

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1209**

FINAL READING

Introduced by Clements, 2.

Read first time January 21, 2026

Committee: Appropriations

1 A BILL FOR AN ACT relating to appropriations; to amend Laws 2025, LB261,  
2 section 88; Laws 2025, LB261, sections 69, 100, 164, 246, 279, 280,  
3 285, and 300, as amended by sections 59, 75, 99, 119, 125, 126, 127,  
4 and 128, respectively, Legislative Bill 1071, One Hundred Ninth  
5 Legislature, Second Session, 2026; and section 81, Legislative Bill  
6 1072, One Hundred Ninth Legislature, Second Session, 2026; to define  
7 terms; to provide and change appropriations for purposes of carrying  
8 out legislation enacted by the One Hundred Ninth Legislature, Second  
9 Session, 2026; to change provisions relating to appropriations and a  
10 transfer of funds; to repeal the original sections; and to declare  
11 an emergency.  
12 Be it enacted by the people of the State of Nebraska,

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

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

8           **Sec. 2. APPROPRIATION LANGUAGE.**

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

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

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

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

24           In addition to the appropriations set forth in this act, there are  
25 hereby reappropriated all unexpended appropriation balances existing on  
26 June 30, 2026, for FY2026-27, to the respective agencies, programs, and  
27 funds listed in this act, except as otherwise provided in this act.

28           **Sec. 5. There are hereby reappropriated for each agency, program,**  
29 and fund for FY2025-26 and FY2026-27, any appropriation by the One  
30 Hundred Seventh Legislature, First or Second Session, of the unexpended  
31 and unencumbered appropriation balances of the Federal Funds allocated to

1 the State of Nebraska from the federal Coronavirus State Fiscal Recovery  
2 Fund pursuant to the federal American Rescue Plan Act of 2021, 42 U.S.C.  
3 802, as amended, unless otherwise indicated in this act and any other  
4 legislative bill passed by the One Hundred Eighth Legislature, First or  
5 Second Session. Such reappropriation shall retain any provided  
6 limitations established by the appropriating legislative bill unless  
7 otherwise indicated within this act and any other legislative bill passed  
8 by the One Hundred Eighth Legislature, First or Second Session.

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

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

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

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

26 (2) Total expenditures for permanent and temporary salaries and per  
27 diems shall be limited to the amount shown except when federal funds in  
28 excess of the amount shown are available and approved by the Governor.  
29 Expenditures for permanent and temporary salaries and per diems from such  
30 grants shall be in addition to the limitation on permanent and temporary  
31 salaries and per diems otherwise shown in this act. No agency shall

1 request any state funds for continuation or replacement of any such  
2 personnel or activities in future budget requests. To the extent  
3 feasible, requests for increases in the limitation on permanent and  
4 temporary salaries and per diems shall be addressed to the Appropriations  
5 Committee of the Legislature when the Legislature is in session.

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

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

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

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

26 (7) The budget administrator of the budget division of the  
27 Department of Administrative Services may administratively increase the  
28 limitation on expenditures for permanent and temporary salaries and per  
29 diems upon receipt of a request for such increase from the director of a  
30 state agency certifying the actual amount of the payment to a former  
31 employee of such agency, or such employee's beneficiary upon the death of

1 the employee, of accumulated vacation and sick leave pursuant to section  
2 81-1325 and the rules and regulations of the State Personnel System  
3 governing such payments.

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

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

10 **Sec. 9. AGENCY NO. 23 – DEPARTMENT OF LABOR**

11 Program No. 31 - Division of Employment

	<u>FY2025-26</u>	<u>FY2026-27</u>
13 <u>CASH FUND</u>	<u>-0-</u>	<u>6,500,000</u>
14 <u>PROGRAM TOTAL</u>	<u>-0-</u>	<u>6,500,000</u>

15 There is included in the appropriation to this program for FY2025-26  
16 \$-0- Cash Funds for state aid for workforce development, which shall only  
17 be used for such purpose. There is included in the appropriation to this  
18 program for FY2026-27 \$4,000,000 Cash Funds for state aid for workforce  
19 development, which shall only be used for such purpose.

20 **Sec. 10. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES**

21 Program No. 38 - Behavioral Health Aid

	<u>FY2025-26</u>	<u>FY2026-27</u>
23 <u>CASH FUND</u>	<u>-0-</u>	<u>470,000</u>
24 <u>PROGRAM TOTAL</u>	<u>-0-</u>	<u>470,000</u>

25 There is included in the appropriation to this program for FY2025-26  
26 \$-0- Cash Funds for state aid, which shall only be used for such purpose.  
27 There is included in the appropriation to this program for FY2026-27  
28 \$470,000 Cash Funds for state aid, which shall only be used for such  
29 purpose.

30 **Sec. 11. AGENCY NO. 64 – NEBRASKA STATE PATROL**

31 Program No. 100 - Public Protection

	<u>FY2025-26</u>	<u>FY2026-27</u>
1		
2	<u>GENERAL FUND</u>	<u>113,706</u>
3	<u>CASH FUND</u>	<u>85,500</u>
4	<u>PROGRAM TOTAL</u>	<u>199,206</u>
5	<u>SALARY LIMIT</u>	<u>76,889</u>

6       **Sec. 12.** AGENCY NO. 85 – PUBLIC EMPLOYEES RETIREMENT BOARD  
7       Program No. 41 - Administration of Retirement Systems and Deferred  
8       Compensation

	<u>FY2025-26</u>	<u>FY2026-27</u>
9		
10	<u>CASH FUND</u>	<u>7,500</u>
11	<u>PROGRAM TOTAL</u>	<u>7,500</u>

12       **Sec. 13.** Laws 2025, LB261, section 88, is amended to read:

13       Sec. 88. AGENCY NO. 23 – DEPARTMENT OF LABOR

14       Program No. 194 - Division for Protection of People and Property

	<u>FY2025-26</u>	<u>FY2026-27</u>
15		
16	<u>GENERAL FUND</u>	<u>-0-</u>
17	<u>GENERAL FUND</u>	<u>779,383</u>
18	<u>CASH FUND</u>	<u>1,709,750</u>
19	<u>CASH FUND</u>	<u>709,750</u>
20	<u>FEDERAL FUND est.</u>	<u>828,634</u>
21	<u>PROGRAM TOTAL</u>	<u>2,538,384</u>
22	<u>PROGRAM TOTAL</u>	<u>2,317,767</u>
23	<u>SALARY LIMIT</u>	<u>1,346,619</u>

24       **Sec. 14.** Laws 2025, LB261, section 69, as amended by section 59,  
25       Legislative Bill 1071, One Hundred Ninth Legislature, Second Session,  
26       2026, is amended to read:

27       Sec. 69. AGENCY NO. 16 – DEPARTMENT OF REVENUE

28       Program No. 102 - Revenue Administration

	<u>FY2025-26</u>	<u>FY2026-27</u>
29		
30	<u>GENERAL FUND</u>	<u>595,791</u>

1	<del>GENERAL FUND</del>	<del>17,399,357</del>	<del>2,467,209</del>
2	<u>CASH FUND</u>	<u>14,453,216</u>	<u>33,277,467</u>
3	<del>CASH FUND</del>	<del>14,453,216</del>	<del>29,946,547</del>
4	<u>PROGRAM TOTAL</u>	<u>31,852,573</u>	<u>33,873,258</u>
5	<del>PROGRAM TOTAL</del>	<del>31,852,573</del>	<del>32,413,756</del>
6	<u>SALARY LIMIT</u>	<u>19,868,885</u>	<u>20,584,467</u>
7	<del>SALARY LIMIT</del>	<del>19,868,885</del>	<del>20,278,967</del>

8           There is included in the appropriation to this program for FY2025-26  
9 \$336,404 Cash Funds for staff necessary to audit and enforce provisions  
10 of the tobacco Master Settlement Agreement from the Nebraska Health Care  
11 Cash Fund. There is included in the appropriation to this program for  
12 FY2026-27 \$336,404 Cash Funds for staff necessary to audit and enforce  
13 provisions of the tobacco Master Settlement Agreement from the Nebraska  
14 Health Care Cash Fund.

15           **Sec. 15.** Laws 2025, LB261, section 100, as amended by section 75,  
16 Legislative Bill 1071, One Hundred Ninth Legislature, Second Session,  
17 2026, is amended to read:

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

	FY2025-26	FY2026-27
21	<u>1,085,315,619</u>	<u>843,522,688</u>
22	<del>1,085,315,619</del>	<del>850,284,005</del>
23	740,239,274	728,739,274
24	<u>3,928,839,289</u>	<u>3,614,112,414</u>
25	<del>3,928,839,289</del>	<del>3,622,224,210</del>
26	<u>5,754,394,182</u>	<u>5,186,374,376</u>
27	<del>5,754,394,182</del>	<del>5,201,247,489</del>

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. 348 - Medical Assistance

2           No. 349 - Medicaid Expansion Aid

3           There is included in the appropriation to this program for FY2025-26  
4 \$1,085,315,619 General Funds, \$740,239,274 Cash Funds, and \$3,928,839,289  
5 Federal Funds estimate for state aid, which shall only be used for such  
6 purpose. There is included in the appropriation to this program for  
7 FY2026-27 ~~\$843,522,688~~ ~~\$850,284,005~~ General Funds, \$728,739,274 Cash  
8 Funds, and ~~\$3,614,112,414~~ ~~\$3,622,224,210~~ Federal Funds estimate for state  
9 aid, which shall only be used for such purpose.

10           It is the intent of the Legislature that the total amount  
11 appropriated for medicaid nursing facility rates for Program No. 348,  
12 specified as \$449,351,518 for FY2025-26 (\$196,186,873 General Funds and  
13 \$253,164,645 Federal Funds) and \$449,351,518 for FY2026-27 (\$199,467,139  
14 General Funds and \$249,884,379 Federal Funds), shall be used in the  
15 medicaid nursing facility rate calculation for Program No. 348, including  
16 the calculation of the annual inflation factor.

17           The total amount appropriated for medicaid nursing facility rates  
18 for Program No. 348 includes amounts for rate enhancement and any other  
19 purpose related to medicaid nursing facility services. The Department of  
20 Health and Human Services shall file a report electronically with the  
21 Legislative Fiscal Analyst and the Clerk of the Legislature no later than  
22 August 1, 2025, on how the inflation factor was calculated for FY2025-26  
23 rates and no later than June 15 ~~August 1~~, 2026, on how the inflation  
24 factor was calculated for FY2026-27 rates.

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

1           There is included in the amount shown as aid for this program  
2 \$1,500,000 Cash Funds for FY2025-26 from the Hospital Quality Assurance  
3 and Access Assessment Fund to the Department of Health and Human Services  
4 for the medical assistance program to provide reimbursement to mental  
5 health providers who do not practice in a hospital and who provide  
6 services to medicaid-eligible participants who are eligible for both  
7 medicaid and medicare, if there is a lower rate paid under medicare  
8 compared to rates paid at the time for medicaid rates for behavioral  
9 health services. It is the intent of the Legislature to sustain the  
10 medicaid rates for mental health providers serving medicaid-eligible  
11 participants who are eligible for both medicaid and medicare and are  
12 receiving behavioral health services under Program No. 348, Medical  
13 Assistance.

14           There is included in the amount shown as aid for this program  
15 \$1,408,364 Cash Funds for FY2025-26 and \$1,408,364 Cash Funds for  
16 FY2026-27 from the Medicaid Managed Care Excess Profit Fund for medicaid  
17 assisted-living facility rates for Program No. 348, to be used  
18 specifically by the Department of Health and Human Services to increase  
19 the current medicaid assisted-living facility rates, which are included  
20 in Program No. 348 and paid as a service as part of Nebraska's aged and  
21 disabled home and community-based medicaid 1915(c) waiver program, to the  
22 daily rate of \$73.91 for FY2025-26 and \$73.91 for FY2026-27, for both  
23 rural and urban assisted-living single occupancy waiver days.

24           It is the intent of the Legislature that phased-down state  
25 contributions to the federal government as defined and required by the  
26 federal Medicare Prescription Drug, Improvement, and Modernization Act of  
27 2003 may be made from appropriations to this program.

28           The chief executive officer of the Department of Health and Human  
29 Services may certify to the budget administrator of the budget division  
30 of the Department of Administrative Services FY2025-26 and FY2026-27  
31 unexpended appropriation balances for Medical Assistance, Program No.

1 348, available to transfer to Developmental Disability Aid, Program No.  
2 424, to be used only to maintain individuals with an intellectual or  
3 developmental disability in a medicaid program that best serves their  
4 needs at a cost that does not exceed the cost of services provided in an  
5 institution. The budget administrator of the budget division of the  
6 Department of Administrative Services shall administratively transfer  
7 during FY2025-26 and FY2026-27 available appropriations as certified by  
8 the chief executive officer of the Department of Health and Human  
9 Services from Medical Assistance, Program No. 348, to Developmental  
10 Disability Aid, Program No. 424.

11 **Sec. 16.** Laws 2025, LB261, section 164, as amended by section 99,  
12 Legislative Bill 1071, One Hundred Ninth Legislature, Second Session,  
13 2026, is amended to read:

14 Sec. 164. AGENCY NO. 35 – NEBRASKA LIQUOR CONTROL COMMISSION  
15 Program No. 73 - Licensing and Regulation

	FY2025-26	FY2026-27
16		
17 <u>GENERAL FUND</u>	<u>2,885,293</u>	<u>2,714,207</u>
18 <del>GENERAL FUND</del>	<del>2,885,293</del>	<del>3,014,207</del>
19 <u>CASH FUND</u>	<u>600,000</u>	<u>400,000</u>
20 <del>CASH FUND</del>	<del>600,000</del>	<del>100,000</del>
21 PROGRAM TOTAL	3,485,293	3,114,207
22 SALARY LIMIT	1,275,475	1,412,975

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

26 No. 073 - Licensing and Regulation

27 No. 096 - Medical Cannabis

28 **Sec. 17.** Laws 2025, LB261, section 246, as amended by section 119,  
29 Legislative Bill 1071, One Hundred Ninth Legislature, Second Session,  
30 2026, is amended to read:

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

1	Program No. 603 - Industrial Recruitment		
2		FY2025-26	FY2026-27
3	<u>GENERAL FUND</u>	<u>18,060,554</u>	<u>6,195,537</u>
4	<del>GENERAL FUND</del>	<del>18,060,554</del>	<del>18,147,087</del>
5	<u>CASH FUND</u>	<u>86,019,625</u>	<u>72,525,784</u>
6	<del>CASH FUND</del>	<del>86,019,625</del>	<del>57,525,784</del>
7	FEDERAL FUND est.	21,183,754	21,188,298
8	<u>PROGRAM TOTAL</u>	<u>125,263,933</u>	<u>99,909,619</u>
9	<del>PROGRAM TOTAL</del>	<del>125,263,933</del>	<del>96,861,169</del>
10	SALARY LIMIT	5,864,322	5,994,488

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

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

- 17 No. 603 - Industrial Recruitment
- 18 No. 604 - Business Incentives

19 There is included in the appropriation to this program for FY2025-26  
 20 \$11,020,352 General Funds, \$84,839,197 Cash Funds, and \$20,737,571  
 21 Federal Funds estimate for state aid, which shall only be used for such  
 22 purpose. There is included in the appropriation to this program for  
 23 FY2026-27 ~~\$-0-~~ \$11,020,352 General Funds, \$70,239,197 ~~\$56,339,197~~ Cash  
 24 Funds, and \$20,737,571 Federal Funds estimate for state aid, which shall  
 25 only be used for such purpose.

26 It is the intent of the Legislature to appropriate an additional  
 27 \$4,500,000 Cash Funds from the Site and Building Development Fund in  
 28 FY2027-28 pursuant to subdivision (1)(h) of section 81-12,147.

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

1 in the amount shown as aid for FY2026-27 \$50,000,000 Cash Funds from the  
2 Nebraska Transformational Project Fund as state aid, which shall only be  
3 used for such purpose.

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

8 **Sec. 18.** Laws 2025, LB261, section 279, as amended by section 125,  
9 Legislative Bill 1071, One Hundred Ninth Legislature, Second Session,  
10 2026, is amended to read:

11 Sec. 279. AGENCY NO. 84 – DEPARTMENT OF WATER, ENERGY, AND  
12 ENVIRONMENT

13 Program No. 334 - Soil and Water Conservation

	FY2025-26	FY2026-27
14		
15 <u>GENERAL FUND</u>	<u>9,645,854</u>	<u>9,755,854</u>
16 <del>GENERAL FUND</del>	<del>9,645,854</del>	<del>10,170,854</del>
17 <u>CASH FUND</u>	<u>9,573,272</u>	<u>10,029,357</u>
18 <del>CASH FUND</del>	<del>9,573,272</del>	<del>9,614,357</del>
19 FEDERAL FUND est.	2,207,789	2,273,709
20 PROGRAM TOTAL	21,426,915	22,058,920
21 SALARY LIMIT	8,201,870	8,223,188

22 There is hereby reappropriated an amount certified by the Department  
23 of Water, Energy, and Environment to the budget administrator of the  
24 budget division of the Department of Administrative Services of the  
25 unexpended General Fund and Cash Fund appropriation balances appropriated  
26 to the Department of Natural Resources for this program existing on June  
27 30, 2025, that are allocated in budget subprograms 19, 20, 21, and 24 of  
28 Program 334. Reappropriated funds shall be allocated to the same budget  
29 subprogram.

30 There is included in the appropriation to this program for FY2025-26  
31 \$7,450,000 Cash Funds plus any reappropriated amounts and \$5,000 Federal

1 Funds estimate, for state aid, which shall only be used for such purpose.  
2 There is included in the appropriation to this program for FY2026-27  
3 \$7,450,000 Cash Funds plus any reappropriated amounts and \$5,000 Federal  
4 Funds estimate, for state aid, which shall only be used for such purpose.

5 There is included in the amount shown as state aid for FY2026-27,  
6 \$353,000 Cash Funds for the removal of riparian vegetation as part of a  
7 vegetation management program, if such vegetation management program is  
8 being conducted for the primary objective of improving the conveyance of  
9 streamflow in natural streams.

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

14 **Sec. 19.** Laws 2025, LB261, section 280, as amended by section 126,  
15 Legislative Bill 1071, One Hundred Ninth Legislature, Second Session,  
16 2026, is amended to read:

17 Sec. 280. AGENCY NO. 84 – DEPARTMENT OF WATER, ENERGY, AND  
18 ENVIRONMENT

19 Program No. 513 - Environmental Quality

	FY2025-26	FY2026-27
20		
21 <u>GENERAL FUND</u>	<u>5,250,060</u>	<u>5,025,060</u>
22 <del>GENERAL FUND</del>	<del>5,250,060</del>	<del>5,250,060</del>
23 <u>CASH FUND</u>	<u>42,816,431</u>	<u>43,233,267</u>
24 <del>CASH FUND</del>	<del>42,816,431</del>	<del>43,115,996</del>
25 FEDERAL FUND est.	45,798,301	46,175,320
26 <u>PROGRAM TOTAL</u>	<u>93,864,792</u>	<u>94,433,647</u>
27 <del>PROGRAM TOTAL</del>	<del>93,864,792</del>	<del>94,541,376</del>
28 SALARY LIMIT	18,561,743	18,956,247

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

- 1           No. 513 - Administration
- 2           No. 586 - Water Quality
- 3           No. 587 - Land Quality
- 4           No. 588 - Air Quality

5           There is included in the appropriation to this program for FY2025-26  
6 \$18,645,601 Cash Funds and \$24,538,513 Federal Funds estimate for state  
7 aid, which shall only be used for such purpose. There is included in the  
8 appropriation to this program for FY2026-27 \$18,645,601 Cash Funds and  
9 \$24,529,499 Federal Funds estimate for state aid, which shall only be  
10 used for such purpose.

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

22           The unexpended Cash Fund appropriation balance appropriated to the  
23 Department of Environment and Energy for this program existing on June  
24 30, 2025, up to \$6,000,000, is hereby reappropriated for providing grants  
25 to metropolitan utilities districts for lead service line replacements in  
26 accordance with section 71-5328.

27           **Sec. 20.** Laws 2025, LB261, section 285, as amended by section 127,  
28 Legislative Bill 1071, One Hundred Ninth Legislature, Second Session,  
29 2026, is amended to read:

30           Sec. 285. AGENCY NO. 85 – PUBLIC EMPLOYEES RETIREMENT BOARD  
31           Program No. 515 - Public Employees Retirement

	FY2025-26	FY2026-27
1		
2 <u>GENERAL FUND</u>	<u>36,444,018</u>	<u>20,998,604</u>
3 <del>GENERAL FUND</del>	<del>36,444,018</del>	<del>22,219,812</del>
4 <u>PROGRAM TOTAL</u>	<u>36,444,018</u>	<u>20,998,604</u>
5 <del>PROGRAM TOTAL</del>	<del>36,444,018</del>	<del>22,219,812</del>

6       There is included in the appropriation to this program for FY2025-26  
7 \$17,541,637 General Funds to provide additional funding to the School  
8 Employees Retirement System of the State of Nebraska, which shall only be  
9 used for such purpose. There is included in the appropriation to this  
10 program for FY2026-27 \$-0- General Funds to provide additional funding to  
11 the School Employees Retirement System of the State of Nebraska, which  
12 shall only be used for such purpose.

13       There is included in the appropriation to this program for FY2025-26  
14 \$10,607,612 General Funds to provide additional funding to the Omaha  
15 School Employees Retirement System, which shall only be used for such  
16 purpose. There is included in the appropriation to this program for  
17 FY2026-27 \$11,581,992 General Funds to provide additional funding to the  
18 Omaha School Employees Retirement System, which shall only be used for  
19 such purpose.

20       There is included in the appropriation to this program for FY2025-26  
21 \$6,834,870 General Funds to provide additional funding to the Nebraska  
22 State Patrol Retirement System, which shall only be used for such  
23 purpose. There is included in the appropriation to this program for  
24 FY2026-27 \$9,416,612 General Funds to provide additional funding to the  
25 Nebraska State Patrol Retirement System, which shall only be used for  
26 such purpose.

27       There is included in the appropriation to this program for FY2025-26  
28 \$1,459,899 General Funds to provide additional funding to the Nebraska  
29 Judges Retirement System, which shall only be used for such purpose.  
30 There is included in the appropriation to this program for FY2026-27 \$-0-  
31 ~~\$1,221,208~~ General Funds to provide additional funding to the Nebraska

1 Judges Retirement System, which shall only be used for such purpose.

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

9 **Sec. 21.** Laws 2025, LB261, section 300, as amended by section 128,  
10 Legislative Bill 1071, One Hundred Ninth Legislature, Second Session,  
11 2026, is amended to read:

12 Sec. 300. CASH FUNDS.

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

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

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

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

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

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

3           (5) Auditor of Public Accounts: Auditor of Public Accounts Cash  
4 Fund;

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

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

17           (8) State Department of Education: State Department of Education  
18 Cash Fund, Certification Fund, Tuition Recovery Cash Fund, Private  
19 Postsecondary Career Schools Cash Fund, Early Childhood Education  
20 Endowment Cash Fund, Nebraska Education Improvement Fund, High School  
21 Equivalency Grant Fund, Expanded Learning Opportunity Grant Fund,  
22 Education Future Fund, Behavioral Training Cash Fund, Mental Health  
23 Training Cash Fund, College Pathway Program Cash Fund, School Safety and  
24 Security Fund, Computer Science and Technology Education Fund, State  
25 Department of Education Improvement Grant Fund, School Emergency Response  
26 Mapping Fund;

27           (9) Public Service Commission: Nebraska Grain Warehouse Surveillance  
28 Cash Fund, Nebraska Telecommunications Relay System Fund, Public Service  
29 Commission Housing and Recreational Vehicle Cash Fund, Nebraska  
30 Telecommunications Universal Service Fund, Moisture Testing Examination  
31 Fund, Grain Warehouse Auditing Fund, Municipal Rate Negotiations

1 Revolving Loan Fund, Public Service Commission Pipeline Regulation Fund,  
2 911 Service System Fund, Transportation Network Company Regulation Cash  
3 Fund, 211 Cash Fund;

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

17 (11) Department of Agriculture: Fertilizers and Soil Conditioners  
18 Administrative Fund, Commercial Feed Administration Cash Fund, Pure Milk  
19 Cash Fund, Soil and Plant Analysis Laboratory Cash Fund, Livestock  
20 Auction Market Fund, Nebraska Potato Development Fund, Weights and  
21 Measures Administrative Fund, Nebraska Poultry and Egg Development,  
22 Utilization, and Marketing Fund, Agricultural Products Marketing  
23 Information Cash Fund, Pure Food Cash Fund, Nebraska Agricultural  
24 Products Marketing Cash Fund, State Apiary Cash Fund, Weed Book Cash  
25 Fund, Pesticide Administrative Cash Fund, Nebraska Seed Administrative  
26 Cash Fund, Plant Protection and Plant Pest Cash Fund, Tractor Permit Cash  
27 Fund, Animal Damage Control Cash Fund, Noxious Weed Cash Fund, Buffer  
28 Strip Incentive Fund, Winery and Grape Producers Promotional Fund,  
29 Commercial Dog and Cat Operator Inspection Program Cash Fund,  
30 Domesticated Cervine Animal Cash Fund, Agricultural Laboratory Testing  
31 Services Cash Fund, Agricultural Suppliers Lease Protection Cash Fund,

1 Nebraska Beer Industry Promotional Fund, Animal Health and Disease  
2 Control Act Cash Fund;

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

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

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

11 (15) Department of Labor: Employment Security Special Contingent  
12 Fund, Contractor, Business, and Professional Employer Organization  
13 Registration Cash Fund, Workforce Development Program Cash Fund,  
14 Employment Security Administration Fund;

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

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

1 Nursing Facility Penalty Cash Fund, Homeless Shelter Assistance Trust  
2 Fund, Patient Safety Cash Fund, Medicaid Managed Care Excess Profit Fund,  
3 HCBS Enhanced FMAP Fund, Opioid Treatment Infrastructure Cash Fund,  
4 Opioid Prevention and Treatment Cash Fund, Hospital Quality Assurance and  
5 Access Assessment Fund, Medicaid Access and Quality Fund, Domestic  
6 Violence and Sex Trafficking Survivor Housing Assistance Fund, 988  
7 Emergency Lifeline Cash Fund;

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

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

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

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

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

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

1 Game and Parks State Park Improvement and Maintenance Fund, Game and  
2 Parks Commission Educational Fund, Josh the Otter-Be Safe Around Water  
3 Cash Fund, Trail Development and Maintenance Fund, Water Recreation  
4 Enhancement Fund, Museum Construction and Maintenance Fund;

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

7 (25) Nebraska Liquor Control Commission: Nebraska Liquor Control  
8 Commission Rule and Regulation Cash Fund, Nebraska Medical Cannabis  
9 Commission Cash Fund;

10 (26) State Racing and Gaming Commission: Track Distribution Fund,  
11 Racetrack Gaming Fund;

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

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

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

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

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

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

25 (33) Nebraska Educational Telecommunications Commission: State  
26 Educational Telecommunications Fund;

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

1 (35) Nebraska State Colleges: Chadron Cash Fund, Peru Cash Fund,  
2 Wayne Cash Fund, CSC Capital Projects Cash Fund, PSC Capital Projects  
3 Cash Fund, Wayne Cash Fund--Capital Projects, Special Projects Cash Fund,  
4 Board of Trustees Cash Fund, State Colleges Sport Facilities Cash Fund;

5 (36) University of Nebraska: Financial Literacy Cash Fund,  
6 University Cash Fund, Temporary University Fund, University of Nebraska  
7 at Omaha Cash Fund, University of Nebraska Medical Center Cash Fund,  
8 University of Nebraska at Kearney Cash Fund, University of Nebraska  
9 Central Administration Designated Cash Fund, University of Nebraska-  
10 Lincoln Designated Cash Fund, University of Nebraska at Omaha Designated  
11 Cash Fund, University of Nebraska Medical Center Designated Cash Fund,  
12 University of Nebraska at Kearney Designated Cash Fund, State Anatomical  
13 Board Cash Fund;

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

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

18 (39) Nebraska State Historical Society: Historical Society Fund,  
19 Historical Landmark Cash Fund, Nebraska Job Creation and Mainstreet  
20 Revitalization Fund, Willa Cather National Statuary Hall Cash Fund, Willa  
21 Cather Historical Building Cash Fund, Semiquincentennial Commission Fund;

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

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

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

28 (43) Board of Geologists: Geologists Regulation Fund;

29 (44) Nebraska Ethanol Board: Agricultural Alcohol Fuel Tax Fund,  
30 Ethanol Production Incentive Cash Fund;

31 (45) Nebraska Dairy Industry Development Board: Nebraska Dairy

1 Industry Development Fund;

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

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

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

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

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

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

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

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

29 (54) Department of Economic Development: Job Training Cash Fund,  
30 Administrative Cash Fund, Affordable Housing Trust Fund, Civic and  
31 Community Center Financing Fund, Rural Workforce Housing Investment Fund,

1 Bioscience Innovation Cash Fund, Nebraska Film Office Fund, Customized  
2 Job Training Cash Fund, Imagine Nebraska Cash Fund, Middle Income  
3 Workforce Housing Investment Fund, Imagine Nebraska Revolving Loan Fund,  
4 Nebraska Transformational Project Fund, Site and Building Development  
5 Fund, Economic Recovery Contingency Fund, Innovation Hub Cash Fund,  
6 Nebraska Rural Projects Fund, Shovel-Ready Capital Recovery and  
7 Investment Fund, Panhandle Improvement Project Cash Fund, Youth Outdoor  
8 Education Innovation Fund;

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

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

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

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

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

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

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

24 (62) Department of Water, Energy, and Environment: Integrated Solid  
25 Waste Management Cash Fund, Nebraska Litter Reduction and Recycling Fund,  
26 Environmental Cash Fund, Chemigation Costs Fund, Low-Level Radioactive  
27 Waste Cash Fund, Petroleum Release Remedial Action Cash Fund, Wastewater  
28 Treatment Operator Certification Cash Fund, Local Site Selection Cash  
29 Fund, Local Monitoring Committee Cash Fund, Waste Reduction and Recycling  
30 Incentive Fund, Wastewater Treatment Facilities Construction Loan Fund,  
31 Remedial Action Plan Monitoring Fund, Livestock Waste Management Cash

1 Fund, Drinking Water Administration Fund, Clean Air Title V Cash Fund,  
2 Air Quality Permit Cash Fund, Superfund Cost Share Cash Fund, Private  
3 Onsite Wastewater Treatment System Certification and Registration Cash  
4 Fund, Solid Waste Landfill Closure Assistance Fund, Private Onsite  
5 Wastewater Treatment System Permit and Approval Cash Fund, State Energy  
6 Cash Fund, Clean-burning Motor Fuel Development Fund, Volkswagen  
7 Settlement Cash Fund, Renewable Fuel Infrastructure Fund, Engineering  
8 Plan Review Cash Fund, Environmental Safety Cash Fund, Nebraska  
9 Environmental Response Cash Fund, Water Well Standards and Contractors'  
10 Licensing Fund, Safe Drinking Water Act Cash Fund, Dredge and Fill Cash  
11 Fund, Lead Service Line Cash Fund, Water Resources Cash Fund, Small  
12 Watersheds Flood Control Fund, Nebraska Resources Development Fund,  
13 Nebraska Soil and Water Conservation Fund, Natural Resources Water  
14 Quality Fund, Water Well Decommissioning Fund, Water Resources Trust  
15 Fund, Department of Water, Energy, and Environment Cash Fund, Water  
16 Sustainability Fund, Critical Infrastructure Facilities Cash Fund, Dam  
17 Safety Cash Fund, Perkins County Canal Project Fund, Jobs and Economic  
18 Development Initiative Fund, Surface Water Irrigation Infrastructure  
19 Fund, Battery Stewardship Cash Fund, Revitalize Rural Nebraska Fund;

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

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

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

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

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

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

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

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

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

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

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

19 **Sec. 22.** Section 81, Legislative Bill 1072, One Hundred Ninth  
20 Legislature, Second Session, 2026, is amended to read:

21 Sec. 81. The State Treasurer shall transfer \$45,000,000 ~~\$50,000,000~~  
22 from the Nebraska Tobacco Settlement Trust Fund to the General Fund on or  
23 after July 1, 2026, but before June 30, 2027, on such dates and in such  
24 amounts as directed by the budget administrator of the budget division of  
25 the Department of Administrative Services.

26 **Sec. 23.** Original Laws 2025, LB261, section 88; Laws 2025, LB261,  
27 sections 69, 100, 164, 246, 279, 280, 285, and 300, as amended by  
28 sections 59, 75, 99, 119, 125, 126, 127, and 128, respectively,  
29 Legislative Bill 1071, One Hundred Ninth Legislature, Second Session,  
30 2026; and section 81, Legislative Bill 1072, One Hundred Ninth  
31 Legislature, Second Session, 2026, are repealed.

1           **Sec. 24.**   Since an emergency exists, this act takes effect when  
2   passed and approved according to law.