

AMENDMENTS TO LB1071  
(Amendments to AM2748)

Introduced by Clements, 2.

1           1. Strike the original sections and all amendments thereto and  
2 insert the following new sections:

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

4           For purposes of this act and any other legislative bill passed by  
5 the One Hundred Ninth Legislature, First or Second Session, which  
6 appropriates funds, FY2025-26 means the period July 1, 2025, through June  
7 30, 2026; FY2026-27 means the period July 1, 2026, through June 30, 2027;  
8 FY2027-28 means the period July 1, 2027, through June 30, 2028; and  
9 FY2028-29 means the period July 1, 2028, through June 30, 2029.

10          **Sec. 2. APPROPRIATION LANGUAGE.**

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

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

16          All General Fund appropriations existing on June 30, 2025, in excess  
17 of expended and certified encumbrance amounts are hereby lapsed unless  
18 otherwise provided. All Cash Fund and Revolving Fund appropriations  
19 existing on June 30, 2025, in excess of expended and certified  
20 encumbrance amounts are hereby lapsed unless otherwise expressly  
21 provided. All certified encumbrance amounts on June 30, 2025, and June  
22 30, 2026, are hereby reappropriated for FY2025-26 and FY2026-27,  
23 respectively, which amounts shall be in addition to the amounts shown in  
24 this act.

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

26          In addition to the appropriations set forth in this act, there are

1 hereby reappropriated all unexpended appropriation balances existing on  
2 June 30, 2026, for FY2026-27, to the respective agencies, programs, and  
3 funds listed in this act, except as otherwise provided in this act.

4 **Sec. 5.** There are hereby reappropriated for each agency, program,  
5 and fund for FY2025-26 and FY2026-27, any appropriation by the One  
6 Hundred Seventh Legislature, First or Second Session, of the unexpended  
7 and unencumbered appropriation balances of the Federal Funds allocated to  
8 the State of Nebraska from the federal Coronavirus State Fiscal Recovery  
9 Fund pursuant to the federal American Rescue Plan Act of 2021, 42 U.S.C.  
10 802, as amended, unless otherwise indicated in this act and any other  
11 legislative bill passed by the One Hundred Eighth Legislature, First or  
12 Second Session. Such reappropriation shall retain any provided  
13 limitations established by the appropriating legislative bill unless  
14 otherwise indicated within this act and any other legislative bill passed  
15 by the One Hundred Eighth Legislature, First or Second Session.

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

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

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

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

1 employee insurance plans.

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

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

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

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

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

1 commissions.

2 (7) The budget administrator of the budget division of the  
3 Department of Administrative Services may administratively increase the  
4 limitation on expenditures for permanent and temporary salaries and per  
5 diems upon receipt of a request for such increase from the director of a  
6 state agency certifying the actual amount of the payment to a former  
7 employee of such agency, or such employee's beneficiary upon the death of  
8 the employee, of accumulated vacation and sick leave pursuant to section  
9 81-1325 and the rules and regulations of the State Personnel System  
10 governing such payments.

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

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

17 **Sec. 9. AGENCY NO. 9 – SECRETARY OF STATE**

18 Program No. 20 – Services and Administration

	<u>FY2025-26</u>	<u>FY2026-27</u>
19		
20 <u>CASH FUND</u>	<u>70,000</u>	<u>173,333</u>
21 <u>PROGRAM TOTAL</u>	<u>70,000</u>	<u>173,333</u>

22 **Sec. 10. AGENCY NO. 9 – SECRETARY OF STATE**

23 Program No. 86 – Records Management

	<u>FY2025-26</u>	<u>FY2026-27</u>
24		
25 <u>GENERAL FUND</u>	<u>5,000</u>	<u>1,667</u>
26 <u>PROGRAM TOTAL</u>	<u>5,000</u>	<u>1,667</u>

27 **Sec. 11. AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION**

28 Program No. 352 – Disability Determination

	<u>FY2025-26</u>	<u>FY2026-27</u>
29		
30 <u>FEDERAL FUND est.</u>	<u>1,066</u>	<u>-0-</u>

1	<u>PROGRAM TOTAL</u>	<u>1,066</u>	<u>-0-</u>
2	<u>SALARY LIMIT</u>	<u>1,066</u>	<u>-0-</u>

3       **Sec. 12.**   AGENCY NO. 14 – PUBLIC SERVICE COMMISSION

4       Program No. 14 – Salaries of Public Service Commissioners

5		<u>FY2025-26</u>	<u>FY2026-27</u>
6	<u>GENERAL FUND</u>	<u>5,200</u>	<u>-0-</u>
7	<u>PROGRAM TOTAL</u>	<u>5,200</u>	<u>-0-</u>

8       **Sec. 13.**   AGENCY NO. 16 – DEPARTMENT OF REVENUE

9       Program No. 108 – Homestead Exemption

10		<u>FY2025-26</u>	<u>FY2026-27</u>
11	<u>GENERAL FUND</u>	<u>1,883,000</u>	<u>2,897,000</u>
12	<u>PROGRAM TOTAL</u>	<u>1,883,000</u>	<u>2,897,000</u>

13       There is included in the appropriation to this program for FY2025-26  
 14       \$1,883,000 General Funds for state aid, which shall only be used for such  
 15       purpose. There is included in the appropriation to this program for  
 16       FY2026-27 \$2,897,000 General Funds for state aid, which shall only be  
 17       used for such purpose.

18       **Sec. 14.**   AGENCY NO. 23 – DEPARTMENT OF LABOR

19       Program No. 480 - Education Scholarships

20		<u>FY2025-26</u>	<u>FY2026-27</u>
21	<u>GENERAL FUND</u>	<u>-0-</u>	<u>3,650,000</u>
22	<u>PROGRAM TOTAL</u>	<u>-0-</u>	<u>3,650,000</u>
23	<u>SALARY LIMIT</u>	<u>-0-</u>	<u>100,000</u>

24       There is included in the appropriation to this program for FY2025-26  
 25       \$-0- General Funds for state aid, which shall only be used for such  
 26       purpose. There is included in the appropriation to this program for  
 27       FY2026-27 \$3,500,000 General Funds for state aid, which shall only be  
 28       used for such purpose.

29       There is included in the appropriation to this program for FY2025-26  
 30       \$-0- General Funds for state aid for Nebraska Education Savings Accounts,

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

5 The Department of Labor shall establish an Education Savings Account  
6 scholarship program to provide scholarships to the parents of students in  
7 grades K-12 in the State of Nebraska. The Department of Labor shall  
8 establish criteria for the awarding of scholarships which shall limit the  
9 scholarships to students whose household income does not exceed one  
10 hundred eighty-five percent of the federal poverty level and may also  
11 include limitations on awards and limitations on expenditures for  
12 awardees.

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

14 Program No. 344 - Children's Health Insurance

	<u>FY2025-26</u>	<u>FY2026-27</u>
15		
16 <u>CASH FUND</u>	<u>36,000,000</u>	<u>36,000,000</u>
17 <u>PROGRAM TOTAL</u>	<u>36,000,000</u>	<u>36,000,000</u>

18 There is included in the appropriation to this program for FY2025-26  
19 \$36,000,000 Cash Funds for state aid, which shall only be used for such  
20 purpose. There is included in the appropriation to this program for  
21 FY2026-27 \$36,000,000 Cash Funds for state aid, which shall only be used  
22 for such purpose.

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

24 Program No. 365 - Mental Health Operations

	<u>FY2025-26</u>	<u>FY2026-27</u>
25		
26 <u>GENERAL FUND</u>	<u>14,917,758</u>	<u>7,466,224</u>
27 <u>PROGRAM TOTAL</u>	<u>14,917,758</u>	<u>7,466,224</u>
28 <u>SALARY LIMIT</u>	<u>18,700,000</u>	<u>18,700,000</u>

29 **Sec. 17.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

30 Program No. 571 - Community-Based Aging Services

	<u>FY2025-26</u>	<u>FY2026-27</u>
1		
2	<u>CASH FUND</u>	<u>500,000</u>
3	<u>PROGRAM TOTAL</u>	<u>500,000</u>

4       There is included in the appropriation to this program for FY2025-26  
5 \$500,000 Cash Funds from the Nebraska Health Care Cash Fund for state  
6 aid, which shall only be used for such purpose. There is included in the  
7 appropriation to this program for FY2026-27 \$500,000 Cash Funds from the  
8 Nebraska Health Care Cash Fund for state aid, which shall only be used  
9 for such purpose.

10       **Sec. 18.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

11       Program No. 330 - Habitat Development

	<u>FY2025-26</u>	<u>FY2026-27</u>
12		
13	<u>CASH FUND</u>	<u>122,899</u>
14	<u>PROGRAM TOTAL</u>	<u>122,899</u>

15       **Sec. 19.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

16       Program No. 336 - Wildlife Conservation

	<u>FY2025-26</u>	<u>FY2026-27</u>
17		
18	<u>CASH FUND</u>	<u>1,063,800</u>
19	<u>PROGRAM TOTAL</u>	<u>1,063,800</u>
20	<u>SALARY LIMIT</u>	<u>365,575</u>

21       **Sec. 20.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

22       Program No. 549 - Parks - Administration and Operation

	<u>FY2025-26</u>	<u>FY2026-27</u>
23		
24	<u>CASH FUND</u>	<u>73,466</u>
25	<u>PROGRAM TOTAL</u>	<u>73,466</u>
26	<u>SALARY LIMIT</u>	<u>4,000</u>

27       **Sec. 21.** AGENCY NO. 36 – STATE RACING AND GAMING COMMISSION

28       Program No. 74 - Enforcement of Standards - Horseracing

	<u>FY2025-26</u>	<u>FY2026-27</u>
29		

1	<u>CASH FUND</u>	<u>350,000</u>	<u>350,000</u>
2	<u>PROGRAM TOTAL</u>	<u>350,000</u>	<u>350,000</u>
3	<b>Sec. 22. <u>AGENCY NO. 37 – NEBRASKA WORKERS' COMPENSATION COURT</u></b>		
4	<u>Program No. 526 - Judges' Salaries</u>		
5		<u>FY2025-26</u>	<u>FY2026-27</u>
6	<u>CASH FUND</u>	<u>1</u>	<u>-0-</u>
7	<u>PROGRAM TOTAL</u>	<u>1</u>	<u>-0-</u>
8	<u>SALARY LIMIT</u>	<u>1</u>	<u>-0-</u>
9	<b>Sec. 23. <u>AGENCY NO. 37 – NEBRASKA WORKERS' COMPENSATION COURT</u></b>		
10	<u>Program No. 530 - Court Administration</u>		
11		<u>FY2025-26</u>	<u>FY2026-27</u>
12	<u>CASH FUND</u>	<u>675,000</u>	<u>-0-</u>
13	<u>PROGRAM TOTAL</u>	<u>675,000</u>	<u>-0-</u>
14	<b>Sec. 24. <u>AGENCY NO. 47 – NEBRASKA EDUCATIONAL TELECOMMUNICATIONS</u></b>		
15	<u>COMMISSION</u>		
16	<u>Program No. 566 - Public Radio</u>		
17		<u>FY2025-26</u>	<u>FY2026-27</u>
18	<u>CASH FUND</u>	<u>-0-</u>	<u>60,000</u>
19	<u>PROGRAM TOTAL</u>	<u>-0-</u>	<u>60,000</u>
20	<b>Sec. 25. <u>AGENCY NO. 53 – REAL PROPERTY APPRAISER BOARD</u></b>		
21	<u>Program No. 79 - Appraiser Licensing</u>		
22		<u>FY2025-26</u>	<u>FY2026-27</u>
23	<u>CASH FUND</u>	<u>12,263</u>	<u>4,282</u>
24	<u>PROGRAM TOTAL</u>	<u>12,263</u>	<u>4,282</u>
25	<b>Sec. 26. <u>AGENCY NO. 58 – BOARD OF ENGINEERS AND ARCHITECTS</u></b>		
26	<u>Program No. 82 - Enforcement of Standards - Engineers and Architects</u>		
27		<u>FY2025-26</u>	<u>FY2026-27</u>
28	<u>SALARY LIMIT</u>	<u>6,017</u>	<u>6,017</u>
29	<b>Sec. 27. <u>AGENCY NO. 64 – NEBRASKA STATE PATROL</u></b>		

1	<u>Program No. 325 - Operational Improvements</u>		
2		<u>FY2025-26</u>	<u>FY2026-27</u>
3	<u>CASH FUND</u>	<u>68,187</u>	<u>68,187</u>
4	<u>PROGRAM TOTAL</u>	<u>68,187</u>	<u>68,187</u>
5	<u>SALARY LIMIT</u>	<u>57,896</u>	<u>57,856</u>
6	<b>Sec. 28.</b> <u>AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES</u>		
7	<u>Program No. 49 - Departmental Administration</u>		
8		<u>FY2025-26</u>	<u>FY2026-27</u>
9	<u>REVOLVING FUND</u>	<u>560,000</u>	<u>-0-</u>
10	<u>PROGRAM TOTAL</u>	<u>560,000</u>	<u>-0-</u>
11	<b>Sec. 29.</b> <u>AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES</u>		
12	<u>Program No. 567 - Accounting Division</u>		
13		<u>FY2025-26</u>	<u>FY2026-27</u>
14	<u>SALARY LIMIT</u>	<u>-0-</u>	<u>536,125</u>
15	<b>Sec. 30.</b> <u>AGENCY NO. 76 – COMMISSION ON INDIAN AFFAIRS</u>		
16	<u>Program No. 584 - Commission on Indian Affairs</u>		
17		<u>FY2025-26</u>	<u>FY2026-27</u>
18	<u>GENERAL FUND</u>	<u>6,618</u>	<u>6,831</u>
19	<u>PROGRAM TOTAL</u>	<u>6,618</u>	<u>6,831</u>
20	<u>SALARY LIMIT</u>	<u>5,747</u>	<u>5,932</u>
21	<b>Sec. 31.</b> <u>AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT AND</u>		
22	<u>CRIMINAL JUSTICE</u>		
23	<u>Program No. 153 - Juvenile Justice Services - Aid</u>		
24		<u>FY2025-26</u>	<u>FY2026-27</u>
25	<u>GENERAL FUND</u>	<u>5,862,300</u>	<u>5,613,000</u>
26	<u>CASH FUND</u>	<u>500,000</u>	<u>-0-</u>
27	<u>PROGRAM TOTAL</u>	<u>6,362,300</u>	<u>5,613,000</u>
28	<u>The Department of Administrative Services shall monitor the</u>		
29	<u>appropriations and expenditures for this program according to the</u>		

1 following program classifications:

2 No. 150 - Juvenile Services Act

3 No. 155 - County Juvenile Services Aid

4 The unexpended General Fund appropriation balance existing on June  
5 30, 2025, is hereby reappropriated.

6 There is included in the appropriation to this program for FY2025-26  
7 \$5,862,300 General Funds and \$500,000 Cash Funds for state aid, which  
8 shall only be used for such purpose. There is included in the  
9 appropriation to this program for FY2026-27 \$5,613,000 General Funds and  
10 \$-0- Cash Funds for state aid, which shall only be used for such purpose.

11 **Sec. 32.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT AND  
12 CRIMINAL JUSTICE

13 Program No. 199 - Nebraska Law Enforcement Training Center

	<u>FY2025-26</u>	<u>FY2026-27</u>
14		
15 <u>GENERAL FUND</u>	<u>2,400,000</u>	<u>2,400,000</u>
16 <u>CASH FUND</u>	<u>100,000</u>	<u>100,000</u>
17 <u>PROGRAM TOTAL</u>	<u>2,500,000</u>	<u>2,500,000</u>
18 <u>SALARY LIMIT</u>	<u>250,000</u>	<u>300,000</u>

19 **Sec. 33.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT AND  
20 CRIMINAL JUSTICE

21 Program No. 206 - Violence Prevention - Aid

	<u>FY2025-26</u>	<u>FY2026-27</u>
22		
23 <u>GENERAL FUND</u>	<u>69,657</u>	<u>660,817</u>
24 <u>CASH FUND</u>	<u>1,369,634</u>	<u>778,474</u>
25 <u>FEDERAL FUND est.</u>	<u>11,294,274</u>	<u>11,294,274</u>
26 <u>PROGRAM TOTAL</u>	<u>12,733,565</u>	<u>12,733,565</u>

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

30 No. 201 - Victim-Witness Assistance

1           No. 202 - Crime Victims' Reparations  
2           No. 204 - Office of Violence Prevention  
3           The unexpended General Fund appropriation balance existing on June  
4 30, 2025, is hereby reappropriated.

5           There is included in the appropriation to this program for FY2025-26  
6 \$69,657 General Funds, \$1,369,634 Cash Funds, and \$11,294,274 Federal  
7 Funds estimate for state aid, which shall only be used for such purpose.  
8 There is included in the appropriation to this program for FY2026-27  
9 \$660,817 General Funds, \$778,474 Cash Funds, and \$11,294,274 Federal  
10 Funds estimate for state aid, which shall only be used for such purpose.

11           **Sec. 34. AGENCY NO. 83 – AID TO COMMUNITY COLLEGES**

12           Program No. 152 - Community College Levy Reduction

	<u>FY2025-26</u>	<u>FY2026-27</u>
13		
14 <u>CASH FUND est.</u>	<u>5,457,627</u>	<u>5,730,509</u>
15 <u>PROGRAM TOTAL</u>	<u>5,457,627</u>	<u>5,730,509</u>

16           There is included in the appropriation to this program for FY2025-26  
17 \$5,457,627 Cash Funds estimate for state aid, which shall only be used  
18 for such purpose. There is included in the appropriation to this program  
19 for FY2026-27 \$5,730,509 Cash Funds estimate for state aid, which shall  
20 only be used for such purpose.

21           **Sec. 35. AGENCY NO. 87 – NEBRASKA ACCOUNTABILITY AND DISCLSURE**  
22 **COMMISSION**

23           Program No. 94 - Nebraska Political Accountability

	<u>FY2025-26</u>	<u>FY2026-27</u>
24		
25 <u>CASH FUND</u>	<u>115,707</u>	<u>137,457</u>
26 <u>PROGRAM TOTAL</u>	<u>115,707</u>	<u>137,457</u>
27 <u>SALARY LIMIT</u>	<u>-0-</u>	<u>25,000</u>

28           **Sec. 36. AGENCY NO. 91 – NEBRASKA TOURISM COMMISSION**

29           Program No. 618 - Tourism Promotion

	<u>FY2025-26</u>	<u>FY2026-27</u>
30		

1	<u>CASH FUND</u>	<u>325,000</u>	<u>-0-</u>
2	<u>PROGRAM TOTAL</u>	<u>325,000</u>	<u>-0-</u>

3 There is included in the appropriation to this program for FY2025-26  
4 \$175,000 Cash Funds for state aid, which shall only be used for a  
5 marketing grant related to international volleyball events at a city of  
6 the metropolitan class.

7 There is included in the appropriation to this program for FY2025-26  
8 \$150,000 Cash Funds for state aid, which shall only be used for a tourism  
9 and visitor promotion grant to an organization that provides tourism and  
10 visitor promotion services in the state through exhibits and trails and  
11 that is located along the Missouri River and within five miles of a city  
12 of the first class.

13 **Sec. 37.** AGENCY NO. 93 – TAX EQUALIZATION AND REVIEW COMMISSION  
14 Program No. 115 – Operations

	<u>FY2025-26</u>	<u>FY2026-27</u>
15		
16	<u>45,000</u>	<u>45,000</u>

17 **Sec. 38.** AGENCY NO. 94 – COMMISSION ON PUBLIC ADVOCACY  
18 Program No. 425 – Operations

	<u>FY2025-26</u>	<u>FY2026-27</u>
19		
20	<u>87,500</u>	<u>87,500</u>
21	<u>87,500</u>	<u>87,500</u>

22 **Sec. 39.** Laws 2025, LB48A, section 1, is amended to read:  
23 Section 1. There is hereby appropriated (1) \$745,000 ~~\$1,000,000~~ from  
24 the Medicaid Managed Care Excess Profit Fund for FY2025-26 and (2)  
25 \$745,000 ~~\$1,000,000~~ from the Medicaid Managed Care Excess Profit Fund for  
26 FY2026-27 to the Department of Health and Human Services, for Program 33,  
27 to aid in carrying out the provisions of Legislative Bill 48, One Hundred  
28 Ninth Legislature, First Session, 2025.

29 Total expenditures for permanent and temporary salaries and per  
30 diems from funds appropriated in this section shall not exceed \$60,000

1 for FY2025-26 or \$60,000 for FY2026-27.

2 **Sec. 40.** Laws 2025, LB177A, section 1, is amended to read:

3 Section 1. There is hereby appropriated (1) ~~\$-0-~~ ~~\$233,030~~ from the  
4 General Fund and \$135,750 from the Nebraska State Patrol Cash Fund for  
5 FY2025-26 and (2) \$-0- from the General Fund and \$-0- from the Nebraska  
6 State Patrol Cash Fund for FY2026-27 to the Nebraska State Patrol, for  
7 Program 100, to aid in carrying out the provisions of Legislative Bill  
8 177, One Hundred Ninth Legislature, First Session, 2025.

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

12 **Sec. 41.** Laws 2025, LB261, section 15, is amended to read:

13 Sec. 15. AGENCY NO. 3 – LEGISLATIVE COUNCIL

14 Program No. 122 - Legislative Services

	FY2025-26	FY2026-27
15		
16 <u>GENERAL FUND</u>	<u>12,751,096</u>	<u>13,380,723</u>
17 <del>GENERAL FUND</del>	<del>12,022,197</del>	<del>12,243,797</del>
18 CASH FUND	95,000	95,000
19 FEDERAL FUND est.	39,270	39,270
20 <u>PROGRAM TOTAL</u>	<u>12,885,366</u>	<u>13,514,993</u>
21 <del>PROGRAM TOTAL</del>	<del>12,156,467</del>	<del>12,378,067</del>
22 SALARY LIMIT	10,080,000	10,510,430

23 There is included in the appropriation to this program for FY2025-26  
24 \$75,000 Cash Funds and for FY2026-27 \$75,000 Cash Funds from the Nebraska  
25 Health Care Cash Fund for the purpose of ongoing health-related research  
26 and public policy development by the Health and Human Services Committee  
27 of the Legislature. Such funds may be used for, but shall not be limited  
28 to, hiring temporary legal research assistance, consulting and research  
29 contracts, reimbursement for necessary and appropriate expenses incurred  
30 in connection with such research and policy development, and actual and

1 necessary travel reimbursement for task forces and committees established  
2 to conduct health policy work.

3 The unexpended General Fund appropriation balance existing on June  
4 30, 2025, less \$935,684, is hereby reappropriated.

5 **Sec. 42.** Laws 2025, LB261, section 16, is amended to read:

6 Sec. 16. AGENCY NO. 3 – LEGISLATIVE COUNCIL

7 Program No. 123 - Clerk of the Legislature

	FY2025-26	FY2026-27
8		
9 <u>GENERAL FUND</u>	<u>6,922,788</u>	<u>7,757,316</u>
10 <del>GENERAL FUND</del>	<del>6,369,346</del>	<del>6,440,128</del>
11 CASH FUND	150,200	150,000
12 <u>PROGRAM TOTAL</u>	<u>7,072,988</u>	<u>7,907,316</u>
13 <del>PROGRAM TOTAL</del>	<del>6,519,546</del>	<del>6,590,128</del>
14 <u>SALARY LIMIT</u>	<u>5,396,132</u>	<u>5,665,061</u>
15 <del>SALARY LIMIT</del>	<del>5,396,132</del>	<del>5,590,061</del>

16 ~~The unexpended General Fund appropriation balance existing on June~~  
17 ~~30, 2025, is hereby reappropriated.~~

18 **Sec. 43.** Laws 2025, LB261, section 17, is amended to read:

19 Sec. 17. AGENCY NO. 3 – LEGISLATIVE COUNCIL

20 Program No. 126 - Legislative Research

	FY2025-26	FY2026-27
21		
22 <u>GENERAL FUND</u>	<u>1,048,513</u>	<u>1,102,204</u>
23 <del>GENERAL FUND</del>	<del>924,004</del>	<del>924,004</del>
24 <u>PROGRAM TOTAL</u>	<u>1,048,513</u>	<u>1,102,204</u>
25 <del>PROGRAM TOTAL</del>	<del>924,004</del>	<del>924,004</del>
26 SALARY LIMIT	845,222	879,272

27 ~~The unexpended General Fund appropriation balance existing on June~~  
28 ~~30, 2025, is hereby reappropriated.~~

29 **Sec. 44.** Laws 2025, LB261, section 18, is amended to read:

30 Sec. 18. AGENCY NO. 3 – LEGISLATIVE COUNCIL

1	Program No. 127 - Revisor of Statutes		
2		FY2025-26	FY2026-27
3	<u>GENERAL FUND</u>	<u>2,408,228</u>	<u>2,540,905</u>
4	<del>GENERAL FUND</del>	<del>1,885,954</del>	<del>1,885,954</del>
5	CASH FUND	125,000	125,000
6	<u>PROGRAM TOTAL</u>	<u>2,533,228</u>	<u>2,665,905</u>
7	<del>PROGRAM TOTAL</del>	<del>2,010,954</del>	<del>2,010,954</del>
8	SALARY LIMIT	1,742,484	1,812,769

9       ~~The unexpended General Fund appropriation balance existing on June~~  
10 ~~30, 2025, is hereby reappropriated.~~

11       **Sec. 45.** Laws 2025, LB261, section 19, is amended to read:

12       Sec. 19. AGENCY NO. 3 – LEGISLATIVE COUNCIL

13       Program No. 129 - Legislative Oversight Audit

14		FY2025-26	FY2026-27
15	<u>GENERAL FUND</u>	<u>1,668,074</u>	<u>1,865,477</u>
16	<del>GENERAL FUND</del>	<del>882,654</del>	<del>882,654</del>
17	<u>PROGRAM TOTAL</u>	<u>1,668,074</u>	<u>1,865,477</u>
18	<del>PROGRAM TOTAL</del>	<del>882,654</del>	<del>882,654</del>
19	<u>SALARY LIMIT</u>	<u>1,388,995</u>	<u>1,446,362</u>
20	<del>SALARY LIMIT</del>	<del>798,495</del>	<del>830,662</del>

21       ~~The unexpended General Fund appropriation balance existing on June~~  
22 ~~30, 2025, is hereby reappropriated.~~

23       **Sec. 46.** Laws 2025, LB261, section 20, is amended to read:

24       Sec. 20. AGENCY NO. 3 – LEGISLATIVE COUNCIL

25       Program No. 501 - Intergovernmental Cooperation

26		FY2025-26	FY2026-27
27	<u>GENERAL FUND</u>	<u>551,396</u>	<u>340,202</u>
28	<del>GENERAL FUND</del>	<del>604,814</del>	<del>604,814</del>
29	<u>PROGRAM TOTAL</u>	<u>551,396</u>	<u>340,202</u>

1	PROGRAM TOTAL	604,814	604,814
2	SALARY LIMIT	-0-	-0-

3 The unexpended General Fund appropriation balance existing on June  
4 30, 2025, less \$193,904, is hereby reappropriated.

5 **Sec. 47.** Laws 2025, LB261, section 22, is amended to read:

6 Sec. 22. AGENCY NO. 3 – LEGISLATIVE COUNCIL

7 Program No. 638 - Fiscal and Program Analysis

8		FY2025-26	FY2026-27
9	<u>GENERAL FUND</u>	<u>1,944,496</u>	<u>2,038,987</u>
10	<del>GENERAL FUND</del>	<del>1,985,573</del>	<del>1,897,991</del>
11	<u>PROGRAM TOTAL</u>	<u>1,944,496</u>	<u>2,038,987</u>
12	<del>PROGRAM TOTAL</del>	<del>1,985,573</del>	<del>1,897,991</del>
13	SALARY LIMIT	1,753,974	1,736,546

14 ~~The unexpended General Fund appropriation balance existing on June~~  
15 ~~30, 2025, is hereby reappropriated.~~

16 **Sec. 48.** Laws 2025, LB261, section 23, is amended to read:

17 Sec. 23. AGENCY NO. 5 – SUPREME COURT

18 Program No. 52 - Operations

19		FY2025-26	FY2026-27
20	<u>GENERAL FUND</u>	<u>48,909,320</u>	<u>50,509,807</u>
21	<del>GENERAL FUND</del>	<del>48,948,491</del>	<del>50,516,419</del>
22	<u>CASH FUND est.</u>	<u>3,443,062</u>	<u>3,474,163</u>
23	<del>CASH FUND est.</del>	<del>3,443,062</del>	<del>3,474,163</del>
24	FEDERAL FUND est.	563,646	579,191
25	<u>PROGRAM TOTAL</u>	<u>52,916,028</u>	<u>54,563,161</u>
26	<del>PROGRAM TOTAL</del>	<del>52,955,199</del>	<del>54,569,773</del>
27	SALARY LIMIT	37,360,648	38,530,572

28 The Department of Administrative Services shall monitor the  
29 appropriations and expenditures for this program according to the

1 following program classifications:

2 No. 34 - Court Administration

3 No. 40 - State Law Library

4 No. 396 - County Court System

5 No. 399 - District Court Reporters

6 No. 405 - Court of Appeals

7 The unexpended General Fund appropriation balance existing on June  
8 30, 2025, is hereby reappropriated.

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

16 There is included in the appropriation to this program for FY2025-26  
17 \$270,000 General Funds and \$270,000 Cash Funds for state aid, which shall  
18 only be used for such purpose. There is included in the appropriation to  
19 this program for FY2026-27 \$270,000 General Funds and \$270,000 Cash Funds  
20 for state aid, which shall only be used for such purpose.

21 There is included in the appropriation to this program for FY2025-26  
22 \$500,000 Cash Funds for parenting plan mediation for indigent and lower-  
23 income persons involved in Parenting Act cases, as state aid, which shall  
24 only be used for such purpose. There is included in the appropriation to  
25 this program for FY2026-27 \$500,000 Cash Funds for parenting plan  
26 mediation for indigent and lower-income persons involved in Parenting Act  
27 cases, as state aid, which shall only be used for such purpose.

28 There is included in the appropriation to this program for FY2025-26  
29 \$550,000 General Funds and for FY2026-27 \$550,000 General Funds to  
30 increase the payments for interpreter services for deaf and hard of  
31 hearing persons and for persons unable to communicate the English

1 language, which shall only be used for such purpose.

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

4 **Sec. 49.** Laws 2025, LB261, section 24, is amended to read:

5 Sec. 24. AGENCY NO. 5 – SUPREME COURT

6 Program No. 67 - Probation Services

	FY2025-26	FY2026-27
7		
8 <u>GENERAL FUND</u>	<u>36,124,649</u>	<u>37,440,985</u>
9 <del>GENERAL FUND</del>	<del>36,169,481</del>	<del>37,441,498</del>
10 CASH FUND est.	1,525,608	1,525,608
11 FEDERAL FUND est.	259,840	266,800
12 <u>PROGRAM TOTAL</u>	<u>37,910,097</u>	<u>39,233,393</u>
13 <del>PROGRAM TOTAL</del>	<del>37,954,929</del>	<del>39,233,906</del>
14 SALARY LIMIT	27,801,958	28,807,185

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

18 No. 397 - Statewide Probation

19 No. 398 - Intensive Supervision Probation

20 There is included in the appropriation to this program for FY2025-26  
21 \$50,000 General Funds and for FY2026-27 \$50,000 General Funds to increase  
22 the payments for interpreter services for deaf and hard of hearing  
23 persons and for persons unable to communicate the English language, which  
24 shall only be used for such purpose.

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

27 The unexpended General Fund appropriation balance existing on June  
28 30, 2025, is hereby reappropriated.

29 **Sec. 50.** Laws 2025, LB261, section 26, is amended to read:

30 Sec. 26. AGENCY NO. 5 – SUPREME COURT

1	Program No. 420 - State Specialized Court Operations		
2		FY2025-26	FY2026-27
3	<u>GENERAL FUND</u>	<u>8,594,532</u>	<u>8,867,094</u>
4	<del>GENERAL FUND</del>	<del>8,596,971</del>	<del>8,867,096</del>
5	<u>CASH FUND est.</u>	<u>-0-</u>	<u>1,500,000</u>
6	<u>PROGRAM TOTAL</u>	<u>8,594,532</u>	<u>10,367,094</u>
7	<del>PROGRAM TOTAL</del>	<del>8,596,971</del>	<del>8,867,096</del>
8	SALARY LIMIT	4,930,714	5,084,959

9 The unexpended General Fund appropriation balance existing on June  
10 30, 2025, is hereby reappropriated.

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

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

16 **Sec. 51.** Laws 2025, LB261, section 27, is amended to read:

17 Sec. 27. AGENCY NO. 5 – SUPREME COURT

18 Program No. 434 - Office of Public Guardian

19		FY2025-26	FY2026-27
20	<u>GENERAL FUND</u>	<u>3,015,352</u>	<u>3,134,590</u>
21	<del>GENERAL FUND</del>	<del>3,018,237</del>	<del>3,134,960</del>
22	CASH FUND est.	36,000	36,000
23	<u>PROGRAM TOTAL</u>	<u>3,051,352</u>	<u>3,170,590</u>
24	<del>PROGRAM TOTAL</del>	<del>3,054,237</del>	<del>3,170,960</del>
25	SALARY LIMIT	2,523,385	2,591,817

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

28 The unexpended General Fund appropriation balance existing on June  
29 30, 2025, is hereby reappropriated.

30 **Sec. 52.** Laws 2025, LB261, section 28, is amended to read:

1	Sec. 28. AGENCY NO. 5 – SUPREME COURT		
2	Program No. 435 - Probation Community Corrections		
3		FY2025-26	FY2026-27
4	<u>GENERAL FUND</u>	<u>28,269,731</u>	<u>28,985,200</u>
5	<del>GENERAL FUND</del>	<del>34,774,706</del>	<del>35,486,340</del>
6	<u>CASH FUND est.</u>	<u>13,125,800</u>	<u>11,625,800</u>
7	<del>CASH FUND est.</del>	<del>6,625,800</del>	<del>6,625,800</del>
8	<u>PROGRAM TOTAL</u>	<u>41,395,531</u>	<u>40,611,000</u>
9	<del>PROGRAM TOTAL</del>	<del>41,400,506</del>	<del>42,112,140</del>
10	SALARY LIMIT	14,910,259	15,236,134

11 The unexpended General Fund appropriation balance existing on June  
12 30, 2025, is hereby reappropriated.

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

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

20 **Sec. 53.** Laws 2025, LB261, section 29, is amended to read:

21	Sec. 29. AGENCY NO. 5 – SUPREME COURT		
22	Program No. 437 - Juvenile Justice		
23		FY2025-26	FY2026-27
24	<u>GENERAL FUND</u>	<u>72,215,712</u>	<u>73,200,617</u>
25	<del>GENERAL FUND</del>	<del>72,225,618</del>	<del>73,200,923</del>
26	CASH FUND est.	25,000	25,000
27	FEDERAL FUND est.	148,500	148,500
28	<u>PROGRAM TOTAL</u>	<u>72,389,212</u>	<u>73,374,117</u>
29	<del>PROGRAM TOTAL</del>	<del>72,399,118</del>	<del>73,374,423</del>
30	SALARY LIMIT	18,063,140	18,622,614

1 The unexpended General Fund appropriation balance existing on June  
2 30, 2025, is hereby reappropriated.

3 There is included in the appropriation to this program \$30,000 from  
4 the General Fund for FY2025-26 for the purpose of contracting for  
5 services with an organization with the primary goal of ensuring  
6 sustainability in juvenile justice reform. Such contract shall be used to  
7 explore making probation, the district and state court systems, law  
8 enforcement, county attorneys, public defenders, and school districts  
9 more effective partners in juvenile justice reform. Any required funding  
10 greater than the amount provided in the contract shall be acquired from  
11 other sources prior to entering into a contract for services with the  
12 organization. The contract shall include requirements that the  
13 organization work with a county having a population of one hundred fifty  
14 thousand or more inhabitants willing to lease or grant county-owned  
15 property for the purpose of creating a facility to address juvenile  
16 justice and behavioral health issues and prioritize the development of a  
17 sustainable revenue model for such facility.

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

20 **Sec. 54.** Laws 2025, LB261, section 31, is amended to read:

21 Sec. 31. AGENCY NO. 7 – GOVERNOR

22 Program No. 17 - Governor Operations

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

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

30 No. 18 - Governor's Policy Research Office

1 No. 21 - Office of the Governor  
2 The unexpended General Fund appropriation balance existing on June  
3 30, 2025, less \$250,000, is hereby reappropriated.

4 **Sec. 55.** Laws 2025, LB261, section 39, is amended to read:

5 Sec. 39. AGENCY NO. 11 – ATTORNEY GENERAL

6 Program No. 496 - Interstate Water Litigation

	FY2025-26	FY2026-27
7		
8 <u>GENERAL FUND</u>	<u>300,000</u>	<u>-0-</u>
9 <del>GENERAL FUND</del>	<del>300,000</del>	<del>300,000</del>
10 <u>CASH FUND</u>	<u>200,000</u>	<u>500,000</u>
11 <del>CASH FUND</del>	<del>200,000</del>	<del>200,000</del>
12 PROGRAM TOTAL	500,000	500,000

13 The unexpended General Fund appropriation balance existing on June  
14 30, 2025, is hereby reappropriated.

15 The unexpended Cash Fund appropriation balance existing on June 30,  
16 2025, is hereby reappropriated.

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

19 **Sec. 56.** Laws 2025, LB261, section 51, is amended to read:

20 Sec. 51. AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION

21 Program No. 25 - Education, Administration, and Support

	FY2025-26	FY2026-27
22		
23 <u>GENERAL FUND</u>	<u>29,536,155</u>	<u>29,731,223</u>
24 <del>GENERAL FUND</del>	<del>29,391,615</del>	<del>29,920,599</del>
25 <u>CASH FUND</u>	<u>4,321,917</u>	<u>4,102,508</u>
26 <del>CASH FUND</del>	<del>4,281,052</del>	<del>4,090,328</del>
27 <u>FEDERAL FUND est.</u>	<u>45,616,194</u>	<u>45,902,543</u>
28 <del>FEDERAL FUND est.</del>	<del>44,964,832</del>	<del>45,673,982</del>
29 REVOLVING FUND	2,137,568	2,168,734
30 <u>PROGRAM TOTAL</u>	<u>81,611,834</u>	<u>81,905,008</u>

1	<del>PROGRAM TOTAL</del>	<del>80,775,067</del>	<del>81,853,643</del>
2	<u>SALARY LIMIT</u>	<u>22,823,428</u>	<u>23,426,743</u>
3	<del>SALARY LIMIT</del>	<del>22,710,585</del>	<del>23,426,743</del>

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

- 7       No. 25 - Commissioner's Office
- 8       No. 403 - General Counsel and Legal Services
- 9       No. 440 - Human Resources
- 10      No. 441 - Teaching, Learning, and Assessment
- 11      No. 442 - Public Information and Communications
- 12      No. 443 - Technology Services
- 13      No. 444 - Early Childhood
- 14      No. 445 - Data Management and Application Development
- 15      No. 446 - Career and Adult Education
- 16      No. 447 - Accreditation, Certification, and Approval
- 17      No. 448 - Special Education
- 18      No. 449 - ESEA Programs
- 19      No. 450 - Student Support and Services
- 20      No. 451 - Finance and Administrative Services
- 21      No. 452 - Budget and Grants Management
- 22      No. 453 - Information Systems and Services
- 23      No. 454 - School and District Support

24       There is included in the appropriation to this program for FY2025-26  
25 \$5,000,000 General Funds for state aid, which shall only be used for such  
26 purpose. There is included in the appropriation to this program for  
27 FY2026-27 \$5,000,000 General Funds for state aid, which shall only be  
28 used for such purpose.

29       There is included in the amount shown as aid for this program  
30 \$5,000,000 General Funds for FY2025-26 and \$5,000,000 General Funds for

1 FY2026-27 for student loan forgiveness.

2 There is included in the appropriation to this program for FY2025-26  
3 \$7,149,939 General Funds for statewide assessment and reporting, which  
4 shall only be used for such purpose. There is included in the  
5 appropriation to this program for FY2026-27 \$7,149,939 General Funds for  
6 statewide assessment and reporting, which shall only be used for such  
7 purpose.

8 There is included in the appropriation to this program for FY2025-26  
9 \$10,000 General Funds and for FY2026-27 \$10,000 General Funds for the  
10 Educational Opportunity for Military Children Program.

11 There is included in the appropriation to this program for FY2025-26  
12 \$300,000 General Funds for the Nebraska Technology Initiative, which  
13 shall only be used for such purpose. There is included in the  
14 appropriation to this program for FY2026-27 \$300,000 General Funds for  
15 the Nebraska Technology Initiative, which shall only be used for such  
16 purpose.

17 There is included in the appropriation to this program for FY2025-26  
18 \$306,960 Cash Funds to be used for administrative purposes related to the  
19 state aid for career and technical education. There is included in the  
20 appropriation to this program for FY2026-27 \$306,960 Cash Funds to be  
21 used for administrative purposes related to the state aid for career and  
22 technical education.

23 There is included in the appropriation to this program for FY2025-26  
24 \$50,000 Cash Funds to be used for administrative purposes related to the  
25 additional state aid for career education student organizations. There is  
26 included in the appropriation to this program for FY2026-27 \$50,000 Cash  
27 Funds to be used for administrative purposes related to the additional  
28 state aid for career education student organizations.

29 **Sec. 57.** Laws 2025, LB261, section 52, is amended to read:

30 Sec. 52. AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION

31 Program No. 158 - Education Aid

	FY2025-26	FY2026-27
1		
2	<u>1,301,936,022</u>	<u>1,261,141,230</u>
3	<u>1,303,294,141</u>	<u>1,291,572,774</u>
4	<u>425,994,794</u>	<u>424,689,148</u>
5	<u>423,994,794</u>	<u>442,512,508</u>
6	<u>364,373,542</u>	<u>363,873,542</u>
7	<u>363,873,542</u>	<u>363,873,542</u>
8	<u>2,092,304,358</u>	<u>2,049,703,920</u>
9	<u>2,091,162,477</u>	<u>2,097,958,824</u>

10 There is included in the appropriation to this program for FY2025-26  
11 \$1,301,936,022 ~~\$1,303,294,141~~ General Funds, \$425,994,794 ~~\$423,994,794~~  
12 Cash Funds, and \$364,373,542 ~~\$363,873,542~~ Federal Funds estimate for  
13 state aid, which shall only be used for such purpose. There is included  
14 in the appropriation to this program for FY2026-27 \$1,261,141,230  
15 ~~\$1,291,572,774~~ General Funds, \$424,689,148 ~~\$442,512,508~~ Cash Funds, and  
16 \$363,873,542 Federal Funds estimate for state aid, which shall only be  
17 used for such purpose.

18 There is included in the amount shown for FY2025-26 \$1,035,595,185  
19 ~~\$1,036,453,304~~ General Funds which are hereby appropriated to provide  
20 state aid to public school districts pursuant to the Tax Equity and  
21 Educational Opportunities Support Act. There is included in the amount  
22 shown for FY2026-27 \$994,035,905 ~~\$1,024,467,449~~ General Funds which are  
23 hereby appropriated to provide state aid to public school districts  
24 pursuant to the Tax Equity and Educational Opportunities Support Act.

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

1 public school districts pursuant to the Tax Equity and Educational  
2 Opportunities Support Act.

3 There is included in the amount shown for this program \$235,724,424  
4 General Funds and \$291,390,830 Cash Funds provided as state aid for  
5 FY2025-26 for special education reimbursement. There is included in the  
6 amount shown for this program \$235,724,424 General Funds and \$291,390,830  
7 ~~\$309,839,863~~ Cash Funds provided as state aid for FY2026-27 for special  
8 education reimbursement.

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

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

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

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

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

30 There is included in the amount shown for this program \$117,898  
31 ~~\$617,898~~ General Funds and \$500,000 Federal Funds provided as state aid

1 for FY2025-26 and \$617,898 General Funds provided as state aid for  
2 FY2026-27 for the school breakfast program.

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

6 There is included in the amount shown for this program \$90,000  
7 General Funds provided as state aid for FY2025-26 and \$90,000 General  
8 Funds provided as state aid for FY2026-27 for the Summer Food Service  
9 Program.

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

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

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

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

31 There is included in the amount shown for this program \$100,000

1 General Funds provided as state aid for FY2025-26 and \$100,000 General  
2 Funds provided as state aid for FY2026-27 for scholarships for early  
3 childhood education providers.

4 There is included in the amount shown for this program \$69,000  
5 General Funds provided as state aid for FY2025-26 and \$69,000 General  
6 Funds provided as state aid for FY2026-27 for incentive bonuses for  
7 providers of child care and early childhood education programs.

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

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

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

19 There is included in the amount shown for this program for FY2025-26  
20 \$4,809,040 Cash Funds provided as state aid for career and technical  
21 education, to be distributed between secondary and postsecondary schools  
22 according to the formula used for federal Perkins funds as such formula  
23 existed on January 1, 2025. Each school district shall receive no less  
24 than \$7,500. There is included in the amount shown for this program for  
25 FY2026-27 \$4,809,040 Cash Funds provided as state aid for career and  
26 technical education, to be distributed between secondary and  
27 postsecondary schools according to the formula used for federal Perkins  
28 funds as such formula existed on January 1, 2025. Each school district  
29 shall receive no less than \$7,500.

30 There is included in the amount shown for this program for FY2025-26  
31 \$150,000 Cash Funds provided as state aid, to be evenly distributed

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

5 There is included in the amount shown for this program \$1,000,000  
6 Cash Funds provided as state aid for FY2025-26 and \$1,000,000 Cash Funds  
7 provided as state aid for FY2026-27 for the Nebraska Teacher  
8 Apprenticeship Program.

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

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

17 **Sec. 58.** Laws 2025, LB261, section 54, is amended to read:

18 Sec. 54. AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION

19 Program No. 351 - Vocational Rehabilitation

	FY2025-26	FY2026-27
20		
21 <u>GENERAL FUND</u>	<u>6,803,212</u>	<u>6,823,963</u>
22 <del>GENERAL FUND</del>	<del>6,561,850</del>	<del>6,724,525</del>
23 <u>CASH FUND</u>	<u>553,211</u>	<u>568,354</u>
24 <del>CASH FUND</del>	<del>557,883</del>	<del>571,719</del>
25 <u>FEDERAL FUND est.</u>	<u>31,507,682</u>	<u>31,810,305</u>
26 <del>FEDERAL FUND est.</del>	<del>30,807,902</del>	<del>31,596,542</del>
27 <u>PROGRAM TOTAL</u>	<u>38,864,105</u>	<u>39,202,622</u>
28 <del>PROGRAM TOTAL</del>	<del>37,927,635</del>	<del>38,892,786</del>
29 <u>SALARY LIMIT</u>	<u>15,757,152</u>	<u>16,203,613</u>
30 <del>SALARY LIMIT</del>	<del>15,709,139</del>	<del>16,203,613</del>

1           There is included in the appropriation to this program for FY2025-26  
2 \$49,289 General Funds and \$8,560,706 Federal Funds estimate for state  
3 aid, which shall only be used for such purpose. There is included in the  
4 appropriation to this program for FY2026-27 \$49,289 General Funds and  
5 \$8,560,706 Federal Funds estimate for state aid, which shall only be used  
6 for such purpose.

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

14           There is included in the appropriation to this program for FY2026-27  
15 \$500,000 General Funds to be used for a multi-trade preapprenticeship  
16 pilot program serving young adults and preparing them for registered  
17 apprenticeships and entry-level construction employment within a city of  
18 the metropolitan class.

19           **Sec. 59.** Laws 2025, LB261, section 67, is amended to read:

20           Sec. 67. AGENCY NO. 14 – PUBLIC SERVICE COMMISSION  
21           Program No. 793 - Broadband Bridge

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

25           The unexpended General Fund appropriation balance existing on June  
26 30, 2025, less ~~\$5,700,000~~ ~~\$1,800,000~~, is hereby reappropriated.

27           **Sec. 60.** Laws 2025, LB261, section 69, is amended to read:

28           Sec. 69. AGENCY NO. 16 – DEPARTMENT OF REVENUE  
29           Program No. 102 - Revenue Administration  
30

1		FY2025-26	FY2026-27
2	<u>GENERAL FUND</u>	<u>17,399,357</u>	<u>2,467,209</u>
3	<del>GENERAL FUND</del>	<del>30,877,988</del>	<del>31,484,996</del>
4	<u>CASH FUND</u>	<u>14,453,216</u>	<u>29,946,547</u>
5	<del>CASH FUND</del>	<del>2,953,216</del>	<del>3,061,547</del>
6	<u>PROGRAM TOTAL</u>	<u>31,852,573</u>	<u>32,413,756</u>
7	<del>PROGRAM TOTAL</del>	<del>33,831,204</del>	<del>34,546,543</del>
8	<u>SALARY LIMIT</u>	<u>19,868,885</u>	<u>20,278,967</u>
9	<del>SALARY LIMIT</del>	<del>20,928,517</del>	<del>21,590,310</del>

10        There is included in the appropriation to this program for FY2025-26  
11 \$336,404 Cash Funds for staff necessary to audit and enforce provisions  
12 of the tobacco Master Settlement Agreement from the Nebraska Health Care  
13 Cash Fund. There is included in the appropriation to this program for  
14 FY2026-27 \$336,404 Cash Funds for staff necessary to audit and enforce  
15 provisions of the tobacco Master Settlement Agreement from the Nebraska  
16 Health Care Cash Fund.

17        **Sec. 61.** Laws 2025, LB261, section 71, is amended to read:

18        Sec. 71. AGENCY NO. 16 – DEPARTMENT OF REVENUE

19        Program No. 111 - Motor Fuels

20		FY2025-26	FY2026-27
21	<u>CASH FUND</u>	<u>1,730,283</u>	<u>1,749,777</u>
22	<del>CASH FUND</del>	<del>1,798,432</del>	<del>1,843,368</del>
23	<u>PROGRAM TOTAL</u>	<u>1,730,283</u>	<u>1,749,777</u>
24	<del>PROGRAM TOTAL</del>	<del>1,798,432</del>	<del>1,843,368</del>
25	<u>SALARY LIMIT</u>	<u>1,250,388</u>	<u>1,258,792</u>
26	<del>SALARY LIMIT</del>	<del>1,301,570</del>	<del>1,329,082</del>

27        **Sec. 62.** Laws 2025, LB261, section 72, is amended to read:

28        Sec. 72. AGENCY NO. 16 – DEPARTMENT OF REVENUE

29        Program No. 112 - Property Assessment

	FY2025-26	FY2026-27	
1			
2	<u>GENERAL FUND</u>	<u>2,363,065</u>	<u>2,410,387</u>
3	<del>GENERAL FUND</del>	<del>2,055,273</del>	<del>2,127,199</del>
4	CASH FUND	787,265	801,196
5	<u>PROGRAM TOTAL</u>	<u>3,150,330</u>	<u>3,211,583</u>
6	<del>PROGRAM TOTAL</del>	<del>2,842,538</del>	<del>2,928,395</del>
7	<u>SALARY LIMIT</u>	<u>2,013,393</u>	<u>2,045,904</u>
8	<del>SALARY LIMIT</del>	<del>2,065,163</del>	<del>2,117,002</del>

9       **Sec. 63.** Laws 2025, LB261, section 73, is amended to read:

10       Sec. 73. AGENCY NO. 16 – DEPARTMENT OF REVENUE

11       Program No. 121 - School Property Tax Credit

	FY2025-26	FY2026-27	
12			
13	<u>CASH FUND est.</u>	<u>798,000,000</u>	<u>808,000,000</u>
14	<del>CASH FUND</del>	<del>780,000,000</del>	<del>808,000,000</del>
15	<u>PROGRAM TOTAL</u>	<u>798,000,000</u>	<u>808,000,000</u>
16	<del>PROGRAM TOTAL</del>	<del>780,000,000</del>	<del>808,000,000</del>

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

18       There is included in the appropriation to this program for FY2025-26  
19       \$798,000,000 ~~\$780,000,000~~ Cash Funds estimate for state aid, which shall  
20       only be used for such purpose. There is included in the appropriation to  
21       this program for FY2026-27 \$808,000,000 Cash Funds estimate for state  
22       aid, which shall only be used for such purpose.

23       **Sec. 64.** Laws 2025, LB261, section 74, is amended to read:

24       Sec. 74. AGENCY NO. 16 – DEPARTMENT OF REVENUE

25       Program No. 132 - Property Tax Credit Program

	FY2025-26	FY2026-27	
26			
27	<u>CASH FUND est.</u>	<u>467,700,000</u>	<u>490,000,000</u>
28	<del>CASH FUND</del>	<del>464,000,000</del>	<del>490,000,000</del>
29	<u>PROGRAM TOTAL</u>	<u>467,700,000</u>	<u>490,000,000</u>





1	<u>GENERAL FUND</u>	<u>3,603,490</u>	<u>3,129,355</u>
2	<del>GENERAL FUND</del>	<del>4,009,665</del>	<del>3,472,106</del>
3	CASH FUND	5,095,668	5,880,040
4	<u>FEDERAL FUND est.</u>	<u>654,936</u>	<u>637,740</u>
5	<del>FEDERAL FUND est.</del>	<del>546,761</del>	<del>560,989</del>
6	<u>PROGRAM TOTAL</u>	<u>9,354,094</u>	<u>9,647,135</u>
7	<del>PROGRAM TOTAL</del>	<del>9,652,094</del>	<del>9,913,135</del>
8	<u>SALARY LIMIT</u>	<u>4,734,090</u>	<u>4,885,749</u>
9	<del>SALARY LIMIT</del>	<del>4,882,448</del>	<del>5,036,732</del>

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

- 13 No. 225 - General Operations
- 14 No. 226 - Pipeline Safety
- 15 No. 227 - Underground Storage Tanks
- 16 No. 229 - Cigarette Ignition Propensity Testing
- 17 No. 230 - Safety Inspection Program

18 There is included in the appropriation to this program for FY2025-26  
19 \$55,000 Federal Funds estimate for state aid, which shall only be used  
20 for such purpose. There is included in the appropriation to this program  
21 for FY2026-27 \$55,000 Federal Funds estimate for state aid, which shall  
22 only be used for such purpose. If federal restrictions prevent using  
23 these Federal Funds for state aid, the State Fire Marshal may reallocate  
24 available funds in the Underground Storage Tank Fund to provide state aid  
25 payments to the affected political subdivisions.

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

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

2           Sec. 82. AGENCY NO. 21 – STATE FIRE MARSHAL

3           Program No. 340 - Training Division

	FY2025-26	FY2026-27	
4			
5	<u>GENERAL FUND</u>	<u>975,757</u>	<u>987,482</u>
6	<del>GENERAL FUND</del>	<del>1,079,729</del>	<del>1,091,454</del>
7	<u>CASH FUND</u>	<u>1,305,928</u>	<u>1,318,887</u>
8	<del>CASH FUND</del>	<del>1,215,928</del>	<del>1,228,887</del>
9	FEDERAL FUND est.	157,466	157,466
10	<u>PROGRAM TOTAL</u>	<u>2,439,151</u>	<u>2,463,835</u>
11	<del>PROGRAM TOTAL</del>	<del>2,453,123</del>	<del>2,477,807</del>
12	SALARY LIMIT	672,889	678,709

13           There is included in the appropriation to this program for FY2025-26  
14 \$1,125,000 Cash Funds from the Training Division Cash Fund to connect  
15 first responders to behavioral health services, supports, and training  
16 and for a statewide wellness learning plan that includes anonymous  
17 assessments, education, and awareness to promote resiliency development.  
18 There is included in the appropriation to this program for FY2026-27  
19 \$1,125,000 Cash Funds from the Training Division Cash Fund to connect  
20 first responders to behavioral health services, supports, and training  
21 and for a statewide wellness learning plan that includes anonymous  
22 assessments, education, and awareness to promote resiliency development.

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

24           Sec. 87. AGENCY NO. 23 – DEPARTMENT OF LABOR

25           Program No. 31 - Division of Employment

	FY2025-26	FY2026-27	
26			
27	CASH FUND	13,082,081	13,104,750
28	<u>FEDERAL FUND est.</u>	<u>48,800,427</u>	<u>44,930,635</u>
29	<del>FEDERAL FUND est.</del>	<del>48,800,427</del>	<del>49,608,896</del>
30	<u>PROGRAM TOTAL</u>	<u>61,882,508</u>	<u>58,035,385</u>

1	PROGRAM TOTAL	61,882,508	62,713,646
2	SALARY LIMIT	23,368,597	23,873,143

3       There is included in the appropriation to this program for FY2025-26  
4 \$9,883,387 Cash Funds for state aid for workforce development, which  
5 shall only be used for such purpose. There is included in the  
6 appropriation to this program for FY2026-27 \$9,880,259 Cash Funds for  
7 state aid for workforce development, which shall only be used for such  
8 purpose.

9       There is included in the appropriation to this program for FY2025-26  
10 \$116,613 Cash Funds and for FY2026-27 \$119,741 Cash Funds for the  
11 administration of the workforce development program.

12       There is included in the appropriation to this program for FY2025-26  
13 \$1,600,000 Cash Funds for state aid, which shall only be used for such  
14 purpose. There is included in the appropriation to this program for  
15 FY2026-27 \$1,600,000 Cash Funds for state aid, which shall only be used  
16 for such purpose.

17       There is included in the appropriation to this program for FY2025-26  
18 \$7,904,743 Federal Funds estimate for state aid, which shall only be used  
19 for such purpose. There is included in the appropriation to this program  
20 for FY2026-27 \$7,904,743 Federal Funds estimate for state aid, which  
21 shall only be used for such purpose.

22       There is included in the appropriation to this program Federal Funds  
23 made available to the state under section 903(d) and 903(f) of the  
24 federal Social Security Act, as amended, in the amount of \$2,500,000 in  
25 FY2025-26 and \$2,500,000 in FY2026-27, or so much thereof as may be  
26 necessary, to be used for the administration of the Employment Security  
27 Law and public employment offices, including the administration of one-  
28 stop career centers to the extent authorized under the federal Social  
29 Security Act and the Wagner-Peyser Act and the rules and regulations  
30 adopted pursuant thereto. The expenditure or other disposition of section

1 903(d) and 903(f) money appropriated in this section shall be accounted  
2 for in accordance with standards established by the United States  
3 Secretary of Labor. Except as provided in this section, all provisions of  
4 subsection (2) of section 48-621 except subdivision (2)(a)(i) shall apply  
5 to this appropriation.

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

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

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

10 Program No. 30 - Tobacco Prevention and Control

	FY2025-26	FY2026-27
11		
12 <u>CASH FUND</u>	<u>1,770,000</u>	<u>1,770,000</u>
13 <del>CASH FUND</del>	<del>2,570,000</del>	<del>2,570,000</del>
14 FEDERAL FUND est.	9,000	9,000
15 <u>PROGRAM TOTAL</u>	<u>1,779,000</u>	<u>1,779,000</u>
16 <del>PROGRAM TOTAL</del>	<del>2,579,000</del>	<del>2,579,000</del>

17 There is included in the appropriation to this program for FY2025-26  
18 ~~\$1,770,000~~ ~~\$2,570,000~~ Cash Funds for tobacco use prevention and control  
19 from the Nebraska Health Care Cash Fund. There is included in the  
20 appropriation to this program for FY2026-27 ~~\$1,770,000~~ ~~\$2,570,000~~ Cash  
21 Funds for tobacco use prevention and control from the Nebraska Health  
22 Care Cash Fund.

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

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

25 Program No. 33 - Administration

	FY2025-26	FY2026-27
26		
27 <u>GENERAL FUND</u>	<u>188,712,021</u>	<u>208,879,312</u>
28 <del>GENERAL FUND</del>	<del>199,883,223</del>	<del>209,301,896</del>
29 <u>CASH FUND</u>	<u>50,834,214</u>	<u>51,533,295</u>
30 <del>CASH FUND</del>	<del>50,920,649</del>	<del>51,381,168</del>

1	<u>FEDERAL FUND est.</u>	<u>386,776,943</u>	<u>383,059,097</u>
2	<del>FEDERAL FUND est.</del>	<del>388,915,714</del>	<del>396,576,679</del>
3	<u>PROGRAM TOTAL</u>	<u>626,323,178</u>	<u>643,471,704</u>
4	<del>PROGRAM TOTAL</del>	<del>639,719,586</del>	<del>657,259,743</del>
5	<u>SALARY LIMIT</u>	<u>256,555,891</u>	<u>263,406,342</u>
6	<del>SALARY LIMIT</del>	<del>230,680,891</del>	<del>237,531,342</del>

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

- 10 No. 261 - General Operations
- 11 No. 262 - Public Health Administration
- 12 No. 263 - Medicaid and Long-Term Care Administration
- 13 No. 265 - Protection and Safety
- 14 No. 266 - Economic and Family Support
- 15 No. 268 - Behavioral Health Administration
- 16 No. 269 - Developmental Disabilities Administration

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

24 (3) There is included in the appropriation to this program \$404,643  
25 Cash Funds for FY2025-26 and \$404,643 Cash Funds for FY2026-27 from the  
26 Nebraska Health Care Cash Fund for respite services in each of the  
27 service areas designated by the Department of Health and Human Services  
28 and for administrative costs, including personnel costs, associated with  
29 the Nebraska Lifespan Respite Services Program.

30 (4) There is included in the appropriation to this program for

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

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

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

18 (7) (6) There is included in the appropriation to this program for  
19 FY2025-26 \$100,000 Cash Funds for staff and operating expenses for public  
20 health from the Nebraska Health Care Cash Fund. There is included in the  
21 appropriation to this program for FY2026-27 \$100,000 Cash Funds for staff  
22 and operating expenses for public health from the Nebraska Health Care  
23 Cash Fund.

24 **Sec. 72.** Laws 2025, LB261, section 93, is amended to read:  
25 Sec. 93. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
26 Program No. 38 - Behavioral Health Aid

	FY2025-26	FY2026-27
27		
28 <u>GENERAL FUND</u>	<u>51,144,711</u>	<u>60,182,211</u>
29 <u>GENERAL FUND</u>	<u>70,132,211</u>	<u>70,132,211</u>
30 <u>CASH FUND</u>	<u>24,219,851</u>	<u>23,819,851</u>

1	CASH FUND	23,919,851	23,419,851
2	FEDERAL FUND est.	10,692,471	10,754,971
3	FEDERAL FUND est.	10,504,971	10,504,971
4	PROGRAM TOTAL	86,057,033	94,757,033
5	PROGRAM TOTAL	104,557,033	104,057,033

6 There is included in the appropriation to this program for FY2025-26  
7 ~~\$51,144,711~~ ~~\$70,132,211~~ General Funds, ~~\$24,219,851~~ ~~\$23,919,851~~ Cash  
8 Funds, and ~~\$10,692,471~~ ~~\$10,504,971~~ Federal Funds estimate for state aid,  
9 which shall only be used for such purpose. There is included in the  
10 appropriation to this program for FY2026-27 ~~\$60,182,211~~ ~~\$70,132,211~~  
11 General Funds, ~~\$23,819,851~~ ~~\$23,419,851~~ Cash Funds, and ~~\$10,754,971~~  
12 ~~\$10,504,971~~ Federal Funds estimate for state aid, which shall only be  
13 used for such purpose.

14 There is included in the amount shown as aid for this program  
15 \$6,500,000 Cash Funds for FY2025-26 and \$6,500,000 Cash Funds for  
16 FY2026-27 from the Nebraska Health Care Cash Fund to be used for  
17 community-based mental health and substance abuse services, including  
18 intermediate-level residential mental health services. It is the intent  
19 of the Legislature that these funds shall be distributed to each of the  
20 six behavioral health regions based upon a formula determined by the  
21 Department of Health and Human Services.

22 There is included in the amount shown as aid for this program  
23 \$1,500,000 Cash Funds for FY2025-26 and \$1,500,000 Cash Funds for  
24 FY2026-27 from the Nebraska Health Care Cash Fund to be used for the cost  
25 of maintenance and treatment of persons in emergency protective custody  
26 under the Nebraska Mental Health Commitment Act.

27 There is included in the amount shown as aid for this program  
28 \$500,000 Cash Funds for FY2025-26 from the Nebraska Health Care Cash Fund  
29 to be used for a grant to a nonprofit entity for construction costs  
30 related to a new facility. To be eligible for the grant, the nonprofit

1 entity shall provide behavioral health services for youth in a facility,  
2 early childhood education, behavioral and mental health services for  
3 youth and caregivers, and access to an outdoor nature classroom. The  
4 nonprofit entity shall provide verification that the new facility for  
5 which the grant will be used is located in a qualified census district in  
6 a city of the metropolitan class and verification of matching funds equal  
7 to two dollars of private funds for every one dollar of state funds.

8       There is included in the amount shown as aid for this program for  
9 FY2025-26 \$3,000,000 from the Opioid Prevention and Treatment Cash Fund  
10 for disbursement by the Division of Behavioral Health of the Department  
11 of Health and Human Services to regional behavioral health authorities  
12 for behavioral health regions established pursuant to section 71-807 for  
13 opioid prevention and harm reduction under the Opioid Prevention and  
14 Treatment Act. There is included in the amount shown as aid for this  
15 program for FY2026-27 \$3,000,000 from the Opioid Prevention and Treatment  
16 Cash Fund for disbursement by the Division of Behavioral Health of the  
17 Department of Health and Human Services to regional behavioral health  
18 authorities for behavioral health regions established pursuant to section  
19 71-807 for opioid prevention and harm reduction under the Opioid  
20 Prevention and Treatment Act.

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

31       It is the intent of the Legislature that any appropriation to the

1 Department of Health and Human Services for behavioral health aid and  
2 designated as funding to be allocated to a behavioral health region shall  
3 be utilized to provide activities pursuant to the approved annual budget  
4 of the behavioral health region or additional activities identified  
5 through need demonstrated by the region throughout the year.

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

16 The unexpended General Fund appropriation balance existing on June  
17 30, 2025, is hereby reappropriated.

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

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

20 Program No. 175 - Rural Health Provider Incentive Program

	FY2025-26	FY2026-27
21		
22 <u>GENERAL FUND</u>	<u>2,180,723</u>	<u>1,680,723</u>
23 <del>GENERAL FUND</del>	<del>2,180,723</del>	<del>2,180,723</del>
24 CASH FUND	3,906,815	3,906,815
25 FEDERAL FUND est.	450,000	450,000
26 <u>PROGRAM TOTAL</u>	<u>6,537,538</u>	<u>6,037,538</u>
27 <del>PROGRAM TOTAL</del>	<del>6,537,538</del>	<del>6,537,538</del>

28 There is included in the appropriation to this program for FY2025-26  
29 \$2,180,723 General Funds, \$3,906,815 Cash Funds, and \$450,000 Federal  
30 Funds estimate for state aid, which shall only be used for such purpose.

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

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

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

7 Program No. 250 - Juvenile Services Operations

	FY2025-26	FY2026-27
8		
9 <u>GENERAL FUND</u>	<u>30,736,005</u>	<u>31,771,008</u>
10 <del>GENERAL FUND</del>	<del>30,763,398</del>	<del>31,781,782</del>
11 CASH FUND	1,331,322	1,361,908
12 FEDERAL FUND est.	922,415	917,860
13 <u>PROGRAM TOTAL</u>	<u>32,989,742</u>	<u>34,050,776</u>
14 <del>PROGRAM TOTAL</del>	<del>33,017,135</del>	<del>34,061,550</del>
15 <u>SALARY LIMIT</u>	<u>21,802,439</u>	<u>22,585,775</u>
16 <del>SALARY LIMIT</del>	<del>20,402,439</del>	<del>21,185,775</del>

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

20 No. 315 - Office of Juvenile Services

21 No. 371 - Youth Rehabilitation and Treatment Center-Hastings

22 No. 374 - Youth Rehabilitation and Treatment Center-Kearney

23 No. 457 - Youth Rehabilitation and Treatment Center-Lincoln

24 There is included in the appropriation to this program for FY2025-26  
25 \$1,000,000 Cash Funds for mental health services to juvenile offenders  
26 under section 43-407 from the Nebraska Health Care Cash Fund. There is  
27 included in the appropriation to this program for FY2026-27 \$1,000,000  
28 Cash Funds for mental health services to juvenile offenders under section  
29 43-407 from the Nebraska Health Care Cash Fund.

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

1           Sec. 99. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
2           Program No. 347 - Public Assistance

	FY2025-26	FY2026-27
3		
4 <u>GENERAL FUND</u>	<u>59,983,235</u>	<u>75,017,628</u>
5 <del>GENERAL FUND</del>	<del>76,380,054</del>	<del>76,380,054</del>
6 <u>CASH FUND</u>	<u>5,360,000</u>	<u>15,258,959</u>
7 <del>CASH FUND</del>	<del>5,360,000</del>	<del>5,360,000</del>
8 <u>FEDERAL FUND est.</u>	<u>242,479,144</u>	<u>232,569,751</u>
9 <del>FEDERAL FUND est.</del>	<del>242,207,325</del>	<del>232,207,325</del>
10 <u>PROGRAM TOTAL</u>	<u>307,822,379</u>	<u>322,846,338</u>
11 <del>PROGRAM TOTAL</del>	<del>323,947,379</del>	<del>313,947,379</del>

12           There is included in the appropriation to this program for FY2025-26  
13 \$59,983,235 ~~\$76,380,054~~ General Funds, \$5,360,000 Cash Funds, and  
14 \$242,479,144 ~~\$242,207,325~~ Federal Funds estimate for state aid, which  
15 shall only be used for such purpose. There is included in the  
16 appropriation to this program for FY2026-27 \$75,017,628 ~~\$76,380,054~~  
17 General Funds, \$15,258,959 ~~\$5,360,000~~ Cash Funds, and \$232,569,751  
18 ~~\$232,207,325~~ Federal Funds estimate for state aid, which shall only be  
19 used for such purpose.

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

29           There is included in the amount shown as aid for this program for  
30 FY2026-27 \$10,708,959 Cash Funds from the Nebraska Health Care Cash Fund

1 for purposes of the federal Child Care Subsidy program.

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

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

10 Sec. 100. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
11 Program No. 348 - Medical Assistance

	FY2025-26	FY2026-27
12		
13 <u>GENERAL FUND</u>	<u>1,085,315,619</u>	<u>850,284,005</u>
14 <del>GENERAL FUND</del>	<del>1,083,193,393</del>	<del>1,078,129,645</del>
15 <u>CASH FUND</u>	<u>740,239,274</u>	<u>728,739,274</u>
16 <del>CASH FUND</del>	<del>740,689,274</del>	<del>727,780,910</del>
17 <u>FEDERAL FUND est.</u>	<u>3,928,839,289</u>	<u>3,622,224,210</u>
18 <del>FEDERAL FUND est.</del>	<del>3,886,655,047</del>	<del>3,851,304,333</del>
19 <u>PROGRAM TOTAL</u>	<u>5,754,394,182</u>	<u>5,201,247,489</u>
20 <del>PROGRAM TOTAL</del>	<del>5,710,537,714</del>	<del>5,657,214,888</del>

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

24 No. 348 - Medical Assistance

25 No. 349 - Medicaid Expansion Aid

26 There is included in the appropriation to this program for FY2025-26  
27 \$1,085,315,619 ~~\$1,083,193,393~~ General Funds, \$740,239,274 ~~\$740,689,274~~  
28 Cash Funds, and \$3,928,839,289 ~~\$3,886,655,047~~ Federal Funds estimate for  
29 state aid, which shall only be used for such purpose. There is included  
30 in the appropriation to this program for FY2026-27 \$850,284,005

1 ~~\$1,078,129,645~~ General Funds, ~~\$728,739,274~~ ~~\$727,780,910~~ Cash Funds, and  
2 ~~\$3,622,224,210~~ ~~\$3,851,304,333~~ Federal Funds estimate for state aid, which  
3 shall only be used for such purpose.

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

15 It is the intent of the Legislature that the total amount  
16 appropriated for medicaid nursing facility rates for Program No. 348,  
17 specified as \$449,351,518 for FY2025-26 (\$196,186,873 General Funds and  
18 \$253,164,645 Federal Funds) and \$449,351,518 for FY2026-27 (\$199,467,139  
19 General Funds and \$249,884,379 Federal Funds), shall be used in the  
20 medicaid nursing facility rate calculation for Program No. 348, including  
21 the calculation of the annual inflation factor.

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

30 The Department of Health and Human Services shall file a report  
31 electronically with the Legislative Fiscal Analyst and the Clerk of the

1 Legislature between December 15 and December 31 of each year of the  
2 biennium ending June 30, 2027, identifying the amount of any unspent  
3 remaining appropriation from the prior fiscal year's appropriations  
4 earmarked for nursing facility payments. The report shall include an  
5 identification of encumbrances and retroactive payments.

6 There is included in the amount shown as aid for this program  
7 \$1,500,000 Cash Funds for FY2025-26 from the Hospital Quality Assurance  
8 and Access Assessment Fund to the Department of Health and Human Services  
9 for the medical assistance program to provide reimbursement to mental  
10 health providers who do not practice in a hospital and who provide  
11 services to medicaid-eligible participants who are eligible for both  
12 medicaid and medicare, if there is a lower rate paid under medicare  
13 compared to rates paid at the time for medicaid rates for behavioral  
14 health services. It is the intent of the Legislature to sustain the  
15 medicaid rates for mental health providers serving medicaid-eligible  
16 participants who are eligible for both medicaid and medicare and are  
17 receiving behavioral health services under Program No. 348, Medical  
18 Assistance.

19 There is included in the amount shown as aid for this program  
20 \$1,408,364 Cash Funds for FY2025-26 and \$1,408,364 Cash Funds for  
21 FY2026-27 from the Medicaid Managed Care Excess Profit Fund for medicaid  
22 assisted-living facility rates for Program No. 348, to be used  
23 specifically by the Department of Health and Human Services to increase  
24 the current medicaid assisted-living facility rates, which are included  
25 in Program No. 348 and paid as a service as part of Nebraska's aged and  
26 disabled home and community-based medicaid 1915(c) waiver program, to the  
27 daily rate of \$73.91 for FY2025-26 and \$73.91 for FY2026-27, for both  
28 rural and urban assisted-living single occupancy waiver days.

29 It is the intent of the Legislature that phased-down state  
30 contributions to the federal government as defined and required by the  
31 federal Medicare Prescription Drug, Improvement, and Modernization Act of

1 2003 may be made from appropriations to this program.

2 The chief executive officer of the Department of Health and Human  
3 Services may certify to the budget administrator of the budget division  
4 of the Department of Administrative Services FY2025-26 and FY2026-27  
5 unexpended appropriation balances for Medical Assistance, Program No.  
6 348, available to transfer to Developmental Disability Aid, Program No.  
7 424, to be used only to maintain individuals with an intellectual or  
8 developmental disability in a medicaid program that best serves their  
9 needs at a cost that does not exceed the cost of services provided in an  
10 institution. The budget administrator of the budget division of the  
11 Department of Administrative Services shall administratively transfer  
12 during FY2025-26 and FY2026-27 available appropriations as certified by  
13 the chief executive officer of the Department of Health and Human  
14 Services from Medical Assistance, Program No. 348, to Developmental  
15 Disability Aid, Program No. 424.

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

17 Sec. 102. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
18 Program No. 354 - Child Welfare Aid

	FY2025-26	FY2026-27
19		
20 <u>GENERAL FUND</u>	<u>200,956,745</u>	<u>165,151,204</u>
21 <del>GENERAL FUND</del>	<del>182,756,746</del>	<del>182,756,746</del>
22 <u>CASH FUND</u>	<u>3,000,000</u>	<u>6,033,432</u>
23 <del>CASH FUND</del>	<del>3,000,000</del>	<del>3,000,000</del>
24 FEDERAL FUND est.	67,996,793	67,996,793
25 <u>PROGRAM TOTAL</u>	<u>271,953,538</u>	<u>239,181,429</u>
26 <del>PROGRAM TOTAL</del>	<del>253,753,539</del>	<del>253,753,539</del>

27 There is included in the appropriation to this program for FY2025-26  
28 \$200,956,745 ~~\$182,756,746~~ General Funds, \$3,000,000 Cash Funds, and  
29 \$67,996,793 Federal Funds estimate for state aid, which shall only be  
30 used for such purpose. There is included in the appropriation to this

1 program for FY2026-27 \$165,151,204 ~~\$182,756,746~~ General Funds, \$6,033,432  
2 ~~\$3,000,000~~ Cash Funds, and \$67,996,793 Federal Funds estimate for state  
3 aid, which shall only be used for such purpose.

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

11 There is included in the amount shown as aid for this program  
12 \$500,000 for FY2025-26 from federal Temporary Assistance for Needy  
13 Families funds and \$500,000 for FY2026-27 from federal Temporary  
14 Assistance for Needy Families funds for coordination activities of the  
15 state chapter of child advocacy centers as defined in 34 U.S.C. 20302, as  
16 such section existed on January 1, 2023. The coordination activities  
17 include, but are not limited to, development of a distribution formula  
18 for the funding provided in this section for child advocacy centers, data  
19 collection and analysis required for reports to the federal  
20 Administration for Children and Families, accounting of the fund  
21 expenditures per state and federal requirements, and preparing the annual  
22 Temporary Assistance for Needy Families report for funds appropriated by  
23 the Legislature. The report shall be filed with the Department of Health  
24 and Human Services on a date specified by the department. It is the  
25 intent of the Legislature to continue such appropriations in future  
26 years.

27 There is included in the appropriation to this program for FY2025-26  
28 \$500,000 federal Temporary Assistance for Needy Families funds for court  
29 appointed special advocate aid. There is included in the appropriation to  
30 this program for FY2026-27 \$500,000 federal Temporary Assistance for  
31 Needy Families funds for court appointed special advocate aid.

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

4           There is included in the amount shown as aid for this program for  
5 FY2025-26 \$3,000,000 Cash Funds from the Medicaid Managed Care Excess  
6 Profit Fund for domestic violence services. There is included in the  
7 amount ~~shown~~ ~~show~~ as aid for this program for FY2026-27 \$450,000 General  
8 Funds and \$2,150,000 ~~\$3,000,000~~ Cash Funds from the Medicaid Managed Care  
9 Excess Profit Fund for domestic violence services.

10           The unexpended General Fund appropriation balance existing on June  
11 30, 2025, up to \$10,000,000, is hereby reappropriated.

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

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

14           Program No. 359 - Bridge to Independence

	FY2025-26	FY2026-27
15		
16 <u>GENERAL FUND</u>	<u>2,601,269</u>	<u>2,605,112</u>
17 <del>GENERAL FUND</del>	<del>2,601,269</del>	<del>2,605,125</del>
18 FEDERAL FUND est.	2,180,211	2,196,664
19 <u>PROGRAM TOTAL</u>	<u>4,781,480</u>	<u>4,801,776</u>
20 <del>PROGRAM TOTAL</del>	<del>4,781,480</del>	<del>4,801,789</del>
21 SALARY LIMIT	1,293,209	1,307,864

22           There is included in the appropriation to this program for FY2025-26  
23 \$1,281,202 General Funds and \$993,452 Federal Funds estimate for state  
24 aid, which shall only be used for such purpose. There is included in the  
25 appropriation to this program for FY2026-27 \$1,281,202 General Funds and  
26 \$993,452 Federal Funds estimate for state aid, which shall only be used  
27 for such purpose.

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

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

30           Program No. 421 - Beatrice State Developmental Center

	FY2025-26	FY2026-27	
1			
2	<u>GENERAL FUND</u>	<u>8,594,467</u>	<u>12,393,600</u>
3	<del>GENERAL FUND</del>	<del>14,367,734</del>	<del>14,652,858</del>
4	<u>CASH FUND</u>	<u>5,233,914</u>	<u>2,718,701</u>
5	<del>CASH FUND</del>	<del>2,733,914</del>	<del>2,718,701</del>
6	<u>FEDERAL FUND est.</u>	<u>27,268,151</u>	<u>26,768,449</u>
7	<del>FEDERAL FUND est.</del>	<del>26,268,151</del>	<del>26,768,449</del>
8	<u>PROGRAM TOTAL</u>	<u>41,096,532</u>	<u>41,880,750</u>
9	<del>PROGRAM TOTAL</del>	<del>43,369,799</del>	<del>44,140,008</del>
10	SALARY LIMIT	28,374,304	28,870,800

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

24 The unexpended General Fund appropriation balance existing on June  
25 30, 2025, up to \$8,000,000, is hereby reappropriated.

26 **Sec. 80.** Laws 2025, LB261, section 106, is amended to read:  
27 Sec. 106. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
28 Program No. 424 - Developmental Disability Aid

	FY2025-26	FY2026-27	
29			
30	<u>GENERAL FUND</u>	<u>211,162,155</u>	<u>386,750,736</u>

1	<del>GENERAL FUND</del>	<del>212,662,155</del>	<del>229,386,106</del>
2	CASH FUND	23,367,913	23,367,913
3	<u>FEDERAL FUND est.</u>	<u>297,560,935</u>	<u>482,884,135</u>
4	<del>FEDERAL FUND est.</del>	<del>299,496,574</del>	<del>291,402,323</del>
5	<u>PROGRAM TOTAL</u>	<u>532,091,003</u>	<u>893,002,784</u>
6	<del>PROGRAM TOTAL</del>	<del>535,526,642</del>	<del>544,156,342</del>

7           There is included in the appropriation to this program for FY2025-26  
8 \$211,162,155 ~~\$212,662,155~~ General Funds, \$23,367,913 Cash Funds, and  
9 \$297,560,935 ~~\$299,496,574~~ Federal Funds estimate for state aid, which  
10 shall only be used for such purpose. There is included in the  
11 appropriation to this program for FY2026-27 \$386,750,736, ~~\$229,386,106~~  
12 General Funds, \$23,367,913 Cash Funds, and \$482,884,135 ~~\$291,402,323~~  
13 Federal Funds estimate for state aid, which shall only be used for such  
14 purpose.

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

24           **Sec. 81.** Laws 2025, LB261, section 107, is amended to read:  
25           Sec. 107. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
26           Program No. 502 - Public Health Aid

27		FY2025-26	FY2026-27
28	GENERAL FUND	7,083,060	7,083,060
29	<u>CASH FUND</u>	<u>8,689,000</u>	<u>9,580,000</u>
30	<del>CASH FUND</del>	<del>9,339,000</del>	<del>9,730,000</del>

1	<u>PROGRAM TOTAL</u>	<u>15,772,060</u>	<u>16,663,060</u>
2	<del>PROGRAM TOTAL</del>	<del>16,422,060</del>	<del>16,813,060</del>

3       There is included in the appropriation to this program for FY2025-26  
4 \$7,083,060 General Funds and ~~\$9,339,000~~ \$8,689,000 Cash Funds for state  
5 aid, which shall only be used for such purpose. There is included in the  
6 appropriation to this program for FY2026-27 \$7,083,060 General Funds and  
7 ~~\$9,730,000~~ \$9,580,000 Cash Funds for state aid, which shall only be used  
8 for such purpose.

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

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

28       There is included in the amount shown as aid for this program for  
29 FY2025-26 \$325,000 General Funds and \$750,000 Cash Funds from the  
30 Nebraska Health Care Cash Fund and for FY2026-27 \$325,000 General Funds

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

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

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

26 There is included in the amount shown as aid for this program for  
27 FY2025-26 \$2,898,246 General Funds and \$5,605,000 Cash Funds from the  
28 Nebraska Health Care Cash Fund for public health departments. There is  
29 included in the amount shown as aid for this program for FY2026-27  
30 \$2,898,246 General Funds and \$5,605,000 Cash Funds from the Nebraska  
31 Health Care Cash Fund for public health departments. There is included in

1 the amount shown in this section for FY2025-26 \$2,898,246 General Funds  
2 and for FY2026-27 \$2,898,246 General Funds to be distributed equally  
3 among the eighteen public health departments. There is included in the  
4 amount shown in this section for FY2025-26 \$5,405,000 Cash Funds and for  
5 FY2026-27 \$5,405,000 Cash Funds to be distributed among the eighteen  
6 public health departments pursuant to section 71-1628.08. There is  
7 included in the amount shown in this section for FY2025-26 \$200,000 Cash  
8 Funds and for FY2026-27 \$200,000 Cash Funds to be distributed equally  
9 among the eighteen public health departments.

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

27 There is included in the amount shown as aid for this program for  
28 FY2025-26 \$28,101 General Funds and \$1,349,000 Cash Funds from the  
29 Nebraska Health Care Cash Fund to be distributed equally to the community  
30 health centers in the second congressional district funded through  
31 Federal Program 330, Public Law 104-299, the federal Health Centers

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

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

1           **Sec. 82.** Laws 2025, LB261, section 108, is amended to read:  
2           Sec. 108. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
3           Program No. 514 - Health Aid

	FY2025-26	FY2026-27
4		
5 <u>GENERAL FUND</u>	<u>6,909,696</u>	<u>6,401,696</u>
6 <del>GENERAL FUND</del>	<del>7,352,196</del>	<del>7,352,196</del>
7 <u>CASH FUND</u>	<u>20,325,817</u>	<u>20,333,817</u>
8 <del>CASH FUND</del>	<del>20,325,817</del>	<del>20,325,817</del>
9 FEDERAL FUND est.	84,079,725	84,079,725
10 <u>PROGRAM TOTAL</u>	<u>111,315,238</u>	<u>110,815,238</u>
11 <del>PROGRAM TOTAL</del>	<del>111,757,738</del>	<del>111,757,738</del>

12           There is included in the appropriation to this program for FY2025-26  
13 \$6,909,696 ~~\$7,352,196~~ General Funds, \$20,325,817 Cash Funds, and  
14 \$84,079,725 Federal Funds estimate for state aid, which shall only be  
15 used for such purpose. There is included in the appropriation to this  
16 program for FY2026-27 \$6,401,696 ~~\$7,352,196~~ General Funds, \$20,333,817  
17 ~~\$20,325,817~~ Cash Funds, and \$84,079,725 Federal Funds estimate for state  
18 aid, which shall only be used for such purpose.

19           There is included in the amount shown as aid for this program  
20 \$653,759 General Funds for FY2025-26 and \$523,759 ~~\$653,759~~ General Funds  
21 for FY2026-27, which shall only be used for the following purposes:  
22 Reimbursement for the provision of pap smears, colposcopy, cervical  
23 biopsy, cryotherapy, loop electrosurgical excision procedure (LEEP), and  
24 such other treatments and procedures as may be developed for the followup  
25 of abnormal pap smears; the diagnosis and treatment of sexually  
26 transmitted diseases, including, but not limited to, chlamydia,  
27 gonorrhea, HPV (genital warts), and herpes; and associated laboratory and  
28 equipment costs and staff training costs relating to the use of  
29 colposcopy equipment. None of the General Funds provided under this  
30 program shall be used to perform or facilitate the performance of

1 abortion or to counsel or refer for abortion.

2       There is included in the amount shown as aid for this program for  
3 FY2025-26 \$300,000 Cash Funds from the Nebraska Health Care Cash Fund for  
4 state aid to a nonprofit organization holding a certificate of exemption  
5 under section 501(c)(3) of the Internal Revenue Code of 1986 providing  
6 health care screening, sports competitions, educational opportunities,  
7 and leadership training for persons with developmental or intellectual  
8 disabilities, which shall only be used for such purpose. There is  
9 included in the amount shown as aid for this program for FY2026-27  
10 \$300,000 Cash Funds from the Nebraska Health Care Cash Fund for state aid  
11 to a nonprofit organization holding a certificate of exemption under  
12 section 501(c)(3) of the Internal Revenue Code of 1986 providing health  
13 care screening, sports competitions, educational opportunities, and  
14 leadership training for persons with developmental or intellectual  
15 disabilities, which shall only be used for such purpose.

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

25       There is included in the amount shown as aid for this program for  
26 FY2025-26 \$500,000 Cash Funds from the Nebraska Health Care Cash Fund to  
27 carry out provisions of the Brain Injury Assistance Act. There is  
28 included in the amount shown as aid for this program for FY2026-27  
29 \$500,000 Cash Funds from the Nebraska Health Care Cash Fund to carry out  
30 provisions of the Brain Injury Assistance Act.

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

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

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

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

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

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

26 There is included in the amount shown as aid for this program for  
27 FY2025-26 \$555,039 General Funds for citizen advocacy. There is included  
28 in the amount shown as aid for this program for FY2026-27 \$555,039  
29 ~~\$559,039~~ General Funds for citizen advocacy.

30 There is included in the amount shown as aid for this program for  
31 FY2025-26 up to \$542,000 General Funds for tuition reimbursement for

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

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

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

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

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

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

2           Program No. 623 - Biomedical Research

3		FY2025-26	FY2026-27
4	<u>CASH FUND</u>	<u>13,850,000</u>	<u>10,000,000</u>
5	<del>CASH FUND</del>	<del>15,000,000</del>	<del>15,000,000</del>
6	<u>PROGRAM TOTAL</u>	<u>13,850,000</u>	<u>10,000,000</u>
7	<del>PROGRAM TOTAL</del>	<del>15,000,000</del>	<del>15,000,000</del>

8           There is included in the appropriation to this program for FY2025-26  
9 ~~\$13,850,000~~ ~~\$15,000,000~~ Cash Funds for state aid, which shall only be  
10 used for such purpose. There is included in the appropriation to this  
11 program for FY2026-27 ~~\$10,000,000~~ ~~\$15,000,000~~ Cash Funds for state aid,  
12 which shall only be used for such purpose.

13           There is included in the appropriation to this program for FY2025-26  
14 ~~\$13,850,000~~ ~~\$15,000,000~~ Cash Funds for biomedical research from the  
15 Nebraska Health Care Cash Fund. There is included in the appropriation to  
16 this program for FY2026-27 ~~\$10,000,000~~ ~~\$15,000,000~~ Cash Funds for  
17 biomedical research from the Nebraska Health Care Cash Fund. At least  
18 \$700,000 of such appropriated funds shall be used annually for research  
19 to improve racial and ethnic minority health. Of the amount appropriated  
20 for FY2025-26, \$10,160,000 shall be distributed to the University of  
21 Nebraska and \$3,690,000 shall be available for contracts with other  
22 postsecondary educational institutions having colleges of medicine in  
23 Nebraska and their affiliated research hospitals in Nebraska. Of the  
24 amount appropriated for FY2026-27, \$6,000,000 each fiscal year,  
25 ~~\$11,000,000~~ shall be distributed to the University of Nebraska and  
26 \$4,000,000 shall be available for contracts with other postsecondary  
27 educational institutions having colleges of medicine in Nebraska and  
28 their affiliated research hospitals in Nebraska. Each recipient of funds  
29 under this section shall report annually to the Legislature and to the  
30 Governor regarding the use of such funds received. The report required to

1 be submitted to the Legislature by this section shall be submitted  
2 electronically.

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

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

5 Program No. 624 - Health Information Exchange

	FY2025-26	FY2026-27
6		
7 <u>GENERAL FUND</u>	<u>4,774,860</u>	<u>3,800,000</u>
8 <del>GENERAL FUND</del>	<del>4,774,860</del>	<del>4,774,860</del>
9 FEDERAL FUND est.	9,957,274	9,957,274
10 <u>PROGRAM TOTAL</u>	<u>14,732,134</u>	<u>13,757,274</u>
11 <del>PROGRAM TOTAL</del>	<del>14,732,134</del>	<del>14,732,134</del>

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

13 Sec. 127. AGENCY NO. 28 – DEPARTMENT OF VETERANS' AFFAIRS

14 Program No. 511 - Veterans' Affairs

	FY2025-26	FY2026-27
15		
16 <u>GENERAL FUND</u>	<u>47,303,622</u>	<u>52,869,198</u>
17 <del>GENERAL FUND</del>	<del>56,368,794</del>	<del>58,078,076</del>
18 <u>CASH FUND</u>	<u>22,869,266</u>	<u>22,721,810</u>
19 <del>CASH FUND</del>	<del>16,099,266</del>	<del>16,135,105</del>
20 <u>FEDERAL FUND est.</u>	<u>35,038,678</u>	<u>35,500,305</u>
21 <del>FEDERAL FUND est.</del>	<del>27,538,678</del>	<del>28,000,305</del>
22 <u>PROGRAM TOTAL</u>	<u>105,211,566</u>	<u>111,091,313</u>
23 <del>PROGRAM TOTAL</del>	<del>100,006,738</del>	<del>102,213,486</del>
24 <u>SALARY LIMIT</u>	<u>60,565,553</u>	<u>62,047,129</u>
25 <del>SALARY LIMIT</del>	<del>58,565,553</del>	<del>60,047,129</del>

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

29 No. 36 - Departmental Administration

30 No. 37 - Veterans' Cemeteries

- 1 No. 510 - State Service Office
- 2 No. 519 - Central Nebraska Veterans' Home
- 3 No. 520 - Norfolk Veterans' Home
- 4 No. 521 - Western Nebraska Veterans' Home
- 5 No. 522 - Eastern Nebraska Veterans' Home

6 **Sec. 86.** Laws 2025, LB261, section 128, is amended to read:

7 Sec. 128. AGENCY NO. 30 – STATE ELECTRICAL BOARD

8 Program No. 197 - Public Protection

	FY2025-26	FY2026-27
9		
10 <u>CASH FUND</u>	<u>2,758,509</u>	<u>2,425,319</u>
11 <del>CASH FUND</del>	<del>2,758,509</del>	<del>2,825,319</del>
12 <u>PROGRAM TOTAL</u>	<u>2,758,509</u>	<u>2,425,319</u>
13 <del>PROGRAM TOTAL</del>	<del>2,758,509</del>	<del>2,825,319</del>
14 SALARY LIMIT	1,520,018	1,526,656

15 **Sec. 87.** Laws 2025, LB261, section 131, is amended to read:

16 Sec. 131. AGENCY NO. 31 – MILITARY DEPARTMENT

17 Program No. 544 - National and State Guard

	FY2025-26	FY2026-27
18		
19 <u>GENERAL FUND</u>	<u>3,936,905</u>	<u>4,005,942</u>
20 <del>GENERAL FUND</del>	<del>4,045,314</del>	<del>4,138,048</del>
21 <u>CASH FUND</u>	<u>1,475,201</u>	<u>475,201</u>
22 <del>CASH FUND</del>	<del>475,201</del>	<del>475,201</del>
23 FEDERAL FUND est.	20,442,543	20,681,696
24 <u>PROGRAM TOTAL</u>	<u>25,854,649</u>	<u>25,162,839</u>
25 <del>PROGRAM TOTAL</del>	<del>24,963,058</del>	<del>25,294,945</del>
26 SALARY LIMIT	9,338,908	9,600,831

27 **Sec. 88.** Laws 2025, LB261, section 132, is amended to read:

28 Sec. 132. AGENCY NO. 31 – MILITARY DEPARTMENT

29 Program No. 545 - Emergency Management

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

9 Cash Fund expenditures shall not be limited to the amounts shown.  
 10 There is included in the appropriation to this program for FY2025-26  
 11 \$1,570,604 Federal Funds estimate for state aid, which shall only be used  
 12 for such purpose. There is included in the appropriation to this program  
 13 for FY2026-27 \$1,570,604 Federal Funds estimate for state aid, which  
 14 shall only be used for such purpose.

15 **Sec. 89.** Laws 2025, LB261, section 133, is amended to read:

16 Sec. 133. AGENCY NO. 31 – MILITARY DEPARTMENT  
 17 Program No. 548 - Tuition Assistance

18		FY2025-26	FY2026-27
19	<u>GENERAL FUND</u>	<u>1,152,793</u>	<u>1,052,793</u>
20	<del>GENERAL FUND</del>	<del>1,052,793</del>	<del>1,052,793</del>
21	<u>PROGRAM TOTAL</u>	<u>1,152,793</u>	<u>1,052,793</u>
22	<del>PROGRAM TOTAL</del>	<del>1,052,793</del>	<del>1,052,793</del>
23	SALARY LIMIT	-0-	-0-

24 There is included in the appropriation to this program for FY2025-26  
 25 \$1,152,793 ~~\$1,052,793~~ General Funds for state aid, which shall only be  
 26 used for such purpose. There is included in the appropriation to this  
 27 program for FY2026-27 \$1,052,793 General Funds for state aid, which shall  
 28 only be used for such purpose.

29 **Sec. 90.** Laws 2025, LB261, section 135, is amended to read:

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

1	Program No. 529 - Land Surveys		
2		FY2025-26	FY2026-27
3	<u>GENERAL FUND</u>	<u>488,895</u>	<u>506,252</u>
4	<del>GENERAL FUND</del>	<del>497,895</del>	<del>515,252</del>
5	CASH FUND	49,883	51,791
6	<u>PROGRAM TOTAL</u>	<u>538,778</u>	<u>558,043</u>
7	<del>PROGRAM TOTAL</del>	<del>547,778</del>	<del>567,043</del>
8	SALARY LIMIT	376,857	389,507

9 Any General Funds expended for costs associated with the  
 10 administration of school lands shall be reimbursed, on a quarterly basis,  
 11 to the General Fund by the Board of Educational Lands and Funds.

12 **Sec. 91.** Laws 2025, LB261, section 145, is amended to read:

13 Sec. 145. AGENCY NO. 33 – GAME AND PARKS COMMISSION

14 Program No. 617 - Engineering and Area Maintenance

15		FY2025-26	FY2026-27
16	GENERAL FUND	1,856,948	1,856,948
17	<u>CASH FUND</u>	<u>2,524,763</u>	<u>2,567,038</u>
18	<del>CASH FUND</del>	<del>2,508,986</del>	<del>2,630,144</del>
19	<u>PROGRAM TOTAL</u>	<u>4,381,711</u>	<u>4,423,986</u>
20	<del>PROGRAM TOTAL</del>	<del>4,365,934</del>	<del>4,487,092</del>
21	<u>SALARY LIMIT</u>	<u>2,277,105</u>	<u>2,291,784</u>
22	<del>SALARY LIMIT</del>	<del>2,277,105</del>	<del>2,346,588</del>

23 **Sec. 92.** Laws 2025, LB261, section 153, is amended to read:

24 Sec. 153. AGENCY NO. 33 – GAME AND PARKS COMMISSION

25 Program No. 969 - State Recreation Areas

26		FY2025-26	FY2026-27	FUTURE
27	CASH FUND <del>est.</del>	500,000	500,000	-0-
28	PROGRAM TOTAL	500,000	500,000	-0-

29 The Game and Parks Commission is hereby authorized to make state

1 recreation area improvements statewide with the appropriation to this  
2 program.

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

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

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

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

11 **Sec. 93.** Laws 2025, LB261, section 154, is amended to read:

12 Sec. 154. AGENCY NO. 33 – GAME AND PARKS COMMISSION  
13 Program No. 971 - Special Use Areas

	FY2025-26	FY2026-27	FUTURE
14 CASH FUND <del>est.</del>	475,000	365,000	-0-
15 PROGRAM TOTAL	475,000	365,000	-0-

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

20 **Sec. 94.** Laws 2025, LB 261, section 155, is amended to read:

21 Sec. 155. AGENCY NO. 33 – GAME AND PARKS COMMISSION  
22 Program No. 972 - Administrative Facilities - IMPR

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

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

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

30 **Sec. 95.** Laws 2025, LB261, section 156, is amended to read:

1           Sec. 156. AGENCY NO. 33 – GAME AND PARKS COMMISSION

2           Program No. 973 - Fish Production

3		FY2025-26	FY2026-27	FUTURE
4	<u>CASH FUND est.</u>	<u>5,000,000</u>	<u>-0-</u>	<u>-0-</u>
5	<del>CASH FUND est.</del>	<del>2,500,000</del>	<del>2,500,000</del>	<del>-0-</del>
6	<u>PROGRAM TOTAL</u>	<u>5,000,000</u>	<u>-0-</u>	<u>-0-</u>
7	<del>PROGRAM TOTAL</del>	<del>2,500,000</del>	<del>2,500,000</del>	<del>-0-</del>

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

9           The Game and Parks Commission is hereby authorized to upgrade,  
10 maintain, and repair fisheries facilities at the Calamus, North Platte,  
11 Rock Creek, and Valentine hatcheries, the Grove Trout Rearing Station,  
12 district offices, and service centers.

13           **Sec. 96.** Laws 2025, LB261, section 157, is amended to read:

14           Sec. 157. AGENCY NO. 33 – GAME AND PARKS COMMISSION

15           Program No. 975 - Emergency Repairs - Parks

16		FY2025-26	FY2026-27	FUTURE
17	<u>CASH FUND est.</u>	<u>500,000</u>	<u>500,000</u>	<u>-0-</u>
18	<u>PROGRAM TOTAL</u>	<u>500,000</u>	<u>500,000</u>	<u>-0-</u>

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

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

23           **Sec. 97.** Laws 2025, LB261, section 158, is amended to read:

24           Sec. 158. AGENCY NO. 33 – GAME AND PARKS COMMISSION

25           Program No. 976 - Emergency Repairs - Wildlife

26		FY2025-26	FY2026-27	FUTURE
27	<u>CASH FUND est.</u>	<u>685,000</u>	<u>151,000</u>	<u>-0-</u>
28	<u>PROGRAM TOTAL</u>	<u>685,000</u>	<u>151,000</u>	<u>-0-</u>

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

30           The Game and Parks Commission is hereby authorized to make emergency

1 repairs to Oak Valley and George Syllas facilities impacted by flooding,  
2 and match federal funding from the Federal Emergency Management Agency.

3 **Sec. 98.** Laws 2025, LB261, section 159, is amended to read:

4 Sec. 159. AGENCY NO. 33 – GAME AND PARKS COMMISSION

5 Program No. 979 - Cowboy Trail Emergency Repairs

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

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

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

12 **Sec. 99.** Laws 2025, LB261, section 162, is amended to read:

13 Sec. 162. AGENCY NO. 34 – NEBRASKA LIBRARY COMMISSION

14 Program No. 252 - Library and Information Services

	FY2025-26	FY2026-27
16 <u>GENERAL FUND</u>	<u>3,221,988</u>	<u>3,327,036</u>
17 <del>GENERAL FUND</del>	<del>3,257,988</del>	<del>3,363,036</del>
18 CASH FUND	45,484	45,484
19 FEDERAL FUND est.	1,150,206	1,187,191
20 <u>PROGRAM TOTAL</u>	<u>4,417,678</u>	<u>4,559,711</u>
21 <del>PROGRAM TOTAL</del>	<del>4,453,678</del>	<del>4,595,711</del>
22 SALARY LIMIT	2,865,897	2,943,242

23 **Sec. 100.** Laws 2025, LB261, section 164, is amended to read:

24 Sec. 164. AGENCY NO. 35 – NEBRASKA LIQUOR CONTROL COMMISSION

25 Program No. 73 - Licensing and Regulation

	FY2025-26	FY2026-27
26 <u>GENERAL FUND</u>	<u>2,885,293</u>	<u>3,014,207</u>
27 <del>GENERAL FUND</del>	<del>2,009,807</del>	<del>2,009,807</del>
28 <u>CASH FUND</u>	<u>600,000</u>	<u>100,000</u>

1	CASH FUND	100,000	100,000
2	<u>PROGRAM TOTAL</u>	<u>3,485,293</u>	<u>3,114,207</u>
3	<del>PROGRAM TOTAL</del>	<del>2,109,807</del>	<del>2,109,807</del>
4	<u>SALARY LIMIT</u>	<u>1,275,475</u>	<u>1,412,975</u>
5	<del>SALARY LIMIT</del>	<del>1,085,475</del>	<del>1,085,475</del>

6        ~~The unexpended General Fund appropriation balance existing on June~~  
7 ~~30, 2025, is hereby reappropriated.~~

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

11        No. 073 - Licensing and Regulation

12        No. 096 - Medical Cannabis

13        **Sec. 101.** Laws 2025, LB261, section 174, is amended to read:

14        Sec. 174. AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES

15        Program No. 200 - Operations

16		FY2025-26	FY2026-27
17	<u>GENERAL FUND</u>	<u>359,631,906</u>	<u>359,637,730</u>
18	<del>GENERAL FUND</del>	<del>363,059,147</del>	<del>375,144,831</del>
19	CASH FUND	7,586,125	2,586,125
20	FEDERAL FUND est.	2,299,947	2,300,175
21	REVOLVING FUND est.	22,969,492	23,305,194
22	<u>PROGRAM TOTAL</u>	<u>392,487,470</u>	<u>387,829,224</u>
23	<del>PROGRAM TOTAL</del>	<del>395,914,711</del>	<del>403,336,325</del>
24	SALARY LIMIT	227,602,622	234,936,292

25        The unexpended General Fund appropriation balance existing on June  
26 30, 2025, is hereby reappropriated.

27        There is included in the salary limitations provided by this section  
28 \$5,003,370 for FY2025-26 and \$5,003,370 for FY2026-27 for Revolving Fund  
29 salaries for program classifications 390 and 563, that shall not be  
30 limited to the amounts shown.

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

- 4           No. 260 - Nebraska Correctional Youth Facility
- 5           No. 300 - Tecumseh Correctional Center
- 6           No. 368 - Lincoln Community Corrections Center
- 7           No. 369 - Omaha Community Corrections Center
- 8           No. 370 - Central Office
- 9           No. 372 - Nebraska State Penitentiary
- 10          No. 373 - Nebraska Center for Women - York
- 11          No. 375 - Diagnostic and Evaluation Center
- 12          No. 376 - Lincoln Correctional Center
- 13          No. 377 - Omaha Correctional Center
- 14          No. 386 - McCook Incarceration Work Camp
- 15          No. 389 - Adult Parole Program
- 16          No. 390 - Federal Surplus Property
- 17          No. 391 - Reception and Treatment Center
- 18          No. 495 - Department Central Warehouse
- 19          No. 563 - Correctional Industries

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

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

24          The Department of Correctional Services shall file a report  
25 electronically with the Clerk of the Legislature on or before December  
26 31, 2026. Such report shall detail the department's plan to decommission  
27 the Nebraska State Penitentiary, the timeline for the decommissioning  
28 plan, an estimate of all operating costs associated with the new facility  
29 and the fiscal year in which such costs will be incurred, and any  
30 reductions in expenses associated with the Nebraska State Penitentiary  
31 and the fiscal year in which such reductions will be incurred.

1           **Sec. 102.** Laws 2025, LB261, section 175, is amended to read:  
2           Sec. 175. AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES  
3           Program No. 213 - Corrections Workforce Recruitment and Development

	FY2025-26	FY2026-27
4		
5 <u>GENERAL FUND</u>	<u>486,732</u>	<u>973,465</u>
6 <del>GENERAL FUND</del>	<del>973,465</del>	<del>973,465</del>
7 <u>PROGRAM TOTAL</u>	<u>486,732</u>	<u>973,465</u>
8 <del>PROGRAM TOTAL</del>	<del>973,465</del>	<del>973,465</del>

9           **Sec. 103.** Laws 2025, LB261, section 176, is amended to read:  
10          Sec. 176. AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES  
11          Program No. 214 - Vocational and Life Skills

	FY2025-26	FY2026-27
12		
13 <u>GENERAL FUND</u>	<u>6,246,923</u>	<u>6,310,948</u>
14 <del>GENERAL FUND</del>	<del>6,251,299</del>	<del>6,313,029</del>
15 CASH FUND	8,300,000	4,800,000
16 REVOLVING FUND	116,450	116,450
17 <u>PROGRAM TOTAL</u>	<u>14,663,373</u>	<u>11,227,398</u>
18 <del>PROGRAM TOTAL</del>	<del>14,667,749</del>	<del>11,229,479</del>
19 SALARY LIMIT	1,799,490	1,832,706

20          (1) There is included in the appropriation to this program for  
21 FY2025-26 \$4,000,000 General Funds and \$8,300,000 Cash Funds for state  
22 aid, which shall only be used for such purpose. There is included in the  
23 appropriation to this program for FY2026-27 \$4,000,000 General Funds and  
24 \$4,800,000 Cash Funds for state aid, which shall only be used for such  
25 purpose.

26          (2) It is the intent of the Legislature that \$500,000 General Funds  
27 and \$500,000 Cash Funds of the amounts shown as state aid in both  
28 FY2025-26 and FY2026-27 be awarded to organizations that provide paid  
29 preparatory training programs, preapprenticeship programs, or other paid  
30 training that leads directly into a federal registered apprenticeship

1 program and that the grants require a minimum one-to-one cash or in-kind  
2 matching contribution. Unallocated grant funds held by the Department of  
3 Correctional Services at the end of the fiscal year shall be  
4 reappropriated for the next fiscal year.

5 (3) It is the intent of the Legislature that \$7,800,000 Cash Funds  
6 of the amount shown as state aid for FY2025-26 and \$4,300,000 Cash Funds  
7 of the amount shown as state aid for FY2026-27 be awarded as grants to  
8 organizations providing the following services: Reentry and restorative  
9 justice programming for adult and juvenile offenders who are committed to  
10 a facility and for adult and juvenile offenders who are released from  
11 commitment; reentry centers; transitional, community, and half-way  
12 housing; supportive permanent housing; wrap-around services; facility-  
13 based programming, including unit-based programing; community  
14 corrections; front-end, middle, and back-end services and interventions;  
15 and family support. Unallocated grant funds held by the Department of  
16 Correctional Services at the end of the fiscal year shall be  
17 reappropriated for the next fiscal year. It is the intent of the  
18 Legislature that grants awarded under this section, except those  
19 described in subsection (2) of this section, be paid in advance on a  
20 monthly basis. The Department of Correctional Services may require  
21 grantees to return unused funds upon documentation that any approved  
22 service is not provided or may apply such unused funds to future monthly  
23 payments.

24 (4) The unexpended Cash Fund appropriation balance existing on June  
25 30, 2025, is hereby reappropriated for the purpose of state aid.

26 **Sec. 104.** Laws 2025, LB261, section 182, is amended to read:

27 Sec. 182. AGENCY NO. 47 – NEBRASKA EDUCATIONAL TELECOMMUNICATIONS  
28 COMMISSION

29 Program No. 533 - Network Operations

30

FY2025-26

FY2026-27

1	<u>GENERAL FUND</u>	<u>11,100,873</u>	<u>11,210,852</u>
2	<del>GENERAL FUND</del>	<del>11,264,473</del>	<del>11,543,452</del>
3	<u>CASH FUND</u>	<u>312,450</u>	<u>252,450</u>
4	<del>CASH FUND</del>	<del>312,450</del>	<del>312,450</del>
5	<u>PROGRAM TOTAL</u>	<u>11,413,323</u>	<u>11,463,302</u>
6	<del>PROGRAM TOTAL</del>	<del>11,576,923</del>	<del>11,855,902</del>
7	SALARY LIMIT	3,805,832	3,948,247

8       **Sec. 105.** Laws 2025, LB261, section 186, is amended to read:  
9       Sec. 186. AGENCY NO. 48 – COORDINATING COMMISSION FOR POSTSECONDARY  
10 EDUCATION

11       Program No. 690 - Nebraska Opportunity Grant Program

12		FY2025-26	FY2026-27
13	<u>GENERAL FUND</u>	<u>6,833,430</u>	<u>7,093,430</u>
14	<del>GENERAL FUND</del>	<del>7,093,430</del>	<del>7,093,430</del>
15	<u>CASH FUND</u>	<u>18,114,872</u>	<u>17,854,872</u>
16	<del>CASH FUND</del>	<del>17,854,872</del>	<del>17,854,872</del>
17	PROGRAM TOTAL	24,948,302	24,948,302

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

20       There is included in the appropriation to this program for FY2025-26  
21 ~~\$6,833,430~~ ~~\$7,093,430~~ General Funds and ~~\$18,114,872~~ ~~\$17,854,872~~ Cash  
22 Funds for state aid, which shall only be used for such purpose. There is  
23 included in the appropriation to this program for FY2026-27 \$7,093,430  
24 General Funds and \$17,854,872 Cash Funds for state aid, which shall only  
25 be used for such purpose.

26       **Sec. 106.** Laws 2025, LB261, section 187, is amended to read:  
27       Sec. 187. AGENCY NO. 48 – COORDINATING COMMISSION FOR POSTSECONDARY  
28 EDUCATION

29       Program No. 691 - Access College Early Scholarship Program

30		FY2025-26	FY2026-27
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1	<u>GENERAL FUND</u>	<u>1,450,000</u>	<u>1,350,000</u>
2	<del>GENERAL FUND</del>	<del>1,500,000</del>	<del>1,500,000</del>
3	<u>PROGRAM TOTAL</u>	<u>1,450,000</u>	<u>1,350,000</u>
4	<del>PROGRAM TOTAL</del>	<del>1,500,000</del>	<del>1,500,000</del>

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

7 There is included in the appropriation to this program for FY2025-26  
 8 \$100,000 General Funds and for FY2026-27 \$-0- General Funds for  
 9 technology enhancements to the Access College Early web-based  
 10 application.

11 There is included in the appropriation to this program for FY2025-26  
 12 ~~\$1,350,000~~ ~~\$1,400,000~~ General Funds for state aid, which shall only be  
 13 used for such purpose. There is included in the appropriation to this  
 14 program for FY2026-27 ~~\$1,350,000~~ ~~\$1,500,000~~ General Funds for state aid,  
 15 which shall only be used for such purpose.

16 **Sec. 107.** Laws 2025, LB261, section 202, is amended to read:

17 Sec. 202. AGENCY NO. 54 – NEBRASKA STATE HISTORICAL SOCIETY

18 Program No. 648 - Nebraska State Historical Society

	FY2025-26	FY2026-27
19		
20	<u>4,560,434</u>	<u>4,740,434</u>
21	<del>5,286,038</del>	<del>5,286,038</del>
22	<u>3,836,010</u>	<u>3,916,427</u>
23	<del>3,225,382</del>	<del>3,485,799</del>
24	987,580	1,030,275
25	<u>9,384,024</u>	<u>9,687,136</u>
26	<del>9,499,000</del>	<del>9,802,112</del>
27	5,108,247	5,108,247

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

- 1 No. 43 - Departmental Administration
- 2 No. 258 - Library/Archives Division
- 3 No. 541 - Museum Operation
- 4 No. 542 - Branch Museums
- 5 No. 543 - Archeology Division
- 6 No. 552 - Historic Preservation
- 7 No. 632 - Hall of Fame Commission
- 8 No. 647 - Skeletal Remains Protection
- 9 No. 653 - Gerald R. Ford Conservation Center

10 There is included in the appropriation to this program for FY2025-26  
11 \$100,000 Federal Funds estimate for state aid, which shall only be used  
12 for such purpose. There is included in the appropriation to this program  
13 for FY2026-27 \$100,000 Federal Funds estimate for state aid, which shall  
14 only be used for such purpose.

15 There is included in the appropriation to this program for FY2025-26  
16 \$25,000 General Funds and for FY2026-27 \$25,000 General Funds to carry  
17 out obligations of the agency under the Unmarked Human Burial Sites and  
18 Skeletal Remains Protection Act, which shall only be used for such  
19 purpose.

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

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

27 **Sec. 108.** Laws 2025, LB261, section 211, is amended to read:  
28 Sec. 211. AGENCY NO. 64 – NEBRASKA STATE PATROL  
29 Program No. 100 - Public Protection

30 FY2025-26 FY2026-27

1	<u>GENERAL FUND</u>	<u>85,964,893</u>	<u>86,489,031</u>
2	<del>GENERAL FUND</del>	<del>89,325,513</del>	<del>89,325,513</del>
3	<u>CASH FUND</u>	<u>10,718,874</u>	<u>10,646,332</u>
4	<del>CASH FUND</del>	<del>10,405,534</del>	<del>10,332,992</del>
5	FEDERAL FUND est.	1,032,003	1,177,933
6	<u>PROGRAM TOTAL</u>	<u>97,715,770</u>	<u>98,313,296</u>
7	<del>PROGRAM TOTAL</del>	<del>100,763,050</del>	<del>100,836,438</del>
8	<u>SALARY LIMIT</u>	<u>58,325,304</u>	<u>59,914,313</u>
9	<del>SALARY LIMIT</del>	<del>59,391,534</del>	<del>60,834,142</del>

10       The unexpended General Fund appropriation balance existing on June  
11 30, 2025, is hereby reappropriated.

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

- 15       No. 189 - Command and Support
- 16       No. 190 - Criminal Investigations
- 17       No. 195 - Road Operations

18       There is included in the appropriation to this program for FY2025-26  
19 \$150,000 General Funds and \$100,000 Federal Funds from the Byrne Criminal  
20 History Improvement set-aside funds, subject to available federal  
21 appropriation, which shall only be expended for criminal justice  
22 information systems improvements. There is included in the appropriation  
23 to this program for FY2026-27 \$150,000 General Funds and \$100,000 Federal  
24 Funds from the Byrne Criminal History Improvement set-aside funds,  
25 subject to available federal appropriation, which shall only be expended  
26 for criminal justice information systems improvements. Federal Funds  
27 transferred to the Nebraska State Patrol pursuant to this section shall  
28 be expended consistent with all applicable federal laws, rules, and  
29 regulations pertaining to Byrne Criminal History Improvement set-aside  
30 funds.

1           There is included in the appropriation to this program for FY2025-26  
2 \$489,979 Cash Funds and for FY2026-27 \$489,979 Cash Funds, which  
3 appropriation amounts shall only be expended to provide law enforcement  
4 coverage along state road construction zones. The Department of  
5 Transportation shall contract with the Nebraska State Patrol for such law  
6 enforcement coverage and shall pay for such services from the Roads  
7 Operations Cash Fund to the Nebraska State Patrol Cash Fund in four equal  
8 quarterly amounts to be transferred by the State Treasurer on or before  
9 July 15, October 15, January 15, and April 15, for both FY2025-26 and  
10 FY2026-27.

11           **Sec. 109.** Laws 2025, LB261, section 214, is amended to read:

12           Sec. 214. AGENCY NO. 64 – NEBRASKA STATE PATROL

13           Program No. 630 - State Capitol Security

	FY2025-26	FY2026-27
14		
15 <u>GENERAL FUND</u>	<u>283,387</u>	<u>283,728</u>
16 <del>GENERAL FUND</del>	<del>294,568</del>	<del>294,568</del>
17 REVOLVING FUND	1,986,146	2,052,504
18 <u>PROGRAM TOTAL</u>	<u>2,269,533</u>	<u>2,336,232</u>
19 <del>PROGRAM TOTAL</del>	<del>2,280,714</del>	<del>2,347,072</del>
20 SALARY LIMIT	1,318,550	1,353,911

21           The unexpended General Fund appropriation balance existing on June  
22 30, 2025, is hereby reappropriated.

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

26           For budgeting purposes only, the amount of projected revenue to be  
27 received from security agreements entered into by the Nebraska State  
28 Patrol, on behalf of the state capitol security division, to be credited  
29 directly to the Capitol Security Revolving Fund is estimated to be  
30 \$532,460 for FY2025-26 and \$532,460 for FY2026-27.

1           **Sec. 110.** Laws 2025, LB261, section 215, is amended to read:

2           Sec. 215. AGENCY NO. 64 – NEBRASKA STATE PATROL

3           Program No. 850 - Nebraska Public Safety Communication System

	FY2025-26	FY2026-27	
4			
5	<u>GENERAL FUND</u>	<u>544,214</u>	<u>1,046,515</u>
6	<del>GENERAL FUND</del>	<del>1,119,592</del>	<del>1,119,592</del>
7	CASH FUND	5,976,771	5,575,496
8	<u>PROGRAM TOTAL</u>	<u>6,520,985</u>	<u>6,622,011</u>
9	<del>PROGRAM TOTAL</del>	<del>7,096,363</del>	<del>6,695,088</del>
10	<u>SALARY LIMIT</u>	<u>687,289</u>	<u>694,007</u>
11	<del>SALARY LIMIT</del>	<del>251,250</del>	<del>257,968</del>

12           The unexpended General Fund appropriation balance existing on June  
13 30, 2025, is hereby reappropriated.

14           **Sec. 111.** Laws 2025, LB261, section 218, is amended to read:

15           Sec. 218. AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

16           Program No. 174 - OCIO Operations

	FY2025-26	FY2026-27	
17			
18	<u>REVOLVING FUND</u>	<u>133,742,982</u>	<u>134,431,049</u>
19	<del>REVOLVING FUND</del>	<del>133,742,982</del>	<del>135,160,597</del>
20	<u>PROGRAM TOTAL</u>	<u>133,742,982</u>	<u>134,431,049</u>
21	<del>PROGRAM TOTAL</del>	<del>133,742,982</del>	<del>135,160,597</del>
22	<u>SALARY LIMIT</u>	<u>32,681,705</u>	<u>33,231,856</u>
23	<del>SALARY LIMIT</del>	<del>32,681,705</del>	<del>33,767,981</del>

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

27           No. 101 - Chief Information Officer

28           No. 170 - Statewide Computer Network

29           No. 172 - Information Management Services

30           No. 173 - Communications Division

1 No. 245 - Public Safety Communications System

2 **Sec. 112.** Laws 2025, LB261, section 220, is amended to read:

3 Sec. 220. AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

4 Program No. 509 - Budget Division

	FY2025-26	FY2026-27
5		
6 <u>GENERAL FUND</u>	<u>1,791,371</u>	<u>1,791,371</u>
7 <del>GENERAL FUND</del>	<del>1,990,412</del>	<del>1,990,412</del>
8 <u>PROGRAM TOTAL</u>	<u>1,791,371</u>	<u>1,791,371</u>
9 <del>PROGRAM TOTAL</del>	<del>1,990,412</del>	<del>1,990,412</del>
10 SALARY LIMIT	1,489,461	1,536,345

11 The unexpended General Fund appropriation balance existing on June  
12 30, 2025, less \$500,000, is hereby reappropriated.

13 **Sec. 113.** Laws 2025, LB261, section 222, is amended to read:

14 Sec. 222. AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

15 Program No. 560 - State Building Division

	FY2025-26	FY2026-27
16		
17 <u>GENERAL FUND</u>	<u>207,050</u>	<u>207,050</u>
18 <del>GENERAL FUND</del>	<del>230,055</del>	<del>230,055</del>
19 CASH FUND	933,457	933,457
20 REVOLVING FUND	93,376,511	53,804,745
21 <u>PROGRAM TOTAL</u>	<u>94,517,018</u>	<u>54,945,252</u>
22 <del>PROGRAM TOTAL</del>	<del>94,540,023</del>	<del>54,968,257</del>
23 SALARY LIMIT	8,931,004	9,140,423

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

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

30 (2) Divide the amount of tenant-occupied gross square feet of

1 Ferguson House space by the Ferguson House gross square feet of total  
2 space; and

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

5 **Sec. 114.** Laws 2025, LB261, section 225, is amended to read:

6 Sec. 225. AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

7 Program No. 591 - Tort Claims

8		FY2025-26	FY2026-27
9	GENERAL FUND	210,000	210,000
10	<u>CASH FUND</u>	<u>170,000</u>	<u>210,360</u>
11	<del>CASH FUND</del>	<del>170,000</del>	<del>170,000</del>
12	<u>PROGRAM TOTAL</u>	<u>380,000</u>	<u>420,360</u>
13	<del>PROGRAM TOTAL</del>	<del>380,000</del>	<del>380,000</del>

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

16 (a) \$797 from the Nebraska Brand Committee;

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

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

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

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

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

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

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

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

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

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

- 1 ~~(e) \$660 from the Board of Trustees of the Nebraska State Colleges.~~
- 2 (c) \$865 from the Department of Agriculture;
- 3 (d) \$1,359 from the State Department of Education;
- 4 (e) \$2,162 from the Board of Regents of the University of Nebraska;
- 5 and
- 6 (f) \$5,630 from the Department of Administrative Services, state
- 7 building division.

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

12 ~~It is the intent of the Legislature that transfers specified in this~~  
13 ~~section for FY2026-27 be adjusted by the One Hundred Ninth Legislature,~~  
14 ~~Second Session, 2026, in accordance with information available after July~~  
15 ~~1, 2025.~~

16 **Sec. 115.** Laws 2025, LB261, section 228, is amended to read:

17 Sec. 228. AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
18 Program No. 594 - State Insurance

	FY2025-26	FY2026-27
19		
20 <u>REVOLVING FUND</u>	<u>13,794,411</u>	<u>13,544,411</u>
21 <u>REVOLVING FUND</u>	<u>13,544,411</u>	<u>13,544,411</u>
22 <u>PROGRAM TOTAL</u>	<u>13,794,411</u>	<u>13,544,411</u>
23 <u>PROGRAM TOTAL</u>	<u>13,544,411</u>	<u>13,544,411</u>

24 ~~The unexpended Cash Fund appropriation balance existing on June 30,~~  
25 ~~2025, is hereby reappropriated.~~

26 **Sec. 116.** Laws 2025, LB261, section 229, is amended to read:

27 Sec. 229. AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
28 Program No. 605 - Personnel Division

	FY2025-26	FY2026-27
29		
30 <u>GENERAL FUND</u>	<u>932,263</u>	<u>1,492,263</u>

1	<del>GENERAL FUND</del>	<del>1,592,263</del>	<del>1,592,263</del>
2	<u>REVOLVING FUND</u>	<u>9,549,565</u>	<u>9,549,565</u>
3	<del>REVOLVING FUND</del>	<del>9,549,565</del>	<del>9,549,565</del>
4	<u>PROGRAM TOTAL</u>	<u>10,481,828</u>	<u>11,041,828</u>
5	<del>PROGRAM TOTAL</del>	<del>11,141,828</del>	<del>11,141,828</del>
6	<u>SALARY LIMIT</u>	<u>8,257,051</u>	<u>8,297,478</u>
7	<del>SALARY LIMIT</del>	<del>8,303,408</del>	<del>8,343,835</del>

8           **Sec. 117.** Laws 2025, LB261, section 231, is amended to read:

9           Sec. 231. AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

10          Program No. 608 - Employee Relations Division

11		FY2025-26	FY2026-27
12	<u>GENERAL FUND</u>	<u>293,712</u>	<u>296,236</u>
13	<del>GENERAL FUND</del>	<del>379,680</del>	<del>382,204</del>
14	<u>PROGRAM TOTAL</u>	<u>293,712</u>	<u>296,236</u>
15	<del>PROGRAM TOTAL</del>	<del>379,680</del>	<del>382,204</del>
16	SALARY LIMIT	279,721	289,634

17          The unexpended General Fund appropriation balance existing on June  
 18          30, 2025, is hereby reappropriated.

19           **Sec. 118.** Laws 2025, LB261, section 232, is amended to read:

20           Sec. 232. AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

21           Program No. 685 - Office of the Nebraska Capitol Commission

22		FY2025-26	FY2026-27
23	<u>GENERAL FUND</u>	<u>4,678,873</u>	<u>5,005,552</u>
24	<del>GENERAL FUND</del>	<del>5,198,748</del>	<del>5,525,427</del>
25	CASH FUND	60,243	60,243
26	<u>REVOLVING FUND</u>	<u>-0-</u>	<u>-0-</u>
27	<del>REVOLVING FUND</del>	<del>4,750</del>	<del>4,750</del>
28	<u>PROGRAM TOTAL</u>	<u>4,739,116</u>	<u>5,065,795</u>
29	<del>PROGRAM TOTAL</del>	<del>5,263,741</del>	<del>5,590,420</del>

1 SALARY LIMIT 1,887,562 1,935,952

2 The unexpended General Fund appropriation balance existing on June  
 3 30, 2025, is hereby reappropriated. ~~It is the intent of the Legislature~~  
 4 ~~that any reappropriated balance, other than Capitol Heating, Ventilating,~~  
 5 ~~and Air Conditioning Systems Replacement project manager reappropriation,~~  
 6 ~~be used for unexpected increases in utility expenses.~~

7 **Sec. 119.** Laws 2025, LB261, section 245, is amended to read:

8 Sec. 245. AGENCY NO. 72 – DEPARTMENT OF ECONOMIC DEVELOPMENT

9 Program No. 601 - Community and Rural Development

	FY2025-26	FY2026-27
10		
11 <u>GENERAL FUND</u>	<u>7,044,942</u>	<u>4,294,942</u>
12 <del>GENERAL FUND</del>	<del>7,294,942</del>	<del>6,294,942</del>
13 <u>CASH FUND</u>	<u>36,575,991</u>	<u>27,671,030</u>
14 <del>CASH FUND</del>	<del>36,575,991</del>	<del>21,671,030</del>
15 <u>FEDERAL FUND est.</u>	<u>54,511,806</u>	<u>54,571,661</u>
16 <del>FEDERAL FUND est.</del>	<del>54,572,337</del>	<del>54,632,192</del>
17 <u>PROGRAM TOTAL</u>	<u>98,132,739</u>	<u>86,537,633</u>
18 <del>PROGRAM TOTAL</del>	<del>98,443,270</del>	<del>82,598,164</del>
19 <u>SALARY LIMIT</u>	<u>3,269,540</u>	<u>3,321,255</u>
20 <del>SALARY LIMIT</del>	<del>3,330,071</del>	<del>3,381,786</del>

21 There is included in the appropriation to this program for FY2025-26  
 22 ~~\$6,330,762~~ ~~\$6,580,762~~ General Funds, \$33,726,860 Cash Funds, and  
 23 \$50,530,110 Federal Funds estimate for state aid, which shall only be  
 24 used for such purpose. There is included in the appropriation to this  
 25 program for FY2026-27 \$3,580,762 ~~\$5,580,762~~ General Funds, \$25,023,140  
 26 ~~\$19,023,140~~ Cash Funds, and \$50,530,110 Federal Funds estimate for state  
 27 aid, which shall only be used for such purpose.

28 There is included in the appropriation to this program for FY2025-26  
 29 \$250,000 Cash Funds and for FY2026-27 \$-0- Cash Funds from the Middle  
 30 Income Workforce Housing Investment Fund to conduct a study regarding

1 prefabricated housing in Nebraska.

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

7 There is included in the amount shown as aid for FY2025-26  
8 \$4,880,762 General Funds to provide aid for mentorship programs for  
9 nonprofit organizations that meet eligibility requirements designed by  
10 the Department of Economic Development to improve reading levels for  
11 elementary students. There is included in the amount shown as aid for  
12 FY2026-27 ~~\$2,880,762~~ ~~\$4,880,762~~ General Funds to provide aid for  
13 mentorship programs for nonprofit organizations that meet eligibility  
14 requirements designed by the Department of Economic Development to either  
15 improve reading levels or promote professional growth for elementary  
16 students.

17 There is included in the amount shown as aid for FY2025-26 \$750,000  
18 ~~\$1,000,000~~ General Funds and for FY2026-27 \$-0- General Funds for the  
19 grant authorized in section 81-1213.04, which shall only be used for such  
20 purpose.

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

26 **Sec. 120.** Laws 2025, LB261, section 246, is amended to read:

27 Sec. 246. AGENCY NO. 72 – DEPARTMENT OF ECONOMIC DEVELOPMENT

28 Program No. 603 - Industrial Recruitment

	FY2025-26	FY2026-27
29		
30 <u>GENERAL FUND</u>	<u>18,060,554</u>	<u>18,147,087</u>

1	<del>GENERAL FUND</del>	<del>15,718,538</del>	<del>15,805,071</del>
2	<u>CASH FUND</u>	<u>86,019,625</u>	<u>57,525,784</u>
3	<del>CASH FUND</del>	<del>33,019,625</del>	<del>7,525,784</del>
4	FEDERAL FUND est.	21,183,754	21,188,298
5	<u>PROGRAM TOTAL</u>	<u>125,263,933</u>	<u>96,861,169</u>
6	<del>PROGRAM TOTAL</del>	<del>69,921,917</del>	<del>44,519,153</del>
7	<u>SALARY LIMIT</u>	<u>5,864,322</u>	<u>5,994,488</u>
8	<del>SALARY LIMIT</del>	<del>4,603,821</del>	<del>4,733,987</del>

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

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

15       No. 603 - Industrial Recruitment

16       No. 604 - Business Incentives

17       There is included in the appropriation to this program for FY2025-26  
18 \$11,020,352 General Funds, \$84,839,197 ~~\$31,839,197~~ Cash Funds, and  
19 \$20,737,571 Federal Funds estimate for state aid, which shall only be  
20 used for such purpose. There is included in the appropriation to this  
21 program for FY2026-27 \$11,020,352 General Funds, \$56,339,197 ~~\$6,339,197~~  
22 Cash Funds, and \$20,737,571 Federal Funds estimate for state aid, which  
23 shall only be used for such purpose.

24       It is the intent of the Legislature to appropriate an additional  
25 \$4,500,000 Cash Funds from the Site and Building Development Fund in  
26 FY2027-28 pursuant to subdivision (1)(h) of section 81-12,147.

27       There is included in the amount shown as aid for FY2025-26  
28 \$50,000,000 Cash Funds from the Nebraska Transformational Project Fund as  
29 state aid, which shall only be used for such purpose. There is included  
30 in the amount shown as aid for FY2026-27 \$50,000,000 Cash Funds from the

1 Nebraska Transformational Project Fund as state aid, which shall only be  
2 used for such purpose.

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

7 **Sec. 121.** Laws 2025, LB261, section 248, is amended to read:

8 Sec. 248. AGENCY NO. 72 – DEPARTMENT OF ECONOMIC DEVELOPMENT

9 Program No. 611 - Economic Recovery

	FY2025-26	FY2026-27
10 CASH FUND	31,318,519	31,378,477
11 PROGRAM TOTAL	31,318,519	31,378,477
12 SALARY LIMIT	2,624,620	2,658,678

14 There is included in the appropriation to this program for FY2025-26  
15 \$27,448,770 Cash Funds for state aid, which shall only be used for such  
16 purpose. There is included in the appropriation to this program for  
17 FY2026-27 \$27,448,770 Cash Funds for state aid, which shall only be used  
18 for such purpose.

19 ~~The unexpended General Fund appropriation balance existing on June~~  
20 ~~30, 2025, is hereby reappropriated.~~ The unexpended Cash Fund  
21 appropriation balance existing on June 30, 2025, is hereby  
22 reappropriated.

23 The unexpended Federal Fund appropriation balance existing on June  
24 30, 2025, from funds allocated to the State of Nebraska from the United  
25 States Economic Development Administration's American Rescue Plan Travel,  
26 Tourism and Outdoor Recreation program, is hereby reappropriated. The  
27 unexpended Federal Fund appropriation balance existing on June 30, 2025,  
28 from funds allocated to the State of Nebraska from the federal  
29 Coronavirus Capital Projects Fund pursuant to the federal American Rescue  
30 Plan Act of 2021, 42 U.S.C. 804, is hereby reappropriated.

1           **Sec. 122.** Laws 2025, LB261, section 255, is amended to read:

2           Sec. 255. AGENCY NO. 77 – COMMISSION OF INDUSTRIAL RELATIONS

3           Program No. 531 - Administration

	FY2025-26	FY2026-27	
4			
5	<u>GENERAL FUND</u>	<u>277,064</u>	<u>283,817</u>
6	<del>GENERAL FUND</del>	<del>277,064</del>	<del>283,877</del>
7	<u>PROGRAM TOTAL</u>	<u>277,064</u>	<u>283,817</u>
8	<del>PROGRAM TOTAL</del>	<del>277,064</del>	<del>283,877</del>
9	SALARY LIMIT	176,502	182,031

10          **Sec. 123.** Laws 2025, LB261, section 258, is amended to read:

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

12          CRIMINAL JUSTICE

13          Program No. 198 - Central Administration

	FY2025-26	FY2026-27	
14			
15	<u>GENERAL FUND</u>	<u>2,697,764</u>	<u>2,772,331</u>
16	<del>GENERAL FUND</del>	<del>620,939</del>	<del>645,212</del>
17	<u>CASH FUND</u>	<u>908,642</u>	<u>809,016</u>
18	<del>CASH FUND</del>	<del>51,948</del>	<del>54,053</del>
19	<u>FEDERAL FUND est.</u>	<u>7,841,307</u>	<u>7,907,092</u>
20	<del>FEDERAL FUND est.</del>	<del>5,605,606</del>	<del>5,630,099</del>
21	<u>PROGRAM TOTAL</u>	<u>11,447,713</u>	<u>11,488,439</u>
22	<del>PROGRAM TOTAL</del>	<del>6,278,493</del>	<del>6,329,364</del>
23	<u>SALARY LIMIT</u>	<u>2,776,640</u>	<u>2,865,843</u>
24	<del>SALARY LIMIT</del>	<del>884,973</del>	<del>912,835</del>

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

28          No. 198 - Central Administration

29          No. 203 - Jail Standards Board

30          No. 215 - Criminal Justice Information System

1           No. 220 - Community Corrections Division  
2           Funds appropriated to Program 215 shall be used to support criminal  
3 justice information systems projects for state law enforcement agencies  
4 and to assist with the sharing of criminal justice information by  
5 federal, state, and local agencies.

6           There is included in the appropriation to this program for FY2025-26  
7 \$4,520,673 Federal Funds estimate for state aid, which shall only be used  
8 for such purpose. There is included in the appropriation to this program  
9 for FY2026-27 \$4,520,673 Federal Funds estimate for state aid, which  
10 shall only be used for such purpose.

11           There is included in the appropriation to this program for FY2025-26  
12 \$327,736 General Funds to operate a victim notification system, which  
13 shall only be used for such purpose. There is included in the  
14 appropriation to this program for FY2026-27 \$327,736 General Funds to  
15 operate a victim notification system, which shall only be used for such  
16 purpose.

17           ~~The budget division of the Department of Administrative Services~~  
18 ~~shall administratively transfer Salary Limits among Programs 150, 155,~~  
19 ~~198, 201, 215, and 220 within Agency 78, upon written certification by~~  
20 ~~the executive director that the Nebraska Commission on Law Enforcement~~  
21 ~~and Criminal Justice has determined that such transfer is necessary for~~  
22 ~~the efficient functioning of agency operations.~~

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

25           **Sec. 124.** Laws 2025, LB261, section 269, is amended to read:

26           Sec. 269. AGENCY NO. 83 – AID TO COMMUNITY COLLEGES

27           Program No. 151 - Aid to Community Colleges

	FY2025-26	FY2026-27
28		
29	<u>GENERAL FUND</u>	<u>GENERAL FUND</u>
	<u>119,116,711</u>	<u>114,116,711</u>
30	<del>GENERAL FUND</del>	<del>GENERAL FUND</del>
	<del>119,116,711</del>	<del>119,116,711</del>

1	<u>PROGRAM TOTAL</u>	<u>119,116,711</u>	<u>114,116,711</u>
2	<del>PROGRAM TOTAL</del>	<del>119,116,711</del>	<del>119,116,711</del>

3        There is included in the appropriation to this program for FY2025-26  
4 \$111,054,477 General Funds for general state aid, which shall only be  
5 used for such purpose and which shall be distributed to community college  
6 areas pursuant to the Community College Aid Act. There is included in the  
7 appropriation to this program for FY2026-27 ~~\$111,054,477~~ \$106,054,477  
8 General Funds for general state aid, which shall only be used for such  
9 purpose and which shall be distributed to community college areas  
10 pursuant to the Community College Aid Act.

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

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

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

30        **Sec. 125.** Laws 2025, LB261, section 276, is amended to read:

1           Sec. 276. AGENCY NO. 84 – DEPARTMENT OF WATER, ENERGY, AND  
2 ENVIRONMENT

3           Program No. 313 - Water Sustainability Fund

	FY2025-26	FY2026-27
4		
5 <u>CASH FUND</u>	<u>5,172,364</u>	<u>-0-</u>
6 <del>CASH FUND</del>	<del>-0-</del>	<del>-0-</del>
7 <u>PROGRAM TOTAL</u>	<u>5,172,364</u>	<u>-0-</u>
8 <del>PROGRAM TOTAL</del>	<del>-0-</del>	<del>-0-</del>

9           The unexpended Cash Fund appropriation balance appropriated to the  
10 Department of Natural Resources for this program existing on June 30,  
11 2025, is hereby reappropriated to the Department of Water, Energy, and  
12 Environment for this program.

13           There is included in the appropriation to this program for FY2025-26  
14 \$5,172,364 Cash Funds, plus any reappropriated amounts, for state aid,  
15 which shall only be used for such purpose. There is included in the  
16 appropriation to this program for FY2026-27 \$-0- Cash Funds, plus any  
17 reappropriated amounts, for state aid, which shall only be used for such  
18 purpose.

19           **Sec. 126.** Laws 2025, LB261, section 279, is amended to read:

20           Sec. 279. AGENCY NO. 84 – DEPARTMENT OF WATER, ENERGY, AND  
21 ENVIRONMENT

22           Program No. 334 - Soil and Water Conservation

	FY2025-26	FY2026-27
23		
24 <u>GENERAL FUND</u>	<u>9,645,854</u>	<u>10,170,854</u>
25 <del>GENERAL FUND</del>	<del>10,708,426</del>	<del>10,758,426</del>
26 CASH FUND	9,573,272	9,614,357
27 FEDERAL FUND est.	2,207,789	2,273,709
28 <u>PROGRAM TOTAL</u>	<u>21,426,915</u>	<u>22,058,920</u>
29 <del>PROGRAM TOTAL</del>	<del>22,489,487</del>	<del>22,646,492</del>
30 <u>SALARY LIMIT</u>	<u>8,201,870</u>	<u>8,223,188</u>



1	<del>GENERAL FUND</del>	<del>5,593,323</del>	5,593,323
2	CASH FUND	42,816,431	43,115,996
3	FEDERAL FUND est.	45,798,301	46,175,320
4	<u>PROGRAM TOTAL</u>	<u>93,864,792</u>	<u>94,541,376</u>
5	<del>PROGRAM TOTAL</del>	<del>94,208,055</del>	94,884,639
6	<u>SALARY LIMIT</u>	<u>18,561,743</u>	<u>18,956,247</u>
7	<del>SALARY LIMIT</del>	<del>18,821,791</del>	19,216,295

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

- 11           No. 513 - Administration
- 12           No. 586 - Water Quality
- 13           No. 587 - Land Quality
- 14           No. 588 - Air Quality

15           There is included in the appropriation to this program for FY2025-26  
16 \$18,645,601 Cash Funds and \$24,538,513 Federal Funds estimate for state  
17 aid, which shall only be used for such purpose. There is included in the  
18 appropriation to this program for FY2026-27 \$18,645,601 Cash Funds and  
19 \$24,529,499 Federal Funds estimate for state aid, which shall only be  
20 used for such purpose.

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

1 certified by the department.

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

7 **Sec. 128.** Laws 2025, LB261, section 285, is amended to read:

8 Sec. 285. AGENCY NO. 85 – PUBLIC EMPLOYEES RETIREMENT BOARD

9 Program No. 515 - Public Employees Retirement

	FY2025-26	FY2026-27
10		
11 <u>GENERAL FUND</u>	<u>36,444,018</u>	<u>22,219,812</u>
12 <del>GENERAL FUND</del>	<del>36,444,018</del>	<del>18,112,000</del>
13 <u>PROGRAM TOTAL</u>	<u>36,444,018</u>	<u>22,219,812</u>
14 <del>PROGRAM TOTAL</del>	<del>36,444,018</del>	<del>18,112,000</del>

15 There is included in the appropriation to this program for FY2025-26  
16 \$17,541,637 General Funds to provide additional funding to the School  
17 Employees Retirement System of the State of Nebraska, which shall only be  
18 used for such purpose. There is included in the appropriation to this  
19 program for FY2026-27 \$-0- General Funds to provide additional funding to  
20 the School Employees Retirement System of the State of Nebraska, which  
21 shall only be used for such purpose.

22 There is included in the appropriation to this program for FY2025-26  
23 \$10,607,612 General Funds to provide additional funding to the Omaha  
24 School Employees Retirement System, which shall only be used for such  
25 purpose. There is included in the appropriation to this program for  
26 FY2026-27 \$11,581,992 ~~\$10,600,000~~ General Funds to provide additional  
27 funding to the Omaha School Employees Retirement System, which shall only  
28 be used for such purpose.

29 There is included in the appropriation to this program for FY2025-26  
30 \$6,834,870 General Funds to provide additional funding to the Nebraska

1 State Patrol Retirement System, which shall only be used for such  
2 purpose. There is included in the appropriation to this program for  
3 FY2026-27 \$9,416,612 ~~\$6,000,000~~ General Funds to provide additional  
4 funding to the Nebraska State Patrol Retirement System, which shall only  
5 be used for such purpose.

6 There is included in the appropriation to this program for FY2025-26  
7 \$1,459,899 General Funds to provide additional funding to the Nebraska  
8 Judges Retirement System, which shall only be used for such purpose.

9 There is included in the appropriation to this program for FY2026-27  
10 \$1,221,208 ~~\$1,512,000~~ General Funds to provide additional funding to the  
11 Nebraska Judges Retirement System, which shall only be used for such  
12 purpose.

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

20 **Sec. 129.** Laws 2025, LB261, section 300, is amended to read:

21 Sec. 300. CASH FUNDS.

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

25 Expenditure of Cash Funds appropriated in this act shall be limited  
26 to the amount shown by program except when specific exceptions are made.

27 The amounts appropriated in this act include the following funds:

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

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

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

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

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

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

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

26 (8) State Department of Education: State Department of Education  
27 Cash Fund, Certification Fund, ~~School Technology Fund~~, Tuition Recovery  
28 Cash Fund, Private Postsecondary Career Schools Cash Fund, ~~School~~  
29 ~~District Reorganization Fund~~, Early Childhood Education Endowment Cash  
30 Fund, Nebraska Education Improvement Fund, High School Equivalency Grant  
31 Fund, Expanded Learning Opportunity Grant Fund, Education Future Fund,

1 Behavioral Training Cash Fund, Mental Health Training Cash Fund, College  
2 Pathway Program Cash Fund, School Safety and Security Fund, Computer  
3 Science and Technology Education Fund, State Department of Education  
4 Improvement Grant Fund, School Emergency Response Mapping Fund;

5 (9) Public Service Commission: Nebraska Grain Warehouse Surveillance  
6 Cash Fund, Nebraska Telecommunications Relay System Fund, Public Service  
7 Commission Housing and Recreational Vehicle Cash Fund, Nebraska  
8 Telecommunications Universal Service Fund, Moisture Testing Examination  
9 Fund, Grain Warehouse Auditing Fund, Municipal Rate Negotiations  
10 Revolving Loan Fund, Public Service Commission Pipeline Regulation Fund,  
11 911 Service System Fund, Transportation Network Company Regulation Cash  
12 Fund, 211 Cash Fund;

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

26 (11) Department of Agriculture: Fertilizers and Soil Conditioners  
27 Administrative Fund, Commercial Feed Administration Cash Fund, Pure Milk  
28 Cash Fund, Soil and Plant Analysis Laboratory Cash Fund, Livestock  
29 Auction Market Fund, Nebraska Potato Development Fund, Weights and  
30 Measures Administrative Fund, Nebraska Poultry and Egg Development,  
31 Utilization, and Marketing Fund, Agricultural Products Marketing

1 Information Cash Fund, Pure Food Cash Fund, Nebraska Agricultural  
2 Products Marketing Cash Fund, State Apiary Cash Fund, Weed Book Cash  
3 Fund, Pesticide Administrative Cash Fund, Nebraska Seed Administrative  
4 Cash Fund, Plant Protection and Plant Pest Cash Fund, Tractor Permit Cash  
5 Fund, ~~Nebraska Origin and Premium Quality Grain Cash Fund~~, Animal Damage  
6 Control Cash Fund, Noxious Weed Cash Fund, Buffer Strip Incentive Fund,  
7 Winery and Grape Producers Promotional Fund, Commercial Dog and Cat  
8 Operator Inspection Program Cash Fund, Domesticated Cervine Animal Cash  
9 Fund, Agricultural Laboratory Testing Services Cash Fund, Agricultural  
10 Suppliers Lease Protection Cash Fund, Nebraska Beer Industry Promotional  
11 Fund, Animal Health and Disease Control Act Cash Fund;

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

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

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

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

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

31 (17) Department of Health and Human Services: Health and Human

1 Services Cash Fund, School District Reimbursement Fund, Nebraska Child  
2 Abuse Prevention Fund, Nebraska Health Care Cash Fund, ~~Childhood Care~~  
3 ~~Cash Fund~~, University of Nebraska Medical Center Medical Education  
4 Revolving Fund, Behavioral Health Services Fund, Professional and  
5 Occupational Credentialing Cash Fund, Rural Health Professional Incentive  
6 Fund, Organ and Tissue Donor Awareness and Education Fund, Prescription  
7 Drug Monitoring Program Fund, ICF/DD Reimbursement Protection Fund,  
8 Nebraska Emergency Medical System Operations Fund, Radiation  
9 Transportation Emergency Response Cash Fund, Nursing Facility Quality  
10 Assurance Fund, Health Care Homes for the Medically Underserved Fund,  
11 Nursing Faculty Student Loan Cash Fund, Nursing Facility Penalty Cash  
12 Fund, Homeless Shelter Assistance Trust Fund, Patient Safety Cash Fund,  
13 Medicaid Managed Care Excess Profit Fund, HCBS Enhanced FMAP Fund, Opioid  
14 Treatment Infrastructure Cash Fund, Opioid Prevention and Treatment Cash  
15 Fund, Hospital Quality Assurance and Access Assessment Fund, Medicaid  
16 Access and Quality Fund, Domestic Violence and Sex Trafficking Survivor  
17 Housing Assistance Fund, 988 Emergency Lifeline Cash Fund;

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

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

28 (20) State Electrical Board: Electrical Division Fund;

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

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

4 (23) Game and Parks Commission: State Game Fund, State Park Cash  
5 Revolving Fund, Nebraska Habitat Fund, Nebraska Aquatic Habitat Fund,  
6 Nebraska Snowmobile Trail Cash Fund, Nebraska Outdoor Recreation  
7 Development Cash Fund, Wildlife Conservation Fund, Nebraska Environmental  
8 Trust Fund, Cowboy Trail Fund, Game Law Investigation Cash Fund, Niobrara  
9 Council Fund, Nebraska Environmental Endowment Fund, Hunters Helping the  
10 Hungry Cash Fund, Game and Parks Commission Capital Maintenance Fund,  
11 Game and Parks State Park Improvement and Maintenance Fund, Game and  
12 Parks Commission Educational Fund, Josh the Otter-Be Safe Around Water  
13 Cash Fund, Trail Development and Maintenance Fund, Water Recreation  
14 Enhancement Fund, Museum Construction and Maintenance Fund;

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

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

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

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

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

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

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

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

31 (32) Department of Correctional Services: Department of Correctional

1 Services Facility Cash Fund, Reentry Cash Fund, Vocational and Life  
2 Skills Programming Fund, Prison Overcrowding Contingency Fund, Parole  
3 Program Cash Fund, Correctional Services Insurance Proceeds Fund;

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

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

11 (35) Nebraska State Colleges: Chadron Cash Fund, Peru Cash Fund,  
12 Wayne Cash Fund, CSC Capital Projects Cash Fund, PSC Capital Projects  
13 Cash Fund, Wayne Cash Fund--Capital Projects, Special Projects Cash Fund  
14 ~~Chadron State College Designated Cash Fund, Peru State College Designated~~  
15 ~~Cash Fund, Wayne State College Designated Cash Fund~~, Board of Trustees  
16 Cash Fund, State Colleges Sport Facilities Cash Fund;

17 (36) University of Nebraska: Financial Literacy Cash Fund,  
18 University Cash Fund, Temporary University Fund, University of Nebraska  
19 at Omaha Cash Fund, University of Nebraska Medical Center Cash Fund,  
20 University of Nebraska at Kearney Cash Fund, University of Nebraska  
21 Central Administration Designated Cash Fund, University of Nebraska-  
22 Lincoln Designated Cash Fund, University of Nebraska at Omaha Designated  
23 Cash Fund, University of Nebraska Medical Center Designated Cash Fund,  
24 University of Nebraska at Kearney Designated Cash Fund, State Anatomical  
25 Board Cash Fund;

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

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

30 (39) Nebraska State Historical Society: Historical Society Fund,  
31 Historical Landmark Cash Fund, Nebraska Job Creation and Mainstreet

1    ~~Revitalization Fund, Nebraska 150 Sesquicentennial Plate Proceeds Fund,~~  
2    Willa Cather National Statuary Hall Cash Fund, Willa Cather Historical  
3    Building Cash Fund, Semiquincentennial Commission Fund;  
4        (40) Nebraska Wheat Development, Utilization, and Marketing Board:  
5    Nebraska Wheat Development, Utilization, and Marketing Fund;  
6        (41) Nebraska Oil and Gas Conservation Commission: Oil and Gas  
7    Conservation Fund, Carbon Dioxide Storage Facility Administrative Fund;  
8        (42) Board of Engineers and Architects: Engineers and Architects  
9    Regulation Fund;  
10       (43) Board of Geologists: Geologists Regulation Fund;  
11       (44) Nebraska Ethanol Board: Agricultural Alcohol Fuel Tax Fund,  
12    Ethanol Production Incentive Cash Fund;  
13       (45) Nebraska Dairy Industry Development Board: Nebraska Dairy  
14    Industry Development Fund;  
15       (46) State Board of Examiners for Land Surveyors: Land Surveyor  
16    Examiner's Fund;  
17       (47) Nebraska State Board of Public Accountancy: Certified Public  
18    Accountants Fund;  
19       (48) Nebraska State Patrol: Nebraska State Patrol Cash Fund,  
20    Investigation Petty Cash Fund, Carrier Enforcement Cash Fund, Nebraska  
21    State Patrol Drug Control and Education Cash Fund, Public Safety Cash  
22    Fund, Nebraska State Patrol Vehicle Replacement Cash Fund, Nebraska  
23    Public Safety Communication System Cash Fund, Combined Law Enforcement  
24    Information Network Cash Fund, State DNA Sample and Data Base Fund,  
25    Treasury Agency Forfeitures Cash Fund;  
26       (49) Department of Administrative Services: Building Renewal  
27    Allocation Fund, State Building Renewal Assessment Fund, University  
28    Building Renewal Assessment Fund, State College Building Renewal  
29    Assessment Fund, Capitol Restoration Cash Fund, Vacant Building and  
30    Excess Land Cash Fund, Resource Recovery Fund, Tort Claims Fund,  
31    Information Technology Infrastructure Fund, Health and Life Benefit

1 Administration Cash Fund, Rural Broadband Task Force Fund, Community  
2 College State Dependents Fund, Ferguson House Fund;  
3 (50) Abstracters Board of Examiners: Abstracters Board of Examiners  
4 Cash Fund;  
5 (51) Commission on Latino-Americans: Hispanic Awareness Cash Fund,  
6 Commission on Latino-Americans Cash Fund;  
7 (52) Nebraska Arts Council: Nebraska Arts Council Cash Fund,  
8 Nebraska Arts and Humanities Cash Fund, Support the Arts Cash Fund;  
9 (53) Foster Care Review Office: Foster Care Review Office Cash Fund,  
10 Nebraska Health Care Cash Fund;  
11 (54) Department of Economic Development: Job Training Cash Fund,  
12 Administrative Cash Fund, Affordable Housing Trust Fund, Civic and  
13 Community Center Financing Fund, Rural Workforce Housing Investment Fund,  
14 Bioscience Innovation Cash Fund, Nebraska Film Office Fund, Customized  
15 Job Training Cash Fund, ImagiNE Nebraska Cash Fund, Middle Income  
16 Workforce Housing Investment Fund, ImagiNE Nebraska Revolving Loan Fund,  
17 Nebraska Transformational Project Fund, Site and Building Development  
18 Fund, Economic Recovery Contingency Fund, Innovation Hub Cash Fund,  
19 Nebraska Rural Projects Fund, Shovel-Ready Capital Recovery and  
20 Investment Fund, Panhandle Improvement Project Cash Fund, Youth Outdoor  
21 Education Innovation Fund;  
22 (55) State Board of Landscape Architects: State Board of Landscape  
23 Architects Cash Fund;  
24 (56) Nebraska Power Review Board: Nebraska Power Review Fund;  
25 (57) Nebraska Investment Council: State Investment Officer's Cash  
26 Fund;  
27 (58) Nebraska Commission on Law Enforcement and Criminal Justice:  
28 Nebraska Law Enforcement Training Center Cash Fund, Law Enforcement  
29 Improvement Fund, Victim's Compensation Fund, Community Corrections  
30 Uniform Data Analysis Cash Fund, Violence Prevention Cash Fund;  
31 (59) Commission for the Blind and Visually Impaired: Commission for

1 the Blind and Visually Impaired Cash Fund;  
2 (60) Commission for the Deaf and Hard of Hearing: Commission for the  
3 Deaf and Hard of Hearing Fund;  
4 (61) Community College Aid: Nebraska Community College Aid Cash  
5 Fund, Community College Future Fund;  
6 (62) Department of Water, Energy, and Environment: Integrated Solid  
7 Waste Management Cash Fund, Nebraska Litter Reduction and Recycling Fund,  
8 Environmental Cash Fund, Chemigation Costs Fund, Low-Level Radioactive  
9 Waste Cash Fund, Petroleum Release Remedial Action Cash Fund, Wastewater  
10 Treatment Operator Certification Cash Fund, Local Site Selection Cash  
11 Fund, Local Monitoring Committee Cash Fund, Waste Reduction and Recycling  
12 Incentive Fund, Wastewater Treatment Facilities Construction Loan Fund,  
13 Remedial Action Plan Monitoring Fund, Livestock Waste Management Cash  
14 Fund, Drinking Water Administration Fund, Clean Air Title V Cash Fund,  
15 Air Quality Permit Cash Fund, Superfund Cost Share Cash Fund, Private  
16 Onsite Wastewater Treatment System Certification and Registration Cash  
17 Fund, Solid Waste Landfill Closure Assistance Fund, Private Onsite  
18 Wastewater Treatment System Permit and Approval Cash Fund, State Energy  
19 Cash Fund, Clean-burning Motor Fuel Development Fund, Volkswagen  
20 Settlement Cash Fund, Renewable Fuel Infrastructure Fund, Engineering  
21 Plan Review Cash Fund, Environmental Safety Cash Fund, Nebraska  
22 Environmental Response Cash Fund, Water Well Standards and Contractors'  
23 Licensing Fund, Safe Drinking Water Act Cash Fund, Dredge and Fill Cash  
24 Fund, Lead Service Line Cash Fund, Water Resources Cash Fund, Small  
25 Watersheds Flood Control Fund, Nebraska Resources Development Fund,  
26 Nebraska Soil and Water Conservation Fund, Natural Resources Water  
27 Quality Fund, Water Well Decommissioning Fund, Water Resources Trust  
28 Fund, Department of Water, Energy, and Environment Cash Fund, Water  
29 Sustainability Fund, Critical Infrastructure Facilities Cash Fund, Dam  
30 Safety Cash Fund, Perkins County Canal Project Fund, Jobs and Economic  
31 Development Initiative Fund, Surface Water Irrigation Infrastructure

- 1 Fund, Battery Stewardship Cash Fund, Revitalize Rural Nebraska Fund;  
2 (63) Public Employees Retirement Board: School Expense Fund, Judges  
3 Expense Fund, State Patrol Expense Fund, Deferred Compensation Expense  
4 Fund, State Employees Retirement System Expense Fund, County Employees  
5 Retirement System Expense Fund, State Cash Balance Expense Fund, County  
6 Cash Balance Expense Fund, Class V School Employees Retirement System  
7 Management Work Plan Fund;  
8 (64) Dry Bean Commission: Dry Bean Development, Utilization,  
9 Promotion, and Education Fund;  
10 (65) Nebraska Accountability and Disclosure Commission: Nebraska  
11 Accountability and Disclosure Commission Cash Fund;  
12 (66) Corn Development, Utilization, and Marketing Board: Nebraska  
13 Corn Development, Utilization, and Marketing Fund;  
14 (67) Commission on Indian Affairs: Commission on Indian Affairs Cash  
15 Fund, Chief Standing Bear National Statuary Hall Cash Fund, Native  
16 American Scholarship and Leadership Fund;  
17 (68) Nebraska Tourism Commission: State Visitors Promotion Cash  
18 Fund, Tourism Conference Cash Fund, Nebraska Tourism Commission  
19 Promotional Cash Fund;  
20 (69) Grain Sorghum Development, Utilization, and Marketing Board:  
21 Grain Sorghum Development, Utilization, and Marketing Fund, Grain Sorghum  
22 National Checkoff Fund;  
23 (70) Tax Equalization and Review Commission: Tax Equalization and  
24 Review Commission Cash Fund;  
25 (71) Commission on Public Advocacy: Legal Education for Public  
26 Service and Rural Practice Loan Repayment Assistance Fund, Commission on  
27 Public Advocacy Operations Cash Fund, Legal Aid and Services Fund, Civil  
28 Legal Services Fund;  
29 (72) Dry Pea and Lentil Commission: Dry Pea and Lentil Fund; and  
30 (73) Commission on African American Affairs: Commission on African  
31 American Affairs Cash Fund.

1           **Sec. 130.** Laws 2025, LB261, section 302, is amended to read:

2           Sec. 302. REVOLVING FUNDS.

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

- 10           (1) Governor: Governor's Policy Research Office Revolving Fund;
- 11           (2) Secretary of State: Records Management Micrographics Services  
12   Revolving Fund;
- 13           (3) Attorney General: Department of Justice Revolving Fund;
- 14           (4) State Department of Education: State Department of Education  
15   Revolving Fund;
- 16           (5) Department of Agriculture: Management Services Expense Revolving  
17   Fund;
- 18           (6) Department of Correctional Services: Correctional Industries  
19   Revolving Fund, Federal Surplus Property Fund, Department of Correctional  
20   Services Warehouse Revolving Fund;
- 21           (7) Nebraska State Colleges: The money accruing to the Auxiliary  
22   Enterprise Revolving Funds for student activity fees, dormitory rentals,  
23   dormitory operations and maintenance, cafeteria operations, and student  
24   union operations at Chadron, Peru, and Wayne State Colleges, and the  
25   State College Capital Improvement Fund;
- 26           (8) University of Nebraska: University of Nebraska-Lincoln Revolving  
27   Fund, University of Nebraska at Omaha Revolving Fund, University of  
28   Nebraska Medical Center Revolving Fund, ~~University of Nebraska Medical~~  
29   ~~Center Medical Education Revolving Fund,~~ University of Nebraska at  
30   Kearney Revolving Fund, University Tractor Test Revolving Fund;
- 31           (9) Nebraska State Patrol: Capitol Security Revolving Fund; and

1 (10) Department of Administrative Services: Department of  
2 Administrative Services Revolving Fund, Materiel Division Revolving Fund,  
3 Communications Revolving Fund, Transportation Services Bureau Revolving  
4 Fund, Capitol Buildings Parking Revolving Fund, State Building Revolving  
5 Fund, Central Stores Revolving Fund, State Surplus Property Revolving  
6 Fund, Information Management Revolving Fund, Temporary Employee Pool  
7 Revolving Fund, State Insurance Fund, State Self-Insured Indemnification  
8 Fund, Accounting Division Revolving Fund, Intergovernmental Data Services  
9 Program Revolving Fund, Workers' Compensation Claims Revolving Fund,  
10 Personnel Division Revolving Fund, Training Revolving Fund, Nebraska  
11 Public Safety Communication System Revolving Fund, Shared Services  
12 Revolving Fund, Capital Commission Revolving Fund.

13 **Sec. 131.** Laws 2025, LB261, section 303, is amended to read:

14 Sec. 303. TRUST FUNDS.

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

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

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

- 1           (3) State Department of Education: State Department of Education  
2 Trust Fund, temporary school fund, Early Childhood Education Endowment  
3 Fund;
- 4           (4) Public Service Commission: Public Service Commission Elevator  
5 Trust Fund;
- 6           (5) Department of Revenue: State Lottery Operation Trust Fund, State  
7 Lottery Prize Trust Fund, Municipal Equalization Fund;
- 8           (6) Department of Insurance: Premium and Retaliatory Tax Suspense  
9 Fund;
- 10          (7) Department of Labor: State Unemployment Insurance Trust Fund;
- 11          (8) Department of Motor Vehicles: Motor Vehicle Responsibility Act  
12 Fund;
- 13          (9) Department of Health and Human Services: Dormant Trust Funds,  
14 Institution Canteen Amusement Trust Funds, Alcoholism Contribution Trust  
15 Fund, Visual Impairment Trust Fund, Finance and Support Trust Fund, State  
16 Wards Accounts Trust Fund, Medically Handicapped Children Trust Fund,  
17 Store and Canteen Accounts Trust Fund, Welfare and Club Accounts Trust  
18 Fund, Juvenile Trust Fund, Nebraska Tobacco Settlement Trust Fund,  
19 Nebraska Medicaid Intergovernmental Trust Fund;
- 20          (10) Department of Transportation: Aeronautics Trust Fund, Highway  
21 Restoration and Improvement Bond Fund;
- 22          (11) Department of Veterans' Affairs: Veterans' Aid Income Fund,  
23 Nebraska Veteran Cemetery System Endowment Fund;
- 24          (12) Board of Educational Lands and Funds: Nebraska Veterans' Aid  
25 Fund, Permanent University Fund, permanent school fund, Normal School  
26 Endowment Investment Fund, Agricultural Endowment Fund, Agricultural and  
27 University Land Lease Fund, Land Exchanges Fund;
- 28          (13) Nebraska Library Commission: Nebraska Library Commission Trust  
29 Fund;
- 30          (14) Nebraska Workers' Compensation Court: Workers' Compensation  
31 Trust Fund;

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

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

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

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

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

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

27 (21) Nebraska State Historical Society: Hall of Fame Trust Fund,  
28 Library Archives Trust Fund, Nebraska State Historical Society  
29 Collections Trust Fund, Bridge Book Sale Trust Fund, Weese and  
30 Lagerschulte Trust Fund;

31 (22) Nebraska Oil and Gas Conservation Commission: Oil and Gas

1 Conservation Trust Fund;

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

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

8 (25) Department of Water, Energy, and Environment: Hazardous Waste  
9 Sites Trust Fund, Leaking Underground Storage Tanks Trust Fund,  
10 Wastewater Treatment Facilities Construction Loan Fund, Drinking Water  
11 Facilities Loan Fund, Drinking Water State Revolving Fund, Recycled  
12 Principal Fund, Nebraska Energy Settlement Fund; and

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

22 **Sec. 132.** Laws 2025, LB261, section 304, is amended to read:

23 Sec. 304. REFUND AND DISTRIBUTIVE FUNDS.

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

29 (1) State Treasurer: Car Line Refund Fund, Insurance Tax Fund,  
30 Highway Allocation Fund, Aircraft Fuel Tax Fund, Severance Tax Fund,  
31 Suspense Fund, Motor Vehicle Fee Fund, Credit Card Receipts Distributive

1 Fund, State Treasurer's Land Sales Distributive Fund;

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

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

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

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

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

11 (7) Nebraska Library Commission: NEBASE Fund;

12 (8) Coordinating Commission for Postsecondary Education: State  
13 Student Incentive Grant Match Fund;

14 (9) Department of Administrative Services: Imprest Payroll  
15 Distributive Fund, State Purchasing Card Distributive Fund; and

16 (10) Public Employees Retirement Board: Deferred Compensation Fund.

17 **Sec. 133.** Laws 2025, LB261, section 305, is amended to read:

18 Sec. 305. GENERAL FUND TRANSFERS.

19 (1) The State Treasurer shall make the transfers specified in this  
20 section from the General Fund to the designated fund, in the amounts  
21 indicated. Unless otherwise noted, transfers for FY2025-26 shall occur on  
22 July 1, 2025, or as soon thereafter as administratively possible, and  
23 transfers for FY2026-27 shall occur on July 1, 2026, or as soon  
24 thereafter as administratively possible. All agencies with administrative  
25 responsibilities for these funds shall assist the State Treasurer as  
26 needed in implementing the transfers.

27 (2) Transfers from the General Fund for FY2025-26 shall include  
28 transfers to:

29 (a) The Nebraska State Patrol Cash Fund: \$115,000 less the  
30 unexpended balance existing on June 30, 2025, in (i) the Nebraska State  
31 Patrol Cash Fund, (ii) the Investigation Petty Cash Fund, (iii) any

1 special checking account or accounts used by the Nebraska State Patrol,  
2 and (iv) the possession of agency personnel involved in investigations,  
3 when the unexpended balances resulted from General Fund transfers to the  
4 Nebraska State Patrol Cash Fund or from General Fund appropriations. Any  
5 transfers made shall be subject to a final reconciliation of available  
6 investigation cash fund balances as of June 30, 2025, by the Nebraska  
7 State Patrol.

8 It is the intent of the Legislature that the Nebraska State Patrol  
9 have available a total of \$115,000 from the General Fund for FY2025-26 to  
10 be used in making drug purchases, for enforcing Nebraska laws relating to  
11 felonies, for enforcing the Nebraska liquor laws, and for payment of  
12 investigative expenses;

13 (b) The Property Tax Credit Cash Fund: \$422,000,000 on or before  
14 December 15, 2025, on such date as directed by the budget administrator  
15 of the budget division of the Department of Administrative Services;

16 (c) Commission on Public Advocacy Operations Cash Fund: \$875,000 on  
17 or before December 31, 2025, on such dates and in such amounts as  
18 directed by the budget administrator of the budget division of the  
19 Department of Administrative Services;

20 (d) The School District Property Tax Relief Credit Fund:  
21 \$780,000,000 on or after July 1, 2025, but before June 30, 2026, on such  
22 date as directed by the budget administrator of the budget division of  
23 the Department of Administrative Services; ~~and~~

24 (e) The Education Future Fund: \$242,000,000 on or after July 1,  
25 2025, but before June 30, 2026, on such date as directed by the budget  
26 administrator of the budget division of the Department of Administrative  
27 Services; and -

28 (f) The Board of Barber Examiners Fund: \$25,000 as soon as  
29 administratively possible after the effective date of this act.

30 (3) Transfers from the General Fund for FY2026-27 shall include  
31 transfers to:

1 (a) The Nebraska State Patrol Cash Fund: \$115,000 less the  
2 unexpended balance existing on June 30, 2026, in (i) the Nebraska State  
3 Patrol Cash Fund, (ii) the Investigation Petty Cash Fund, (iii) any  
4 special checking account or accounts used by the Nebraska State Patrol,  
5 and (iv) the possession of agency personnel involved in investigations,  
6 when the unexpended balances resulted from General Fund transfers to the  
7 Nebraska State Patrol Cash Fund or from General Fund appropriations. Any  
8 transfers made shall be subject to a final reconciliation of available  
9 investigation cash fund balances as of June 30, 2026, by the Nebraska  
10 State Patrol.

11 It is the intent of the Legislature that the Nebraska State Patrol  
12 have available a total of \$115,000 from the General Fund for FY2026-27 to  
13 be used in making drug purchases, for enforcing Nebraska laws relating to  
14 felonies, for enforcing the Nebraska liquor laws, and for payment of  
15 investigative expenses;

16 (b) The Property Tax Credit Cash Fund: ~~\$437,000,000~~ ~~\$442,000,000~~ on  
17 or before December 15, 2026, on such date as directed by the budget  
18 administrator of the budget division of the Department of Administrative  
19 Services;

20 (c) Commission on Public Advocacy Operations Cash Fund: \$625,000  
21 ~~\$875,000~~ on or before December 31, 2026, on such dates and in such  
22 amounts as directed by the budget administrator of the budget division of  
23 the Department of Administrative Services;

24 (d) The School District Property Tax Relief Credit Fund:  
25 \$791,000,000 ~~\$808,000,000~~ on or after July 1, 2026, but before June 30,  
26 2027, on such date as directed by the budget administrator of the budget  
27 division of the Department of Administrative Services; and

28 (e) The Education Future Fund: \$242,000,000 on or after July 1,  
29 2026, but before June 30, 2027, on such date as directed by the budget  
30 administrator of the budget division of the Department of Administrative  
31 Services.

1           **Sec. 134.** Laws 2025, LB261, section 306, is amended to read:

2           Sec. 306. CASH, REVOLVING, AND TRUST FUND LAPSES AND TRANSFERS.

3           The State Treasurer shall make the transfers specified in this  
4 section between funds, in the amounts indicated. Unless otherwise noted,  
5 transfers for FY2025-26 shall occur on July 1, 2025, or as soon  
6 thereafter as administratively possible, and transfers for FY2026-27  
7 shall occur on July 1, 2026, or as soon thereafter as administratively  
8 possible. All agencies with administrative responsibilities for these  
9 funds shall assist the State Treasurer as needed in implementing the  
10 transfers.

11           (1) Transfers for FY2025-26 shall include:

12           (a) From the Health and Human Services Cash Fund to the University  
13 of Nebraska Eppley Institute for Research in Cancer and Allied Diseases  
14 Cash Fund: \$500,000 pursuant to section 81-638;

15           (b) From the Roads Operations Cash Fund to the Carrier Enforcement  
16 Cash Fund: \$13,382,528 ~~\$13,075,900~~ less the unexpended balance existing  
17 on June 30, 2025, in the Carrier Enforcement Cash Fund. Transfers shall  
18 be made in four equal quarterly amounts on or before July 15, October 15,  
19 January 15, and April 15;

20           (c) From the State Building Revolving Fund to the Capitol Security  
21 Revolving Fund: \$1,453,686 ~~\$1,429,602~~ less the unexpended, unobligated  
22 balance existing on June 30, 2025, in the Capitol Security Revolving  
23 Fund. Transfers shall be made in four equal quarterly amounts on or  
24 before July 15, October 15, January 15, and April 15. Transfers shall be  
25 made to pay non-General-Fund costs associated with the operation of the  
26 state capitol security division of the Nebraska State Patrol;

27           (d) From the Highway Trust Fund to the Motor Fuel Tax Enforcement  
28 and Collection Cash Fund: \$1,400,000. Transfers shall be made in twelve  
29 equal monthly amounts;

30           (e) From the Highway Trust Fund to the Motor Carrier Division Cash  
31 Fund: Up to a maximum of \$1,400,000. Transfers shall be made as required

1 by the Department of Motor Vehicles to operate the Division of Motor  
2 Carrier Services;

3 (f) From the Civic and Community Center Financing Fund to the  
4 Department of Revenue Enforcement Fund: \$43,900 on July 1, 2025, or as  
5 soon thereafter as administratively possible, as provided for in sections  
6 13-2704 and 77-5601;

7 (g) From the Highway Trust Fund to the License Plate Cash Fund:  
8 \$3,554,058. Transfers shall be made as required by the Department of  
9 Motor Vehicles to meet the expenditures of plate and sticker production;

10 (h) From the Flexible Spending Trust Fund to the Health and Life  
11 Benefit Administration Cash Fund: \$140,000 except that if the total  
12 available unobligated balance of forfeitures in the Flexible Spending  
13 Trust Fund as of June 30, 2025, is less than \$140,000 then the State  
14 Treasurer shall transfer the difference, not to exceed \$140,000 from the  
15 State Employees Insurance Fund. Transfers shall be made to pay the costs  
16 associated with the administration of the Flexible Spending Account  
17 program;

18 (i) From the State Employees Insurance Fund to the Health and Life  
19 Benefit Administration Cash Fund: \$1,097,174 less the June 30, 2025,  
20 unobligated Health and Life Benefit Administration Cash Fund balance;

21 (j) From the Severance Tax Fund to the Municipal Rate Negotiations  
22 Revolving Loan Fund: \$10,000 pursuant to section 57-705;

23 (k) From the Severance Tax Fund to the State Energy Cash Fund:  
24 \$300,000 pursuant to section 57-705. Transfers shall be made in twelve  
25 equal monthly amounts;

26 ~~(l) From the Nebraska Training and Support Cash Fund to the Sector  
27 Partnership Program Fund: \$300,000 on or before July 15, 2025, on such  
28 date as directed by the budget administrator of the budget division of  
29 the Department of Administrative Services;~~

30 (l) ~~(m)~~ The State Treasurer shall transfer up to \$1,500,000 from the  
31 Petroleum Release Remedial Action Cash Fund to the Superfund Cost Share

1 Cash Fund on or before June 30, 2026, on such dates and in such amounts  
2 as directed by the budget administrator of the budget division of the  
3 Department of Administrative Services. Transfers shall be made as  
4 required by the Department of Water, Energy, and Environment and used  
5 pursuant to subdivision (2)(i) of section 66-1519;

6 (m) ~~(n)~~ From the State Settlement Cash Fund to the General Fund:  
7 \$295,957 on or before June 30, 2026, on such dates and in such amounts as  
8 directed by the budget administrator of the budget division of the  
9 Department of Administrative Services;

10 (n) ~~(o)~~ From the State Settlement Cash Fund to the Legal Education  
11 for Public Service and Rural Practice Loan Repayment Assistance Fund:  
12 \$150,000 on or before July 15, 2025, on such date as directed by the  
13 budget administrator of the budget division of the Department of  
14 Administrative Services;

15 (o) ~~(p)~~ From the State Settlement Cash Fund to the Nebraska State  
16 Patrol Cash Fund: \$200,000 on or before June 30, 2026, on such dates and  
17 in such amounts as directed by the budget administrator of the budget  
18 division of the Department of Administrative Services; and

19 (p) ~~(q)~~ From the Petroleum Release Remedial Action Cash Fund to the  
20 Underground Storage Tank Fund: \$50,000 on or before June 30, 2026, on  
21 such dates and in such amounts as directed by the budget administrator of  
22 the budget division of the Department of Administrative Services.

23 (2) Transfers for FY2026-27 shall include:

24 (a) From the Health and Human Services Cash Fund to the University  
25 of Nebraska Eppley Institute for Research in Cancer and Allied Diseases  
26 Cash Fund: \$500,000 pursuant to section 81-638;

27 (b) From the Roads Operations Cash Fund to the Carrier Enforcement  
28 Cash Fund: ~~\$13,710,157~~ ~~\$13,325,900~~. Transfers shall be made in four equal  
29 quarterly amounts on or before July 15, October 15, January 15, and April  
30 15;

31 (c) From the State Building Revolving Fund to the Capitol Security

1 Revolving Fund: ~~\$1,520,044~~ ~~\$1,482,214~~. Transfers shall be made in four  
2 equal quarterly amounts on or before July 15, October 15, January 15, and  
3 April 15. Transfers shall be made to pay non-General Fund costs  
4 associated with the operation of the state capitol security division of  
5 the Nebraska State Patrol;

6 (d) From the Highway Trust Fund to the Motor Fuel Tax Enforcement  
7 and Collection Cash Fund: \$1,400,000 less the unobligated balance in the  
8 Motor Fuel Tax Enforcement and Collection Cash Fund on June 30, 2026.  
9 Transfers shall be made in twelve equal monthly amounts;

10 (e) From the Highway Trust Fund to the Motor Carrier Division Cash  
11 Fund: Up to a maximum of \$1,400,000. Transfers shall be made as required  
12 by the Department of Motor Vehicles to operate the Division of Motor  
13 Carrier Services;

14 (f) From the Civic and Community Center Financing Fund to the  
15 Department of Revenue Enforcement Fund: \$43,900 on July 1, 2026, or as  
16 soon thereafter as administratively possible, as provided for in sections  
17 13-2704 and 77-5601;

18 (g) From the Highway Trust Fund to the License Plate Cash Fund: Up  
19 to a maximum of \$2,592,174. Transfers shall be made as required by the  
20 Department of Motor Vehicles to meet the expenditures of plate and  
21 sticker production;

22 (h) From the Flexible Spending Trust Fund to the Health and Life  
23 Benefit Administration Cash Fund: \$140,000 except that if the total  
24 available unobligated balance of forfeitures in the Flexible Spending  
25 Trust Fund as of June 30, 2026, is less than \$140,000 then the State  
26 Treasurer shall transfer the difference, not to exceed \$140,000 from the  
27 State Employees Insurance Fund. Transfers shall be made to pay the costs  
28 associated with the administration of the Flexible Spending Account  
29 program;

30 (i) From the State Employees Insurance Fund to the Health and Life  
31 Benefit Administration Cash Fund: \$1,121,274;

1 (j) From the Severance Tax Fund to the Municipal Rate Negotiations  
2 Revolving Loan Fund: \$10,000 pursuant to section 57-705;

3 (k) From the Severance Tax Fund to the State Energy Cash Fund:  
4 \$300,000 pursuant to section 57-705. Transfers shall be made in twelve  
5 equal monthly amounts;

6 ~~(l) From the Nebraska Training and Support Cash Fund to the Sector  
7 Partnership Program Fund: \$300,000 on or before July 15, 2026, on such  
8 date as directed by the budget administrator of the budget division of  
9 the Department of Administrative Services;~~

10 (l) ~~(m)~~ The State Treasurer shall transfer up to \$1,500,000 from the  
11 Petroleum Release Remedial Action Cash Fund to the Superfund Cost Share  
12 Cash Fund on or before June 30, 2027, on such dates and in such amounts  
13 as directed by the budget administrator of the budget division of the  
14 Department of Administrative Services. Transfers shall be made as  
15 required by the Department of Water, Energy, and Environment and used  
16 pursuant to subdivision (2)(i) of section 66-1519;

17 (m) ~~(n)~~ From the State Settlement Cash Fund to the General Fund:  
18 \$295,957 on or before June 30, 2027, on such dates and in such amounts as  
19 directed by the budget administrator of the budget division of the  
20 Department of Administrative Services;

21 (n) ~~(o)~~ From the State Settlement Cash Fund to the Legal Education  
22 for Public Service and Rural Practice Loan Repayment Assistance Fund:  
23 \$150,000 on or before July 15, 2026, on such date as directed by the  
24 budget administrator of the budget division of the Department of  
25 Administrative Services;

26 (o) ~~(p)~~ From the State Settlement Cash Fund to the Nebraska State  
27 Patrol Cash Fund: \$200,000 on or before June 30, 2027, on such dates and  
28 in such amounts as directed by the budget administrator of the budget  
29 division of the Department of Administrative Services; and

30 (p) ~~(q)~~ From the Petroleum Release Remedial Action Cash Fund to the  
31 Underground Storage Tank Fund: \$50,000 on or before June 30, 2027, on

1 such dates and in such amounts as directed by the budget administrator of  
2 the budget division of the Department of Administrative Services.

3 **Sec. 135.** Laws 2025, LB261, section 308, is amended to read:

4 Sec. 308. There is hereby appropriated, unless otherwise specified,  
5 for FY2025-26 and for FY2026-27 from undisbursed balances existing on  
6 June 30, 2025, and on June 30, 2026, respectively, to each agency for  
7 each program from the respective funds for capital construction as  
8 follows:

9 (1) Agency No. 25 – Department of Health and Human Services  
10 Program Nos. 919, 931, and 936.

11 (2) Agency No. 27 – Department of Transportation  
12 Program No. 901, except that the unobligated biennium appropriation  
13 balance shall lapse once all projects funded in that biennium are  
14 completed, postponed to a future biennium, or indefinitely postponed.

15 (3) Agency No. 28 - Department of Veterans' Affairs  
16 Program Nos. 936 and 938.

17 (4) Agency No. 31 – Military Department  
18 Program Nos. 913, 914, 925, 927, 990, and 992, except that for  
19 Program No. 927, the remaining unexpended General Fund appropriation  
20 balance existing on June 30, 2025, shall lapse and for Program No. 992,  
21 the remaining unexpended General Fund appropriation balance existing on  
22 June 30, 2026, shall lapse.

23 (5) Agency No. 33 – Game and Parks Commission  
24 Program Nos. 900, 901, 902, 919, 924, 955, 960, 965, 966, 967, 968,  
25 969, 971, 972, 973, 975, 976, 977, 979, 981, and 987.

26 (6) Agency No. 46 – Department of Correctional Services  
27 Program Nos. 905, 906, 913, 914, 921, 927, 928, and 929.

28 (7) Agency No. 47 – Nebraska Educational Telecommunications  
29 Commission  
30 Program Nos. 908, 920, 928, 930, 931, 932, and 991.

31 (8) Agency No. 50 – Board of Trustees of the Nebraska State Colleges

1 Program Nos. 903, 906, 919, 920, 921, 931, 933, 940, 953, 955, and  
2 996, and any additional construction programs administratively created  
3 relating to the Board of Trustees of the Nebraska State Colleges and its  
4 campuses which are funded through cash funds, federal funds, revolving  
5 funds, or private gifts or donations.

6 (9) Agency No. 51 – University of Nebraska

7 Program Nos. 901, 902, 903, 906, 910, 911, 912, 913, 916, 917, 918,  
8 920, 922, 923, 924, 925, 928, 929, 931, 932, 933, 934, 939, 941, 944,  
9 945, 954, 955, 977, 980, 983, 984, 985, 987, 990, 993, and 994, and any  
10 additional construction programs administratively created relating to the  
11 University of Nebraska-Lincoln, the University of Nebraska at Omaha, the  
12 University of Nebraska Medical Center, the University of Nebraska at  
13 Kearney, the Nebraska College of Technical Agriculture at Curtis, and the  
14 University of Nebraska Central Administration that are funded through  
15 cash funds, federal funds, revolving funds, or private gifts or  
16 donations.

17 (10) Agency No. 64 – Nebraska State Patrol

18 Program No. 904.

19 (11) Agency No. 65 – Department of Administrative Services

20 Program Nos. 901, 917, 921, 922, 925, 980, 986, and 994, except that  
21 for program 921, the remaining Nebraska Capital Construction Fund  
22 appropriation existing on June 30, 2026, less \$2,000,000, is hereby  
23 reappropriated.

24 Appropriations to program numbers pertaining to funding for the  
25 Deferred Building Renewal Act other than Program number 940 are hereby  
26 reappropriated.

27 (12) Agency No. 78 – Nebraska Commission on Law Enforcement and  
28 Criminal Justice

29 Program No. 903.

30 **Sec. 136.** Laws 2025, LB293A, section 1, is amended to read:

31 Section 1. There is hereby appropriated (1) \$266,358 from the

1 Contractor and Professional Employer Organization Registration Cash Fund  
2 ~~General Fund~~ for FY2025-26 and (2) \$272,186 from the Contractor and  
3 Professional Employer Organization Registration Cash Fund ~~General Fund~~  
4 for FY2026-27 to the Department of Labor, for Program 194, to aid in  
5 carrying out the provisions of Legislative Bill 293, One Hundred Ninth  
6 Legislature, First Session, 2025.

7 Total expenditures for permanent and temporary salaries and per  
8 diems from funds appropriated in this section shall not exceed \$-0-  
9 ~~\$179,108~~ for FY2025-26 or \$-0- ~~\$184,482~~ for FY2026-27.

10 **Sec. 137.** Laws 2025, LB298A, section 2, is amended to read:

11 Sec. 2. AGENCY NO. 3 – LEGISLATIVE COUNCIL

12 Program No. 504 - Office of Public Counsel

	FY2025-26	FY2026-27
13		
14 <u>GENERAL FUND</u>	<u>1,932,601</u>	<u>2,042,169</u>
15 <del>GENERAL FUND</del>	<del>1,522,116</del>	<del>1,522,116</del>
16 <u>PROGRAM TOTAL</u>	<u>1,932,601</u>	<u>2,042,169</u>
17 <del>PROGRAM TOTAL</del>	<del>1,522,116</del>	<del>1,522,116</del>
18 <u>SALARY LIMIT</u>	<u>1,403,997</u>	<u>1,479,309</u>
19 <del>SALARY LIMIT</del>	<del>1,403,997</del>	<del>1,454,309</del>

20 ~~The unexpended General Fund appropriation balance existing on June~~  
21 ~~30, 2025, is hereby reappropriated.~~

22 **Sec. 138.** If any section in this act or any part of any section is  
23 declared invalid or unconstitutional, the declaration shall not affect  
24 the validity or constitutionality of the remaining portions.

25 **Sec. 139.** Original Laws 2025, LB48A, section 1; Laws 2025, LB177A,  
26 section 1; Laws 2025, LB261, sections 15, 16, 17, 18, 19, 20, 22, 23, 24,  
27 26, 27, 28, 29, 31, 39, 51, 52, 54, 67, 69, 71, 72, 73, 74, 77, 78, 81,  
28 82, 87, 91, 92, 93, 94, 97, 99, 100, 102, 103, 105, 106, 107, 108, 113,  
29 114, 127, 128, 131, 132, 133, 135, 145, 153, 154, 155, 156, 157, 158,  
30 159, 162, 164, 174, 175, 176, 182, 186, 187, 202, 211, 214, 215, 218,

1 220, 222, 225, 228, 229, 231, 232, 245, 246, 248, 255, 258, 269, 276,  
2 279, 280, 285, 300, 302, 303, 304, 305, 306, and 308; Laws 2025, LB293A,  
3 section 1; and Laws 2025, LB298A, section 2, are repealed.

4 **Sec. 140.** The following sections are outright repealed: Laws 2025,  
5 LB150A, section 1; Laws 2025, LB261, sections 247, 256, 257, 260, 261,  
6 262, 263, 265, and 266; Laws 2025, LB298A, section 1; and Laws 2025,  
7 LB382A, section 1.

8 **Sec. 141.** Since an emergency exists, this act takes effect when  
9 passed and approved according to law.