

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised for AM2165 and FA1050

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)					
EXPENDITURES	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	0	0	0	0
FY2027-2028	0	0	0	0	0
FY2028-2029	0	0	0	0	0
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	SEE BELOW	SEE BELOW	0	0	SEE BELOW
FY2026-2027	SEE BELOW	SEE BELOW	0	0	SEE BELOW
FY2027-2028	SEE BELOW	SEE BELOW	0	0	SEE BELOW
FY2028-2029	SEE BELOW	SEE BELOW	0	0	SEE BELOW

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB 1072 contains provisions related to funds and funds transfers pursuant to the Governor’s recommendation for mid-biennium budget adjustments. AM2165 replaces the original provisions of the bill and contains the Appropriations Committee’s recommendation related to funds and statutory provisions to carry out the budget recommendations. Please refer to "State of Nebraska FY 2025-26 and FY 2026-27 Biennial Budget, As Proposed by the Appropriations Committee 109th Legislature, Second Session" published March 2026. LB 1072 was also amended by FA1050, which struck transfers and the outright repeal from the Niobrara Council Fund and the Niobrara Council Easement Defense Fund.

Section 1 requires the Department of Health and Human Services to designate a unique budget subprogram for purposes of federal law for the Rural Health Transformation Program. The section requires reporting related to the application, all awards, direct and indirect, and all grants, as well as an annual report detailing utilization of such money. The provision prohibits funds from supplanting state rural health spending, and requires approval of a sustainability plan prior to distribution of money for any initiative.

Sections 2 to 118 contain transfers between various funds. The following sections (section 2 to 73) contain transfers to the General Fund in FY2025-26:

- Remaining balance of the Bioscience Innovation Cash Fund;
- Remaining balance of the Capitol Commission Revolving Fund;
- Remaining balance of the Capitol Restoration-Archives Fund;
- Remaining balance of the Capitol Restoration-Tours Fund;
- Remaining balance of the Designated Collection Fund;
- Remaining balance of the Federal Misc Fund;
- Remaining balance of the Welfare & Club Accounts Fund subfund;
- Remaining balance of the Welfare & Club Accounts Fund subfund;
- Remaining balance of the Welfare & Club Accounts Fund subfund;
- Remaining balance of the Insurance Trust;
- Remaining balance of the 05 JAIBG;
- Remaining balance of the Job Training Cash Fund;
- Remaining balance of the Juvenile Accountability;
- Remaining balance of the Leaking Underground Storage Tanks Trust Fund;
- Remaining balance of the Miscellaneous Claims Cash Fund;
- Remaining balance of the Multi-State Trust Fund;
- Remaining balance of the Nebraska Community College Student Performance and Occupational Grant Fund;
- Remaining balance of the Nebraska Competitive Telephone Marketplace Fund;
- Remaining balance of the Grain Warehouse Surveillance Cash Fund;
- Remaining balance of the Niobrara Council Fund, which was stricken by FA1050;
- Remaining balance of the Niobrara Council Easement Defense subfund, which was stricken by FA1050;
- Remaining balance of the Nursing Faculty Student Loan Cash Fund;
- Remaining balance of the Petroleum Products and Hazardous Substances Storage and Handling Fund;
- Remaining balance of the Public Safety Communications Fund;
- Remaining balance of the Public Service Commission Pipeline Regulation Fund;
- Remaining balance of the Radiation Transportation Emergency Response Cash Fund;
- Remaining balance of the Rural Broadband Task Force Fund;
- Remaining balance of the Small Watersheds Flood Control Fund;
- Remaining balance of the Soil and Plant Analysis Laboratory Cash Fund;
- Remaining balance of the State Apiary Cash Fund;
- Remaining balance of the Dept of Ed Revolving LAN Usage subfund;
- Remaining balance of the Dept of Ed Revolving Data Syst subfund;
- Remaining balance of the Dept of Ed Revolving Color Prt subfund;
- Remaining balance of the Health Plan subfund;

- Remaining balance of the Tractor Permit Cash Fund;
- Remaining balance of the Violence Prevention Cash Fund;
- Remaining balance of the World Day on the Mall Cash Fund;
- \$100,000 from the Abstracters Board of Examiners Cash Fund;
- \$100,000 from the Appraisal Management Company Fund;
- \$450,000 from the Boiler Inspection Cash Fund;
- \$100,000 from the Certified Public Accountants Fund;
- \$500,000 from the Community College State Dependents Fund;
- \$1,000,000 from the Compensation Court Cash Fund;
- \$8,977,251 from the Federal Clearing Fund;
- \$200,000 from the Game Law Investigation Cash Fund;
- \$1,250,000 from the Grade Crossing Protection Fund;
- \$1,898,895 from the Health and Human Services Cash Fund;
- \$5,000,000 from the Homeless Assistance Trust Fund;
- \$250,000 from the Integrated Solid Waste Management Cash Fund;
- \$1,400,000 from the Jobs and Economic Development Initiative Fund;
- \$1,730,000 from the motor fuel trust fund;
- \$400,000 from the Municipality Infrastructure Fund;
- \$250,000 from the NEBASE;
- \$100,000 from the Arts Maintenance subfund;
- \$1,500,000 from the Nebraska Outdoor Recreation Development Cash Fund;
- \$2,424,287 from the Nebraska Rural Projects Fund;
- \$25,000 from the Nebraska Snowmobile Trail Cash Fund;
- \$300,000 from the Oil and Gas Conservation Fund;
- \$450,000 from the Petroleum Remediation Aviation Fuel Fund;
- \$700,000 from the Professional and Occupational Credentialing Cash Fund;
- \$2,000,000 from the Racetrack Gaming Fund;
- \$3,000,000 from the Records Management Cash Fund;
- \$300,000 from the Shovel-Ready Capital Recovery and Investment Fund;
- \$100,000 from the State Energy Cash Fund;
- \$5,100,000 from the Surface Water Irrigation Infrastructure Fund;
- \$3,627,750 from the Trail Development and Maintenance Fund;
- \$12,285 from the Transportation Services Bureau Revolving Fund;
- \$100,000 from the Tuition Recovery Fund;
- \$1,000,000 from the Vehicle Title Registration System Replacement and Maintenance Cash Fund;
- \$6,130,000 from the Water Recreation Enhancement Fund; and
- \$800,000 from the Wildlife Conservation Fund.

The following sections (section 74 to 96) contain transfers to the General Fund in FY2026-27:

- Remaining balance of the Nebraska Environmental Response Cash Fund;
- Unobligated remaining balance of the Shovel-Ready Capital Recovery and Investment Fund;
- Remaining balance of the Superfund Cost Share Fund;
- \$25,000 from the Board of Barber Examiners Fund;
- \$100,000 from the Certified Public Accountants Fund;
- \$300,000 from the Community Corrections Uniform Data Analysis Cash Fund;
- \$1,000,000 from the Economic Recovery Contingency Fund;
- \$100,000 from the Engineering Plan Review Fund;
- \$1,250,000 from the Grade Crossing Protection Fund;
- \$1,000,000 from the Health and Human Services Cash Fund;
- \$1,500,000 from the Homeless Shelter Assistance Trust Fund;
- \$250,000 from the Integrated Solid Waste Management Cash Fund;
- \$5,000,000 from the Nebraska Cultural Preservation Endowment Fund;
- \$125,000 from the Nebraska Job Creation and Mainstreet Revitalization Fund;
- \$5,747,931 from the Perkins County Canal Project Fund;
- \$450,000 from the Petroleum Remediation Aviation Fuel Fund;
- \$800,000 from the Professional and Occupational Credentialing Cash Fund;
- \$2,000,000 from the Racetrack Gaming Fund;
- \$2,000,000 from the Records Management Cash Fund;
- \$2,000,000 from the Secretary of State Cash Fund;
- \$25,000 from the State Board of Landscape Architects Cash Fund; and
- \$1,500,000 from the Vacant Building and Excess Land Cash Fund.

The following sections (section 97 to 118) transfer funds between various funds, as follows:

- Unobligated remaining balance of the Middle Income Workforce Housing Investment Fund to the Affordable Housing Trust Fund, before June 30, 2026;
- Unobligated remaining balance of the Rural Workforce Housing Investment Fund to the Affordable Housing Trust Fund, before June 30, 2026;
- Remaining balance of the NCBIV subfund to the CBVI Trust, before June 30, 2026;
- Remaining balance of the Self Exclusion Fund to the Compulsive Gamblers Assistance Fund, before June 30, 2026;
- \$1,500,000 from the Nebraska Veterans' Aid Fund to the Department of Veterans' Affairs Cash Fund, before June 30, 2026;
- \$1,500,000 from the Nebraska Veterans' Aid Fund to the Department of Veterans' Affairs Cash Fund, before June 30, 2027;
- \$1,500,000 from the Education Savings Plan Administrative Fund to the Education Future Fund, before June 30, 2026;
- \$2,000,000 from the Education Savings Plan Expense Fund to the Education Future Fund, before June 30, 2026;
- \$4,694,064 of accumulated interest from the State Lottery Operation Trust Fund to the Education Future Fund, before June 30, 2026;
- \$2,500,000 from the Ag & University Land Lease Fund to the Education Future Apportionment Fund subfund, before June 30, 2026;
- \$2,500,000 from the Land Exchanges to the Education Future Apportionment Fund subfund, before June 30, 2026;

- \$2,000,000 from the Community College Gap Assistance Program Fund to the Education Future Fund, before June 30, 2027;
- \$1,000,000 from the Excellence in Teaching Cash Fund to the Education Future Fund, before June 30, 2027;
- \$500,000 from the Nebraska Education Improvement Fund to the Education Future Fund, before June 30, 2027;
- \$40,000,000 of accumulated interest and earnings from the permanent school fund to the Education Future Apportionment Fund subfund, before June 30, 2026;
- \$174,975 from the Nebraska State Historical Society Collections Trust Fund to the Historical Society Fund, before June 30, 2026;
- \$260,000 from the Davis Scholarship Trust Fund to the Nebraska Opportunity Grant Fund, before June 30, 2026;
- \$300,000 from the Perkins County Canal Fund to the State Settlement Cash Fund, before June 30, 2027;
- \$5,133,860 from the Nebraska Environmental Trust Fund to the Water Recreation Enhancement Fund, before June 30, 2026; and
- \$6,000,000 from the Nebraska Environmental Trust Fund to the Water Resources Cash Fund, before June 30, 2027.

In addition to these transfers, the bill contains the following provisions:

Section 119 creates the 988 Emergency Lifeline Cash Fund, to be administered by the Department of Health and Human Services for costs related to the 988 Suicide and Crisis Lifeline.

Section 120 creates the Correctional Services Insurance Proceeds Fund, which will consist of insurance claim proceeds, and can be used for operating or capital costs of the Department of Correctional Services.

Section 121 amends the Certified Public Accountants Fund to authorize transfers to the General Fund.

Sections 122 through 125 amend sections related to tractor test fees to strike references to the Tractor Permit Cash Fund.

Section 126 amends the State Lottery Act to permit transfers from the State Lottery Operation Trust Fund and the State Lottery Prize Trust Fund to the Education Future Fund and to credit interest from these funds as well as the State Lottery Operation Cash Fund to the Education Future Fund, beginning July 1, 2026.

Section 127 amends the Racetrack Gaming Fund to authorize transfers to the Compulsive Gamblers Assistance Fund.

Section 128 amends the Integrated Solid Waste Management Cash Fund to authorize transfers to the General Fund.

Section 129 amends the Municipality Infrastructure Aid Fund to authorize transfers to the General Fund.

Section 130 amends the Probation Program Cash Fund to strike obsolete provisions related to the Violence Prevention Cash Fund.

Section 131 amends the Game Law Investigation Cash Fund to authorize transfers to the General Fund.

Section 132 amends the Wildlife Conservation Fund to authorize transfers to the General Fund.

Section 133 amends the Water Recreation Enhancement Fund to require a subaccount within the fund for any monies transferred from the Nebraska Environmental Trust Fund and require such funds to be expended according to the purposes of the Environmental Trust Act.

Section 134 amends the Professional and Occupational Credentialing Cash Fund to strike references to an obsolete license fee.

Section 135 amends the Juvenile Services Act to strike references to the University of Nebraska at Omaha, Juvenile Justice Institute.

Section 136 amends the Juvenile Services Act to strike references to the University of Nebraska at Omaha, Juvenile Justice Institute and to lower the amount of appropriation required for development of a common data set and evaluation of the Community-based Juvenile Services Aid Program from 10% to 5% of the annual appropriation. The section also provides that the 5% of the appropriation shall be for evaluation by an independent evaluator.

Section 137 amends the Department of Insurance Cash Fund to increase the amounts of the transfers of funds to the General Fund in FY2025-26, FY2026-27, FY2027-28, and FY2028-29.

Section 138 amends the Community Corrections Uniform Data Analysis Cash Fund to strike obsolete references to the Violence Prevention Cash Fund.

Section 139 amends section 48-101.01 to strike (6), which requires the Department of Health and Human Services to reimburse certain mental health costs for first responders.

Section 140 amends self-insurer assessments for workers' compensation to allocate 40% of the assessment collected to the General Fund and the remainder to the Compensation Court Cash Fund from July 1, 2026, to June 30, 2029.

Section 141 amends the Compensation Court Cash Fund to authorize transfers to the General Fund until June 30, 2027.

Section 142 amends provisions related to employment funds to strike a reference to the Job Training Cash Fund.

Section 143 amends the Teleworker Job Creation Act to strike a reference to the Job Training Cash Fund.

Section 144 amends the Teleworker Job Creation Act to change the fund used for administrative costs from the Job Training Cash Fund to the Administrative Cash Fund.

Section 145 amends the Liquor Control Commission Rule and Regulation Cash Fund to permit information technology costs to be paid from the fund.

Section 146 amends the use of the Commercial Feed Administration Fund to permit costs of administering any other animal health programs administered by the department be paid from the fund.

Section 147 amends the Affordable Housing Trust Fund to strike a reference to the Lead-Based Paint Hazard Control Cash Fund.

Section 148 amends provisions related to ignition interlock services to strike an obsolete reference to the Violence Prevention Cash Fund.

Section 149 amends the Water Sustainability Fund to prohibit any monies transferred from the Nebraska Environmental Trust Fund to the Water Sustainability Fund to be used for distributions to municipalities for combined sewer overflow projects in 2-1507.

Section 150 amends the Perkins County Canal Fund to authorize transfers to the General Fund and the State Settlement Cash Fund.

Section 151 amends the motor fuel trust fund to authorize transfers to the General Fund and to credit investment earnings from the fund to the General Fund, beginning July 1, 2026.

Section 152 amends the requirements for the total amount collected in the motor fuel trust fund to exclude interest earned for calculations of tax due.

Section 153 amends a restriction on use of funds in the motor fuel trust fund to authorize transfers to the General Fund.

Section 154 amends the Petroleum Release Remedial Action Cash Fund to authorize transfers to the General Fund.

Section 155 amends the Homeless Shelter Assistance Trust Fund to authorize transfers to the General Fund.

Section 156 amends the Nursing Faculty Student Loan Cash Fund to authorize transfers to the General Fund.

Section 157 amends the Nebraska Opioid Recovery Trust Fund to transfer funds in FY2025-26 and FY2026-27 to the Probation Program Cash Fund to be used for problem solving courts.

Section 158 and 159 amend the Mental Health First Aid Training Act to remove a requirement to establish a program by the Department of Health and Human Services.

Section 160 amends provisions related to radioactive waste to refer to the fund statute in section 161.

Section 161 amends the Radiation Transportation Emergency Response Cash Fund to authorize transfers to the General Fund.

Section 162 amends the Drinking Water Administration Fund to credit investment earnings to the General Fund, beginning July 1, 2026.

Section 163 amends the Critical Incident Stress Management Program to eliminate a requirement for the Department of Health and Human Services to develop guidelines for training and reimbursement of certain expenses for training and examinations.

Section 164 amends the Health Care Cash Fund to lower the amount transferred to the fund from the Nebraska Tobacco Settlement Trust Fund in FY2026-27 and each year thereafter from \$60.15 million to \$55.4 million.

Section 165 amends the Nebraska Capital Construction Fund to strike obsolete references to investment earnings.

Section 166 amends the Grade Crossing Protection Fund to authorize transfers to the General Fund.

Section 167 amends the Education Savings Plan Administrative Fund and the Education Savings Plan Expense Fund to authorize transfers to the Education Future Fund.

Section 168 amends the allocation of the collection fee associated with the state collecting tax imposed by municipalities. The allocation is currently 3% to the Municipal Equalization Fund. The bill amends the allocation to 1.05% to the Municipal Equalization Fund and 1.95% to the Department of Revenue Enforcement Fund.

Section 169 amends the Tobacco Products Administration Fund to authorize transfers to the Department of Revenue Enforcement Fund, to increase the amount of funds transferred in FY2025-26, FY2026-27, and FY2027-28, and to redirect the transferred funds from the General Fund to the Department of Revenue Enforcement Fund.

Section 170 amends the Property Tax Credit Act to allow for payment of funds as soon as possible after April 1, in 2026 only.

Section 171 amends the Department of Revenue Enforcement Fund to expand the permitted uses of the fund for any cost of administration and enforcement of any activity or function administered by the Tax Commissioner, and to strike language permitting use of funds for specific purposes.

Section 172 amends the School District Property Tax Relief Act to allow for payment of funds as soon as possible after April 1, in 2026 only.

Section 173 amends the State Department of Education Revolving Fund to authorize transfers to the General Fund.

Section 174 amends the permanent school funds to include long-term investment net earnings as being subject to use for the support and maintenance of the common schools.

Section 175 amends the Nebraska Reading Improvement Act related to intent language to appropriate funds for regional coaches and job-embedded training relating to evidence-based reading instruction until FY2029-30.

Section 176 amends the Veterans' Aid Fund to strike obsolete transfers to the Veteran Cemetery Construction Fund and to authorize transfers to the Department of Veterans' Affairs Cash Fund.

Section 177 amends provisions relating to agency budget submission documents to require additional documentation related to software, information technology hardware, and planning for needs and costs of software and hardware.

Section 178 creates the Nebraska technology Infrastructure Cash Fund, which is administered by the State Treasurer for the purpose of agency costs for software, information technology hardware, and related implementation and modernization.

Section 179 amends the State Apiary Cash Fund to authorize transfers to the General Fund.

Section 180 amends the Animal Damage Control Cash Fund to include intent to appropriate funds for the animal damage control program.

Section 181 amends the Administrative Cash Fund to provide that innovation hub application fees are credited to the fund and that payments of costs of audits and administration of the Teleworker Job Creation Act may be made from the fund.

Section 182 to 184 strike references to the Job Training Cash Fund and grants paid from the Job Training Cash Fund.

Section 185 remits repayments of job training grants due to noncompliance to the General Fund, instead of the Job Training Cash Fund.

Section 186 amends provisions relating to internship programs to strike a reference to the Job Training Cash Fund.

Section 187 amends the Panhandle Improvement Project Cash Fund to authorize transfers to the Animal Damage Control Cash Fund, and to transfer any unobligated money in the Panhandle Improvement Project Cash Fund to the Animal Damage Control Cash Fund as soon as administratively practicable after July 31, 2026.

Section 188 amends the Rural Workforce Housing Investment Fund to strike obsolete transfers and to authorize transfers to be made to the Affordable Housing Trust Fund.

Section 189 amends the Middle Income Workforce Housing Investment Fund to authorize transfers to be made to the Affordable Housing Trust Fund.

Section 190 changes the distribution of application fees for innovation hubs to be credited to the Administrative Cash Fund, instead of the Innovation Hub Cash Fund.

Section 191 amends the Nebraska Operational Assistance Act to remove a requirement to appropriate funds to the Department of Economic Development for grants.

Section 192 amends the Site and Building Development Fund to include intent to appropriate funds for a grant.

Section 193 amends grant eligibility under the Site and Building Development Fund to authorize a grant of \$100,000 to a nonprofit organization for building rehabilitation for purposes of food distribution in certain counties.

Section 194 amends the Nebraska Rural Projects Fund to authorize transfers to the General Fund.

Section 195 amends provisions related to forensic medical examination shall be paid from the Sexual Assault Payment Program Cash Fund or the Victim's Compensation Fund.

Section 196 clarifies that the Nebraska Commission on Law Enforcement and Criminal Council may adopt and promulgate rules and regulations to carry out the Law Enforcement Attraction and Retention Act.

Section 197 amends the Clean Air Title V Cash Fund to credit investment earnings to the General Fund, beginning July 1, 2026.

Section 198 amends the Petroleum Products and Hazardous Substances Storage and Handling Fund to authorize transfers to the General Fund and to credit investment earnings to the General Fund, beginning July 1, 2026.

Section 199 amends the Nebraska Environmental Trust Fund to authorize transfers to the Water Recreation Enhancement Fund.

Section 200 amends the Superfund Cost Share Cash Fund to terminate the fund on June 30, 2027.

Section 201 amends the Nebraska Environmental Response Cash Fund to authorize transfers to the General Fund.

Section 202 amends the State Energy Cash Fund to credit investment earnings to the General Fund, beginning July 1, 2026.

Section 203 amends the Victim's Compensation Fund to allow costs associated with administering the Nebraska Crime Victim's Reparations Act, violence prevention, and costs and expenses described in 81-1429.03(1) for forensic examinations.

Section 204 strikes administration of state assistance to political subdivisions and nonprofit corporations from the functions of the Indian Affairs Commission.

Section 205 amends the Nebraska State Historical Society Collections Trust Fund to authorize transfers to the Historical Society Fund.

Section 206 amends the Nebraska Arts Council Cash Fund to authorize transfers to the General Fund.

Section 207 amends the Nebraska Cultural Preservation Endowment to authorize transfers to the General Fund.

Section 208 amends the Inmate Welfare and Club Accounts Fund to authorize transfers to the General Fund.

Section 209 amends the Auditor of Public Accounts Cash Fund to require investment of funds pursuant to the Nebraska Capital Expansion Act and Nebraska State Funds Investment Act.

Section 210 amends the Secretary of State Cash Fund to strike obsolete provisions and to authorize transfers to the General Fund.

Section 211 amends the Cash Reserve Fund to lower the transfer in FY2025-26 to the Nebraska Capital Construction Fund from \$45,897,000 to \$38,897,000; to increase the transfer in FY2026-27 to the General Fund from \$147 million to \$277 million; and to transfer \$150,000 in FY2025-26 to the State Self-Insured Liability Fund.

Section 212 amends provisions related to the Coordinating Commission for Postsecondary Education to strike reference to the Nebraska Community College Student Performance and Occupational Education Grant Fund.

Section 213 amends provisions related to the Nebraska Community College Student Performance and Occupational Education Grant Committee to strike reference to the Nebraska Community College Student Performance and Occupational Education Grant Fund.

Section 214 amends the Tuition Recovery Fund to authorize transfers to the General Fund.

Section 215 amends the Nebraska Opportunity Grant Fund to allow funds transferred from the Davis Scholarship Trust to be used to carry out the Nebraska Opportunity Grant Act.

Section 216 amends the Excellence in Teaching Fund to authorize transfers to the Education Future Fund.

Section 217 amends Laws 2025, LB 264 to change the dates of a transfer from the Site and Building Development Fund to the General Fund.

Section 218 amends Laws 2025, LB 264 to change the amount of a transfer from the Economic Recovery Contingency Fund to the General Fund.

Section 219 amends Laws 2025, LB 264 to change the amount of a transfer from the Carrier Enforcement Cash Fund to the General Fund.

Section 220 amends Laws 2025, LB 264 to change the dates and amount of a transfer from the Governor's Emergency Cash Fund to the General Fund.

Section 221 amends Laws 2025, LB 264 to change the amount of a transfer from the Engineering Plan Review Cash Fund to the General Fund.

Section 222 amends Laws 2025, LB 264 to change the amount of a transfer from the State Department of Education Cash Fund to the Education Future Fund.

Section 223 provides operative dates.

Section 224 provides for a severability clause.

Section 225 through 227 repeal the original sections of sections included in the bill.

Sections 228 through 230 outright repeal the following sections:

- 72-2009: Niobrara Council Fund, which was stricken in FA 1050;
- 81-2509 to 81-2515: state assistance to political subdivisions and nonprofit corporations, which terminated on June 30, 2018;
- 85-2235: Community College Aid Fund;
- 90-248: Department of Correctional Services; sale of land; State Treasurer's Land Sales Distributive Fund;
- 66-2302 to 66-2308: Nuclear and Hydrogen Development Act;
- 48-622.02: Nebraska Training and Support Cash Fund;
- 48-3405: Sector Partnership Program Fund;
- 81-1211: Lead-Based Paint Hazard Control Cash Fund;
- 81-1213.02: Economic Development Cash Fund;
- 81-1213.05: Youth Outdoor Education Innovation Fund;
- 81-1216: Customized Job Training Cash Fund;
- 2-1502: purpose of Small Watersheds Flood Control Fund;
- 2-1503.01: Small Watersheds Control Fund;
- 2-1503.02: allocation of funds from the Small Watersheds Control Fund;
- 2-1503.03: requirements for sales of any lands or rights-of-way acquired with funds from Small Watersheds Control Fund;
- 2-2705.01: Application fee; Tractor Permit Cash Fund;
- 2-3101 to 2-3110: Nebraska Soil and Plant Analysis Laboratory Act;
- 71-17,113: License renewal fee until December 31, 2007 under Nurse Practice Act;
- 71-17,116: Rules and regulations for Nurse Faculty Student Loan Act;
- 71-3007: Intent to appropriated funds for Nebraska Mental Health First Aid Training Act;
- 72-2205.01: Administrator charges credited to the Capitol Commission Revolving Fund;
- 72-2211.01: Capitol Commission Revolving Fund;
- 81-12,114: Innovation Hub Cash Fund;
- 81-1451: Violence Prevention Cash Fund;
- 85-1540: Nebraska Community College Student Performance and Occupational Education Grant Fund;
- 81-12,155.01: Bioscience Innovation Program;
- 81-12,163.01: Bioscience Innovation Cash Fund; and
- 81-1201.21: Job Training Cash Fund.

Section 231 includes the emergency clause.

The total amount of funds transferred to the General Fund in FY2025-26 is \$38,578,499, and in FY2026-27, \$32,824,931. The net change in transfers to the General Fund in FY2027-28 and FY2028-29 is (\$3,200,000) per year.

Investment earnings credited to the General Fund are estimated to be \$215,000 per year, beginning in FY2026-27.

The change in allocation related to self-insurer assessments, with 40% going back to the General Fund and 60% remaining in the Compensation Court Cash Fund, from July 1, 2026, until June 30, 2029, is estimated to increase General Fund revenue by \$750,000 per year, beginning in FY2026-27.

General Fund revenue also increases by \$130 million due to the transfer in FY2026-27 from the Cash Reserve Fund.