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AMENDMENTS TO LB1071

Introduced by Appropriations.

1. Strike the original sections and insert the following new sections:

**Section 1.** DEFINITION OF APPROPRIATION PERIOD.

For purposes of this act and any other legislative bill passed by the One Hundred Ninth Legislature, First or Second Session, which appropriates funds, FY2025-26 means the period July 1, 2025, through June 30, 2026; FY2026-27 means the period July 1, 2026, through June 30, 2027; FY2027-28 means the period July 1, 2027, through June 30, 2028; and FY2028-29 means the period July 1, 2028, through June 30, 2029.

**Sec. 2.** APPROPRIATION LANGUAGE.

There are hereby appropriated, for FY2025-26 and FY2026-27, the sums set forth in this act to each agency for each program from the respective funds for the general operations of state government, postsecondary education, and state aid, except as otherwise appropriated.

**Sec. 3.** UNEXPENDED BALANCES AND CERTIFIED ENCUMBRANCES.

All General Fund appropriations existing on June 30, 2025, in excess of expended and certified encumbrance amounts are hereby lapsed unless otherwise provided. All Cash Fund and Revolving Fund appropriations existing on June 30, 2025, in excess of expended and certified encumbrance amounts are hereby lapsed unless otherwise expressly provided. All certified encumbrance amounts on June 30, 2025, and June 30, 2026, are hereby reappropriated for FY2025-26 and FY2026-27, respectively, which amounts shall be in addition to the amounts shown in this act.

**Sec. 4.** REAPPROPRIATION OF BALANCE, FY2025-26 to FY2026-27.

In addition to the appropriations set forth in this act, there are hereby reappropriated all unexpended appropriation balances existing on

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June 30, 2026, for FY2026-27, to the respective agencies, programs, and funds listed in this act, except as otherwise provided in this act.

**Sec. 5.** There are hereby reappropriated for each agency, program, and fund for FY2025-26 and FY2026-27, any appropriation by the One Hundred Seventh Legislature, First or Second Session, of the unexpended and unencumbered appropriation balances of the Federal Funds allocated to the State of Nebraska from the federal Coronavirus State Fiscal Recovery Fund pursuant to the federal American Rescue Plan Act of 2021, 42 U.S.C. 802, as amended, unless otherwise indicated in this act and any other legislative bill passed by the One Hundred Eighth Legislature, First or Second Session. Such reappropriation shall retain any provided limitations established by the appropriating legislative bill unless otherwise indicated within this act and any other legislative bill passed by the One Hundred Eighth Legislature, First or Second Session.

**Sec. 6.** NEBRASKA ACCOUNTING SYSTEM MANUAL DEFINITIONS.

The definitions contained in the Nebraska Accounting System Manual, and any amendments thereto, on file with the Clerk of the Legislature, are hereby adopted by the Legislature as the definitions for this act, except as provided in section 7 of this act.

**Sec. 7.** LIMITATION ON SALARIES, WAGES, AND PER DIEMS.

(1) For purposes of this act, (a) SALARY LIMIT shall mean total expenditures for permanent and temporary salaries and per diems and (b) total expenditures for permanent and temporary salaries and per diems shall mean all remuneration paid to employees treated as taxable compensation by the Internal Revenue Service or subject to social security coverage, specifically including payments accounted for as vacation, holidays, sick leave, military leave, funeral leave, maternity leave, administrative leave, compensatory time, deferred compensation, or any other similar form, and amounts withheld pursuant to law, but excluding state contributions for social security, retirement, and employee insurance plans.

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(2) Total expenditures for permanent and temporary salaries and per diems shall be limited to the amount shown except when federal funds in excess of the amount shown are available and approved by the Governor. Expenditures for permanent and temporary salaries and per diems from such grants shall be in addition to the limitation on permanent and temporary salaries and per diems otherwise shown in this act. No agency shall request any state funds for continuation or replacement of any such personnel or activities in future budget requests. To the extent feasible, requests for increases in the limitation on permanent and temporary salaries and per diems shall be addressed to the Appropriations Committee of the Legislature when the Legislature is in session.

(3) Expenditures for permanent and temporary salaries resulting from awards made to employees under sections 81-1346 to 81-1354 shall be in addition to the limitations on permanent and temporary salaries and per diems otherwise shown in this act.

(4) The limitation on expenditures for permanent and temporary salaries and per diems for FY2026-27 as enumerated in this act shall be the basis for continuation funding for each fiscal year of the succeeding biennium.

(5) The limitation on expenditures for permanent and temporary salaries and per diems for FY2025-26 shall be increased by certified encumbrance amounts from FY2024-25 for permanent and temporary salaries and per diems. The limitation on expenditures for permanent and temporary salaries and per diems for FY2026-27 shall be increased by certified encumbrance amounts from FY2025-26 for permanent and temporary salaries and per diems. Encumbered amounts shall be calculated in accordance with section 81-138.01.

(6) The limitation on expenditures for permanent and temporary salaries and per diems shall only apply to remuneration paid to state employees or per diem payments made to members of state boards or commissions.

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(7) The budget administrator of the budget division of the Department of Administrative Services may administratively increase the limitation on expenditures for permanent and temporary salaries and per diems upon receipt of a request for such increase from the director of a state agency certifying the actual amount of the payment to a former employee of such agency, or such employee's beneficiary upon the death of the employee, of accumulated vacation and sick leave pursuant to section 81-1325 and the rules and regulations of the State Personnel System governing such payments.

**Sec. 8.** DRAWING AND PAYING WARRANTS.

The Director of Administrative Services shall draw warrants upon the proper fund in the state treasury for an amount not to exceed the appropriations set forth in this act upon presentation of proper documentation. The State Treasurer shall pay the warrants out of the appropriate funds.

**Sec. 9.** AGENCY NO. 9 — SECRETARY OF STATE

Program No. 20 – Services and Administration

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND | 70,000 | 173,333 |
| PROGRAM TOTAL | 70,000 | 173,333 |

**Sec. 10.** AGENCY NO. 9 — SECRETARY OF STATE

Program No. 86 – Records Management

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 5,000 | 1,667 |
| PROGRAM TOTAL | 5,000 | 1,667 |

**Sec. 11.** AGENCY NO. 14 — PUBLIC SERVICE COMMISSION

Program No. 14 – Salaries of Public Service Commissioners

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 5,200 | -0- |
| PROGRAM TOTAL | 5,200 | -0- |

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**Sec. 12.** AGENCY NO. 16 — DEPARTMENT OF REVENUE

Program No. 108 – Homestead Exemption

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 1,883,000 | 2,897,000 |
| PROGRAM TOTAL | 1,883,000 | 2,897,000 |

There is included in the appropriation to this program for FY2025-26 $1,883,000 General Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $2,897,000 General Funds for state aid, which shall only be used for such purpose.

**Sec. 13.** AGENCY NO. 23 — DEPARTMENT OF LABOR

Program No. 480 - Education Scholarships

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | -0- | 3,650,000 |
| PROGRAM TOTAL | -0- | 3,650,000 |
| SALARY LIMIT | -0- | 100,000 |

There is included in the appropriation to this program for FY2025-26 $-0- General Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $3,500,000 General Funds for state aid, which shall only be used for such purpose.

There is included in the appropriation to this program for FY2025-26 $-0- General Funds for state aid for Nebraska Education Savings Accounts, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $3,500,000 General Funds for state aid for Nebraska Education Savings Accounts, which shall only be used for such purpose.

The Department of Labor shall establish an Education Savings Account scholarship program to provide scholarships to the parents of students in grades K-12 in the State of Nebraska. The Department of Labor shall

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establish criteria for the awarding of scholarships which shall limit the scholarships to students whose household income does not exceed one hundred eighty-five percent of the federal poverty level and may also include limitations on awards and limitations on expenditures for awardees.

**Sec. 14.** AGENCY NO. 25 — DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program No. 344 - Children's Health Insurance

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND | 36,000,000 | 36,000,000 |
| PROGRAM TOTAL | 36,000,000 | 36,000,000 |

There is included in the appropriation to this program for FY2025-26 $36,000,000 Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $36,000,000 Cash Funds for state aid, which shall only be used for such purpose.

**Sec. 15.** AGENCY NO. 25 — DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program No. 365 - Mental Health Operations

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 14,917,758 | 7,466,224 |
| PROGRAM TOTAL | 14,917,758 | 7,466,224 |
| SALARY LIMIT | 18,700,000 | 18,700,000 |

**Sec. 16.** AGENCY NO. 25 — DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program No. 571 – Community-Based Aging Services

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND | 500,000 | 500,000 |
| PROGRAM TOTAL | 500,000 | 500,000 |

There is included in the appropriation to this program for FY2025-26 $500,000 Cash Funds from the Nebraska Health Care Cash Fund for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $500,000 Cash Funds from the

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Nebraska Health Care Cash Fund for state aid, which shall only be used for such purpose.

**Sec. 17.** AGENCY NO. 33 — GAME AND PARKS COMMISSION

Program No. 330 - Habitat Development

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND | 122,899 | 39,588 |
| PROGRAM TOTAL | 122,899 | 39,588 |

**Sec. 18.** AGENCY NO. 33 — GAME AND PARKS COMMISSION

Program No. 336 - Wildlife Conservation

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND | 992,800 | 703,463 |
| PROGRAM TOTAL | 992,800 | 703,463 |
| SALARY LIMIT | 294,575 | 480,259 |

**Sec. 19.** AGENCY NO. 33 — GAME AND PARKS COMMISSION

Program No. 549 - Park - Administration and Operation

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND | 69,466 | -0- |
| PROGRAM TOTAL | 69,466 | -0- |

**Sec. 20.** AGENCY NO. 36 — STATE RACING AND GAMING COMMISSION

Program No. 74 - Enforcement of Standards - Horseracing

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND | 350,000 | 350,000 |
| PROGRAM TOTAL | 350,000 | 350,000 |

**Sec. 21.** AGENCY NO. 37 — NEBRASKA WORKERS' COMPENSATION COURT

Program No. 526 - Judges' Salaries

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND | 1 | -0- |
| PROGRAM TOTAL | 1 | -0- |
| SALARY LIMIT | 1 | -0- |

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**Sec. 22.** AGENCY NO. 37 — NEBRASKA WORKERS' COMPENSATION COURT

Program No. 530 - Court Administration

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND | 675,000 | -0- |
| PROGRAM TOTAL | 675,000 | -0- |

**Sec. 23.** AGENCY NO. 47 — NEBRASKA EDUCATIONAL TELECOMMUNICATIONS COMMISSION

Program No. 566 – Public Radio

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND | -0- | 60,000 |
| PROGRAM TOTAL | -0- | 60,000 |

**Sec. 24.** AGENCY NO. 53 — REAL ESTATE APPRAISER BOARD

Program No. 79 - Appraiser Licensing

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND | 12,263 | 4,282 |
| PROGRAM TOTAL | 12,263 | 4,282 |

**Sec. 25.** AGENCY NO. 58 — BOARD OF ENGINEERS AND ARCHITECTS

Program No. 82 - Enforcement of Standards

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND | -0- | -0- |
| PROGRAM TOTAL | -0- | -0- |
| SALARY LIMIT | 6,017 | 6,017 |

**Sec. 26.** AGENCY NO. 64 — NEBRASKA STATE PATROL

Program No. 325 - Operational Improvements

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND | 68,187 | 68,187 |
| PROGRAM TOTAL | 68,187 | 68,187 |
| SALARY LIMIT | 57,896 | 57,856 |

**Sec. 27.** AGENCY NO. 65 — DEPARTMENT OF ADMINISTRATIVE SERVICES

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Program No. 49 - Departmental Administration

| | FY2025-26 | FY2026-27 |
|---|---|---|
| REVOLVING FUND | 560,000 | -0- |
| PROGRAM TOTAL | 560,000 | -0- |

**Sec. 28.** AGENCY NO. 65 — DEPARTMENT OF ADMINISTRATIVE SERVICES

Program No. 567 - Accounting Division

| | FY2025-26 | FY2026-27 |
|---|---|---|
| SALARY LIMIT | -0- | 536,125 |

**Sec. 29.** AGENCY NO. 76 — COMMISSION ON INDIAN AFFAIRS

Program No. 584 – Commission on Indian Affairs

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 6,618 | 6,831 |
| PROGRAM TOTAL | 6,618 | 6,831 |
| SALARY LIMIT | 5,747 | 5,932 |

**Sec. 30.** AGENCY NO. 78 — NEBRASKA COMMISSION ON LAW ENFORCEMENT AND CRIMINAL JUSTICE

Program No. 153 - Juvenile Justice Services - Aid

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 5,862,300 | 5,613,000 |
| CASH FUND | 500,000 | -0- |
| PROGRAM TOTAL | 6,362,300 | 5,613,000 |

The Department of Administrative Services shall monitor the appropriations and expenditures for this program according to the following program classifications:

No. 150 - Juvenile Services Act Aid

No. 155 - County Juvenile Services Aid

The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.

There is included in the appropriation to this program for FY2025-26

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$5,862,300 General Funds and $500,000 Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $5,613,000 General Funds for state aid, which shall only be used for such purpose.

**Sec. 31.** AGENCY NO. 78 — NEBRASKA COMMISSION ON LAW ENFORCEMENT AND CRIMINAL JUSTICE

Program No. 199 - Nebraska Law Enforcement Training Center

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 2,400,000 | 2,400,000 |
| CASH FUND | 100,000 | 100,000 |
| PROGRAM TOTAL | 2,500,000 | 2,500,000 |
| SALARY LIMIT | 250,000 | 300,000 |

**Sec. 32.** AGENCY NO. 78 — NEBRASKA COMMISSION ON LAW ENFORCEMENT AND CRIMINAL JUSTICE

Program No. 206 - Violence Prevention - Aid

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 69,657 | 660,817 |
| CASH FUND | 1,369,634 | 778,474 |
| FEDERAL FUND est. | 11,294,274 | 11,294,274 |
| PROGRAM TOTAL | 12,733,565 | 12,733,565 |

The Department of Administrative Services shall monitor the appropriations and expenditures for this program according to the following program classifications:

No. 201 - Victim-Witness Assistance

No. 202 - Crime Victims' Reparations

No. 204 - Office of Violence Prevention

The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.

There is included in the appropriation to this program for FY2025-26 $69,657 General Funds, $1,369,634 Cash Funds, and $11,294,274 Federal

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Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $660,817 General Funds, $778,474 Cash Funds, and $11,294,274 Federal Funds estimate for state aid, which shall only be used for such purpose.

**Sec. 33.** AGENCY NO. 83 — AID TO COMMUNITY COLLEGES

Program No. 152 - Community College Levy Reduction

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND est. | 5,457,627 | 5,730,509 |
| PROGRAM TOTAL | 5,457,627 | 5,730,509 |

There is included in the appropriation to this program for FY2025-26 $5,457,627 Cash Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $5,730,509 Cash Funds estimate for state aid, which shall only be used for such purpose.

**Sec. 34.** AGENCY NO. 87 — NEBRASKA ACCOUNTABILITY AND DISCLSOURE COMMISSION

Program No. 94 – Nebraska Political Accountability

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND | 115,707 | 137,457 |
| PROGRAM TOTAL | 115,707 | 137,457 |
| SALARY LIMIT | -0- | 25,000 |

**Sec. 35.** AGENCY NO. 91 — NEBRASKA TOURISM COMMISSION

Program No. 618 – Tourism Promotion

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND | 175,000 | -0- |
| PROGRAM TOTAL | 175,000 | -0- |

There is included in the appropriation to this program for FY2025-26 $175,000 Cash Funds for state aid, which shall only be used for a marketing grant related to international volleyball events at a city of the metropolitan class.

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**Sec. 36.** AGENCY NO. 93 — TAX EQUALIZATION AND REVIEW COMMISSION

Program No. 115 – Operations

| | FY2025-26 | FY2026-27 |
|---|---|---|
| SALARY LIMIT | 45,000 | 45,000 |

**Sec. 37.** Laws 2025, LB48A, section 1, is amended to read:

Section 1. There is hereby appropriated (1) $745,000 ~~$1,000,000~~ from the Medicaid Managed Care Excess Profit Fund for FY2025-26 and (2) $745,000 ~~$1,000,000~~ from the Medicaid Managed Care Excess Profit Fund for FY2026-27 to the Department of Health and Human Services, for Program 33, to aid in carrying out the provisions of Legislative Bill 48, One Hundred Ninth Legislature, First Session, 2025.

Total expenditures for permanent and temporary salaries and per diems from funds appropriated in this section shall not exceed $60,000 for FY2025-26 or $60,000 for FY2026-27.

**Sec. 38.** Laws 2025, LB177A, section 1, is amended to read:

Section 1. There is hereby appropriated (1) $-0- ~~$233,030~~ from the General Fund and $135,750 from the Nebraska State Patrol Cash Fund for FY2025-26 and (2) $-0- from the General Fund and $-0- from the Nebraska State Patrol Cash Fund for FY2026-27 to the Nebraska State Patrol, for Program 100, to aid in carrying out the provisions of Legislative Bill 177, One Hundred Ninth Legislature, First Session, 2025.

Total expenditures for permanent and temporary salaries and per diems from funds appropriated in this section shall not exceed $179,591 for FY2025-26 or $-0- for FY2026-27.

**Sec. 39.** Laws 2025, LB261, section 15, is amended to read:

Sec. 15. AGENCY NO. 3 — LEGISLATIVE COUNCIL

Program No. 122 - Legislative Services

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 12,751,096 | 13,480,723 |
| ~~GENERAL FUND~~ | ~~12,022,197~~ | ~~12,243,797~~ |

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| | | |
|---|---|---|
| CASH FUND | 95,000 | 95,000 |
| FEDERAL FUND est. | 39,270 | 39,270 |
| PROGRAM TOTAL | 12,885,366 | 13,614,993 |
| ~~PROGRAM TOTAL~~ | ~~12,156,467~~ | ~~12,378,067~~ |
| SALARY LIMIT | 10,080,000 | 10,510,430 |

There is included in the appropriation to this program for FY2025-26 $75,000 Cash Funds and for FY2026-27 $75,000 Cash Funds from the Nebraska Health Care Cash Fund for the purpose of ongoing health-related research and public policy development by the Health and Human Services Committee of the Legislature. Such funds may be used for, but shall not be limited to, hiring temporary legal research assistance, consulting and research contracts, reimbursement for necessary and appropriate expenses incurred in connection with such research and policy development, and actual and necessary travel reimbursement for task forces and committees established to conduct health policy work.

The unexpended General Fund appropriation balance existing on June 30, 2025, less $935,684, is hereby reappropriated.

**Sec. 40.** Laws 2025, LB261, section 16, is amended to read:

Sec. 16. AGENCY NO. 3 — LEGISLATIVE COUNCIL

Program No. 123 - Clerk of the Legislature

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 6,922,788 | 7,787,316 |
| ~~GENERAL FUND~~ | ~~6,369,346~~ | ~~6,440,128~~ |
| CASH FUND | 150,200 | 150,000 |
| PROGRAM TOTAL | 7,072,988 | 7,937,316 |
| ~~PROGRAM TOTAL~~ | ~~6,519,546~~ | ~~6,590,128~~ |
| SALARY LIMIT | 5,396,132 | 5,665,061 |
| ~~SALARY LIMIT~~ | ~~5,396,132~~ | ~~5,590,061~~ |

~~The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.~~

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**Sec. 41.** Laws 2025, LB261, section 17, is amended to read:

Sec. 17. AGENCY NO. 3 — LEGISLATIVE COUNCIL

Program No. 126 - Legislative Research

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 1,048,513 | 1,102,204 |
| ~~GENERAL FUND~~ | ~~924,004~~ | ~~924,004~~ |
| PROGRAM TOTAL | 1,048,513 | 1,102,204 |
| ~~PROGRAM TOTAL~~ | ~~924,004~~ | ~~924,004~~ |
| SALARY LIMIT | 845,222 | 879,272 |

~~The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.~~

**Sec. 42.** Laws 2025, LB261, section 18, is amended to read:

Sec. 18. AGENCY NO. 3 — LEGISLATIVE COUNCIL

Program No. 127 - Revisor of Statutes

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 2,408,228 | 2,540,905 |
| ~~GENERAL FUND~~ | ~~1,885,954~~ | ~~1,885,954~~ |
| CASH FUND | 125,000 | 125,000 |
| PROGRAM TOTAL | 2,533,228 | 2,665,905 |
| ~~PROGRAM TOTAL~~ | ~~2,010,954~~ | ~~2,010,954~~ |
| SALARY LIMIT | 1,742,484 | 1,812,769 |

~~The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.~~

**Sec. 43.** Laws 2025, LB261, section 19, is amended to read:

Sec. 19. AGENCY NO. 3 — LEGISLATIVE COUNCIL

Program No. 129 - Legislative Oversight ~~Audit~~

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 1,668,074 | 1,865,477 |
| ~~GENERAL FUND~~ | ~~882,654~~ | ~~882,654~~ |

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| | | |
|---|---|---|
| PROGRAM TOTAL | 1,668,074 | 1,865,477 |
| ~~PROGRAM TOTAL~~ | ~~882,654~~ | ~~882,654~~ |
| SALARY LIMIT | 1,388,995 | 1,446,362 |
| ~~SALARY LIMIT~~ | ~~798,495~~ | ~~830,662~~ |

~~The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.~~

**Sec. 44.** Laws 2025, LB261, section 20, is amended to read:

Sec. 20. AGENCY NO. 3 — LEGISLATIVE COUNCIL

Program No. 501 - Intergovernmental Cooperation

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 551,396 | 440,202 |
| ~~GENERAL FUND~~ | ~~604,814~~ | ~~604,814~~ |
| PROGRAM TOTAL | 551,396 | 440,202 |
| ~~PROGRAM TOTAL~~ | ~~604,814~~ | ~~604,814~~ |
| SALARY LIMIT | -0- | -0- |

The unexpended General Fund appropriation balance, less $193,904, existing on June 30, 2025, is hereby reappropriated.

**Sec. 45.** Laws 2025, LB261, section 21, is amended to read:

Sec. 21. AGENCY NO. 3 — LEGISLATIVE COUNCIL

Program No. 504 - Office of Public Counsel

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 1,932,601 | 2,062,169 |
| ~~GENERAL FUND~~ | ~~2,202,116~~ | ~~2,202,116~~ |
| PROGRAM TOTAL | 1,932,601 | 2,062,169 |
| ~~PROGRAM TOTAL~~ | ~~2,202,116~~ | ~~2,202,116~~ |
| SALARY LIMIT | 1,403,997 | 1,479,309 |
| ~~SALARY LIMIT~~ | ~~1,994,497~~ | ~~2,070,009~~ |

~~The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.~~

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**Sec. 46.** Laws 2025, LB261, section 22, is amended to read:

Sec. 22. AGENCY NO. 3 — LEGISLATIVE COUNCIL

Program No. 638 - Fiscal and Program Analysis

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 1,944,496 | 2,038,987 |
| ~~GENERAL FUND~~ | ~~1,985,573~~ | ~~1,897,991~~ |
| PROGRAM TOTAL | 1,944,496 | 2,038,987 |
| ~~PROGRAM TOTAL~~ | ~~1,985,573~~ | ~~1,897,991~~ |
| SALARY LIMIT | 1,753,974 | 1,736,546 |

~~The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.~~

**Sec. 47.** Laws 2025, LB261, section 23, is amended to read:

Sec. 23. AGENCY NO. 5 — SUPREME COURT

Program No. 52 - Operations

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 48,909,320 | 50,509,807 |
| ~~GENERAL FUND~~ | ~~48,948,491~~ | ~~50,516,419~~ |
| CASH FUND est. | 3,443,062 | 3,474,163 |
| ~~CASH FUND est.~~ | ~~3,443,062~~ | ~~3,474,163~~ |
| FEDERAL FUND est. | 563,646 | 579,191 |
| PROGRAM TOTAL | 52,916,028 | 54,563,161 |
| ~~PROGRAM TOTAL~~ | ~~52,955,199~~ | ~~54,569,773~~ |
| SALARY LIMIT | 37,360,648 | 38,530,572 |

The Department of Administrative Services shall monitor the appropriations and expenditures for this program according to the following program classifications:

No. 34 - Court Administration

No. 40 - State Law Library

No. 396 - County Court System

No. 399 - District Court Reporters

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No. 405 - Court of Appeals

The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.

The budget division of the Department of Administrative Services shall administratively transfer General Fund appropriations or Salary Limits or both among Program Nos. 52, 67, 420, 434, 435, and 437 within Agency 5, upon written certification by the State Court Administrator that the Supreme Court has determined that such transfer is necessary for the efficient functioning of statewide court operations and the proper administration of justice.

There is included in the appropriation to this program for FY2025-26 $270,000 General Funds and $270,000 Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $270,000 General Funds and $270,000 Cash Funds for state aid, which shall only be used for such purpose.

There is included in the appropriation to this program for FY2025-26 $500,000 Cash Funds for parenting plan mediation for indigent and lower-income persons involved in Parenting Act cases, as state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $500,000 Cash Funds for parenting plan mediation for indigent and lower-income persons involved in Parenting Act cases, as state aid, which shall only be used for such purpose.

There is included in the appropriation to this program for FY2025-26 $550,000 General Funds and for FY2026-27 $550,000 General Funds to increase the payments for interpreter services for deaf and hard of hearing persons and for persons unable to communicate the English language, which shall only be used for such purpose.

Cash Fund expenditures for this program shall not be limited to the amounts shown.

**Sec. 48.** Laws 2025, LB261, section 24, is amended to read:

Sec. 24. AGENCY NO. 5 — SUPREME COURT

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Program No. 67 - Probation Services

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 36,124,649 | 37,440,985 |
| ~~GENERAL FUND~~ | ~~36,169,481~~ | ~~37,441,498~~ |
| CASH FUND est. | 1,525,608 | 1,525,608 |
| FEDERAL FUND est. | 259,840 | 266,800 |
| PROGRAM TOTAL | 37,910,097 | 39,233,393 |
| ~~PROGRAM TOTAL~~ | ~~37,954,929~~ | ~~39,233,906~~ |
| SALARY LIMIT | 27,801,958 | 28,807,185 |

The Department of Administrative Services shall monitor the appropriations and expenditures for this program according to the following program classifications:

No. 397 - Statewide Probation

No. 398 - Intensive Supervision Probation

There is included in the appropriation to this program for FY2025-26 $50,000 General Funds and for FY2026-27 $50,000 General Funds to increase the payments for interpreter services for deaf and hard of hearing persons and for persons unable to communicate the English language, which shall only be used for such purpose.

Cash Fund expenditures for this program shall not be limited to the amounts shown.

The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.

**Sec. 49.** Laws 2025, LB261, section 26, is amended to read:

Sec. 26. AGENCY NO. 5 — SUPREME COURT

Program No. 420 - State Specialized Court Operations

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 8,594,532 | 8,867,094 |
| ~~GENERAL FUND~~ | ~~8,596,971~~ | ~~8,867,096~~ |
| CASH FUND | -0- | 1,500,000 |

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|---|---|---|
| PROGRAM TOTAL | 8,594,532 | 10,367,094 |
| ~~PROGRAM TOTAL~~ | ~~8,596,971~~ | ~~8,867,096~~ |
| SALARY LIMIT | 4,930,714 | 5,084,959 |

The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.

The supervision and management of the State Specialized Courts shall be under the direct jurisdiction of the Supreme Court and the State Court Administrator.

**Sec. 50.** Laws 2025, LB261, section 27, is amended to read:

Sec. 27. AGENCY NO. 5 — SUPREME COURT

Program No. 434 - Office of Public Guardian

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 3,015,352 | 3,134,590 |
| ~~GENERAL FUND~~ | ~~3,018,237~~ | ~~3,134,960~~ |
| CASH FUND est. | 36,000 | 36,000 |
| PROGRAM TOTAL | 3,051,352 | 3,170,590 |
| ~~PROGRAM TOTAL~~ | ~~3,054,237~~ | ~~3,170,960~~ |
| SALARY LIMIT | 2,523,385 | 2,591,817 |

Cash Fund expenditures for this program shall not be limited to the amounts shown.

The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.

**Sec. 51.** Laws 2025, LB261, section 28, is amended to read:

Sec. 28. AGENCY NO. 5 — SUPREME COURT

Program No. 435 - Probation Community Corrections

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 28,269,731 | 28,985,200 |
| ~~GENERAL FUND~~ | ~~34,774,706~~ | ~~35,486,340~~ |
| CASH FUND est. | 13,125,800 | 11,625,000 |
| ~~CASH FUND est.~~ | ~~6,625,800~~ | ~~6,625,800~~ |

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|---|---|---|
| PROGRAM TOTAL | 41,395,531 | 40,611,000 |
| ~~PROGRAM TOTAL~~ | ~~41,400,506~~ | ~~42,112,140~~ |
| SALARY LIMIT | 14,910,259 | 15,236,134 |

The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.

Cash Fund expenditures for this program shall not be limited to the amounts shown.

It is the intent of the Legislature to increase the General Fund appropriation to this program in future years if the funds in the Nebraska Opioid Recovery Trust Fund are insufficient or no longer transferred from the Nebraska Opioid Recovery Trust Fund to the Probation Program Cash Fund for the purposes of problem solving courts.

**Sec. 52.** Laws 2025, LB261, section 29, is amended to read:

Sec. 29. AGENCY NO. 5 — SUPREME COURT

Program No. 437 - Juvenile Justice

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 72,215,712 | 73,200,617 |
| ~~GENERAL FUND~~ | ~~72,225,618~~ | ~~73,200,923~~ |
| CASH FUND est. | 25,000 | 25,000 |
| FEDERAL FUND est. | 148,500 | 148,500 |
| PROGRAM TOTAL | 72,389,212 | 73,374,117 |
| ~~PROGRAM TOTAL~~ | ~~72,399,118~~ | ~~73,374,423~~ |
| SALARY LIMIT | 18,063,140 | 18,622,614 |

The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.

There is included in the appropriation to this program $30,000 from the General Fund for FY2025-26 for the purpose of contracting for services with an organization with the primary goal of ensuring sustainability in juvenile justice reform. Such contract shall be used to explore making probation, the district and state court systems, law

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enforcement, county attorneys, public defenders, and school districts more effective partners in juvenile justice reform. Any required funding greater than the amount provided in the contract shall be acquired from other sources prior to entering into a contract for services with the organization. The contract shall include requirements that the organization work with a county having a population of one hundred fifty thousand or more inhabitants willing to lease or grant county-owned property for the purpose of creating a facility to address juvenile justice and behavioral health issues and prioritize the development of a sustainable revenue model for such facility.

Cash Fund expenditures for this program shall not be limited to the amounts shown.

**Sec. 53.** Laws 2025, LB261, section 31, is amended to read:

Sec. 31. AGENCY NO. 7 — GOVERNOR

Program No. 17 - Governor Operations

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 2,060,029 | 2,060,029 |
| PROGRAM TOTAL | 2,060,029 | 2,060,029 |
| SALARY LIMIT | 1,680,069 | 1,732,954 |

The Department of Administrative Services shall monitor the appropriations and expenditures for this agency for FY2025-26 and FY2026-27 according to the following program classifications:

No. 18 - Governor's Policy Research Office

No. 21 - Office of the Governor

The unexpended General Fund appropriation balance existing on June 30, 2025, <u>less $500,000,</u> is hereby reappropriated.

**Sec. 54.** Laws 2025, LB261, section 39, is amended to read:

Sec. 39. AGENCY NO. 11 — ATTORNEY GENERAL

Program No. 496 - Interstate Water Litigation

| | FY2025-26 | FY2026-27 |
|---|---|---|

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| | | |
|---|---|---|
| GENERAL FUND | 300,000 | -0- |
| ~~GENERAL FUND~~ | ~~300,000~~ | ~~300,000~~ |
| CASH FUND | 200,000 | 500,000 |
| ~~CASH FUND~~ | ~~200,000~~ | ~~200,000~~ |
| PROGRAM TOTAL | 500,000 | 500,000 |
| ~~PROGRAM TOTAL~~ | ~~500,000~~ | ~~500,000~~ |

The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.

The unexpended Cash Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.

The salary limit for this program shall be limited to the amount of the reappropriation.

**Sec. 55.** Laws 2025, LB261, section 51, is amended to read:

Sec. 51. AGENCY NO. 13 — STATE DEPARTMENT OF EDUCATION

Program No. 25 - Education, Administration, and Support

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 29,622,531 | 29,731,223 |
| ~~GENERAL FUND~~ | ~~29,391,615~~ | ~~29,920,599~~ |
| CASH FUND | 4,321,917 | 4,102,508 |
| ~~CASH FUND~~ | ~~4,281,052~~ | ~~4,090,328~~ |
| FEDERAL FUND est. | 45,616,194 | 45,902,543 |
| ~~FEDERAL FUND est.~~ | ~~44,964,832~~ | ~~45,673,982~~ |
| REVOLVING FUND | 2,137,568 | 2,168,734 |
| PROGRAM TOTAL | 81,698,210 | 81,905,008 |
| ~~PROGRAM TOTAL~~ | ~~80,775,067~~ | ~~81,853,643~~ |
| SALARY LIMIT | 22,823,428 | 23,426,743 |
| ~~SALARY LIMIT~~ | ~~22,710,585~~ | ~~23,426,743~~ |

The Department of Administrative Services shall monitor the appropriations and expenditures for this program according to the following program classifications:

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No. 25 - Commissioner's Office

No. 403 - General Counsel and Legal Services

No. 440 - Human Resources

No. 441 - Teaching, Learning, and Assessment

No. 442 - Public Information and Communications

No. 443 - Technology Services

No. 444 - Early Childhood

No. 445 - Data Management and Application Development

No. 446 - Career and Adult Education

No. 447 - Accreditation, Certification, and Approval

No. 448 - Special Education

No. 449 - ESEA Programs

No. 450 - Student Support and Services

No. 451 - Finance and Administrative Services

No. 452 - Budget and Grants Management

No. 453 - Information Systems and Services

No. 454 - School and District Support

There is included in the appropriation to this program for FY2025-26 $5,000,000 General Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $5,000,000 General Funds for state aid, which shall only be used for such purpose.

There is included in the amount shown as aid for this program $5,000,000 General Funds for FY2025-26 and $5,000,000 General Funds for FY2026-27 for student loan forgiveness.

There is included in the appropriation to this program for FY2025-26 $7,149,939 General Funds for statewide assessment and reporting, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $7,149,939 General Funds for statewide assessment and reporting, which shall only be used for such purpose.

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There is included in the appropriation to this program for FY2025-26 $10,000 General Funds and for FY2026-27 $10,000 General Funds for the Educational Opportunity for Military Children Program.

There is included in the appropriation to this program for FY2025-26 $300,000 General Funds for the Nebraska Technology Initiative, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $300,000 General Funds for the Nebraska Technology Initiative, which shall only be used for such purpose.

There is included in the appropriation to this program for FY2025-26 $306,960 Cash Funds to be used for administrative purposes related to the state aid for career and technical education. There is included in the appropriation to this program for FY2026-27 $306,960 Cash Funds to be used for administrative purposes related to the state aid for career and technical education.

There is included in the appropriation to this program for FY2025-26 $50,000 Cash Funds to be used for administrative purposes related to the additional state aid for career education student organizations. There is included in the appropriation to this program for FY2026-27 $50,000 Cash Funds to be used for administrative purposes related to the additional state aid for career education student organizations.

**Sec. 56.** Laws 2025, LB261, section 52, is amended to read:

Sec. 52. AGENCY NO. 13 — STATE DEPARTMENT OF EDUCATION

Program No. 158 - Education Aid

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 1,301,936,022 | 1,261,141,230 |
| ~~GENERAL FUND~~ | ~~1,303,294,141~~ | ~~1,291,572,774~~ |
| CASH FUND | 425,994,794 | 424,689,148 |
| ~~CASH FUND~~ | ~~423,994,794~~ | ~~442,512,508~~ |
| FEDERAL FUND est. | 364,373,542 | 363,873,542 |

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| | | |
|---|---|---|
| ~~FEDERAL FUND est.~~ | ~~363,873,542~~ | ~~363,873,542~~ |
| PROGRAM TOTAL | 2,092,304,358 | 2,049,703,920 |
| ~~PROGRAM TOTAL~~ | ~~2,091,162,477~~ | ~~2,097,958,824~~ |

There is included in the appropriation to this program for FY2025-26 $1,301,936,022 ~~$1,303,294,141~~ General Funds, $425,994,794 ~~$423,994,794~~ Cash Funds, and $364,373,542 ~~$363,873,542~~ Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $1,261,141,230 ~~$1,291,572,774~~ General Funds, $424,689,148 ~~$442,512,508~~ Cash Funds, and $363,873,542 Federal Funds estimate for state aid, which shall only be used for such purpose.

There is included in the amount shown for FY2025-26 $1,035,595,185 ~~$1,036,453,304~~ General Funds which are hereby appropriated to provide state aid to public school districts pursuant to the Tax Equity and Educational Opportunities Support Act. There is included in the amount shown for FY2026-27 $994,035,905 ~~$1,024,467,449~~ General Funds which are hereby appropriated to provide state aid to public school districts pursuant to the Tax Equity and Educational Opportunities Support Act.

There is included in the amount shown for FY2025-26 $112,977,519 Cash Funds which are hereby appropriated to provide twenty-four percent of foundation aid to public school districts pursuant to the Tax Equity and Educational Opportunities Support Act. There is included in the amount shown for FY2026-27 $112,196,843 ~~$113,571,200~~ Cash Funds which are hereby appropriated to provide twenty-four percent of foundation aid to public school districts pursuant to the Tax Equity and Educational Opportunities Support Act.

There is included in the amount shown for this program $235,724,424 General Funds and $291,390,830 Cash Funds provided as state aid for FY2025-26 for special education reimbursement. There is included in the amount shown for this program $235,724,424 General Funds and $291,390,830

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~~$309,839,863~~ Cash Funds provided as state aid for FY2026-27 for special education reimbursement.

There is included in the amount shown for this program $1,465,500 General Funds provided as state aid for FY2025-26 and $1,465,500 General Funds provided as state aid for FY2026-27 to carry out the provisions of subsection (2) of section 79-734.

There is included in the amount shown for this program $9,632,419 General Funds provided as state aid for FY2025-26 and $9,896,907 General Funds provided as state aid for FY2026-27 for core services for educational service units.

There is included in the amount shown for this program $3,170,927 General Funds provided as state aid for FY2025-26 and $3,170,927 General Funds provided as state aid for FY2026-27 for technology infrastructure for educational service units.

There is included in the amount shown for this program $281,654 General Funds provided as state aid for FY2025-26 and $281,654 General Funds provided as state aid for FY2026-27 for distance education aid to educational service units.

There is included in the amount shown for this program $1,851,467 Cash Funds provided as state aid for FY2025-26 and $1,851,467 Cash Funds provided as state aid for FY2026-27 for educational service units to provide regional coaches and job-embedded training relating to evidence-based reading instruction.

There is included in the amount shown for this program $117,898 ~~$617,898~~ General Funds and $500,000 Federal Funds provided as state aid for FY2025-26 and $617,898 General Funds provided as state aid for FY2026-27 for the school breakfast program.

There is included in the amount shown for this program $392,032 General Funds provided as state aid for FY2025-26 and $392,032 General Funds provided as state aid for FY2026-27 for the school lunch program.

There is included in the amount shown for this program $90,000

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General Funds provided as state aid for FY2025-26 and $90,000 General Funds provided as state aid for FY2026-27 for the Summer Food Service Program.

There is included in the amount shown for this program $214,664 General Funds provided as state aid for FY2025-26 and $214,664 General Funds provided as state aid for FY2026-27 for adult basic education programs.

There is included in the amount shown for this program $750,000 General Funds provided as state aid for FY2025-26 and $750,000 General Funds provided as state aid for FY2026-27 for aid to institutions offering high school equivalency programs.

There is included in the amount shown for this program $3,619,357 General Funds provided as state aid for FY2025-26 and $3,619,357 General Funds provided as state aid for FY2026-27 for early childhood education projects.

There is included in the amount shown for this program $7,500,000 General Funds <u>and $2,000,000 Cash Funds</u> provided as state aid for FY2025-26 and $7,500,000 General Funds <u>and $2,000,000 Cash Funds</u> provided as state aid for FY2026-27 for the Early Childhood Education Grant Program for at-risk children from birth to age three. It is the intent of the Legislature that a maximum of five percent of General Funds appropriated each fiscal year for the Early Childhood Education Grant Program for at-risk children from birth to age three may be used for evaluation and technical assistance.

There is included in the amount shown for this program $100,000 General Funds provided as state aid for FY2025-26 and $100,000 General Funds provided as state aid for FY2026-27 for scholarships for early childhood education providers.

There is included in the amount shown for this program $69,000 General Funds provided as state aid for FY2025-26 and $69,000 General Funds provided as state aid for FY2026-27 for incentive bonuses for

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providers of child care and early childhood education programs.

There is included in the amount shown for this program $400,000 General Funds provided as state aid for FY2025-26 and $400,000 General Funds provided as state aid for FY2026-27 for the Nurturing Healthy Behaviors program.

There is included in the amount shown for this program $470,000 General Funds provided as state aid for FY2025-26 and $470,000 General Funds provided as state aid for FY2026-27 for learning community aid.

There is included in the amount shown for this program $2,342,962 General Funds provided as state aid for FY2025-26 and $2,342,962 General Funds provided as state aid for FY2026-27 for programs for learners with high ability.

There is included in the amount shown for this program for FY2025-26 $4,809,040 Cash Funds provided as state aid for career and technical education, to be distributed between secondary and postsecondary schools according to the formula used for federal Perkins funds as such formula existed on January 1, 2025. Each school district shall receive no less than $7,500. There is included in the amount shown for this program for FY2026-27 $4,809,040 Cash Funds provided as state aid for career and technical education, to be distributed between secondary and postsecondary schools according to the formula used for federal Perkins funds as such formula existed on January 1, 2025. Each school district shall receive no less than $7,500.

There is included in the amount shown for this program for FY2025-26 $150,000 Cash Funds provided as state aid, to be evenly distributed between the career education student organizations. There is included in the amount shown for this program for FY2026-27 $150,000 Cash Funds provided as state aid, to be evenly distributed between the career education student organizations.

There is included in the amount shown for this program $1,000,000 Cash Funds provided as state aid for FY2025-26 and $1,000,000 Cash Funds

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provided as state aid for FY2026-27 for the Nebraska Teacher Apprenticeship Program.

There is included in the amount shown for this program $2,500,000 Cash Funds provided as state aid for FY2025-26 and $2,500,000 Cash Funds provided as state aid for FY2026-27 for the Extraordinary Increase in Special Education Expenditures Act.

There is included in the amount shown for this program $5,000,000 Cash Funds provided as state aid for FY2025-26 and $5,000,000 Cash Funds provided as state aid for FY2026-27 for the Nebraska Teacher Recruitment and Retention Act.

**Sec. 57.** Laws 2025, LB261, section 54, is amended to read:

Sec. 54. AGENCY NO. 13 — STATE DEPARTMENT OF EDUCATION

Program No. 351 - Vocational Rehabilitation

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 6,803,212 | 6,823,963 |
| ~~GENERAL FUND~~ | ~~6,561,850~~ | ~~6,724,525~~ |
| CASH FUND | 553,211 | 568,354 |
| ~~CASH FUND~~ | ~~557,883~~ | ~~571,719~~ |
| FEDERAL FUND est. | 31,507,682 | 31,810,305 |
| ~~FEDERAL FUND est.~~ | ~~30,807,902~~ | ~~31,596,542~~ |
| PROGRAM TOTAL | 38,864,105 | 38,202,622 |
| ~~PROGRAM TOTAL~~ | ~~37,927,635~~ | ~~38,892,786~~ |
| SALARY LIMIT | 15,757,152 | 16,203,613 |
| ~~SALARY LIMIT~~ | ~~15,709,139~~ | ~~16,203,613~~ |

There is included in the appropriation to this program for FY2025-26 $49,289 General Funds and $8,560,706 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $49,289 General Funds and $8,560,706 Federal Funds estimate for state aid, which shall only be used for such purpose.

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It is the intent of the Legislature that the Division of Rehabilitation Services of the State Department of Education and the Division of Developmental Disabilities of the Department of Health and Human Services work collaboratively to focus on employment for individuals with disabilities and to maximize federal matching funds in compliance with the federal Workforce Innovation and Opportunity Act and the federal Home and Community-Based Services Final Rule.

There is included in the appropriation to this program for FY2026-27 $500,000 General Funds to be used for a multi-trade preapprenticeship pilot program serving young adults and preparing them for registered apprenticeships and entry-level construction employment within a city of the metropolitan class.

**Sec. 58.** Laws 2025, LB261, section 67, is amended to read:

Sec. 67. AGENCY NO. 14 — PUBLIC SERVICE COMMISSION

Program No. 793 - Broadband Bridge

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 323,895 | 161,948 |
| PROGRAM TOTAL | 323,895 | 161,948 |
| SALARY LIMIT | 213,204 | 106,602 |

The unexpended General Fund appropriation balance existing on June 30, 2025, less $5,700,000 ~~$1,800,000~~, is hereby reappropriated.

**Sec. 59.** Laws 2025, LB261, section 69, is amended to read:

Sec. 69. AGENCY NO. 16 — DEPARTMENT OF REVENUE

Program No. 102 - Revenue Administration

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 17,399,357 | 2,467,209 |
| ~~GENERAL FUND~~ | ~~30,877,988~~ | ~~31,484,996~~ |
| CASH FUND | 14,453,216 | 29,946,547 |
| ~~CASH FUND~~ | ~~2,953,216~~ | ~~3,061,547~~ |
| PROGRAM TOTAL | 31,852,573 | 32,413,756 |

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| | | |
|---|---|---|
| ~~PROGRAM TOTAL~~ | ~~33,831,204~~ | ~~34,546,543~~ |
| SALARY LIMIT | 19,868,885 | 20,278,967 |
| ~~SALARY LIMIT~~ | ~~20,928,517~~ | ~~21,590,310~~ |

There is included in the appropriation to this program for FY2025-26 $336,404 Cash Funds for staff necessary to audit and enforce provisions of the tobacco Master Settlement Agreement from the Nebraska Health Care Cash Fund. There is included in the appropriation to this program for FY2026-27 $336,404 Cash Funds for staff necessary to audit and enforce provisions of the tobacco Master Settlement Agreement from the Nebraska Health Care Cash Fund.

**Sec. 60.** Laws 2025, LB261, section 71, is amended to read:

Sec. 71. AGENCY NO. 16 — DEPARTMENT OF REVENUE

Program No. 111 - Motor Fuels

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND | 1,730,283 | 1,749,777 |
| ~~CASH FUND~~ | ~~1,798,432~~ | ~~1,843,368~~ |
| PROGRAM TOTAL | 1,730,283 | 1,749,777 |
| ~~PROGRAM TOTAL~~ | ~~1,798,432~~ | ~~1,843,368~~ |
| SALARY LIMIT | 1,250,388 | 1,258,792 |
| ~~SALARY LIMIT~~ | ~~1,301,570~~ | ~~1,329,082~~ |

**Sec. 61.** Laws 2025, LB261, section 72, is amended to read:

Sec. 72. AGENCY NO. 16 — DEPARTMENT OF REVENUE

Program No. 112 - Property Assessment

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 1,963,065 | 2,010,387 |
| ~~GENERAL FUND~~ | ~~2,055,273~~ | ~~2,127,199~~ |
| CASH FUND | 787,265 | 801,196 |
| PROGRAM TOTAL | 2,750,330 | 2,811,583 |
| ~~PROGRAM TOTAL~~ | ~~2,842,538~~ | ~~2,928,395~~ |

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| | | |
|---|---|---|
| SALARY LIMIT | 2,013,393 | 2,045,904 |
| ~~SALARY LIMIT~~ | ~~2,065,163~~ | ~~2,117,002~~ |

**Sec. 62.** Laws 2025, LB261, section 73, is amended to read:

Sec. 73. AGENCY NO. 16 — DEPARTMENT OF REVENUE

Program No. 121 - School Property Tax Credit

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND est. | 798,000,000 | 808,000,000 |
| ~~CASH FUND~~ | ~~780,000,000~~ | ~~808,000,000~~ |
| PROGRAM TOTAL | 798,000,000 | 808,000,000 |
| ~~PROGRAM TOTAL~~ | ~~780,000,000~~ | ~~808,000,000~~ |

Cash Fund expenditures shall not be limited to the amount shown.

There is included in the appropriation to this program for FY2025-26 $798,000,000 ~~$780,000,000~~ Cash Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $808,000,000 Cash Funds estimate for state aid, which shall only be used for such purpose.

**Sec. 63.** Laws 2025, LB261, section 74, is amended to read:

Sec. 74. AGENCY NO. 16 — DEPARTMENT OF REVENUE

Program No. 132 - Property Tax Credit Program

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND est. | 467,700,000 | 490,000,000 |
| ~~CASH FUND~~ | ~~464,000,000~~ | ~~490,000,000~~ |
| PROGRAM TOTAL | 467,700,000 | 490,000,000 |
| ~~PROGRAM TOTAL~~ | ~~464,000,000~~ | ~~490,000,000~~ |

Cash Fund expenditures shall not be limited to the amount shown.

There is included in the appropriation to this program for FY2025-26 $467,700,000 ~~$464,000,000~~ Cash Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $490,000,000 Cash Funds estimate for state aid, which shall only be used for such purpose.

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**Sec. 64.** Laws 2025, LB261, section 76, is amended to read:

Sec. 76. AGENCY NO. 16 — DEPARTMENT OF REVENUE

Program No. 164 - Gamblers Assistance Program

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND | 3,208,877 | 3,217,273 |
| PROGRAM TOTAL | 3,208,877 | 3,217,273 |
| SALARY LIMIT | 149,532 | 154,334 |

There is included in the appropriation to this program for FY2025-26 $-0- ~~$1,150,000~~ Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $-0- ~~$1,150,000~~ Cash Funds for state aid, which shall only be used for such purpose.

**Sec. 65.** Laws 2025, LB261, section 77, is amended to read:

Sec. 77. AGENCY NO. 16 — DEPARTMENT OF REVENUE

Program No. 165 - Charitable Gaming

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | -0- | -0- |
| ~~GENERAL FUND~~ | ~~141,870~~ | ~~-0-~~ |
| CASH FUND | 5,557,065 | 3,028,227 |
| ~~CASH FUND~~ | ~~2,815,195~~ | ~~3,028,227~~ |
| PROGRAM TOTAL | 5,557,065 | 3,028,227 |
| ~~PROGRAM TOTAL~~ | ~~2,957,065~~ | ~~3,028,227~~ |
| SALARY LIMIT | 1,888,330 | 1,924,671 |

There is included in the appropriation to this program for FY2025-26 $1,900,000 Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $-0- Cash Funds for state aid, which shall only be used for such purpose.

**Sec. 66.** Laws 2025, LB261, section 78, is amended to read:

Sec. 78. AGENCY NO. 18 — DEPARTMENT OF AGRICULTURE

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Program No. 78 - Department of Agriculture

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 6,350,625 | 5,412,255 |
| ~~GENERAL FUND~~ | ~~6,612,621~~ | ~~6,612,621~~ |
| CASH FUND | 10,404,992 | 11,434,871 |
| ~~CASH FUND~~ | ~~10,404,992~~ | ~~10,856,871~~ |
| FEDERAL FUND est. | 4,648,359 | 4,711,663 |
| REVOLVING FUND | 447,306 | 454,347 |
| PROGRAM TOTAL | 21,851,282 | 22,013,136 |
| ~~PROGRAM TOTAL~~ | ~~22,113,278~~ | ~~22,635,502~~ |
| SALARY LIMIT | 9,228,442 | 9,521,446 |
| ~~SALARY LIMIT~~ | ~~9,432,803~~ | ~~9,754,862~~ |

The Department of Administrative Services shall monitor the appropriations and expenditures for this program according to the following program classifications:

No. 27 - Shared Services

No. 57 - Food Safety and Consumer Protection

No. 63 - Animal and Plant Health Protection

No. 564 - Ag Promotion and Development

There is included in the appropriation to this program for FY2025-26 $653,000 General Funds and $420,000 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $300,000 ~~$653,000~~ General Funds, $28,000 Cash Funds, and $420,000 Federal Funds estimate for state aid, which shall only be used for such purpose.

There is included in the amount shown as aid for this program $300,000 General Funds for FY2025-26 and $300,000 General Funds for FY2026-27, for purposes of purchasing assistive technology and equipment for farmers and ranchers pursuant to the Nebraska AgrAbility program which does not otherwise qualify for funding by the United States

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Department of Agriculture.

**Sec. 67.** Laws 2025, LB261, section 81, is amended to read:

Sec. 81. AGENCY NO. 21 — STATE FIRE MARSHAL

Program No. 193 - Public Protection

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 3,603,490 | 3,129,355 |
| ~~GENERAL FUND~~ | ~~4,009,665~~ | ~~3,472,106~~ |
| CASH FUND | 5,095,668 | 5,880,040 |
| FEDERAL FUND est. | 654,936 | 637,740 |
| ~~FEDERAL FUND est.~~ | ~~546,761~~ | ~~560,989~~ |
| PROGRAM TOTAL | 9,354,094 | 9,647,135 |
| ~~PROGRAM TOTAL~~ | ~~9,652,094~~ | ~~9,913,135~~ |
| SALARY LIMIT | 4,734,090 | 4,885,749 |
| ~~SALARY LIMIT~~ | ~~4,882,448~~ | ~~5,036,732~~ |

The Department of Administrative Services shall monitor the appropriations and expenditures for this program according to the following program classifications:

No. 225 - General Operations

No. 226 - Pipeline Safety

No. 227 - Underground Storage Tanks

No. 229 - Cigarette Ignition Propensity Testing

No. 230 - Safety Inspection Program

There is included in the appropriation to this program for FY2025-26 $55,000 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $55,000 Federal Funds estimate for state aid, which shall only be used for such purpose. If federal restrictions prevent using these Federal Funds for state aid, the State Fire Marshal may reallocate available funds in the Underground Storage Tank Fund to provide state aid payments to the affected political subdivisions.

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There is included in the appropriation to this program for FY2025-26 $20,000 Cash Funds for fireworks testing, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $20,000 Cash Funds for fireworks testing, which shall only be used for such purpose.

**Sec. 68.** Laws 2025, LB261, section 82, is amended to read:

Sec. 82. AGENCY NO. 21 — STATE FIRE MARSHAL

Program No. 340 - Training Division

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 975,757 | 987,482 |
| ~~GENERAL FUND~~ | ~~1,079,729~~ | ~~1,091,454~~ |
| CASH FUND | 1,305,928 | 1,318,887 |
| ~~CASH FUND~~ | ~~1,215,928~~ | ~~1,228,887~~ |
| FEDERAL FUND est. | 157,466 | 157,466 |
| PROGRAM TOTAL | 2,439,151 | 2,463,835 |
| ~~PROGRAM TOTAL~~ | ~~2,453,123~~ | ~~2,477,807~~ |
| SALARY LIMIT | 672,889 | 678,709 |

There is included in the appropriation to this program for FY2025-26 $1,125,000 Cash Funds from the Training Division Cash Fund to connect first responders to behavioral health services, supports, and training and for a statewide wellness learning plan that includes anonymous assessments, education, and awareness to promote resiliency development. There is included in the appropriation to this program for FY2026-27 $1,125,000 Cash Funds from the Training Division Cash Fund to connect first responders to behavioral health services, supports, and training and for a statewide wellness learning plan that includes anonymous assessments, education, and awareness to promote resiliency development.

**Sec. 69.** Laws 2025, LB261, section 87, is amended to read:

Sec. 87. AGENCY NO. 23 — DEPARTMENT OF LABOR

Program No. 31 - Division of Employment

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| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND | 13,082,081 | 13,104,750 |
| ~~CASH FUND~~ | ~~13,082,081~~ | ~~13,104,750~~ |
| FEDERAL FUND est. | 48,800,427 | 44,930,635 |
| ~~FEDERAL FUND est.~~ | ~~48,800,427~~ | ~~49,608,896~~ |
| PROGRAM TOTAL | 61,882,508 | 58,035,385 |
| ~~PROGRAM TOTAL~~ | ~~61,882,508~~ | ~~62,713,646~~ |
| SALARY LIMIT | 23,368,597 | 23,873,143 |

There is included in the appropriation to this program for FY2025-26 $9,883,387 Cash Funds for state aid for workforce development, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $9,880,259 Cash Funds for state aid for workforce development, which shall only be used for such purpose.

There is included in the appropriation to this program for FY2025-26 $116,613 Cash Funds and for FY2026-27 $119,741 Cash Funds for the administration of the workforce development program.

There is included in the appropriation to this program for FY2025-26 $1,600,000 Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $1,600,000 Cash Funds for state aid, which shall only be used for such purpose.

There is included in the appropriation to this program for FY2025-26 $7,904,743 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $7,904,743 Federal Funds estimate for state aid, which shall only be used for such purpose.

There is included in the appropriation to this program Federal Funds made available to the state under section 903(d) and 903(f) of the federal Social Security Act, as amended, in the amount of $2,500,000 in

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FY2025-26 and $2,500,000 in FY2026-27, or so much thereof as may be necessary, to be used for the administration of the Employment Security Law and public employment offices, including the administration of one-stop career centers to the extent authorized under the federal Social Security Act and the Wagner-Peyser Act and the rules and regulations adopted pursuant thereto. The expenditure or other disposition of section 903(d) and 903(f) money appropriated in this section shall be accounted for in accordance with standards established by the United States Secretary of Labor. Except as provided in this section, all provisions of subsection (2) of section 48-621 except subdivision (2)(a)(i) shall apply to this appropriation.

The unexpended Cash Fund appropriation balance for workforce development existing on June 30, 2025, is hereby reappropriated.

**Sec. 70.** Laws 2025, LB261, section 91, is amended to read:

Sec. 91. AGENCY NO. 25 — DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program No. 30 - Tobacco Prevention and Control

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND | 1,770,000 | 1,770,000 |
| ~~CASH FUND~~ | ~~2,570,000~~ | ~~2,570,000~~ |
| FEDERAL FUND est. | 9,000 | 9,000 |
| PROGRAM TOTAL | 1,779,000 | 1,779,000 |
| ~~PROGRAM TOTAL~~ | ~~2,579,000~~ | ~~2,579,000~~ |

There is included in the appropriation to this program for FY2025-26 $1,770,000 ~~$2,570,000~~ Cash Funds for tobacco use prevention and control from the Nebraska Health Care Cash Fund. There is included in the appropriation to this program for FY2026-27 $1,770,000 ~~$2,570,000~~ Cash Funds for tobacco use prevention and control from the Nebraska Health Care Cash Fund.

**Sec. 71.** Laws 2025, LB261, section 92, is amended to read:

Sec. 92. AGENCY NO. 25 — DEPARTMENT OF HEALTH AND HUMAN SERVICES

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Program No. 33 - Administration

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 188,712,021 | 208,866,812 |
| ~~GENERAL FUND~~ | ~~199,883,223~~ | ~~209,301,896~~ |
| CASH FUND | 50,834,214 | 51,533,295 |
| ~~CASH FUND~~ | ~~50,920,649~~ | ~~51,381,168~~ |
| FEDERAL FUND est. | 386,776,943 | 383,021,597 |
| ~~FEDERAL FUND est.~~ | ~~388,915,714~~ | ~~396,576,679~~ |
| PROGRAM TOTAL | 626,323,178 | 643,421,704 |
| ~~PROGRAM TOTAL~~ | ~~639,719,586~~ | ~~657,259,743~~ |
| SALARY LIMIT | 256,555,891 | 263,406,342 |
| ~~SALARY LIMIT~~ | ~~230,680,891~~ | ~~237,531,342~~ |

(1) The Department of Administrative Services shall monitor the appropriations and expenditures for this program according to the following program classifications:

No. 261 - General Operations

No. 262 - Public Health Administration

No. 263 - Medicaid and Long-Term Care Administration

No. 265 - Protection and Safety

No. 266 - Economic and Family Support

No. 268 - Behavioral Health Administration

No. 269 - Developmental Disabilities Administration

(2) There is included in the appropriation to this program for FY2025-26 $13,688 Cash Funds for regulatory support for out-of-hospital emergency care providers licensing from the Nebraska Health Care Cash Fund. There is included in the appropriation to this program for FY2026-27 $13,688 Cash Funds for regulatory support for out-of-hospital emergency care providers licensing from the Nebraska Health Care Cash Fund.

(3) There is included in the appropriation to this program $404,643

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Cash Funds for FY2025-26 and $404,643 Cash Funds for FY2026-27 from the Nebraska Health Care Cash Fund for respite services in each of the service areas designated by the Department of Health and Human Services and for administrative costs, including personnel costs, associated with the Nebraska Lifespan Respite Services Program.

(4) There is included in the appropriation to this program for FY2025-26 $6,000 Cash Funds from the Nebraska Health Care Cash Fund for costs of smoking cessation covered by medicaid. There is included in the appropriation to this program for FY2026-27 $6,000 Cash Funds from the Nebraska Health Care Cash Fund for costs of smoking cessation covered by medicaid.

(5) There is included in the appropriation to this program for FY2025-26 $220,000 Cash Funds to operate a satellite office of minority health in the second and third congressional districts to coordinate and administer state policy relating to minority health from the Nebraska Health Care Cash Fund. There is included in the appropriation to this program for FY2026-27 $220,000 Cash Funds to operate a satellite office of minority health in the second and third congressional districts to coordinate and administer state policy relating to minority health from the Nebraska Health Care Cash Fund.

(6) There is included in the appropriation for this program for FY2026-27 $238,562 Cash Funds from the Nebraska Health Care Cash Fund for the Dental Health Director costs.

(7) ~~(6)~~ There is included in the appropriation to this program for FY2025-26 $100,000 Cash Funds for staff and operating expenses for public health from the Nebraska Health Care Cash Fund. There is included in the appropriation to this program for FY2026-27 $100,000 Cash Funds for staff and operating expenses for public health from the Nebraska Health Care Cash Fund.

**Sec. 72.** Laws 2025, LB261, section 93, is amended to read:

Sec. 93. AGENCY NO. 25 — DEPARTMENT OF HEALTH AND HUMAN SERVICES

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Program No. 38 - Behavioral Health Aid

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 51,144,711 | 60,182,211 |
| ~~GENERAL FUND~~ | ~~70,132,211~~ | ~~70,132,211~~ |
| CASH FUND | 24,219,851 | 23,819,851 |
| ~~CASH FUND~~ | ~~23,919,851~~ | ~~23,419,851~~ |
| FEDERAL FUND est. | 10,692,471 | 10,754,971 |
| ~~FEDERAL FUND est.~~ | ~~10,504,971~~ | ~~10,504,971~~ |
| PROGRAM TOTAL | 86,057,033 | 94,757,033 |
| ~~PROGRAM TOTAL~~ | ~~104,557,033~~ | ~~104,057,033~~ |

There is included in the appropriation to this program for FY2025-26 $51,144,711 ~~$70,132,211~~ General Funds, $24,219,851 ~~$23,919,851~~ Cash Funds, and $10,692,471 ~~$10,504,971~~ Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $60,182,211 ~~$70,132,211~~ General Funds, $23,819,851 ~~$23,419,851~~ Cash Funds, and $10,754,971 ~~$10,504,971~~ Federal Funds estimate for state aid, which shall only be used for such purpose.

There is included in the amount shown as aid for this program $6,500,000 Cash Funds for FY2025-26 and $6,500,000 Cash Funds for FY2026-27 from the Nebraska Health Care Cash Fund to be used for community-based mental health and substance abuse services, including intermediate-level residential mental health services. It is the intent of the Legislature that these funds shall be distributed to each of the six behavioral health regions based upon a formula determined by the Department of Health and Human Services.

There is included in the amount shown as aid for this program $1,500,000 Cash Funds for FY2025-26 and $1,500,000 Cash Funds for FY2026-27 from the Nebraska Health Care Cash Fund to be used for the cost of maintenance and treatment of persons in emergency protective custody

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under the Nebraska Mental Health Commitment Act.

There is included in the amount shown as aid for this program $500,000 Cash Funds for FY2025-26 from the Nebraska Health Care Cash Fund to be used for a grant to a nonprofit entity for construction costs related to a new facility. To be eligible for the grant, the nonprofit entity shall provide behavioral health services for youth in a facility, early childhood education, behavioral and mental health services for youth and caregivers, and access to an outdoor nature classroom. The nonprofit entity shall provide verification that the new facility for which the grant will be used is located in a qualified census district in a city of the metropolitan class and verification of matching funds equal to two dollars of private funds for every one dollar of state funds.

There is included in the amount shown as aid for this program for FY2025-26 $3,000,000 from the Opioid Prevention and Treatment Cash Fund for disbursement by the Division of Behavioral Health of the Department of Health and Human Services to regional behavioral health authorities for behavioral health regions established pursuant to section 71-807 for opioid prevention and harm reduction under the Opioid Prevention and Treatment Act. There is included in the amount shown as aid for this program for FY2026-27 $3,000,000 from the Opioid Prevention and Treatment Cash Fund for disbursement by the Division of Behavioral Health of the Department of Health and Human Services to regional behavioral health authorities for behavioral health regions established pursuant to section 71-807 for opioid prevention and harm reduction under the Opioid Prevention and Treatment Act.

There is included in the amount shown as aid for this program for FY2025-26 $500,000 General Funds for state aid disbursed to local public health departments as provided in section 71-1628.08 for opioid use prevention and opioid remediation under the Opioid Prevention and Treatment Act, which shall only be used for such purpose. There is included in the amount shown as aid for this program for FY2026-27

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$500,000 General Funds for state aid disbursed to local public health departments as provided in section 71-1628.08 for opioid use prevention and opioid remediation under the Opioid Prevention and Treatment Act, which shall only be used for such purpose.

It is the intent of the Legislature that any appropriation to the Department of Health and Human Services for behavioral health aid and designated as funding to be allocated to a behavioral health region shall be utilized to provide activities pursuant to the approved annual budget of the behavioral health region or additional activities identified through need demonstrated by the region throughout the year.

Whenever circumstances occur during the budget year that impact the initial projected behavioral health region budget, the behavioral health regional governing board may request a reassignment of funds to accommodate emerging needs identified by the behavioral health region to maximize the ability of the region to implement new behavioral health services and supports or expand capacity in existing services. The Division of Behavioral Health shall approve all such requests which comply with all state and federal requirements. The Division of Behavioral Health shall approve or deny such requests in writing within thirty days.

The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.

**Sec. 73.** Laws 2025, LB261, section 94, is amended to read:

Sec. 94. AGENCY NO. 25 — DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program No. 175 - Rural Health Provider Incentive Program

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 2,180,723 | 1,680,723 |
| ~~GENERAL FUND~~ | ~~2,180,723~~ | ~~2,180,723~~ |
| CASH FUND | 3,906,815 | 3,906,815 |
| FEDERAL FUND est. | 450,000 | 450,000 |

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| | | |
|---|---|---|
| PROGRAM TOTAL | 6,537,538 | 6,037,538 |
| ~~PROGRAM TOTAL~~ | ~~6,537,538~~ | ~~6,537,538~~ |

There is included in the appropriation to this program for FY2025-26 $2,180,723 General Funds, $3,906,815 Cash Funds, and $450,000 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $1,680,723 ~~$2,180,723~~ General Funds, $3,906,815 Cash Funds, and $450,000 Federal Funds estimate for state aid, which shall only be used for such purpose.

**Sec. 74.** Laws 2025, LB261, section 97, is amended to read:

Sec. 97. AGENCY NO. 25 — DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program No. 250 - Juvenile Services Operations

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 30,736,005 | 31,771,008 |
| ~~GENERAL FUND~~ | ~~30,763,398~~ | ~~31,781,782~~ |
| CASH FUND | 1,331,322 | 1,361,908 |
| FEDERAL FUND est. | 922,415 | 917,860 |
| PROGRAM TOTAL | 32,989,742 | 34,050,776 |
| ~~PROGRAM TOTAL~~ | ~~33,017,135~~ | ~~34,061,550~~ |
| SALARY LIMIT | 21,802,439 | 22,585,775 |
| ~~SALARY LIMIT~~ | ~~20,402,439~~ | ~~21,185,775~~ |

The Department of Administrative Services shall monitor the appropriations and expenditures for this program according to the following program classifications:

No. 315 - Office of Juvenile Services

No. 371 - Youth Rehabilitation and Treatment Center-Hastings

No. 374 - Youth Rehabilitation and Treatment Center-Kearney

No. 457 - Youth Rehabilitation and Treatment Center-Lincoln

There is included in the appropriation to this program for FY2025-26 $1,000,000 Cash Funds for mental health services to juvenile offenders

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under section 43-407 from the Nebraska Health Care Cash Fund. There is included in the appropriation to this program for FY2026-27 $1,000,000 Cash Funds for mental health services to juvenile offenders under section 43-407 from the Nebraska Health Care Cash Fund.

**Sec. 75.** Laws 2025, LB261, section 99, is amended to read:

Sec. 99. AGENCY NO. 25 — DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program No. 347 - Public Assistance

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 59,983,235 | 75,017,628 |
| ~~GENERAL FUND~~ | ~~76,380,054~~ | ~~76,380,054~~ |
| CASH FUND | 5,360,000 | 4,550,000 |
| ~~CASH FUND~~ | ~~5,360,000~~ | ~~5,360,000~~ |
| FEDERAL FUND est. | 242,479,144 | 232,569,751 |
| ~~FEDERAL FUND est.~~ | ~~242,207,325~~ | ~~232,207,325~~ |
| PROGRAM TOTAL | 307,822,379 | 312,137,379 |
| ~~PROGRAM TOTAL~~ | ~~323,947,379~~ | ~~313,947,379~~ |

There is included in the appropriation to this program for FY2025-26 $59,983,235 ~~$76,380,054~~ General Funds, $5,360,000 Cash Funds, and $242,479,144 ~~$242,207,325~~ Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $75,017,628 ~~$76,380,054~~ General Funds, $4,550,000 ~~$5,360,000~~ Cash Funds, and $232,569,751 ~~$232,207,325~~ Federal Funds estimate for state aid, which shall only be used for such purpose.

There is included in the amount shown as aid for this program for FY2025-26 $810,000 Cash Funds from the Nebraska Health Care Cash Fund to aid in carrying out the Nebraska Lifespan Respite Services Program and to provide payment to caregivers to purchase services under the respite subsidy program. ~~There is included in the amount shown as aid for this program for FY2026-27 $810,000 Cash Funds from the Nebraska Health Care~~

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~~Cash Fund to aid in carrying out the Nebraska Lifespan Respite Services Program and to provide payment to caregivers to purchase services under the respite subsidy program.~~

There is included in the appropriation to this program for FY2025-26 $10,000,000 federal Temporary Assistance for Needy Families funds for grants to nonprofit organizations holding a certificate of exemption under section 501(c)(3) of the Internal Revenue Code that distributes food in ten or more counties in Nebraska and qualifies for the Emergency Food Assistance Program administered by the United States Department of Agriculture.

**Sec. 76.** Laws 2025, LB261, section 100, is amended to read:

Sec. 100. AGENCY NO. 25 — DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program No. 348 - Medical Assistance

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 1,090,315,619 | 846,905,679 |
| ~~GENERAL FUND~~ | ~~1,083,193,393~~ | ~~1,078,129,645~~ |
| CASH FUND | 740,239,274 | 782,739,274 |
| ~~CASH FUND~~ | ~~740,689,274~~ | ~~727,780,910~~ |
| FEDERAL FUND est. | 3,928,839,289 | 3,613,606,155 |
| ~~FEDERAL FUND est.~~ | ~~3,886,655,047~~ | ~~3,851,304,333~~ |
| PROGRAM TOTAL | 5,759,394,182 | 5,189,251,108 |
| ~~PROGRAM TOTAL~~ | ~~5,710,537,714~~ | ~~5,657,214,888~~ |

The Department of Administrative Services shall monitor the appropriations and expenditures for this program according to the following program classifications ~~classification~~:

No. 348 - Medical Assistance

No. 349 - Medicaid Expansion Aid

There is included in the appropriation to this program for FY2025-26 $1,090,315,619 ~~$1,083,193,393~~ General Funds, $740,239,274 ~~$740,689,274~~ Cash Funds, and $3,928,839,289 ~~$3,886,655,047~~ Federal Funds estimate for

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state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $846,905,679 ~~$1,078,129,645~~ General Funds, $782,739,274 ~~$727,780,910~~ Cash Funds, and $3,613,606,155 ~~$3,851,304,333~~ Federal Funds estimate for state aid, which shall only be used for such purpose.

~~There is included in the amount shown as aid for this program for FY2025-26 $450,000 Cash Funds from the Nebraska Health Care Cash Fund for a state plan amendment covering tobacco-use cessation in compliance with Title XIX of the federal Social Security Act. There is included in the amount shown as aid for this program for FY2026-27 $450,000 Cash Funds from the Nebraska Health Care Cash Fund for a state plan amendment covering tobacco-use cessation in compliance with Title XIX of the federal Social Security Act. The smoking cessation funding for FY2025-26 and FY2026-27 is for the costs of tobacco-use cessation counseling and tobacco-use cessation pharmaceuticals approved by the federal Food and Drug Administration for such purpose.~~

It is the intent of the Legislature that the total amount appropriated for medicaid nursing facility rates for Program No. 348, specified as $449,351,518 for FY2025-26 ($196,186,873 General Funds and $253,164,645 Federal Funds) and $449,351,518 for FY2026-27 ($199,467,139 General Funds and $249,884,379 Federal Funds), shall be used in the medicaid nursing facility rate calculation for Program No. 348, including the calculation of the annual inflation factor.

The total amount appropriated for medicaid nursing facility rates for Program No. 348 includes amounts for rate enhancement and any other purpose related to medicaid nursing facility services. The Department of Health and Human Services shall file a report electronically with the Legislative Fiscal Analyst and the Clerk of the Legislature no later than August 1, 2025, on how the inflation factor was calculated for FY2025-26 rates and no later than August 1, 2026, on how the inflation factor was calculated for FY2026-27 rates.

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The Department of Health and Human Services shall file a report electronically with the Legislative Fiscal Analyst and the Clerk of the Legislature between December 15 and December 31 of each year of the biennium ending June 30, 2027, identifying the amount of any unspent remaining appropriation from the prior fiscal year's appropriations earmarked for nursing facility payments. The report shall include an identification of encumbrances and retroactive payments.

There is included in the amount shown as aid for this program $1,500,000 Cash Funds for FY2025-26 from the Hospital Quality Assurance and Access Assessment Fund to the Department of Health and Human Services for the medical assistance program to provide reimbursement to mental health providers who do not practice in a hospital and who provide services to medicaid-eligible participants who are eligible for both medicaid and medicare, if there is a lower rate paid under medicare compared to rates paid at the time for medicaid rates for behavioral health services. It is the intent of the Legislature to sustain the medicaid rates for mental health providers serving medicaid-eligible participants who are eligible for both medicaid and medicare and are receiving behavioral health services under Program No. 348, Medical Assistance.

There is included in the amount shown as aid for this program $1,408,364 Cash Funds for FY2025-26 <u>and $1,408,364 Cash Funds for FY2026-27</u> from the Medicaid Managed Care Excess Profit Fund for medicaid assisted-living facility rates for Program No. 348, to be used specifically by the Department of Health and Human Services to increase the current medicaid assisted-living facility rates, which are included in Program No. 348 and paid as a service as part of Nebraska's aged and disabled home and community-based medicaid 1915(c) waiver program, to the daily rate of $73.91 for FY2025-26<u> and $73.91 for FY2026-27</u>, for both rural and urban assisted-living single occupancy waiver days.

It is the intent of the Legislature that phased-down state

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contributions to the federal government as defined and required by the federal Medicare Prescription Drug, Improvement, and Modernization Act of 2003 may be made from appropriations to this program.

The chief executive officer of the Department of Health and Human Services may certify to the budget administrator of the budget division of the Department of Administrative Services FY2025-26 and FY2026-27 unexpended appropriation balances for Medical Assistance, Program No. 348, available to transfer to Developmental Disability Aid, Program No. 424, to be used only to maintain individuals with an intellectual or developmental disability in a medicaid program that best serves their needs at a cost that does not exceed the cost of services provided in an institution. The budget administrator of the budget division of the Department of Administrative Services shall administratively transfer during FY2025-26 and FY2026-27 available appropriations as certified by the chief executive officer of the Department of Health and Human Services from Medical Assistance, Program No. 348, to Developmental Disability Aid, Program No. 424.

**Sec. 77.** Laws 2025, LB261, section 102, is amended to read:

Sec. 102. AGENCY NO. 25 — DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program No. 354 - Child Welfare Aid

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 200,956,745 | 164,701,204 |
| ~~GENERAL FUND~~ | ~~182,756,746~~ | ~~182,756,746~~ |
| CASH FUND | 3,000,000 | 6,033,432 |
| ~~CASH FUND~~ | ~~3,000,000~~ | ~~3,000,000~~ |
| FEDERAL FUND est. | 67,996,793 | 67,996,793 |
| PROGRAM TOTAL | 271,953,538 | 238,731,429 |
| ~~PROGRAM TOTAL~~ | ~~253,753,539~~ | ~~253,753,539~~ |

There is included in the appropriation to this program for FY2025-26 $200,956,745 ~~$182,756,746~~ General Funds, $3,000,000 Cash Funds, and

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$67,996,793 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $164,701,204 ~~$182,756,746~~ General Funds, $6,033,432 ~~$3,000,000~~ Cash Funds, and $67,996,793 Federal Funds estimate for state aid, which shall only be used for such purpose.

There is included in the amount shown as aid for this program for FY2025-26 $7,500,000 federal Temporary Assistance for Needy Families funds for child advocacy centers. There is included in the amount shown as aid for this program for FY2026-27 $7,500,000 federal Temporary Assistance for Needy Families funds for child advocacy centers. It is the intent of the Legislature to continue such appropriations in future years.

There is included in the amount shown as aid for this program $500,000 for FY2025-26 from federal Temporary Assistance for Needy Families funds and $500,000 for FY2026-27 from federal Temporary Assistance for Needy Families funds for coordination activities of the state chapter of child advocacy centers as defined in 34 U.S.C. 20302, as such section existed on January 1, 2023. The coordination activities include, but are not limited to, development of a distribution formula for the funding provided in this section for child advocacy centers, data collection and analysis required for reports to the federal Administration for Children and Families, accounting of the fund expenditures per state and federal requirements, and preparing the annual Temporary Assistance for Needy Families report for funds appropriated by the Legislature. The report shall be filed with the Department of Health and Human Services on a date specified by the department. It is the intent of the Legislature to continue such appropriations in future years.

There is included in the appropriation to this program for FY2025-26 $500,000 federal Temporary Assistance for Needy Families funds for court appointed special advocate aid. There is included in the appropriation to

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this program for FY2026-27 $500,000 federal Temporary Assistance for Needy Families funds for court appointed special advocate aid.

There is included in the amount shown as aid for this program for FY2026-27 $3,883,432 Cash Funds from the Nebraska Health Care Cash Fund for child welfare aid.

There is included in the amount shown as aid for this program for FY2025-26 $3,000,000 Cash Funds from the Medicaid Managed Care Excess Profit Fund for domestic violence services. There is included in the amount shown ~~show~~ as aid for this program for FY2026-27 $2,150,000 ~~$3,000,000~~ Cash Funds from the Medicaid Managed Care Excess Profit Fund for domestic violence services.

The unexpended General Fund appropriation balance existing on June 30, 2025, up to $10,000,000, is hereby reappropriated.

**Sec. 78.** Laws 2025, LB261, section 103, is amended to read:

Sec. 103. AGENCY NO. 25 — DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program No. 359 - Bridge to Independence

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 2,601,269 | 2,605,112 |
| ~~GENERAL FUND~~ | ~~2,601,269~~ | ~~2,605,125~~ |
| FEDERAL FUND est. | 2,180,211 | 2,196,664 |
| PROGRAM TOTAL | 4,781,480 | 4,801,776 |
| ~~PROGRAM TOTAL~~ | ~~4,781,480~~ | ~~4,801,789~~ |
| SALARY LIMIT | 1,293,209 | 1,307,864 |

There is included in the appropriation to this program for FY2025-26 $1,281,202 General Funds and $993,452 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $1,281,202 General Funds and $993,452 Federal Funds estimate for state aid, which shall only be used for such purpose.

**Sec. 79.** Laws 2025, LB261, section 105, is amended to read:

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Sec. 105. AGENCY NO. 25 — DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program No. 421 - Beatrice State Developmental Center

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 8,594,467 | 12,393,600 |
| ~~GENERAL FUND~~ | ~~14,367,734~~ | ~~14,652,858~~ |
| CASH FUND | 5,233,914 | 2,718,701 |
| ~~CASH FUND~~ | ~~2,733,914~~ | ~~2,718,701~~ |
| FEDERAL FUND est. | 27,268,151 | 26,768,449 |
| ~~FEDERAL FUND est.~~ | ~~26,268,151~~ | ~~26,768,449~~ |
| PROGRAM TOTAL | 41,096,532 | 41,880,750 |
| ~~PROGRAM TOTAL~~ | ~~43,369,799~~ | ~~44,140,008~~ |
| SALARY LIMIT | 28,374,304 | 28,870,800 |

The chief executive officer of the Department of Health and Human Services shall certify to the budget administrator of the budget division of the Department of Administrative Services the FY2025-26 and FY2026-27 unexpended appropriation balances for the Beatrice State Developmental Center, Program 421, which are available to transition and maintain persons transferred from the Beatrice State Developmental Center to community-based developmental disability or other services. The budget administrator of the budget division of the Department of Administrative Services shall administratively transfer during FY2025-26 and FY2026-27 available unexpended appropriation balances as certified by the chief executive officer of the Department of Health and Human Services from the Beatrice State Developmental Center, Program 421, to Developmental Disability Aid, Program 424, and Medical Assistance, Program 348.

The unexpended General Fund appropriation balance existing on June 30, 2025, up to $8,000,000, is hereby reappropriated.

**Sec. 80.** Laws 2025, LB261, section 106, is amended to read:

Sec. 106. AGENCY NO. 25 — DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program No. 424 - Developmental Disability Aid

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| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 211,162,155 | 386,750,736 |
| ~~GENERAL FUND~~ | ~~212,662,155~~ | ~~229,386,106~~ |
| CASH FUND | 23,367,913 | 23,367,913 |
| FEDERAL FUND est. | 297,560,935 | 482,884,135 |
| ~~FEDERAL FUND est.~~ | ~~299,496,574~~ | ~~291,402,323~~ |
| PROGRAM TOTAL | 532,091,003 | 893,002,784 |
| ~~PROGRAM TOTAL~~ | ~~535,526,642~~ | ~~544,156,342~~ |

There is included in the appropriation to this program for FY2025-26 $211,162,155 ~~$212,662,155~~ General Funds, $23,367,913 Cash Funds, and $297,560,935 ~~$299,496,574~~ Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $386,750,736, ~~$229,386,106~~ General Funds, $23,367,913 Cash Funds, and $482,884,135 ~~$291,402,323~~ Federal Funds estimate for state aid, which shall only be used for such purpose.

There is included in the amount shown as aid for this program for FY2025-26 $16,000,000 Cash Funds and for FY2026-27 $16,000,000 Cash Funds from the Nebraska Health Care Cash Fund to be used for services for persons with developmental disabilities (1) who were on the waiting list for such services prior to July 1, 2001, and began receiving such services on and after such date and (2) who are on the waiting list for such services on and after July 1, 2019, beginning with those who have been on the waiting list for the greatest length of time past their date of need.

**Sec. 81.** Laws 2025, LB261, section 107, is amended to read:

Sec. 107. AGENCY NO. 25 — DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program No. 502 - Public Health Aid

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 7,083,060 | 7,083,060 |

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| | | |
|---|---|---|
| CASH FUND | 8,689,000 | 9,580,000 |
| ~~CASH FUND~~ | ~~9,339,000~~ | ~~9,730,000~~ |
| PROGRAM TOTAL | 15,772,060 | 16,663,060 |
| ~~PROGRAM TOTAL~~ | ~~16,422,060~~ | ~~16,813,060~~ |

There is included in the appropriation to this program for FY2025-26 $7,083,060 General Funds and $8,689,000 ~~$9,339,000~~ Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $7,083,060 General Funds and $9,580,000 ~~$9,730,000~~ Cash Funds for state aid, which shall only be used for such purpose.

There is included in the amount shown as aid for this program for FY2025-26 $2,100,000 General Funds and for FY2026-27 $2,100,000 General Funds for the seven community health centers funded through Federal Program 330, Public Law 104-299, the federal Health Centers Consolidation Act of 1996. Each of the following centers is to receive $300,000: Charles Drew Health Center, OneWorld Community Health Centers, East Central District Health Department — Good Neighbor Community Health Center, Community Action Partnership of Western Nebraska, Midtown Health Center, Bluestem Health, and Heartland Health Center.

There is included in the amount shown as aid for this program for FY2025-26 $1,400,000 General Funds and for FY2026-27 $1,400,000 General Funds for the seven community health centers funded through Federal Program 330, Public Law 104-299, the federal Health Centers Consolidation Act of 1996 for dental services. Each of the following centers is to receive $200,000: Charles Drew Health Center, OneWorld Community Health Centers, East Central District Health Department — Good Neighbor Community Health Center, Community Action Partnership of Western Nebraska, Midtown Health Center, Bluestem Health, and Heartland Health Center.

There is included in the amount shown as aid for this program for

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FY2025-26 $325,000 General Funds and $750,000 Cash Funds from the Nebraska Health Care Cash Fund and for FY2026-27 $325,000 General Funds and $750,000 Cash Funds from the Nebraska Health Care Cash Fund for the seven community health centers funded through Federal Program 330, Public Law 104-299, the federal Health Centers Consolidation Act of 1996. Each center is to receive an amount to be distributed proportionally based on the previous fiscal year's number of uninsured clients as reported on the Uniform Data System Report provided to the United States Department of Health and Human Services Bureau of Primary Health Care. The distribution shall be made to Charles Drew Health Center, OneWorld Community Health Centers, East Central District Health Department — Good Neighbor Community Health Center, Community Action Partnership of Western Nebraska Health Center, Midtown Health Center, Bluestem Health, and Heartland Health Center.

There is included in the amount shown as aid for this program for FY2025-26 $300,000 General Funds and for FY2026-27 $300,000 General Funds to provide funds to tribally owned, urban-based, federally qualified health centers designated under the federal Indian Self-Determination and Education Assistance Act, Public Law 93-638, as such act existed on January 1, 2025.

There is included in the amount shown as aid for this program for FY2026-27 $500,000 Cash Funds from the Nebraska Health Care Cash Fund for aid to Midtown Health Center to fund expanded health care access through the community health center, including, but not limited to, expanding existing lines of service such as behavioral health or dental services, adding new lines of service and locations, purchasing equipment, or completing capital projects.

There is included in the amount shown as aid for this program for FY2025-26 $2,898,246 General Funds and $5,605,000 Cash Funds from the Nebraska Health Care Cash Fund for public health departments. There is included in the amount shown as aid for this program for FY2026-27

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$2,898,246 General Funds and $5,605,000 Cash Funds from the Nebraska Health Care Cash Fund for public health departments. There is included in the amount shown in this section for FY2025-26 $2,898,246 General Funds and for FY2026-27 $2,898,246 General Funds to be distributed equally among the eighteen public health departments. There is included in the amount shown in this section for FY2025-26 $5,405,000 Cash Funds and for FY2026-27 $5,405,000 Cash Funds to be distributed among the eighteen public health departments pursuant to section 71-1628.08. There is included in the amount shown in this section for FY2025-26 $200,000 Cash Funds and for FY2026-27 $200,000 Cash Funds to be distributed equally among the eighteen public health departments.

There is included in the amount shown as aid for this program for FY2025-26 $31,713 General Funds and $876,000 ~~$1,526,000~~ Cash Funds from the Nebraska Health Care Cash Fund for minority public health services in counties having a minority population equal to or exceeding five percent of the total population of the county in the first and third congressional districts as determined by the most recent federal decennial census. There is included in the amount shown as aid for this program for FY2026-27 $31,713 General Funds and $876,000 ~~$1,526,000~~ Cash Funds from the Nebraska Health Care Cash Fund for minority public health services in counties having a minority population equal to or exceeding five percent of the total population of the county in the first and third congressional districts as determined by the most recent federal decennial census. The Department of Health and Human Services shall distribute the funds on a per capita basis for the purpose of implementing a minority health initiative which may target, but shall not be limited to, infant mortality, cardiovascular disease, obesity, diabetes, and asthma.

There is included in the amount shown as aid for this program for FY2025-26 $28,101 General Funds and $1,349,000 Cash Funds from the Nebraska Health Care Cash Fund to be distributed equally to the community

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health centers in the second congressional district funded through Federal Program 330, Public Law 104-299, the federal Health Centers Consolidation Act of 1996. Such funds shall be used for the purpose of implementing a minority health initiative which may target, but shall not be limited to, infant mortality, cardiovascular disease, obesity, diabetes, and asthma. There is included in the amount shown as aid for this program for FY2026-27 $28,101 General Funds and $1,349,000 Cash Funds from the Nebraska Health Care Cash Fund to be distributed equally to the community health centers in the second congressional district funded through Federal Program 330, Public Law 104-299, the federal Health Centers Consolidation Act of 1996. Such funds shall be used for the purpose of implementing a minority health initiative which may target, but shall not be limited to, infant mortality, cardiovascular disease, obesity, diabetes, and asthma.

There is included in the amount shown as aid for this program for FY2026-27 $500,000 Cash Funds from the Nebraska Health Care Cash Fund for the seven community health centers funded through Federal Program 330, Public Law 104-299, the federal Health Centers Consolidation Act of 1996. Each center is to receive an amount to be distributed proportionally based on the number of uninsured clients served in the previous fiscal year as reported on the Uniform Data System Report provided by the health centers to the Bureau of Primary Health Care of the Health Resources and Services Administration of the United States Department of Health and Human Services. The distribution shall be made to Charles Drew Health Center, OneWorld Community Health Centers, East Central District Health Department—Good Neighbor Community Health Center, Community Action Partnership of Western Nebraska Health Center, Midtown Health Center, Bluestem Health, and Heartland Health Center. The community health centers shall use the amount distributed for expanded health care access through the community health centers, including, but not limited to, expanding existing lines of service such as behavioral health or dental

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services, adding new lines of service, adding new service locations, purchasing equipment, or completing capital projects.

**Sec. 82.** Laws 2025, LB261, section 108, is amended to read:

Sec. 108. AGENCY NO. 25 — DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program No. 514 - Health Aid

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 6,909,696 | 6,401,696 |
| ~~GENERAL FUND~~ | ~~7,352,196~~ | ~~7,352,196~~ |
| CASH FUND | 20,325,817 | 20,333,817 |
| ~~CASH FUND~~ | ~~20,325,817~~ | ~~20,325,817~~ |
| FEDERAL FUND est. | 84,079,725 | 84,079,725 |
| PROGRAM TOTAL | 111,315,238 | 110,815,238 |
| ~~PROGRAM TOTAL~~ | ~~111,757,738~~ | ~~111,757,738~~ |

There is included in the appropriation to this program for FY2025-26 $6,909,696 ~~$7,352,196~~ General Funds, $20,325,817 Cash Funds, and $84,079,725 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $6,401,696 ~~$7,352,196~~ General Funds, $20,333,817 ~~$20,325,817~~ Cash Funds, and $84,079,725 Federal Funds estimate for state aid, which shall only be used for such purpose.

There is included in the amount shown as aid for this program $653,759 General Funds for FY2025-26 and $523,759 ~~$653,759~~ General Funds for FY2026-27, which shall only be used for the following purposes: Reimbursement for the provision of pap smears, colposcopy, cervical biopsy, cryotherapy, loop electrosurgical excision procedure (LEEP), and such other treatments and procedures as may be developed for the followup of abnormal pap smears; the diagnosis and treatment of sexually transmitted diseases, including, but not limited to, chlamydia, gonorrhea, HPV (genital warts), and herpes; and associated laboratory and equipment costs and staff training costs relating to the use of

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colposcopy equipment. None of the General Funds provided under this program shall be used to perform or facilitate the performance of abortion or to counsel or refer for abortion.

There is included in the amount shown as aid for this program for FY2025-26 $300,000 Cash Funds from the Nebraska Health Care Cash Fund for state aid to a nonprofit organization holding a certificate of exemption under section 501(c)(3) of the Internal Revenue Code of 1986 providing health care screening, sports competitions, educational opportunities, and leadership training for persons with developmental or intellectual disabilities, which shall only be used for such purpose. There is included in the amount shown as aid for this program for FY2026-27 $300,000 Cash Funds from the Nebraska Health Care Cash Fund for state aid to a nonprofit organization holding a certificate of exemption under section 501(c)(3) of the Internal Revenue Code of 1986 providing health care screening, sports competitions, educational opportunities, and leadership training for persons with developmental or intellectual disabilities, which shall only be used for such purpose.

There is included in the amount shown as aid for this program for FY2025-26 $200,000 Cash Funds from the Nebraska Health Care Cash Fund for the Poison Control Center at the University of Nebraska Medical Center, which shall only be used by the medical center for the Poison Control Center. There is included in the amount shown as aid for this program for FY2026-27 $200,000 Cash Funds from the Nebraska Health Care Cash Fund for the Poison Control Center at the University of Nebraska Medical Center, which shall only be used by the medical center for the Poison Control Center.

There is included in the amount shown as aid for this program for FY2025-26 $500,000 Cash Funds from the Nebraska Health Care Cash Fund to carry out provisions of the Brain Injury Assistance Act. There is included in the amount shown as aid for this program for FY2026-27 $500,000 Cash Funds from the Nebraska Health Care Cash Fund to carry out

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provisions of the Brain Injury Assistance Act.

There is included in the amount shown as aid for this program for FY2025-26 $1,100,000 General Funds for evidence-based early intervention home visitation programs. There is included in the amount shown as aid for this program for FY2026-27 $1,100,000 General Funds for evidence-based early intervention home visitation programs.

There is included in the amount shown as aid for this program for FY2025-26 up to $70,000 General Funds and up to $130,000 Cash Funds from the Nebraska Health Care Cash Fund to contract with the University of Nebraska Medical Center for the Nebraska Perinatal Quality Improvement Collaborative. There is included in the amount shown as aid for this program for FY2026-27 up to $70,000 General Funds and up to $130,000 Cash Funds from the Nebraska Health Care Cash Fund to contract with the University of Nebraska Medical Center for the Nebraska Perinatal Quality Improvement Collaborative.

There is included in the amount shown as aid for this program for FY2026-27 $218,000 Cash Funds from the Nebraska Health Care Cash Fund for the Every Woman Matters program.

There is included in the amount shown as aid for this program for FY2026-27 $290,000 Cash Funds from the Nebraska Health Care Cash Fund for the Stay in the Game cancer screening program.

There is included in the amount shown as aid for this program for FY2025-26 $289,416 General Funds to contract for services for implementation of a statewide drug disposal project. There is included in the amount shown as aid for this program for FY2026-27 $289,416 General Funds to contract for services for implementation of a statewide drug disposal project.

There is included in the amount shown as aid for this program for FY2025-26 $555,039 General Funds for citizen advocacy. There is included in the amount shown as aid for this program for FY2026-27 $555,039 ~~$559,039~~ General Funds for citizen advocacy.

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There is included in the amount shown as aid for this program for FY2025-26 up to $542,000 General Funds for tuition reimbursement for emergency medical services responders' initial and ongoing training. There is included in the amount shown as aid for this program for FY2026-27 up to $542,000 General Funds for tuition reimbursement for emergency medical services responders' initial and ongoing training.

There is included in the amount shown as aid for this program for FY2025-26 $2,700,000 Cash Funds from the Nebraska Health Care Cash Fund for pediatric cancer research at the University of Nebraska Medical Center, which shall only be used by the medical center for research on pediatric cancer. There is included in the amount shown as aid for this program for FY2026-27 $2,700,000 Cash Funds from the Nebraska Health Care Cash Fund for pediatric cancer research at the University of Nebraska Medical Center, which shall only be used by the medical center for research on pediatric cancer.

There is included in the amount shown as aid for this program for FY2025-26 $500,000 Cash Funds from the Nebraska Health Care Cash Fund for the University of Nebraska Medical Center, which shall only be used to contract with a nonprofit organization located in Nebraska that provides cancer screening, prevention, support, and education for all ninety-three counties in the state. ~~There is included in the amount shown as aid for this program for FY2026-27 $500,000 Cash Funds from the Nebraska Health Care Cash Fund for the University of Nebraska Medical Center, which shall only be used to contract with a nonprofit organization located in Nebraska that provides cancer screening, prevention, support, and education for all ninety-three counties in the state.~~

There is included in the amount shown as aid for this program for FY2025-26 $475,000 General Funds for a prescription drug donation program, which shall only be used for such purpose. There is included in the amount shown as aid for this program for FY2026-27 $475,000 General Funds for a prescription drug donation program, which shall only be used

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for such purpose.

**Sec. 83.** Laws 2025, LB261, section 113, is amended to read:

Sec. 113. AGENCY NO. 25 — DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program No. 623 - Biomedical Research

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND | 13,850,000 | 10,000,000 |
| ~~CASH FUND~~ | ~~15,000,000~~ | ~~15,000,000~~ |
| PROGRAM TOTAL | 13,850,000 | 10,000,000 |
| ~~PROGRAM TOTAL~~ | ~~15,000,000~~ | ~~15,000,000~~ |

There is included in the appropriation to this program for FY2025-26 $13,850,000 ~~$15,000,000~~ Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $10,000,000 ~~$15,000,000~~ Cash Funds for state aid, which shall only be used for such purpose.

There is included in the appropriation to this program for FY2025-26 $13,850,000 ~~$15,000,000~~ Cash Funds for biomedical research from the Nebraska Health Care Cash Fund. There is included in the appropriation to this program for FY2026-27 $10,000,000 ~~$15,000,000~~ Cash Funds for biomedical research from the Nebraska Health Care Cash Fund. At least $700,000 of such appropriated funds shall be used annually for research to improve racial and ethnic minority health. Of the amount appropriated for FY2025-26, $9,680,000 shall be distributed to the University of Nebraska and $3,680,000 shall be available for contracts with other postsecondary educational institutions having colleges of medicine in Nebraska and their affiliated research hospitals in Nebraska. Of the amount appropriated for FY2026-27, $6,000,000 ~~each fiscal year, $11,000,000~~ shall be distributed to the University of Nebraska and $4,000,000 shall be available for contracts with other postsecondary educational institutions having colleges of medicine in Nebraska and their affiliated research hospitals in Nebraska. Each recipient of funds

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under this section shall report annually to the Legislature and to the Governor regarding the use of such funds received. The report required to be submitted to the Legislature by this section shall be submitted electronically.

**Sec. 84.** Laws 2025, LB261, section 114, is amended to read:

Sec. 114. AGENCY NO. 25 — DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program No. 624 - Health Information Exchange

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 4,774,860 | 3,800,000 |
| ~~GENERAL FUND~~ | ~~4,774,860~~ | ~~4,774,860~~ |
| FEDERAL FUND est. | 9,957,274 | 9,957,274 |
| PROGRAM TOTAL | 14,732,134 | 13,757,274 |
| ~~PROGRAM TOTAL~~ | ~~14,732,134~~ | ~~14,732,134~~ |

**Sec. 85.** Laws 2025, LB261, section 127, is amended to read:

Sec. 127. AGENCY NO. 28 — DEPARTMENT OF VETERANS' AFFAIRS

Program No. 511 - Veterans' Affairs

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 47,303,622 | 52,869,198 |
| ~~GENERAL FUND~~ | ~~56,368,794~~ | ~~58,078,076~~ |
| CASH FUND | 22,869,266 | 22,721,810 |
| ~~CASH FUND~~ | ~~16,099,266~~ | ~~16,135,105~~ |
| FEDERAL FUND est. | 35,038,678 | 35,500,305 |
| ~~FEDERAL FUND est.~~ | ~~27,538,678~~ | ~~28,000,305~~ |
| PROGRAM TOTAL | 105,211,566 | 111,091,313 |
| ~~PROGRAM TOTAL~~ | ~~100,006,738~~ | ~~102,213,486~~ |
| SALARY LIMIT | 60,565,553 | 62,047,129 |
| ~~SALARY LIMIT~~ | ~~58,565,553~~ | ~~60,047,129~~ |

The Department of Administrative Services shall monitor the appropriations and expenditures for this program according to the following program classifications:

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No. 36 - Departmental Administration

No. 37 - Veterans' Cemeteries

No. 510 - State Service Office

No. 519 - Central Nebraska Veterans' Home

No. 520 - Norfolk Veterans' Home

No. 521 - Western Nebraska Veterans' Home

No. 522 - Eastern Nebraska Veterans' Home

**Sec. 86.** Laws 2025, LB261, section 131, is amended to read:

Sec. 131. AGENCY NO. 31 — MILITARY DEPARTMENT

Program No. 544 - National and State Guard

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 3,936,905 | 4,005,942 |
| ~~GENERAL FUND~~ | ~~4,045,314~~ | ~~4,138,048~~ |
| CASH FUND | 475,201 | 475,201 |
| FEDERAL FUND est. | 20,442,543 | 20,681,696 |
| PROGRAM TOTAL | 24,854,649 | 25,162,839 |
| ~~PROGRAM TOTAL~~ | ~~24,963,058~~ | ~~25,294,945~~ |
| SALARY LIMIT | 9,338,908 | 9,600,831 |

**Sec. 87.** Laws 2025, LB261, section 132, is amended to read:

Sec. 132. AGENCY NO. 31 — MILITARY DEPARTMENT

Program No. 545 - Emergency Management

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 972,211 | 1,011,363 |
| ~~GENERAL FUND~~ | ~~1,335,947~~ | ~~1,373,883~~ |
| CASH FUND est. | 641,392 | 648,370 |
| FEDERAL FUND est. | 3,996,350 | 4,048,975 |
| PROGRAM TOTAL | 5,609,953 | 5,708,708 |
| ~~PROGRAM TOTAL~~ | ~~5,973,689~~ | ~~6,071,228~~ |
| SALARY LIMIT | 2,628,350 | 2,703,609 |

Cash Fund expenditures shall not be limited to the amounts shown.

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There is included in the appropriation to this program for FY2025-26 $1,570,604 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $1,570,604 Federal Funds estimate for state aid, which shall only be used for such purpose.

**Sec. 88.** Laws 2025, LB261, section 133, is amended to read:

Sec. 133. AGENCY NO. 31 — MILITARY DEPARTMENT

Program No. 548 - Tuition Assistance

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 1,152,793 | 1,052,793 |
| ~~GENERAL FUND~~ | ~~1,052,793~~ | ~~1,052,793~~ |
| PROGRAM TOTAL | 1,152,793 | 1,052,793 |
| ~~PROGRAM TOTAL~~ | ~~1,052,793~~ | ~~1,052,793~~ |
| SALARY LIMIT | -0- | -0- |

There is included in the appropriation to this program for FY2025-26 $1,152,793 ~~$1,052,793~~ General Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $1,052,793 General Funds for state aid, which shall only be used for such purpose.

**Sec. 89.** Laws 2025, LB261, section 135, is amended to read:

Sec. 135. AGENCY NO. 32 — BOARD OF EDUCATIONAL LANDS AND FUNDS

Program No. 529 - Land Surveys

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 456,611 | 455,876 |
| ~~GENERAL FUND~~ | ~~497,895~~ | ~~515,252~~ |
| CASH FUND | 49,883 | 51,791 |
| PROGRAM TOTAL | 506,494 | 507,667 |
| ~~PROGRAM TOTAL~~ | ~~547,778~~ | ~~567,043~~ |
| SALARY LIMIT | 376,857 | 389,507 |

Any General Funds expended for costs associated with the

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administration of school lands shall be reimbursed, on a quarterly basis, to the General Fund by the Board of Educational Lands and Funds.

**Sec. 90.** Laws 2025, LB261, section 145, is amended to read:

Sec. 145. AGENCY NO. 33 — GAME AND PARKS COMMISSION

Program No. 617 - Engineering and Area Maintenance

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 1,856,948 | 1,856,948 |
| CASH FUND | 2,524,763 | 2,567,038 |
| ~~CASH FUND~~ | ~~2,508,986~~ | ~~2,630,144~~ |
| PROGRAM TOTAL | 4,381,711 | 4,423,986 |
| ~~PROGRAM TOTAL~~ | ~~4,365,934~~ | ~~4,487,092~~ |
| SALARY LIMIT | 2,277,105 | 2,291,784 |
| ~~SALARY LIMIT~~ | ~~2,277,105~~ | ~~2,346,588~~ |

**Sec. 91.** Laws 2025, LB261, section 153, is amended to read:

Sec. 153. AGENCY NO. 33 — GAME AND PARKS COMMISSION

Program No. 969 - State Recreation Areas

| | FY2025-26 | FY2026-27 | FUTURE |
|---|---|---|---|
| CASH FUND ~~est.~~ | 500,000 | 500,000 | -0- |
| PROGRAM TOTAL | 500,000 | 500,000 | -0- |

The Game and Parks Commission is hereby authorized to make state recreation area improvements statewide with the appropriation to this program.

It is intended that the following projects be undertaken with funds appropriated to this program for FY2025-26:

Area improvements to implement master plan - Lake McConaughy and Lake Ogallala State Recreation Areas, $500,000.

It is intended that the following projects be undertaken with funds appropriated to this program for FY2026-27:

Area improvements to implement master plan - Lake McConaughy and Lake Ogallala State Recreation Areas, $500,000.

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**Sec. 92.** Laws 2025, LB261, section 154, is amended to read:

Sec. 154. AGENCY NO. 33 — GAME AND PARKS COMMISSION

Program No. 971 - Special Use Areas

| | FY2025-26 | FY2026-27 | FUTURE |
|---|---|---|---|
| CASH FUND ~~est.~~ | 475,000 | 365,000 | -0- |
| PROGRAM TOTAL | 475,000 | 365,000 | -0- |

The Game and Parks Commission is hereby authorized to build, maintain, and repair facilities required for holding and studying bighorn sheep.

**Sec. 93.** Laws 2025, LB 261, section 155, is amended to read:

Sec. 155. AGENCY NO. 33 — GAME AND PARKS COMMISSION

Program No. 972 - Administrative Facilities - IMPR

| | FY2025-26 | FY2026-27 | FUTURE |
|---|---|---|---|
| CASH FUND est. | 2,610,000 | 445,000 | -0- |
| PROGRAM TOTAL | 2,610,000 | 445,000 | -0- |

Cash fund expenditures shall not be limited to the amount shown.

The Game and Parks Commission is hereby authorized to make improvements to administrative facilities for the Lincoln headquarters and other district offices.

**Sec. 94.** Laws 2025, LB261, section 156, is amended to read:

Sec. 156. AGENCY NO. 33 — GAME AND PARKS COMMISSION

Program No. 973 - Fish Production

| | FY2025-26 | FY2026-27 | FUTURE |
|---|---|---|---|
| CASH FUND est. | 5,000,000 | -0- | -0- |
| ~~CASH FUND est.~~ | ~~2,500,000~~ | ~~2,500,000~~ | ~~-0-~~ |
| PROGRAM TOTAL | 5,000,000 | -0- | -0- |
| ~~PROGRAM TOTAL~~ | ~~2,500,000~~ | ~~2,500,000~~ | ~~-0-~~ |

Cash fund expenditures shall not be limited to the amount shown.

The Game and Parks Commission is hereby authorized to upgrade, maintain, and repair fisheries facilities at the Calamus, North Platte,

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Rock Creek, and Valentine hatcheries, the Grove Trout Rearing Station, district offices, and service centers.

**Sec. 95.** Laws 2025, LB261, section 157, is amended to read:

Sec. 157. AGENCY NO. 33 — GAME AND PARKS COMMISSION

Program No. 975 - Emergency Repairs - Parks

| | FY2025-26 | FY2026-27 | FUTURE |
|---|---|---|---|
| CASH FUND est. | 500,000 | 500,000 | -0- |
| ~~CASH FUND~~ | ~~500,000~~ | ~~500,000~~ | ~~-0-~~ |
| PROGRAM TOTAL | 500,000 | 500,000 | -0- |

Cash fund expenditures shall not be limited to the amount shown.

The Game and Parks Commission is hereby authorized to make emergency repairs statewide to facilities in the state park system with the appropriation to this program.

**Sec. 96.** Laws 2025, LB261, section 158, is amended to read:

Sec. 158. AGENCY NO. 33 — GAME AND PARKS COMMISSION

Program No. 976 - Emergency Repairs - Wildlife

| | FY2025-26 | FY2026-27 | FUTURE |
|---|---|---|---|
| CASH FUND est. | 685,000 | 151,000 | -0- |
| PROGRAM TOTAL | 685,000 | 151,000 | -0- |

Cash fund expenditures shall not be limited to the amount shown.

The Game and Parks Commission is hereby authorized to make emergency repairs to Oak Valley and George Sylas facilities impacted by flooding, and match federal funding from the Federal Emergency Management Agency.

**Sec. 97.** Laws 2025, LB261, section 159, is amended to read:

Sec. 159. AGENCY NO. 33 — GAME AND PARKS COMMISSION

Program No. 979 - Cowboy Trail Emergency Repairs

| | FY2025-26 | FY2026-27 | FUTURE |
|---|---|---|---|
| CASH FUND est. | 544,000 | 250,000 | -0- |
| PROGRAM TOTAL | 544,000 | 250,000 | -0- |

Cash fund expenditures shall not be limited to the amount shown.

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The Game and Parks Commission is hereby authorized to conduct emergency repair and maintenance work on the Cowboy trails facilities.

**Sec. 98.** Laws 2025, LB261, section 162, is amended to read:

Sec. 162. AGENCY NO. 34 — NEBRASKA LIBRARY COMMISSION

Program No. 252 - Library and Information Services

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 3,221,988 | 3,327,036 |
| ~~GENERAL FUND~~ | ~~3,257,988~~ | ~~3,363,036~~ |
| CASH FUND | 45,484 | 45,484 |
| FEDERAL FUND est. | 1,150,206 | 1,187,191 |
| PROGRAM TOTAL | 4,417,678 | 4,559,711 |
| ~~PROGRAM TOTAL~~ | ~~4,453,678~~ | ~~4,595,711~~ |
| SALARY LIMIT | 2,865,897 | 2,943,242 |

**Sec. 99.** Laws 2025, LB261, section 164, is amended to read:

Sec. 164. AGENCY NO. 35 — NEBRASKA LIQUOR CONTROL COMMISSION

Program No. 73 - Licensing and Regulation

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 2,885,293 | 3,014,207 |
| ~~GENERAL FUND~~ | ~~2,009,807~~ | ~~2,009,807~~ |
| CASH FUND | 600,000 | 100,000 |
| ~~CASH FUND~~ | ~~100,000~~ | ~~100,000~~ |
| PROGRAM TOTAL | 3,485,293 | 3,114,207 |
| ~~PROGRAM TOTAL~~ | ~~2,109,807~~ | ~~2,109,807~~ |
| SALARY LIMIT | 1,275,475 | 1,412,975 |
| ~~SALARY LIMIT~~ | ~~1,085,475~~ | ~~1,085,475~~ |

~~The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.~~

The Department of Administrative Services shall monitor the appropriations and expenditures for this program according to the following program classifications:

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No. 073 - Licensing and Regulation

No. 096 - Medical Cannabis

**Sec. 100.** Laws 2025, LB261, section 174, is amended to read:

Sec. 174. AGENCY NO. 46 — DEPARTMENT OF CORRECTIONAL SERVICES

Program No. 200 - Operations

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 359,631,906 | 361,637,730 |
| ~~GENERAL FUND~~ | ~~363,059,147~~ | ~~375,144,831~~ |
| CASH FUND | 7,586,125 | 2,586,125 |
| FEDERAL FUND est. | 2,299,947 | 2,300,175 |
| REVOLVING FUND est. | 22,969,492 | 23,305,194 |
| PROGRAM TOTAL | 392,487,470 | 389,829,224 |
| ~~PROGRAM TOTAL~~ | ~~395,914,711~~ | ~~403,336,325~~ |
| SALARY LIMIT | 227,602,622 | 234,936,292 |

The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.

There is included in the salary limitations provided by this section $5,003,370 for FY2025-26 and $5,003,370 for FY2026-27 for Revolving Fund salaries for program classifications 390 and 563, that shall not be limited to the amounts shown.

The Department of Administrative Services shall monitor the appropriations and expenditures for this program according to the following program classifications:

No. 260 - Nebraska Correctional Youth Facility

No. 300 - Tecumseh Correctional Center

No. 368 - Lincoln Community Corrections Center

No. 369 - Omaha Community Corrections Center

No. 370 - Central Office

No. 372 - Nebraska State Penitentiary

No. 373 - Nebraska Center for Women - York

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No. 375 - Diagnostic and Evaluation Center

No. 376 - Lincoln Correctional Center

No. 377 - Omaha Correctional Center

No. 386 - McCook Incarceration Work Camp

No. 389 - Adult Parole Program

No. 390 - Federal Surplus Property

No. 391 - Reception and Treatment Center

No. 495 - Department Central Warehouse

No. 563 - Correctional Industries

Revolving Fund expenditures shall not be limited to the amounts shown.

It is intended that the Department of Correctional Services shall maintain a Department Contingency Fund and a Department Equipment Fund.

The Department of Correctional Services shall file a report electronically with the Clerk of the Legislature on or before December 31, 2026. Such report shall detail the department's plan to decommission the Nebraska State Penitentiary, the timeline for the decommissioning plan, an estimate of all operating costs associated with the new facility and the fiscal year in which such costs will be incurred, and any reductions in expenses associated with the Nebraska State Penitentiary and the fiscal year in which such reductions will be incurred.

**Sec. 101.** Laws 2025, LB261, section 175, is amended to read:

Sec. 175. AGENCY NO. 46 — DEPARTMENT OF CORRECTIONAL SERVICES

Program No. 213 - Corrections Workforce Recruitment and Development

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 486,732 | 973,465 |
| ~~GENERAL FUND~~ | ~~973,465~~ | ~~973,465~~ |
| PROGRAM TOTAL | 486,732 | 973,465 |
| ~~PROGRAM TOTAL~~ | ~~973,465~~ | ~~973,465~~ |

**Sec. 102.** Laws 2025, LB261, section 176, is amended to read:

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Sec. 176. AGENCY NO. 46 — DEPARTMENT OF CORRECTIONAL SERVICES

Program No. 214 - Vocational and Life Skills

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 6,246,923 | 6,310,948 |
| ~~GENERAL FUND~~ | ~~6,251,299~~ | ~~6,313,029~~ |
| CASH FUND | 8,300,000 | 4,800,000 |
| REVOLVING FUND | 116,450 | 116,450 |
| PROGRAM TOTAL | 14,663,373 | 11,227,398 |
| ~~PROGRAM TOTAL~~ | ~~14,667,749~~ | ~~11,229,479~~ |
| SALARY LIMIT | 1,799,490 | 1,832,706 |

(1) There is included in the appropriation to this program for FY2025-26 $4,000,000 General Funds and $8,300,000 Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $4,000,000 General Funds and $4,800,000 Cash Funds for state aid, which shall only be used for such purpose.

(2) It is the intent of the Legislature that $500,000 General Funds and $500,000 Cash Funds of the amounts shown as state aid in both FY2025-26 and FY2026-27 be awarded to organizations that provide paid preparatory training programs, preapprenticeship programs, or other paid training that leads directly into a federal registered apprenticeship program and that the grants require a minimum one-to-one cash or in-kind matching contribution. Unallocated grant funds held by the Department of Correctional Services at the end of the fiscal year shall be reappropriated for the next fiscal year.

(3) It is the intent of the Legislature that $7,800,000 Cash Funds of the amount shown as state aid for FY2025-26 and $4,300,000 Cash Funds of the amount shown as state aid for FY2026-27 be awarded as grants to organizations providing the following services: Reentry and restorative justice programming for adult and juvenile offenders who are committed to

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a facility and for adult and juvenile offenders who are released from commitment; reentry centers; transitional, community, and half-way housing; supportive permanent housing; wrap-around services; facility-based programming, including unit-based programing; community corrections; front-end, middle, and back-end services and interventions; and family support. Unallocated grant funds held by the Department of Correctional Services at the end of the fiscal year shall be reappropriated for the next fiscal year. It is the intent of the Legislature that grants awarded under this section, except those described in subsection (2) of this section, be paid in advance on a monthly basis. The Department of Correctional Services may require grantees to return unused funds upon documentation that any approved service is not provided or may apply such unused funds to future monthly payments.

(4) The unexpended Cash Fund appropriation balance existing on June 30, 2025, is hereby reappropriated for the purpose of state aid.

**Sec. 103.** Laws 2025, LB261, section 182, is amended to read:

Sec. 182. AGENCY NO. 47 — NEBRASKA EDUCATIONAL TELECOMMUNICATIONS COMMISSION

Program No. 533 - Network Operations

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 11,100,873 | 11,210,852 |
| ~~GENERAL FUND~~ | ~~11,264,473~~ | ~~11,543,452~~ |
| CASH FUND | 312,450 | 252,450 |
| ~~CASH FUND~~ | ~~312,450~~ | ~~312,450~~ |
| PROGRAM TOTAL | 11,413,323 | 11,463,302 |
| ~~PROGRAM TOTAL~~ | ~~11,576,923~~ | ~~11,855,902~~ |
| SALARY LIMIT | 3,805,832 | 3,948,247 |

**Sec. 104.** Laws 2025, LB261, section 186, is amended to read:

Sec. 186. AGENCY NO. 48 — COORDINATING COMMISSION FOR POSTSECONDARY

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Program No. 690 - Nebraska Opportunity Grant Program

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 6,833,430 | 7,093,430 |
| ~~GENERAL FUND~~ | ~~7,093,430~~ | ~~7,093,430~~ |
| CASH FUND | 18,114,872 | 17,854,872 |
| ~~CASH FUND~~ | ~~17,854,872~~ | ~~17,854,872~~ |
| PROGRAM TOTAL | 24,948,302 | 24,948,302 |

There are no personal services included in the appropriations in this section.

There is included in the appropriation to this program for FY2025-26 $6,833,430 ~~$7,093,430~~ General Funds and $18,114,872 ~~$17,854,872~~ Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $7,093,430 General Funds and $17,854,872 Cash Funds for state aid, which shall only be used for such purpose.

**Sec. 105.** Laws 2025, LB261, section 187, is amended to read:

Sec. 187. AGENCY NO. 48 — COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION

Program No. 691 - Access College Early Scholarship Program

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 1,450,000 | 1,350,000 |
| ~~GENERAL FUND~~ | ~~1,500,000~~ | ~~1,500,000~~ |
| PROGRAM TOTAL | 1,450,000 | 1,350,000 |
| ~~PROGRAM TOTAL~~ | ~~1,500,000~~ | ~~1,500,000~~ |

There are no personal services included in the appropriations in this section.

There is included in the appropriation to this program for FY2025-26 $100,000 General Funds and for FY2026-27 $-0- General Funds for technology enhancements to the Access College Early web-based

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application.

There is included in the appropriation to this program for FY2025-26 $1,350,000 ~~$1,400,000~~ General Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $1,350,000 ~~$1,500,000~~ General Funds for state aid, which shall only be used for such purpose.

**Sec. 106.** Laws 2025, LB261, section 202, is amended to read:

Sec. 202. AGENCY NO. 54 — NEBRASKA STATE HISTORICAL SOCIETY

Program No. 648 - Nebraska State Historical Society

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 4,560,434 | 4,740,434 |
| ~~GENERAL FUND~~ | ~~5,286,038~~ | ~~5,286,038~~ |
| CASH FUND | 3,836,010 | 3,916,427 |
| ~~CASH FUND~~ | ~~3,225,382~~ | ~~3,485,799~~ |
| FEDERAL FUND est. | 987,580 | 1,030,275 |
| PROGRAM TOTAL | 9,384,024 | 9,687,136 |
| ~~PROGRAM TOTAL~~ | ~~9,499,000~~ | ~~9,802,112~~ |
| SALARY LIMIT | 5,108,247 | 5,108,247 |

The Department of Administrative Services shall monitor the appropriations and expenditures for this program according to the following program classifications:

No. 43 - Departmental Administration

No. 258 - Library/Archives Division

No. 541 - Museum Operation

No. 542 - Branch Museums

No. 543 - Archeology Division

No. 552 - Historic Preservation

No. 632 - Hall of Fame Commission

No. 647 - Skeletal Remains Protection

No. 653 - Gerald R. Ford Conservation Center

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There is included in the appropriation to this program for FY2025-26 $100,000 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $100,000 Federal Funds estimate for state aid, which shall only be used for such purpose.

There is included in the appropriation to this program for FY2025-26 $25,000 General Funds and for FY2026-27 $25,000 General Funds to carry out obligations of the agency under the Unmarked Human Burial Sites and Skeletal Remains Protection Act, which shall only be used for such purpose.

It is the intent of the Legislature that the Nebraska State Historical Society shall continue to budget and account for each of the branch museums at the subprogram level within this program.

Appropriations shall only be expended for the operation, construction, maintenance, or repair of a gift of real property after that property has been approved for acceptance by the Governor and the Legislature as required under section 81-1,113.

**Sec. 107.** Laws 2025, LB261, section 211, is amended to read:

Sec. 211. AGENCY NO. 64 — NEBRASKA STATE PATROL

Program No. 100 - Public Protection

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 85,464,893 | 86,489,031 |
| ~~GENERAL FUND~~ | ~~89,325,513~~ | ~~89,325,513~~ |
| CASH FUND | 10,718,874 | 10,646,332 |
| ~~CASH FUND~~ | ~~10,405,534~~ | ~~10,332,992~~ |
| FEDERAL FUND est. | 1,032,003 | 1,177,933 |
| PROGRAM TOTAL | 97,215,770 | 98,313,296 |
| ~~PROGRAM TOTAL~~ | ~~100,763,050~~ | ~~100,836,438~~ |
| SALARY LIMIT | 58,325,304 | 59,914,313 |
| ~~SALARY LIMIT~~ | ~~59,391,534~~ | ~~60,834,142~~ |

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The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.

The Department of Administrative Services shall monitor the appropriations and expenditures for this program according to the following program classifications:

No. 189 - Command and Support

No. 190 - Criminal Investigations

No. 195 - Road Operations

There is included in the appropriation to this program for FY2025-26 $150,000 General Funds and $100,000 Federal Funds from the Byrne Criminal History Improvement set-aside funds, subject to available federal appropriation, which shall only be expended for criminal justice information systems improvements. There is included in the appropriation to this program for FY2026-27 $150,000 General Funds and $100,000 Federal Funds from the Byrne Criminal History Improvement set-aside funds, subject to available federal appropriation, which shall only be expended for criminal justice information systems improvements. Federal Funds transferred to the Nebraska State Patrol pursuant to this section shall be expended consistent with all applicable federal laws, rules, and regulations pertaining to Byrne Criminal History Improvement set-aside funds.

There is included in the appropriation to this program for FY2025-26 $489,979 Cash Funds and for FY2026-27 $489,979 Cash Funds, which appropriation amounts shall only be expended to provide law enforcement coverage along state road construction zones. The Department of Transportation shall contract with the Nebraska State Patrol for such law enforcement coverage and shall pay for such services from the Roads Operations Cash Fund to the Nebraska State Patrol Cash Fund in four equal quarterly amounts to be transferred by the State Treasurer on or before July 15, October 15, January 15, and April 15, for both FY2025-26 and FY2026-27.

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**Sec. 108.** Laws 2025, LB261, section 214, is amended to read:

Sec. 214. AGENCY NO. 64 — NEBRASKA STATE PATROL

Program No. 630 - State Capitol Security

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 283,387 | 283,728 |
| ~~GENERAL FUND~~ | ~~294,568~~ | ~~294,568~~ |
| REVOLVING FUND | 1,986,146 | 2,052,504 |
| PROGRAM TOTAL | 2,269,533 | 2,336,232 |
| ~~PROGRAM TOTAL~~ | ~~2,280,714~~ | ~~2,347,072~~ |
| SALARY LIMIT | 1,318,550 | 1,353,911 |

The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.

Any security agreements entered into by the Nebraska State Patrol, on behalf of the state capitol security division, shall require that all such revenue be credited directly to the Capitol Security Revolving Fund.

For budgeting purposes only, the amount of projected revenue to be received from security agreements entered into by the Nebraska State Patrol, on behalf of the state capitol security division, to be credited directly to the Capitol Security Revolving Fund is estimated to be $532,460 for FY2025-26 and $532,460 for FY2026-27.

**Sec. 109.** Laws 2025, LB261, section 215, is amended to read:

Sec. 215. AGENCY NO. 64 — NEBRASKA STATE PATROL

Program No. 850 - Nebraska Public Safety Communication System

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 1,044,214 | 1,046,515 |
| ~~GENERAL FUND~~ | ~~1,119,592~~ | ~~1,119,592~~ |
| CASH FUND | 5,976,771 | 5,575,496 |
| PROGRAM TOTAL | 7,020,985 | 6,622,011 |
| ~~PROGRAM TOTAL~~ | ~~7,096,363~~ | ~~6,695,088~~ |
| SALARY LIMIT | 687,289 | 694,007 |

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| | | |
|---|---|---|
| ~~SALARY LIMIT~~ | ~~251,250~~ | ~~257,968~~ |

The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.

**Sec. 110.** Laws 2025, LB261, section 218, is amended to read:

Sec. 218. AGENCY NO. 65 — DEPARTMENT OF ADMINISTRATIVE SERVICES

Program No. 174 - OCIO Operations

| | FY2025-26 | FY2026-27 |
|---|---|---|
| REVOLVING FUND | 133,742,982 | 134,431,049 |
| ~~REVOLVING FUND~~ | ~~133,742,982~~ | ~~135,160,597~~ |
| PROGRAM TOTAL | 133,742,982 | 134,431,049 |
| ~~PROGRAM TOTAL~~ | ~~133,742,982~~ | ~~135,160,597~~ |
| SALARY LIMIT | 32,681,705 | 33,231,856 |
| ~~SALARY LIMIT~~ | ~~32,681,705~~ | ~~33,767,981~~ |

The Department of Administrative Services shall monitor the appropriations and expenditures for this agency for FY2025-26 and FY2026-27 according to the following program classifications:

No. 101 - Chief Information Officer

No. 170 - Statewide Computer Network

No. 172 - Information Management Services

No. 173 - Communications Division

No. 245 - Public Safety Communications System

**Sec. 111.** Laws 2025, LB261, section 220, is amended to read:

Sec. 220. AGENCY NO. 65 — DEPARTMENT OF ADMINISTRATIVE SERVICES

Program No. 509 - Budget Division

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 1,791,371 | 1,791,371 |
| ~~GENERAL FUND~~ | ~~1,990,412~~ | ~~1,990,412~~ |
| PROGRAM TOTAL | 1,791,371 | 1,791,371 |
| ~~PROGRAM TOTAL~~ | ~~1,990,412~~ | ~~1,990,412~~ |
| SALARY LIMIT | 1,489,461 | 1,536,345 |

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The unexpended General Fund appropriation balance existing on June 30, 2025, less $500,000, is hereby reappropriated.

**Sec. 112.** Laws 2025, LB261, section 222, is amended to read:

Sec. 222. AGENCY NO. 65 — DEPARTMENT OF ADMINISTRATIVE SERVICES

Program No. 560 - State Building Division

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 207,050 | 207,050 |
| ~~GENERAL FUND~~ | ~~230,055~~ | ~~230,055~~ |
| CASH FUND | 933,457 | 933,457 |
| REVOLVING FUND | 93,376,511 | 53,804,745 |
| PROGRAM TOTAL | 94,517,018 | 54,945,252 |
| ~~PROGRAM TOTAL~~ | ~~94,540,023~~ | ~~54,968,257~~ |
| SALARY LIMIT | 8,931,004 | 9,140,423 |

Charges assessed by the Department of Administrative Services pursuant to provisions of subdivision (4)(b) of section 81-1108.17 for the Ferguson House shall not annually exceed an amount calculated as follows:

(1) Multiply the insured replacement value of the Ferguson House property by two one-hundredths;

(2) Divide the amount of tenant-occupied gross square feet of Ferguson House space by the Ferguson House gross square feet of total space; and

(3) Multiply the amount computed in subdivision (1) of this section by the amount computed in subdivision (2) of this section.

**Sec. 113.** Laws 2025, LB261, section 225, is amended to read:

Sec. 225. AGENCY NO. 65 — DEPARTMENT OF ADMINISTRATIVE SERVICES

Program No. 591 - Tort Claims

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 210,000 | 210,000 |
| CASH FUND | 170,000 | 210,360 |

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| | | |
|---|---|---|
| ~~CASH FUND~~ | ~~170,000~~ | ~~170,000~~ |
| PROGRAM TOTAL | 380,000 | 420,360 |
| ~~PROGRAM TOTAL~~ | ~~380,000~~ | ~~380,000~~ |

~~(1) The following amounts are hereby transferred to the Tort Claims Fund from the respective agency fund balances:~~

~~(a) $797 from the Nebraska Brand Committee;~~

~~(b) $4,487 from the Department of Motor Vehicles;~~

~~(c) $22,691 from the Game and Parks Commission;~~

~~(d) $30,934 from the Department of Transportation; and~~

~~(e) $660 from the Board of Trustees of the Nebraska State Colleges.~~

~~Such sum shall be transferred to the risk management and state claims division no later than August 1, 2025, or in four equal payments on August 1, October 1, January 1, and April 1, at the discretion of the Risk Manager.~~

~~(2)~~ The following amounts are hereby transferred to the Tort Claims Fund from the respective agency fund balances:

~~(a) $797 from the Nebraska Brand Committee;~~

~~(b) $4,487 from the Department of Motor Vehicles;~~

(a) $1,076 ~~(c) $22,691~~ from the Game and Parks Commission;

(b) $29,267 ~~(d) $30,934~~ from the Department of Transportation; ~~and~~

~~(e) $660 from the Board of Trustees of the Nebraska State Colleges.~~

(c) $865 from the Department of Agriculture;

(d) $1,359 from the State Department of Education;

(e) $2,162 from the Board of Regents of the University of Nebraska; and

(f) $5,630 from the Department of Administrative Services, state building division.

Such sum shall be transferred to the risk management and state claims division no later than August 1, 2026, or in four equal payments on August 1, October 1, January 1, and April 1, at the discretion of the

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Risk Manager.

~~It is the intent of the Legislature that transfers specified in this section for FY2026-27 be adjusted by the One Hundred Ninth Legislature, Second Session, 2026, in accordance with information available after July 1, 2025.~~

**Sec. 114.** Laws 2025, LB261, section 228, is amended to read:

Sec. 228. AGENCY NO. 65 — DEPARTMENT OF ADMINISTRATIVE SERVICES

Program No. 594 - State Insurance

| | FY2025-26 | FY2026-27 |
|---|---|---|
| REVOLVING FUND | 13,794,411 | 13,544,411 |
| ~~REVOLVING FUND~~ | ~~13,544,411~~ | ~~13,544,411~~ |
| PROGRAM TOTAL | 13,794,411 | 13,544,411 |
| ~~PROGRAM TOTAL~~ | ~~13,544,411~~ | ~~13,544,411~~ |

~~The unexpended Cash Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.~~

**Sec. 115.** Laws 2025, LB261, section 229, is amended to read:

Sec. 229. AGENCY NO. 65 — DEPARTMENT OF ADMINISTRATIVE SERVICES

Program No. 605 - Personnel Division

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 932,263 | 1,492,263 |
| ~~GENERAL FUND~~ | ~~1,592,263~~ | ~~1,592,263~~ |
| REVOLVING FUND | 9,549,565 | 9,549,565 |
| ~~REVOLVING FUND~~ | ~~9,549,565~~ | ~~9,549,565~~ |
| PROGRAM TOTAL | 10,481,828 | 11,041,828 |
| ~~PROGRAM TOTAL~~ | ~~11,141,828~~ | ~~11,141,828~~ |
| SALARY LIMIT | 8,257,051 | 8,297,478 |
| ~~SALARY LIMIT~~ | ~~8,303,408~~ | ~~8,343,835~~ |

**Sec. 116.** Laws 2025, LB261, section 231, is amended to read:

Sec. 231. AGENCY NO. 65 — DEPARTMENT OF ADMINISTRATIVE SERVICES

Program No. 608 - Employee Relations Division

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| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 293,712 | 296,236 |
| ~~GENERAL FUND~~ | ~~379,680~~ | ~~382,204~~ |
| PROGRAM TOTAL | 293,712 | 296,236 |
| ~~PROGRAM TOTAL~~ | ~~379,680~~ | ~~382,204~~ |
| SALARY LIMIT | 279,721 | 289,634 |

The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.

**Sec. 117.** Laws 2025, LB261, section 232, is amended to read:

Sec. 232. AGENCY NO. 65 — DEPARTMENT OF ADMINISTRATIVE SERVICES

Program No. 685 - Office of the Nebraska Capitol Commission

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 4,678,873 | 5,005,552 |
| ~~GENERAL FUND~~ | ~~5,198,748~~ | ~~5,525,427~~ |
| CASH FUND | 60,243 | 60,243 |
| REVOLVING FUND | -0- | -0- |
| ~~REVOLVING FUND~~ | ~~4,750~~ | ~~4,750~~ |
| PROGRAM TOTAL | 4,739,116 | 5,065,795 |
| ~~PROGRAM TOTAL~~ | ~~5,263,741~~ | ~~5,590,420~~ |
| SALARY LIMIT | 1,887,562 | 1,935,952 |

The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated. ~~It is the intent of the Legislature that any reappropriated balance, other than Capitol Heating, Ventilating, and Air Conditioning Systems Replacement project manager reappropriation, be used for unexpected increases in utility expenses.~~

**Sec. 118.** Laws 2025, LB261, section 245, is amended to read:

Sec. 245. AGENCY NO. 72 — DEPARTMENT OF ECONOMIC DEVELOPMENT

Program No. 601 - Community and Rural Development

| | FY2025-26 | FY2026-27 |
|---|---|---|

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| | | |
|---|---|---|
| GENERAL FUND | 7,044,942 | 6,294,942 |
| ~~GENERAL FUND~~ | ~~7,294,942~~ | ~~6,294,942~~ |
| CASH FUND | 36,575,991 | 27,671,030 |
| ~~CASH FUND~~ | ~~36,575,991~~ | ~~21,671,030~~ |
| FEDERAL FUND est. | 54,511,806 | 54,571,661 |
| ~~FEDERAL FUND est.~~ | ~~54,572,337~~ | ~~54,632,192~~ |
| PROGRAM TOTAL | 98,132,739 | 88,537,633 |
| ~~PROGRAM TOTAL~~ | ~~98,443,270~~ | ~~82,598,164~~ |
| SALARY LIMIT | 3,269,540 | 3,321,255 |
| ~~SALARY LIMIT~~ | ~~3,330,071~~ | ~~3,381,786~~ |

There is included in the appropriation to this program for FY2025-26 $6,330,762 ~~$6,580,762~~ General Funds, $33,726,860 Cash Funds, and $50,530,110 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $5,580,762 ~~$5,580,762~~ General Funds, $25,023,140 ~~$19,023,140~~ Cash Funds, and $50,530,110 Federal Funds estimate for state aid, which shall only be used for such purpose.

There is included in the appropriation to this program for FY2025-26 $250,000 Cash Funds and for FY2026-27 $-0- Cash Funds from the Middle Income Workforce Housing Investment Fund to conduct a study regarding prefabricated housing in Nebraska.

There is included in the amount shown as aid for FY2025-26 $700,000 General Funds to provide aid funding to development districts formed under sections 13-1901 to 13-1907. There is included in the amount shown as aid for FY2026-27 $700,000 General Funds to provide aid funding to development districts formed under sections 13-1901 to 13-1907.

There is included in the amount shown as aid for FY2025-26 $4,880,762 General Funds to provide aid for mentorship programs for nonprofit organizations that meet eligibility requirements designed by the Department of Economic Development to improve reading levels for

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elementary students. There is included in the amount shown as aid for FY2026-27 $4,880,762 General Funds to provide aid for mentorship programs for nonprofit organizations that meet eligibility requirements designed by the Department of Economic Development to either improve reading levels or promote professional growth for elementary students.

There is included in the amount shown as aid for FY2025-26 $750,000 ~~$1,000,000~~ General Funds and for FY2026-27 $-0- General Funds for the grant authorized in section 81-1213.04, which shall only be used for such purpose.

The unexpended Cash Fund appropriation balance for unexpended obligations existing on June 30, 2025, for the Rural Workforce Housing Investment Act, the Middle Income Workforce Housing Investment Act, the Nebraska Affordable Housing Act, and the Nebraska Rural Projects Act, is hereby reappropriated.

**Sec. 119.** Laws 2025, LB261, section 246, is amended to read:

Sec. 246. AGENCY NO. 72 — DEPARTMENT OF ECONOMIC DEVELOPMENT

Program No. 603 - Industrial Recruitment

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 17,910,554 | 17,997,087 |
| ~~GENERAL FUND~~ | ~~15,718,538~~ | ~~15,805,071~~ |
| CASH FUND | 87,019,625 | 57,525,784 |
| ~~CASH FUND~~ | ~~33,019,625~~ | ~~7,525,784~~ |
| FEDERAL FUND est. | 21,183,754 | 21,188,298 |
| PROGRAM TOTAL | 126,113,933 | 96,711,169 |
| ~~PROGRAM TOTAL~~ | ~~69,921,917~~ | ~~44,519,153~~ |
| SALARY LIMIT | 5,864,322 | 5,994,488 |
| ~~SALARY LIMIT~~ | ~~4,603,821~~ | ~~4,733,987~~ |

The unexpended Cash Fund appropriation balance for unexpended obligations existing on June 30, 2025, for the Site and Building Development Act, is hereby reappropriated.

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The Department of Administrative Services shall monitor the appropriations and expenditures for this program according to the following program classifications:

No. 603 – Industrial Recruitment

No. 604 – Business Incentives

There is included in the appropriation to this program for FY2025-26 $11,020,352 General Funds, $85,839,197 ~~$31,839,197~~ Cash Funds, and $20,737,571 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $11,020,352 General Funds, $56,339,197 ~~$6,339,197~~ Cash Funds, and $20,737,571 Federal Funds estimate for state aid, which shall only be used for such purpose.

It is the intent of the Legislature to appropriate an additional $4,500,000 Cash Funds from the Site and Building Development Fund in FY2027-28 pursuant to subdivision (1)(h) of section 81-12,147.

There is included in the amount shown as aid for FY2025-26 $50,000,000 Cash Funds from the Nebraska Transformational Project Fund as state aid, which shall only be used for such purpose. There is included in the amount shown as aid for FY2026-27 $50,000,000 Cash Funds from the Nebraska Transformational Project Fund as state aid, which shall only be used for such purpose.

There is included in the amount shown as aid for FY2025-26 $4,000,000 Cash Funds and for FY2026-27 $-0- Cash Funds from the ImagiNE Nebraska Revolving Loan Fund for state aid, which shall only be used for such purpose.

**Sec. 120.** Laws 2025, LB261, section 248, is amended to read:

Sec. 248. AGENCY NO. 72 — DEPARTMENT OF ECONOMIC DEVELOPMENT

Program No. 611 - Economic Recovery

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND | 31,318,519 | 31,378,477 |

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| | | |
|---|---|---|
| PROGRAM TOTAL | 31,318,519 | 31,378,477 |
| SALARY LIMIT | 2,624,620 | 2,658,678 |

There is included in the appropriation to this program for FY2025-26 $27,448,770 Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $27,448,770 Cash Funds for state aid, which shall only be used for such purpose.

~~The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.~~ The unexpended Cash Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.

The unexpended Federal Fund appropriation balance existing on June 30, 2025, from funds allocated to the State of Nebraska from the United States Economic Development Administration's American Rescue Plan Travel, Tourism and Outdoor Recreation program, is hereby reappropriated. The unexpended Federal Fund appropriation balance existing on June 30, 2025, from funds allocated to the State of Nebraska from the federal Coronavirus Capital Projects Fund pursuant to the federal American Rescue Plan Act of 2021, 42 U.S.C. 804, is hereby reappropriated.

**Sec. 121.** Laws 2025, LB261, section 255, is amended to read:

Sec. 255. AGENCY NO. 77 — COMMISSION OF INDUSTRIAL RELATIONS

Program No. 531 - Administration

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 277,064 | 283,817 |
| ~~GENERAL FUND~~ | ~~277,064~~ | ~~283,877~~ |
| PROGRAM TOTAL | 277,064 | 283,817 |
| ~~PROGRAM TOTAL~~ | ~~277,064~~ | ~~283,877~~ |
| SALARY LIMIT | 176,502 | 182,031 |

**Sec. 122.** Laws 2025, LB261, section 258, is amended to read:

Sec. 258. AGENCY NO. 78 — NEBRASKA COMMISSION ON LAW ENFORCEMENT AND

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Program No. 198 - Central Administration

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 2,697,764 | 2,772,331 |
| ~~GENERAL FUND~~ | ~~620,939~~ | ~~645,212~~ |
| CASH FUND | 908,642 | 809,016 |
| ~~CASH FUND~~ | ~~51,948~~ | ~~54,053~~ |
| FEDERAL FUND est. | 7,841,307 | 7,907,092 |
| ~~FEDERAL FUND est.~~ | ~~5,605,606~~ | ~~5,630,099~~ |
| PROGRAM TOTAL | 11,447,713 | 11,488,439 |
| ~~PROGRAM TOTAL~~ | ~~6,278,493~~ | ~~6,329,364~~ |
| SALARY LIMIT | 2,776,640 | 2,865,843 |
| ~~SALARY LIMIT~~ | ~~884,973~~ | ~~912,835~~ |

The Department of Administrative Services shall monitor the appropriations and expenditures for this program according to the following program classifications:

No. 198 - Central Administration

No. 203 - Jail Standards Board

No. 215 - Criminal Justice Information System

No. 220 - Community Corrections Division

Funds appropriated to Program 215 shall be used to support criminal justice information systems projects for state law enforcement agencies and to assist with the sharing of criminal justice information by federal, state, and local agencies.

There is included in the appropriation to this program for FY2025-26 $4,520,673 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $4,520,673 Federal Funds estimate for state aid, which shall only be used for such purpose.

There is included in the appropriation to this program for FY2025-26

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$327,736 General Funds to operate a victim notification system, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $327,736 General Funds to operate a victim notification system, which shall only be used for such purpose.

~~The budget division of the Department of Administrative Services shall administratively transfer Salary Limits among Programs 150, 155, 198, 201, 215, and 220 within Agency 78, upon written certification by the executive director that the Nebraska Commission on Law Enforcement and Criminal Justice has determined that such transfer is necessary for the efficient functioning of agency operations.~~

The unexpended General Fund appropriation balance, less aid, existing on June 30, 2025, less 1,800,000, is hereby reappropriated.

**Sec. 123.** Laws 2025, LB261, section 269, is amended to read:

Sec. 269. AGENCY NO. 83 — AID TO COMMUNITY COLLEGES

Program No. 151 - Aid to Community Colleges

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 119,116,711 | 114,116,711 |
| ~~GENERAL FUND~~ | ~~119,116,711~~ | ~~119,116,711~~ |
| PROGRAM TOTAL | 119,116,711 | 114,116,711 |
| ~~PROGRAM TOTAL~~ | ~~119,116,711~~ | ~~119,116,711~~ |

There is included in the appropriation to this program for FY2025-26 $111,054,477 General Funds for general state aid, which shall only be used for such purpose and which shall be distributed to community college areas pursuant to the Community College Aid Act. There is included in the appropriation to this program for FY2026-27 $106,054,477 ~~$111,054,477~~ General Funds for general state aid, which shall only be used for such purpose and which shall be distributed to community college areas pursuant to the Community College Aid Act.

There is also included in the appropriation to this program for

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FY2025-26 $8,062,234 General Funds for state aid for dual enrollment, which shall only be used for such purpose. There is also included in the appropriation to this program for FY2026-27 $8,062,234 General Funds for state aid for dual enrollment, which shall only be used for such purpose.

Appropriations for dual enrollment shall be distributed to community college areas in direct proportion to the most recent available three-year average full-time-equivalent enrollment in dual credit courses delivered by the respective community college areas based upon dual enrollment credit hour enrollment data reported to the Coordinating Commission for Postsecondary Education by the respective community college areas.

For purposes of this section, dual enrollment course means a course delivered to high school students for whom credit shall be reported on the student's postsecondary educational institution transcript. It is the intent of the Legislature that amounts distributed to each community college area in proportion to enrollment in dual credit courses be applied to support discounting of tuition assessed for enrollment in such courses.

**Sec. 124.** Laws 2025, LB261, section 276, is amended to read:

Sec. 276. AGENCY NO. 84 — DEPARTMENT OF WATER, ENERGY, AND ENVIRONMENT

Program No. 313 - Water Sustainability Fund

| | FY2025-26 | FY2026-27 |
|---|---|---|
| CASH FUND | 5,172,364 | -0- |
| ~~CASH FUND~~ | ~~-0-~~ | ~~-0-~~ |
| PROGRAM TOTAL | 5,172,364 | -0- |
| ~~PROGRAM TOTAL~~ | ~~-0-~~ | ~~-0-~~ |

The unexpended Cash Fund appropriation balance appropriated to the Department of Natural Resources for this program existing on June 30, 2025, is hereby reappropriated to the Department of Water, Energy, and

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Environment for this program.

There is included in the appropriation to this program for FY2025-26 $5,172,364 Cash Funds, plus any reappropriated amounts, for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $-0- Cash Funds, plus any reappropriated amounts, for state aid, which shall only be used for such purpose.

**Sec. 125.** Laws 2025, LB261, section 279, is amended to read:

Sec. 279. AGENCY NO. 84 — DEPARTMENT OF WATER, ENERGY, AND ENVIRONMENT

Program No. 334 - Soil and Water Conservation

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 9,645,854 | 10,170,854 |
| ~~GENERAL FUND~~ | ~~10,708,426~~ | ~~10,758,426~~ |
| CASH FUND | 9,573,272 | 9,614,357 |
| FEDERAL FUND est. | 2,207,789 | 2,273,709 |
| PROGRAM TOTAL | 21,426,915 | 22,058,920 |
| ~~PROGRAM TOTAL~~ | ~~22,489,487~~ | ~~22,646,492~~ |
| SALARY LIMIT | 8,201,870 | 8,223,188 |
| ~~SALARY LIMIT~~ | ~~8,618,370~~ | ~~8,639,688~~ |

There is hereby reappropriated an amount certified by the Department of Water, Energy, and Environment to the budget administrator of the budget division of the Department of Administrative Services of the unexpended General Fund and Cash Fund appropriation balances appropriated to the Department of Natural Resources for this program existing on June 30, 2025, that are allocated in budget subprograms 19, 20, 21, and 24 of Program 334. Reappropriated funds shall be allocated to the same budget subprogram.

There is included in the appropriation to this program for FY2025-26 $7,450,000 Cash Funds plus any reappropriated amounts and $5,000 Federal

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Funds estimate, for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $7,450,000 Cash Funds plus any reappropriated amounts and $5,000 Federal Funds estimate, for state aid, which shall only be used for such purpose.

There is included in the amount shown as state aid for FY2026-27, $353,000 Cash Funds for the removal of riparian vegetation as part of a vegetation management program, if such vegetation management program is being conducted for the primary objective of improving the conveyance of streamflow in natural streams.

The unexpended Cash Fund appropriation balance appropriated to the Department of Natural Resources for this program existing on June 30, 2025, is hereby reappropriated to the Department of Water, Energy, and Environment for this program.

**Sec. 126.** Laws 2025, LB261, section 280, is amended to read:

Sec. 280. AGENCY NO. 84 — DEPARTMENT OF WATER, ENERGY, AND ENVIRONMENT

Program No. 513 - Environmental Quality

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 5,250,060 | 5,250,060 |
| ~~GENERAL FUND~~ | ~~5,593,323~~ | ~~5,593,323~~ |
| CASH FUND | 42,816,431 | 43,115,996 |
| FEDERAL FUND est. | 45,798,301 | 46,175,320 |
| PROGRAM TOTAL | 93,864,792 | 94,541,376 |
| ~~PROGRAM TOTAL~~ | ~~94,208,055~~ | ~~94,884,639~~ |
| SALARY LIMIT | 18,561,743 | 18,956,247 |
| ~~SALARY LIMIT~~ | ~~18,821,791~~ | ~~19,216,295~~ |

The Department of Administrative Services shall monitor the appropriations and expenditures for this program according to the following program classifications:

No. 513 - Administration

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No. 586 - Water Quality

No. 587 - Land Quality

No. 588 - Air Quality

There is included in the appropriation to this program for FY2025-26 $18,645,601 Cash Funds and $24,538,513 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $18,645,601 Cash Funds and $24,529,499 Federal Funds estimate for state aid, which shall only be used for such purpose.

There is included in the amount shown for FY2026-27 $38,000,000 Federal Funds for the purpose of awarding a grant to a city of the first class which operates a publicly owned wastewater treatment facility that is subject to a National Pollutant Discharge Elimination System permit and that has experienced documented increases in industrial wastewater load resulting in treatment capacity or compliance challenges due to a calcium caseinate food ingredient manufacturing facility. The Federal Funds in this section are from the funds awarded to the State of Nebraska from the Inflation Reduction Act of 2022, 42 U.S.C. 7437, as amended. Such grant award shall be contingent upon receipt of a one-to-one match certified by the department.

The unexpended Cash Fund appropriation balance appropriated to the Department of Environment and Energy ~~Natural Resources~~ for this program existing on June 30, 2025, up to $6,000,000, is hereby reappropriated for providing grants to metropolitan utilities districts for lead service line replacements in accordance with section 71-5328.

**Sec. 127.** Laws 2025, LB261, section 285, is amended to read:

Sec. 285. AGENCY NO. 85 — PUBLIC EMPLOYEES RETIREMENT BOARD

Program No. 515 - Public Employees Retirement

| | FY2025-26 | FY2026-27 |
|---|---|---|
| GENERAL FUND | 36,444,018 | 22,219,812 |

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| | | |
|---|---|---|
| ~~GENERAL FUND~~ | ~~36,444,018~~ | ~~18,112,000~~ |
| PROGRAM TOTAL | 36,444,018 | 22,219,812 |
| ~~PROGRAM TOTAL~~ | ~~36,444,018~~ | ~~18,112,000~~ |

There is included in the appropriation to this program for FY2025-26 $17,541,637 General Funds to provide additional funding to the School Employees Retirement System of the State of Nebraska, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $-0- General Funds to provide additional funding to the School Employees Retirement System of the State of Nebraska, which shall only be used for such purpose.

There is included in the appropriation to this program for FY2025-26 $10,607,612 General Funds to provide additional funding to the Omaha School Employees Retirement System, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $11,581,992 ~~$10,600,000~~ General Funds to provide additional funding to the Omaha School Employees Retirement System, which shall only be used for such purpose.

There is included in the appropriation to this program for FY2025-26 $6,834,870 General Funds to provide additional funding to the Nebraska State Patrol Retirement System, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $9,416,612 ~~$6,000,000~~ General Funds to provide additional funding to the Nebraska State Patrol Retirement System, which shall only be used for such purpose.

There is included in the appropriation to this program for FY2025-26 $1,459,899 General Funds to provide additional funding to the Nebraska Judges Retirement System, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 $1,221,208 ~~$1,512,000~~ General Funds to provide additional funding to the Nebraska Judges Retirement System, which shall only be used for such

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purpose.

Pursuant to section 84-1319.01, each state agency participating in the State Employees Retirement System of the State of Nebraska shall contribute an amount to the State Equal Retirement Benefit Fund to provide all similarly situated male and female members with equal benefits. It is the intent of the Legislature that the Public Employees Retirement Board notify each state agency of the amount to be paid to the fund for FY2025-26 and FY2026-27.

**Sec. 128.** Laws 2025, LB261, section 300, is amended to read:

Sec. 300. CASH FUNDS.

The receipts for FY2025-26 and FY2026-27 inuring to the several Cash Funds, together with any amounts held in account by the State Treasurer on June 30, 2025, are hereby credited to each of the funds respectively.

Expenditure of Cash Funds appropriated in this act shall be limited to the amount shown by program except when specific exceptions are made. The amounts appropriated in this act include the following funds:

(1) Legislative Council: Nebraska Legislative Shared Information System Cash Fund, Donations/Contributions Cash Fund, Nebraska Statutes Cash Fund, Clerk of the Legislature Cash Fund, Biotechnology Development Cash Fund, Nebraska Health Care Cash Fund;

(2) Supreme Court: Supreme Court Reports Cash Fund, Court Appointed Special Advocate Fund, Nebraska Statutes Distribution Cash Fund, Supreme Court Attorney Services Cash Fund, Probation Program Cash Fund, Probation Cash Fund, State Probation Contractual Services Cash Fund, Dispute Resolution Cash Fund, Counsel for Discipline Cash Fund, Supreme Court Education Fund, Supreme Court Automation Cash Fund, Parenting Act Fund, Public Guardianship Cash Fund, Administrative Office of the Courts Cash Fund, Bar Commission Cash Fund;

(3) Governor: Governor's Policy Research Cash Fund;

(4) Secretary of State: Records Management Cash Fund, Secretary of State Cash Fund, Election Administration Fund;

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(5) Auditor of Public Accounts: Auditor of Public Accounts Cash Fund ~~Cooperative Audit Cash Fund~~;

(6) Attorney General: Motor Vehicle Fraud Cash Fund, Department of Justice Natural Resources Enforcement Fund, State Settlement Cash Fund, Nebraska Health Care Cash Fund, State Medicaid Fraud Control Unit Cash Fund, Financial Fraud Victims' Reimbursement Fund;

(7) State Treasurer: State Treasurer Administrative Fund, Unclaimed Property Cash Fund, Mutual Finance Assistance Fund, Education ~~College~~ Savings Plan Administrative Fund, Education ~~College~~ Savings Plan Expense Fund, Convention Center Support Fund, State Disbursement Unit Cash Fund, Treasury Management Cash Fund, Sports Arena Facility Support Fund, Political Subdivision Recapture Cash Fund, Inland Port Authority Fund, College Savings Incentive Cash Fund, Medical Debt Relief Fund, Give to Enable Support Cash Fund;

(8) State Department of Education: State Department of Education Cash Fund, Certification Fund, ~~School Technology Fund,~~ Tuition Recovery Cash Fund, Private Postsecondary Career Schools Cash Fund, ~~School District Reorganization Fund,~~ Early Childhood Education Endowment Cash Fund, Nebraska Education Improvement Fund, High School Equivalency Grant Fund, Expanded Learning Opportunity Grant Fund, Education Future Fund, Behavioral Training Cash Fund, Mental Health Training Cash Fund, College Pathway Program Cash Fund, School Safety and Security Fund, Computer Science and Technology Education Fund, State Department of Education Improvement Grant Fund, School Emergency Response Mapping Fund;

(9) Public Service Commission: Nebraska Grain Warehouse Surveillance Cash Fund, Nebraska Telecommunications Relay System Fund, Public Service Commission Housing and Recreational Vehicle Cash Fund, Nebraska Telecommunications Universal Service Fund, Moisture Testing Examination Fund, Grain Warehouse Auditing Fund, Municipal Rate Negotiations Revolving Loan Fund, Public Service Commission Pipeline Regulation Fund, 911 Service System Fund, Transportation Network Company Regulation Cash

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Fund, 211 Cash Fund;

(10) Department of Revenue: Department of Revenue Enforcement Fund, State Lottery Operation Cash Fund, Marijuana and Controlled Substances Tax Administration Cash Fund, Waste Reduction and Recycling Incentive Fees Collection Fund, Petroleum Release Remedial Action Collection Fund, Litter Fee Collection Fund, Severance Tax Administration Fund, Charitable Gaming Operations Fund, Tobacco Products Administration Cash Fund, Nebraska Incentives Fund, Motor Fuel Tax Enforcement and Collection Cash Fund, Nebraska Health Care Cash Fund, State Athletic Commissioner's Cash Fund, Department of Revenue Property Assessment Division Cash Fund, Property Tax Credit Cash Fund, Nebraska Advantage Transformational Tourism and Redevelopment Act Cash Fund, Airline and Carline Cash Fund, Compulsive Gamblers Assistance Fund, School District Property Tax Relief Credit Fund;

(11) Department of Agriculture: Fertilizers and Soil Conditioners Administrative Fund, Commercial Feed Administration Cash Fund, Pure Milk Cash Fund, ~~Soil and Plant Analysis Laboratory Cash Fund,~~ Livestock Auction Market Fund, Nebraska Potato Development Fund, Weights and Measures Administrative Fund, Nebraska Poultry and Egg Development, Utilization, and Marketing Fund, Agricultural Products Marketing Information Cash Fund, Pure Food Cash Fund, Nebraska Agricultural Products Marketing Cash Fund, State Apiary Cash Fund, Weed Book Cash Fund, Pesticide Administrative Cash Fund, Nebraska Seed Administrative Cash Fund, Plant Protection and Plant Pest Cash Fund, ~~Tractor Permit Cash Fund, Nebraska Origin and Premium Quality Grain Cash Fund,~~ Animal Damage Control Cash Fund, Noxious Weed Cash Fund, Buffer Strip Incentive Fund, Winery and Grape Producers Promotional Fund, Commercial Dog and Cat Operator Inspection Program Cash Fund, Domesticated Cervine Animal Cash Fund, Agricultural Laboratory Testing Services Cash Fund, Agricultural Suppliers Lease Protection Cash Fund, Nebraska Beer Industry Promotional Fund, Animal Health and Disease Control Act Cash Fund;

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(12) Department of Banking and Finance: Financial Institution Assessment Cash Fund, Securities Act Cash Fund, Department of Banking and Finance Settlement Cash Fund;

(13) State Fire Marshal: Nebraska Natural Gas Pipeline Safety Cash Fund, State Fire Marshal Cash Fund, Underground Storage Tank Fund, Training Division Cash Fund, Reduced Cigarette Ignition Propensity Fund, Boiler Inspection Cash Fund, Mechanical Safety Inspection Fund;

(14) Department of Insurance: Department of Insurance Cash Fund;

(15) Department of Labor: Employment Security Special Contingent Fund, ~~Nebraska Training and Support Cash Fund,~~ Contractor and Professional Employer Organization Registration Cash Fund, ~~Sector Partnership Program Fund,~~ Workforce Development Program Cash Fund, Employment Security Administration Fund;

(16) Department of Motor Vehicles: Motor Carrier Division Cash Fund, Department of Motor Vehicles Cash Fund, Department of Motor Vehicles Ignition Interlock Fund, License Plate Cash Fund, Vehicle Title and Registration System Replacement and Maintenance Cash Fund, Operator's License Services ~~Fund,~~ System Replacement and Maintenance Fund, Highway Tax Fund, Motor Carrier Services System Replacement and Maintenance Fund;

(17) Department of Health and Human Services: Health and Human Services Cash Fund, School District Reimbursement Fund, Nebraska Child Abuse Prevention Fund, Nebraska Health Care Cash Fund, ~~Childhood Care Cash Fund,~~ University of Nebraska Medical Center Medical Education Revolving Fund, Behavioral Health Services Fund, Professional and Occupational Credentialing Cash Fund, Rural Health Professional Incentive Fund, Organ and Tissue Donor Awareness and Education Fund, Prescription Drug Monitoring Program Fund, ICF/DD Reimbursement Protection Fund, Nebraska Emergency Medical System Operations Fund, Radiation Transportation Emergency Response Cash Fund, Nursing Facility Quality Assurance Fund, Health Care Homes for the Medically Underserved Fund, Nursing Faculty Student Loan Cash Fund, Nursing Facility Penalty Cash

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Fund, Homeless Shelter Assistance Trust Fund, Patient Safety Cash Fund, Medicaid Managed Care Excess Profit Fund, HCBS Enhanced FMAP Fund, Opioid Treatment Infrastructure Cash Fund, Opioid Prevention and Treatment Cash Fund, Hospital Quality Assurance and Access Assessment Fund, Medicaid Access and Quality Fund, Domestic Violence and Sex Trafficking Survivor Housing Assistance Fund, 988 Emergency Lifeline Cash Fund;

(18) Department of Transportation: Highway Cash Fund, Grade Crossing Protection Fund, State Recreation Road Fund, Roads Operations Cash Fund, State Highway Capital Improvement Fund, Transportation Infrastructure Bank Fund, Aeronautics Cash Fund, Department of Transportation Aeronautics Capital Improvement Fund;

(19) Department of Veterans' Affairs: Veteran Cemetery Construction Fund, Nebraska Veteran Cemetery System Operation Fund, Department of Veterans' Affairs Cash Fund, Veterans' Home Building Fund, Pets for Vets Cash Fund, Veterans Employment Program Fund, Military Installation Development and Support Fund;

(20) State Electrical Board: Electrical Division Fund;

(21) Military Department: Military Department Cash Fund, Governor's Emergency Cash Fund, Nebraska Emergency Management Agency Cash Fund, Nebraska Emergency Planning and Community Right to Know Cash Fund;

(22) Board of Educational Lands and Funds: Surveyors' Cash Fund, Board of Educational Lands and Funds Cash Fund, Survey Record Repository Fund;

(23) Game and Parks Commission: State Game Fund, State Park Cash Revolving Fund, Nebraska Habitat Fund, Nebraska Aquatic Habitat Fund, Nebraska Snowmobile Trail Cash Fund, Nebraska Outdoor Recreation Development Cash Fund, Wildlife Conservation Fund, Nebraska Environmental Trust Fund, Cowboy Trail Fund, Game Law Investigation Cash Fund, ~~Niobrara Council Fund,~~ Nebraska Environmental Endowment Fund, Hunters Helping the Hungry Cash Fund, Game and Parks Commission Capital Maintenance Fund, Game and Parks State Park Improvement and Maintenance Fund, Game and

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Parks Commission Educational Fund, Josh the Otter-Be Safe Around Water Cash Fund, Trail Development and Maintenance Fund, Water Recreation Enhancement Fund, Museum Construction and Maintenance Fund;

(24) Nebraska Library Commission: Nebraska Library Commission Cash Fund;

(25) Nebraska Liquor Control Commission: Nebraska Liquor Control Commission Rule and Regulation Cash Fund;

(26) State Racing and Gaming Commission: ~~Racing and Gaming Commission's Racing Cash Fund, Racing and Gaming Commission's Racetrack Gaming Fund,~~ Track Distribution Fund, Racetrack Gaming Fund;

(27) Nebraska Workers' Compensation Court: Compensation Court Cash Fund;

(28) Nebraska Brand Committee: Nebraska Brand Inspection and Theft Prevention Fund;

(29) Nebraska Motor Vehicle Industry Licensing Board: Nebraska Motor Vehicle Industry Licensing Fund;

(30) State Real Estate Commission: State Real Estate Commission's Fund;

(31) Board of Barber Examiners: Board of Barber Examiners Fund;

(32) Department of Correctional Services: Department of Correctional Services Facility Cash Fund, Reentry Cash Fund, Vocational and Life Skills Programming Fund, Prison Overcrowding Contingency Fund, Parole Program Cash Fund, Insurance Proceeds Fund;

(33) Nebraska Educational Telecommunications Commission: State Educational Telecommunications Fund ~~, NEB*SAT Cash Fund~~;

(34) Coordinating Commission for Postsecondary Education: Coordinating Commission for Postsecondary Education Cash Fund, Nebraska Opportunity Grant Fund, Guaranty Recovery Cash Fund, Excellence in Teaching Cash Fund, Door to College Scholarship Fund, Community College Gap Assistance Program Fund;

(35) Nebraska State Colleges: Chadron Cash Fund, Peru Cash Fund,

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Wayne Cash Fund, CSC Capital Projects Cash Fund, PSC Capital Projects Cash Fund, Wayne Cash Fund--Capital Projects, Special Projects Cash Fund ~~Chadron State College Designated Cash Fund, Peru State College Designated Cash Fund, Wayne State College Designated Cash Fund~~, Board of Trustees Cash Fund, State Colleges Sport Facilities Cash Fund;

(36) University of Nebraska: Financial Literacy Cash Fund, University Cash Fund, Temporary University Fund, University of Nebraska at Omaha Cash Fund, University of Nebraska Medical Center Cash Fund, University of Nebraska at Kearney Cash Fund, University of Nebraska Central Administration Designated Cash Fund, University of Nebraska-Lincoln Designated Cash Fund, University of Nebraska at Omaha Designated Cash Fund, University of Nebraska Medical Center Designated Cash Fund, University of Nebraska at Kearney Designated Cash Fund, State Anatomical Board Cash Fund;

(37) Nebraska State Fair Board: Nebraska State Fair Support and Improvement Cash Fund;

(38) Real Property Appraiser Board: Real Property Appraiser Fund, Appraisal Management Company Fund;

(39) Nebraska State Historical Society: Historical Society Fund, Historical Landmark Cash Fund, Nebraska Job Creation and Mainstreet Revitalization Fund, ~~Nebraska 150 Sesquicentennial Plate Proceeds Fund,~~ Willa Cather National Statuary Hall Cash Fund, Willa Cather Historical Building Cash Fund, Semiquincentennial Commission Fund;

(40) Nebraska Wheat Development, Utilization, and Marketing Board: Nebraska Wheat Development, Utilization, and Marketing Fund;

(41) Nebraska Oil and Gas Conservation Commission: Oil and Gas Conservation Fund, Carbon Dioxide Storage Facility Administrative Fund;

(42) Board of Engineers and Architects: Engineers and Architects Regulation Fund;

(43) Board of Geologists: Geologists Regulation Fund;

(44) Nebraska Ethanol Board: Agricultural Alcohol Fuel Tax Fund,

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Ethanol Production Incentive Cash Fund;

(45) Nebraska Dairy Industry Development Board: Nebraska Dairy Industry Development Fund;

(46) State Board of Examiners for Land Surveyors: Land Surveyor Examiner's Fund;

(47) Nebraska State Board of Public Accountancy: Certified Public Accountants Fund;

(48) Nebraska State Patrol: Nebraska State Patrol Cash Fund, Investigation Petty Cash Fund, Carrier Enforcement Cash Fund, Nebraska State Patrol Drug Control and Education Cash Fund, Public Safety Cash Fund, Nebraska State Patrol Vehicle Replacement Cash Fund, Nebraska Public Safety Communication System Cash Fund, Combined Law Enforcement Information Network Cash Fund, State DNA Sample and Data Base Fund, Treasury Agency Forfeitures Cash Fund;

(49) Department of Administrative Services: Building Renewal Allocation Fund, State Building Renewal Assessment Fund, University Building Renewal Assessment Fund, State College Building Renewal Assessment Fund, Capitol Restoration Cash Fund, Vacant Building and Excess Land Cash Fund, Resource Recovery Fund, Tort Claims Fund, Information Technology Infrastructure Fund, Health and Life Benefit Administration Cash Fund, Rural Broadband Task Force Fund, Community College State Dependents Fund, Ferguson House Fund;

(50) Abstracters Board of Examiners: Abstracters Board of Examiners Cash Fund;

(51) Commission on Latino-Americans: Hispanic Awareness Cash Fund, Commission on Latino-Americans Cash Fund;

(52) Nebraska Arts Council: Nebraska Arts Council Cash Fund, Nebraska Arts and Humanities Cash Fund, Support the Arts Cash Fund;

(53) Foster Care Review Office: Foster Care Review Office Cash Fund, Nebraska Health Care Cash Fund;

(54) Department of Economic Development: ~~Job Training Cash Fund,~~

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Administrative Cash Fund, Affordable Housing Trust Fund, Civic and Community Center Financing Fund, Rural Workforce Housing Investment Fund, ~~Bioscience Innovation Cash Fund,~~ Nebraska Film Office Fund, ~~Customized Job Training Cash Fund, ImagiNE Nebraska Cash Fund,~~ Middle Income Workforce Housing Investment Fund, ImagiNE Nebraska Revolving Loan Fund, Nebraska Transformational Project Fund, Site and Building Development Fund, Economic Recovery Contingency Fund, ~~Innovation Hub Cash Fund,~~ Nebraska Rural Projects Fund, Shovel-Ready Capital Recovery and Investment Fund, Panhandle Improvement Project Cash Fund ~~, Youth Outdoor Education Innovation Fund~~;

(55) State Board of Landscape Architects: State Board of Landscape Architects Cash Fund;

(56) Nebraska Power Review Board: Nebraska Power Review Fund;

(57) Nebraska Investment Council: State Investment Officer's Cash Fund;

(58) Nebraska Commission on Law Enforcement and Criminal Justice: Nebraska Law Enforcement Training Center Cash Fund, Law Enforcement Improvement Fund, Victim's Compensation Fund, Community Corrections Uniform Data Analysis Cash Fund, Violence Prevention Cash Fund;

(59) Commission for the Blind and Visually Impaired: Commission for the Blind and Visually Impaired Cash Fund;

(60) Commission for the Deaf and Hard of Hearing: Commission for the Deaf and Hard of Hearing Fund;

(61) Community College Aid: ~~Nebraska Community College Aid Cash Fund,~~ Community College Future Fund;

(62) Department of Water, Energy, and Environment: Integrated Solid Waste Management Cash Fund, Nebraska Litter Reduction and Recycling Fund, Environmental Cash Fund, Chemigation Costs Fund, Low-Level Radioactive Waste Cash Fund, Petroleum Release Remedial Action Cash Fund, Wastewater Treatment Operator Certification Cash Fund, Local Site Selection Cash Fund, Local Monitoring Committee Cash Fund, Waste Reduction and Recycling

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Incentive Fund, Wastewater Treatment Facilities Construction Loan Fund, Remedial Action Plan Monitoring Fund, Livestock Waste Management Cash Fund, Drinking Water Administration Fund, Clean Air Title V Cash Fund, Air Quality Permit Cash Fund, Superfund Cost Share Cash Fund, Private Onsite Wastewater Treatment System Certification and Registration Cash Fund, Solid Waste Landfill Closure Assistance Fund, Private Onsite Wastewater Treatment System Permit and Approval Cash Fund, State Energy Cash Fund, Clean-burning Motor Fuel Development Fund, Volkswagen Settlement Cash Fund, Renewable Fuel Infrastructure Fund, Engineering Plan Review Cash Fund, Environmental Safety Cash Fund, Nebraska Environmental Response Cash Fund, Water Well Standards and Contractors' Licensing Fund, Safe Drinking Water Act Cash Fund, Dredge and Fill Cash Fund, Lead Service Line Cash Fund, Water Resources Cash Fund, ~~Small Watersheds Flood Control Fund,~~ Nebraska Resources Development Fund, Nebraska Soil and Water Conservation Fund, Natural Resources Water Quality Fund, Water Well Decommissioning Fund, Water Resources Trust Fund, Department of Water, Energy, and Environment Cash Fund, Water Sustainability Fund, Critical Infrastructure Facilities Cash Fund, Dam Safety Cash Fund, Perkins County Canal Project Fund, Jobs and Economic Development Initiative Fund, Surface Water Irrigation Infrastructure Fund, Battery Stewardship Cash Fund, Revitalize Rural Nebraska Fund;

(63) Public Employees Retirement Board: School Expense Fund, Judges Expense Fund, State Patrol Expense Fund, Deferred Compensation Expense Fund, State Employees Retirement System Expense Fund, County Employees Retirement System Expense Fund, State Cash Balance Expense Fund, County Cash Balance Expense Fund, Class V School Employees Retirement System Management Work Plan Fund;

(64) Dry Bean Commission: Dry Bean Development, Utilization, Promotion, and Education Fund;

(65) Nebraska Accountability and Disclosure Commission: Nebraska Accountability and Disclosure Commission Cash Fund;

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(66) Corn Development, Utilization, and Marketing Board: Nebraska Corn Development, Utilization, and Marketing Fund;

(67) Commission on Indian Affairs: Commission on Indian Affairs Cash Fund, Chief Standing Bear National Statuary Hall Cash Fund, Native American Scholarship and Leadership Fund;

(68) Nebraska Tourism Commission: State Visitors Promotion Cash Fund, Tourism Conference Cash Fund, Nebraska Tourism Commission Promotional Cash Fund;

(69) Grain Sorghum Development, Utilization, and Marketing Board: Grain Sorghum Development, Utilization, and Marketing Fund, Grain Sorghum National Checkoff Fund;

(70) Tax Equalization and Review Commission: Tax Equalization and Review Commission Cash Fund;

(71) Commission on Public Advocacy: Legal Education for Public Service and Rural Practice Loan Repayment Assistance Fund, Commission on Public Advocacy Operations Cash Fund, Legal Aid and Services Fund, Civil Legal Services Fund;

(72) Dry Pea and Lentil Commission: Dry Pea and Lentil Fund; and

(73) Commission on African American Affairs: Commission on African American Affairs Cash Fund.

**Sec. 129.** Laws 2025, LB261, section 302, is amended to read:

Sec. 302. REVOLVING FUNDS.

The receipts for FY2025-26 and FY2026-27 inuring to the several Revolving Funds, together with any amounts held in account by the State Treasurer on June 30, 2025, are hereby credited to each of the funds respectively. Expenditure of Revolving Funds appropriated in this act shall be limited to the amount shown by program except when specific exceptions are made. The amounts appropriated in this act include the following funds:

(1) Governor: Governor's Policy Research Office Revolving Fund;

(2) Secretary of State: Records Management Micrographics Services

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Revolving Fund;

(3) Attorney General: Department of Justice Revolving Fund;

(4) State Department of Education: State Department of Education Revolving Fund;

(5) Department of Agriculture: Management Services Expense Revolving Fund;

(6) Department of Correctional Services: Correctional Industries Revolving Fund, Federal Surplus Property Fund, Department of Correctional Services Warehouse Revolving Fund;

(7) Nebraska State Colleges: The money accruing to the Auxiliary Enterprise Revolving Funds for student activity fees, dormitory rentals, dormitory operations and maintenance, cafeteria operations, and student union operations at Chadron, Peru, and Wayne State Colleges, and the State College Capital Improvement Fund;

(8) University of Nebraska: University of Nebraska-Lincoln Revolving Fund, University of Nebraska at Omaha Revolving Fund, University of Nebraska Medical Center Revolving Fund, ~~University of Nebraska Medical Center Medical Education Revolving Fund,~~ University of Nebraska at Kearney Revolving Fund, University Tractor Test Revolving Fund;

(9) Nebraska State Patrol: Capitol Security Revolving Fund; and

(10) Department of Administrative Services: Department of Administrative Services Revolving Fund, Materiel Division Revolving Fund, Communications Revolving Fund, Transportation Services Bureau Revolving Fund, Capitol Buildings Parking Revolving Fund, State Building Revolving Fund, Central Stores Revolving Fund, State Surplus Property Revolving Fund, Information Management Revolving Fund, Temporary Employee Pool Revolving Fund, State Insurance Fund, State Self-Insured Indemnification Fund, Accounting Division Revolving Fund, Intergovernmental Data Services Program Revolving Fund, Workers' Compensation Claims Revolving Fund, Personnel Division Revolving Fund, Training Revolving Fund, Nebraska Public Safety Communication System Revolving Fund, Shared Services

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Revolving Fund ~~, Capital Commission Revolving Fund~~.

**Sec. 130.** Laws 2025, LB261, section 303, is amended to read:

Sec. 303. TRUST FUNDS.

The receipts for FY2025-26 and FY2026-27 inuring to the several trust funds, together with any amounts held in account by the State Treasurer on June 30, 2025, are hereby credited to each of the funds respectively, which funds are hereby appropriated for FY2025-26 and FY2026-27:

(1) Attorney General: State Settlement Trust Fund, Nebraska Opioid Recovery Fund;

(2) State Treasurer: Highway Trust Fund, Highway Tax Trust Fund, Bessey Memorial Fund, Common School Fund, ~~Highway Revenue Bonds Redemption Trust Fund, Revenue-Sharing Trust Fund, Michael B. Amos Educational Trust Fund, James M. Amos Educational Trust Fund,~~ Excess Liability Fund, ~~Insurance Investments Inc. Trust Fund,~~ Financial Responsibility Act Trust Fund, ~~Importing Dealers Trust Fund, Special Fuel Dealers Trust Fund,~~ Nebraska Cultural Preservation Endowment Fund, Education ~~College~~ Savings Plan Program Fund, Escheat Trust Fund, ~~life insurance corporation demutualization trust fund,~~ Agricultural College Endowment Fund, motor fuel trust fund, Meadowlark Endowment Fund;

(3) State Department of Education: State Department of Education Trust Fund, temporary school fund, Early Childhood Education Endowment Fund;

(4) Public Service Commission: Public Service Commission Elevator Trust Fund;

(5) Department of Revenue: State Lottery Operation Trust Fund, State Lottery Prize Trust Fund, Municipal Equalization Fund;

(6) Department of Insurance: Premium and Retaliatory Tax Suspense Fund;

(7) Department of Labor: State Unemployment Insurance Trust Fund;

(8) Department of Motor Vehicles: Motor Vehicle Responsibility Act

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Fund;

(9) Department of Health and Human Services: Dormant Trust Funds, Institution Canteen Amusement Trust Funds, Alcoholism Contribution Trust Fund, Visual Impairment Trust Fund, Finance and Support Trust Fund, State Wards Accounts Trust Fund, Medically Handicapped Children Trust Fund, Store and Canteen Accounts Trust Fund, Welfare and Club Accounts Trust Fund, Juvenile Trust Fund, Nebraska Tobacco Settlement Trust Fund, Nebraska Medicaid Intergovernmental Trust Fund;

(10) Department of Transportation: Aeronautics Trust Fund, Highway Restoration and Improvement Bond Fund;

(11) Department of Veterans' Affairs: Veterans' Aid Income Fund, Nebraska Veteran Cemetery System Endowment Fund;

(12) Board of Educational Lands and Funds: Nebraska Veterans' Aid Fund, Permanent University Fund, permanent school fund, Normal School Endowment Investment Fund, Agricultural Endowment Fund, Agricultural and University Land Lease Fund, Land Exchanges Fund;

(13) Nebraska Library Commission: Nebraska Library Commission Trust Fund;

(14) Nebraska Workers' Compensation Court: Workers' Compensation Trust Fund;

(15) Department of Correctional Services: Store and Canteen Accounts Trust Fund, Welfare and Club Accounts Trust Fund, Inmate Trust Fund;

(16) Nebraska Educational Telecommunications Commission: Public Radio Nebraska Foundation Trust Fund, Nebraska Educational Telecommunications Trust Fund;

(17) Coordinating Commission for Postsecondary Education: Coordinating Commission for Postsecondary Education Trust Fund ~~, SUN-MART Scholarship Trust Fund~~;

(18) Board of Trustees of the Nebraska State Colleges: State College Endowment Fund, Education Enhancement Trust Fund, LB 1100 Construction Trust Fund, Davis Scholarship Trust Fund;

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(19) Nebraska State Colleges: Student Activity Trust Funds at Chadron, Peru, and Wayne State Colleges, Wayne State Bequests Trust Fund, Wayne State College Electronic Funds Transfer Loan Trust Fund, Peru State Construction Trust Fund, Peru State College Corrections Workforce Development Pathway Trust Fund, Risk Loss Trust;

(20) University of Nebraska: University Trust Fund, University of Nebraska at Omaha Trust Fund, University of Nebraska Medical Center Trust Fund, University of Nebraska at Kearney Trust Fund, University of Nebraska-Lincoln Federal Student Loan Trust Fund, University of Nebraska Medical Center Student Loan Trust Fund, University of Nebraska at Omaha Electronic Funds Transfer Trust Fund, University of Nebraska at Omaha Federal Student Loan Trust Fund, Deferred Maintenance Project Trust Fund, Nebraska College of Technical Agriculture at Curtis Scholarship Trust Fund, UNMC RHOP Loan Trust Fund, UNL Minority Students Scholarship Trust Fund, UNMC Capital and Program Reserve Trust Fund;

(21) Nebraska State Historical Society: Hall of Fame Trust Fund, Library Archives Trust Fund, Nebraska State Historical Society Collections Trust Fund, Bridge Book Sale Trust Fund<u>, Weese and Lagerschulte Trust Fund</u>;

(22) Nebraska Oil and Gas Conservation Commission: Oil and Gas Conservation Trust Fund;

(23) Department of Administrative Services: Master Lease Program Trust Fund, NIS Operating Trust Fund, Flexible Spending Fund, State Employees Insurance Fund, Capitol Preservation, Restoration, and Enhancement Endowment Fund;

(24) Nebraska Arts Council: Nebraska Arts Council Trust Fund, Nebraska Cultural Preservation Endowment Fund;

(25) Department of Water, Energy, and Environment: Hazardous Waste Sites Trust Fund, Leaking Underground Storage Tanks Trust Fund, Wastewater Treatment Facilities Construction Loan Fund, Drinking Water Facilities Loan Fund, Drinking Water State Revolving Fund, Recycled

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Principal Fund, Nebraska Energy Settlement Fund; and

(26) Public Employees Retirement Board: Annuity Reserve Fund, Nebraska Retirement Fund for Judges, Contingent Fund, School Employees Savings Fund, State Patrol Retirement Fund, School Employers Deposit Fund, Service Annuity Fund, Retired Teachers Supplementary Benefits Fund, State Equal Retirement Benefit Fund, County Equal Retirement Benefit Fund, County Employees Retirement Fund, Judges Contingent Trust Fund, State Patrol Contingent Trust Fund, School Operating Trust Fund, School Retirement Fund, State Cash Balance Retirement Fund, County Cash Balance Retirement Fund, Class V Retirement System Payment Processing Fund.

**Sec. 131.** Laws 2025, LB261, section 304, is amended to read:

Sec. 304. REFUND AND DISTRIBUTIVE FUNDS.

The receipts for FY2025-26 and FY2026-27 inuring to the several refund and distributive funds, together with any amounts held in account by the State Treasurer on June 30, 2025, are hereby credited to each of the funds respectively, which funds are hereby appropriated for FY2025-26 and FY2026-27:

(1) State Treasurer: Car Line Refund Fund, Insurance Tax Fund, Highway Allocation Fund, Aircraft Fuel Tax Fund, Severance Tax Fund, Suspense Fund, <u>Motor Vehicle Fee Fund, Credit Card Receipts Distributive Fund</u> ~~State Treasurer's Land Sales Distributive Fund~~;

(2) State Department of Education: Public Grazing Fund, Forest Reserve Fund, Flood Control Fund, Insurance Tax Fund;

(3) Department of Labor: Income Tax Setoff Fund;

(4) Department of Motor Vehicles: International Registration Plan Distributive Fund, International Fuel Tax Agreement Fund;

(5) Department of Health and Human Services: Child Support Operations Distribution Fund, Supplemental Security Income Distribution Fund, Food Distribution Fund;

(6) Department of Transportation: State Aid Bridge Fund;

(7) Nebraska Library Commission: NEBASE Fund;

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(8) Coordinating Commission for Postsecondary Education: State Student Incentive Grant Match Fund;

(9) Department of Administrative Services: Imprest Payroll Distributive Fund, State Purchasing Card Distributive Fund; and

(10) Public Employees Retirement Board: Deferred Compensation Fund.

**Sec. 132.** Laws 2025, LB261, section 305, is amended to read:

Sec. 305. GENERAL FUND TRANSFERS.

(1) The State Treasurer shall make the transfers specified in this section from the General Fund to the designated fund, in the amounts indicated. Unless otherwise noted, transfers for FY2025-26 shall occur on July 1, 2025, or as soon thereafter as administratively possible, and transfers for FY2026-27 shall occur on July 1, 2026, or as soon thereafter as administratively possible. All agencies with administrative responsibilities for these funds shall assist the State Treasurer as needed in implementing the transfers.

(2) Transfers from the General Fund for FY2025-26 shall include transfers to:

(a) The Nebraska State Patrol Cash Fund: $115,000 less the unexpended balance existing on June 30, 2025, in (i) the Nebraska State Patrol Cash Fund, (ii) the Investigation Petty Cash Fund, (iii) any special checking account or accounts used by the Nebraska State Patrol, and (iv) the possession of agency personnel involved in investigations, when the unexpended balances resulted from General Fund transfers to the Nebraska State Patrol Cash Fund or from General Fund appropriations. Any transfers made shall be subject to a final reconciliation of available investigation cash fund balances as of June 30, 2025, by the Nebraska State Patrol.

It is the intent of the Legislature that the Nebraska State Patrol have available a total of $115,000 from the General Fund for FY2025-26 to be used in making drug purchases, for enforcing Nebraska laws relating to felonies, for enforcing the Nebraska liquor laws, and for payment of

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investigative expenses;

(b) The Property Tax Credit Cash Fund: $422,000,000 on or before December 15, 2025, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services;

(c) Commission on Public Advocacy Operations Cash Fund: $875,000 on or before December 31, 2025, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services;

(d) The School District Property Tax Relief Credit Fund: $780,000,000 on or after July 1, 2025, but before June 30, 2026, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services; ~~and~~

(e) The Education Future Fund: $242,000,000 on or after July 1, 2025, but before June 30, 2026, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services; and ~~.~~

(f) The Board of Barber Examiners Fund: $25,000 as soon as administratively possible after the effective date of this act.

(3) Transfers from the General Fund for FY2026-27 shall include transfers to:

(a) The Nebraska State Patrol Cash Fund: $115,000 less the unexpended balance existing on June 30, 2026, in (i) the Nebraska State Patrol Cash Fund, (ii) the Investigation Petty Cash Fund, (iii) any special checking account or accounts used by the Nebraska State Patrol, and (iv) the possession of agency personnel involved in investigations, when the unexpended balances resulted from General Fund transfers to the Nebraska State Patrol Cash Fund or from General Fund appropriations. Any transfers made shall be subject to a final reconciliation of available investigation cash fund balances as of June 30, 2026, by the Nebraska State Patrol.

It is the intent of the Legislature that the Nebraska State Patrol

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have available a total of $115,000 from the General Fund for FY2026-27 to be used in making drug purchases, for enforcing Nebraska laws relating to felonies, for enforcing the Nebraska liquor laws, and for payment of investigative expenses;

(b) The Property Tax Credit Cash Fund: $437,000,000 ~~$442,000,000~~ on or before December 15, 2026, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services;

(c) Commission on Public Advocacy Operations Cash Fund: $625,000 ~~$875,000~~ on or before December 31, 2026, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services;

(d) The School District Property Tax Relief Credit Fund: $791,000,000 ~~$808,000,000~~ on or after July 1, 2026, but before June 30, 2027, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services; and

(e) The Education Future Fund: $242,000,000 on or after July 1, 2026, but before June 30, 2027, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services.

**Sec. 133.** Laws 2025, LB261, section 306, is amended to read:

Sec. 306. CASH, REVOLVING, AND TRUST FUND LAPSES AND TRANSFERS.

The State Treasurer shall make the transfers specified in this section between funds, in the amounts indicated. Unless otherwise noted, transfers for FY2025-26 shall occur on July 1, 2025, or as soon thereafter as administratively possible, and transfers for FY2026-27 shall occur on July 1, 2026, or as soon thereafter as administratively possible. All agencies with administrative responsibilities for these funds shall assist the State Treasurer as needed in implementing the transfers.

(1) Transfers for FY2025-26 shall include:

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(a) From the Health and Human Services Cash Fund to the University of Nebraska Eppley Institute for Research in Cancer and Allied Diseases Cash Fund: $500,000 pursuant to section 81-638;

(b) From the Roads Operations Cash Fund to the Carrier Enforcement Cash Fund: $13,382,528 ~~$13,075,900~~ less the unexpended balance existing on June 30, 2025, in the Carrier Enforcement Cash Fund. Transfers shall be made in four equal quarterly amounts on or before July 15, October 15, January 15, and April 15;

(c) From the State Building Revolving Fund to the Capitol Security Revolving Fund: $1,453,686 ~~$1,429,602~~ less the unexpended, unobligated balance existing on June 30, 2025, in the Capitol Security Revolving Fund. Transfers shall be made in four equal quarterly amounts on or before July 15, October 15, January 15, and April 15. Transfers shall be made to pay non-General-Fund costs associated with the operation of the state capitol security division of the Nebraska State Patrol;

(d) From the Highway Trust Fund to the Motor Fuel Tax Enforcement and Collection Cash Fund: $1,400,000. Transfers shall be made in twelve equal monthly amounts;

(e) From the Highway Trust Fund to the Motor Carrier Division Cash Fund: Up to a maximum of $1,400,000. Transfers shall be made as required by the Department of Motor Vehicles to operate the Division of Motor Carrier Services;

(f) From the Civic and Community Center Financing Fund to the Department of Revenue Enforcement Fund: $43,900 on July 1, 2025, or as soon thereafter as administratively possible, as provided for in sections 13-2704 and 77-5601;

(g) From the Highway Trust Fund to the License Plate Cash Fund: $3,554,058. Transfers shall be made as required by the Department of Motor Vehicles to meet the expenditures of plate and sticker production;

(h) From the Flexible Spending Trust Fund to the Health and Life Benefit Administration Cash Fund: $140,000 except that if the total

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available unobligated balance of forfeitures in the Flexible Spending Trust Fund as of June 30, 2025, is less than $140,000 then the State Treasurer shall transfer the difference, not to exceed $140,000 from the State Employees Insurance Fund. Transfers shall be made to pay the costs associated with the administration of the Flexible Spending Account program;

(i) From the State Employees Insurance Fund to the Health and Life Benefit Administration Cash Fund: $1,097,174 less the June 30, 2025, unobligated Health and Life Benefit Administration Cash Fund balance;

(j) From the Severance Tax Fund to the Municipal Rate Negotiations Revolving Loan Fund: $10,000 pursuant to section 57-705;

(k) From the Severance Tax Fund to the State Energy Cash Fund: $300,000 pursuant to section 57-705. Transfers shall be made in twelve equal monthly amounts;

~~(l) From the Nebraska Training and Support Cash Fund to the Sector Partnership Program Fund: $300,000 on or before July 15, 2025, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services;~~

(l) ~~(m)~~ The State Treasurer shall transfer up to $1,500,000 from the Petroleum Release Remedial Action Cash Fund to the Superfund Cost Share Cash Fund on or before June 30, 2026, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services. Transfers shall be made as required by the Department of Water, Energy, and Environment and used pursuant to subdivision (2)(i) of section 66-1519;

(m) ~~(n)~~ From the State Settlement Cash Fund to the General Fund: $295,957 on or before June 30, 2026, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services;

(n) ~~(o)~~ From the State Settlement Cash Fund to the Legal Education for Public Service and Rural Practice Loan Repayment Assistance Fund:

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$150,000 on or before July 15, 2025, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services;

(o) ~~(p)~~ From the State Settlement Cash Fund to the Nebraska State Patrol Cash Fund: $200,000 on or before June 30, 2026, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services; and

(p) ~~(q)~~ From the Petroleum Release Remedial Action Cash Fund to the Underground Storage Tank Fund: $50,000 on or before June 30, 2026, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services.

(2) Transfers for FY2026-27 shall include:

(a) From the Health and Human Services Cash Fund to the University of Nebraska Eppley Institute for Research in Cancer and Allied Diseases Cash Fund: $500,000 pursuant to section 81-638;

(b) From the Roads Operations Cash Fund to the Carrier Enforcement Cash Fund: $13,710,157 ~~$13,325,900~~. Transfers shall be made in four equal quarterly amounts on or before July 15, October 15, January 15, and April 15;

(c) From the State Building Revolving Fund to the Capitol Security Revolving Fund: $1,520,044 ~~$1,482,214~~. Transfers shall be made in four equal quarterly amounts on or before July 15, October 15, January 15, and April 15. Transfers shall be made to pay non-General Fund costs associated with the operation of the state capitol security division of the Nebraska State Patrol;

(d) From the Highway Trust Fund to the Motor Fuel Tax Enforcement and Collection Cash Fund: $1,400,000 less the unobligated balance in the Motor Fuel Tax Enforcement and Collection Cash Fund on June 30, 2026. Transfers shall be made in twelve equal monthly amounts;

(e) From the Highway Trust Fund to the Motor Carrier Division Cash Fund: Up to a maximum of $1,400,000. Transfers shall be made as required

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by the Department of Motor Vehicles to operate the Division of Motor Carrier Services;

(f) From the Civic and Community Center Financing Fund to the Department of Revenue Enforcement Fund: $43,900 on July 1, 2026, or as soon thereafter as administratively possible, as provided for in sections 13-2704 and 77-5601;

(g) From the Highway Trust Fund to the License Plate Cash Fund: Up to a maximum of $2,592,174. Transfers shall be made as required by the Department of Motor Vehicles to meet the expenditures of plate and sticker production;

(h) From the Flexible Spending Trust Fund to the Health and Life Benefit Administration Cash Fund: $140,000 except that if the total available unobligated balance of forfeitures in the Flexible Spending Trust Fund as of June 30, 2026, is less than $140,000 then the State Treasurer shall transfer the difference, not to exceed $140,000 from the State Employees Insurance Fund. Transfers shall be made to pay the costs associated with the administration of the Flexible Spending Account program;

(i) From the State Employees Insurance Fund to the Health and Life Benefit Administration Cash Fund: $1,121,274;

(j) From the Severance Tax Fund to the Municipal Rate Negotiations Revolving Loan Fund: $10,000 pursuant to section 57-705;

(k) From the Severance Tax Fund to the State Energy Cash Fund: $300,000 pursuant to section 57-705. Transfers shall be made in twelve equal monthly amounts;

~~(l) From the Nebraska Training and Support Cash Fund to the Sector Partnership Program Fund: $300,000 on or before July 15, 2026, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services;~~

(l) ~~(m)~~ The State Treasurer shall transfer up to $1,500,000 from the Petroleum Release Remedial Action Cash Fund to the Superfund Cost Share

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Cash Fund on or before June 30, 2027, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services. Transfers shall be made as required by the Department of Water, Energy, and Environment and used pursuant to subdivision (2)(i) of section 66-1519;

(m) ~~(n)~~ From the State Settlement Cash Fund to the General Fund: $295,957 on or before June 30, 2027, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services;

(n) ~~(o)~~ From the State Settlement Cash Fund to the Legal Education for Public Service and Rural Practice Loan Repayment Assistance Fund: $150,000 on or before July 15, 2026, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services;

(o) ~~(p)~~ From the State Settlement Cash Fund to the Nebraska State Patrol Cash Fund: $200,000 on or before June 30, 2027, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services; and

(p) ~~(q)~~ From the Petroleum Release Remedial Action Cash Fund to the Underground Storage Tank Fund: $50,000 on or before June 30, 2027, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services.

**Sec. 134.** Laws 2025, LB261, section 308, is amended to read:

Sec. 308. There is hereby appropriated, unless otherwise specified, for FY2025-26 and for FY2026-27 from undisbursed balances existing on June 30, 2025, and on June 30, 2026, respectively, to each agency for each program from the respective funds for capital construction as follows:

(1) Agency No. 25 — Department of Health and Human Services

Program Nos. 919, 931, and 936.

(2) Agency No. 27 — Department of Transportation

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Program No. 901, except that the unobligated biennium appropriation balance shall lapse once all projects funded in that biennium are completed, postponed to a future biennium, or indefinitely postponed.

(3) Agency No. 28 - Department of Veterans' Affairs

Program Nos. 936 and 938.

(4) Agency No. 31 — Military Department

Program Nos. 913, 914, 925, 927, 990, and 992<u>, except that for Program No. 927, the remaining unexpended General Fund appropriation balance existing on June 30, 2025, shall lapse and for Program No. 992, the remaining unexpended General Fund appropriation balance existing on June 30, 2026, shall lapse</u>.

(5) Agency No. 33 — Game and Parks Commission

Program Nos. 900, 901, 902, 919, 924, 955, 960, 965, 966, 967, 968, 969, 971, 972, 973, 975, 976, 977, 979, 981, and 987.

(6) Agency No. 46 — Department of Correctional Services

Program Nos. 905, 906, 913, 914, 921, 927, 928, and 929.

(7) Agency No. 47 — Nebraska Educational Telecommunications Commission

Program Nos. 908, 920, 928, 930, 931, 932, and 991.

(8) Agency No. 50 — Board of Trustees of the Nebraska State Colleges

Program Nos. 903, 906, 919, 920, 921, 931, 933, 940, 953, 955, and 996, and any additional construction programs administratively created relating to the Board of Trustees of the Nebraska State Colleges and its campuses which are funded through cash funds, federal funds, revolving funds, or private gifts or donations.

(9) Agency No. 51 — University of Nebraska

Program Nos. 901, 902, 903, 906, 910, 911, 912, 913, 916, 917, 918, 920, 922, 923, 924, 925, 928, 929, 931, 932, 933, 934, 939, 941, 944, 945, 954, 955, 977, 980, 983, 984, 985, 987, 990, 993, and 994, and any additional construction programs administratively created relating to the University of Nebraska-Lincoln, the University of Nebraska at Omaha, the

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University of Nebraska Medical Center, the University of Nebraska at Kearney, the Nebraska College of Technical Agriculture at Curtis, and the University of Nebraska Central Administration that are funded through cash funds, federal funds, revolving funds, or private gifts or donations.

(10) Agency No. 64 — Nebraska State Patrol

Program No. 904.

(11) Agency No. 65 — Department of Administrative Services

Program Nos. 901, 917, 921, 922, 925, ~~980, 986,~~ and 994.

Appropriations to program numbers pertaining to funding for the Deferred Building Renewal Act other than Program number 940 are hereby reappropriated.

(12) Agency No. 78 — Nebraska Commission on Law Enforcement and Criminal Justice

Program No. 903.

**Sec. 135.** Laws 2025, LB293A, section 1, is amended to read:

Section 1. There is hereby appropriated (1) $266,358 from the Cash Funds ~~General Fund~~ for FY2025-26 and (2) $272,186 from the Cash Funds ~~General Fund~~ for FY2026-27 to the Department of Labor, for Program 194, to aid in carrying out the provisions of Legislative Bill 293, One Hundred Ninth Legislature, First Session, 2025.

Total expenditures for permanent and temporary salaries and per diems from funds appropriated in this section shall not exceed $-0- ~~$179,108~~ for FY2025-26 or $-0- ~~$184,482~~ for FY2026-27.

**Sec. 136.** If any section in this act or any part of any section is declared invalid or unconstitutional, the declaration shall not affect the validity or constitutionality of the remaining portions.

**Sec. 137.** Original Laws 2025, LB48A, section 1; Laws 2025, LB177A, section 1; Laws 2025, LB261, sections 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 26, 27, 28, 29, 31, 39, 51, 52, 54, 67, 69, 71, 72, 73, 74, 76, 77, 78, 81, 82, 87, 91, 92, 93, 94, 97, 99, 100, 102, 103, 105, 106, 107,

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108, 113, 114, 127, 131, 132, 133, 135, 145, 153, 154, 155, 156, 157, 158, 159, 162, 164, 174, 175, 176, 182, 186, 187, 202, 211, 214, 215, 218, 220, 222, 225, 228, 229, 231, 232, 245, 246, 248, 255, 258, 269, 276, 279, 280, 285, 300, 302, 303, 304, 305, 306, and 308; and Laws 2025, LB293A, section 1, are repealed.

**Sec. 138.** The following sections are outright repealed: Laws 2025, LB261, sections 247, 256, 257, 260, 261, 262, 263, 265, and 266; Laws 2025, LB298A, sections 1 and 2; Laws 2025, LB382A, section 1; and Laws 2025, LB150A, section 1.

**Sec. 139.** Since an emergency exists, this act takes effect when passed and approved according to law.