

# APPROPRIATIONS COMMITTEE PRELIMINARY REPORT

FY 2025-26 AND FY 2026-27

BIENNIAL BUDGET

FEBRUARY 2026

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# 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 its fiscal planning as it begins to consider 2026 revenue and spending adjustments.

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

The projections for the following biennium utilize the historical average methodology, projected budget increases based on historical average increases and formula driven estimates for specific areas, and the annualized and on-going impacts of actions taken in the 2025 legislative session and the Committee Preliminary budget. All such estimates are based on existing law, including the Tax Equity and Educational Opportunities Act (TEEOA) school aid formula.

The Committee preliminary budget is the basis for the committee hearing schedule, along with bills referenced to the Appropriations Committee. This allows the committee to hear testimony on the impacts and ramifications of the issues in the proposal before making any final decisions.

After the budget hearings, the Appropriations Committee will meet to finalize their budget proposal. At that time the committee will have available to them (1) the input obtained from the budget hearings, (2) any updated revenue forecasts from the February 27 meeting of the Nebraska Economic Forecast Advisory Board (NEFAB), and (3) the use of and ultimate level of the Cash Reserve Fund balance.

## ***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 financial status for the current biennium based on the Appropriations Committee preliminary recommendations has improved as compared to the November Tax Rate Review Committee Report status and reflects \$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 Preliminary Budget

The current General Fund financial status reflects \$344.5 million below the minimum reserve per the Appropriations Committee preliminary budget. 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 \$225,000 over the two-year period;
  - Increased transfers from other funds into the General Fund of \$24.0 million in FY2025-26 and \$39.2 million in FY2026-27;
  - Investment earnings from cash funds, estimated to be \$60,000 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 \$5.9 million in FY2025-26 and \$24.8 million in FY2026-27. In addition, \$6.3 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.

## Following Biennium

The projected financial status for the ***following biennium*** shows a balance \$536.8 million below the minimum reserve. Revenue growth (rate and base adjusted) in the next biennium is projected at 8.3% per year average using the historical average methodology. This methodology is used in the absence of an official forecast.

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 2.1% in FY2027-28 and 2.1% in FY2028-29, for a two-year average of 2.1%. These calculations do not include the annualized impacts of 2026 budget actions which are shown separately on the financial status.

## Available for Legislative Bills

The current financial status with the Committee preliminary budget adjustments yields a projected balance that is \$344.5 million below the 3% minimum reserve. This is based on estimated revenue and spending levels noted above and discussed elsewhere in this report.

The Appropriations Committee Preliminary Budget does not specifically include an allocation for legislative bills, pending post-hearing adjustments. However, due to the shortfall reflected on the General Fund financial status, approximately \$180 million per year in adjustments, either through increased revenues or reduced appropriations, are required to balance the General Fund.

# General Fund Financial Status

## General Fund Financial Status Appropriations Committee Preliminary Recommendation

	Actual FY2024-25	Upcoming Biennium FY2025-26	Upcoming Biennium FY2026-27	Est for Following Biennium FY2027-28	Est for Following Biennium FY2028-29
<b>1 BEGINNING BALANCE</b>					
2 Beginning Cash Balance	1,843,296,751	792,515,104	265,234,597	(16,365,107)	(299,599,475)
3 Cash Reserve transfers-automatic	(38,746,104)	0	0	0	0
4 Carryover obligations from FY25	0	(313,227,424)	0	0	0
4a Lapse FY25/FY26 carryover (Committee Prelim)	0	6,223,791	47,912	0	0
5 Allocation for potential deficits	0	0	0	0	(5,000,000)
6 Unobligated Beginning Balance	1,804,550,647	485,511,471	265,282,509	(16,365,107)	(304,599,475)
<b>7 REVENUES &amp; TRANSFERS</b>					
8 Net Receipts (Includes 2025 Legislation)	6,159,041,662	6,950,000,000	6,800,000,000	7,188,104,045	7,742,395,705
9 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)
9a General Fund transfers-out (Committee Prelim)	0	(25,000)	250,000	0	0
10 General Fund transfers-in (current law)	in receipts	in forecast	in forecast	in estimate	in estimate
10a General Fund transfers-in (Committee Prelim)	0	24,015,433	39,225,522	(3,200,000)	(3,200,000)
11 Cash Reserve transfers (current law)	4,000,000	0	152,000,000	0	0
12 Inv. Earnings from cash funds (Committee Prelim)	0	0	60,000	0	0
13 LB 1072 Revenue provisions (Committee Prelim)	0	750,000	750,000	750,000	750,000
14 Accounting Adjustment	(5,664,537)	0	0	0	0
15 General Fund Net Revenues	4,462,629,700	5,258,408,957	5,214,381,722	5,329,374,305	5,821,702,478
<b>16 APPROPRIATIONS</b>					
17 Expenditures / Appropriations	5,474,665,244	5,413,727,981	5,413,727,981	5,413,727,981	5,413,727,981
18 Mainline Budget (Enacted 2025)	0	70,823,963	107,123,200	107,123,200	107,123,200
19 Projected budget increase, following biennium	0	0	0	116,579,336	233,601,425
20 2026 Session Budget Adjustments	0	(5,866,113)	(24,821,843)	(24,821,843)	(24,821,843)
21 General Fund Appropriations	5,474,665,244	5,478,685,831	5,496,029,338	5,612,608,674	5,729,630,763
<b>22 ENDING BALANCE</b>					
23 \$ Ending balance (per Financial Status)	792,515,104	265,234,597	(16,365,107)	(299,599,475)	(212,527,760)
24 \$ Ending balance (at Min. Reserve 3.0%)			328,115,702		324,311,991
25 Excess (shortfall) from Minimum Reserve			(344,480,809)		(536,839,751)
26 Biennial Reserve (%)			-0.1%		-1.9%
<b>General Fund Appropriations</b>					
27 Annual % Change - Appropriations (w/o deficits)	1.2%	1.2%	0.3%	2.1%	2.1%
28 Two Year Average	2.7%	--	0.8%	--	2.1%
<b>General Fund Revenues</b>					
29 Est. Revenue Growth (rate/base adjusted)	-1.7%	5.5%	3.9%	8.3%	8.3%
30 Two Year Average	1.4%	--	4.7%	--	8.3%
31 Five Year Average	7.5%	--	2.8%	--	4.9%
32 Unadjusted % change over prior year	-13.9%	12.8%	-2.2%	5.7%	7.7%
33 On-Going Revenues vs Appropriations	(955,098,280)	(220,276,874)	(433,647,615)	(283,234,368)	92,071,715

# 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 preliminary budget calls for only one change to the CRF, with the reduction of 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. This leaves a projected unobligated balance of \$674.2 million at the end of the biennium.

*Table 1 Cash Reserve Fund Status*

CASH RESERVE FUND	Actual FY2024-25	Estimated FY2025-26	Estimated FY2026-27	Estimated FY2027-28	Estimated FY2028-29
Beginning Balance	912,817,475	877,079,779	826,182,779	674,182,779	624,182,779
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 Nebr Capital Construction Fund (NCCF)	(29,458,800)	(40,897,000)	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)	0	0	0	0
To Municipality Infrastructure Aid Fund (LB 600-2024)	(5,000,000)	0	0	0	0
Projected Unobligated Ending Balance	877,079,779	826,182,779	674,182,779	624,182,779	574,182,779
Ending Balance as % of Revenues	14.2%	11.9%	9.9%	8.7%	7.4%
Ending Balance as % of Expenditures	16.0%	15.1%	12.3%	11.1%	10.0%

## ***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. For the preliminary budget, the transfers remain unchanged.

## ***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 only change related to transfers to and from other funds from Sine Die of the 2025 session in the Appropriations Committee preliminary budget is to reduce the transfer from the Cash Reserve Fund to the Nebraska Capital Construction Fund by \$5 million (from \$45.897 million to \$40.897 million).

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	(50,897,000)	826,182,779	11.7% 15.1%
FY2026-27 Est	826,182,779	0	(152,000,000)	0	674,182,779	9.6% 12.2%
FY2027-28 Est	674,182,779	0	0	(50,000,000)	624,182,779	8.5% 11.1%
FY2028-29 Est	624,182,779	0	0	(50,000,000)	574,182,779	7.4% 10.0%

# General Fund Revenues

## ***Revenue Forecasts***

Revenue estimates for FY2025-26 and FY2026-27 are the October 2025 forecasts from the Nebraska Economic Forecast Advisory Board (NEFAB). These forecasts yield a projected adjusted revenue growth of 5.5% in FY2025-26 and 3.9% in FY2026-27, an average growth of 4.7%.

The NEFAB forecasts and projected “out year” revenue estimates are shown in Table 3. As the FY2024-25 actual receipts and forecasts for FY2025-26 and FY2026-27 are all lower than previous estimates, a higher annual growth rate is necessary in the historical average methodology in order to equate the five-year average annual growth rate to the historical average (adjusted for indexing brackets).

Rate and base adjusted growth in FY2027-28 and FY2028-29 are each 8.3%, for a two-year average annual growth rate of 8.3%. Five-year average annual growth for the status period is 4.94%.

*Table 3 - General Fund Revenue Forecasts*

	Actual FY2024-25	NEFAB FY2025-26	NEFAB FY2026-27	LFO Prelim FY2027-28	LFO Prelim FY2028-29
<b><u>Actual/Forecast</u></b>					
Sales and Use Tax	2,516,744,199	2,665,000,000	2,600,000,000	2,871,164,045	3,187,561,705
Individual Income Tax	2,179,933,889	3,000,000,000	3,060,000,000	3,161,907,000	3,287,219,250
Corporate Income Tax	1,075,085,078	785,000,000	780,000,000	819,619,000	895,842,750
Miscellaneous receipts	387,278,497	500,000,000	360,000,000	335,414,000	371,772,000
Total General Fund Revenues	6,159,041,662	6,950,000,000	6,800,000,000	7,188,104,045	7,742,395,705
<b><u>Adjusted Growth</u></b>					
Sales and Use Tax	1.7%	5.0%	-2.5%	10.1%	10.7%
Individual Income Tax	-3.7%	12.2%	8.4%	6.5%	5.0%
Corporate Income Tax	0.2%	-14.6%	5.2%	11.6%	15.2%
Miscellaneous receipts	-10.8%	-17.8%	-3.5%	11.3%	19.8%
Total General Fund Revenues	-1.7%	5.5%	3.9%	8.3%	8.3%
Two Yr Average	1.4%	--	4.7%	--	8.3%
Five Yr Average	7.5%	--	2.8%	--	4.9%

## 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.

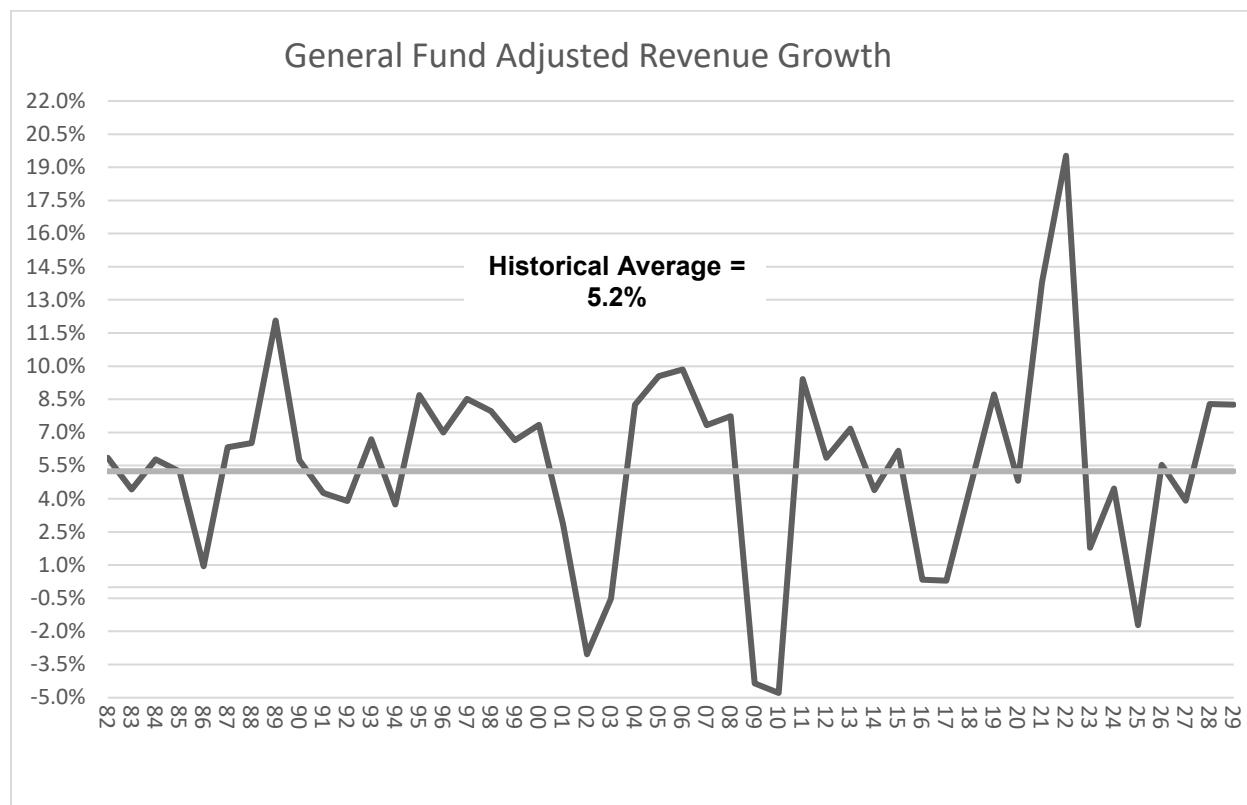


Table 4 shows actual and projected General Fund revenues since FY2000-01. For illustration purposes, the table includes the adjusted growth rate, described above, and the unadjusted growth rate that does not account for changes to the tax base or tax rates.

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. % Chnge	Adjusted % Chnge
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	2,665,000,000	3,000,000,000	785,000,000	500,000,000	6,950,000,000	12.8%	5.5%
FY 2026-27 NEFAB	2,600,000,000	3,060,000,000	780,000,000	360,000,000	6,800,000,000	-2.2%	3.9%
FY2027-28 Prelim	2,871,164,045	3,161,907,000	819,619,000	335,414,000	7,188,104,045	5.7%	8.3%
FY2028-29 Prelim	3,187,561,705	3,287,219,250	895,842,750	371,772,000	7,742,395,705	7.7%	8.3%
Current 5 Year Status	4.9%	5.6%	4.2%	-1.2%	4.9%		
Above Average Yrs (25)	6.0%	10.1%	14.6%	3.9%	8.3%		
Below Average Yrs (19)	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
<b>FY2024-25</b>								
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)
<b>FY2025-26</b>								
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)
Change: First NEFAB to Current	65,000	(150,000)	(85,000)	170,000	0	(204,839)	204,839	0
<b>FY2026-27</b>								
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)
Change: First NEFAB to Current	(100,000)	(80,000)	(45,000)	60,000	(165,000)	(287,123)	122,123	(165,000)

## 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 (with LB142)	(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)
<i>General Fund Transfers-Out</i>	<i>(1,694,747,425)</i>	<i>(1,716,331,476)</i>	<i>(1,777,903,800)</i>	<i>(1,856,279,740)</i>	<i>(1,918,243,227)</i>
Barbers' Board of Examiners Cash Fund	0	(25,000)	0	0	0
Public Advocacy Cash Fund	0	0	250,000	0	0
<i>Change in General Fund Transfers-Out (Committee)</i>	<i>0</i>	<i>(25,000)</i>	<i>250,000</i>	<i>0</i>	<i>0</i>
<i>Total-General Fund Transfers-Out</i>	<i>(1,694,747,425)</i>	<i>(1,716,356,476)</i>	<i>(1,777,653,800)</i>	<i>(1,856,279,740)</i>	<i>(1,918,243,227)</i>

The Appropriations Committee preliminary budget includes two changes to transfers under current law:

- 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.

### **Community College Future Fund Aid**

In addition, the preliminary budget 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 preliminary budget does not include additional appropriations for the FY2026-27 increase (\$5,730,509), pending agency hearings, but the General Fund transfers out reflect the estimated 5% increase.

	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 Preliminary	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 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	(1,777,653,800)	3.57%	(808,000,000)	45.45%	(442,000,000)	24.86% (242,000,000)	13.61% (285,018,800)	16.03%		

## 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.

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.

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

The Appropriations Committee 2026 preliminary budget includes several changes and additions to the transfers into the General Fund enacted in the 2025 session, as shown in Table 8. However, pending agency hearings, several transfers proposed in the Governor’s recommendation are not included in the preliminary budget.

*Table 8 General Fund Transfers-In – Committee Preliminary Adjustments*

Ag #	From Fund	FY2025-26	FY2026-27	FY2027-28	FY2028-29
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
13	Dept of Ed Trust Williams subfund	800,000	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)
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	300,000	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 Repl/Maintenance Cash Fund	1,000,000	0	0	0
25	Nursing Faculty Student Loan Cash Fund	In Misc	0	0	0
25	Radiation Transportation Emergency Response Cash 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	Aeronautics Cash Fund	750,000	0	0	0
27	Grade Crossing Protection Fund	1,250,000	1,250,000	0	0
31	Governor's Emergency Cash	(3,250,000)	25,000,000	0	0
33	Niobrara Council Easement Defense subfund	In Misc	0	0	0
33	Niobrara Council Fund	In Misc	0	0	0
33	Trail Development and Maintenance Fund	4,770,000	0	0	0

Ag #	From Fund	FY2025-26	FY2026-27	FY2027-28	FY2028-29
33	Nebraska Outdoor Recreation Development Cash Fund	1,500,000	0	0	0
33	Wildlife Conservation Fund	1,000,000	0	0	0
33	Game Law Investigation Cash Fund	300,000	0	0	0
33	Nebraska Snowmobile Trail Cash Fund	25,000	0	0	0
36	Racetrack Gaming Fund	2,000,000	2,000,000	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	Nebraska Job Creation and Mainstreet Revitalization Fund	0	125,000	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	0	In Misc	0	0
65	Health Plan subfund	0	In Misc	0	0
65	Rural Broadband Task Force Fund	0	In Misc	0	0
66	Abstacters Board of Examiners Cash Fund	150,000	0	0	0
69	Arts Maintenance subfund	100,000	0	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
76	Designated Collection Fund	In Misc	0	0	0
83	NE Community College Student Perf & Occ Education Fund	In Misc	0	0	0
84	Leaking Underground Storage Tanks Trust Fund	In Misc	0	0	0
84	Petroleum Products & Hazardous Substances Storage Fund	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	0	0	0
84	Petroleum Remediation Aviation Fuel subfund	450,000	0	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	Integrated Solid Waste Management Cash Fund	0	250,000	0	0
84	Petroleum Remediation Aviation Fuel subfund	0	450,000	0	0
84	Perkins County Canal Fund	0	5,277,522	0	0
84	Engineering Plan Review Cash Fund	(100,000)	100,000	0	0
	Miscellaneous (30 funds)	620,000	648,000	0	0
<b>TOTAL</b>		<b>24,015,433</b>	<b>39,225,522</b>	<b>(3,200,000)</b>	<b>(3,200,000)</b>

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

	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
211 Cash Fund	0	69,122	0	0	0
Abstracters Bd Fund	0	150,000	0	0	0
Affordable Housing Trust Fund	0	0	8,000,000	0	0
Appraisal Management Co. Fund	0	200,000	0	0	0
Aeronautics Cash Fund	0	750,000	0	0	0
Arts Maintenance Fund	0	100,000	0	0	0
Banking & Finance Settlement	0	1,000,000	750,000	0	0
Board of Barber Examiners Cash Fund	0	0	25,000	0	0
Behavioral Health Services Cash	2,000,000	0	0	0	0
Boiler Inspection Cash Fund	0	300,000	0	0	0
Building Renewal Allocation Fund	0	0	2,000,000	0	0
Charitable Gaming Operations Fund	1,500,000	100,000	500,000	0	0
Chemigation Costs Fund	0	0	0	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
Contractor & Professional Employer Organization Reg	0	100,000	0	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 Trust Williams subfund	0	800,000	0	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	15,000,000	0	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	300,000	0	0	0
Governor's Emergency Fund	0	0	25,000,000	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
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 Committee Prelim)	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
Municipality Infrastructure Aid Fund	0	400,000	0	0	0

	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
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
Perkins County Canal Fund	0	0	5,277,522	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	1,000,000	2,000,000	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
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	1,000,000	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	2,500,000	2,500,000	0	0
Tobacco Products Admin Cash Fund	9,000,000	0	0	0	0
Trail Development and Maintenance Fund	0	8,120,000	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
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	32,700,000	0	0	0
Wildlife Conservation Fund	0	1,000,000	0	0	0
Workers Compensation Court Cash Fund	0	750,000	0	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 (30 funds - 2026 Session)	0	620,000	648,000	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	24,015,433	39,225,522	(3,200,000)	(3,200,000)
<i>Total General Fund Transfers-In</i>	107,276,294	242,001,533	141,691,479	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*	3,834,870,826	2.20%	242,001,533	6.31%
FY26-27*	4,024,735,319	4.95%	141,691,479	3.52%
FY27-28*	4,327,906,632	7.53%	44,800,000	1.04%

\* Estimated fiscal year end balances

## ***General Fund Investment Earnings and Other Revenue***

The preliminary budget includes crediting investment earnings from two funds to the General Fund, beginning July 1, 2026. The estimated General Fund revenue from these actions is \$60,000, as shown on line 12 of the financial status. The two funds are the State Energy Cash Fund and the Petroleum Products and Hazardous Substances Storage and Handling Fund.

Additionally, the preliminary budget includes amending section 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. Under current law, the total amount of these assessments is credited to the Compensation Court Cash Fund. 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 preliminary 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		Per 2026 Session		Per 2026 Session	
		Enacted FY2025-26	Enacted FY2026-27	Enacted FY2025-26	Enacted FY2026-27	Adj Total FY2025-26	Adj Total FY2026-27
<b><u>Agency Operations</u></b>							
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	792,530	8,593,529	339,403,578	363,132,893
Correctional Services	352,905,164	366,355,826	378,503,240	(1,518,350)	(14,532)	364,837,476	378,488,708
Courts	232,815,953	239,092,551	244,929,476	(2,921,046)	(1,420,634)	236,171,505	243,508,842
State Patrol	90,739,673	90,972,703	90,739,673	(3,680,209)	(2,567,286)	87,292,494	88,172,387
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	(13,570,839)	(14,406,355)	20,134,048	19,563,728
Other Agencies	262,511,145	250,623,037	255,024,737	(7,061,582)	1,339,150	243,561,455	256,363,887
Total-GF Operations	2,128,670,186	2,121,386,286	2,147,844,212	(27,959,496)	(4,368,316)	2,093,426,790	2,143,475,896
<b><u>State Aid to Individuals/Others</u></b>							
Opportunity Scholarships	9,250,000	0	0	0	0	0	0
Workforce Development	0	0	0	0	0	1,102,454,396	888,090,473
Medicaid	1,012,640,639	1,083,193,393	1,078,129,645	19,261,003	(190,039,172)	200,956,745	165,330,369
Child Welfare Aid	182,756,746	182,756,746	183,385,911	18,199,999	(18,055,542)	1,281,202	1,281,202
Developmental disabilities aid	197,567,183	212,662,155	229,386,106	0	173,983,306	212,662,155	403,369,412
Public Assistance	76,380,054	76,380,054	76,380,054	0	0	7,083,060	7,083,060
Behavioral Health aid	70,132,211	70,132,211	70,132,211	(16,000,000)	(100,000)	6,909,696	6,401,696
Childrens Health Insurance (SCHIP)	26,246,298	29,952,083	29,989,393	0	0	29,952,083	29,989,393
Nebr Broadband Bridge Act	19,795,788	0	0	0	0	0	0
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	(50,000)	(150,000)	8,443,430	8,443,430
Health Aid	7,352,196	7,352,196	7,352,196	(442,500)	(950,500)	6,909,696	6,401,696
Nebraska Rural Projects Act	4,896,460	0	0	0	0	0	0
All Other Aid to Individuals/Other	33,090,857	26,240,319	25,240,319	100,000	0	140,578,626	156,886,626
Total-GF Aid to Individuals/Other	1,707,748,853	1,747,568,578	1,758,995,256	21,068,502	(35,311,908)	1,767,637,080	1,723,683,348
<b><u>State Aid to Local Govts</u></b>							
State Aid to Schools (TEEOSA)	1,010,135,323	1,036,453,304	1,024,467,449	(858,119)	11,961,381	1,035,595,185	1,036,428,830
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	0	119,116,711	119,116,711
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	0	0	5,798,000	5,798,000
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	0	0	5,486,394	5,486,394
Total-GF Aid to Local Govt	1,556,005,014	1,594,043,152	1,592,707,785	1,024,881	14,858,381	1,595,068,033	1,607,566,166
<b>Capital Construction</b>	21,303,928	21,553,928	21,303,928	0	0	21,553,928	21,303,928
<b>TOTAL-MAINLINE BUDGET</b>	5,413,727,981	5,484,551,944	5,520,851,181	(5,866,113)	(24,821,843)	5,477,685,831	5,496,029,338

Table 12 shows all General Fund appropriations adjustments, including lapses of reappropriated funds to the General Fund, that are included in the Appropriations Committee Preliminary Budget.

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

Ag #	Agency	Prog	Type	Issue	FY2025-26	FY2026-27
3	Legislature	122	Oper	Increase base appropriation	732,206	1,474,999
3	Legislature	122	Oper	DAS Print Rate Reduction	(3,307)	(1,323)
3	Legislature	123	Oper	Increase base appropriation	563,777	1,376,534
3	Legislature	123	Oper	Lapse reappropriated GF	0	0
3	Legislature	123	Oper	DAS Print Rate Reduction	(10,335)	(4,134)
3	Legislature	126	Oper	Increase base appropriation	124,509	182,679
3	Legislature	126	Oper	Lapse reappropriated GF	0	0
3	Legislature	127	Oper	Increase base appropriation	530,620	669,944
3	Legislature	127	Oper	Lapse reappropriated GF	0	0
3	Legislature	127	Oper	DAS Print Rate Reduction	(8,346)	(3,338)
3	Legislature	129	Oper	Increase base appropriation	105,420	307,509
3	Legislature	129	Oper	Lapse reappropriated GF	0	0
3	Legislature	501	Oper	Increase base appropriation	(53,418)	(77,990)
3	Legislature	501	Oper	Lapse reappropriated GF, less \$500,000	0	0
3	Legislature	504	Oper	Increase base appropriation	410,485	550,006
3	Legislature	504	Oper	Lapse reappropriated GF	0	0
3	Legislature	638	Oper	Increase base appropriation	(41,077)	148,419
3	Legislature	638	Oper	Lapse reappropriated GF	0	0
5	Supreme Court	3	Oper	Health Insurance - Employer Contribution	28,721	31,880
5	Supreme Court	4	Oper	Health Insurance - Employer Contribution	24,718	27,437
5	Supreme Court	6	Oper	Health Insurance - Employer Contribution	231,685	257,170
5	Supreme Court	7	Oper	Health Insurance - Employer Contribution	204,465	226,956
5	Supreme Court	52	Oper	AS400 Replacement	0	1,000,000
5	Supreme Court	52	Oper	Health Insurance - Employer Contribution	1,090,277	1,210,208
5	Supreme Court	52	Oper	Administrative Rates	(39,171)	(6,612)
5	Supreme Court	67	Oper	Health Insurance - Employer Contribution	733,329	813,995
5	Supreme Court	67	Oper	Administrative Rates	(44,832)	(513)
5	Supreme Court	420	Oper	Health Insurance - Employer Contribution	154,423	171,409
5	Supreme Court	420	Oper	Administrative Rates	(2,439)	(2)
5	Supreme Court	434	Oper	Health Insurance - Employer Contribution	70,179	77,899
5	Supreme Court	434	Oper	Administrative Rates	(2,885)	(370)
5	Supreme Court	435	Oper	Health Insurance - Employer Contribution	572,647	635,638
5	Supreme Court	435	Oper	Administrative Rates	(4,975)	(1,140)
5	Supreme Court	435	Oper	Opioid Settlement Fund Mix Shift	(6,500,000)	(6,500,000)
5	Supreme Court	437	Oper	Health Insurance - Employer Contribution	572,718	635,717
5	Supreme Court	437	Oper	Administrative Rates	(9,906)	(306)
9	Sec of State	86	Oper	Employer Health Insurance	5,000	5,000
11	Attorney General	496	Oper	Water Litigation Fund Shift	0	(300,000)
13	Education	25	Oper	Add'l Appropriation/PSL for Vacation/Sick Payouts	86,376	0
13	Education	25	Oper	Health Insurance Correction	344,540	406,873

Ag #	Agency	Prog	Type	Issue	FY2025-26	FY2026-27
13	Education	25	Oper	Principal/Teacher Effectiveness Adm Reduction	0	(125,000)
13	Education	158	Aid	TEEOSA - FY27 adjustment	0	11,961,381
13	Education	158	Aid	TEEOSA - premium tax	(858,119)	0
13	Education	351	Oper	Health Insurance Correction	241,362	298,313
14	Public Service Comm	14	Oper	Health Insurance - Employer Contribution	5,200	0
16	Revenue	102	Oper	DEPARTMENT SPENDING EFFICIENCIES	(1,168,329)	(1,393,546)
16	Revenue	102	Oper	SCOTTSBLUFF OFFICE	(284,245)	(389,443)
16	Revenue	102	Oper	Tobacco Transfer to Enforcement Fund	(11,500,000)	(12,500,000)
16	Revenue	102	Oper	DAS Print Rate Reduction	(53,540)	(21,416)
16	Revenue	102	Oper	DAS Rate Reductions	(133,793)	0
16	Revenue	102	Oper	OCIO Rate Reductions	(338,724)	0
16	Revenue	108	Aid	Homestead exemption certification	1,883,000	2,897,000
16	Revenue	112	Oper	SCOTTSBLUFF OFFICE	(73,535)	(100,804)
16	Revenue	112	Oper	DAS Print Rate Reduction	(2,864)	(1,146)
16	Revenue	112	Oper	DAS Rate Reductions	(479)	0
16	Revenue	112	Oper	OCIO Rate Reductions	(15,330)	0
18	Agriculture	63	Oper	Office Specialist Reduction	(40,069)	(55,200)
18	Agriculture	564	Oper	International Promotion Reduction in Force	(221,927)	(242,166)
21	Fire Marshal	193	Oper	Discretionary Position - Reduce Funding	(90,000)	(90,000)
21	Fire Marshal	193	Oper	Federal Grant Received-Offset GF Expense	(108,175)	(76,751)
21	Fire Marshal	193	Oper	Office Specialist - Eliminate Position	(50,000)	(50,000)
21	Fire Marshal	340	Oper	Training Division - Shift Costs to Cash Funds	(90,000)	(90,000)
23	Labor	194	Oper	Reduce General Fund Usage	(266,358)	(272,186)
25	DHHS	33	Oper	BBB SNAP Admin Matching % Reduction	0	11,250,000
25	DHHS	33	Oper	Center for Nursing Reduction	(3,000,000)	(3,000,000)
25	DHHS	33	Oper	DAS Print Rate Reduction	(318,296)	(127,319)
25	DHHS	33	Oper	DAS Rate Reductions	(255,080)	0
25	DHHS	33	Oper	OCIO Rate Reductions	(4,751,192)	0
25	DHHS	38	Aid	Carryover Appropriation Reduction	(16,000,000)	0
25	DHHS	38	Aid	Mental Health First Aid Training	0	(100,000)
25	DHHS	250	Oper	DAS Print Rate Reduction	(2,256)	(903)
25	DHHS	250	Oper	DAS Rate Reductions	(14,955)	0
25	DHHS	250	Oper	OCIO Rate Reductions	(10,182)	0
25	DHHS	348	Aid	Concurrent Medicaid Enrollment	(15,000,000)	(15,000,000)
25	DHHS	348	Aid	Cost Sharing Options	0	(2,000,000)
25	DHHS	348	Aid	Eliminate SNF Pilot	(500,000)	0
25	DHHS	348	Aid	Excess Profit Fund	0	2,441,593
25	DHHS	348	Aid	Hospital Assessment	(17,500,000)	(17,500,000)
25	DHHS	348	Aid	Low Income Children PPA	(8,000,000)	0
25	DHHS	348	Aid	Medicaid Deficit - Encumbrance and Population	56,524,781	29,644,758
25	DHHS	348	Aid	Medicaid FMAP - Initial	0	(3,596,645)
25	DHHS	348	Aid	Medical Education Match Rate Adjustment	0	(10,000,000)
25	DHHS	348	Aid	Part D Clawback	3,736,222	7,472,444
25	DHHS	348	Aid	Prescription Drug Dispensing Fee Change	0	(1,400,000)
25	DHHS	348	Aid	Transfer AD Waiver from Medicaid to DD	0	(180,101,322)
25	DHHS	354	Aid	Children and Family Services Deficit	32,798,175	15,612,789

Ag #	Agency	Prog	Type	Issue	FY2025-26	FY2026-27
25	DHHS	354	Aid	Family Support Cap	(1,401,500)	(5,605,998)
25	DHHS	354	Aid	HCCF Letters of Agreement	0	(3,883,432)
25	DHHS	354	Aid	Kinship Foster Care	(6,000,000)	(16,000,000)
25	DHHS	354	Aid	Operational Efficiencies	(7,196,676)	(8,178,901)
25	DHHS	365	Oper	Deficit Request for Lincoln Regional Center	15,000,000	7,500,000
25	DHHS	365	Oper	DAS Print Rate Reduction	(7,305)	(2,922)
25	DHHS	365	Oper	DAS Rate Reductions	(43,111)	0
25	DHHS	365	Oper	OCIO Rate Reductions	(31,826)	0
25	DHHS	421	Oper	BSDC Base Appropriation Reduction	(5,750,000)	(2,250,000)
25	DHHS	421	Oper	DAS Print Rate Reduction	(1,169)	(467)
25	DHHS	421	Oper	DAS Rate Reductions	(13,030)	0
25	DHHS	421	Oper	OCIO Rate Reductions	(9,068)	0
25	DHHS	424	Aid	Eliminate Consultive Assessment	0	(2,800,000)
25	DHHS	424	Aid	In House AD Waiver Service Coord	0	(3,318,016)
25	DHHS	424	Aid	Transfer AD Waiver from Medicaid to DD	0	180,101,322
25	DHHS	514	Aid	Eliminate Critical Incident Stress Mngmt Approp	(442,500)	(442,500)
25	DHHS	514	Aid	HCCF Every Woman Matters Program	0	(218,000)
25	DHHS	514	Aid	HCCF Stay in the Game Program	0	(290,000)
25	DHHS	624	Oper	HIE contract efficiencies	0	(4,774,860)
28	Veterans' Affairs	511	Oper	NDVA Director's Salary Issue	0	(86,705)
28	Veterans' Affairs	511	Oper	NDVA Fund Mix Issue	(7,270,000)	(3,500,000)
28	Veterans' Affairs	511	Oper	DAS Rate Reductions	(169,152)	0
28	Veterans' Affairs	511	Oper	OCIO Rate Reductions	(126,020)	0
31	Military	544	Oper	Cut One (1) Marketing Position	(52,763)	(75,354)
31	Military	544	Oper	Cut One (1) Office Technician Position	(45,916)	(56,752)
31	Military	544	Oper	DAS Rate Reductions	(9,730)	0
31	Military	545	Oper	SEAT from Emergency Funds Only	(362,520)	(362,520)
31	Military	545	Oper	DAS Rates Reduction	(1,216)	0
31	Military	548	Aid	National Guard Tuition Assistance	100,000	0
34	Library Comm	252	Oper	Director Fund Mix	(36,000)	(36,000)
35	Liquor Control	73	Oper	Appropriations for Medical Cannabis Commission	275,486	2,075,413
46	Corrections	200	Oper	Administrative Rates	(1,027,241)	(13,536)
46	Corrections	213	Oper	Peru State College Workforce & Development	(486,733)	0
46	Corrections	214	Oper	Administrative Rates	(4,376)	(996)
47	NETC	533	Oper	Base Reduction	(157,000)	(319,000)
47	NETC	566	Oper	Base Reduction	(6,600)	(13,600)
48	Coordinating Comm	691	Aid	ACE Scholarship Fund mix	(50,000)	(150,000)
54	Historical Society	648	Oper	10% General Fund reduction	(528,604)	(528,604)
54	Historical Society	648	Oper	Cemetery Registry Reduction	(17,000)	(17,000)
54	Historical Society	648	Oper	Fund Mix shift	(180,000)	0
64	State Patrol	100	Oper	Administrative Efficiencies - Reduction in Costs	(33,000)	(33,000)
64	State Patrol	100	Oper	Compensatory Time/Overtime Reduction	(628,631)	(657,610)
64	State Patrol	100	Oper	Elimination of Civilian Positions	(722,532)	(511,863)
64	State Patrol	100	Oper	Position Fund Mix Shift	(952,685)	(952,685)
64	State Patrol	100	Oper	Recruitment Expense Reductions	(30,000)	(30,000)
64	State Patrol	100	Oper	Reduction in Vehicle Budget	(567,000)	0

Ag #	Agency	Prog	Type	Issue	FY2025-26	FY2026-27
64	State Patrol	100	Oper	Reduction in Vehicle Equipment Budget	(161,485)	(161,485)
64	State Patrol	100	Oper	Rent Expense - Buildings Reduction	(3,060)	(3,060)
64	State Patrol	100	Oper	Training & Related Travel Reductions	(147,333)	(147,333)
64	State Patrol	100	Oper	Uniform Expense Reduction	(70,250)	(70,250)
64	State Patrol	100	Oper	Administrative Rates	(277,674)	0
64	State Patrol	630	Oper	Administrative Rates	(11,181)	0
64	State Patrol	850	Oper	Administrative Rates	(75,378)	0
65	Admin Services	509	Oper	General Fund Reduction - Budget Office	(199,041)	(199,041)
65	Admin Services	560	Oper	General Fund Reduction - State Building Division	(23,005)	(23,005)
65	Admin Services	605	Oper	General Fund Reduction - Personnel	(100,000)	(100,000)
65	Admin Services	605	Oper	Fund Mix shift Personnel Division	(560,000)	0
65	Admin Services	608	Oper	General Fund Reduction - Employee Relations	(85,968)	(85,968)
65	Admin Services	685	Oper	General Fund Reduction - Capitol Commission	(519,875)	(519,875)
67	Equal Opp Comm	59	Oper	Unit Director for Public Education reduction	0	(78,697)
76	Indian Affairs Comm	584	Oper	Agency Salary Adjustments	6,618	6,831
77	Industrial Relations	531	Oper	Correct GF appropriation in FY27	0	(60)
78	Crime Comm	199	Oper	Restore funding for recruitment and retention	2,500,000	2,500,000
78	Crime Comm	220	Oper	Base Reduction Program 220	(153,924)	(156,643)
84	Water, Energy, & Environ	334	Oper	Administrative Spending Modifications	(500,000)	0
84	Water, Energy, & Environ	334	Oper	Organizational IT Savings	(25,000)	(50,000)
84	Water, Energy, & Environ	334	Oper	Vacated Positions Not Filled	(537,572)	(537,572)
84	Water, Energy, & Environ	513	Oper	Vacated Positions Not Filled	(343,263)	(343,263)
85	Retirement	515	Oper	Judges Retirement Plan	0	(290,792)
85	Retirement	515	Oper	Omaha Service Annuity	0	(105,559)
85	Retirement	515	Oper	School Retirement Plan	0	1,087,551
85	Retirement	515	Oper	State patrol retirement plan	0	3,416,612
87	Account & Disc	94	Oper	Director Salary Fund Shift	0	(185,623)
<b>TOTAL</b>					<b>(5,866,113)</b>	<b>(24,821,843)</b>

## Legislative Council

The preliminary budget 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 and to include rate reductions related to DAS administrative rate pauses. The total amount of new appropriation included in the preliminary budget is \$2,350,534 in FY2025-26 and \$4,623,405 in FY2026-27. The total amount of lapsed reappropriated funds is \$6,151,375.

## Supreme Court

The preliminary budget includes the Supreme Court's request for AS400 Replacement. The Judicial Branch seeks General Funds to replace end-of-life AS400 hardware that supports the statewide JUSTICE trial court case management system, including IBM support, installation, and anticipated cost increases through 2026. This funding would provide a short- to-medium-term solution to keep JUSTICE stable and supported until the new case management system is fully developed and implemented. The Supreme Court Automation Cash Fund does not have sufficient balance to cover these costs.

Additionally, the preliminary budget includes an increase of \$3,683,162 in FY2025-26 and \$5,088,309 in FY2026-27 for employer health insurance contributions.

The preliminary budget also includes a General Fund appropriation reduction each year of \$6.5 million in program 435 (Community Corrections), which is replaced by \$6.5 million annually appropriated from cash funds. The funding for this cash fund appropriation increase is transferred from the Nebraska Opioid Recovery Trust Fund to the Probation Program Cash Fund.

## **Attorney General**

The preliminary budget 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 from the Perkins County Canal Cash Fund.

## **State Department of Education**

Changes related to state aid under the Tax Equity and Educational Opportunities Support Act (TEEOSA) are included in the preliminary budget. Section 79-1031 requires the Dept. of Education with the assistance of the property tax administrator, Legislative Fiscal Analyst, and DAS-Budget Division to make an estimate of the funding needs for TEEOSA for the next year. Based on valuation and spending assumptions agreed to at that meeting, NDE estimates TEEOSA aid for FY2026-27 of \$1.195 billion, which is \$11.96 million more than the estimate at Sine Die 2025. There is no change in the estimate of insurance premium tax for FY2026-27. However, 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 preliminary budget includes the \$858,119 reduction in FY2025-26 and the \$11.96 million increase in FY2026-27. The estimates at Sine Die 2025 and in the preliminary budget are shown below. The FY2026-27 appropriation will be readdressed once the certification of state aid is available.

*Table 13 – TEEOSA State Aid to Education*

TEEOSA – Sine Die 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
<b>Difference in General Funds from Sine Die 2025</b>	<b>(858,119)</b>	<b>11,961,381</b>	<b>(3,909,192)</b>	<b>(12,709,832)</b>

The preliminary budget also includes General Fund appropriations related to department administration, including:

- An increase of \$86,376 for vacation and sick leave payouts in FY2025-26;
- An increase of \$585,902 in FY2025-26 and \$705,186 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**

The preliminary budget 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. There had previously been no additional appropriation included for this program in the enacted budget.

## **Department of Revenue**

The preliminary budget includes several changes in appropriations related to administrative duties of the department.

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 preliminary 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 preliminary budget 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 preliminary budget includes changing the destination of the current transfers from the Tobacco Products Administration Cash Fund to the General Fund. The preliminary budget 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. Also, the preliminary budget 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 FY20226. For FY2026-27, the preliminary budget 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.

Additionally, the preliminary budget 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 \$	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**

The preliminary budget 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.

## **Department of Health and Human Services**

### ***Program 33 - Administration***

The preliminary budget includes a request for \$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 preliminary budget 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.

### ***Program 38 – Behavioral Health Aid***

The preliminary budget 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 preliminary budget 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.

### ***Program 348 – Medical Assistance***

The preliminary budget includes multiple adjustments in the Medicaid program, as follows:

- An increase General Fund authority by \$2,441,593 and Federal funds by \$6,012,947 to cover the cost of medical services that were earmarked for funding from the Medicaid Managed Care Excess Profit Fund. Medicaid Managed Care Excess Profit Fund is currently over obligated.
- 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 \$15M 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 \$2M 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 \$17.5M in FY2025-27 and FY2026-27. The agency requested a reduction of \$22.5M each year. Three- and-one-half percent up to \$17.5M 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 \$8M in General Funds and increase of \$8M 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 \$10M General Funds and increase of \$10M 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 \$1.4M 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.

### ***Program 354 – Child Welfare Aid***

The preliminary budget 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 preliminary budget 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 \$6M General Funds in FY2025-26 and \$16M 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 preliminary budget includes \$15M General Funds in FY2025-26 and \$7.5M 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 preliminary budget includes a PSL increase for LRC of \$18.7M in each year of the biennium.

### ***Program 421 – Beatrice State Developmental Center***

The preliminary budget includes a reduction of \$5,750,000 General Funds, increase of \$2.5M Cash funds, and increase \$1M 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 preliminary budget 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 preliminary budget 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.

### ***Program 514 – Health Aid***

The preliminary budget 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 preliminary budget includes a reduction of \$4,774,860 in General Funds in FY2026-27. This amount represents the total existing General Fund appropriation to the Program.

### **Department of Veterans Affairs**

The preliminary budget includes the agency request of reducing the General Fund appropriation \$7.27M and increasing the Cash fund appropriation \$5.27M and Federal fund appropriation \$7.5M in FY2025-26, and reducing the General Fund appropriation \$3.5M and increasing the cash fund appropriation \$5M and Federal fund appropriation \$7.5M 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 preliminary budget 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.

### **Liquor Control Commission**

The preliminary budget 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. In FY2025-26, the increase in General Fund appropriations is \$275,486 for staffing, Commissioner salaries, and other operating expenses. In FY2026-27, the appropriation increase of \$2,075,413 also includes IT costs. IT costs in FY2025-26, would be covered by reappropriated dollars from previous biennium budgets.

### **Nebraska Department of Correctional Services**

The preliminary budget 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 fund balance due to lower-than-expected enrollment and staff vacancies.

### **State Patrol**

The preliminary budget 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 (NSP). These 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)	0	(6,477,739)
Communications Revolving	7,010,470			
IM Services	9,055,936			
Public Safety Communications	372,070			
<b>Total</b>	<b>22,128,366</b>	<b>(7,830,364)</b>	<b>(186,443)</b>	<b>(8,016,807)</b>

### **Nebraska Commission on Law Enforcement and Criminal Justice**

The preliminary budget includes restoring funding to support Law Enforcement Attraction and Retention Act (LEAR) incentive payments by adding \$2.5M in General Funds in FY25-26 and \$2.5 million in FY26-27, returning annual LEAR funding to the original \$5M level. The Nebraska Commission on Law Enforcement and Criminal Justice states this is needed because LEAR expenditures are approximately \$3.25M in FY25-26, which has exhausted the currently available \$2.5M appropriation, preventing further hiring and tiered retention bonus payments from being processed.

### **Department of Water, Energy and Environment**

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

*Table 15 Appropriation Adjustments – All Funds (FY2025-26 and FY2026-27)*

<b>FY2024-25</b>	General	Cash	Federal	Rev/Other	Total
<b>Final Appropriation per 2025 Session</b>	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%
<b>FY2025-26</b>	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
<b>Total Per 2025 Session</b>	<b>5,484,551,944</b>	<b>5,927,654,441</b>	<b>6,991,976,913</b>	<b>1,435,751,550</b>	<b>19,839,934,848</b>
2026 Session Midbiennium Actions	(5,866,113)	94,671,201	68,691,316	655,250	158,151,654
<b>Final Total - 2026 Session</b>	<b>5,478,685,831</b>	<b>6,022,325,642</b>	<b>7,060,668,229</b>	<b>1,436,406,800</b>	<b>19,998,086,502</b>
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%
<b>FY2026-27</b>	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
<b>Total Per 2025 Session</b>	<b>5,520,851,181</b>	<b>6,013,352,954</b>	<b>7,027,788,918</b>	<b>1,236,098,503</b>	<b>19,798,091,556</b>
2026 Session Midbiennium Actions	(24,821,843)	45,682,556	16,952,037	(729,548)	37,083,202
<b>Total Per 2026 Session</b>	<b>5,496,029,338</b>	<b>6,059,035,510</b>	<b>7,044,740,955</b>	<b>1,235,368,955</b>	<b>19,835,174,758</b>
Change over prior year (without deficits)					
Dollar	17,343,507	36,709,868	(15,927,274)	(201,037,845)	(162,911,744)
Percent	0.3%	0.6%	-0.2%	-14.0%	-0.8%

## Cash Funds

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

*Table 16 Cash Fund Appropriation Adjustments by Category*

	W/o deficits FY2024-25	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
<b>Agency Operations</b>							
Transportation	1,244,937,319	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	567,645,804	0	0	567,645,804	567,645,804
Game and Parks	83,148,082	96,571,875	98,025,495	1,200,942	1,060,014	97,772,817	99,085,509
Water, Energy, & Environment	21,975,961	92,178,087	90,079,047	0	0	92,178,087	90,079,047
Health & Human Services	75,338,673	76,200,291	76,841,186	2,500,000	0	78,700,291	76,841,186
DMV	42,362,711	58,653,451	47,559,318	0	0	58,653,451	47,559,318
Revenue	32,493,126	33,581,534	34,282,454	12,581,851	13,556,409	46,163,385	47,838,863
State Patrol	29,350,202	31,801,017	31,512,025	381,527	381,527	32,182,544	31,893,552
Other Agencies	233,600,081	257,574,059	256,092,587	13,949,254	13,652,207	271,523,313	269,744,794
Total-CF Operations	2,400,753,231	2,511,074,344	2,510,407,017	30,613,574	28,650,157	2,541,687,918	2,539,057,174
<b>State Aid to Individuals/Others</b>							
Hospital Assessment	632,500,000	632,500,000	632,500,000	0	0	632,500,000	632,500,000
Medicaid	95,280,910	168,149,875	217,569,950	(450,000)	(450,000)	167,699,875	217,119,950
Universal Service Fund	84,000,000	84,000,000	84,000,000	0	0	84,000,000	84,000,000
Transformational Projects	0	50,000,000	50,000,000	0	0	50,000,000	50,000,000
Economic Recovery Act	147,448,770	27,448,770	27,448,770	0	0	27,448,770	27,448,770
Health aid	20,525,817	21,155,817	21,460,817	0	508,000	21,155,817	21,968,817
NE Opportunity Grant	16,354,872	17,854,872	17,854,872	0	0	17,854,872	17,854,872
Biomedical Research	15,000,000	15,000,000	15,000,000	0	0	15,000,000	15,000,000
Developmental Disabilities Aid	12,367,913	23,367,913	23,367,913	0	0	23,367,913	23,367,913
Housing	5,023,140	19,726,860	5,023,140	0	0	19,726,860	5,023,140
Opioid Recovery Aid	11,840,351	11,840,351	11,840,351	0	0	11,840,351	11,840,351
Behavioral Health Aid	11,579,500	12,079,500	11,579,500	0	0	12,079,500	11,579,500
Childrens' Health Insurance (CHIP)	7,085,700	15,859,883	21,852,339	36,000,000	36,000,000	51,859,883	57,852,339
Workforce Development	10,000,000	9,883,387	9,880,259	0	0	9,883,387	9,880,259
Public Health Aid	9,230,000	9,339,000	9,730,000	0	0	9,339,000	9,730,000
Enhanced 911	8,500,000	8,500,000	8,500,000	0	0	8,500,000	8,500,000
Industrial Recruitment Aid (DED)	11,839,197	6,339,197	6,339,197	0	0	6,339,197	6,339,197
All Other Aid to Individuals/Other	80,332,155	89,031,502	55,281,502	(1,150,000)	1,923,432	87,881,502	57,204,934
Total-CF Aid to Individuals/Other	1,178,908,325	1,222,076,927	1,229,228,610	34,400,000	37,981,432	1,256,476,927	1,267,210,042
<b>State Aid to Local Govts</b>							
School Property Tax Credit	750,000,000	780,000,000	808,000,000	18,000,000	0	798,000,000	808,000,000
Property Tax Credit	413,000,000	464,000,000	490,000,000	3,700,000	0	467,700,000	490,000,000
Community College Future Fund	246,499,886	265,988,849	279,288,291	5,457,627	0	271,446,476	279,288,291
Special Education - Ed Future Fund	206,007,489	291,390,830	309,839,863	0	(18,449,033)	291,390,830	291,390,830
Foundation Aid to Schools (TEEOSA)	113,145,292	112,977,519	113,571,200	0	0	112,977,519	113,571,200
Public Airports	39,348,300	59,348,300	51,348,300	0	0	59,348,300	51,348,300
Environmental Trust	25,750,000	25,750,000	25,750,000	0	0	25,750,000	25,750,000
Inland Port Authority	30,000,000	25,000,000	25,000,000	0	0	25,000,000	25,000,000
Gaming Tax to Cities/Counties	0	20,000,000	20,000,000	0	0	20,000,000	20,000,000
Environmental Quality Grants	18,645,601	18,645,601	18,645,601	0	0	18,645,601	18,645,601
Water Sustainability Fund	10,865,033	0	0	0	0	0	0
Education Innovation	10,807,362	10,807,362	10,807,362	0	0	10,807,362	10,807,362
Mutual Finance Assistance	8,060,000	8,060,000	8,060,000	0	0	8,060,000	8,060,000
Soil/Water Conservation*	7,450,000	7,450,000	7,450,000	0	0	7,450,000	7,450,000
Local Transit	6,312,705	6,312,705	6,312,705	0	0	6,312,705	6,312,705
Civic/Comm Financing Fund	5,397,775	5,397,775	5,397,775	0	0	5,397,775	5,397,775
Teacher Recruitment/Retention	5,000,000	5,000,000	5,000,000	0	0	5,000,000	5,000,000
Convention Center Fac Financing Act	4,100,000	7,100,000	7,100,000	0	0	7,100,000	7,100,000
Career and Technical Education	4,959,040	4,959,040	4,959,040	0	0	4,959,040	4,959,040
Sports Arena Fac Financing Act	2,200,000	4,500,000	4,500,000	0	0	4,500,000	4,500,000
Other Aid to Local Govt	36,533,530	16,627,260	16,102,260	0	0	16,627,260	16,102,260
Total-CF Aid to Local Govt	1,944,082,013	2,139,315,241	2,217,132,397	27,157,627	(18,449,033)	2,166,472,868	2,198,683,364
<b>Capital Construction</b>	86,673,930	55,187,930	56,584,930	2,500,000	(2,500,000)	57,687,930	54,084,930
<b>TOTAL-MAINLINE BUDGET</b>	5,610,417,499	5,927,654,442	6,013,352,954	94,671,201	45,682,556	6,022,325,643	6,059,035,510

The preliminary budget contains numerous adjustments to cash fund appropriations, and all included items are shown in the following table.

*Table 17 Cash Fund Appropriation Adjustments (FY2025-26 and FY2026-27)*

Agency	Program	Type	Issue	FY2025-26	FY2026-27
Supreme Court	52	Oper	Health Insurance - Employer Contribution	15,131	16,795
Supreme Court	235	Oper	Health Insurance - Employer Contribution	9,066	10,064
Supreme Court	420	Oper	Cash Fund authority	0	1,500,000
Supreme Court	435	Oper	Cash Fund transfer to program 420	0	(1,500,000)
Supreme Court	435	Oper	Opioid Settlement Fund Mix Shift	6,500,000	6,500,000
Sec of State	20	Oper	Employer Health Insurance	70,000	70,000
Attorney General	496	Oper	Water Litigation Fund Shift	0	300,000
Education	25	Oper	Health Insurance Correction	40,865	36,540
Education	158	Aid	Special education	0	(18,449,033)
Education	161	Oper	Health Insurance Correction	16,407	17,654
Education	351	Oper	Health Insurance Correction	(4,672)	(10,094)
Revenue	102	Oper	TOBACCO TRANSFER TO ENFORCEMENT FUND	11,500,000	12,500,000
Revenue	111	Oper	DEPARTMENT SPENDING EFFICIENCIES	(68,149)	(93,591)
Revenue	121	Aid	School Property Tax Credit	18,000,000	0
Revenue	132	Aid	Property Tax Credit	3,700,000	0
Revenue	164	Aid	Remove aid earmark due to accounting issue	(1,150,000)	(1,150,000)
Revenue	164	Oper	Remove earmark due to accounting issue	1,150,000	1,150,000
Fire Marshal	340	Oper	Training Division - Shift Costs to Cash Funds	90,000	90,000
Labor	194	Oper	Reduce General Fund Usage	266,358	272,186
Health & Human Services	344	Aid	Cash Authority increase for Hosp Assessment	36,000,000	36,000,000
Health & Human Services	347	Aid	HCCF Lifespan Respite	0	(810,000)
Health & Human Services	348	Aid	HCCF Medicaid Smoking Cessation	(450,000)	(450,000)
Health & Human Services	354	Aid	HCCF Letters of Agreement	0	3,883,432
Health & Human Services	421	Oper	BSDC Base Appropriation Reduction	2,500,000	0
Health & Human Services	514	Aid	HCCF Every Woman Matters Program	0	218,000
Health & Human Services	514	Aid	HCCF Stay in the Game Program	0	290,000
Veterans' Affairs	511	Oper	NDVA Director's Salary Issue	0	86,705
Veterans' Affairs	511	Oper	NDVA Fund Mix Issue	5,270,000	5,000,000
Game & Parks	330	Oper	State Health Plan Increase	122,899	118,767
Game & Parks	336	Oper	Law Enforcement Program Salary Adjustment	339,203	553,018
Game & Parks	336	Oper	State Health Plan Increase	653,597	451,335
Game & Parks	549	Oper	State Health Plan Increase	69,466	0
Game & Parks	617	Oper	State Health Plan Increase	15,777	0
Game & Parks	617	Oper	Vacant Position Reduction - Surveyor Vacancy	0	(63,106)
Racing & Gaming	74	Oper	Racing Appropriation	350,000	350,000
Compensation Court	526	Oper	Judges Salaries	1	0
Compensation Court	530	Oper	WCC Cash Fund	500,000	0
Property Appraisers	79	Oper	Agency Health Insurance Cost Increase	12,263	12,876
Historical Society	648	Oper	Fund Mix shift	180,000	0

Agency	Program	Type	Issue	FY2025-26	FY2026-27
Historical Society	648	Oper	Increase Cash Fund Appropriation	430,628	430,628
State Patrol	100	Oper	Position Fund Mix Shift	313,340	313,340
State Patrol	325	Oper	Position Fund Mix Shift	68,187	68,187
Admin Services	591	Oper	Tort Claims Increase	0	40,360
Comm Colleges	152	Aid	August 25 Certification of Aid	5,457,627	0
Account & Disc	94	Oper	Appropriation Inconsistency	0	110,000
Account & Disc	94	Oper	Health Insurance Surcharge	24,207	26,870
Account & Disc	94	Oper	Server migration expense	66,500	18,500
Account & Disc	94	Oper	Updates to Form C-1 necessitated by LB644	25,000	0
Account & Disc	94	Oper	Director Salary Fund Shift	0	185,623
Public Advocacy	425	Oper	Expert Legal Services	77,500	77,500
Public Advocacy	425	Oper	IT Service and Support	10,000	10,000
<b>TOTAL</b>				<b>92,171,201</b>	<b>48,182,556</b>
Game & Parks	973	Const	Shift Authority from FY26-27 to FY25-26	2,500,000	(2,500,000)
<b>TOTAL with Construction</b>				<b>94,671,201</b>	<b>45,682,556</b>

In addition to appropriations changes, the preliminary budget includes the following transfers from cash funds or trust funds, as shown in table 18. One of these changes is to reduce a 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)*

From Fund	To Fund	FY2025-26	FY2026-27
Education Savings Plan Administrative Fund	Education Future Fund	2,000,000	0
Education Savings Plan Expense Fund	Education Future Fund	3,000,000	0
Certification Fund	Education Future Fund	1,000,000	0
Nebraska Education Improvement Fund	Education Future Fund	0	500,000
State Lottery Operation Trust Fund	Education Future Fund	4,694,064	Interest
State Lottery Prize Trust Fund	Education Future Fund	70,000	Interest
NDE Cash Fund	Education Future Fund	(800,000)	0
Nebraska Opioid Recovery Trust Fund	Probation Program Cash Fund	6,500,000	6,500,000
Rural Workforce Housing Investment Fund	Affordable Housing Trust	Remaining balance	
Middle Income Workforce Housing Investment Fund	Affordable Housing Trust	Remaining balance	

## State Department of Education – Education Future Fund

The preliminary budget 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 preliminary budget 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 Table 16.

*Table 19 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
<b>Total General Funds</b>	<b>233,390,568</b>	<b>235,724,474</b>	<b>235,724,424</b>	<b>235,724,424</b>	<b>235,724,424</b>	<b>235,724,424</b>
\$ 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)
<b>Total Education Future Funds</b>	<b>0</b>	<b>0</b>	<b>226,580,280</b>	<b>273,565,676</b>	<b>291,390,830</b>	<b>291,390,830</b>
\$ 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%
<b>TOTAL ALL FUNDS</b>	<b>233,390,568</b>	<b>235,724,474</b>	<b>462,304,704</b>	<b>509,290,100</b>	<b>527,115,254</b>	<b>527,115,254</b>
\$ 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. An updated cash flow for the Education Future Fund, reflecting these changes, is shown in Table 20.

Table 20 Education Future Fund Cash Flow

	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29
	Actual	Actual	Estimate	Estimate	Estimate	Estimate
Transfers In from General Fund	1,000,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000
Change in GF Transfers in (2025)			(8,000,000)	(8,000,000)		
Transfers In	7,500,000	2,000,000				
Transfer Out (Comp Science Fund)	-	(1,000,000)	(1,500,000)	(500,000)	(500,000)	(500,000)
Transfers In (enacted 2025)			6,750,000			
Transfers In (2026)			8,964,064	500,000		
Investment Income	22,613,065	28,074,894	17,195,085	13,054,329	8,082,618	3,246,755
<b>Total Revenue</b>	<b>1,030,113,065</b>	<b>279,074,894</b>	<b>273,409,149</b>	<b>255,054,329</b>	<b>257,582,618</b>	<b>252,746,755</b>
<b>Actuals/Appropriations:</b>						
Extraordinary Inc in Special Education	402,283	-	2,500,000	2,500,000	2,500,000	2,500,000
NE Teacher Apprenticeship Program	144,184	660,002	1,000,000	1,000,000	1,000,000	1,000,000
NE Teacher Recruitment & Retention	-	9,999,375	5,000,000	5,000,000	5,000,000	5,000,000
Special Education - 80% (est.)	246,087,379	254,058,577	291,390,830	291,390,830	291,390,830	291,390,830
24% of Foundation Aid	112,353,248	112,309,502	112,977,519	113,571,200	113,571,200	113,571,200
Career & Technical Education Aid	4,961,818	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
ESUs for regional coaches/training	-	1,851,467	1,851,467	1,851,467	-	-
Ops for regional coaches/training	-	-	148,533	148,533	-	-
Dyslexia Research Grant	-	499,985	-	-	-	-
Menstrual Products Pilot Program	-		250,000	-	-	-
<b>Total:</b>	<b>363,948,912</b>	<b>380,402,888</b>	<b>420,434,349</b>	<b>420,778,030</b>	<b>418,778,030</b>	<b>418,778,030</b>
<b>Fund Balance:</b>	<b>666,164,153</b>	<b>564,836,159</b>	<b>417,810,959</b>	<b>252,087,258</b>	<b>90,891,845</b>	<b>(75,139,430)</b>

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	Nebraska Education Improvement Fund	2,000,000
FY26	CC Gap Assistance	3,000,000
FY26	Certification Fund	1,000,000
FY26	Nebraska Education Improvement Fund	1,700,000
FY26	Tuition Recovery	100,000
FY26	Private Postsecondary	100,000
FY26	Expanded Learning	50,000
FY26	NDE Cash	800,000
FY26	NDE Cash	(800,000)
FY26	Education Savings Plan Administrative Fund	2,000,000
FY26	Education Savings Plan Expense Fund	3,000,000
FY26	Certification Fund	1,000,000
FY26	State Lottery Operation Trust Fund	4,694,064
FY26	State Lottery Prize Trust Fund	70,000
FY27	Nebraska Education Improvement Fund	500,000

In addition, 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 preliminary budget, beginning July 1, 2026: the State Lottery Operation Trust Fund and the State Lottery Prize Trust Fund.

## Department of Revenue

The preliminary budget 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 21 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%

The preliminary budget 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%

## **Department of Health and Human Services**

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

The preliminary budget includes several changes related to appropriations from the Health Care Cash Fund, including:

- A reduction of Health Care Cash Fund authority by \$810,000 in FY2026-27 for the Lifespan Respite program. The agency indicates program expenses can be absorbed.
- A reduction of Health Care Cash Fund authority by \$450,000 in FY2025-26 and FY2026-27 for smoking cessation in Medicaid.
- A reduction of Health Care Cash Fund authority by \$442,500 in FY2025-26 and FY2026-27 for Critical Incident Stress Management and amended statute to strike reference to reimbursement under this program. The agency indicates these funds have not been utilized because the services are being covered by employee assistance programs.
- 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.
- 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.

To summarize HCCF items, the preliminary budget includes \$4,391,432 in new obligations in FY2026-27 and reduces the obligations by \$892,500 in FY2025-26 and \$1,702,500 in FY2026-27 for a total reduction of \$2,595,000 in the biennium and increased reliance on the fund by \$1,796,432.

*Table 23 Health Care Cash Fund Adjustments in the Preliminary Budget*

Prog. #	Item	FY26-27	FY27	
354	Letters of Agreement		\$3,883,432	
514	Every Woman Matters		\$218,000	
514	Stay in the Game	\$290,000	\$4,391,432	total adds
347	Lifespan Respite	\$ (810,000)		
348	Smoking Cessation	\$ (450,000)	\$ (450,000)	
514	Crit. Inc. Stress Mgmt	\$ (442,500)	\$ (442,500)	\$ (2,595,000)
	TOTAL	\$ (892,500)	\$2,688,932	total reductions

## Game and Parks Commission

The preliminary budget includes additional appropriation of \$861,739 Cash Funding in FY2025-26 and \$570,102 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 & \$118,767 CF in FY2026-27
Prog. 336 Wildlife Conservation:	\$653,597 CF in FY2025-26 & \$451,335 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 preliminary budget 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 the five new Captains.

## 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. This is done each August, and applies to the estimate already appropriated for the same Fiscal Year. The certified amount is the amount that will be transferred from the General Fund to the Community College Future Fund, and can be more than the appropriation. In these cases, it is appropriate to amend the appropriation to match the amount that will be transferred from the General Fund. For FY25-26, the certified amount exceeds the \$265,988,849 appropriation by \$5,457,627. The preliminary budget includes this amount.

*Table 24 Community College Aid Appropriations*

Community Colleges	FY22/FY23 Biennium		FY24/25 Biennium		FY26/FY27 Enacted 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 increase	2,071,167	4,183,757	2,134,842	4,312,381	0	0
Dual Credit	1,015,583	2,062,234	0	0	5,000,000	5,000,000
<b>Total General Funds</b>	<b>106,645,089</b>	<b>109,804,330</b>	<b>111,939,172</b>	<b>114,116,711</b>	<b>119,116,711</b>	<b>119,116,711</b>
\$ Change (GF)	3,086,750	3,159,241	2,134,842	2,177,539	5,000,000	0
% Change (GF)	2.98%	2.96%	1.94%	1.95%	4.38%	0.00%
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
<b>TOTAL ALL FUNDS</b>	<b>106,645,089</b>	<b>124,804,330</b>	<b>111,939,172</b>	<b>367,439,424</b>	<b>390,563,187</b>	<b>404,135,511</b>
\$ Change (ALL FUNDS)	3,086,750	18,159,241	-12,865,158	255,500,252	23,123,763	13,572,324
% Change (ALL FUNDS)	2.98%	17.03%	-10.31%	228.25%	6.29%	3.48%
% General Funds	100.00%	87.98%	100.00%	31.06%	30.50%	29.47%

## **Commission of Public Advocacy**

The preliminary budget 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 preliminary budget contains adjustments of \$68,691,316 federal funds in FY2025-26 and \$16,692,037 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 \$58.8 million, and in FY2026-27, \$7.1 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.

## ***Revolving Funds***

The preliminary budget contains adjustments of \$655,250 revolving funds in FY2025-26 and \$(729,548) in FY2026-27. The adjustments relate to transfers of employees within revolving fund programs in the Department of Administrative Services.

# Capital Construction

The preliminary budget 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 4a of the financial status.

## Game and Parks Commission

Included in the preliminary budget 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 preliminary budget 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. After reviewing, 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

Table 25 Preliminary Budget 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	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 (1,749,983)	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	126	Oper	Increase base appropriation	124,509	0	0	0	0	182,679	0	0	0	0
3	126	Oper	Lapse reappropriated GF (638,262)	0	0	0	0	0	0	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 (565,259)	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	129	Oper	Increase base appropriation	105,420	0	0	0	0	307,509	0	0	0	0
3	129	Oper	Lapse reappropriated GF (706,644)	0	0	0	0	0	0	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 (193,049), retain \$500,000	0	0	0	0	0	0	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 (577,318)	0	0	0	0	0	0	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 (1,720,861)	0	0	0	0	0	0	0	0	0	0
5	3	Oper	Health Insurance - Employer Contribution	28,721	0	0	0	0	31,880	0	0	0	0
5	4	Oper	Health Insurance - Employer Contribution	24,718	0	0	0	0	27,437	0	0	0	0
5	6	Oper	Health Insurance - Employer Contribution	231,685	0	0	0	0	257,170	0	0	0	0
5	7	Oper	Health Insurance - Employer Contribution	204,465	0	0	0	0	226,956	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	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

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
5	235	Oper	Health Insurance - Employer Contribution	0	9,066	0	0	0	0	10,064	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
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	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	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
9	20	Oper	Employer Health Insurance	0	70,000	0	0	0	0	70,000	0	0	0
9	86	Oper	Employer Health Insurance	5,000	0	0	0	0	5,000	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 balance of Multi-State Trust Fund	0	0	0	0	0	0	0	0	0	0
12	505	Oper	Transfer \$2 million from Education Savings Plan Admin to the Education Future Fund in FY26 & authorize transfers	0	0	0	0	0	0	0	0	0	0
12	505	Oper	Transfer \$3 million from Education Savings Plan Expense to 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	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 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 \$1 million from Certification 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
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 \$800,000 from NDE Trust Williams 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	158	Aid	Special education	0	0	0	0	0	0	(18,449,033)	0	0	0
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	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	351	Oper	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	352	Oper	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
14	14	Oper	Health Insurance - Employer Contribution	5,200	0	0	0	0	0	0	0	0	0
14	60	Oper	Transfer remaining balance from Grain Warehouse Surveillance Fund to GF in FY26	0	0	0	0	0	0	0	0	0	0
14	792	Oper	Transfer remaining balance from Public Service Commission Pipeline Regulation Fund to GF in FY26	0	0	0	0	0	0	0	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	SCOTTSBLUFF OFFICE	(284,245)	0	0	0	(196,193)	(389,443)	0	0	0	(269,439)
16	102	Oper	TOBACCO TRANSFER TO ENFORCEMENT FUND	(11,500,000)	11,500,000	0	0	0	(12,500,000)	12,500,000	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

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
16	102	Oper	Increase transfers from Tobacco Products Admin 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 DOR 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	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	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	121	Aid	School Property Tax Credit	0	18,000,000	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	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	164	Aid	Remove aid earmark due to accounting issue	0	(1,150,000)	0	0	0	(1,150,000)	0	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
18	78	Oper	Office Specialist Reduction	(40,069)	0	0	0	(27,635)	(55,200)	0	0	0	(40,073)
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	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
18	78	Oper	International Promotion Reduction in Force	(221,927)	0	0	0	(176,726)	(242,166)	0	0	0	(193,343)

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
21	193	Oper	Boiler Fund Transfer \$300,000 in Cash Funds to General in FY 26	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	340	Oper	Training Division - Shift Costs to Cash Funds	(90,000)	90,000	0	0	0	(90,000)	90,000	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	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
23	194	Oper	Add PSL reduction to fund shift issue	0	0	0	0	(179,108)	0	0	0	0	(184,482)
24	70	Oper	Transfer \$1,000,000 from VTR Replacement Fund to GF in FY26	0	0	0	0	0	0	0	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	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	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	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

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
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	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 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	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	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
25	348	Aid	Cost Sharing Options	0	0	0	0	0	(2,000,000)	0	(2,433,607)	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

				FY2025-26					FY2026-27				
Ag#	Prog	Type	Issue	General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
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	Transfer AD Waiver from Medicaid to DD	0	0	0	0	0	(180,101,322)	0	(219,147,895)	0	0
25	348	Oper	Transfer \$8,977,251 from the Federal Clearing Fund 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	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
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	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	424	Aid	Eliminate Consultive Assessment	0	0	0	0	0	(2,800,000)	0	(3,407,049)	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	219,417,895	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 Stay in the Game Program	0	0	0	0	0	(290,000)	290,000	0	0	0

Ag#	Prog	Type	Issue	FY2025-26					FY2026-27				
				General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
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	624	Oper	HIE contract efficiencies	0	0	0	0	0	(4,774,860)	0	0	0	0
27	26	Aid	Transfer \$750,000 in FY26 from the Aeronautics Cash Fund to the GF	0	0	0	0	0	0	0	0	0	0
27	569	Oper	Transfer \$1.25 million in FY26 and in FY27 from Grade Crossing Protection Fund to GF & allow transfers	0	0	0	0	0	0	0	0	0	0
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	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
31	192	Aid	Transfer \$25 million from Governor's Emergency Cash Fund to FY 27 and reduce FY26 to \$0	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
33	330	Oper	State Health Plan Increase	0	122,899	0	0	0	0	118,767	0	0	0
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 to GF in FY26 & allow transfers	0	0	0	0	0	0	0	0	0	0
33	336	Oper	Transfer \$300,000 from Game Law Investigation Cash Fund to GF in FY26 & allow transfers	0	0	0	0	0	0	0	0	0	0
33	338	Oper	Transfer remaining balance \$34,140 from Niobrara Council Easement Defense Fund 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 to GF in FY26 and Repeal §72-2009.	0	0	0	0	0	0	0	0	0	0

				FY2025-26					FY2026-27				
Ag#	Prog	Type	Issue	General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
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 to GF in FY26.	0	0	0	0	0	0	0	0	0	0
33	550	Oper	Transfer \$4,770,000 from Trail Development and Maintenance Fund to GF in FY26.	0	0	0	0	0	0	0	0	0	0
33	550	Oper	Transfer \$25,000 from Nebraska Snowmobile Trail Cash Fund 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
35	73	Oper	Appropriations for Medical Cannabis Commission	275,486	0	0	0	190,000	2,075,413	0	0	0	523,875
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	0	0	0	0	0	0	0	0	0	0
49	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	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	533	Oper	Base Reduction	(157,000)	0	0	0	0	(319,000)	0	0	0	0
47	566	Oper	Base Reduction	(6,600)	0	0	0	0	(13,600)	0	0	0	0
48	691	Aid	ACE Scholarship Fund mix	(50,000)	0	0	0	0	(150,000)	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
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
58	82	Oper	PSL for per diems	0	0	0	0	6,017	0	0	0	0	6,017
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	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	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
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 (Currently a \$0 Balance)	0	0	0	0	0	0	0	0	0	0

				FY2025-26					FY2026-27				
Ag#	Prog	Type	Issue	General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
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	560	Oper	General Fund Reduction - State Building	(23,005)	0	0	0	0	(23,005)	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	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	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 Balance)	0	0	0	0	0	0	0	0	0	0
65	606	Oper	Close 68930 Insurance Trust Fund (\$0 Balance)	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 that are closing.	0	0	0	0	0	0	0	0	0	0
65	685	Oper	General Fund Reduction - Capitol Commission	(519,875)	0	0	0	(519,875)	0	0	0	0	0
65	685	Oper	Revolving Fund Reduction	0	0	0	(4,750)	0					
66	58	Oper	Transfer \$150,000 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)
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
72	601	Aid	Repeal Youth Outdoor Ed Fund 81-1213.04	0	0	0	0	0	0	0	0	0	0
72	601	Oper	Transfer \$2,424,287 from Rural Projects Cash FY25-26 & \$400,000 from Municipality Infrastructure Fund FY25-26 to GF	0	0	0	0	0	0	0	0	0	0
72	601	Oper	Housing Fund Transfers	0	0	0	0	0	0	0	0	0	0

				FY2025-26					FY2026-27				
Ag#	Prog	Type	Issue	General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
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	Oper	Transfer Bioscience Innovation Cash \$270,000 FY25-26 & Shovel-Ready \$300,000 FY25-26, transfer unobligated balance in FY26-27 to GF	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 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	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
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	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	220	Oper	Base Reduction Program 220	(153,924)	0	0	0	0	(156,643)	0	0	0	0
83	151	Aid	Transfer remaining balance of Comm College Student Performance Fund to GF in FY26 and repeal 85-1540	0	0	0	0	0	0	0	0	0	0
83	152	Aid	August 25 Certification of Aid	0	5,457,627	0	0	0	0	0	0	0	0

				FY2025-26					FY2026-27				
Ag#	Prog	Type	Issue	General	Cash	Fed	Rev	PSL	General	Cash	Fed	Rev	PSL
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	319	Oper	\$5,277,522 transfer from Perkins Co Canal Fund to General Fund in FY25-26	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	Transfer JEDI Fund transfer of \$1,400,000 in FY25-26 to General Fund;	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;	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, interest in FY26-27;	0	0	0	0	0	0	0	0	0	0
84	334	Oper	Small Watershed Flood Control Cash Fund, balance to GF FY25-26, fund terminated;	0	0	0	0	0	0	0	0	0	0
84	334	Oper	Leak Underground Storage Fund transfer to General Fund in FY25-26;	0	0	0	0	0	0	0	0	0	0
84	334	Oper	Petroleum and Hazardous Substance - Storage and Handling, balance transfer in FY25-26;	0	0	0	0	0	0	0	0	0	0
84	334	Oper	Nebraska Environmental Response Cash Fund transferred to General Fund in FY25-26	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	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	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.	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
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
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
			<b>STATE TOTAL excl. Construction</b>	<b>(5,866,113)</b>	<b>92,171,201</b>	<b>68,691,316</b>	<b>655,250</b>	<b>45,836,883</b>	<b>(24,821,843)</b>	<b>48,182,556</b>	<b>16,952,037</b>	<b>(729,548)</b>	<b>46,033,038</b>

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	Capital Prog with est. from LB261	0	0	0	0	0	0	0	0	0	0
33	971	Const	Capital Prog with est. from LB261	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
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 \$5 million	0	0	0	0	0	0	0	0	0	0
			<b>TOTAL CONSTRUCTION</b>	<b>0</b>	<b>2,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,500,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>