Hearing	Total	1,264,949	1,312,784	0	0	1,264,949	1,312,784
#83	Community Colleges	Aid	119,116,711	119,116,711	0	(5,000,000)	119,116,711	114,116,711
#83	Community Colleges	Total	119,116,711	119,116,711	0	(5,000,000)	119,116,711	114,116,711
#84	Water, Energy, & Env.	Aid	0	0	0	0	0	0
#84	Water, Energy, & Env.	Oper	16,301,749	16,351,749	(1,405,835)	(930,835)	14,895,914	15,420,914
#84	Water, Energy, & Env.	Total	16,301,749	16,351,749	(1,405,835)	(930,835)	14,895,914	15,420,914
#85	Retirement Board	Oper	36,444,018	18,112,000	0	4,107,812	36,444,018	22,219,812
#85	Retirement Board	Total	36,444,018	18,112,000	0	4,107,812	36,444,018	22,219,812
#87	Account/Disclosure	Oper	754,672	644,602	0	0	754,672	644,602
#87	Account/Disclosure	Total	754,672	644,602	0	0	754,672	644,602
#90	African Amer Affairs	Oper	297,507	307,558	0	0	297,507	307,558
#90	African Amer Affairs	Total	297,507	307,558	0	0	297,507	307,558
#93	TERC	Oper	1,462,018	1,504,435	0	0	1,462,018	1,504,435
#93	TERC	Total	1,462,018	1,504,435	0	0	1,462,018	1,504,435
#97	Asian Affairs Comm	Oper	291,316	297,917	0	0	291,316	297,917
#97	Asian Affairs Comm	Total	291,316	297,917	0	0	291,316	297,917
	Construction-Reaffirm	Const	21,303,928	21,303,928	0	0	21,303,928	21,303,928
	Construction-New	Const	250,000	0	0	0	250,000	0
	Construction-Total	Total	21,553,928	21,303,928	0	0	21,553,928	21,303,928
TOTAL GENERAL FUNDS			5,484,551,944	5,520,851,181	(52,397,837)	(182,415,971)	5,432,154,107	5,338,435,210
OPERATIONS			2,121,386,286	2,147,844,212	(39,366,964)	(47,451,323)	2,082,019,322	2,100,392,889
STATE AID			3,341,611,730	3,351,703,041	(13,030,873)	(134,964,648)	3,328,580,857	3,216,738,393
CONSTRUCTION			21,553,928	21,303,928	0	0	21,553,928	21,303,928
TOTAL GENERAL FUNDS			5,484,551,944	5,520,851,181	(52,397,837)	(182,415,971)	5,432,154,107	5,338,435,210

Lapses of Reappropriated General Funds

Table 13 General Fund Reappropriation Lapses (FY2025-26 and FY2026-27)

Agency	Program	FY2025-26	FY2026-27
Legislative Council	122	935,684	0
Legislative Council	123	1,749,983	0
Legislative Council	126	638,262	0
Legislative Council	127	565,259	0
Legislative Council	129	706,644	0
Legislative Council	501	193,049	0
Legislative Council	504	577,318	0
Legislative Council	638	1,720,861	0
Governor	17	500,000	0
Public Service Comm	793	3,900,000	0
Liquor Control	73	2,617,379	0
Econ Development	611	19,810,439	0
Crime Commission	198	1,800,000	0
Military Const.	927, 992	72,416	47,912
DAS	509	500,000	0
Total		36,287,293	47,912

The budget recommendation includes lapses of reappropriated funds, which have the effect of increasing General Funds available, as shown on line 5a of the General Fund financial status.

Legislative Council

The recommendation includes the Legislative Council's request to increase the new appropriation of General Funds in both years of the biennium, and to offset the costs of the increase, to lapse most of the reappropriated General Funds from FY2024-25, to reduce FY2026-27 appropriations for printers, to reduce FY2026-27 appropriations for contracts, to reduce FY2026-27 appropriations for Senators' travel expenses, and to include rate reductions related to DAS administrative rate pauses. The total amount of new appropriation included in the recommendation is \$2,350,534 in FY2025-26 and \$4,236,525 in FY2026-27, for a total of \$6,587,059. The total amount of lapsed reappropriated funds to offset the increase is \$7,087,059.

Supreme Court

Program 435 – Community Corrections

The Appropriations Committee budget recommendation includes a General Fund appropriation reduction of \$6.5 million each year, which is replaced by \$6.5 million annually appropriated from cash funds. The cash fund appropriation increase is funded by transfers from the Nebraska Opioid Recovery Trust Fund to the Probation Program Cash Fund.

Attorney General

Program 496 – Interstate Water Litigation

The Appropriations Committee budget recommendation includes a reduction of \$300,000 General Funds in FY2026-27 for interstate water litigation, which is replaced by an increase in cash fund

appropriation in the State Settlement Cash Fund. The revenue for the cash fund appropriation increase comes from a transfer from the Perkins County Canal Project Fund in FY2026-27.

State Department of Education

Tax Equity and Educational Opportunities Support Act (TEEOSA)

Changes related to state aid under the Tax Equity and Educational Opportunities Support Act (TEEOSA) are included in the recommendation. Actual insurance premium tax for FY2025-26 increased slightly from the estimated amount of \$43 million, resulting in savings of \$858,119 for FY2025-26. The budget recommendation includes the \$858,119 reduction in FY2025-26 and a reduction from the 2025 enacted budget of \$30.4 million in FY2026-27 based upon the March 1 certification of TEEOSA aid from the State Department of Education. The estimates at *Sine Die* 2025, in the preliminary budget, and in the Committee budget recommendation are shown below.

Table 13 – TEEOSA State Aid to Education

TEEOSA – <i>Sine Die</i> 2025	All Funds Cert. FY2025-26	All Funds FY2026-27	All Funds FY2027-28	All Funds FY2028-29
State General Funds	1,036,453,304	1,024,467,449	1,040,811,980	1,058,083,880
Education Future Fund	112,977,519	113,571,200	114,182,930	114,820,994
Insurance Premium Tax	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
TEEOSA – Committee Preliminary	All Funds Cert. FY2025-26	All Funds FY2026-27	All Funds FY2027-28	All Funds FY2028-29
State General Funds	1,035,595,185	1,036,428,830	1,036,902,788	1,045,374,048
Education Future Fund	112,977,519	113,571,170	114,182,859	114,820,871
Insurance Premium Tax	43,858,118	45,000,000	46,500,000	48,000,000
Total TEEOSA Aid	1,192,430,822	1,195,000,000	1,197,585,647	1,208,194,920
TEEOSA – Committee Recommendation	All Funds Cert. FY2025-26	All Funds FY2026-27	All Funds FY2027-28	All Funds FY2028-29
State General Funds	1,035,595,185	994,035,905	1,014,023,779	1,028,461,814
Education Future Fund	112,977,519	112,196,843	112,794,802	113,412,552
Insurance Premium Tax	43,858,118	45,000,000	46,500,000	48,000,000
Total TEEOSA Aid	1,192,430,822	1,151,232,748	1,173,318,581	1,189,874,366
Difference in General Funds from <i>Sine Die</i> 2025	(858,119)	(30,431,544)	(26,788,201)	(29,622,066)

The budget recommendation also includes a one-time offset of General Funds for school breakfast to utilize federal funds in FY2025-26 and an earmark of funds in Program 351 – Vocational Rehabilitation to be used for a pilot program pursuant to LB 1140.

The recommendation also includes changes in General Fund appropriations related to department administration, including:

- A decrease of \$200,000 each fiscal year for travel expenses;
- An increase of \$86,376 for vacation and sick leave payouts in FY2025-26;
- An increase of \$585,902 in FY2025-26 and \$381,311 in FY2026-27 for employer health insurance contributions; and
- A reduction of \$125,000 in FY2026-27 for the principal/teacher effectiveness administrator.

Public Service Commission

Program 14 – Salaries of the Public Service Commissioners

The Appropriations Committee budget recommendation includes an appropriation increase of \$5,200 General Funds in FY2025-26 to cover the rise in the employer share of health insurance premiums incurred.

Program 793 – Broadband Bridge

The committee approved the lapse of \$3.9 million of unused General Funds in the prior biennium from Program 793 Broadband Bridge. This is a lapse of excess award money, accounting for reimbursements made to the awardees.

Department of Revenue

Program 102 – Revenue Administration

The budget includes an elimination of 17.5 FTE and a 25% reduction of travel and conference costs in the Revenue Administration Program. The reduction to General Fund appropriations in FY26 for this program is \$1,168,329 and \$1,393,546 in FY2026-27. This budget item also includes a reduction in the Motor Fuel Tax program of 1.0 FTE Revenue Auditor III. This results in a reduction in Cash Fund appropriations of \$68,149 in FY26 and \$93,591 in FY2026-27.

The Appropriations Committee budget recommendation eliminates appropriations for the Scottsbluff Office, which closed in 2025. This includes an elimination of 5.0 FTE for the Revenue Administration Program and 1.0 FTE Property Tax Field Liaison for the Property Tax Assessment Program as well as rent and phone expenses. This is a decrease of General Fund appropriations of \$357,780 in FY2025-26 and \$490,247 in FY2026-27.

The Appropriations Committee budget recommendation includes changing the destination of the current transfers from the Tobacco Products Administration Cash Fund to the General Fund. The budget recommendation changes the destination to the Department of Revenue Enforcement Fund. The transfer amounts are also increased from \$9.5 to \$11.5 million in FY2025-26, \$9.5 million to \$12.5 million in FY2026-27, \$9 million to \$12.5 million in FY2027-28, and \$9 to \$9.5 million in FY2028-29. The budget recommendation includes regarding this budget item a decrease in General Fund appropriations of \$11.5 million and an increase in Cash Fund appropriations of \$11.5 million in FY2026. For FY2026-27, the budget recommendation includes a decrease in General Fund appropriations of \$12.5 million and an increase in Cash Fund appropriations of \$12.5 million for the Revenue Administration Program.

Municipal Equalization Fund (MEF)

The Appropriations Committee included in the proposed budget a decrease in General Fund appropriations of \$14.385 million and an increase in Cash Fund appropriations of \$14.385 million in FY27 for the Revenue Administration Program connected to changing the 3% administrative fee for the collection of local option sales tax credited to the MEF. Under the Appropriations Committee proposed budget, 1.05% is credited to the MEF and 1.95% is credited to the Department of Revenue (DOR) Enforcement Fund instead of all 3% credited to the MEF. This change is estimated to increase DOR Enforcement Fund revenues by \$14.385 million in FY27 and decrease MEF revenues by \$14.385 million in FY27.

Homestead Exemption

Additionally, the budget recommendation reflects the projected increase for appropriations needed to fully reimburse local governments for losses associated with homestead exemptions. The appropriations for the program are increased by \$1,883,000 in FY2025-26 and \$2,897,000 in FY2026-27, making the appropriation for homestead exemptions \$161.8 million in FY2025-26 and \$173.2 million in FY2026-27.

Table 14 – Historical Homestead Exemption Appropriations

	New Appropriation	Deficit	Final Appropriation	Change over prior yr \$	%
FY2004-05	48,838,100	1,563,176	50,401,276	3,781,276	8.1%
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	151,000,000	8,300,000	5.8%
FY2025-26	159,917,000	1,883,000	161,800,000	10,800,000	7.2%
FY2026-27	170,303,000	2,897,000	173,200,000	11,400,000	7.0%
20 Yr Ave Growth					5.7%

Department of Agriculture

Program 78 - Administration

The Appropriations Committee budget recommendation includes the Department of Agriculture’s request for a reduction related to an office specialist and the international promotion program staff, total reductions being \$261,996 General Funds in FY2025-26 and \$297,366 in FY2026-27 and PSL reductions being \$204,361 in FY2025-26 and \$233,416 in FY2026-27.

The Appropriations Committee approved a reduction of \$550,000 in FY2026-27 General Funds and a commensurate \$550,000 Cash Fund appropriation from the Commercial Feed Administration Cash Fund along with a language change which would allow the fund to cover costs relating to animal health programs.

The Appropriations Committee approved a reduction of \$353,000 General Funds for FY2025-26 relating to LB807 which would remove the program from the Department of Agriculture and transfer administration of the program to the Department of Water, Energy and Environment (DWEE). DWEE will utilize cash funds for administering the aid program.

State Fire Marshal

The 2026 budget adjustments include a reduction of \$510,147 in General Fund appropriations and an increase of \$90,000 in cash fund appropriations and \$108,175 in federal fund appropriations in FY2025-26 and a General Fund reduction of \$446,723 and an increase of \$90,000 in cash fund appropriations and \$76,751 in federal fund appropriations in FY2026-27. The General Fund reductions are related to eliminating vacant positions, reducing travel and training equipment costs, and shifting costs to other funds. The adjustment includes a PSL reduction of \$148,358 in FY2025-26 and \$150,983 in FY2026-27.

Department of Labor

Program 480 – Education Scholarships

The Appropriations Committee budget includes a General Fund appropriation of \$3,650,000 for FY26-27 only, for K-12 Education Scholarships. In January 2027, a new federal tax credit scholarship program will go into effect nationwide for K-12 students. The FY2026-27 funding in LB 1071 serves as “gap year” funding until the federal program takes effect, for students from families earning no more than 185% of the federal poverty level. Of the total appropriation, \$3,500,000 is for scholarships, and \$150,000 is for administrative costs. This is intended to be a one-year program.

Department of Health and Human Services

Program 33 - Administration

The Appropriations Committee includes \$11,250,000 General Funds in FY2026-27 to offset a \$11,250,000 reduction in available federal funds for administration of SNAP. The One Big Beautiful Bill Act will shift SNAP administrative match from 50% to 25% federal funds starting in October 2026.

The Appropriations Committee budget recommendation includes a reduction of \$3,000,000 in FY2025-26 and FY2026-27 for the Nebraska Center for Nursing, a partnership with the Nebraska Hospital Association. One half of one percent up to \$2.5M of Hospital Quality Assurance and Access Assessment Cash Fund are directed to the Center, which offsets the need for General Funds.

The Appropriations Committee budget recommendation includes reductions of total funds in the amounts of \$5,071,840 in FY2025-26 and \$6,104,462 in FY2026-27, pursuant to operational efficiencies identified by the agency including elimination of 43 vacant positions, increased federal claiming, eliminations of contracts for the Division of Developmental Disabilities, and increase of DD Service Coordinator Caseloads to 30:1.

Program 38 – Behavioral Health Aid

The Appropriations Committee budget recommendation includes a reduction of \$16,000,000 General Funds in FY25-26 only in Behavioral Health Aid. This amount reflects a portion of carryover funds that were set aside for a Severe Mental Illness waiver that the agency indicates is no longer moving forward.

The Appropriations Committee budget recommendation includes a reduction of \$100,000 General Funds in FY26-27 in Behavioral Health Aid for Mental Health Training for nonprofessionals and amended the Nebraska Mental Health First Aid Training Act to be permissive.

The Appropriations Committee budget recommendation includes reductions in the amounts of \$2,987,500 in FY2025-26 and \$3,350,000 in FY2026-27 and increases to cash fund and federal fund appropriation pursuant to operational efficiencies identified by the agency to increase federal claiming and reduce or eliminate contractual expenses.

The Appropriations Committee budget recommendation includes a reduction of \$6,500,000 General Funds in FY2026-27 for elimination of state support for Lasting Hope Recovery Center, an acute care behavioral health service in Omaha supported by CHI Health.

Program 178 – Professional Licensure

The Appropriations Committee budget recommendation includes a reduction of \$500,000 General Funds in FY2026-27 for the Rural Health Provider Incentive Program.

Program 347 – Public Assistance

The Appropriations Committee budget recommendation includes reductions of General Funds in the amounts of \$16,396,819 in FY2025-26 and \$1,362,426 in FY2026-27, pursuant to operational efficiencies identified by the agency, including elimination of the final external call center which will be operated in house and adjustments to projected child care subsidy expenditures.

Program 348 – Medical Assistance

The Appropriations Committee budget recommendation includes multiple adjustments in the Medicaid program, as follows:

- An increase of \$56,524,781 General Fund and \$72,941,048 Federal funds in FY2025-26 and \$29,644,758 General Fund and \$36,071,841 Federal funds in FY2026-27 which is needed to address encumbrance obligations and projected utilization through the end of the biennium.
- An increase of \$3,736,222 General Funds in FY2025-26 and \$7,472,444 General Funds in FY2026-27 and corresponding federal fund decrease in each respective year to cover the Part D Clawback payment for Medicaid and Medicare dual eligible prescription drug coverage.
- A reduction of \$15 million General Funds and \$19,356,390 Federal funds in FY2025-26 and \$15M General Funds and \$18,252,051 Federal funds in FY2026-27 for estimated savings from identifying ineligible clients who are concurrently enrolled in another state's Medicaid program.
- A reduction of \$2 million General Funds and \$2,433,607 Federal funds in FY2026-27 for estimated savings from planned implementation of cost sharing for Medicaid beneficiaries.
- A reduction of \$500,000 General Funds in FY2025-26 to eliminate the Skilled Nursing Facility Pilot program, which was unutilized.
- A reduction of \$17.5 million in FY2025-27 and FY2026-27. The agency requested a reduction of \$22.5M each year. Three- and-one-half percent up to \$17.5 million of Hospital Quality

Assurance and Access Assessment Cash Fund are directed to rates for nonhospital providers, continuous eligibility of children, or the HIE which offsets the need for General Funds.

- A reduction of \$8 million in General Funds and increase of \$8 million in Federal funds in FY2025-26 due to identification of claims for low-income children that qualified for increased federal match.
- A reduction of \$3,596,645 General Fund and increase of \$3,596,645 Federal funds in FY2026-27 due to an increase in the final Federal Medical Assistance Percentage (FMAP). Additional federal match reduces state funds needed in the Medicaid program.
- A reduction of \$10 million General Funds and increase of \$10 million Federal funds in FY2026-27 due to incorporation of the Expansion federal match into calculations of the Medicaid Education payments to teaching hospitals.
- A reduction of \$1.4 million General Funds and \$1,703,525 Federal funds in FY2026-27 due to efficiencies in prescription drug dispensing, new allowances for 90-day supplies for medication of chronic illnesses rather than 30 days.
- A transfer of \$180,101,322 General Fund appropriation and \$219,147,895 Federal fund appropriation in FY2026-27 to Developmental Disabilities Program 424 pursuant to the change in administration of the Aged and Disabled waiver program.
- A reduction of \$15,143,949 General Funds and \$11,458,882 federal funds in FY2026-27 for estimated savings from reducing retroactive eligibility.
- A reduction of \$12,138,777 General Funds and \$15,664,194 federal funds in FY2025-26 and a reduction of \$23,599,252 General Funds and \$28,715,650 federal funds in FY2026-27 for estimated saving from reducing specific rates in Medicaid, specifically ABA services, to more closely align with other states.

Program 354 – Child Welfare Aid

The Appropriations Committee budget recommendation includes an increase of \$32,798,175 General Funds in FY2025-26 and \$15,612,789 General Funds in FY2026-27, which is needed to address projected utilization through the end of the biennium.

The Appropriations Committee budget recommendation includes several reductions of General Funds, including:

- A reduction of \$1,401,500 General Funds in FY2025-26 and \$5,605,998 General Funds in FY2026-27 due to implementation of a six-month cap with exceptions up to nine months on family support services.
- A reduction of \$6 million General Funds in FY2025-26 and \$16 million General Funds in FY2026-27 due to transition of kinship foster care services from contracts to internal case management.
- A reduction of \$7,196,676 General Funds in FY2025-26 and \$8,178,901 General Funds in FY2026-27 due to agency identified efficiencies including a reduction to tribal contracts, increased DD claiming for qualifying youth with Letters of Agreement for care, and termination of contracts including the Foster Care Closet and Families Forever.
- A reduction of \$3,883,432 General Funds and increase of \$3,883,432 Health Care Cash Funds in FY2026-27 in Child Welfare Program 354 to cover costs associated with Letters of Agreement.

Program 365 – Mental Health Operations

The Appropriations Committee budget recommendation includes \$15 million General Funds in FY2025-26 and \$7.5 million General Funds in FY2026-27 for the Lincoln Regional Center (LRC), which is needed to address projected utilization through the end of the biennium. The Appropriations Committee budget recommendation includes a PSL increase for LRC of \$18.7 million in each year of the biennium.

Program 421 – Beatrice State Developmental Center

The Appropriations Committee budget recommendation includes a reduction of \$5,750,000 General Funds, increase of \$2.5 million Cash funds, and increase \$1 million Federal funds in FY2025-26 and reduction of \$2,250,000 General Funds in FY2026-27 to align appropriations with historical spending.

Program 424 – Developmental Disability Aid

The Appropriations Committee budget recommendation includes a reduction of \$2,800,000 in General Funds and \$3,407,049 federal funds in FY2026-27 due to elimination of the Consultive Assessment, essentially applied behavioral analysis services, which the agency indicates will still be provided to those with medical necessity through Medicaid.

The Appropriations Committee budget recommendation includes a reduction of \$3,318,016 in General Funds and \$4,037,373 Federal funds in FY2026-27 due to termination of a contract with the League of Human Dignity. Moving forward, the agency plans to provide service coordination for individuals on the Aged and Disabled Waiver internally rather than through this contract.

The Appropriations Committee budget recommendation includes reductions of total funds in the amounts of \$3,435,639 in FY2025-26 (\$1.5 million General Funds) and \$5,542,008 in FY2026-27 (2,500,000 General Funds), pursuant to agency expectations of a 10% and 15% reduction in Risk Tier funding.

The Appropriations Committee budget recommendation includes reductions of \$14,118,676 in General Funds and \$17,179,653 in federal funds in FY2026-27, pursuant to agency expectations of reduced exception funding based on changes to how the program is implemented, specifically caps on budget with limited exceptions.

Program 514 – Health Aid

The Appropriations Committee budget recommendation includes a reduction of \$218,000 in General Funds and an increase of \$218,000 Health Care Cash Funds in FY2026-27 to change the funding source for the, “Every Woman Matters” program and a reduction of \$290,000 in General Funds and an increase of \$290,000 Health Care Cash Funds in FY2026-27 to change the funding source for the, “Stay in the Game” program.

Program 624 – Health Information Exchange

The Appropriations Committee budget recommendation includes \$3,800,000 in General Funds in FY2026-27 for the Health Information Exchange which represents a \$974,860 reduction from the FY2025-26 General Fund appropriation of \$4,774,860.

Department of Veterans' Affairs

Program 511 – Veterans' Affairs

The Appropriations Committee budget recommendation includes the agency request of reducing the General Fund appropriation \$7.27 million and increasing the Cash fund appropriation \$5.27 million and Federal fund appropriation \$7.5 million in FY2025-26, and reducing the General Fund appropriation \$3.5 million and increasing the cash fund appropriation \$5 million and Federal fund appropriation \$7.5 million in FY2026-27. The agency is in the process of updating the critical nurse call light systems in two of the Veterans' Homes which are original to the buildings. The Appropriations Committee budget recommendation also includes a \$2,000,000 PSL increase in both fiscal years to support recent pay line increases and to provide the agency the flexibility to continue hiring more staff for the Veterans' Homes.

The 2026 budget adjustments include a reduction in General Fund appropriations of \$1.5 million and an increase in cash fund appropriations of \$1.5 million in FY2025-26 and FY2026-27, which is funded by transfers into the department's cash fund from the Veterans' Aid Fund.

Military Department

Program 545 – Emergency Management

The Appropriations Committee budget recommendation includes a reduction of \$472,145 in General Fund appropriations in FY2025-26 and \$494,626 in FY2026-27 related to eliminating vacant positions and transferring Single Engine Air Tanker costs from the Emergency Management Program to the Governor's Emergency Program.

Program 548 – Tuition Assistance

The 2026 budget adjustments also include an increase to General Fund appropriations of \$100,000 in FY2025-26 due to the rise in tuition assistance requests by the National Guard service members.

Liquor Control Commission

Program 73 – Licensing and Regulation

The Appropriations Committee budget recommendation includes an increase in General Fund appropriations to the Liquor Control Commission for staffing and resources for the Medical Cannabis Commission's duties of developing and regulating the medical cannabis program in the state. The increase in General Fund appropriations in FY26 is \$875,486 and in FY27 is \$1,004,400 for staffing, Commissioner salaries, IT costs, and other operating expenses. The Appropriations Committee budget recommendation includes combining expenses of the Medical Cannabis Commission as a subprogram within the Liquor Control Commission's main budget program.

Funds for costs related to the Liquor Control Commission's IT costs related to completion of their Centralized Alcohol Management Project are appropriated from the commission's cash fund, an increase of \$500,000 in FY2025-26. All reappropriated General Funds from the previous biennium, in the amount of \$2,617,379, are lapsed back to the General Fund.

Nebraska Department of Correctional Services

Program 200 – Operations

The Appropriations Committee approved a General Fund reduction of \$1.9 million in FY 2025–26 and \$10.2 million in FY 2026–27. The agency requested these General Fund savings based on an agreement between the agency and the federal government to convert the McCook Work Ethic Camp into an Immigration and Customs Enforcement (ICE) detention facility.

The Appropriations Committee approved a one-time General Fund reduction of \$2.4 million for miscellaneous savings. The agency states it will save approximately \$2.4 million through overtime reductions and decreased use of temporary staff. The overtime savings are expected within Protective Services by reducing overtime across facilities as staffing levels improve. The temporary staff savings are expected by relying more on agency FTEs and less on temporary staff and contract nursing.

Program 213 – Workforce Recruitment and Development

The Appropriations Committee budget recommendation includes a one-time General Fund reduction of \$486,733 in FY2025-26 to reflect the scheduled January 2026 payment to Peru State College for the Workforce & Development Program. The program has sufficient funds due to lower-than-expected enrollment and staff vacancies.

State Patrol

The Appropriations Committee budget recommendation includes a total of \$2,363,791 in General fund reductions in FY2025-26 and \$1,614,601 General fund reductions in FY2026-27. These reductions were identified by the Nebraska State Patrol and include reductions to compensatory time and overtime, elimination of vacant or soon-to-be-vacant civilian positions due to retirement, and reductions in recruitment, rent, training and travel, uniform expenses, and vehicle and equipment budgets.

Department of Administrative Services

Several revolving funds within the Department of Administrative Services and the Office of the Chief Information Officer were identified to have an excess fund balance. Fund rebates and rate pauses are allowable processes to return the money spent to the agencies. This money is a mixture of general, cash and federal funds. Below is a summary of the funds identified as having excess and the general fund savings identified in the largest agencies whose budgets were reduced accordingly:

Revolving Fund Name	Rate Rebate or Pause Total	General Fund Savings FY2025-26	General Fund Savings FY2026-27	Total General Fund Savings
Print Shop -Material Admin	3,500,000	466,100	186,443	652,543
Purchasing	1,000,000	886,525	0	886,525
Temporary Employee Pool	900,000			
Intergovernmental Data Services	289,890	6,477,739	6,280,104	12,757,843
Communications Revolving	23,228,082			
IM Services	9,055,936			
Public Safety Communications	372,070			
Total	38,345,978	7,830,364	6,466,547	14,296,911

	General Fund Reduction by Agency from Rate Pauses/Rebates		
Agency	2025-26	2026-27	Total
Corrections	1,031,617	820,319	1,851,936
Health & Human Services	5,457,470	4,787,398	10,244,868
Legislative Council	21,988	8,795	30,783
Military Department	10,946	0	10,946
Revenue	544,730	365,807	910,537
State Patrol	364,233	353,112	717,345
Supreme Court	104,208	8,943	113,151
Veterans Affairs	295,172	122,173	417,345
Grand Total	7,830,364	6,466,547	14,296,911

The Appropriations Committee approved General Fund base reductions for the Budget Office, Building Division, Personnel, Employee Relations, and the Capital Commission. Total reductions were \$927,889 in each year for a total reduction of \$1,855,778 for the biennium.

The recommendation also includes a one-time General Fund appropriation reduction of \$560,000 in FY2025-26 due to alternative fund sources for the Personnel Division, and a General Fund lapse of \$500,000 from reappropriated funds for the Budget Office.

Department of Economic Development

Program 603/604 Merger

The Appropriations Committee approved to merge Program 604 (Incentives) into Program 603 (Industrial Recruitment). This will give the Department flexibility in its overall General Fund appropriation.

Program 611 – Economic Recovery Act

The Appropriations Committee approved to lapse reappropriated General Funds to Program 611 (Economic Recovery). Total amount of lapsed General Funds is \$19,810,440. The Agency will be using the Economic Recovery Contingency Fund (ERCF) cash balance to pay out obligations of the program. The Economic Recovery Act was initially created via LB1024 (2022) and has been amended several times since. The bulk of the remaining program obligations are related to the North/South Omaha Recovery Grants.

Nebraska Commission on Law Enforcement and Criminal Justice

Program restructuring

The Appropriations Committee approved a budget restructure that consolidates 12 budget programs into five. Under the restructure, Program 153 combines aid from existing Programs 150 and 155, with the operations portion moved to Program 198; Program 206 combines aid from existing Programs 201, 202, and 204, with the operations portion moved to Program 198; and Program 198 consolidates existing Programs 198, 203, 215, and 220. Programs 199 and 210 remain unchanged. The restructure also included approval to amend section 43-2402.02 to reduce the allowable annual appropriation for developing a common data set and evaluating the Community-based Juvenile Services Aid Program to 5%, and to require a third-party evaluation, which expands the agency’s ability to use evaluators other than the University of Nebraska at Omaha (UNO).

Program 199 – Nebraska Law Enforcement Training Center

The Appropriations Committee budget recommendation includes restoring funding to support Law Enforcement Attractive and Retention Act (LEAR) incentive payments by adding \$2.5 million in General Funds in FY2025-26 and \$2.5 million in FY2026-27, returning annual LEAR funding to the original \$5 million level. The Nebraska Commission on Law Enforcement and Criminal Justice states this is needed because LEAR expenditures are approximately \$3.25 million in FY25-26, which has exhausted the currently available \$2.5 million appropriation, preventing further hiring and tiered retention bonus payments from being processed.

Community College Aid

The Appropriations Committee approved a reduction of \$5,000,000 in FY2026-27. The recommendation retains the funds earmarked for dual enrollment and increases cash fund appropriation from the Community College Future Fund. Even with the reduction in General Fund aid, community college aid from the state from all fund sources increases 2.19% from FY2025-26 to FY2026-27 and could increase when Community College Future Fund aid is certified in August 2026.

Table 15 Community College Aid Appropriations

Community Colleges	FY22/FY23 Biennium		FY24/25 Biennium		FY26/FY27 Budget	
	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27
Base Year appropriation	103,558,339	103,558,339	109,804,330	109,804,330	114,116,711	114,116,711
State aid	2,071,167	4,183,757	2,134,842	4,312,381	0	(5,000,000)
Dual Credit	1,015,583	2,062,234	0	0	5,000,000	5,000,000
Total General Funds	106,645,089	109,804,330	111,939,172	114,116,711	119,116,711	114,116,711
\$ Change (GF)	3,086,750	3,159,241	2,134,842	2,177,539	5,000,000	(5,000,000)
% Change (GF)	2.98%	2.96%	1.94%	1.95%	4.38%	-4.20%
Federal ARPA Funds	0	15,000,000	0	0	0	0
CC Future Fund	0	0	0	253,322,713	271,446,476	285,018,800
TOTAL ALL FUNDS	106,645,089	124,804,330	111,939,172	367,439,424	390,563,187	399,135,511
\$ Change (ALL FUNDS)	3,086,750	18,159,241	-12,865,158	255,500,252	23,123,763	8,572,324
% Change (ALL FUNDS)	2.98%	17.03%	-10.31%	228.25%	6.29%	2.19%
% General Funds	100.00%	87.98%	100.00%	31.06%	30.50%	28.59%

Department of Water, Energy and Environment

The Appropriations Committee approved a reduction of \$525,000 in FY2025-26 and \$50,000 in FY2026-27 relating to efficiencies identified during the merger of the Department of Natural Resources into the newly formed Department of Water, Energy, and Environment. The Appropriations Committee approved a reduction of \$343,263 General Funds in both FY2025-26 and FY2026-27, reflecting vacant positions, which will be closed out by the agency.

All Funds Appropriations - Current Biennium

The recommendation also includes adjustments to cash, federal, and revolving fund appropriations.

Table 16 Appropriation Adjustments – All Funds (FY2025-26 and FY2026-27)

FY2024-25	General	Cash	Federal	Rev/Other	Total
Final Appropriation per 2025 Session	5,476,707,624	5,692,285,568	6,183,449,910	1,372,228,977	18,724,672,079
Change over prior year (without deficits)					
Dollar	64,293,563	1,687,931,046	1,451,284,462	71,221,148	3,274,730,219
Percent	1.2%	43.0%	30.5%	5.5%	21.4%
FY2025-26	General	Cash	Federal	Rev/Other	Total
<i>Appropriations Committee Preliminary</i>	5,532,120,123	5,757,640,160	6,910,419,595	1,365,560,892	19,565,740,770
Post-Hearing adjustments	2,894,438	84,200,013	(40,893,385)	70,190,658	116,391,724
<i>Appropriations Committee to Floor</i>	5,535,014,561	5,841,840,173	6,869,526,210	1,435,751,550	19,682,132,494
Floor Amendments	(51,947,451)	14,456,558			(37,490,893)
<i>Mainline Budget Bills</i>	5,483,067,110	5,856,296,731	6,869,526,210	1,435,751,550	19,644,641,601
"A" Bills	1,484,834	71,357,710	122,450,703	0	195,293,247
Total Per 2025 Session	5,484,551,944	5,927,654,441	6,991,976,913	1,435,751,550	19,839,934,848
<i>2026 Session Midbiennium Actions</i>	(52,397,837)	102,213,396	48,969,003	805,250	158,151,654
Final Total - 2026 Session	5,432,154,107	6,029,867,837	7,040,945,916	1,436,556,800	19,998,086,502
Change over prior year (without deficits)					
Dollar	70,823,963	317,236,942	786,021,987	66,229,027	1,240,311,919
Percent	1.3%	5.7%	12.7%	4.8%	6.7%
FY2026-27	General	Cash	Federal	Rev/Other	Total
<i>Appropriations Committee Preliminary</i>	5,609,523,418	5,792,565,158	6,841,026,055	1,235,560,804	19,478,675,435
Post-Hearing adjustments	(35,939,790)	75,080,549	(62,517,188)	537,699	(22,838,730)
<i>Appropriations Committee to Floor</i>	5,573,583,628	5,867,645,707	6,778,508,867	1,236,098,503	19,455,836,705
Floor Amendments	(55,188,075)	5,163,150	0	0	(50,024,925)
<i>Mainline Budget Bills</i>	5,518,395,553	5,872,808,857	6,778,508,867	1,236,098,503	19,405,811,780
"A" Bills	2,455,628	140,544,097	249,280,051	0	392,279,776
Total Per 2025 Session	5,520,851,181	6,013,352,954	7,027,788,918	1,236,098,503	19,798,091,556
<i>2026 Session Midbiennium Actions</i>	(182,415,971)	69,856,219	(55,878,739)	(734,298)	37,083,202
Total Per 2026 Session	5,338,435,210	6,083,209,173	6,971,910,179	1,235,364,205	19,835,174,758
Change over prior year (without deficits)					
Dollar	(93,718,897)	53,341,336	(69,035,737)	(201,192,595)	(162,911,744)
Percent	-1.7%	0.9%	-1.0%	-14.0%	-0.8%

Cash Funds

Total adjustments to cash fund appropriations by category are shown in Table 16.

Table 17 Cash Fund Appropriation Adjustments by Category

	Per 2025 Session		Per 2026 Session		Per 2026 Session	
	Enacted FY2025-26	Enacted FY2026-27	FY2025-26	FY2026-27	Adj Total FY2025-26	Adj Total FY2026-27
Agency Operations						
Transportation	1,296,868,226	1,308,369,101	0	0	1,296,868,226	1,308,369,101
University & State /Colleges	567,645,804	567,645,804	0	0	567,645,804	567,645,804
Game and Parks	96,571,875	98,025,495	1,200,942	679,945	97,772,817	98,705,440
Water, Energy, & Environment	92,178,087	90,079,047	0	0	92,178,087	90,079,047
Health & Human Services	76,200,291	76,841,186	1,358,565	(902,873)	77,558,856	75,938,313
DMV	58,653,451	47,559,318	0	0	58,653,451	47,559,318
Revenue	33,581,534	34,282,454	13,423,721	27,941,409	47,005,255	62,223,863
State Patrol	31,801,017	31,512,025	381,527	381,527	32,182,544	31,893,552
Other Agencies	257,574,059	256,092,587	16,292,490	15,631,266	273,866,549	271,723,853
Total-CF Operations	2,511,074,344	2,510,407,017	32,657,245	43,731,274	2,543,731,589	2,554,138,291
State Aid to Individuals/Others						
Hospital Assessment	632,500,000	632,500,000	0	0	632,500,000	632,500,000
Medicaid	168,149,875	217,569,950	(450,000)	958,364	167,699,875	218,528,314
Universal Service Fund	84,000,000	84,000,000	0	0	84,000,000	84,000,000
Transformational Projects	50,000,000	50,000,000	0	0	50,000,000	50,000,000
Economic Recovery Act	27,448,770	27,448,770	0	0	27,448,770	27,448,770
Health aid	20,325,817	20,325,817	0	8,000	20,325,817	20,333,817
NE Opportunity Grant	17,854,872	17,854,872	260,000	0	18,114,872	17,854,872
Biomedical Research	15,000,000	15,000,000	(1,150,000)	(5,000,000)	13,850,000	10,000,000
Developmental Disabilities Aid	23,367,913	23,367,913	0	0	23,367,913	23,367,913
Housing	19,726,860	5,023,140	0	0	19,726,860	5,023,140
Opioid Recovery Aid	11,840,351	11,840,351	0	0	11,840,351	11,840,351
Behavioral Health Aid	12,079,500	11,579,500	300,000	400,000	12,379,500	11,979,500
Childrens' Health Insurance (CHIP)	15,859,883	21,852,339	36,000,000	36,000,000	51,859,883	57,852,339
Workforce Development	9,883,387	9,880,259	0	0	9,883,387	9,880,259
Public Health Aid	9,339,000	9,730,000	(650,000)	(150,000)	8,689,000	9,580,000
Enhanced 911	8,500,000	8,500,000	0	0	8,500,000	8,500,000
Industrial Recruitment Aid (DED)	6,339,197	6,339,197	0	0	6,339,197	6,339,197
All Other Aid to Individuals/Other	89,861,502	56,416,502	(1,483,840)	5,973,432	88,377,662	62,389,934
Total-CF Aid to Individuals/Other	1,222,076,927	1,229,228,610	32,826,160	38,189,796	1,254,903,087	1,267,418,406
State Aid to Local Govts						
School Property Tax Credit	780,000,000	808,000,000	18,000,000	0	798,000,000	808,000,000
Property Tax Credit	464,000,000	490,000,000	3,700,000	0	467,700,000	490,000,000
Community College Future Fund	265,988,849	279,288,291	5,457,627	5,730,509	271,446,476	285,018,800
Special Education - Ed Future Fund	291,390,830	309,839,863	0	(18,449,033)	291,390,830	291,390,830
Foundation Aid to Schools (TEEOSA)	112,977,519	113,571,200	0	(1,374,327)	112,977,519	112,196,873
Public Airports	59,348,300	51,348,300	0	0	59,348,300	51,348,300
Environmental Trust	25,750,000	25,750,000	0	0	25,750,000	25,750,000
Inland Port Authority	25,000,000	25,000,000	0	0	25,000,000	25,000,000
Gaming Tax to Cities/Counties	20,000,000	20,000,000	0	0	20,000,000	20,000,000
Environmental Quality Grants	18,645,601	18,645,601	0	0	18,645,601	18,645,601
Water Sustainability Fund	0	0	5,172,364	0	5,172,364	0
Education Innovation	10,807,362	10,807,362	0	0	10,807,362	10,807,362
Mutual Finance Assistance	8,060,000	8,060,000	0	0	8,060,000	8,060,000
Soil/Water Conservation*	7,450,000	7,450,000	0	0	7,450,000	7,450,000
Local Transit	6,312,705	6,312,705	0	0	6,312,705	6,312,705
Civic/Comm Finaning Fund	5,397,775	5,397,775	0	0	5,397,775	5,397,775
Teacher Recruitment/Retention	5,000,000	5,000,000	0	0	5,000,000	5,000,000
Convention Center Fac Financing Act	7,100,000	7,100,000	0	0	7,100,000	7,100,000
Career and Technical Education	4,959,040	4,959,040	0	0	4,959,040	4,959,040
Sports Arena Fac Financing Act	4,500,000	4,500,000	0	0	4,500,000	4,500,000
Other Aid to Local Govt	16,627,260	16,102,260	4,400,000	2,000,000	21,027,260	18,102,260
Total-CF Aid to Local Govt	2,139,315,241	2,217,132,397	36,729,991	(12,092,851)	2,176,045,232	2,205,039,546
Capital Construction						
	55,187,930	56,584,930	2,500,000	(2,500,000)	57,687,930	54,084,930
TOTAL-MAINLINE BUDGET	5,927,654,442	6,013,352,954	104,713,396	67,328,219	6,032,367,838	6,080,681,173

In addition to appropriations changes, the budget recommendation includes the following transfers from cash funds or trust funds, as shown in table 18. One change not listed below is to reduce a previously enacted transfer from the NDE Cash Fund to the Education Future Fund from \$800,000 to \$0.

Table 18 New Fund Transfers to Cash Funds (FY2025-26 and FY2026-27)

Ag #	From Fund	To Fund	FY2025-26	FY2026-27
12	Education Savings Plan Administrative Fund	Education Future Fund	1,500,000	0
12	Education Savings Plan Expense Fund	Education Future Fund	2,000,000	0
13	Certification Fund	Education Future Fund	700,000	0
13	Nebraska Education Improvement Fund	Education Future Fund	0	500,000
16	State Lottery Operation Trust Fund	Education Future Fund	4,694,064	Interest
16	State Lottery Prize Trust Fund	Education Future Fund	70,000	Interest
16	State Lottery Operations Cash Fund	Education Future Fund	0	Interest
16	Tobacco Products Administration Cash Fund	Dept of Revenue Enforcement Fund	11,500,000	12,500,000
25	Nebraska Opioid Recovery Trust Fund	Probation Program Cash Fund	6,500,000	6,500,000
28	Veterans' Aid Fund	Dept. of Veterans' Affairs Cash	1,500,000	1,500,000
32	Land Exchanges Fund	Education Future Fund	2,000,000	0
32	Ag & Univ Land Lease Fund	Education Future Fund	2,500,000	0
32	Permanent School Fund	Education Future Fund	40,000,000	0
33	Nebraska Environmental Trust Fund	Water Resources Cash Fund	0	6,000,000
33	Nebraska Environmental Trust Fund	Water Recreation Enhancement	5,133,860	0
36	Self-Exclusion Fund	Compulsive Gamblers' Assistance	Remaining balance	0
48	Davis Scholarship Fund	Opportunity Grant	260,000	0
48	Excellence in Teaching	Education Future Fund	0	1,000,000
48	Gap Assistance	Education Future Fund	0	2,000,000
54	NE State Historical Society Collections Trust	Historical Society Fund	174,975	0
72	Rural Workforce Housing Investment	Affordable Housing Trust	Remaining balance	0
72	Middle Income Workforce Housing Investment	Affordable Housing Trust	Remaining balance	0
72	Panhandle Improvement Fund	Animal Damage Control Fund	0	Remaining balance
81	NCBVI Fund	Commission Trust Fund	Remaining balance	0
84	Perkins County Canal Fund	State Settlement Cash Fund	0	300,000

The following table shows the total Cash Fund appropriation adjustments by agency that are included in the Appropriations Committee Budget Recommendation.

Table 19 Cash Fund Appropriation Adjustments by Agency (FY2025-26 and FY2026-27)

		Type	Per 2025 Session		Per 2026 Session		Per 2026 Session	
			Enacted FY2025-26	Enacted FY2026-27	Adj FY2025-26	Adj FY2026-27	Adj Total FY2025-26	Adj Total FY2026-27
#03	Legislative Council	Oper	370,200	370,000	0	0	370,200	370,000
#03	Legislative Council	Total	370,200	370,000	0	0	370,200	370,000
#05	Supreme Court	Aid	770,000	770,000	0	0	770,000	770,000
#05	Supreme Court	Oper	17,151,210	17,038,662	6,500,000	6,500,000	23,651,210	23,538,662
#05	Supreme Court	Total	17,921,210	17,808,662	6,500,000	6,500,000	24,421,210	24,308,662
#09	Secretary of State	Oper	9,502,035	9,212,565	70,000	173,333	9,572,035	9,385,898
#09	Secretary of State	Total	9,502,035	9,212,565	70,000	173,333	9,572,035	9,385,898
#10	State Auditor	Oper	2,863,287	2,940,900	0	0	2,863,287	2,940,900
#10	State Auditor	Total	2,863,287	2,940,900	0	0	2,863,287	2,940,900
#11	Attorney General	Oper	8,118,856	8,222,033	0	300,000	8,118,856	8,522,033
#11	Attorney General	Total	8,118,856	8,222,033	0	300,000	8,118,856	8,522,033
#12	State Treasurer	Aid	44,660,000	44,660,000	0	0	44,660,000	44,660,000
#12	State Treasurer	Oper	3,903,152	5,001,151	0	0	3,903,152	5,001,151
#12	State Treasurer	Total	48,563,152	49,661,151	0	0	48,563,152	49,661,151

		Per 2025 Session		Per 2026 Session		Per 2026 Session		
		Type	Enacted FY2025-26	Enacted FY2026-27	Adj FY2025-26	Adj FY2026-27	Adj Total FY2025-26	Adj Total FY2026-27
#13	Education	Aid	434,802,156	453,319,870	2,000,000	(17,823,360)	436,802,156	435,496,510
#13	Education	Oper	5,156,873	4,990,665	36,193	8,815	5,193,066	4,999,480
#13	Education	Total	439,959,029	458,310,535	2,036,193	(17,814,545)	441,995,222	440,495,990
#14	PSC	Aid	92,865,000	92,865,000	0	0	92,865,000	92,865,000
#14	PSC	Oper	19,927,203	20,134,149	0	0	19,927,203	20,134,149
#14	PSC	Total	112,792,203	112,999,149	0	0	112,792,203	112,999,149
#16	Revenue	Aid	1,245,150,000	1,299,150,000	22,450,000	(1,150,000)	1,267,600,000	1,298,000,000
#16	Revenue	Oper	33,581,534	34,282,454	13,423,721	27,941,409	47,005,255	62,223,863
#16	Revenue	Total	1,278,731,534	1,333,432,454	35,873,721	26,791,409	1,314,605,255	1,360,223,863
#18	Agriculture	Aid	0	0	0	28,000	0	28,000
#18	Agriculture	Oper	10,404,992	10,856,871	0	550,000	10,404,992	11,406,871
#18	Agriculture	Total	10,404,992	10,856,871	0	578,000	10,404,992	11,434,871
#19	Banking	Oper	10,177,235	10,129,519	0	0	10,177,235	10,129,519
#19	Banking	Total	10,177,235	10,129,519	0	0	10,177,235	10,129,519
#21	Fire Marshal	Oper	6,383,330	7,180,661	90,000	90,000	6,473,330	7,270,661
#21	Fire Marshal	Total	6,383,330	7,180,661	90,000	90,000	6,473,330	7,270,661
#22	Insurance	Oper	13,765,486	13,765,486	0	0	13,765,486	13,765,486
#22	Insurance	Total	13,765,486	13,765,486	0	0	13,765,486	13,765,486
#23	Labor	Aid	11,483,387	11,480,259	0	0	11,483,387	11,480,259
#23	Labor	Oper	2,286,505	2,334,241	266,358	272,186	2,552,863	2,606,427
#23	Labor	Total	13,769,892	13,814,500	266,358	272,186	14,036,250	14,086,686
#24	DMV	Aid	68,000	68,000	0	0	68,000	68,000
#24	DMV	Oper	58,653,451	47,559,318	0	0	58,653,451	47,559,318
#24	DMV	Total	58,721,451	47,627,318	0	0	58,721,451	47,627,318
#25	DHHS	Aid	927,904,767	983,513,298	32,550,000	32,939,796	960,454,767	1,016,453,094
#25	DHHS	Oper	76,200,291	76,841,186	1,358,565	(902,873)	77,558,856	75,938,313
#25	DHHS	Total	1,004,105,058	1,060,354,484	33,908,565	32,036,923	1,038,013,623	1,092,391,407
#27	Transportation	Oper	1,296,868,226	1,308,369,101	0	0	1,296,868,226	1,308,369,101
#27	Transportation	Total	1,362,569,431	1,366,070,306	0	0	1,362,569,431	1,366,070,306
#28	Veterans Affairs	Aid	0	0	0	0	0	0
#28	Veterans Affairs	Oper	16,099,266	16,135,105	6,770,000	6,586,705	22,869,266	22,721,810
#28	Veterans Affairs	Total	16,099,266	16,135,105	6,770,000	6,586,705	22,869,266	22,721,810
#30	Electrical Bd	Oper	2,758,509	2,825,319	0	0	2,758,509	2,825,319
#30	Electrical Bd	Total	2,758,509	2,825,319	0	0	2,758,509	2,825,319
#31	Military Dept	Aid	250,000	250,000	0	0	250,000	250,000
#31	Military Dept	Oper	1,116,593	1,123,571	0	0	1,116,593	1,123,571
#31	Military Dept	Total	1,366,593	1,373,571	0	0	1,366,593	1,373,571
#32	Ed Lands & Funds	Oper	21,233,721	21,330,498	0	0	21,233,721	21,330,498
#32	Ed Lands & Funds	Total	21,233,721	21,330,498	0	0	21,233,721	21,330,498
#33	Game & Parks	Aid	28,811,000	28,061,000	0	0	28,811,000	28,061,000
#33	Game & Parks	Oper	96,571,875	98,025,495	1,200,942	679,945	97,772,817	98,705,440
#33	Game & Parks	Total	125,382,875	126,086,495	1,200,942	679,945	126,583,817	126,766,440
#34	Library Commission	Aid	0	0	0	0	0	0
#34	Library Commission	Oper	45,484	45,484	0	0	45,484	45,484
#34	Library Commission	Total	45,484	45,484	0	0	45,484	45,484
#35	Liquor Control	Oper	100,000	100,000	500,000	0	600,000	100,000
#35	Liquor Control	Total	100,000	100,000	500,000	0	600,000	100,000
#36	Racing Commission	Aid	20,120,000	20,120,000	0	0	20,120,000	20,120,000
#36	Racing Commission	Oper	6,471,610	6,657,426	350,000	350,000	6,821,610	7,007,426
#36	Racing Commission	Total	26,591,610	26,777,426	350,000	350,000	26,941,610	27,127,426
#37	Workers' Comp Court	Oper	7,190,507	7,212,144	675,001	0	7,865,508	7,212,144
#37	Workers' Comp Court	Total	7,190,507	7,212,144	675,001	0	7,865,508	7,212,144
#39	Brand Committee	Oper	6,567,682	6,802,519	0	0	6,567,682	6,802,519
#39	Brand Committee	Total	6,567,682	6,802,519	0	0	6,567,682	6,802,519

		Per 2025 Session		Per 2026 Session		Per 2026 Session		
		Type	Enacted FY2025-26	Enacted FY2026-27	Adj FY2025-26	Adj FY2026-27	Adj Total FY2025-26	Adj Total FY2026-27
#40	Motor Vehicle Dealers	Oper	1,044,970	1,151,294	0	0	1,044,970	1,151,294
#40	Motor Vehicle Dealers	Total	1,044,970	1,151,294	0	0	1,044,970	1,151,294
#41	Real Estate Comm	Oper	1,718,907	1,770,297	0	0	1,718,907	1,770,297
#41	Real Estate Comm	Total	1,718,907	1,770,297	0	0	1,718,907	1,770,297
#45	Barbers Bd	Oper	210,264	219,773	0	0	210,264	219,773
#45	Barbers Bd	Total	210,264	219,773	0	0	210,264	219,773
#46	Correctional Services	Aid	8,300,000	4,800,000	0	0	8,300,000	4,800,000
#46	Correctional Services	Oper	7,586,125	2,586,125	0	0	7,586,125	2,586,125
#46	Correctional Services	Total	15,886,125	7,386,125	0	0	15,886,125	7,386,125
#47	NETC	Oper	340,097	340,097	0	0	340,097	340,097
#47	NETC	Total	340,097	340,097	0	0	340,097	340,097
#48	Coordinating Comm	Aid	22,418,072	22,418,072	260,000	0	22,678,072	22,418,072
#48	Coordinating Comm	Oper	408,206	421,570	0	0	408,206	421,570
#48	Coordinating Comm	Total	22,826,278	22,839,642	260,000	0	23,086,278	22,839,642
#50	State Colleges	Aid	2,949,538	2,949,538	0	0	2,949,538	2,949,538
#50	State Colleges	Oper	44,108,991	44,108,991	0	0	44,108,991	44,108,991
#50	State Colleges	Total	47,058,529	47,058,529	0	0	47,058,529	47,058,529
#51	University	Aid	0	0	0	0	0	0
#51	University	Oper	520,587,275	520,587,275	0	0	520,587,275	520,587,275
#51	University	Total	520,587,275	520,587,275	0	0	520,587,275	520,587,275
#52	State Fair Board	Oper	5,000,000	5,000,000	0	0	5,000,000	5,000,000
#52	State Fair Board	Total	5,000,000	5,000,000	0	0	5,000,000	5,000,000
#53	Prop Appraisers	Oper	486,797	502,236	12,263	4,282	499,060	506,518
#53	Prop Appraisers	Total	486,797	502,236	12,263	4,282	499,060	506,518
#54	Historical Society	Oper	3,245,382	3,505,799	610,628	430,628	3,856,010	3,936,427
#54	Historical Society	Total	3,245,382	3,505,799	610,628	430,628	3,856,010	3,936,427
#56	Wheat Bd	Oper	1,697,031	1,709,812	0	0	1,697,031	1,709,812
#56	Wheat Bd	Total	1,697,031	1,709,812	0	0	1,697,031	1,709,812
#57	Oil & Gas Comm.	Oper	1,434,241	1,471,352	0	0	1,434,241	1,471,352
#57	Oil & Gas Comm.	Total	1,434,241	1,471,352	0	0	1,434,241	1,471,352
#58	Engineers/Architects	Oper	993,075	1,025,208	0	0	993,075	1,025,208
#58	Engineers/Architects	Total	993,075	1,025,208	0	0	993,075	1,025,208
#59	Geologists	Oper	35,324	35,892	0	0	35,324	35,892
#59	Geologists	Total	35,324	35,892	0	0	35,324	35,892
#60	Ethanol Bd	Oper	872,078	891,276	0	0	872,078	891,276
#60	Ethanol Bd	Total	872,078	891,276	0	0	872,078	891,276
#61	Dairy Industry Bd	Oper	1,640,000	1,640,000	0	0	1,640,000	1,640,000
#61	Dairy Industry Bd	Total	1,640,000	1,640,000	0	0	1,640,000	1,640,000
#62	Land Surveyors	Oper	30,874	30,874	0	0	30,874	30,874
#62	Land Surveyors	Total	30,874	30,874	0	0	30,874	30,874
#63	Public Accountancy	Oper	496,109	507,807	0	0	496,109	507,807
#63	Public Accountancy	Total	496,109	507,807	0	0	496,109	507,807
#64	State Patrol	Oper	31,801,017	31,512,025	381,527	381,527	32,182,544	31,893,552
#64	State Patrol	Total	31,801,017	31,512,025	381,527	381,527	32,182,544	31,893,552
#65	DAS	Aid	0	0	0	0	0	0
#65	DAS	Oper	4,604,044	4,641,414	0	40,360	4,604,044	4,681,774
#65	DAS	Total	4,604,044	4,641,414	0	40,360	4,604,044	4,681,774
#66	Abstracter's Bd	Oper	56,266	56,266	0	0	56,266	56,266
#66	Abstracter's Bd	Total	56,266	56,266	0	0	56,266	56,266
#68	Latino Amer Comm.	Oper	5,000	5,000	0	0	5,000	5,000
#68	Latino Amer Comm.	Total	5,000	5,000	0	0	5,000	5,000
#69	Arts Council	Aid	1,686,500	1,686,500	0	0	1,686,500	1,686,500
#69	Arts Council	Oper	148,263	148,263	0	0	148,263	148,263
#69	Arts Council	Total	1,834,763	1,834,763	0	0	1,834,763	1,834,763

		Per 2025 Session		Per 2026 Session		Per 2026 Session		
		Enacted	Enacted	Adj	Adj	Adj Total	Adj Total	
		FY2025-26	FY2026-27	FY2025-26	FY2026-27	FY2025-26	FY2026-27	
	Type							
#70	Foster Care Review	Oper	223,088	232,007	0	0	223,088	232,007
#70	Foster Care Review	Total	223,088	232,007	0	0	223,088	232,007
#72	Econ Development	Aid	152,412,602	108,208,882	0	6,000,000	152,412,602	114,208,882
#72	Econ Development	Oper	8,227,024	8,142,360	0	0	8,227,024	8,142,360
#72	Econ Development	Total	160,639,626	116,351,242	0	6,000,000	160,639,626	122,351,242
#73	Landscape Architects	Oper	35,618	36,347	0	0	35,618	36,347
#73	Landscape Architects	Total	35,618	36,347	0	0	35,618	36,347
#74	Power Review Board	Oper	786,844	808,516	0	0	786,844	808,516
#74	Power Review Board	Total	786,844	808,516	0	0	786,844	808,516
#75	Investment Council	Oper	3,879,362	3,980,063	0	0	3,879,362	3,980,063
#75	Investment Council	Total	3,879,362	3,980,063	0	0	3,879,362	3,980,063
#76	Indian Affairs Comm	Oper	60,000	60,000	0	0	60,000	60,000
#76	Indian Affairs Comm	Total	60,000	60,000	0	0	60,000	60,000
#78	Crime Commission	Aid	378,474	378,474	1,491,160	400,000	1,869,634	778,474
#78	Crime Commission	Oper	1,430,640	1,455,023	208,840	100,000	1,639,480	1,555,023
#78	Crime Commission	Total	1,809,114	1,833,497	1,700,000	500,000	3,509,114	2,333,497
#81	Blind/Visually Impaired	Aid	10,000	10,000	0	0	10,000	10,000
#81	Blind/Visually Impaired	Oper	138,746	138,746	0	0	138,746	138,746
#81	Blind/Visually Impaired	Total	148,746	148,746	0	0	148,746	148,746
#82	Deaf/Hard of Hearing	Oper	36,600	36,600	0	0	36,600	36,600
#82	Deaf/Hard of Hearing	Total	36,600	36,600	0	0	36,600	36,600
#83	Comm Colleges	Aid	265,988,849	279,288,291	5,457,627	5,730,509	271,446,476	285,018,800
#83	Comm Colleges	Total	265,988,849	279,288,291	5,457,627	5,730,509	271,446,476	285,018,800
#84	Water, Energy, & Env	Aid	29,967,663	29,967,663	5,172,364	0	35,140,027	29,967,663
#84	Water, Energy, & Env	Oper	92,178,087	90,079,047	0	0	92,178,087	90,079,047
#84	Water, Energy, & Env	Total	122,145,750	120,046,710	5,172,364	0	127,318,114	120,046,710
#85	Retirement Board	Oper	9,099,639	9,033,639	0	0	9,099,639	9,033,639
#85	Retirement Board	Total	9,099,639	9,033,639	0	0	9,099,639	9,033,639
#86	Dry Bean Bd	Oper	674,969	679,831	0	0	674,969	679,831
#86	Dry Bean Bd	Total	674,969	679,831	0	0	674,969	679,831
#87	Account/Disclosure	Oper	439,602	440,285	115,707	137,457	555,309	577,742
#87	Account/Disclosure	Total	439,602	440,285	115,707	137,457	555,309	577,742
#88	Corn Bd	Oper	19,825,520	19,849,028	0	0	19,825,520	19,849,028
#88	Corn Bd	Total	19,825,520	19,849,028	0	0	19,825,520	19,849,028
#90	African Amer Affairs	Oper	25,000	25,000	0	0	25,000	25,000
#90	African Amer Affairs	Total	25,000	25,000	0	0	25,000	25,000
#91	Tourism Commission	Aid	852,600	852,600	175,000	0	1,027,600	852,600
#91	Tourism Commission	Oper	9,287,226	9,342,965	0	0	9,287,226	9,342,965
#91	Tourism Commission	Total	10,139,826	10,195,565	175,000	0	10,314,826	10,195,565
#92	Grain Sorghum Bd	Oper	325,153	329,360	0	0	325,153	329,360
#92	Grain Sorghum Bd	Total	325,153	329,360	0	0	325,153	329,360
#93	TERC	Oper	86,789	86,789	0	0	86,789	86,789
#93	TERC	Total	86,789	86,789	0	0	86,789	86,789
#94	Public Advocacy	Aid	3,842,355	3,842,355	0	0	3,842,355	3,842,355
#94	Public Advocacy	Oper	1,957,522	1,957,522	87,500	87,500	2,045,022	2,045,022
#94	Public Advocacy	Total	5,799,877	5,799,877	87,500	87,500	5,887,377	5,887,377
#95	Pea/Lentil	Oper	337,466	338,720	0	0	337,466	338,720
#95	Pea/Lentil	Total	337,466	338,720	0	0	337,466	338,720
	Construction-Reaffirm	Const	39,573,930	39,573,930	0	0	39,573,930	39,573,930
	Construction-New	Const	15,614,000	17,011,000	2,500,000	(2,500,000)	18,114,000	14,511,000
	Construction-Total	Total	55,187,930	56,584,930	2,500,000	(2,500,000)	57,687,930	54,084,930
TOTAL CASH FUNDS			5,927,654,442	6,013,352,954	104,713,396	67,356,219	6,032,367,838	6,080,709,173

State Department of Education

Education Future Fund

The budget recommendation does not include the additional \$15,470,633 as reflected in the department's letter regarding the total cost to reimburse 80% of allowable costs for FY2025-26. Additionally, the budget recommendation reduces the amount appropriated for FY2026-27 by \$18,449,033, to hold the appropriation flat from FY2025-26 to FY2026-27. Total special education appropriations are shown in the following table.

Table 20 Special Education Appropriations

Special Education	FY22/FY23 Biennium		FY24/FY25 Biennium		Current Biennium	
	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
Session Adjustments	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
Session Adjustments	0	0	27,539,228	67,558,187	17,825,154	36,274,187
Session Adjustments (2026)	0	0	0	0	0	(18,449,033)
Total Education Future Funds	0	0	226,580,280	273,565,676	291,390,830	291,390,830
\$ Change (EFF)	0	0	226,580,280	46,985,396	17,825,154	0
% Change (EFF)	N/A	N/A	N/A	20.74%	6.52%	0.00%
TOTAL ALL FUNDS	233,390,568	235,724,474	462,304,704	509,290,100	527,115,254	527,115,254
\$ Change (ALL FUNDS)	2,310,798	2,333,906	226,580,230	46,985,396	17,825,154	0
% Change (ALL FUNDS)	1.00%	1.00%	96.12%	10.16%	3.50%	0.00%
GF Share of total	100.0%	100.0%	51.0%	46.3%	44.7%	44.7%

Several of the transfers in Table 18 are to the Education Future Fund. The only change to the appropriations from the Education Future Fund relates to special education reimbursements to school districts in FY2026-27, as shown in Table 19, and incorporating intent language for the upcoming biennium (FY2027-28 and FY2028-29) for the Reading Improvement Act (LB 862). An updated cash flow for the Education Future Fund, reflecting these changes, is shown in Table 20.

Table 21 Education Future Fund Cash Flow

	FY2024-25 Actual	FY2025-26 Est	FY2026-27 Est	FY2027-28 Est	FY2028-29 Est
Revenues:					
Transfers In from General Fund	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000
Change in GF Transfers in (2025 budget)		(8,000,000)	(8,000,000)		
Transfers In	2,000,000				
Transfer Out (To Comp Science & Tech Ed)	(1,000,000)	(1,500,000)	(500,000)	(500,000)	(500,000)
Transfers In (enacted 2025)		6,750,000			
Transfers In (2026)		52,664,064	3,500,000		
Investment Income	28,074,894	17,195,085	14,365,329	9,564,178	4,736,055
Total Revenue	279,074,894	317,109,149	259,365,329	259,064,178	254,236,055
Actuals/Appropriations:					
Extraordinary Increases in Special Education	-	2,500,000	2,500,000	2,500,000	2,500,000
NE Teacher Apprenticeship Program	660,002	1,000,000	1,000,000	1,000,000	1,000,000
NE Teacher Recruitment & Retention Act	9,999,375	5,000,000	5,000,000	5,000,000	5,000,000
Special Education - 80% (est.)	254,058,577	291,390,830	291,390,830	291,390,830	291,390,830
24% of Foundation Aid	112,309,502	112,977,519	112,196,843	112,794,802	113,412,552
Career & Technical Education Aid	948,371	4,959,040	4,959,040	4,959,040	4,959,040
Career & Technical Education Ops	75,609	356,960	356,960	356,960	356,960
Aid to ESUs for regional coaches/training	1,851,467	1,851,467	1,851,467	1,851,467	1,851,467
Ops for ESUs for regional coaches/training	-	148,533	148,533	148,533	148,533
Dyslexia Research Grant	499,985	-	-	-	-
Menstrual Products Pilot Program		250,000	-	-	-
Total:	380,402,888	420,434,348	419,403,673	420,001,632	420,619,383
Fund Balance:	564,836,159	461,510,959	301,472,615	140,535,161	(25,848,167)

Under current law, investment earnings from the Board of Educational Lands and Funds Cash Fund are credited to the EFF, beginning July 1, 2025. Investment earnings from two funds are added in the budget recommendation, beginning July 1, 2026: the State Lottery Operation Trust Fund, State Lottery Operation Cash Fund, and the State Lottery Prize Trust Fund. Estimated amounts for investment earnings from these funds is added to the investment income estimate line in the table above.

All transfers into the Education Future Fund, from FY2023-24 to FY2026-27, listed in Table 20 include transfers from the following funds:

FY24	Education Innovative Grant Fund	7,500,000
FY25	Education Improvement Fund	2,000,000
FY26	BELF Cash Fund investment earnings	est
FY26	CC Gap Assistance	3,000,000
FY26	Certification	1,000,000
FY26	Ed Improvement	1,700,000
FY26	Tuition Recovery	100,000
FY26	Private Postsecondary	100,000
FY26	Expanded Learning	50,000
FY26	Education Savings Plan Administrative Fund	1,500,000
FY26	Education Savings Plan Expense Fund	2,000,000
FY26	Certification Fund	700,000
FY26	State Lottery Operation Trust Fund	4,694,064
FY26	State Lottery Prize Trust Fund	70,000
FY26	Land Exchanges Fund	2,000,000
FY26	Ag & Univ Land Lease Fund	2,500,000
FY26	Permanent School Fund	40,000,000
FY27	State Lottery Operation Trust Fund investment earnings	est
FY27	State Lottery Prize Trust Fund investment earnings	est
FY27	State Lottery Operation Cash Fund investment earnings	est
FY27	Nebraska Education Improvement Fund	500,000
FY27	Gap Assistance Fund	2,000,000
FY27	Excellence in Teaching Fund	1,000,000

Department of Revenue

School Property Tax Credit

The budget recommendation increases the appropriations from the School District Property Tax Relief Cash Fund by \$18 million in FY2025-26. This makes the total Cash Fund appropriation for this program \$798 million. This includes the minimum amount of \$780 million. The \$18 million increase in appropriations covers the Department of Revenue’s certification amount, which included unused tax credits from homesteads already receiving property tax credits under the Homestead Program as well as any additional returned credits that are estimated to accrue to the fund yet in FY2025-26. The appropriation for this credit is also changed to an estimated appropriation.

Table 22 School Property Tax Relief Appropriations

Tax Year	Fiscal Yr	State Total	\$ Change	% Change
2024	FY2024-25	\$750,000,000	--	--
2025	FY2025-26 Approp.	\$798,000,000	48,000,000	6.40%
2026	FY2026-27 Approp.	\$808,000,000	10,000,000	1.25%

Property Tax Credit

The budget recommendation increases the appropriations from the Property Tax Credit Cash Fund by \$3.7 million in FY2025-26. This makes the total Cash Fund appropriation for this program \$467.7 million. This includes the minimum amount of \$430 million. The \$3.7 million increase in appropriations covers the Department of Revenue’s certification amount for the credit, as well as any additional returned

credits from homesteads already receiving property tax credits under the Homestead Program that are estimated to accrue to the fund yet in FY2025-26. The appropriation for this credit is also changed to an estimated appropriation.

Table 23 Property Tax Credit Appropriations

Tax Year	Fiscal Yr	State Total	\$ Change	% Change
2007	FY2007-08	\$105,000,000	--	--
2008	FY2008-09	\$115,000,000	10,000,000	9.52%
2009	FY2009-10	\$115,000,000	0	0.00%
2010	FY2010-11	\$115,000,000	0	0.00%
2011	FY2011-12	\$115,000,000	0	0.00%
2012	FY2012-13	\$115,000,000	0	0.00%
2013	FY2013-14	\$115,000,000	0	0.00%
2014	FY2014-15	\$140,000,000	25,000,000	21.74%
2015	FY2015-16	\$204,000,000	64,000,000	45.71%
2016	FY2016-17	\$204,000,000	0	0.00%
2017	FY2017-18	\$224,000,000	20,000,000	9.80%
2018	FY2018-19	\$224,000,000	0	0.00%
2019	FY2019-20	\$275,000,000	51,000,000	22.77%
2020	FY2020-21	\$275,000,000	0	0.00%
2021	FY2021-22	\$300,000,000	25,000,000	9.09%
2022	FY2022-23	\$313,000,000	13,000,000	4.33%
2023	FY2023-24	\$364,365,285	51,365,285	16.41%
2024	FY2024-25	\$427,068,566	62,703,281	17.21%
2025	FY2025-26 Approp.	\$467,700,000	40,631,434	9.51%
2026	FY2026-27 Approp.	\$490,000,000	22,300,000	4.77%

Department of Health and Human Services

The Appropriations Committee budget recommendation includes a request to increase Hospital Quality Assurance and Access Assessment Cash Fund authority by \$36 million in FY25-26 and FY26-27 to better account for actual expenditures in Program 344 – Children’s Health Insurance Program.

The final budget recommendation includes several changes related to appropriations from the Health Care Cash Fund (HCCF), including:

- A reduction of HCCF authority by \$450,000 in FY2025-26 and FY2026-27 for smoking cessation in Medicaid.
- A reduction of HCCF authority by \$500,000 in FY2026-27 for NC2, the Nebraska Cancer Coalition.
- A reduction of HCCF authority by \$650,000 in FY2025-26 and FY2026-27 for minority public health services in the first and third congressional district to align with trends in expenditure.
- A reduction of HCCF authority by \$800,000 in FY2025-26 and FY2026-27 for tobacco prevention and control to align appropriation with current expenditure trends. The remaining cash fund appropriation is \$1.77 million.
- A reduction of HCCF authority by \$810,000 in FY2026-27 for the Lifespan Respite program. The agency indicates program expenses can be absorbed.

- A reduction of HCCF authority by \$1,150,000 in FY2025-26 and \$5,000,000 in FY2026-27 for Biomedical Research. The FY2025-26 reduction is divided proportionally between UNMC and the other postsecondary institutions (Boys Town and Creighton), leaving \$9,680,000 for UNMC and \$3,680,000 for Boys Town and Creighton. The FY2026-27 reduction is from UNMC only, leaving \$6,000,000 for UNMC and \$4,000,000 for Boys Town and Creighton.
- A reduction of \$3,883,432 General Funds and increase of \$3,883,432 HCCF authority in FY2026-27 in Child Welfare Program 354 to cover costs associated with Letters of Agreement.
- A reduction of \$218,000 in General Funds and an increase of \$218,000 HCCF authority in FY2026-27 to change the funding source for the, “Every Woman Matters” program and a reduction of \$290,000 in General Funds and an increase of \$290,000 HCCF authority in FY2026-27 to change the funding source for the, “Stay in the Game” program.
- A reduction of \$238,562 in General Funds and an increase of \$238,562 HCCF authority in FY2026-27 to change the funding source for the Department’s Dental Director.
- An increase of HCCF authority by \$500,000 in FY2025-26 and FY2026-27 for Area Agencies on Aging to offset reductions to Medicaid Managed Care Excess Profit Funds.
- An increase of HCCF authority by \$500,000 in FY2026-27 for Federally Qualified Health Centers pursuant to LB858 (2026) for distribution to each of the seven facilities proportional to uninsured clientele.

To summarize HCCF items, the budget recommendation includes \$6,129,994 in new obligations in FY2026-27 and reduces the obligations by \$3,050,000 in FY2025-26 and \$8,210,000 in FY2026-27. The cumulative impact is a reduction of \$5,130,006 in the biennium. Appropriations from the Health Care Cash Fund enacted in 2025 were \$67,394,630 in FY2025-26, which is adjusted to \$64,844,630 in the final budget recommendation, and \$67,403,549 in FY2026-27, which is adjusted to \$64,823,543. The committee amended the transfer amount from the Tobacco Master Settlement in FY2026-27 to \$55,400,000 to fully fund appropriations through the biennium.

Table 24 Health Care Cash Fund Appropriation Changes for Department of Health and Human Services (FY2025-26 and FY2026-27)

Prog. #	Item	FY2025-26	FY2026-27
354	Child Welfare Letters of Agreement	0	3,883,432
514	Stay in the Game	0	290,000
514	Every Woman Matters	0	218,000
33	Dental Director	0	238,562
502	FQHC expanded access	0	500,000
571	Area Agencies on Aging	500,000	500,000
347	Lifespan respite	0	(810,000)
348	Smoking cessation	(450,000)	(450,000)
30	Tobacco prevention	(800,000)	(800,000)
502	Minority health	(650,000)	(650,000)
514	Cancer Coalition	0	(500,000)
623	Biomedical	(1,150,000)	(5,000,000)
TOTAL NET ADJUSTMENT		(2,550,000)	(2,580,006)

Table 25 Total Health Care Cash Fund Appropriation as Adjusted (FY2025-26 and FY2026-27)
(Adjusted Items in Bold)

Ag	Prog	Description	FY2025	FY 2026	FY 2027
3	122	Legislative Council	75,000	75,000	75,000
11	507	Attorney General (Tobacco MSA Enforcement)	595,807	845,807	845,807
16	102	Revenue Auditor (Tobacco MSA Enforcement)	329,808	336,404	336,404
16	164	Gamblers Assistance	0	0	0
25	30	Tobacco Prevention and Control	2,570,000	1,770,000	1,770,000
25	30	JUUL Settlement - Youth Tobacco Prevention	1,082,146	0	0
25	33	Dental Director	0	0	238,562
25	33	Smoking Cessation operations	6,000	6,000	6,000
25	33	EMS Technicians Regulation	13,688	13,688	13,688
25	33	Parkinson's Disease Registry	26,000	0	0
25	33	Public Health Staff	100,000	100,000	100,000
25	33	Minority Health Satellite Offices	220,000	220,000	220,000
25	33	Respite Care Regions Staff and Operating	404,643	404,643	404,643
25	38	Completely Kids Construction	0	500,000	0
25	38	Emergency Protective Service Funding	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
25	250	MH/SA Service Capacity Juvenile Justice	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
25	347	Respite Care Aid	810,000	810,000	0
25	348	Medicaid Smoking Cessation	450,000	0	0
25	354	Child Welfare Aid	-	-	3,883,432
25	424	Developmental Disability Aid	5,000,000	16,000,000	16,000,000
25	502	Midtown FQHC	0	0	500,000
25	502	FQHC Patient Counts	750,000	750,000	750,000
25	502	Minority Health (2nd Congr. District)	1,349,000	1,349,000	1,349,000
25	502	Minority Health Aid (1st & 3rd Congr. Districts)	1,526,000	876,000	876,000
25	502	County Public Health Aid	5,605,000	5,605,000	5,605,000
25	502	Federally Qualified Health Centers expanded access	0	0	500,000
25	514	Poison Control Center	200,000	200,000	200,000
25	514	NE Cancer Coalition (NC2)- University	500,000	500,000	0
25	514	Pediatric Cancer - UNMC	2,700,000	2,700,000	
25	514	Brain Injury Trust	500,000	500,000	500,000
25	514	Perinatal Quality Improvement	130,000	130,000	
25	514	Special Olympics	0	300,000	300,000
25	514	Every Woman Matters - Screenings	-	-	218,000
25	514	Stay in the Game - Colon Cancer	-	-	290,000
25	571	Area Agencies on Aging	-	500,000	500,000
25	621	Stem Cell Research	450,000	450,000	450,000
25	623	Biomedical Research	15,000,000	13,850,000	10,000,000
70	353	Nebraska Children's Commission Ops	208,894	217,388	226,307
Total			56,437,686	64,844,630	64,823,543
Ending cash balance (projected italics)			12,775,373	8,330,743	157,200

The Appropriations Committee budget recommendation includes changes to Medicaid Managed Care Excess Profit Fund appropriations. Three programs funded by this cash fund were reduced, including one which was moved to a different fund source, and one was extended. The Family Resource and Juvenile Assessment Pilot Program was reduced from \$1,000,000 annually for five years to \$745,000 each year of the biennium. Domestic Violence Services aid was reduced from \$3,000,000 to \$2,150,000 in FY2026-27. The Area Agencies on Aging aid was reduced from \$2,000,000 annually to \$500,000 and the fund source was changed to Health Care Cash Funds. The provision to increase rural assisted-living rates to the rate of urban assisted-living rates was extended into FY2026-27. The increase in General Funds of \$2,441,593 that was approved in the committee preliminary (associated with the Medicaid expenditures that were funded by the Medicaid Managed Care Excess Profit Fund) was taken out of the final budget recommendation after updates to revenue projections provided by DHHS. Based on current projections of revenue, there is expected to be sufficient funding for the remaining obligations this biennium with less than \$4,000 remaining at the end of FY2026-27.

*Table 26 Total Medicaid Managed Care Excess Profit Fund Appropriation as Adjusted
(FY2025-26 and FY2026-27)*

State Fiscal Year		FY26	FY27	FY28	FY29
Beg. Balance		19,989,375	11,952,698	3,972	(15,049,755)
Repayments		14,421,596			
Expenditures		22,458,273	11,948,726	15,053,726	13,372,538
Cash Fund Ending Balance		11,952,698	3,972	(15,049,755)	(28,422,293)
Prog	Appropriation Item	FY26	FY27	FY28	FY29
33	Medical Respite Care ops	216,444	219,188	219,188	219,188
33	JJ pilot program aid	745,000	745,000	1,000,000	1,000,000
344	CHIP Syphilis Screening aid	8,798	7,655	7,655	7,655
348	Medical Respite Care aid	133,435	177,914	177,914	177,914
348	Prenatal Plus aid	1,648,224	1,681,188	1,681,188	-
348	Continuous Glucose Monitors aid	1,795,249	1,831,154	1,831,154	1,831,154
348	Translation aid	1,452,354	1,481,401	1,481,401	1,481,401
348	FY26 General Fund Offset	10,000,000	-	-	-
348	Medicaid Nurse Home-Visiting aid	380,628	774,002	774,002	774,002
348	Medicaid Syphilis Screening aid	69,777	72,860	72,860	72,860
348	Rural Assisted Living Facility Rates	1,408,364	1,408,364	1,408,364	1,408,364
354	Domestic Violence Services	3,000,000	2,150,000	3,000,000	3,000,000
514	Home-Visiting aid	900,000	900,000	900,000	900,000
514	Nurse Home-Visiting aid	500,000	500,000	500,000	500,000
514	Intergenerational Care Facility aid	200,000	-	-	-
559	Area Agencies on Aging	-	-	2,000,000	2,000,000
Total Appropriations		22,458,273	11,948,726	15,053,726	13,372,538

Department of Veterans' Affairs

The adjustment includes a transfer of \$1.5M from the Veterans' Aid Fund to the Department of Veterans' Affairs Cash Fund in FY2025-26 and FY2026-27 to be used for operating the Veterans' Homes, including the restructuring of the dementia unit in the Central Nebraska Veterans' Home.

Game and Parks Commission

The budget recommendation includes additional appropriation of \$861,739 Cash Funding in FY2025-26 and \$190,033 Cash Funding in FY2026-27 to cover the 18.5% additional increase in the employer share of health insurance premiums. The following programs will receive the additional funding as follows:

Prog. 330 Habitat Development:	\$122,899 CF in FY2025-26 & \$39,588 CF in FY2026-27
Prog. 336 Wildlife Conservation:	\$653,597 CF in FY2025-26 & \$150,445 CF in FY2026-27
Prog. 549 Parks Admin. & Operations:	\$69,466 CF in FY2025-26 only
Prog. 617 Engineering & Maintenance:	\$15,777 CF in FY2025-26 only

Included in the budget recommendation is additional appropriation of \$339,203 in Cash Funding in FY2025-26 (including \$294,575 PSL) and \$553,018 in Cash Funding in FY2026-27 (including \$480,259 PSL) to fully fund the Law Enforcement Division step increases covered by the SLEBC bargaining contract. The step increases and “in-between” step advances to the next higher paid step, were not sufficiently covered in the previous session’s estimation for the current full staff, which includes five new Captains.

Nebraska Environmental Trust to Water Recreation Enhancement Fund

The recommendation transfers \$5,133,860 from the Nebraska Environmental Trust Fund to the Water Recreation Enhancement Fund in FY2025-26 to be used for portions of the Lewis & Clark project, which are consistent with current usage of the Environmental Trust Fund. The Committee approved including language within the Water Recreation Enhancement Fund to restrict use to alignment with the Environmental Trust Fund.

Table 27 Nebraska Environment Trust Fund Cash Flow (New Transfers in Bold)

Fund Summary	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Beginning Balance (Estimated FY26 to FY28)	43,159,421	52,570,917	59,487,222	68,821,115	73,280,617	62,561,969	61,957,269
Revenue:							
Lottery proceeds	21,930,374	24,876,555	24,709,089	20,309,654	22,606,000	22,606,000	22,606,000
Interest (to the GF since 10/1/24)	628,527	1,053,120	1,588,310	669,877	0	0	0
Transfers Out	(700,000)	0	0	0	0	0	0
Other	4,674	114	568	671	0	0	0
Transfer to DWEE's Water Resources Cash Fund (2025)	0	0	(7,000,000)	(7,000,000)	(3,000,000)	0	0
Transfer to DWEE's Water Sustainability Fund (2025)	0	0	0	0	(8,000,000)	0	0
Transfer to DWEE's Nebraska Soil and Water Conservation Fund (2025)	0	0	0	0	(2,000,000)	(2,000,000)	0
Transfer to DWEE's Water Resources Cash Fund (2026)	0	0	0	0	0	(6,000,000)	0
Transfer to NGPC's Water Recreation Enhancement Fund (2026)	0	0	0	0	(5,133,860)	0	0
Total Revenue	21,863,575	25,929,789	19,297,967	13,980,202	4,472,140	14,606,000	22,606,000
Expenditures:							
Operations	483,685	460,161	609,486	583,893	852,651	872,563	872,563
Distribution of Aid	11,968,394	18,553,323	9,354,588	8,936,806	14,338,137	14,338,137	14,338,137
Total Expenditures	12,452,079	19,013,484	9,964,074	9,520,700	15,190,788	15,210,700	15,210,700
Ending Balance (Estimated FY26 to FY28)	52,570,917	59,487,222	68,821,115	73,280,617	62,561,969	61,957,269	69,352,569

State Colleges

The Appropriations Committee budget includes \$260,000 to be transferred from the Davis Scholarship Trust Fund to the Nebraska Opportunity Grant Cash Fund in FY2026-27. The Coordinating Commission's Program 690 is for the Nebraska Opportunity Grant (NOG), which is funded through both a General Fund appropriation and Cash Fund spending authority. For FY2026-27, there will be a fund mix change to decrease the General Fund appropriation by \$260,000 and increase the Cash Fund spending authority by the same amount. This will be possible with a transfer of \$260,000 to the Commission's NOG Cash Fund from the Davis Scholarship Trust, a fund administered by the Nebraska State Colleges.

Community Colleges

Program 152 replaced the property tax levy effective with the passage of LB243 and LB243A (2023). The Coordinating Commission for Postsecondary Education certifies the amount that is to be transferred from the General Fund to the Community College Future (Cash) Fund, as determined by a statutory formula. For FY25-26, the certified amount exceeds the \$265,988,849 appropriation by \$5,457,627. The budget recommendation includes this amount. An increase of \$5,730,509 has been added to the FY26-27 appropriation to account for an estimated 5% increase over the FY2025-26 amount.

Arts Council

The budget recommendation includes a one-time transfer of \$5 million from the Nebraska Cultural Endowment Fund. Over the past 20 years, \$15 million has been transferred from either the General Fund or the Cash Reserve Fund to the Nebraska Cultural Endowment, and other income includes earnings from investments. Earnings are utilized for state matching funds arts projects. The budget recommendation also includes an extension of the intent language related to transferring funds from the General Fund to the Nebraska Cultural Endowment Fund for two more years, to 2032.

Department of Water, Energy and Environment

Program 313

The Committee approved an appropriation of \$5,172,364 Water Sustainability Fund cash for state aid. The Committee approved an amendment to restrict funds related to a subaccount created to receive Nebraska Environmental Trust funds from being used to pay for Combined Sewer Overflow projects.

Program 319

The Committee approved a transfer of \$300,000 from the Perkins County Canal Project Fund to the Attorney General's State Settlement Cash Fund in FY26-27. This is to pay for the water litigation program within the Attorney General's office.

Commission of Public Advocacy

The budget recommendation includes a \$77,500 Cash Fund increase in each fiscal year to fund expert witness and interpreter costs. This reflects a constitutionally required need to provide legal representation to indigent defendants. The Commission reports about ten cases requiring high-cost expert evaluations (\$10,000–\$25,000 each) and additional cases needing interpreters for clients and witnesses (\$3,000–\$5,000 per case).

Federal Funds

The budget recommendation contains adjustments of \$48,969,003 federal funds in FY2025-26 and (\$55,878,739) federal funds in FY2026-27.

Nearly all of the federal fund appropriation changes relate to DHHS programs such as Medical Assistance, SNAP, and developmental disability aid. In FY2025-26, the total increase in federal fund appropriations for DHHS is \$39.6 million, and in FY2026-27, (\$59.2) million.

Of the total, \$7.5 million each year is in the Department of Veterans' Affairs regarding federal fund claiming for anticipated reevaluation of disability ratings for current residents and additional residents of the veterans' homes.

The Department of Labor also has a reduction of \$4.7 million federal funds in FY2026-27, which is adjusted to reflect federal funds available.

Revolving Funds

The budget recommendation contains adjustments of \$805,250 revolving funds in FY2025-26 and (\$734,298) in FY2026-27. The adjustments relate to transfers of employees within revolving fund programs in the Department of Administrative Services.

Capital Construction

The budget recommendation includes changes to capital construction appropriations in the Military Department and Game and Parks Commission.

Military Department

Two programs in the Military Department, programs 927 and 992, have unexpended reappropriated General Fund appropriations that are no longer needed. The General Funds were appropriated several years ago, and the projects are complete. The lapsed reappropriated funds are \$72,416 in FY2025-26 and \$47,912 in FY2026-27 and are shown in line 5a of the financial status.

Game and Parks Commission

Included in the recommendation is a shift of \$2.5 million in Cash Fund appropriation from FY2026-27 back to FY2025-26. This shift is to support the NGPC's Valentine Fish Hatchery improvements, as the construction timeline has been accelerated and the vendors will need to be paid sooner. This would not be an increase in appropriation from the previously approved appropriation over the whole biennium of FY25-27. The shift would result in a \$5 million in Cash Fund appropriation into the first year of the biennium, with no additional appropriation in FY2026-27.

The recommendation also includes allowing for the estimation (est.) designation on the NGPC's Capital Program cash fund appropriations. Having this estimation and language on these programs would allow the NGPC to have better flexibility when using their Cash Funds to handle emergency repairs. More timely handling of emergency repairs addresses the safety of public and staff sooner, helps to ward off additional costly damage, and saves on increasingly inflated repair costs over time. The recommended designations or removal of designations to the NGPC's capital programs are as follows:

Prog. 969 State Recreation Areas:	Remove Estimation Designation/Language
Prog. 971 Special Use Areas:	Remove Estimation Designation/Language
Prog. 972 Admin. Facilities-Improvements:	Add Estimation Designation/Language
Prog. 973 Fish Production-Fisheries:	Add Estimation Designation/Language
Prog. 975 Emer. Repairs-Parks:	Add Estimation Designation/Language
Prog. 976 Emer. Repairs-Wildlife Mgt Areas:	Add Estimation Designation/Language
Prog. 979 Cowboy Trail Emergency Repairs:	Add Estimation Designation/Language

Appropriations Committee Bills

Department of Education (LB 862, LB 1140)

The recommendation includes LB862 which extends the sunset of the intent language for appropriations of the Education Future Fund to FY2029-30 for the purpose of the Nebraska Reading Improvement Act.

The recommendation includes LB 1140, which earmarks \$500,000 General Funds in the Vocational Rehabilitation program for a preapprenticeship pilot program to prepare young adults for registered apprenticeships and entry-level construction employment within a city of the metropolitan class.

Department of Agriculture (LB 1231)

The recommendation includes LB1231, which creates a transfer of the balance of the Panhandle Improvement Project into the Animal Damage Control Cash Fund and appropriates \$28,000 for state aid.

Department of Health and Human Services (LB 858, 1229)

The recommendation includes LB 858 to appropriate \$500,000 in FY2026-27 from the Health Care Cash Fund to DHHS for federally qualified health centers for expanded health care access, including but not limited to, expanding services, purchasing equipment, or completing capital projects.

The recommendation includes amended provisions of LB1229 pertaining to the Rural Health Transformation Program, federal funds authorized in H.R. 1 and awarded to states based on applications to the Centers for Medicare and Medicaid Services, CMS. The bill as amended requires DHHS to submit reports to the Legislature and track RHTP funds in a unique budget subprogram.

Department of Administrative Services (LB 992)

The recommendation includes LB992 as amended by AM2159, which would create the Nebraska Technology Infrastructure Fund and create requirements for inventory of software and information technology hardware as part of the budget request reporting process.

Department of Economic Development (LB 844, LB 1070, LB 1190)

The recommendation includes LB844, which would allow for a \$100,000 grant from the Site and Building Development Fund for the purposes of building rehabilitation for the purposes of food distribution within a county of more than 100,000 and less than 300,000 inhabitants.

The recommendation includes LB1070, which would increase the appropriation of cash funds to the Department of Economic Development for Program 601, the purpose being for the expenditures of Affordable Housing Trust Fund dollars. The cash fund appropriation increase is \$6,000,000 in FY2026-27.

The recommendation includes LB1190, which expands the eligibility for mentorship grants.

Department of Water, Energy and Environment (LB 1248)

The recommendation includes LB1248, which creates an earmark for Federal Funds awarded to the state under the Inflation Reduction Act. The earmark would allow for funds to be awarded as a grant for wastewater treatment relating to dairy production contingent upon matching funds being certified by DWEE.

Table 28 Budget Recommendation Adjustments – All Funds (FY2025-26 and FY2026-27)

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
3	122	Oper	Increase base appropriation	732,206	0	0	0	0	1,474,999	0	0	0	0
3	122	Oper	DAS Print Rate Reduction	(3,307)	0	0	0	0	(1,323)	0	0	0	0
3	122	Oper	Budget Mod - Contracts	0	0	0	0	0	(100,000)	0	0	0	0
3	122	Oper	Budget Mod - Printers	0	0	0	0	0	(136,750)	0	0	0	0
3	122	Oper	Lapse \$935,684 GF reappropriation	0	0	0	0	0	0	0	0	0	0
3	123	Oper	Increase base appropriation	563,777	0	0	0	0	1,376,534	0	0	0	75,000
3	123	Oper	Lapse reappropriated GF	0	0	0	0	0	0	0	0	0	0
3	123	Oper	DAS Print Rate Reduction	(10,335)	0	0	0	0	(4,134)	0	0	0	0
3	123	Oper	Budget Mod - Printers	0	0	0	0	0	(25,212)	0	0	0	0
3	126	Oper	Increase base appropriation	124,509	0	0	0	0	182,679	0	0	0	0
3	126	Oper	Lapse reappropriated GF	0	0	0	0	0	0	0	0	0	0
3	126	Oper	Budget Mod - Printers	0	0	0	0	0	(4,479)	0	0	0	0
3	127	Oper	Increase base appropriation	530,620	0	0	0	0	669,944	0	0	0	0
3	127	Oper	Lapse reappropriated GF	0	0	0	0	0	0	0	0	0	0
3	127	Oper	DAS Print Rate Reduction	(8,346)	0	0	0	0	(3,338)	0	0	0	0
3	127	Oper	Budget Mod - Printers	0	0	0	0	0	(11,655)	0	0	0	0
3	129	Oper	Increase base appropriation	105,420	0	0	0	0	307,509	0	0	0	0
3	129	Oper	Lapse reappropriated GF	0	0	0	0	0	0	0	0	0	0
3	129	Oper	Budget Mod - Printers	0	0	0	0	0	(4,686)	0	0	0	0
3	501	Oper	Increase base appropriation	(53,418)	0	0	0	0	(77,990)	0	0	0	0
3	501	Oper	Lapse reappropriated GF (\$193,904), retain \$500,000	0	0	0	0	0	0	0	0	0	0
3	501	Oper	Reduce Senators travel	0	0	0	0	0	(86,622)	0	0	0	0
3	504	Oper	Increase base appropriation	410,485	0	0	0	0	550,006	0	0	0	25,000
3	504	Oper	Lapse reappropriated GF	0	0	0	0	0	0	0	0	0	0
3	504	Oper	Budget Mod - Printers	0	0	0	0	0	(9,953)	0	0	0	0
3	638	Oper	Increase base appropriation	(41,077)	0	0	0	0	148,419	0	0	0	0
3	638	Oper	Lapse reappropriated GF	0	0	0	0	0	0	0	0	0	0
3	638	Oper	Budget Mod - Printers	0	0	0	0	0	(7,423)	0	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
5	3	Oper	Health Insurance - Employer Contribution	28,721	0	0	0	0	31,880	0	0	0	0
5	3	Oper	Health Insurance - FY27 Surcharge Change	0	0	0	0	0	(21,253)	0	0	0	0
5	3	Oper	Post hearing Health Ins Adj	(28,721)	0	0	0	0	(10,627)	0	0	0	0
5	4	Oper	Health Insurance - Employer Contribution	24,718	0	0	0	0	27,437	0	0	0	0
5	4	Oper	Health Insurance - FY27 Surcharge Change	0	0	0	0	0	(18,291)	0	0	0	0
5	4	Oper	Post hearing Health Ins Adj	(24,718)	0	0	0	0	(9,146)	0	0	0	0
5	6	Oper	Health Insurance - Employer Contribution	231,685	0	0	0	0	257,170	0	0	0	0
5	6	Oper	Health Insurance - FY27 Surcharge Change	0	0	0	0	0	(171,447)	0	0	0	0
5	6	Oper	Post hearing Health Ins Adj	(231,685)	0	0	0	0	(85,723)	0	0	0	0
5	7	Oper	Health Insurance - Employer Contribution	204,465	0	0	0	0	226,956	0	0	0	0
5	7	Oper	Health Insurance - FY27 Surcharge Change	0	0	0	0	0	(151,304)	0	0	0	0
5	7	Oper	Post hearing Health Ins Adj	(204,465)	0	0	0	0	(75,652)	0	0	0	0
5	52	Oper	AS400 Replacement	0	0	0	0	0	1,000,000	0	0	0	0
5	52	Oper	Health Insurance - Employer Contribution	1,090,277	15,131	6,544	0	0	1,210,208	16,795	7,264	0	0
5	52	Oper	Administrative Rates	(39,171)	0	0	0	0	(6,612)	0	0	0	0
5	52	Oper	AS400 Replacement Revisit	0	0	0	0	0	(1,000,000)	0	0	0	0
5	52	Oper	Health Insurance - FY27 Surcharge Change	0	0	0	0	0	(806,805)	(11,197)	(4,843)	0	0
5	52	Oper	Post hearing Health Ins Adj	(1,090,277)	(15,131)	(6,544)	0	0	(403,403)	(5,598)	(2,421)	0	0
5	67	Oper	Health Insurance - Employer Contribution	733,329	0	2,793	0	0	813,995	0	3,100	0	0
5	67	Oper	Administrative Rates	(44,832)	0	0	0	0	(513)	0	0	0	0
5	67	Oper	Health Insurance - FY27 Surcharge Change	0	0	0	0	0	(542,663)	0	(2,067)	0	0
5	67	Oper	Post hearing Health Ins Adj	(733,329)	0	(2,793)	0	0	(271,332)	0	(1,033)	0	0
5	235	Oper	Health Insurance - Employer Contribution	0	9,066	0	0	0	0	10,064	0	0	0
5	235	Oper	Health Insurance - FY27 Surcharge Change	0	0	0	0	0	0	(6,709)	0	0	0
5	235	Oper	Post hearing Health Ins Adj	0	(9,066)	0	0	0	0	(3,355)	0	0	0
5	420	Oper	Cash Fund authority	0	0	0	0	0	0	1,500,000	0	0	0
5	420	Oper	Health Insurance - Employer Contribution	154,423	0	0	0	0	171,409	0	0	0	0
5	420	Oper	Administrative Rates	(2,439)	0	0	0	0	(2)	0	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
5	420	Oper	Health Insurance - FY27 Surcharge Change	0	0	0	0	0	(114,273)	0	0	0	0
5	420	Oper	Post hearing Health Ins Adj	(154,423)	0	0	0	0	(57,136)	0	0	0	0
5	434	Oper	Health Insurance - Employer Contribution	70,179	0	0	0	0	77,899	0	0	0	0
5	434	Oper	Administrative Rates	(2,885)	0	0	0	0	(370)	0	0	0	0
5	434	Oper	Health Insurance - FY27 Surcharge Change	0	0	0	0	0	(51,933)	0	0	0	0
5	434	Oper	Post hearing Health Ins Adj	(70,179)	0	0	0	0	(25,966)	0	0	0	0
5	435	Oper	Cash Fund transfer to program 420	0	0	0	0	0	0	(1,500,000)	0	0	0
5	435	Oper	Health Insurance - Employer Contribution	572,647	0	0	0	0	635,638	0	0	0	0
5	435	Oper	Administrative Rates	(4,975)	0	0	0	0	(1,140)	0	0	0	0
5	435	Oper	Opioid Settlement Fund Mix Shift	(6,500,000)	6,500,000	0	0	0	(6,500,000)	6,500,000	0	0	0
5	435	Oper	Health Insurance - FY27 Surcharge Change	0	0	0	0	0	(423,759)	0	0	0	0
5	435	Oper	Intent language to restore General Funds when Opioid Trust Funds no longer available	0	0	0	0	0	0	0	0	0	0
5	435	Oper	Post hearing Health Ins Adj	(572,647)	0	0	0	0	(211,879)	0	0	0	0
5	437	Oper	Health Insurance - Employer Contribution	572,718	0	0	0	0	635,717	0	0	0	0
5	437	Oper	Administrative Rates	(9,906)	0	0	0	0	(306)	0	0	0	0
5	437	Oper	Health Insurance - FY27 Surcharge Change	0	0	0	0	0	(423,811)	0	0	0	0
5	437	Oper	Post hearing Health Ins Adj	(572,718)	0	0	0	0	(211,906)	0	0	0	0
7	17	Oper	Lapse \$500,000 GF reappropriation	0	0	0	0	0	0	0	0	0	0
9	20	Oper	Employer Health Insurance	0	70,000	0	0	0	0	70,000	0	0	0
9	20	Oper	Transfer \$2 million from Secretary of State Cash Fund to General Fund in FY27	0	0	0	0	0	0	0	0	0	0
9	20	Oper	Health Insurance - FY27 Surcharge Change	0	0	0	0	0	0	(46,667)	0	0	0
9	20	Oper	Lease Expense	0	0	0	0	0	0	150,000	0	0	0
9	86	Oper	Employer Health Insurance	5,000	0	0	0	0	5,000	0	0	0	0
9	86	Oper	Transfer \$3 million from Records Management Cash Fund to General Fund in FY 26	0	0	0	0	0	0	0	0	0	0
9	86	Oper	Additional \$2 million from Records Management Cash in FY27	0	0	0	0	0	0	0	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
9	86	Oper	Health Insurance - FY27 Surcharge Change	0	0	0	0	0	(3,333)	0	0	0	0
11	496	Oper	Water Litigation Fund Shift	0	0	0	0	0	(300,000)	300,000	0	0	0
11	507	Oper	Transfer remaining balance of Multi-State Trust Fund	0	0	0	0	0	0	0	0	0	0
12	505	Oper	Transfer \$1.5 million from Education Savings Plan Administrative Fund to the Education Future Fund in FY26 & authorize transfers	0	0	0	0	0	0	0	0	0	0
12	505	Oper	Transfer \$2 million from Education Savings Plan Expense Fund to the Education Future Fund in FY26 & authorize transfers	0	0	0	0	0	0	0	0	0	0
12	512	Oper	Transfer \$1 million from the Unclaimed Property Cash Fund to the General Fund in FY26	0	0	0	0	0	0	0	0	0	0
13	25	Oper	Add'l Appropriation/PSL for Vacation/Sick Payouts	86,376	0	26,467	0	112,843	0	0	0	0	0
13	25	Oper	Health Insurance Correction	344,540	40,865	624,895	0	0	406,873	36,540	685,683	0	0
13	25	Oper	Principal/Teacher Effectiveness Administrator Reduction	0	0	0	0	0	(125,000)	0	0	0	0
13	25	Oper	Reduce transfer from the NDE Cash Fund to Education Future Fund from \$800,000 to \$0 in FY26	0	0	0	0	0	0	0	0	0	0
13	25	Oper	Transfer \$100,000 from Tuition Recovery Fund to GF in FY26	0	0	0	0	0	0	0	0	0	0
13	25	Oper	Transfer remaining balance from NDE Revolving Data Syst fund to GF in FY26	0	0	0	0	0	0	0	0	0	0
13	25	Oper	Transfer remaining balance from NDE Revolving LAN usage fund to GF in FY26	0	0	0	0	0	0	0	0	0	0
13	25	Oper	Transfer remaining balance from NDE Revolving color printer fund to GF in FY26	0	0	0	0	0	0	0	0	0	0
13	25	Oper	Budget Mod - Travel	(200,000)	0	0	0	0	(200,000)	0	0	0	0
13	25	Oper	Health Insurance - FY27 Surcharge Change	0	0	0	0	0	(271,249)	(24,360)	(457,122)	0	0
13	25	Oper	Revisit - Transfer \$700,000 not \$1,000,000 from Certification Fund to EFF in FY26	0	0	0	0	0	0	0	0	0	0
13	158	Aid	Early Childhood Education Cash Fund Authority	0	2,000,000	0	0	0	0	2,000,000	0	0	0
13	158	Aid	Special education	0	0	0	0	0	0	(18,449,033)	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
13	158	Aid	TEEOSA - FY27 adjustment	0	0	0	0	0	11,961,381	0	0	0	0
13	158	Aid	TEEOSA - premium tax	(858,119)	0	0	0	0	0	0	0	0	0
13	158	Aid	School Breakfast - Fund Mix Shift - Fund 41480	(500,000)	0	500,000	0	0	0	0	0	0	0
13	158	Aid	TEEOSA FY27 Certification	0	0	0	0	0	(42,392,925)	(1,374,327)	0	0	0
13	158	Aid	LB 862 - Change intent under the NE Reading Improvement Act	0	0	0	0	0	0	0	0	0	0
13	161	Oper	Health Insurance Correction	0	16,407	0	0	0	0	17,654	0	0	0
13	161	Oper	Transfer \$500,000 from Ed Improvement Fund to EFF in FY27	0	0	0	0	0	0	0	0	0	0
13	161	Oper	Health Insurance - FY27 Surcharge Change	0	0	0	0	0	0	(11,769)	0	0	0
13	161	Oper	Post hearing Health Ins Adj	0	(16,407)	0	0	0	0	(5,885)	0	0	0
13	351	Oper	Add'l Appropriation/PSL for Vacation/Sick Payouts	0	0	48,013	0	48,013	0	0	0	0	0
13	351	Oper	Health Insurance Correction	241,362	(4,672)	651,767	0	0	298,313	(10,094)	641,288	0	0
13	351	Oper	Health Insurance - FY27 Surcharge Change	0	0	0	0	0	(198,875)	6,729	(427,525)	0	0
13	352	Oper	Add'l Appropriation/PSL for Vacation/Sick Payouts	0	0	1,066	0	1,066	0	0	0	0	0
13	352	Oper	Health Insurance Correction	0	0	873,160	0	0	0	0	912,567	0	0
13	352	Oper	Health Insurance - FY27 Surcharge Change	0	0	0	0	0	0	0	(608,378)	0	0
13	352	Oper	Post hearing Health Ins Adj	0	0	(873,160)	0	0	0	0	(304,189)	0	0
14	14	Oper	Public Service Commissioners' Health Insurance - Employer Contribution	5,200	0	0	0	0	0	0	0	0	0
14	60	Oper	Transfer remaining balance of \$15,723 from Grain Warehouse Surveillance Fund (#21400) to GF in FY26	0	0	0	0	0	0	0	0	0	0
14	212	Oper	Transfer remaining balance \$232 from Nebraska Competitive Marketplace Fund (#20470) to GF in FY26 (duplicate of LB 264)	0	0	0	0	0	0	0	0	0	0
14	792	Oper	Transfer remaining balance \$535 from Public Service Commission Pipeline Regulation Fund (#21465) to GF in FY26	0	0	0	0	0	0	0	0	0	0
14	793	Aid	Lapse of reappropriated General Funds of (\$3.9 million)	0	0	0	0	0	0	0	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
16	102	Oper	Decrease General Fund appropriations and increase Cash Fund appropriations as a result of the Municipal Equalization Fund (MEF) collection fee changes and authorize the DOR Enforcement Fund for general administrative use	0	0	0	0	0	(14,385,000)	14,385,000	0	0	0
16	102	Oper	Department Spending Efficiencies	(1,168,329)	0	0	0	(863,439)	(1,393,546)	0	0	0	(1,041,904)
16	102	Oper	Increase Appropriations to Department of Revenue Enforcement Fund with Transfers from Tobacco Products Administration Cash Fund	(11,500,000)	11,500,000	0	0	0	(12,500,000)	12,500,000	0	0	0
16	102	Oper	Scottsbluff Office	(284,245)	0	0	0	(196,193)	(389,443)	0	0	0	(269,439)
16	102	Oper	Change allocation of Local Sales Tax Collection Fee credited to the Municipal Equalization Fund (MEF) from 3% to the MEF to 1.05% to the MEF and 1.95% to the Department of Revenue (DOR) Enforcement Fund	0	0	0	0	0	0	0	0	0	0
16	102	Oper	DAS Print Rate Reduction	(53,540)	0	0	0	0	(21,416)	0	0	0	0
16	102	Oper	DAS Rate Reductions	(133,793)	0	0	0	0	0	0	0	0	0
16	102	Oper	Increase transfers from Tobacco Products Administration Cash Fund from \$9.5 million to \$11.5 million in FY26, from \$9.5 to 12.5 million in FY27, and from \$9 million to \$12.5 million in FY28, and from \$9 million to \$9.5 million in FY29 and change the destination of the transfer from the General Fund to the Department of Revenue Enforcement Fund	0	0	0	0	0	0	0	0	0	0
16	102	Oper	OCIO Rate Reductions	(338,724)	0	0	0	0	0	0	0	0	0
16	102	Oper	OCIO Rate Pause FY27	0	0	0	0	0	(328,382)	0	0	0	0
16	108	Aid	Homestead Exemption Certification	1,883,000	0	0	0	0	2,897,000	0	0	0	0
16	111	Oper	Department Spending Efficiencies	0	(68,149)	0	0	(51,182)	0	(93,591)	0	0	(70,290)
16	111	Oper	Transfer \$1,730,000 in FY26 from the Motor Fuel Trust Fund to General Fund	0	0	0	0	0	0	0	0	0	0
16	111	Oper	Amend Sections 66-733 through 66-735 to allow transfers from Motor Fuel Trust Fund to the General Fund, credit earnings to the General Fund starting in FY27, and remove interest earned from being included in the 1% threshold amount	0	0	0	0	0	0	0	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
16	112	Oper	Scottsbluff Office	(73,535)	0	0	0	(51,770)	(100,804)	0	0	0	(71,098)
16	112	Oper	DAS Print Rate Reduction	(2,864)	0	0	0	0	(1,146)	0	0	0	0
16	112	Oper	DAS Rate Reductions	(479)	0	0	0	0	0	0	0	0	0
16	112	Oper	OCIO Rate Reductions	(15,330)	0	0	0	0	0	0	0	0	0
16	112	Oper	OCIO Rate Pause FY27	0	0	0	0	0	(14,862)	0	0	0	0
16	121	Aid	School Property Tax Credit	0	18,000,000	0	0	0	0	0	0	0	0
16	121	Aid	Adjust language for payment date in FY26	0	0	0	0	0	0	0	0	0	0
16	121	Aid	Reduce FY27 transfer by \$17 million to School District Property Tax Relief Credit Fund to account for unused credits as a result of homestead exemptions	0	0	0	0	0	0	0	0	0	0
16	132	Aid	Property Tax Credit	0	3,700,000	0	0	0	0	0	0	0	0
16	132	Aid	Adjust language for payment date in FY26	0	0	0	0	0	0	0	0	0	0
16	132	Aid	Reduce FY27 transfer by \$5 million to the Property Tax Credit Cash Fund to account for unused credits as a result of homestead exemptions	0	0	0	0	0	0	0	0	0	0
16	160	Oper	Transfer \$4,694,064 from State Lottery Operations Trust Fund to Education Future Fund (EFF) in FY26 and credit interest to EFF in FY27	0	0	0	0	0	0	0	0	0	0
16	160	Oper	Transfer \$70,000 from State Lottery Prize Trust Fund to Education Future Fund (EFF) in FY26 and credit interest to EFF in FY27	0	0	0	0	0	0	0	0	0	0
16	160	Oper	Amend Section 9-812 so that beginning FY27 investment earnings in the State Lottery Operation Cash Fund shall be credited to the Education Future Fund	0	0	0	0	0	0	0	0	0	0
16	160	Oper	Amend Section 9-812 to add language for the allowance of transfers from the State Lottery Operation Trust Fund/State Lottery Prize Trust Fund to the Education Future Fund, subject to the State Constitution	0	0	0	0	0	0	0	0	0	0
16	164	Aid	Remove aid earmark due to accounting issue	0	(1,150,000)	0	0	0	0	(1,150,000)	0	0	0
16	164	Oper	Remove earmark due to accounting issue	0	1,150,000	0	0	0	0	1,150,000	0	0	0
16	165	Aid	Cash Device Aid	0	1,900,000	0	0	0	0	0	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
16	165	Oper	Charitable Gaming Revenues	(141,870)	141,870	0	0	0	0	0	0	0	0
16	165	Oper	Increase Appropriations for Cash Device IT Expenses	0	700,000	0	0	0	0	0	0	0	0
18	78	Aid	Aid Reduction - Riparian Aid	0	0	0	0	0	(353,000)	0	0	0	0
18	78	Aid	LB 1231 - Transfer money from PIP to the Animal Damage Control Fund	0	0	0	0	0	0	28,000	0	0	0
18	78	Oper	Fund transfers to General Fund from Tractor Permit Fund, Soil and Plant Analysis Fund, and State Apiary Fund.	0	0	0	0	0	0	0	0	0	0
18	78	Oper	Amend 54-857 to expand use of Commercial Feed Fund	0	0	0	0	0	0	0	0	0	0
18	78	Oper	Feed Tonnage Increase and language change	0	0	0	0	0	(550,000)	550,000	0	0	0
18	78	Oper	International Promotion Reduction in Force	(221,927)	0	0	0	(176,726)	(242,166)	0	0	0	(193,343)
18	78	Oper	Office Specialist Reduction	(40,069)	0	0	0	(27,635)	(55,200)	0	0	0	(40,073)
18	78	Oper	Repeal NE Soil & Plant Analysis Laboratory Act	0	0	0	0	0	0	0	0	0	0
18	78	Oper	Tractor Test Fund language changes	0	0	0	0	0	0	0	0	0	0
21	193	Oper	Discretionary Position - Reduce Funding	(90,000)	0	0	0	(57,283)	(90,000)	0	0	0	(57,283)
21	193	Oper	Federal Grant Award Received-Offset GF Expense	(108,175)	0	108,175	0	0	(76,751)	0	76,751	0	0
21	193	Oper	Office Specialist - Eliminate Position	(50,000)	0	0	0	(39,200)	(50,000)	0	0	0	(39,200)
21	193	Oper	Re-Entry Deputy Eliminate Position	(150,000)	0	0	0	(51,875)	(126,000)	0	0	0	(54,500)
21	193	Oper	Reduce expenses associated with overnight lodging	(8,000)	0	0	0	0	0	0	0	0	0
21	193	Oper	Boiler Fund 22370-Transfer \$450,000 in Cash Funds to General in FY 26	0	0	0	0	0	0	0	0	0	0
21	340	Oper	Training Division - Shift Costs to Cash Funds	(90,000)	90,000	0	0	0	(90,000)	90,000	0	0	0
21	340	Oper	Training Equipment - Reduce Expenditures	(13,972)	0	0	0	0	(13,972)	0	0	0	0
22	69	Oper	Transfer \$3.2 million in FY 26 and \$5.8 million in FY 27, FY28, and FY29 from Department of Insurance Cash Fund to General Fund	0	0	0	0	0	0	0	0	0	0
23	31	Oper	Change federal fund appropriation	0	0	0	0	0	0	0	(4,678,261)	0	0
23	31	Oper	Repeal Sector Partnership Fund & Job Training & Support Fund (terminated)	0	0	0	0	0	0	0	0	0	0
23	194	Oper	Reduce General Fund Usage	(266,358)	266,358	0	0	0	(272,186)	272,186	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
23	194	Oper	Add PSL reduction to fund shift issue	0	0	0	0	(179,108)	0	0	0	0	(184,482)
23	480	Aid	Education Scholarships	0	0	0	0	0	3,500,000	0	0	0	0
23	480	Oper	Education Scholarships Ops	0	0	0	0	0	100,000	0	0	0	100,000
23	480	Oper	Additional ops for scholarship program	0	0	0	0	0	50,000	0	0	0	0
24	70	Oper	Transfer \$1,000,000 from VTR Replacement Fund (#22470) to GF in FY26	0	0	0	0	0	0	0	0	0	0
25	30	Oper	HCCF Tobacco prevention	0	(800,000)	0	0	0	0	(800,000)	0	0	0
25	33	Oper	BBB SNAP Admin Matching % Reduction	0	0	0	0	0	11,250,000	0	(11,250,000)	0	0
25	33	Oper	Center for Nursing Reduction	(3,000,000)	0	0	0	0	(3,000,000)	0	0	0	0
25	33	Oper	Converting Contractors to FTEs	0	0	0	0	25,875,000	0	0	0	0	25,875,000
25	33	Oper	HCCF DHHS Dental Health Director Appropriation	0	0	0	0	0	(238,562)	238,562	0	0	0
25	33	Oper	Operational Efficiencies (033)	(2,846,634)	(86,435)	(2,138,771)	0	0	(3,712,945)	(86,435)	(2,305,082)	0	0
25	33	Oper	DAS Print Rate Reduction	(318,296)	0	0	0	0	(127,319)	0	0	0	0
25	33	Oper	DAS Rate Reductions	(255,080)	0	0	0	0	0	0	0	0	0
25	33	Oper	Family Resource Juvenile Assessment Reduction	0	(255,000)	0	0	0	0	(255,000)	0	0	0
25	33	Oper	OCIO Rate Reductions	(4,751,192)	0	0	0	0	0	0	0	0	0
25	33	Oper	Strike reference to obsolete provisions in HCCF statute 71-7611	0	0	0	0	0	0	0	0	0	0
25	33	Oper	Transfer \$1,898,895 from the HHS Cash Fund to the General Fund in FY26 & \$1 million in FY27 - Many	0	0	0	0	0	0	0	0	0	0
25	33	Oper	Transfer \$6,500,000 from the Opioid Recovery Trust Fund to the Probation Program CF in FY26 and FY27	0	0	0	0	0	0	0	0	0	0
25	33	Oper	Transfer remaining balance of Radiation Transportation Emergency Response Fund in FY26	0	0	0	0	0	0	0	0	0	0
25	33	Oper	OCIO Rate Pause FY27	0	0	0	0	0	(4,606,128)	0	0	0	0
25	33	Oper	OCIO Rate Pause FY27 - Adj	0	0	0	0	0	(130)	0	0	0	0
25	33	Oper	LB 1229 - Change provisions related to Rural Health Transformation Funds	0	0	0	0	0	0	0	0	0	0
25	38	Aid	Carryover Appropriation Reduction	(16,000,000)	0	0	0	0	0	0	0	0	0
25	38	Aid	Mental Health First Aid Training	0	0	0	0	0	(100,000)	0	0	0	0
25	38	Aid	NHA partnership	0	0	0	0	0	(9,200,000)	0	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
25	38	Aid	Operational Efficiencies (038)	(2,987,500)	300,000	187,500	0	0	(3,350,000)	400,000	250,000	0	0
25	38	Aid	Revisit NHA partnerships	0	0	0	0	0	2,700,000	0	0	0	0
25	38	Oper	Amend 71-3001 through 71-3007 NE Mental Health First Aid Training Act to be permissive	0	0	0	0	0	0	0	0	0	0
25	38	Oper	Create the 988 Emergency Lifeline CF	0	0	0	0	0	0	0	0	0	0
25	175	Aid	Reduce Rural Health Provider Incentive Program	0	0	0	0	0	(500,000)	0	0	0	0
25	176	Oper	Amend 71-17,112 to permit transfers from the Nursing Faculty Student Loan CF to the General Fund	0	0	0	0	0	0	0	0	0	0
25	176	Oper	Repeal 71-1712, 1713, & 1716 Nursing Faculty Student Loan CF	0	0	0	0	0	0	0	0	0	0
25	176	Oper	Transfer remaining balance from the Nursing Faculty Student Loan CF approx, \$24k, in FY26	0	0	0	0	0	0	0	0	0	0
25	178	Oper	Remove reference to an obsolete provision (71-17,113) in the Prof & Occ Cred CF statute 38-157	0	0	0	0	0	0	0	0	0	0
25	178	Oper	Transfer \$700,000 in FY26 and \$800,000 in FY27 from the Prof & Occ Cred CF to the General Fund	0	0	0	0	0	0	0	0	0	0
25	250	Oper	PSL Increases	0	0	0	0	1,400,000	0	0	0	0	1,400,000
25	250	Oper	DAS Print Rate Reduction	(2,256)	0	0	0	0	(903)	0	0	0	0
25	250	Oper	DAS Rate Reductions	(14,955)	0	0	0	0	0	0	0	0	0
25	250	Oper	OCIO Rate Reductions	(10,182)	0	0	0	0	0	0	0	0	0
25	250	Oper	OCIO Rate Pause FY27	0	0	0	0	0	(9,871)	0	0	0	0
25	344	Aid	Cash Authority increase for Hosp Assessment	0	36,000,000	0	0	0	0	36,000,000	0	0	0
25	347	Aid	HCCF Lifespan Respite	0	0	0	0	0	0	(810,000)	0	0	0
25	347	Aid	Operational Efficiencies (347)	(16,396,819)	0	271,819	0	0	(1,362,426)	0	362,426	0	0
25	347	Oper	Amend 68-1604 Homeless Asst Trust Fund to allow for transfers to the General Fund	0	0	0	0	0	0	0	0	0	0
25	347	Oper	Transfer \$5,000,000 from the Homeless Shelter Assistance Trust Fund to the General Fund in FY26 and \$1.5 million in FY27	0	0	0	0	0	0	0	0	0	0
25	348	Aid	Concurrent Medicaid Enrollment	(15,000,000)	0	(19,356,390)	0	0	(15,000,000)	0	(18,252,051)	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
25	348	Aid	Cost Sharing Options	0	0	0	0	0	(2,000,000)	0	(2,433,607)	0	0
25	348	Aid	Eliminate Retro Eligibility	0	0	0	0	0	(15,143,949)	0	(11,458,882)	0	0
25	348	Aid	Eliminate SNF Pilot	(500,000)	0	0	0	0	0	0	0	0	0
25	348	Aid	Excess Profit Fund	0	0	0	0	0	2,441,593	0	6,012,947	0	0
25	348	Aid	HCCF Medicaid Smoking Cessation	0	(450,000)	0	0	0	0	(450,000)	0	0	0
25	348	Aid	Hospital Assessment	(17,500,000)	0	0	0	0	(17,500,000)	0	0	0	0
25	348	Aid	Low Income Children PPA	(8,000,000)	0	8,000,000	0	0	0	0	0	0	0
25	348	Aid	Medicaid Deficit - Encumbrance and Population	56,524,781	0	72,941,048	0	0	29,644,758	0	36,071,841	0	0
25	348	Aid	Medicaid FMAP - Initial	0	0	0	0	0	(3,596,645)	0	3,596,645	0	0
25	348	Aid	Medical Education Match Rate Adjustment	0	0	0	0	0	(10,000,000)	0	10,000,000	0	0
25	348	Aid	Part D Clawback	3,736,222	0	(3,736,222)	0	0	7,472,444	0	(7,472,444)	0	0
25	348	Aid	Prescription Drug Dispensing Fee Change	0	0	0	0	0	(1,400,000)	0	(1,703,525)	0	0
25	348	Aid	Rate Corrections (Medicaid)	(12,138,777)	0	(15,664,194)	0	0	(23,599,252)	0	(28,715,650)	0	0
25	348	Aid	Transfer AD Waiver from Medicaid to DD (FY27)	0	0	0	0	0	(180,101,322)	0	(219,147,895)	0	0
25	348	Aid	FY27 rural assisted living rates (MMCEPF)	0	0	0	0	0	0	1,408,364	1,817,390	0	0
25	348	Aid	Revisit Excess Profit Fund	0	0	0	0	0	(2,441,593)	0	(6,012,947)	0	0
25	348	Oper	Transfer \$8,977,251 from the Federal Clearing Fund 42600 to the General Fund in FY26	0	0	0	0	0	0	0	0	0	0
25	354	Aid	Children and Family Services Deficit	32,798,175	0	0	0	0	15,612,789	0	0	0	0
25	354	Aid	Family Support Cap	(1,401,500)	0	0	0	0	(5,605,998)	0	0	0	0
25	354	Aid	HCCF Letters of Agreement	0	0	0	0	0	(3,883,432)	3,883,432	0	0	0
25	354	Aid	Kinship Foster Care	(6,000,000)	0	0	0	0	(16,000,000)	0	0	0	0
25	354	Aid	Operational Efficiencies (354)	(7,196,676)	0	0	0	0	(8,178,901)	0	0	0	0
25	354	Aid	Domestic Violence services	0	0	0	0	0	0	(850,000)	0	0	0
25	359	Oper	OCIO Rate Pause FY27	0	0	0	0	0	(13)	0	0	0	0
25	365	Oper	Deficit Request for Lincoln Regional Center	15,000,000	0	0	0	0	7,500,000	0	0	0	0
25	365	Oper	PSL Increases	0	0	0	0	18,700,000	0	0	0	0	18,700,000
25	365	Oper	DAS Print Rate Reduction	(7,305)	0	0	0	0	(2,922)	0	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
25	365	Oper	DAS Rate Reductions	(43,111)	0	0	0	0	0	0	0	0	0
25	365	Oper	OCIO Rate Reductions	(31,826)	0	0	0	0	0	0	0	0	0
25	365	Oper	OCIO Rate Pause FY27	0	0	0	0	0	(30,854)	0	0	0	0
25	421	Oper	BSDC Base Appropriation Reduction	(5,750,000)	2,500,000	1,000,000	0	0	(2,250,000)	0	0	0	0
25	421	Oper	DAS Print Rate Reduction	(1,169)	0	0	0	0	(467)	0	0	0	0
25	421	Oper	DAS Rate Reductions	(13,030)	0	0	0	0	0	0	0	0	0
25	421	Oper	OCIO Rate Reductions	(9,068)	0	0	0	0	0	0	0	0	0
25	421	Oper	OCIO Rate Pause FY27	0	0	0	0	0	(8,791)	0	0	0	0
25	424	Aid	AD Waiver Reduction and Reduce Exception Funding	0	0	0	0	0	(14,118,676)	0	(17,179,653)	0	0
25	424	Aid	Eliminate Consultive Assessment	0	0	0	0	0	(2,800,000)	0	(3,407,049)	0	0
25	424	Aid	Eliminate Funding over Risk Tier (DD Waiver)	(1,500,000)	0	(1,935,639)	0	0	(2,500,000)	0	(3,042,008)	0	0
25	424	Aid	In House AD Waiver Service Coord	0	0	0	0	0	(3,318,016)	0	(4,037,373)	0	0
25	424	Aid	Transfer AD Waiver from Medicaid to DD	0	0	0	0	0	180,101,322	0	219,147,895	0	0
25	502	Aid	Minority Health Center HCCF Reduction	0	(650,000)	0	0	0	0	(650,000)	0	0	0
25	502	Aid	LB 858 - Appropriate funds for FQHCs	0	0	0	0	0	0	500,000	0	0	0
25	502	Aid	Adjust HCCF Transfer for FY27	0	0	0	0	0	0	0	0	0	0
25	514	Aid	Eliminate Critical Incident Stress Mngmt Approp	(442,500)	0	0	0	0	(442,500)	0	0	0	0
25	514	Aid	HCCF Every Woman Matters Program	0	0	0	0	0	(218,000)	218,000	0	0	0
25	514	Aid	HCCF Nebraska Cancer Coalition	0	0	0	0	0	0	(500,000)	0	0	0
25	514	Aid	HCCF Stay in the Game Program	0	0	0	0	0	(290,000)	290,000	0	0	0
25	514	Oper	Strike Section 6 of 48-101.01 and Sections 6-8 of 71-7104 to eliminate reimbursement under the CISM program	0	0	0	0	0	0	0	0	0	0
25	571	Aid	Agencies on Aging Reduction (change from MMCEPF to HCCF)	0	(1,500,000)	0	0	0	0	(1,500,000)	0	0	0
25	623	Aid	HCCF Biomedical reduction	0	(1,150,000)	0	0	0	0	(5,000,000)	0	0	0
25	623	Aid	Earmark for Biomedical with reductions	0	0	0	0	0	0	0	0	0	0
25	624	Oper	HIE contract efficiencies	0	0	0	0	0	(4,774,860)	0	0	0	0
25	624	Oper	Revisit HIE contract efficiencies	0	0	0	0	0	3,800,000	0	0	0	0
27	569	Oper	Transfer \$1.25 million from Grade Crossing Protection Fund in FY26 and FY27 & allow transfers from this fund to the GF	0	0	0	0	0	0	0	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
28	511	Oper	NDVA Director's Salary Issue	0	0	0	0	0	(86,705)	86,705	0	0	0
28	511	Oper	NDVA Fund Mix Issue	(7,270,000)	5,270,000	7,500,000	0	2,000,000	(3,500,000)	5,000,000	7,500,000	0	2,000,000
28	511	Oper	NDVA Veterans' Aid Fund Issue	(1,500,000)	1,500,000	0	0	0	(1,500,000)	1,500,000	0	0	0
28	511	Oper	DAS Rate Reductions	(169,152)	0	0	0	0	0	0	0	0	0
28	511	Oper	OCIO Rate Reductions	(126,020)	0	0	0	0	0	0	0	0	0
28	511	Oper	OCIO Rate Pause FY27	0	0	0	0	0	(122,173)	0	0	0	0
31	192	Aid	Transfer \$25 million from Governor's Emergency Cash Fund to FY 27	0	0	0	0	0	0	0	0	0	0
31	192	Aid	Revisit - Reduce \$25 million transfer to \$5 million from Governor's Emergency Cash Fund to FY 27	0	0	0	0	0	0	0	0	0	0
31	544	Oper	Cut One (1) Marketing Position	(52,763)	0	0	0	0	(75,354)	0	0	0	0
31	544	Oper	Cut One (1) Office Technician Position	(45,916)	0	0	0	0	(56,752)	0	0	0	0
31	544	Oper	DAS Rate Reductions	(9,730)	0	0	0	0	0	0	0	0	0
31	545	Oper	SEAT from Emergency Funds Only	(362,520)	0	0	0	0	(362,520)	0	0	0	0
31	545	Oper	DAS Rates Reduction	(1,216)	0	0	0	0	0	0	0	0	0
31	548	Aid	National Guard Tuition Assistance	100,000	0	0	0	0	0	0	0	0	0
32	529	Oper	Budget mod - GIS	(17,230)	0	0	0	0	(35,322)	0	0	0	0
32	529	Oper	Budget mod - Operations	(24,054)	0	0	0	0	(24,054)	0	0	0	0
32	582	Oper	Amend 79-1035.01 (sec. 196) to change amounts available to schools, but remove "valuation growth"	0	0	0	0	0	0	0	0	0	0
32	582	Oper	Transfer \$2 million from land exchanges fund to EFF & repeal fund	0	0	0	0	0	0	0	0	0	0
32	582	Oper	Transfer \$2.5 million from Ag & Univ land lease fund to EFF in FY26	0	0	0	0	0	0	0	0	0	0
32	582	Oper	Transfer \$40 million from permanent school fund to EFF in FY26	0	0	0	0	0	0	0	0	0	0
33	162	Oper	Transfer \$5,133,860 in FY26 from Nebraska Environmental Trust Fund (#23290) to Water Recreation Enhancement Fund (#23385) & allow transfers from NET out to Water Rec Fund. Adjust the statute to include NET usage language.	0	0	0	0	0	0	0	0	0	0
33	330	Oper	State Health Plan Increase	0	122,899	0	0	0	0	118,767	0	0	0
33	330	Oper	Health Insurance - FY27 Surcharge Change	0	0	0	0	0	0	(79,179)	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
33	336	Oper	Law Enforcement Program Salary Adjustment	0	339,203	0	0	294,575	0	553,018	0	0	480,259
33	336	Oper	State Health Plan Increase	0	653,597	0	0	0	0	451,335	0	0	0
33	336	Oper	Transfer \$1,000,0000 from Wildlife Conservation Fund (#23350) to GF in FY26 & LB1072 allows transfers to the General Fund.	0	0	0	0	0	0	0	0	0	0
33	336	Oper	Transfer \$300,000 from Game Law Investigation Cash Fund (#23360) to GF in FY26 & LB1072 allows transfers to the General Fund.	0	0	0	0	0	0	0	0	0	0
33	336	Oper	Health Insurance - FY27 Surcharge Change	0	0	0	0	0	0	(300,890)	0	0	0
33	336	Oper	Transfer out was lowered by \$200,000 to be an \$800,000 transfer from Wildlife Conservation Fund to GF in FY26 & allow transfers	0	0	0	0	0	0	0	0	0	0
33	336	Oper	Transfer out was lowered to \$200,000 from Game Law Investigation Cash Fund to GF in FY26 & allow transfers	0	0	0	0	0	0	0	0	0	0
33	337	Oper	Transfer \$6,130,000 from the Water Recreation Enhancement Fund to the GF in FY26. This consists of the \$5,133,860 swapped with NET funds, plus \$996,140 of unobligated Lake McConaughy funds after the project was pared down to \$16,000,000.	0	0	0	0	0	0	0	0	0	0
33	338	Oper	Change statute to state the Niobrara Council Fund (#23420) fund shall consist of legislative transfers versus "appropriations"	0	0	0	0	0	0	0	0	0	0
33	338	Oper	Transfer remaining balance \$34,140 from Niobrara Council Easement Defense Fund (#23421) to GF in FY26	0	0	0	0	0	0	0	0	0	0
33	338	Oper	Transfer remaining balance \$228 from Niobrara Council Fund (#23420) to GF in FY26 and Repeal A§72-2009.	0	0	0	0	0	0	0	0	0	0
33	549	Oper	State Health Plan Increase	0	69,466	0	0	0	0	0	0	0	0
33	549	Oper	Transfer \$1,500,000 from Nebraska Outdoor Recreation & Development Fund (#23380) to GF in FY26.	0	0	0	0	0	0	0	0	0	0
33	550	Oper	Transfer \$3,627,750 from the Trail Development and Maintenance Fund (#23395) to the GF in FY26.	0	0	0	0	0	0	0	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
33	550	Oper	Transfer \$25,000 from Nebraska Snowmobile Trail Cash Fund (#23370) to GF in FY26	0	0	0	0	0	0	0	0	0	0
33	617	Oper	State Health Plan Increase	0	15,777	0	0	0	0	0	0	0	0
33	617	Oper	Vacant Position Reduction - Surveyor Vacancy	0	0	0	0	0	0	(63,106)	0	0	(54,804)
34	252	Oper	Director Fund Mix	(36,000)	0	0	0	0	(36,000)	0	0	0	0
34	252	Oper	Transfer \$250,000 from NEBASE fund to GF in FY26	0	0	0	0	0	0	0	0	0	0
35	73	Oper	Appropriations for Medical Cannabis Commission	875,486	0	0	0	190,000	2,075,413	0	0	0	523,875
35	73	Oper	Create new subprogram for Medical Cannabis and use umbrella program 73	0	0	0	0	0	0	0	0	0	0
35	73	Oper	Lapse all General Fund reappropriation in the amount of \$2,617,379	0	0	0	0	0	0	0	0	0	0
35	73	Oper	Adjust Medical Cannabis Commission Appropriations for FY27 Estimated Expenditures	0	0	0	0	0	(1,071,013)	0	0	0	(196,375)
35	73	Oper	Appropriate \$500,000 to the Nebraska Liquor Control Commission Rule and Regulation Cash Fund for costs of the Centralized Alcohol Management Project and authorize this Cash Fund to pay these IT expenses	0	500,000	0	0	0	0	0	0	0	0
36	74	Oper	Racing Appropriation	0	350,000	0	0	0	0	350,000	0	0	0
36	81	Oper	Transfer \$2 million per year from the Racetrack Gaming Fund to the General Fund	0	0	0	0	0	0	0	0	0	0
36	81	Oper	Transfer remaining balance of self exclusion subfund in FY26 to Compulsive Gamblers Assistance Fund	0	0	0	0	0	0	0	0	0	0
37	526	Oper	Judges Salaries	0	1	0	0	1	0	0	0	0	1
37	530	Oper	WCC Cash Fund	0	500,000	0	0	0	0	0	0	0	0
37	530	Oper	Amend 48-145 to change allocation of self-insurer assessments to allocate 40% to the General Fund and the remainder to the Compensation Court Cash Fund, from 7/1/26 to 6/30/29 only	0	0	0	0	0	0	0	0	0	0
37	530	Oper	Transfer \$1 million in each fiscal year (in June) from Compensation Court Cash Fund to General Fund	0	0	0	0	0	0	0	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
37	530	Oper	Additional cash appropriation for build out of new space	0	175,000	0	0	0	0	0	0	0	0
37	530	Oper	Revisit allocation of 40% of self-insurer assessment to General Fund	0	0	0	0	0	0	0	0	0	0
45	80	Oper	Transfer \$25,000 from General Fund to cash fund upon enactment of bill, and transfer \$25,000 back to GF on July 1, 2026	0	0	0	0	0	0	0	0	0	0
46	200	Oper	McCook Work Ethic Camp conversion	(1,900,000)	0	0	0	0	(10,200,000)	0	0	0	0
46	200	Oper	Miscellaneous savings	0	0	0	0	0	(2,488,863)	0	0	0	0
46	200	Oper	NCRC pilot and risk assessment tool study	(500,000)	0	0	0	0	0	0	0	0	0
46	200	Oper	Administrative Rates	(1,027,241)	0	0	0	0	(13,536)	0	0	0	0
46	200	Oper	Corrections Insurance Proceeds Fund	0	0	0	0	0	0	0	0	0	0
46	200	Oper	Transfer funds from 3 Welfare & Club Accounts subfunds in FY26	0	0	0	0	0	0	0	0	0	0
46	200	Oper	OCIO Rate Pause FY27	0	0	0	0	0	(804,702)	0	0	0	0
46	200	Oper	Require decommissioning plan report by Dec 31, 2026	0	0	0	0	0	0	0	0	0	0
46	213	Oper	Peru State College Workforce & Development Program	(486,733)	0	0	0	0	0	0	0	0	0
46	214	Oper	Administrative Rates	(4,376)	0	0	0	0	(996)	0	0	0	0
46	214	Oper	OCIO Rate Pause FY27	0	0	0	0	0	(1,085)	0	0	0	0
47	533	Oper	Base Reduction	(157,000)	0	0	0	0	(319,000)	0	0	0	0
47	533	Oper	Base Reduction - Change all to program 533	(6,600)	0	0	0	0	(13,600)	0	0	0	0
47	533	Oper	Move cash fund authority	0	0	0	0	0	0	(60,000)	0	0	0
47	566	Oper	Base Reduction	(6,600)	0	0	0	0	(13,600)	0	0	0	0
47	566	Oper	Base Reduction - Change all to program 533	6,600	0	0	0	0	13,600	0	0	0	0
47	566	Oper	Move cash fund authority	0	0	0	0	0	0	60,000	0	0	0
48	690	Aid	Fund mix change	(260,000)	260,000	0	0	0	0	0	0	0	0
48	690	Aid	Transfer \$260,000 from Davis Scholarship fund to NOG in FY26	0	0	0	0	0	0	0	0	0	0
48	691	Aid	ACE Scholarship Fund mix	(50,000)	0	0	0	0	(150,000)	0	0	0	0
48	692	Aid	Transfer \$1 million from Excellence in Teaching Fund to EFF in FY26	0	0	0	0	0	0	0	0	0	0
48	692	Aid	Transfer \$2 million from Gap Assistance Fund to EFF in FY26	0	0	0	0	0	0	0	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
53	79	Oper	Agency Health Insurance Cost Increase	0	12,263	0	0	0	0	12,876	0	0	0
53	79	Oper	Additional \$100,000 transfer from AMC Fund	0	0	0	0	0	0	0	0	0	0
53	79	Oper	Health Insurance - FY27 Surcharge Change	0	0	0	0	0	0	(8,594)	0	0	0
54	648	Oper	\$174,975 transfer from the Nebraska State Historical Society Collections trust fund to the Historical Society Fund	0	0	0	0	0	0	0	0	0	0
54	648	Oper	10% General Fund reduction	(528,604)	0	0	0	0	(528,604)	0	0	0	0
54	648	Oper	Cemetery Registry Reduction	(17,000)	0	0	0	0	(17,000)	0	0	0	0
54	648	Oper	Fund Mix shift	(180,000)	180,000	0	0	0	0	0	0	0	0
54	648	Oper	Increase Cash Fund Appropriation	0	430,628	0	0	0	0	430,628	0	0	0
54	648	Oper	Transfer \$125,000 from NE Job Creation & Mainstreet Fund to GF in FY26	0	0	0	0	0	0	0	0	0	0
57	335	Oper	\$300,000 transfer from Oil and Gas Conservation Fund	0	0	0	0	0	0	0	0	0	0
58	82	Oper	PSL for per diems	0	0	0	0	6,017	0	0	0	0	6,017
63	84	Oper	Transfer \$100,000 from Certified Public Accountancy Fund (#26310) to GF in FY26 and \$100,000 in FY27.	0	0	0	0	0	0	0	0	0	0
64	100	Oper	Administrative Efficiencies - Reduction in Costs	(33,000)	0	0	0	0	(33,000)	0	0	0	0
64	100	Oper	Compensatory Time/Overtime Reduction	(628,631)	0	0	0	0	(657,610)	0	0	0	0
64	100	Oper	Elimination of Civilian Positions	(722,532)	0	0	0	(572,295)	(511,863)	0	0	0	(425,894)
64	100	Oper	Position Fund Mix Shift	(952,685)	313,340	0	0	(493,935)	(952,685)	313,340	0	0	(493,935)
64	100	Oper	Recruitment Expense Reductions	(30,000)	0	0	0	0	(30,000)	0	0	0	0
64	100	Oper	Reduction in Vehicle Budget	(567,000)	0	0	0	0	0	0	0	0	0
64	100	Oper	Reduction in Vehicle Equipment Budget	(161,485)	0	0	0	0	(161,485)	0	0	0	0
64	100	Oper	Rent Expense - Buildings Reduction	(3,060)	0	0	0	0	(3,060)	0	0	0	0
64	100	Oper	Training & Related Travel Reductions	(147,333)	0	0	0	0	(147,333)	0	0	0	0
64	100	Oper	Uniform Expense Reduction	(70,250)	0	0	0	0	(70,250)	0	0	0	0
64	100	Oper	Administrative Rates	(277,674)	0	0	0	0	0	0	0	0	0
64	100	Oper	GF Appropriation Adj	(500,000)	0	0	0	0	0	0	0	0	0
64	100	Oper	OCIO Rate Pause FY27	0	0	0	0	0	(269,196)	0	0	0	0
64	100	Oper	Restore \$500,000 to Carrier Enforcement Fund in FY26	0	0	0	0	0	0	0	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
64	325	Oper	Position Fund Mix Shift	0	68,187	0	0	57,896	0	68,187	0	0	57,896
64	630	Oper	Administrative Rates	(11,181)	0	0	0	0	0	0	0	0	0
64	630	Oper	OCIO Rate Pause FY27	0	0	0	0	0	(10,840)	0	0	0	0
64	850	Oper	Position Fund Mix Shift	0	0	0	0	436,039	0	0	0	0	436,039
64	850	Oper	Administrative Rates	(75,378)	0	0	0	0	0	0	0	0	0
64	850	Oper	OCIO Rate Pause FY27	0	0	0	0	0	(73,077)	0	0	0	0
65	49	Oper	Increase revolving fund appropriation (from Personnel)	0	0	0	560,000	0	0	0	0	0	0
65	171	Oper	Rebates For Personnel Division, General Fund reductions noted in other programs.	0	0	0	0	0	0	0	0	0	0
65	174	Oper	Transfer OCIO FTE to State Accounting	0	0	0	0	0	0	0	0	(729,548)	(536,125)
65	174	Oper	Close 26656 Rural Broadband Task Force Cash Fund	0	0	0	0	0	0	0	0	0	0
65	174	Oper	Close 46520 Public Safety Communications Fund	0	0	0	0	0	0	0	0	0	0
65	180	Oper	\$12,285 approved to be transferred from the TSB fund to the General Fund.	0	0	0	0	0	0	0	0	0	0
65	509	Oper	General Fund Reduction - Budget Office	(199,041)	0	0	0	(153,643)	(199,041)	0	0	0	(153,634)
65	509	Oper	Add back PSL - Budget office	0	0	0	0	153,634	0	0	0	0	153,634
65	509	Oper	Lapse \$500,000 GF reappropriation	0	0	0	0	0	0	0	0	0	0
65	536	Oper	Close 28920 Miscellaneous Claims Cash Fund	0	0	0	0	0	0	0	0	0	0
65	560	Oper	General Fund Reduction - State Building Division	(23,005)	0	0	0	0	(23,005)	0	0	0	0
65	560	Oper	Transfer \$1.5 million from Vacant Building and Excess Land Cash Fund in FY27	0	0	0	0	0	0	0	0	0	0
65	560	Oper	LB 992 - Provide for a Technology Infrastructure Fund and require inventory	0	0	0	0	0	0	0	0	0	0
65	567	Oper	Transfer OCIO FTE to State Accounting	0	0	0	0	0	0	0	0	0	536,125
65	591	Oper	Tort Claims Increase	0	0	0	0	0	0	40,360	0	0	0
65	594	Oper	State Insurance - Fund Type Correction	0	0	0	100,000	0	0	0	0	0	0
65	594	Oper	State Insurance - Self-Insured Liability Fund + \$150,000 transfer from Cash Reserve Fund	0	0	0	150,000	0	0	0	0	0	0
65	605	Oper	General Fund Reduction - Personnel	(100,000)	0	0	0	(46,357)	(100,000)	0	0	0	(46,357)
65	605	Oper	Fund Mix shift Personnel Division	(560,000)	0	0	560,000	0	0	0	0	0	0
65	605	Oper	Move revolving fund increase to admin program	0	0	0	(560,000)	0	0	0	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
65	606	Oper	Rebates & Fund Sweeps	0	0	0	0	0	0	0	0	0	0
65	606	Oper	Close 28020 World Day on the Mall Cash Fund	0	0	0	0	0	0	0	0	0	0
65	606	Oper	Close 68920 State Employees Insurance Fund & transfer to GF	0	0	0	0	0	0	0	0	0	0
65	606	Oper	Close 68930 Insurance Trust Fund	0	0	0	0	0	0	0	0	0	0
65	606	Oper	Transfer additional \$500,000 from Community College Dependents Fund to GF in FY26	0	0	0	0	0	0	0	0	0	0
65	608	Oper	General Fund Reduction - Employee Relations	(85,968)	0	0	0	0	(85,968)	0	0	0	0
65	685	Oper	\$24,128 transfer to the General Fund from 3 Capital Commission Funds in FY26	0	0	0	0	0	0	0	0	0	0
65	685	Oper	General Fund Reduction - Capitol Commission	(519,875)	0	0	0	0	(519,875)	0	0	0	0
65	685	Oper	Revolving Fund Reduction	0	0	0	(4,750)	0	0	0	0	(4,750)	0
66	58	Oper	\$100,000 from the Abstractors Board Fund in FY26	0	0	0	0	0	0	0	0	0	0
67	59	Oper	Unit Director for Public Education reduction	0	0	0	0	0	(78,697)	0	0	0	(78,697)
67	59	Oper	Revsit - Unit Director for Public Education reduction	0	0	0	0	0	78,697	0	0	0	78,697
69	326	Oper	Transfer \$100,000 from Arts Maintenance Cash Fund to GF	0	0	0	0	0	0	0	0	0	0
69	329	Aid	Add two years to Cultural Endowment transfer intent language	0	0	0	0	0	0	0	0	0	0
69	329	Aid	Amend Cultural Preservation Endowment Fund to allow transfer to GF	0	0	0	0	0	0	0	0	0	0
69	329	Oper	Transfer \$5M from the Nebraska Cultural Endowment Trust Fund	0	0	0	0	0	0	0	0	0	0
72	601	Aid	Repeal Youth Outdoor Ed Fund 81-1213.04	0	0	0	0	0	0	0	0	0	0
72	601	Aid	Roll back Youth Outdoor Grant	(250,000)	0	0	0	0	0	0	0	0	0
72	601	Aid	LB 1070 - Change appropriations from Affordable Housing Trust Fund	0	0	0	0	0	0	6,000,000	0	0	0
72	601	Aid	LB 1190 - Change earmark for mentorship grants	0	0	0	0	0	0	0	0	0	0
72	601	Oper	Fund Balance Reductions: \$2,424,287 from Rural Projects Cash (Program 601) FY25-26; \$400,000 from Municipality Infrastructure Fund (Program 601) FY25-26	0	0	0	0	0	0	0	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
72	601	Oper	Housing Fund Transfers	0	0	0	0	0	0	0	0	0	0
72	601	Oper	Vacant Positions Closed	0	0	(60,531)	0	(60,531)	0	0	(60,531)	0	(60,531)
72	601	Oper	Rural Projects Fund transfer to General Fund authorization language	0	0	0	0	0	0	0	0	0	0
72	601	Oper	Strikes authority to make transfers from AHTF to Lead-Based Paint Hazard Control Cash fund & repeal Lead Based Paint fund statute	0	0	0	0	0	0	0	0	0	0
72	603	Aid	Nebraska Operational Assistance Act	0	0	0	0	0	0	0	0	0	0
72	603	Aid	Merge 604 into Program 603 Aid	0	54,000,000	0	0	0	0	50,000,000	0	0	0
72	603	Aid	LB 844 - Provide for grants under Site & Building Dev	0	0	0	0	0	0	0	0	0	0
72	603	Oper	Fund Balance Reductions Bioscience Innovation Cash \$270,000 FY25-26 Shovel-Ready \$300,000 FY25-26, transfer unobligated balance in FY26-27	0	0	0	0	0	0	0	0	0	0
72	603	Oper	Change Site & Building Dev Fund transfer to GF to FY27	0	0	0	0	0	0	0	0	0	0
72	603	Oper	Job Training Cash Fund balance Transfer to GF & repeal fund	0	0	0	0	0	0	0	0	0	0
72	603	Oper	Municipality Infrastructure, allow for GF transfer	0	0	0	0	0	0	0	0	0	0
72	603	Oper	Repeal 81-12,114 Innovation Hub Fund and change language related to credit of fees to Administrative Cash Fund	0	0	0	0	0	0	0	0	0	0
72	603	Oper	Repeal 81-12,155.01 Bioscience Innovation program and fund (81-12,163.01)	0	0	0	0	0	0	0	0	0	0
72	603	Oper	Repeal Economic Dev Cash Fund, Retain Intern NE Fund	0	0	0	0	0	0	0	0	0	0
72	603	Oper	Repeal Nuclear & Hydrogen Dev Act 66-2302 to 66-2308	0	0	0	0	0	0	0	0	0	0
72	603	Oper	Transfer remaining balance of Federal Misc fund in FY26	0	0	0	0	0	0	0	0	0	0
72	603	Oper	Combine programs 603 and 604 and use prog 603 as umbrella	2,192,016	0	0	0	1,260,501	2,192,016	0	0	0	1,260,501
72	604	Aid	Merge 604 into Program 603 Aid	0	(54,000,000)	0	0	0	0	(50,000,000)	0	0	0
72	604	Oper	Vacant Positions Closed	(268,506)	0	0	0	(68,506)	(268,506)	0	0	0	(68,506)

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
72	604	Oper	Merge 604 into Program 603	(2,192,016)	0	0	0	(1,260,501)	(2,192,016)	0	0	0	(1,260,501)
72	611	Oper	Economic Recovery - lapse reappropriated General Funds	0	0	0	0	0	0	0	0	0	0
72	611	Oper	Economic Recovery Contingency Fund transfer \$1,000,000 to GF FY26-27	0	0	0	0	0	0	0	0	0	0
72	611	Oper	Economic Recovery Contingency Fund transfer \$3,017,316 to GF FY25-26	0	0	0	0	0	0	0	0	0	0
72	611	Oper	Reduce FY25-26 \$15M transfer from ERCF to GF to \$12M	0	0	0	0	0	0	0	0	0	0
73	597	Oper	Transfer \$25,000 from Landscape Architects Cash Fund in FY27	0	0	0	0	0	0	0	0	0	0
76	584	Oper	Agency Salary Adjustments	6,618	0	0	0	5,747	6,831	0	0	0	5,932
76	584	Oper	Lapse inactive Designated Collection Fund-27610 and repeal the fund	0	0	0	0	0	0	0	0	0	0
76	584	Oper	Repeal 81-2509 to 81-2514 (terminated sections)	0	0	0	0	0	0	0	0	0	0
77	531	Oper	Correct GF appropriation in FY27	0	0	0	0	0	(60)	0	0	0	0
78	150	Aid	Juvenile Services Aid Reduction - Aid	0	0	0	0	0	(564,300)	0	0	0	0
78	150	Aid	Budget Restructure Aid	(564,300)	0	0	0	0	0	0	0	0	0
78	150	Oper	Juvenile Services Aid Reduction - Truancy	(45,200)	0	0	0	0	(154,440)	0	0	0	0
78	150	Oper	Amends 43-2404.02 to lower percentage of annual appropriation language to 5% for development of a common data set and evaluation of the Community-based Juvenile Services Aid Program and to require third-party evaluation	0	0	0	0	0	0	0	0	0	0
78	150	Oper	Budget Restructure	(104,988)	0	0	0	(84,536)	0	0	0	0	(87,197)
78	153	Aid	Budget Restructure Aid	5,862,300	500,000	0	0	0	5,613,000	0	0	0	0
78	153	Oper	Budget Restructure	1,189,304	0	146,056	0	476,803	1,101,937	0	147,609	0	493,610
78	153	Oper	Budget Restructure ops to 198	(1,189,304)	0	(146,056)	0	(476,803)	(1,101,937)	0	(147,609)	0	(493,610)
78	155	Aid	Base Reduction Program 155 - UNO Contract	0	0	0	0	0	(300,000)	0	0	0	0
78	155	Aid	Juvenile Services Aid Reduction	0	0	0	0	0	115,000	0	0	0	0
78	155	Aid	Victims Compensation Fund	(500,000)	500,000	0	0	0	0	0	0	0	0
78	155	Aid	Budget Restructure Aid	(5,298,000)	(500,000)	0	0	0	(5,613,000)	0	0	0	0
78	155	Oper	Budget Restructure	(1,084,316)	0	(146,056)	0	(392,267)	(1,101,937)	0	(147,609)	0	(406,413)
78	198	Oper	General Fund Reappropriation Reduction - lapse \$1.8 million	0	0	0	0	0	0	0	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
78	198	Oper	Budget Restructure	700,457	644,913	631,553	0	669,227	723,730	649,134	637,673	0	690,287
78	198	Oper	Budget Restructure from 153	1,189,304	0	146,056	0	476,803	1,101,937	0	147,609	0	493,610
78	198	Oper	Budget Restructure from 206	187,064	211,781	1,458,092	0	745,637	301,452	105,829	1,491,711	0	769,111
78	198	Oper	Transfer \$300,000 from Comm Corrections Uniform Data Analysis Fund to GF in FY26	0	0	0	0	0	0	0	0	0	0
78	198	Oper	Transfer remaining balance of 05 JAIBG fund to GF in FY26	0	0	0	0	0	0	0	0	0	0
78	198	Oper	Transfer remaining balance of Juvenile Accountability Fund to GF in FY26	0	0	0	0	0	0	0	0	0	0
78	199	Oper	LETC Fund Mix Shift	(100,000)	100,000	0	0	0	(100,000)	100,000	0	0	0
78	199	Oper	PSL Increase for NLETC	0	0	0	0	250,000	0	0	0	0	300,000
78	199	Oper	Restore funding for recruitment and retention	2,500,000	0	0	0	0	2,500,000	0	0	0	0
78	201	Aid	Victims Compensation Fund	0	400,000	0	0	0	0	400,000	0	0	0
78	201	Aid	Budget Restructure Aid	(50,457)	(400,000)	(11,172,294)	0	0	(50,457)	(400,000)	(11,172,294)	0	0
78	201	Oper	Budget Restructure	(127,739)	0	(1,451,441)	0	(601,548)	(129,506)	0	(1,484,949)	0	(620,486)
78	202	Aid	Budget Restructure Aid	(19,200)	(353,474)	(121,980)	0	0	(19,200)	(353,474)	(121,980)	0	0
78	202	Oper	Budget Restructure	(7,961)	(92,215)	(6,651)	0	(49,434)	(8,096)	(94,888)	(6,762)	0	(50,991)
78	203	Oper	Budget Restructure	(450,582)	0	0	0	(288,731)	(466,107)	0	0	0	(297,819)
78	204	Aid	Base Reduction Program 204	0	0	0	0	0	0	0	0	0	0
78	204	Aid	Victims Compensation Fund - Aid	(591,160)	591,160	0	0	0	0	0	0	0	0
78	204	Aid	Budget Restructure Aid	0	(616,160)	0	0	0	(591,160)	(25,000)	0	0	0
78	204	Oper	Victims Compensation Fund - Ops	(108,840)	108,840	0	0	0	0	0	0	0	0
78	204	Oper	Budget Restructure	(51,364)	(119,566)	0	0	(94,655)	(163,850)	(10,941)	0	0	(97,634)
78	204	Oper	Change language related to Victims Compensation Fund, and amend 81-1429.03	0	0	0	0	0	0	0	0	0	0
78	204	Oper	Repeal Violence Prevention Cash & transfer balance to GF	0	0	0	0	0	0	0	0	0	0
78	206	Aid	Budget Restructure Aid	69,657	1,369,634	11,294,274	0	0	660,817	778,474	11,294,274	0	0
78	206	Oper	Budget Restructure	187,064	211,781	1,458,092	0	745,637	301,452	105,829	1,491,711	0	769,111
78	206	Oper	Budget Restructure ops to 198	(187,064)	(211,781)	(1,458,092)	0	(745,637)	(301,452)	(105,829)	(1,491,711)	0	(769,111)
78	215	Oper	Budget Restructure	(249,875)	0	(631,553)	0	(235,749)	(257,623)	0	(637,673)	0	(243,166)
78	220	Oper	Base Reduction Program 220	(153,924)	0	0	0	0	(156,643)	0	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
78	220	Oper	Budget Restructure	0	(644,913)	0	0	(144,747)	0	(649,134)	0	0	(149,302)
81	357	Oper	Lapse inactive NCBVI cash subfund-28141 to trust fund 68400	0	0	0	0	0	0	0	0	0	0
83	151	Aid	Transfer remaining balance of \$7,141 from Comm College Student Performance Fund to GF in FY26 and repeal 85-1540	0	0	0	0	0	0	0	0	0	0
83	151	Aid	Roll back FY27 addition	0	0	0	0	0	(5,000,000)	0	0	0	0
83	152	Aid	August 25 Certification of Aid and FY27 Estimate	0	5,457,627	0	0	0	0	0	0	0	0
83	152	Aid	FY27 appropriation for aid	0	0	0	0	0	0	5,730,509	0	0	0
84	106	Oper	Transfer \$100,000 to General Fund in FY25-26 Credit investment earnings from State Energy Office Cash Fund beginning 7/1/2026	0	0	0	0	0	0	0	0	0	0
84	313	Aid	WSF Appropriation, approved with language change to WSF.	0	5,172,364	0	0	0	0	0	0	0	0
84	319	Oper	Committee approved \$5,277,522 transfer to General Fund in FY25-26, Perkins County Canal	0	0	0	0	0	0	0	0	0	0
84	319	Oper	Increase transfer from Perkins Co. Canal Fund by \$470,409 in FY26	0	0	0	0	0	0	0	0	0	0
84	319	Oper	Transfer \$300,000 from Perkins Canal Fund to State Settlement Fund in FY26-27. Language to make this an authorized use of Perkins County Canal Project Fund approved.	0	0	0	0	0	0	0	0	0	0
84	334	Aid	WRCF Transfer from NET - Aid \$6M in FY26-27 transfer, no additional appropriation needed	0	0	0	0	0	0	0	0	0	0
84	334	Aid	Earmark for riparian aid (LB 807)	0	0	0	0	0	0	0	0	0	0
84	334	Oper	Administrative Spending Modifications	(500,000)	0	0	0	0	0	0	0	0	0
84	334	Oper	JEDI Fund transfer of \$1,400,000 in FY25-26 to General Fund approved.	0	0	0	0	0	0	0	0	0	0
84	334	Oper	PET Remediation Airline Aviation Fuel Cash Fund transfer of \$450,000 to the General Fund each year, approved.	0	0	0	0	0	0	0	0	0	0
84	334	Oper	State Energy Office Cash Fund, \$100,000 transfer to General Fund in FY25-26 approved, \$60,000 in FY26-27 approved.	0	0	0	0	0	0	0	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
84	334	Oper	Small Watershed Flood Control Cash Fund, balance (\$2,304) swept in FY25-26, fund terminated.	0	0	0	0	0	0	0	0	0	0
84	334	Oper	Leak Underground Storage Fund, \$512 transfer to General Fund in FY25-26 approved.	0	0	0	0	0	0	0	0	0	0
84	334	Oper	Petroleum and Hazardous Substance - Storage and Handling, balance transfer approved in FY25-26 (approximately \$69)	0	0	0	0	0	0	0	0	0	0
84	334	Oper	Nebraska Environmental Response Cash Fund (\$324,032) transferred to General Fund in FY26-27. Transfer balance of the fund.	0	0	0	0	0	0	0	0	0	0
84	334	Oper	Organizational IT Savings	(25,000)	0	0	0	0	(50,000)	0	0	0	0
84	334	Oper	Vacated Positions Not Filled	(537,572)	0	0	0	(416,500)	(537,572)	0	0	0	(416,500)
84	334	Oper	Transfer \$5.1 million from Surface Water Irrigation Fund to General Fund in FY26	0	0	0	0	0	0	0	0	0	0
84	513	Oper	Vacated Positions Not Filled	(343,263)	0	0	0	(260,048)	(343,263)	0	0	0	(260,048)
84	513	Oper	Change GF transfer from Engineering Plan Review Fund to be \$100,000 in FY26, rather than \$200,000, and additional \$100,000 in FY27	0	0	0	0	0	0	0	0	0	0
84	513	Oper	Change Superfund Cost Share Cash Fund transfer from \$400k to balance of fund in FY26-27. Sunset the fund on June 30, 2027.	0	0	0	0	0	0	0	0	0	0
84	513	Oper	Clean Air Title V Fund and Drinking Water Admin Fund investment earnings beginning in FY26-27 to General Fund.	0	0	0	0	0	0	0	0	0	0
84	513	Oper	Integrated solid waste management transfer to GF of \$250,000 each year, allow for GF transfer	0	0	0	0	0	0	0	0	0	0
84	513	Oper	Language to authorize transfer from Petroleum and Hazardous Substances Storage and Handling Fund. Credit interest to General Fund beginning 7/1/2026	0	0	0	0	0	0	0	0	0	0
84	513	Oper	Language to sunset Superfund Cost Share Cash Fund on 6/30/2027	0	0	0	0	0	0	0	0	0	0
84	513	Oper	Petroleum Products and Hazardous Substances Storage and Handling Fund investment earnings to the General Fund beginning July 1, 2026	0	0	0	0	0	0	0	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
84	513	Oper	Petroleum Release Remedial Action Fund to General Fund authorization language	0	0	0	0	0	0	0	0	0	0
84	513	Oper	LB 1248 - Earmark federal funds for a waste treatment grant	0	0	0	0	0	0	0	0	0	0
85	515	Oper	Judges Retirement Plan	0	0	0	0	0	(290,792)	0	0	0	0
85	515	Oper	Omaha Service Annuity	0	0	0	0	0	(105,559)	0	0	0	0
85	515	Oper	School Retirement Plan	0	0	0	0	0	1,087,551	0	0	0	0
85	515	Oper	State patrol retirement plan	0	0	0	0	0	3,416,612	0	0	0	0
87	94	Oper	Appropriation Inconsistency	0	0	0	0	0	0	110,000	0	0	0
87	94	Oper	Health Insurance Surcharge	0	24,207	0	0	0	0	26,870	0	0	0
87	94	Oper	Server migration expense	0	66,500	0	0	0	0	18,500	0	0	0
87	94	Oper	Updates to Form C-1 necessitated by LB644	0	25,000	0	0	0	0	0	0	0	0
87	94	Oper	Director Salary Fund Shift	0	0	0	0	0	(185,623)	185,623	0	0	0
87	94	Oper	Health Insurance - FY27 Surcharge Change	0	0	0	0	0	0	(17,913)	0	0	0
87	94	Oper	PSL Increase	0	0	0	0	0	0	0	0	0	25,000
87	94	Oper	Revisit Director Salary Fund Shift	0	0	0	0	0	185,623	(185,623)	0	0	0
91	618	Aid	Marketing grant for international volleyball	0	175,000	0	0	0	0	0	0	0	0
93	115	Oper	PSL for attorney	0	0	0	0	45,000	0	0	0	0	45,000
94	425	Oper	Expert Legal Services	0	77,500	0	0	0	0	77,500	0	0	0
94	425	Oper	IT Service and Support	0	10,000	0	0	0	0	10,000	0	0	0
94	425	Oper	General Transfer Fund Reduction by \$250,000 in FY27	0	0	0	0	0	0	0	0	0	0
31	927	Const	Reduce Readiness Center Capital Project Funds (lapse 72,416)	0	0	0	0	0	0	0	0	0	0
31	992	Const	Reduce Readiness Center Capital Project Funds (lapse 47,912)	0	0	0	0	0	0	0	0	0	0
33	969	Const	Remove est. from Capital Prog	0	0	0	0	0	0	0	0	0	0
33	971	Const	Remove est. from Capital Prog	0	0	0	0	0	0	0	0	0	0
33	972	Const	Capital Prog Building add est. Language	0	0	0	0	0	0	0	0	0	0
33	973	Const	Capital Prog Fisheries add est. Language	0	0	0	0	0	0	0	0	0	0
33	973	Const	Shift Authority from FY26-27 to FY25-26	0	2,500,000	0	0	0	0	(2,500,000)	0	0	0
33	975	Const	Capital Prog Emergency Use add est.	0	0	0	0	0	0	0	0	0	0
33	976	Const	Capital Prog Emergency Use add est.	0	0	0	0	0	0	0	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
33	979	Const	Capital Prog Emergency Use add est.	0	0	0	0	0	0	0	0	0	0
65	900	Const	Reduce FY26 transfer from CRF to NCCF by \$7 million	0	0	0	0	0	0	0	0	0	0
STATE TOTALS				(52,397,837)	104,713,396	48,969,003	805,250	45,809,605	(182,415,971)	67,356,219	(55,878,739)	(734,298)	46,010,457